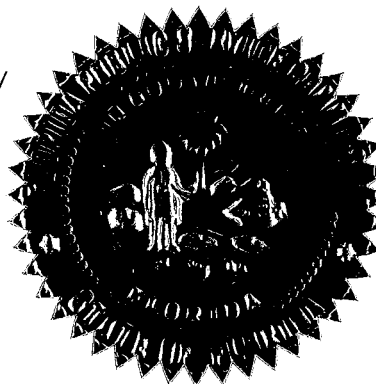


BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL SYSTEM
RELATED COSTS AND EXPENSES, BY BELLSOUTH
TELECOMMUNICATIONS, INC.



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PROCEEDINGS: HEARING

BEFORE: CHAIRMAN LISA POLAK EDGAR
COMMISSIONER J. TERRY DEASON
COMMISSIONER ISILIO ARRIAGA
COMMISSIONER MATTHEW M. CARTER, II
COMMISSIONER KATRINA J. TEW

DATE: Wednesday, December 6, 2006

TIME: Commenced at 9:30 a.m.
Concluded at 11:25 a.m.

PLACE: Betty Easley Conference Center
Room 148
4075 Esplanade Way
Tallahassee, Florida

REPORTED BY: JANE FAUROT, RPR
Official FPSC Reporter
(850) 413-6732

DOCUMENT NUMBER-DATE

FLORIDA PUBLIC SERVICE COMMISSION

11235 DEC-78

FPSC-COMMISSION CLERK

1 PARTICIPATING:

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6 Telecommunications, Inc.

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8 118 North Gadsden Street, Tallahassee, Florida 32301, appearing
9 on behalf of Competitive Carriers of the South, Inc.

10 SUSAN J. BERLIN, NuVox Communications, Inc., Two
11 North Main Street, Greenville, South Carolina 29601, appearing
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14 W. Madison Street, Room 812, Tallahassee, Florida 32399-1400,
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16 ADAM TEITZMAN, ESQUIRE, and LEE ENG TAN, ESQUIRE,
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19 of the Florida Public Service Commission Staff.

20

21

22

23

24

25

I N D E X

WITNESSES

NAME: PAGE NO.

WILLIAM McKINNEY

Direct Prefiled Testimony Inserted 12

C.S. (STEVE) PENDERGRASS

Direct Prefiled Testimony Inserted 21

Surrebuttal Prefiled Testimony Inserted 29

RONALD L. HILYER

Direct Prefiled Testimony Inserted 47

Surrebuttal Prefiled Testimony Inserted 58

KATHY K. BLAKE

Amended Direct Prefiled Testimony Inserted 72

Surrebuttal Prefiled Testimony Inserted 90

CHARLESTON J. WINSTON

Revised Direct Prefiled Testimony Inserted 119

DON J. WOOD

Direct Prefiled Testimony Inserted (Revised) 125

ORAL ARGUMENTS:

By Mr. Meza 166

By Ms. Kaufman 181

By Ms. Berlin 193

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EXHIBITS

NUMBER:		ID.	ADMTD.
1	Comprehensive Exhibit List		9
2-20	(Description of exhibits contained in Exhibit 1.)		9
21	Confidential and nonconfidential responses to audit staff's request for info	9	9

P R O C E E D I N G S

CHAIRMAN EDGAR: Good morning. Call the hearing to order. And we'll begin by asking our staff to read the notice.

MR. TEITZMAN: Pursuant to notice issued November 7th, 2006, this time and place has been set for a hearing in Docket Number 060598-TL, it's the petition to recover 2005 tropical system related costs and expenses by BellSouth Telecommunications, Inc.

CHAIRMAN EDGAR: Thank you. Let's take appearances.

MR. MEZA: Thank you, Madam Chairman. Jim Meza and Manuel Gurdian on behalf of BellSouth.

MR. BECK: Good morning, Commissioners. My name is Charlie Beck, I'm with the Office of Public Counsel.

MS. KAUFMAN: Good morning. Vicki Gordon Kaufman, I'm with the Moyle Flanigan law firm. I'm appearing on behalf of the Competitive Carriers of the South, Inc.

MS. BERLIN: I'm Susan Berlin with NuVox Communications. Thank you.

CHAIRMAN EDGAR: And our staff.

MR. TEITZMAN: Adam Teitzman and Lee Eng Tan on behalf of the Florida Public Service Commission.

CHAIRMAN EDGAR: Thank you.

Mr. Teitzman, why don't you lay out the procedures that we will be following.

MR. TEITZMAN: Yes, Chairman.

1 There has been agreement reached on a modified
2 procedure, and I'll go through that. Number one, all hearing
3 exhibits identified in staff's hearing exhibit list, which has
4 been passed out, shall be moved into the record without
5 objection.

6 Two, all prefiled testimony and testimony exhibits
7 shall be moved into the record without objection.

8 Number three, the Commission shall have the
9 opportunity to vote on language for Issues 1, 2, a portion of
10 5, and Issue 6.

11 And, four, the parties shall have an opportunity for
12 oral argument.

13 Chairman, in the prehearing order, it was established
14 that the parties would have ten minutes combined for opening
15 and closing statements. With the modified procedure, there has
16 been a request for thirty minutes of oral arguments. I mean,
17 it's at your discretion to determine the time limit for oral
18 arguments.

19 CHAIRMAN EDGAR: Thank you, Mr. Teitzman.

20 Commissioners, as you have heard, to honor the
21 request for additional time for oral argument is at our
22 discretion. My understanding is that when the prehearing order
23 was issued, that the structure and procedure of the hearing was
24 in one form, and because of the stipulations and agreements
25 that have been reached between the parties and our staff, the

1 structure that we will be following for this hearing is in
2 quite a different format. And so, with that, I think that it
3 may be appropriate to give additional time for oral argument.

4 Do you have any comment or thoughts? Okay. Then we
5 will have oral argument here in a few moments after we have
6 done a few more procedural things. Thirty minutes, Mr. Meza,
7 and I understand that you may want to reserve some of that
8 thirty minutes?

9 MR. MEZA: Yes, ma'am. I would like to use five
10 minutes for rebuttal.

11 CHAIRMAN EDGAR: Okay. And, Mr. Beck, my
12 understanding is that you will not be giving oral argument, is
13 that correct?

14 MR. BECK: That's correct, Madam Chairman.

15 CHAIRMAN EDGAR: Thank you.

16 And, Ms. Kaufman and Ms. Berlin, fifteen minutes
17 each?

18 MS. KAUFMAN: Madam Chairman, I think that I will
19 probably use the bulk of the time, and Ms. Berlin will have a
20 portion of it, as well, if that's all right.

21 CHAIRMAN EDGAR: That's fine. Thank you.

22 Okay. Mr. Teitzman.

23 MR. TEITZMAN: Yes, Chairman.

24 Staff has compiled a list of exhibits that has been
25 provided to the parties and the Commissioners. I do believe

1 there are some changes that need to be made to the exhibit
2 list, minor changes. I believe both BellSouth and CompSouth
3 have those changes.

4 CHAIRMAN EDGAR: Mr. Meza.

5 MR. MEZA: Yes, ma'am. Thank you.

6 For Hearing ID Number 4, we would like to add as sub
7 number 9 Ms. Blake's depo errata.

8 And then we would like to add as a new exhibit --

9 CHAIRMAN EDGAR: Mr. Meza, just a moment.

10 MR. MEZA: I'm sorry.

11 CHAIRMAN EDGAR: Commissioner Arriaga, on the
12 identified Exhibit Number 4, do you see there are eight items
13 listed, he would like to add a Number 9, which would be
14 deposition errata from Witness Blake.

15 Mr. Meza.

16 MR. MEZA: Thank you, Madam Chair. Also, to make
17 sure that the list is entirely accurate, we would like to add
18 as new Exhibit 21, at the Chairman's discretion, a list of
19 confidential and nonconfidential responses to audit staff's
20 request for information. Currently, as Number 15, it reads
21 only BellSouth's confidential responses, and there are some
22 nonconfidential information that we have provided and would
23 like to be put in the record.

24 CHAIRMAN EDGAR: Any objection?

25 MR. BECK: No.

1 CHAIRMAN EDGAR: Okay. We will add Exhibit Number
2 21 as described.

3 (Exhibit 21 marked for identification and admitted
4 into the record.)

5 MR. MEZA: Thank you, Madam Chair.

6 BellSouth has no further revisions. Thank you.

7 CHAIRMAN EDGAR: Thank you.

8 Okay. Then, Mr. Teitzman, anything else on the
9 exhibit list?

10 I'm sorry. Ms. Kaufman, did you have some changes as
11 well?

12 MS. KAUFMAN: I had just one, Madam Chairman. On
13 Exhibit Number 4, I guess for Number 10, we would add the
14 deposition errata sheet of Mr. Wood.

15 CHAIRMAN EDGAR: Okay. So added.

16 MS. KAUFMAN: That's all we have. Thank you.

17 CHAIRMAN EDGAR: Mr. Teitzman, any other changes?

18 MR. TEITZMAN: There would be no other changes.

19 CHAIRMAN EDGAR: So we can go ahead and move into the
20 record the Comprehensive Exhibit List as modified and the
21 exhibits.

22 (Exhibit 1-20 marked admitted into the record.)

23 MR. TEITZMAN: Yes, Chairman.

24 CHAIRMAN EDGAR: Do you want to take up the
25 testimony?

1 MR. TEITZMAN: Yes. In an effort to assist in moving
2 the testimony into the record, staff has prepared a second
3 chart that has been provided to the parties, the court
4 reporter, and the Commissioners. The chart sets forth the
5 testimony that has been prefiled in this matter. And at this
6 time staff would offer to move the prefiled testimony into the
7 record as though read in accordance with and in the order set
8 forth on the chart.

9 We would also like to quickly clarify that the
10 testimony of the witnesses identified in 1, 2, 3, and 4 have
11 been proffered by BellSouth. Testimony of the witness
12 identified in Number 6 has been proffered by CompSouth. And
13 5 is proffered by staff.

14 CHAIRMAN EDGAR: Any objections or any changes?

15 MS. KAUFMAN: Madam Chairman, I don't have an
16 objection or a change, I just really have a question, and that
17 is I don't know if this document itself needs to be marked as
18 an exhibit because, for example, there has been testimony that
19 has been withdrawn. In Mr. Woods case, we filed new revised
20 testimony; in BellSouth's case, they have just indicated what
21 is going to be withdrawn, but I don't think they filed a new
22 set of testimony. So that the record is clear as to what
23 testimony has been withdrawn, I don't know if it would be
24 appropriate to actually mark this and include it.

25 CHAIRMAN EDGAR: Mr. Teitzman?

1 MR. TEITZMAN: It is actually marked as Number 20 on
2 the exhibit list.

3 MS. KAUFMAN: Thank you. I appreciate that. You're
4 ahead of me.

5 CHAIRMAN EDGAR: Okay. So the prefiled testimony
6 will be entered into the record as though read as described in
7 the comprehensive testimony list Exhibit Number 20.

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1 BELLSOUTH TELECOMMUNICATIONS, INC.
2 DIRECT TESTIMONY OF WILLIAM MCKINNEY
3 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
4 STORM COST RECOVERY PROCEEDING
5 DOCKET NO. _____-TP
6 SEPTEMBER 1, 2006
7

8 Q. PLEASE STATE YOUR NAME, YOUR BUSINESS ADDRESS, AND YOUR
9 POSITION WITH BELLSOUTH TELECOMMUNICATIONS, INC.
10 ("BELLSOUTH").
11

12 A. My name is William (Jeff) McKinney. My business address is 675 West
13 Peachtree Street, Atlanta, Georgia 30375. My title is Director Process
14 Improvement & Industrial Engineering.
15

16 Q. PLEASE SUMMARIZE YOUR BACKGROUND AND EXPERIENCE WITH
17 BELLSOUTH.
18

19 A. I graduated from Georgia Tech in 1986 with a BS Industrial Engineering and
20 received an MBA from Kennesaw State University in 2000. I have over 22 years
21 experience in the telecommunications industry working for BellSouth. I have held
22 numerous management positions in BellSouth, including positions involving
23 outside plant engineering, financial management, international business
24 development, long distance, international wireless as well as process and
25 performance improvement. I currently serve on the Network Operations Staff and

1 am responsible for improving efficiency and quality for BellSouth. Further, when
2 the BellSouth Emergency Control Center is activated during or after the
3 occurrence of a natural disaster or other catastrophic events, I serve as the lead
4 for a group of Network employees that compile and report information about the
5 extent of Network damage to internal and external organizations. I began this
6 role in the immediate aftermath of Hurricane Katrina's landfall in Louisiana and
7 served in this capacity throughout the remainder of the 2005 hurricane season.
8

9 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

10
11 A. The purpose of my testimony is to generally describe the type and extent of
12 damages experienced by the BellSouth network as a result of the series of
13 tropical systems that battered Florida after June 1, 2005 ("2005 Storms").
14

15 Q. CAN YOU GENERALLY EXPLAIN THE TYPE OF DAMAGES THAT THE
16 BELL SOUTH NETWORK SUFFERED AS A RESULT OF THE BARRAGE OF
17 TROPICAL SYSTEMS THAT STRUCK FLORIDA IN 2005?
18

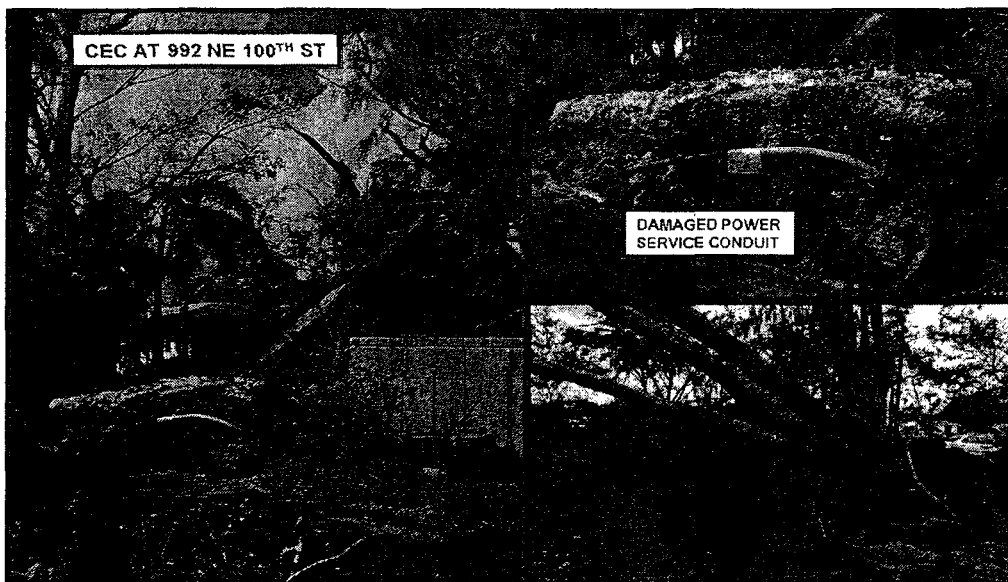
19 A. Yes. As a result of the 2005 Storms, the BellSouth network suffered (1) direct
20 physical damage; and (2) operational damage.
21

22 **DIRECT PHYSICAL DAMAGE**

23 Direct physical damage from a hurricane or tropical storm results primarily from
24 three main influences: high wind, water and damage incurred during cleanup

1 efforts. BellSouth experienced all of these damages as a result of the 2005
2 Storms.

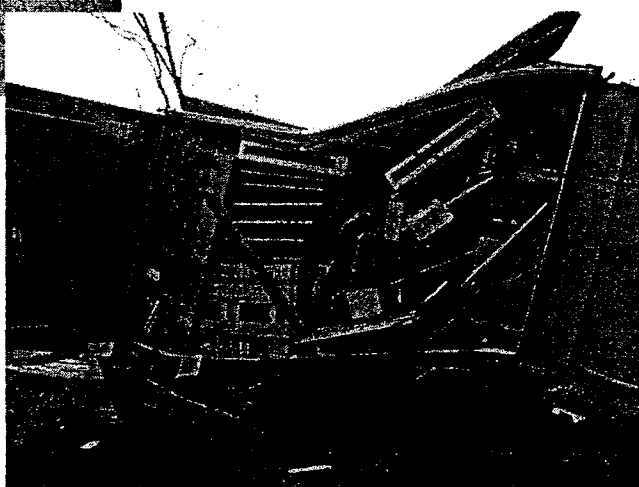
3
4 For instance, tropical system winds caused multiple problems as it blew down
5 trees, tree limbs and other debris which caused spans of aerial cable, or service
6 drops, to break and/or fall and become separated from the network. As can be
7 seen by the below picture taken after Hurricane Wilma, fallen trees damaged the
8 power service to an outside plant cabinet when the ground was pulled up with the
9 tree's roots.



10
11
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18
19 Furthermore, as can be seen with the next series of pictures, BellSouth's network
20 experienced damage when trees fell across electronics cabinets or other
21 facilities. Cabinets such as the one pictured below can house the equipment that
22 provides DSL data services and equipment to provide voice service. This
23 particular cabinet housed voice communications equipment and associated
24 powering devices and was collocated with DSL equipment.



Broward Co.
Remote
Terminal



In addition, a small percentage of BellSouth's poles fell or broke due to the horizontal wind load and stress caused when trees or other debris fall across aerial cable support strands. Flying debris also damaged vehicles used to service the network and customers.

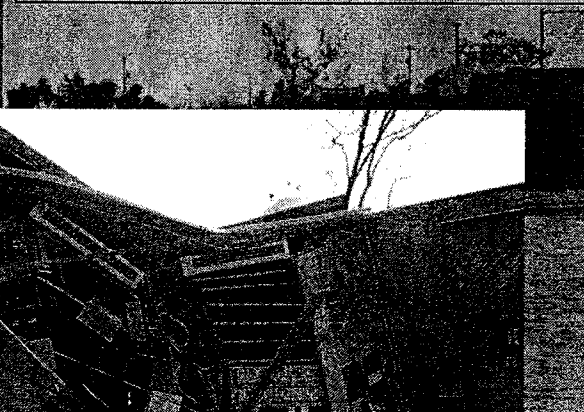
In addition to weakening the ground around utility poles, flooding from either storm surge or rainwater





th's poles fell or broke due to the
en trees or other debris fall across

Broward Co. Remote Terminal



In addition to weakening the ground
around utility poles, flooding from
either storm surge or rainwater

1 runoff also caused remote electronic facilities on or below ground to short circuit
2 and fail.

3
4 In the days and weeks following any hurricane, including the 2005 Storms, the
5 BellSouth network can also be damaged as a result of cleanup efforts due to tree
6 removal and excavations. Debris removal is a major coordination problem and
7 the cause of outages during and after the recovery period. For example, front-
8 end loaders and trash haulers cut buried plant terminals at ground level and pull
9 down aerial plant and drops, some of which may have been just recently placed.
10 In addition, customers who replace fences, plants, and trees frequently times cut
11 buried cable and buried service wires. Again, BellSouth experienced all of these
12 damages as a result of the 2005 Storms.

13 14 **OPERATIONAL DAMAGES**

15 Operational damage to the network came when, although there was no physical
16 damage, some network elements failed due to the loss of electrical power. While
17 all BellSouth Central Offices have permanent power generators to back up the
18 commercial power network, the BellSouth network also contains electronic
19 elements located in the field that, due to their much smaller size and service
20 area, have limited backup power supplies. In the aftermath of the 2005 Storms,
21 many remote electronic sites lost commercial power and failed as the built in
22 batteries were drained of power. The length of time the batteries will last is
23 designed to be 8 hours but that time will vary depending on the call load.

1 To supply the network with power during commercial outages, and after the
2 expiration of the life-span of a battery, BellSouth maintains a large pool of
3 portable generators that are deployed following a hurricane or tropical storm.
4 The logistical issues and expense surrounding the deployment, maintenance and
5 continual refueling of the portable generators represents a significant work effort
6 following a major weather event.
7

8 Q. DESCRIBE THE DAMAGE CAUSED BY TROPICAL STORM/HURRICANE TO
9 THE COMPANY'S LINES, PLANT OR OTHER FACILITIES (BY STORM).
10

11 A. Arlene and Cindy

12 Tropical Storms Arlene and Hurricane Cindy produced a significant amount of
13 rain on the territory served by BellSouth in the panhandle, including the
14 Pensacola area that had been severely affected by Hurricane Ivan in 2004.
15 Nearly 4,000 lines were impacted by loss of power or physical damage by Arlene
16 and 1,000 lines were impacted by Cindy.
17

18 Dennis

19 Hurricane Dennis affected the panhandle on July 10th causing major damage to
20 areas that escaped serious impact by Hurricane Ivan in 2004. Santa Rosa, Bay
21 and Escambia counties, including Pensacola Beach, were struck particularly hard
22 by Dennis. BellSouth determined that 292 industry poles and 855 spans of cable
23 had to be repaired. In all, 225,000 lines were impacted by loss of power or
24 physical damage, due to Dennis.
25

1 Katrina – Florida Landfall

2 Hurricane Katrina crossed Florida on August 25th affecting customers in South
3 Florida before making its legendary landfall just east of New Orleans, Louisiana.
4 In Florida, Katrina damaged 790 industry poles, 1,881 spans of aerial cable and
5 11 remote terminal electronics sites affecting 600,000 lines.

6
7 Rita

8 The near miss of Hurricane Rita in the Florida Keys caused 75 spans of aerial
9 cable to be repaired.

10
11 Wilma

12 Although Hurricane Wilma came ashore on October 24th on the west coast of
13 Florida, the storm caused major damage throughout south Florida from Indian
14 River County to Key West, with the most extensive damage and loss of power
15 occurring in Broward County, Dade County and Palm Beach County. Hurricane
16 Wilma also caused flood damage in the Keys. In all, BellSouth repaired 8,120
17 industry poles, 11,178 spans of aerial cable and 317 remote terminal electronics
18 sites following Wilma. Loss of commercial power and direct physical damage
19 from Hurricane Wilma to the BellSouth network affected 3.2 million lines.

20
21 The wide area and extent of the damage to complex electronic network facilities
22 required over 2,500 portable generators, and 1,419 loaned and contract outside
23 plant technicians and managers. Beginning immediately after the storm,
24 BellSouth employees and contractors worked schedules of thirteen days on and

1 one day off, twelve hours a day. In the hardest hit areas, these extended
2 schedules continued until March 31, 2006.

3
4 Q. HAS ANY OF THIS WORK CARRIED OVER INTO 2006?

5
6 A. Immediately following any storm, BellSouth begins assessing the damage to the
7 network and planning the restoration effort. As areas are deemed safe,
8 BellSouth employees "sweep" areas restoring all services utilizing any means
9 possible, including temporary facilities. This short term restoration work is
10 prioritized according to safety concerns and restores all services carried on the
11 BellSouth network regardless of the service provider. Repair and service
12 requests in storm affected areas are then worked on a first-in, first-out basis as
13 the permanent repairs are completed and facilities become available once again.
14 From a customer perspective, on or about February 28th, 2006 BellSouth
15 returned to normal service interval levels and normal business operations
16 statewide.

17
18 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

19
20 A. Yes.

1 BELLSOUTH TELECOMMUNICATIONS, INC.
2 DIRECT TESTIMONY OF C. S. (STEVE) PENDERGRASS
3 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
4 DOCKET NO. _____-TP
5 SEPTEMBER 1, 2006
6

7 Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND
8 POSITION WITH BELLSOUTH TELECOMMUNICATIONS, INC.
9

10 A. My name is Steve Pendergrass and my business address is 675 West
11 Peachtree Street N. E., Atlanta, Georgia. My position is Director for the
12 Network Services Finance Department of BellSouth
13 Telecommunications, Inc. (hereinafter referred to as "BellSouth").
14

15 Q. BRIEFLY OUTLINE YOUR EDUCATIONAL BACKGROUND AND
16 BUSINESS EXPERIENCE IN THE TELECOMMUNICATIONS
17 INDUSTRY.
18

19 A. I received a Bachelor of Science degree in Electrical Engineering in
20 1974 from the University of Tennessee and a Masters of Science in
21 Electrical Engineering in 1990 from the University of Alabama -
22 Birmingham. In addition I received a Masters of Business
23 Administration in 1993 from the University of Alabama (Tuscaloosa). I
24 was employed by BellSouth in April 1971, in the Cooperative Education
25 program and as a full time employee after graduation in 1974. I have

1 worked in several positions of increasing responsibility in Network
2 Outside Plant Facilities Engineering, Outside Plant Construction Budget
3 and Analysis, Capital Investment, and Executive Support. I was
4 promoted to my current position in February, 1998. Overall, I have over
5 33 years experience dealing with the Network and Financial issues of
6 BellSouth.

7

8 Q. WHAT ARE YOUR CURRENT RESPONSIBILITIES?

9

10 A. I am responsible for the preparation and analysis of the Network Field
11 Operations Expense and Force budgets and the tracking and analysis
12 of expense and force financial results. I report organizationally to the
13 Field Operations Chief Financial Officer in Finance and manage an
14 expense budget in excess of \$2.3 Billion and a force budget of 28,000
15 employees.

16

17 Q. DO YOU HAVE ANY PREVIOUS EXPERIENCE IN REGULATORY
18 PROCEEDINGS REGARDING FINANCIAL ISSUES?

19

20 A. Yes. I have provided data and analysis in support of regulatory filings. I
21 have also appeared before the Federal Communications Commission
22 Staff as an expert witness on Asset Management issues and in support
23 of Capital Recovery hearings.

24

1 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
2 PROCEEDING?

3

4 A. The purpose of my testimony is to: (1) describe the type of costs and
5 expenses incurred by BellSouth in restoring, repairing, or replacing
6 lines and facilities damaged by named tropical systems occurring
7 during the 2005 tropical storm season ("2005 Storms"); (2) explain the
8 methodology used to identify and track these costs; and (3) present the
9 incremental amount of costs and expenses incurred by BellSouth
10 related to the 2005 Storms.

11

12 Q. HAVE YOU PREPARED ANY EXHIBITS CONTAINING
13 INFORMATION THAT WILL BE REFERRED TO IN YOUR
14 TESTIMONY?

15

16 A. Yes. Attached to my testimony is one exhibit (SP Exhibit 1) which was
17 prepared under my supervision and direction. SP Exhibit 1 contains
18 information on storm damage costs and expenses incurred by
19 BellSouth as a result of the 2005 Storms.

20

21 Q. PLEASE DESCRIBE THE METHODOLOGY USED TO IDENTIFY THE
22 COSTS INCURRED RELATED TO THE 2005 STORMS.

23

24 A. When BellSouth incurs costs related to storm repair and restoration,
25 the costs are recorded in the normal operating accounts using existing

1 accounting processes. In order to estimate incremental costs,
2 BellSouth uses the methodologies described below to determine and
3 validate its incremental cost. These methodologies have been used by
4 BellSouth to support claims for insurance when available and for
5 disclosure in external financial reporting. BellSouth's incremental cost
6 approach appears to be very similar to that advocated by Office of
7 Public Council (OPC) witness Mr. Hugh Larkin, Jr. in Docket 060038-EI
8 filed on March 31, 2006 and the direct testimony of OPC witness Mr.
9 Michael J. Majoros, Jr. in Docket 041291-EI filed on February 8, 2005.

10

11 Q. HOW DOES BELL SOUTH ESTIMATE INCREMENTAL EXPENSE?

12

13 A. My organization utilizes a detailed model that includes projections of
14 units, ratios, hours, force and dollars at various levels, e.g. state or
15 geographic location within a state, as a baseline. This baseline is the
16 basis for BellSouth's force and expense budget. BellSouth has
17 established methods to capture specific actual data relative to the
18 variables in the model plus additional detail related to the labor force
19 and vendor payments, and retains at least two years' prior actual data
20 for comparison. After a storm, local senior network managers estimate
21 loaned forces, hours, contractors to be used and length of time until
22 operations are expected to return to normal. Using this information and
23 the model, Network Finance prices out the expected incremental
24 expense impact of:

25

- Increased overtime for local forces

- 1 • Internal loaned forces and associated overtime
- 2 • External loaned forces and expected overtime
- 3 • Additional safety managers, supervisors and engineers
- 4 • Increased material consumption
- 5 • Increased expenses related to work aids such as wireless data
- 6 transfer, GPS tracking and cellular and pager usage charges
- 7 • Rent for specific equipment, e.g. generators, lights, barricades
- 8 • Expected contract services, including increased utilization of
- 9 normal vendors for security, generator transport, temporary
- 10 construction and equipment protection as well as contracting of
- 11 telephone technicians.

12

13 The Company then estimates the incremental costs by comparing the
14 actual incurred dollars (including storm damage expense) to the
15 baseline plan (excluding storm damage expense) described above and
16 to prior years' actual data. Personnel who are experienced in the
17 analysis of network operations then examine specific expense
18 categories and resource tracking codes by factors such as storm
19 track/path, responsibility, account and vendor, and compare the results
20 to normal and expected amounts from the baseline model.
21 Consideration is also given to variances in drivers unrelated to the
22 storm, e.g. lower than expected customer growth in a particular product
23 might cause a variance in the original model that would be unrelated to
24 the storm.

1 As an example of how BellSouth captures incremental cost: Please
2 consider the following hypothetical – a local technician works 65 hours
3 in one week reattaching aerial cable spans (blown down by hurricane
4 winds) to poles. Since the technician's base pay (included in our
5 baseline model) is tied to 40 hours per week, only the costs associated
6 with the incremental 25 hours would be considered for recovery
7 purposes.

8

9 Q. IS THE RESPONSIBILITY FOR THE TRACKING OF INCREMENTAL
10 EXPENSE UNDER YOUR DIRECT SUPERVISION?

11

12 A. Yes. As described above, the tracking of the storm costs is the
13 responsibility of the Network Finance organization. I review the
14 methodologies used to identify the storm costs and believe that they
15 capture only the incremental expense related to storm recovery efforts.

16

17 Q. WHAT IS BELL SOUTH'S ESTIMATE OF THE TOTAL INCREMENTAL
18 COSTS INCURRED AS A RESULT OF THE NAMED TROPICAL
19 SYSTEMS OCCURRING DURING THE 2005 TROPICAL STORM
20 SEASON?

21

22 A. As shown on Line 7 of SP Exhibit 1, BellSouth incurred total Network
23 Operations incremental expense and capital of \$202.4M because of the
24 2005 Storms. The specific damage caused by each storm will be
25 described and discussed by other BellSouth witnesses.

1

2 Q. PLEASE DESCRIBE AND DISCUSS THE INFORMATION
3 PRESENTED IN SP EXHIBIT 1.

4

5 A. The purpose of SP Exhibit 1 is to present the incremental costs
6 (expense and capital) incurred by BellSouth as a result of the 2005
7 Storms detailed by type of expenditure (i.e., salary and wages, contract
8 labor and services, etc.) and by storm. These costs are contained in
9 Lines 1 through 7 of SP Exhibit 1 and were determined based on the
10 methodology described above. As such, these costs only include those
11 costs over and above the expected or budgeted levels of costs under
12 normal operating conditions. Furthermore, the costs contained on
13 Lines 1 through 7 of SP Exhibit 1 consist entirely of Network Operations
14 costs related directly to restoring and repairing plant damaged by the
15 2005 Storms.

16

17 The purpose of lines 8 through 11 is to separate capital costs from the
18 total incremental costs and to compute intrastate incremental expense.
19 Line 8 contains detail of all capital costs that are removed from the total
20 costs contained on Line 7. Finally, as testified by Mr. Ron Hilyer, an
21 intrastate jurisdictional factor is applied to estimate the intrastate
22 incremental storm recovery expense.

23

24

1 Q. ARE BELLSOUTH'S COSTS DETAILED IN SP EXHIBIT 1
2 REASONABLE?

3

4 A. Yes. The costs incurred are reasonable and customary under the
5 circumstances.

6

7 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

8

9 A. BellSouth incurred a total of \$95.5M in recoverable intrastate,
10 incremental storm recovery expense related to the 2005 Storms.
11 These expenses were identified using methods and techniques
12 consistent with methodologies generally supported by the Commission
13 and OPC in prior storm recovery dockets.

14

15 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

16

17 A. Yes.

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BELLSOUTH TELECOMMUNICATIONS, INC.

SURREBUTTAL TESTIMONY OF C. S. PENDERGRASS

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TP

NOVEMBER 17, 2006

1
2
3
4
5
6

7 Q. ARE YOU THE SAME C. S. (STEVE) PENDERGRASS WHO FILED
8 DIRECT TESTIMONY IN THIS PROCEEDING?

9

10 A. Yes. I filed direct testimony in this proceeding on behalf of BellSouth on
11 September 1, 2006.

12

13 Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

14

15 A. The purpose of my surrebuttal testimony is to respond to testimony of Mr.
16 Charleston J. Winston of the Florida Public Service Commission Staff and
17 to the testimony of Mr. Don Wood filed on behalf of The Competitive
18 Carriers of the South, Inc. (hereinafter referred to as "CompSouth").
19 Specifically, I will address the audit report performed by the Florida Public
20 Service Commission Audit Staff ("Audit Staff") and explain why the
21 intrastate, incremental 2005 tropical system related costs and expenses
22 included in BellSouth's Petition should be recovered. Additionally, I will
23 address Mr. Winston's contentions that BellSouth did not provide certain
24 information to Audit Staff and that Audit Staff was unable to verify certain

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1 costs incurred by BellSouth. Finally, I will provide evidence to support
2 Ron Hilyer's testimony regarding the amount of costs and expenses
3 BellSouth incurred to restore its facilities damaged from tropical systems
4 from 1998 to 2004.

5
6 ***Issue 2: What is the appropriate amount of intrastate costs and expenses***
7 ***related to damage caused during the 2005 tropical storm season, if any,***
8 ***that should be recovered by BellSouth, pursuant to Section 364.051(4),***
9 ***Florida Statutes?***

10
11 Q. COULD YOU PLEASE STATE HOW BELL SOUTH DETERMINED THE
12 INCREMENTAL COSTS AND EXPENSES THAT BELL SOUTH IS
13 SEEKING TO RECOVER IN THIS PROCEEDING?

14
15 A. Yes. As I explained in my direct testimony, BellSouth utilizes a detailed
16 planning and forecast model to assist in the budget setting process. This
17 model creates a baseline, is the basis for BellSouth's Network Field
18 Operations force and expense budget in Florida, and includes, among
19 other things, projections of product demand units, productivity ratios,
20 hours, force and dollars at various organizational levels. BellSouth then
21 captures the "actual" data relative to the variables in the model, along with
22 additional detail related to the labor force and vendor payments.
23 BellSouth retains at least two years' prior "actuals" data for comparison.
24 BellSouth routinely evaluates its planning and forecasting methods to
25 ensure that the model is an accurate predictor of actual incurred costs.

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1 After a tropical system affects a geographic area, local senior network
2 managers assess the damage to the network and estimate the time and
3 resources necessary to repair the network. Using this information and the
4 model, Network Finance prices out the expected incremental expense
5 impact of:

- 6 • Increased overtime for local forces
- 7 • Internal loaned forces and associated overtime
- 8 • External loaned forces and expected overtime
- 9 • Additional safety managers, supervisors and engineers
- 10 • Increased material consumption
- 11 • Increased expenses related to work aids such as wireless data
- 12 transfer, GPS tracking and cellular and pager usage charges
- 13 • Rent for specific equipment, e.g. generators, lights, barricades
- 14 • Expected contract services, including increased utilization of normal
- 15 vendors for security, generator transport, temporary construction
- 16 and equipment protection as well as contracting of telephone
- 17 technicians.

18
19 BellSouth then estimates the incremental costs related to the tropical
20 system by comparing the actual incurred dollars (including storm damage
21 expenses) to the baseline plan (excluding storm damage expenses)
22 described above and to prior years' actual data. Personnel who are
23 experienced in the analysis of network operations then examine specific

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1 expense categories and resource tracking codes by factors such as storm
2 track/path, responsibility, account and vendor, and compare the results to
3 normal and expected amounts from the baseline model. Consideration is
4 also given to variances in drivers unrelated to the storm, e.g. lower than
5 expected customer growth in a particular product might cause a variance
6 in the original model that would be unrelated to the storm.

7
8 Q. CAN YOU PLEASE GENERALLY DESCRIBE THE MAGNITUDE OF
9 BELL SOUTH'S EXPENSES FOR THE TIME PERIOD IN QUESTION
10 AND BELL SOUTH'S RESPONSES TO REQUESTS FOR
11 INFORMATION?

12
13 A. As described in my direct testimony, BellSouth's Network Field Operations
14 incremental costs and expenses resulting from the 2005 Storms were
15 massive – approximately \$202 million. BellSouth has captured these
16 costs and expenses in the ordinary course of business with processes and
17 procedures that have been audited and approved by BellSouth's internal
18 and external auditors. In fact, the information BellSouth used to calculate
19 the costs and expenses it is seeking to recover in the Petition is the same
20 financial information that I, in my duties, used to report to upper
21 management regarding the amount of costs and expenses BellSouth
22 Network incurred related to the 2005 Storms.

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1 As to the Staff Audit, the audit began on or about September 14, 2006, a
2 full two weeks after BellSouth filed its Petition. From that date and
3 continuing today, Audit Staff served 34 audit requests, including
4 supplemental requests, upon BellSouth. A majority of the audit requests
5 asked that BellSouth file its response to the audit request within 2 days. In
6 total, BellSouth spent over 450 hours responding to Audit Staff's requests
7 and produced over 8,000 pages of documents. In addition, BellSouth
8 produced 8 CDs containing information requested by Audit Staff.
9 Furthermore, BellSouth met with Audit Staff in a properly noticed meeting
10 to address their questions and concerns. In sum, BellSouth produced in
11 response to requests from Audit Staff and discovery issued by other
12 parties the documents indicated on SP Exhibit 2.

13

14 Moreover, with this surrebuttal testimony, BellSouth is also producing a
15 DVD containing over 2.1 million ledger entries from June 2005 to March
16 2006. These ledger entries contain BellSouth's total network field
17 operations costs and expenses for the above-time period in Florida, were
18 created by Network Finance in the ordinary of course of business to track
19 network costs and expenses in Florida, and were used by BellSouth to
20 capture its incremental expenses by comparing budgeted amounts to
21 ledger amounts. Significantly, all of this information produced by BellSouth
22 reconciles as the these ledger entries (1) correspond to the calculations in
23 SP Exhibit 1; (2) correspond to the information produced to Audit Staff in

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1 response to Audit Staff Request No. 1, which is the source information
2 used by BellSouth to create SP Exhibit 1; and (3) contain the randomly-
3 selected 283 invoices requested by Audit Staff and produced by BellSouth
4 (See BellSouth's Response to Audit Request Nos. 28, 29, 32, 33 and 34).

5
6 In addition, the PeopleSoft General Ledger & Oracle General Ledger,
7 where the data is derived from, have been used by BellSouth's external
8 and internal auditors to validate BellSouth's network expense financials,
9 and are Sarbanes-Oxley compliant A copy of the DVD, which is
10 confidential, is attached hereto as SP Exhibit 3.

11
12 Q. HAS BELL SOUTH PRODUCED ALL OF THE INFORMATION USED BY
13 BELL SOUTH TO CALCULATE BELL SOUTH'S INCREMENTAL
14 EXPENSES RELATED TO THE 2005 STORMS?

15
16 A. Yes and more.

17
18 **Audit Finding 1**

19
20 Q. MR. WINSTON STATES THAT, BECAUSE BELL SOUTH DID NOT
21 PROVIDE BOARD OF DIRECTORS' MEETING MINUTES, EXECUTIVE
22 MANAGEMENT MEETING MINUTES, CONSTRUCTION BUDGETS AND
23 THE ANNUAL BUDGETED AMOUNTS FOR STORM/HURRICANE

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1 DAMAGE, AUDIT STAFF COULD NOT VERIFY THE INCREMENTAL
2 AMOUNTS INCLUDED IN THE PETITION. DO YOU AGREE?

3
4 A. No. As stated above, BellSouth provided all information it used to
5 calculate its total incremental expenses related to the 2005 Storms.
6 Moreover, in order to respond to Staff's Audit Requests, BellSouth
7 provided information regarding costs and expenses that were irrelevant
8 because they were not included in BellSouth's Petition. Further, during
9 the audit process and in this case, BellSouth has produced thousands
10 upon thousands of pages of documents and millions of lines of code and
11 data, all of which reconcile to the amounts identified by BellSouth in its
12 Petition. See DVD of BellSouth's total network field operations costs and
13 expenses attached hereto as SP Exhibit 3. I will now address each of Mr.
14 Winston's statements to refute Audit Staff's finding that the alleged failure
15 to produce certain information prohibited Audit Staff from confirming that
16 BellSouth incurred the incremental expenses that are the subject of the
17 Petition.

18
19 First, in Audit Request No. 9, Audit Staff requested supporting
20 documentation for annual budgeted amounts for storm/hurricane damage
21 from 2003 to 2010. As stated by BellSouth in its response, BellSouth
22 could not produce the requested information because such documentation
23 does not exist. This is because BellSouth does not include funding for

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1 future tropical storm/hurricane damage restoration in its budget setting
2 process.¹ Audit Staff's conclusion should not be based on the inability to
3 produce documents that do not exist.

4
5 Similarly, in Audit Request No. 7, Audit Staff requested copies of all
6 minutes from executive management meetings from 2003 to 2006. Audit
7 Staff further clarified that what they really wanted was BellSouth's network
8 budget meeting minutes. However, BellSouth does not keep minutes of
9 its network budget meetings and thus was unable to provide any
10 responsive documents. Nevertheless, BellSouth advised Audit Staff that it
11 has produced all information that BellSouth relies on, includes, and
12 reviews to report to upper management and in creating its network
13 budgets. Consequently, as with Audit Request No. 9, Audit Staff is relying
14 on the inability to produce documents that do not exist to support its
15 conclusion.

16
17 Moreover, in Audit Request No. 8, Audit Staff requested copies of all
18 construction budgets from 2005 to 2010. BellSouth initially objected to
19 this request because construction budgets are capital budgets, which are
20 irrelevant to this proceeding, because BellSouth is not seeking to recover

¹ This policy is appropriate, because BellSouth cannot predict when and where a tropical system will negatively impact its service territory. Nor does BellSouth have prior knowledge of the intensity (tropical depression to Category 5 hurricane) of these hypothetical, future storms. If BellSouth attempted to budget for hurricanes/tropical storms, it would cause its budget to be artificially inflated, inaccurate, and inefficient. Indeed, such a budget would be entirely incorrect in those years when there is a below average storm season, such as the 2006 storm season.

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1 capital costs in the Petition. Further, BellSouth provided Audit Staff with
2 all information needed to review its 2005 expense budgets, including the
3 following expense budgets for Florida Network Field Operations: 2005
4 Commitment View, 2005 Current Tracking View, 2005 Projection View
5 (April, July), 2006 Commitment View, 2006 Current Tracking View, 2006
6 Projection View (April, July, Sept.), and 2007 Planning View.
7 Nevertheless, and even though BellSouth is not seeking to recover any
8 capital costs, BellSouth has provided Audit Staff with its 2005 and 2006
9 capital budgets, which includes any construction budgets. The 2007
10 capital budget is currently being developed and is not available at this
11 time. BellSouth has not begun the development of its 2008-2010 budgets.
12 Accordingly, although entirely irrelevant to this proceeding, BellSouth has
13 produced the construction budgets requested by Audit Staff.

14
15 Finally, in Audit Request No. 6, Audit Staff requested all of BellSouth's
16 Board of Directors' minutes from 2003 to 2006. BellSouth's Board of
17 Directors' meeting minutes are irrelevant to whether BellSouth properly
18 calculated its total incremental expenses related to the 2005 Storms.
19 Furthermore, Staff has never articulated a reason why this information is
20 necessary or otherwise could not be obtained from other sources. Finally,
21 the information does not appear to be integral to Staff's analysis as they
22 have not filed a Motion to Compel to obtain the information.

23

1 **Audit Finding 2**

2

3 Q. IN AUDIT FINDING 2, MR. WINSTON STATES THE INCREMENTAL
4 AMOUNTS INCLUDED IN THE COMPANY'S PETITION FOR THE
5 REPAIRED THIRTY-EIGHT SPANS OF CABLE COULD NOT BE
6 VERIFIED BECAUSE THE REQUESTED SAMPLE HAD NOT BEEN
7 PROVIDED. CAN YOU PLEASE RESPOND?

8

9 Yes. BellSouth has fully responded to all of Staff's Audit Request Nos. 10
10 and 18. And, the requested sample invoice requested does not exist but
11 is captured in other data BellSouth produced.

12

13 Specifically, on page 8 of its Amended Petition, BellSouth indicated that it
14 "had to repair and/or replace 75 spans of cable due to the storm." Audit
15 Request No. 18 asked for supporting documentation for the cost of the
16 replacement/repair of the 75 spans of cable and whether there were any
17 upgrades of the spans. BellSouth indicated in its response to Audit
18 Request No. 18 that it replaced a total of 37 spans of cable and repaired a
19 total of 38 spans and that the repair or replacement of the spans did not
20 involve an upgrade or betterment of the network. In addition, BellSouth
21 provided a spreadsheet and workprints (22 engineering/construction
22 drawings) indicating the areas where the repair and/or replacement of the
23 75 spans was performed. Furthermore, in its response to Audit Request

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No. 18, as supporting documentation for the expenses incurred in replacing the 38 spans, BellSouth provided a spreadsheet entitled "D8932_dtf_actuals.xls". This spreadsheet includes a majority of BellSouth's actual expenses incurred in restoring service after Hurricane Rita, including all charges related to the replaced cable spans. As to the specific invoices associated with the spans that were replaced, all of the work for these spans was done on authority D8932 and was entered into BellSouth's Outside Plant Construction Module system ("OSPCM2"). (The OSPCM2 process is described in more detail below). No paper invoice would have been generated by the Master Contractor for work completed on this authority.

In addition, in response to a follow-up question to BellSouth's response to Audit Request No. 18, BellSouth provided an explanation as to how the \$37,000 intrastate incremental amount provided on SP Exhibit 1 for Hurricane Rita was derived. BellSouth advised that the \$37,000 was derived as follows:

Contract Services	\$42,450
Non-Management Overtime	\$15,450
FICA at 7.65%	\$ 1,182
Fuel	\$ 1,400
Meals, Lodging, Comm	\$ 399
X Intrastate Jurisdictional Factor	0.612144
Amount Requested in Petition	\$37,268

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1 Based upon the foregoing, BellSouth has provided all documentation and
2 information for Audit Staff to verify that the incremental intrastate amounts
3 incurred by BellSouth in repairing the damage by Hurricane Rita.
4

5 **Audit Finding 3**
6

7 Q. IN AUDIT FINDING 3, MR. WINSTON STATES THAT BECAUSE
8 BELL SOUTH DID NOT PROVIDE 283 RANDOMLY-SELECTED
9 INVOICES, AUDIT STAFF COULD NOT PROVIDE ASSURANCE THAT
10 THE PETITION AMOUNTS ARE CORRECTLY STATED. CAN YOU
11 RESPOND TO THIS ASSERTION?
12

13 A. BellSouth has produced all invoices and invoice equivalents requested by
14 Staff.
15

16 Mr. Winston states that BellSouth should have been ready to support its
17 petition and provide copies of invoices. As indicated in his audit finding,
18 the invoices were requested on October 10 and 11, 2006 and Audit Staff
19 expected BellSouth to provide the invoices within two to four days. This
20 turnaround time is unreasonable. As previously indicated, BellSouth's
21 Network Field Operations incurred over \$202.4 million in incremental costs
22 (capital and expense) -- \$156.0 million in incremental expenses -- as a
23 result of the 2005 Storms. In total, Staff requested 283 invoices. These

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1 invoices (or invoice equivalents) were pulled as a sample from the
2 ****BEGIN PROPRIETARY**** \$ **** END PROPRIETARY****
3 million in total network field operations expense incurred in Florida from
4 June 2005 to March 2006. Therefore, the requested invoices were for
5 both incremental expenses (storm related) and business as usual
6 expenses (not storm related). Indeed, some of the invoices requested
7 were for expenses which BellSouth had specifically excluded from its
8 Petition, such as Securitas Security Services USA Inc expense (Audit
9 Request No. 28, Sep-05 Katrina, sample # 12).

10
11 In addition, these invoices are not kept in a central repository, as the
12 paper invoices are kept at the numerous work centers throughout the state
13 of Florida. With regard to non-paper invoices, a significant portion of
14 BellSouth's Network Operating expense is incurred, "billed",
15 certified/approved, and paid without a paper invoice ever being generated.
16 As such, several of the items selected by the Audit Staff through the
17 sampling process do not have original paper invoices available. In these
18 cases, BellSouth printed and provided to Audit Staff an invoice equivalent
19 from BellSouth's mechanized system.

20
21 As an example, most of BellSouth's Master Contractor work effort is
22 handled this way. The work designed by our Outside Plant Engineering
23 force is coded into OSPCM (Outside Plant Construction Module) and

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1 made available to the appropriate Master Contractor ("MC"). The MC
2 accesses the work print electronically, prints a copy if desired, completes
3 the work on the design in the field, logs back into OSPCM, and marks the
4 work item complete. A Plant Contract Supervisor (BellSouth employee)
5 will then check the work performed - either through a sample process or
6 by a review of the actual work – and certify that the work is complete. The
7 system then pays the MC (usually within 30 days) based on previously
8 agreed-to prices in the Master Contract. At no time does the MC issue a
9 paper invoice or bill to BellSouth.

10
11 Finally, each of the 283 invoices requested by the Audit Staff has a
12 corresponding ledger entry contained in Proprietary SP Exhibit 3.

13
14 **Audit Finding 6**

15
16 Q. MR. WINSTON STATES THAT AUDIT STAFF WAS UNABLE TO
17 VERIFY THE TOTAL AMOUNT OF EXEMPT MANAGEMENT
18 OVERTIME INCLUDED IN THE STORM COST RECOVERY REQUEST.
19 CAN YOU PLEASE RESPOND?

20
21 A. Yes, BellSouth provided all information requested by Audit Staff.
22 Specifically, BellSouth provided Audit Staff with documentation explaining
23 its policies and procedures regarding employee overtime, and a number of

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1 spreadsheets identifying the employees that received overtime, the date
2 the employees worked the overtime, and the amount of overtime worked
3 by each of the employees. Furthermore, and as stated in BellSouth's
4 response to question No. 2 on Supplement to Item No. 27, the first tab in
5 the workbook produced-- "Summary Management OT \$ & Hr" -- shows the
6 total incremental management overtime by month by storm, with
7 breakouts for exempt and non-exempt management. (All numbers on this
8 spreadsheet are prior to applying the Intrastate Jurisdictional Factor.)
9 BellSouth notes that exempt management overtime is only approximately
10 4.1% of the \$95.5 million incremental intrastate expense incurred by
11 BellSouth.

12

13 ***Issue 1: What amount of any storm damage reserve fund should be***
14 ***considered when determining the amount of tropical-system related***
15 ***intrastate costs and expenses to be recovered?***

16

17 Q. HAVE YOU REVIEWED RONALD HILYER'S SURREBUTTAL
18 TESTIMONY FILED IN RESPONSE TO DON WOOD'S TESTIMONY
19 REGARDING A HYPOTHETICAL STORM RESERVE?

20

21 A. Yes.

22

23 Q. WHAT WAS THE SOURCE OF THE INCREMENTAL EXPENSE
24 AMOUNTS FOR 1998-2005 SHOWN IN MR. HILYER'S EXHIBITS RLH-
25 3, RLH-4 AND RLH-5?

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1

2 A. My organization supplied the incremental expense amounts that Mr. Hilyer
3 relied on for 1998-2005. I explained the 2005 incremental expenses of
4 \$95.5 million in my direct testimony and in SP Exhibit 1. Although
5 supporting data for the earlier years has already been provided in various
6 data requests,² I am providing BellSouth's estimate of the 2004
7 incremental expenses of \$75.0 million in SP Exhibit 4. Together, the
8 \$95.5 in 2005 and \$75.0 in 2004 total \$170.5 million and comprise 87% of
9 the total charges against the hypothetical reserve balance in Mr. Hilyer's
10 exhibits to his surrebuttal testimony.

11

12 Q. PLEASE DESCRIBE AND DISCUSS THE INFORMATION IN SP
13 EXHIBIT 4.

14

15 A. The purpose of SP Exhibit 4 is to present the incremental expenses
16 incurred by BellSouth as a result of the 2004 Storms detailed by type of
17 expenditure (i.e. salary and wages, contract labor and services, etc.) and
18 by month. These costs are contained in Lines 1 through 7 of SP Exhibit 4.
19 As such, these costs only include those costs over and above the
20 expected or budgeted levels of costs under normal operating conditions.
21 Furthermore, the expenses on Lines 1 through 7 of SP Exhibit 4 consist

² Citizens' First Request for Production of Documents, Item 2 (Proprietary); CompSouth's First Request for Production of Documents, Item 12.

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1 entirely of Network Operations expense related directly to restoring and
2 repairing plant damaged by the 2004 storms.

3
4 Finally, an intrastate jurisdictional factor is applied to estimate the
5 intrastate incremental storm recovery expense for 2004.

6
7 In addition, BellSouth is also producing a DVD containing ledger entries
8 from August 2004 to March 2005, which is attached hereto as Proprietary
9 SP Exhibit 5. These ledger entries contain BellSouth's total network field
10 operations expenses for the above-time period in Florida, were created by
11 Network Finance in the ordinary of course of business to track network
12 costs and expenses in Florida, and were used by BellSouth to capture its
13 incremental expenses by comparing budgeted amounts to ledger
14 amounts. All of the ledger entries on this DVD reconciles and directly
15 corresponds to the calculations in SP Exhibit 4

16
17 Q. WERE THE INCREMENTAL EXPENSES FOR THE YEARS 1998 – 2003
18 INCLUDED IN MR. HILYER'S TESTIMONY DETERMINED IN A
19 MANNER THAT IS CONSISTENT WITH THE METHOD YOU HAVE
20 ALREADY DESCRIBED ABOVE FOR 2004 AND 2005?

21
22 A. Yes.

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1 Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

2

3 A. Yes.

4

5

1 BELLSOUTH TELECOMMUNICATIONS, INC.
2 DIRECT TESTIMONY OF RONALD L. HILYER
3 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
4 DOCKET NO. _____-TP
5 SEPTEMBER 1, 2006
6

7 Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND
8 POSITION WITH BELLSOUTH TELECOMMUNICATIONS, INC.
9

10 A. My name is Ronald L. Hilyer and my business address is 675 West
11 Peachtree Street N. E., Atlanta, Georgia. My position is Director for the
12 Finance Department of BellSouth Telecommunications, Inc.
13 (hereinafter referred to as "BellSouth").
14

15 Q. BRIEFLY OUTLINE YOUR EDUCATIONAL BACKGROUND AND
16 BUSINESS EXPERIENCE IN THE TELECOMMUNICATIONS
17 INDUSTRY.
18

19 A. I received Bachelor and Master of Science degrees in accounting in
20 1981 and 1991, respectively, from the University of Alabama at
21 Birmingham. I am a Certified Public Accountant (CPA) licensed in the
22 state of Alabama, and am a member of the American Institute of CPAs
23 and the Alabama Society of CPAs. After approximately 4 years
24 experience with Peat, Marwick, Mitchell and Co. (presently known as
25 KPMG), I was employed by BellSouth in September, 1984, as an
26 assistant manager in the Comptrollers Department in Birmingham,

1 Alabama. Since that time, I have held various positions of increasing
2 responsibility in the areas of tax, budget and forecast preparation and
3 regulatory matters. I was transferred to my current position in
4 February, 2000. Overall, I have over 21 years experience dealing with
5 the financial issues of BellSouth.

6

7 Q. WHAT ARE YOUR CURRENT RESPONSIBILITIES?

8

9 A. I am responsible for the preparation and analysis of BellSouth's
10 financial results, the provision of accounting and cost information
11 requested in proceedings before state and federal regulatory
12 commissions, and the coordination of other regulatory activities related
13 to accounting and finance.

14

15 Q. DO YOU HAVE ANY PREVIOUS EXPERIENCE IN STATE
16 REGULATORY PROCEEDINGS REGARDING FINANCIAL ISSUES?

17

18 A. Yes. Over half of my 21 years with BellSouth have been spent in
19 regulatory matters. During this time I have been involved in the
20 preparation of testimony and analyses regarding financial issues in
21 state regulatory proceedings in a number of states. I have previously
22 filed written testimony in Docket No. 14361-U before the Georgia Public
23 Service Commission.

24

25 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
26 PROCEEDING?

1 A. The primary purpose of my testimony is to: (1) describe the
2 methodology BellSouth used in determining the intrastate, incremental
3 expenses that it is seeking to recover in this proceeding; (2) compare
4 BellSouth's methodology used to calculate its costs to that used by
5 Office of Public Counsel ("OPC") in other cases; and (3) discuss the
6 unavailability of any reserve fund or insurance to reduce the costs
7 incurred.

8

9 Q. HAVE YOU PREPARED ANY EXHIBITS CONTAINING
10 INFORMATION THAT WILL BE REFERRED TO IN YOUR
11 TESTIMONY?

12

13 A. Yes. Attached to my testimony are two exhibits (RLH Exhibit 1 and
14 RLH Exhibit 2). RLH Exhibit 1 is a comparison of how various storm
15 recovery cost items have been treated by OPC in previous storm
16 recovery proceedings and BellSouth's treatment in this proceeding.
17 RLH Exhibit 2 shows the calculation of the intrastate portion of the
18 incremental storm recovery expense presented by BellSouth witness
19 Mr. Steve Pendergrass. These exhibits will be discussed and
20 explained in my testimony.

21

22 Q. WHAT CATEGORIES OF INCREMENTAL COST HAS BELL SOUTH
23 INCLUDED FOR RECOVERY?

24

25 A. First, BellSouth limited its identification of incremental costs to storm
26 restoration work performed in the Florida Network Field Operations

1 organization. BellSouth also incurred incremental costs in other
2 organizations such as Real Estate and Supply Chain, but those
3 amounts were relatively small and have not been included.¹ As
4 detailed by BellSouth witness Mr. Steve Pendergrass on SP Exhibit 1,
5 BellSouth included such incremental costs as basic salary and wages
6 for temporary network employees, including employees loaned from
7 other BellSouth states, overtime for network employees working on
8 storm restoration, Social Security and Medicare taxes on incremental
9 salary and wage expense, incremental contract labor and services, and
10 incremental expenses for material and supplies, fuel, equipment rental,
11 network communication and meals and lodging for workforce in travel
12 status.

13
14 Q. PLEASE COMPARE BELL SOUTH'S APPROACH TO INCREMENTAL
15 COST TO THE APPROACH TAKEN BY WITNESSES FOR THE OPC
16 IN SIMILAR PROCEEDINGS.

17
18 A. BellSouth reviewed the direct testimony of OPC witness Mr. Hugh
19 Larkin, Jr. in Docket 060038-EI filed on March 31, 2006 and the direct
20 testimony of Office of Public Counsel witness Mr. Michael J. Majoros in
21 Docket 041291-EI filed on February 8, 2005. Although those cases
22 were not filed under the provisions of Florida Statutes § 364.051, they

¹ While BellSouth has chosen not to claim its incremental costs incurred in other organizations such as Real Estate and Supply Chain in the instant docket, BellSouth expressly reserves the right to claim all incremental costs incurred as a result of future storm damage in any future storm recovery proceeding.

1 provide useful insights. BellSouth's approach to incremental cost is
2 very similar to OPC's approach in these dockets. As OPC advocates,
3 the BellSouth filing excludes lost revenue and uncollectibles,
4 advertising, customer communications, "normal" levels of materials and
5 supplies, "normal" levels of basic and overtime salaries and wages,
6 employee assistance costs, vacation buybacks, "catch-up" costs,
7 "backfill" work and cost of removal. RLH Exhibit 1 compares
8 BellSouth's treatment of certain storm recovery cost items to OPC's
9 treatment.

10

11 Q. IN WHAT WAYS DOES BELL SOUTH'S DETERMINATION OF
12 INCREMENTAL EXPENSE DIFFER FROM THAT OF OPC
13 WITNESSES LARKIN AND MAJOROS IN THE TWO ELECTRIC
14 UTILITY DOCKETS?

15

16 A. BellSouth has included incremental management overtime, both non-
17 exempt (subject to wage and hour provisions of the Federal Fair Labor
18 Standards Act – "FLSA") and exempt. Mr. Larkin and Mr. Majoros
19 seem to have taken different positions on this issue: Mr. Larkin
20 advocated excluding exempt employee overtime, while Mr. Majoros
21 supported the inclusion of all management overtime. BellSouth's
22 treatment mirrors Mr. Majoros'. BellSouth includes incremental
23 management overtime for network operations employees because of
24 the extraordinary working conditions and work schedules required after
25 a catastrophic storm.

26

1 Q. PLEASE ELABORATE ON WHY INCREMENTAL MANAGEMENT
2 OVERTIME SHOULD BE INCLUDED IN THE RECOVERABLE
3 AMOUNT.

4
5 A. In the aftermath of a storm, non-management employees typically work
6 a two-week schedule of thirteen days on and one day off,
7 approximately twelve hours a day. Network managers involved in
8 restoration work the same schedules in order to supervise the work.
9 This schedule results in managers working many more hours than what
10 would be considered a normal workweek. Storm recovery also
11 changes the nature of management work and makes it more taxing
12 because (1) both managers and their employees are working in
13 unusual and often difficult conditions; (2) management spans of control
14 increase markedly because of the use of contractors; (3) the need for
15 management activity increases because of the use of loaned
16 employees who may be unfamiliar with the local area and contractors
17 who may also be unfamiliar with BellSouth procedures; and (4) the
18 nature of the work introduces additional safety issues that must be
19 monitored and mitigated. In the case of non-exempt managers,
20 BellSouth is required by FLSA to pay overtime for all hours worked in
21 excess of forty hours in a workweek.

22
23 In the case of exempt managers, BellSouth policy recognizes that
24 managers often have to put in some level of overtime to fulfill their
25 responsibilities. BellSouth also recognizes, however, that there may be
26 circumstances in which overtime is non-customary and may be

1 compensated. The conditions described above fall into this category.
2 In such circumstances, BellSouth pays exempt employees below the
3 level of director for planned, pre-approved overtime when the hours
4 worked exceed fifty hours per week. It is reasonable and prudent to
5 incur this overtime in a storm recovery situation and therefore it should
6 be included in the storm recovery costs to be considered for recovery.

7

8 Q. IS BELL SOUTH SEEKING TO RECOVER CAPITAL COSTS IN ITS
9 PETITION?

10

11 A. No.

12

13 Q. WHY DOES BELL SOUTH EXCLUDE CAPITAL FROM ITS FILING?

14

15 A. Because BellSouth has incurred much more intrastate incremental
16 expense than it can recover through the maximum \$.50 per line
17 recovery charge authorized by Florida Statutes § 364.051, BellSouth
18 has chosen to exclude all capital from the amounts presented on Line 5
19 of RLH Exhibit 2.²

20

21 Q. IS BELL SOUTH SEEKING TO RECOVER INCREMENTAL COSTS
22 FOR CARRYING CHARGES IN ITS PETITION?

23

24 A. No.

² While BellSouth has chosen not to claim capital amounts in the instant docket, BellSouth expressly reserves the right to claim capital amounts incurred as a result of future storm damage in any future storm recovery proceeding.

1

2 Q. WHY DOES BELL SOUTH EXCLUDE CARRYING CHARGES FROM
3 ITS FILING?

4

5 A. The FPSC has allowed carrying charges in similar proceedings.
6 However, because BellSouth has incurred much more intrastate
7 incremental expense than it can recover through the maximum \$.50 per
8 line recovery charge authorized by Florida Statutes § 364.051,
9 BellSouth has chosen to exclude carrying charges from the amounts
10 presented on RLH Exhibit 2.³

11

12 Q. PLEASE DESCRIBE AND DISCUSS THE INFORMATION
13 PRESENTED IN RLH EXHIBIT 2.

14

15 A. The purpose of RLH Exhibit 2 is to present the intrastate, incremental
16 expense incurred by BellSouth as a result of the 2005 Storms. The
17 exhibit shows the incremental expense amount presented by BellSouth
18 witness Mr. Pendergrass on Line 3 and then uses the intrastate factor
19 shown on Line 4 to calculate the intrastate incremental expense shown
20 on Line 5. The intrastate factor on Line 2 is based on Plant Specific
21 and Non-Specific Operating Expense amounts reported on BellSouth's
22 2005 FCC ARMIS Report 43-01.

23 Q. WHAT WAS THE AMOUNT OF INTRASTATE INCREMENTAL
24 STORM RECOVERY EXPENSE AND HOW DOES IT RELATE TO

³ While BellSouth has chosen not to claim carrying charges in the instant docket, BellSouth expressly reserves the right to claim carrying charges in any future storm recovery proceeding.

1 THE TOTAL INCREMENTAL COSTS OF \$202.4M PRESENTED BY
2 MR. PENDERGRASS?

3

4 A. The intrastate incremental storm recovery expense was \$95.5M as
5 shown on Line 5 of RLH Exhibit 2. The total incremental cost of
6 \$202.4M shown on Line 1 contains \$46.4M in capital costs, as shown
7 on Line 2. Subtracting \$46.4M of capital costs leaves incremental
8 storm recovery expense of \$156.0M. Applying the intrastate
9 jurisdictional factor of 61.2144% calculated from BellSouth's 2005 FCC
10 ARMIS Report 43-01, shown on Line 4, produces an intrastate
11 incremental expense amount of \$95.5M.

12

13 Q. IS THE \$95.5M IN INTRASTATE INCREMENTAL EXPENSE THE
14 AMOUNT BELL SOUTH PROPOSES TO BE CONSIDERED BY THE
15 COMMISSION FOR RECOVERY?

16

17 A. Yes.

18

19 Q. DOES BELL SOUTH HAVE A STORM RESERVE FUND OR
20 ACCRUAL AVAILABLE TO OFFSET SOME OR ALL OF THE COSTS
21 DISCUSSED ABOVE?

22

23 A. No. BellSouth neither has a storm reserve fund nor has it maintained
24 an accrued reserve for future storm damage.

25 Q. IS BELL SOUTH ALLOWED TO ACCRUE FOR FUTURE STORM
26 DAMAGE FOR EXTERNAL FINANCIAL REPORTING PURPOSES

1 UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES
2 (GAAP)?

3

4 A. No. BellSouth is subject to the requirements of Statement of Financial
5 Accounting Standards (SFAS) No. 5, Accounting for Contingencies.
6 Paragraph 28 of SFAS No. 5 specifically prohibits the accrual for
7 uninsured future losses from these types of events. This is because
8 prior to the occurrence of the event no liability has been incurred. As a
9 result, BellSouth is prohibited from accruing storm related expenses for
10 external financial reporting purposes under GAAP.

11

12 Q. DOES BELL SOUTH HAVE ANY INSURANCE PROCEEDS TO APPLY
13 AGAINST THE 2005 STORM COSTS?

14

15 A. No. BellSouth's insurance is very limited with respect to casualty
16 insurance, which is the type of insurance that would apply with respect
17 to damage caused by a tropical system. Further, BellSouth does not
18 purchase insurance to protect its outside plant.⁴ And, while BellSouth
19 does maintain a self insurance program for real and personal property
20 such as central office buildings,⁵ through a captive insurance company,
21 this insurance carries a \$10 million deductible per occurrence. Each of
22 the 2005 Storms that struck BellSouth's service territory in Florida

⁴ Some examples of outside plant include outside cable and conduit and associated equipment including poles, towers, aerial cable, aerial wire, drop lines, underground cable, buried cable, submarine cable, and underground conduit and duct.

⁵ Some examples of real and personal property include administrative offices, equipment included in administrative offices, central offices, equipment included in central offices, motor vehicles while parked on BellSouth premises, and any equipment in those vehicles.

1 constituted a separate occurrence, and no single 2005 storm caused
2 damages to real and personal property in Florida in excess of the \$10
3 million deductible.

4

5 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

6

7 A. BellSouth incurred a total of \$95.5M in eligible intrastate incremental
8 expense related to the 2005 Storms. These expenses were identified
9 using methods and techniques consistent with methodologies
10 supported by the Commission and OPC in prior storm recovery
11 dockets. There is no reserve fund or insurance proceeds available to
12 offset these costs.

13

14 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

15

16 A. Yes.

17

1 BELLSOUTH TELECOMMUNICATIONS, INC.
2 SURREBUTTAL TESTIMONY OF RONALD L. HILYER
3 BEFORE THE
4 FLORIDA PUBLIC SERVICE COMMISSION
5 DOCKET NO. 060598-TL
6 NOVEMBER 17, 2006
7

8 Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND
9 POSITION WITH BELLSOUTH TELECOMMUNICATIONS, INC.

10

11 A. My name is Ronald L. Hilyer and my business address is 675 West
12 Peachtree Street N. E., Atlanta, Georgia. My position is Director for the
13 Finance Department of BellSouth Telecommunications, Inc.
14 (hereinafter referred to as "BellSouth" or "the Company").
15

16 Q. ARE YOU THE SAME RONALD L. HILYER WHO FILED DIRECT
17 TESTIMONY IN THIS PROCEEDING?

18

19 A. Yes. I filed direct testimony in this proceeding on behalf of BellSouth
20 on September 1, 2006.
21

22 Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?
23

24 A. The purpose of my surrebuttal testimony is to respond to testimony of
25 Mr. Don J. Wood filed on behalf of The Competitive Carriers of the
26 South, Inc. (hereinafter referred to as "CompSouth"). ~~Specifically, I will~~

1 address the comments and assertions made by Mr. Wood that
2 BellSouth should have simply purchased insurance coverage for its
3 outside plant and/or maintained a storm reserve fund as a means to
4 "buffer its losses". Additionally, I will address Mr. Wood's contention
5 that the costs of storm damage, such as those BellSouth is seeking to
6 recover in this proceeding, are already included in BellSouth's TELRIC
7 cost studies used to set rates for unbundled network elements.

8
9 ***Issue 1: What amount of any storm damage reserve fund should be***
10 ***considered when determining the amount of tropical-system related***
11 ***intrastate costs and expenses to be recovered?***

12
13 Q. MR. WOOD APPARENTLY AGREES WITH YOUR DIRECT
14 TESTIMONY THAT GENERALLY ACCEPTED ACCOUNTING
15 PRINCIPLES (GAAP) DO NOT ALLOW BELL SOUTH TO ESTABLISH
16 A STORM RESERVE FUND BY ACCRUING EXPENSES RELATED
17 TO FUTURE STORM DAMAGE. HOWEVER, HE CLAIMS THAT
18 GAAP DOES NOT PREVENT BELL SOUTH FROM SETTING ASIDE
19 CASH OR OTHER LIQUID ASSETS TO BE USED FOR FUTURE
20 STORM DAMAGE. WOULD YOU LIKE TO COMMENT ON MR.
21 WOOD'S SUGGESTION THAT BELL SOUTH SHOULD HAVE SET
22 ASIDE SUCH A "CASH RESERVE" FOR USE FOR THE 2005 STORM
23 DAMAGE?

24
25 A. Yes. Mr. Wood's recommendation appears to be for BellSouth to
26 simply move cash out of one cash account to another cash account
27 without recording any expense impact and label it "storm reserve fund".

1 Essentially, his testimony recognizes that GAAP prohibits BellSouth
2 from having an accrued storm reserve fund and acknowledges that
3 BellSouth, as a price-cap Local Exchange Carrier ("LEC"), is not
4 required to maintain a storm reserve fund. Notwithstanding these
5 concessions, he then suggests that BellSouth should have maintained
6 a "rainy day" fund to cover these expenses before the Commission
7 should find that the 2005 Storm-related expenses incurred by BellSouth
8 were reasonable.

9
10 Such a suggestion demonstrates a lack of understanding of what a
11 storm reserve is intended to accomplish. As explained below, a storm
12 reserve, whether funded or unfunded, is an accounting tool used to
13 levelize the earnings impact resulting from restoration efforts
14 associated with future major storms by recording periodic expense
15 accruals. A funded reserve sets aside cash in conjunction with the
16 expense recognition. This tool is beneficial in a rate-of-return
17 environment because it helps minimize rate volatility. It provides no
18 such benefit and is in fact prohibited under GAAP in a price regulation
19 environment, as explained in my direct testimony.

20
21 What Mr. Wood proposes would not serve the traditional purposes of a
22 storm reserve to levelize earnings and to minimize rate volatility,
23 because in accordance with GAAP a price-regulated company such as
24 BellSouth must record the losses and expenses associated with storm
25 damage in the period incurred. Therefore, a "cash reserve" as
26 suggested by Mr. Wood would not have reduced or mitigated in any

1 way the financial implications of the damage caused by the 2005
2 storms. This is so because BellSouth still would have incurred and
3 paid for the expenses resulting from the 2005 Storms regardless of
4 whether it had a fictitious storm reserve fund.

5
6 Q. HAS BELL SOUTH EVER HAD A CASH STORM RESERVE FUND
7 SUCH AS THAT PROPOSED BY MR. WOOD?

8
9 A. No. During the term (1994-1997) of the Stipulation and Settlement in
10 Florida Public Service Commission Docket 920260-TL (Stipulation),
11 BellSouth accrued \$10 million a year for storm reserve expenses for
12 purposes of calculating the Company's return on equity for sharing
13 purposes. Accordingly, over this 4-year period, BellSouth accrued for
14 rate-of-return regulation purposes a total of \$40 million in storm
15 expense and reversed against this accrual actual storm damage costs
16 of \$5.5 million. With the expiration of the Stipulation and the related
17 sharing requirement at the end of 1997 and BellSouth's operation
18 under price-cap regulation on January 1, 1998, the return on equity
19 calculation was no longer relevant and future accruals and reversals
20 were discontinued. In this regard, the Florida Supreme Court has held
21 that once a company elects to be price-cap regulated, "price-capped"
22 companies are exempted from rate base, rate of return regulation. . . ."
23 *Verizon Florida, Inc. v. Jacobs*, 810 SO. 2d 906 (Fla. 2002).

1 Q. ON PAGE 23 OF HIS TESTIMONY MR. WOOD STATED THAT
2 BELL SOUTH CHOSE TO DISCONTINUE MAINTAINING THE STORM
3 RESERVE AS PART OF A PROFIT MAXIMIZING STRATEGY AND
4 THAT, IF IT HAD CONTINUED TO MAINTAIN A RESERVE, IT
5 WOULD HAVE PROVIDED A MEANS TO BUFFER LOSSES
6 RESULTING FROM STORM DAMAGE. IS THIS AN ACCURATE
7 ASSESSMENT?

8
9 A. No. BellSouth did not choose to discontinue the storm reserve
10 accruals to increase profits. Those expense accruals could no longer
11 be recognized for financial reporting purposes under GAAP and were
12 no longer needed for rate-of-return regulation purposes after the
13 inception of price regulation and the expiration of the sharing
14 requirement of the Stipulation. Even if BellSouth had "set aside a cash
15 reserve" as Mr. Wood suggests, this would not have provided a means
16 to "buffer losses". This is so because, for price regulated companies,
17 profits and losses are determined in accordance with GAAP, and
18 GAAP requires that the losses or expenses associated with storm
19 damage be recorded in the period incurred.

20
21 Q. ARE YOU AWARE OF ANY FLORIDA ELECTRIC UTILITIES OR
22 TELECOMMUNICATIONS COMPANIES THAT HAVE A CASH
23 STORM RESERVE FUND SUCH AS THAT PROPOSED BY MR.
24 WOOD?

25

1 A. No. To my knowledge the storm reserves being maintained today by
2 the Florida electric utilities were established through the accrual of
3 expenses for future storm costs. A storm reserve is an accounting
4 technique used by rate-of-return regulated utilities to minimize the
5 earnings and rate volatility that can result from major storms. Below is
6 an excerpt from a February 2005 article, "After the Disaster: Utility
7 Restoration Cost Recovery", prepared by Bradley W. Johnson for the
8 Edison Electric Institute describing storm reserves and how they work.

9
10 A storm reserve is an accounting technique that allows utilities
11 to smooth out the earnings impact of major storms. With the
12 exception of FPL, storm reserves are not funded with cash
13 and therefore do not minimize the cash-flow impact of having
14 to pay the costs of a major storm.

15
16 When a utility establishes a storm reserve, it credits a fixed
17 amount each year to the reserve through monthly accruals.
18 These accruals are deducted from the current month's
19 earnings even though no actual storm costs are incurred.
20 When a major storm strikes, the storm costs are charged
21 against the balance in the storm reserve account. The
22 reserve, however, provides no cash to pay the actual storm
23 costs.

24
25 The big benefit of this type of accounting treatment is that it
26 allows utilities to smooth out the earnings impact of major
27 storms. When a big storm strikes, the only charge to earnings
28 the utility incurs is its normal monthly accrual to its storm
29 reserve account, assuming that it has a balance in its storm
30 reserve account.

31

1 The investor-owned electric utilities in Florida have established such
2 reserves.¹ Telecommunications companies in Florida do not have
3 storm reserves.²

4
5 Q. WHY ARE THE FLORIDA ELECTRIC UTILITIES ALLOWED TO
6 RECORD EXPENSE ACCRUALS FOR FUTURE STORM DAMAGE
7 UNDER GAAP BUT BELL SOUTH IS NOT?

8
9 A. The electric utilities are cost-based regulated utilities that are subject to
10 Statement of Financial Accounting Standards (SFAS) No. 71,
11 Accounting for the Effects of Certain Types of Regulation. This
12 statement allows cost-based regulated entities to record for GAAP
13 purposes assets and liabilities that are created by their regulator's
14 treatment of costs for ratemaking purposes. As a price-regulated
15 telecommunications company facing significant competition, BellSouth
16 is not subject to SFAS 71. Instead, as previously stated in my direct
17 testimony, BellSouth is subject to SFAS 5, Accounting for
18 Contingencies, which prohibits accruing expenses for future damage to
19 establish storm reserves.

20
21 Q. IN CONSIDERING PREVIOUS PETITIONS BY PRICE-CAP
22 REGULATED LECS FOR THE RECOVERY OF STORM RELATED
23 DAMAGES, HAS THE COMMISSION EVER ADOPTED THE

¹ The Viability of Establishing a State Administered Catastrophic Reinsurance Fund for the Utility and Telecommunications Industries, 2005 Interim Project, Florida House of Representatives Utilities and Telecommunications Committee, February 2006, p. 5-6.

² *Id.*

1 PROPOSAL SUGGESTED BY MR. WOOD THAT A CASH STORM
2 RESERVE FUND BE MAINTAINED AND EXHAUSTED BEFORE
3 DETERMINING THAT STORM EXPENSES ARE REASONABLE?
4

5 A. No. The Sprint petition for 2004 storm damage and the GTCOM
6 petition for 2005 storm damage stated that they do not have storm
7 reserves. Based on my review of the Commission orders in these
8 proceedings, there was no finding that they should have maintained a
9 cash storm reserve fund such as that proposed by Mr. Wood.

10

11 Q. ON PAGE 25 OF HIS TESTIMONY MR. WOOD CLAIMS THAT IF
12 BELL SOUTH HAD NOT STOPPED MAINTAINING A STORM
13 RESERVE FUND IN 1997, IT WOULD HAVE A "RAINY DAY FUND"
14 AVAILABLE. DO YOU AGREE?
15

16

17 A. No. In fact, purely for hypothetical purposes, if BellSouth had
18 continued to maintain its storm reserve after the expiration of the
19 Stipulation in 1997, the reserve balance would have been negative by
20 over \$75 million at the end of the 2005 storm season. RLP Proprietary
21 Exhibit 3 is a hypothetical calculation of the estimated reserve if
22 BellSouth had continued to record accruals and reversals to the
23 reserve after the term of the Stipulation. This exhibit shows that if
24 BellSouth had continued maintaining the reserve for rate-of-return
25 regulation purposes, the reserve would have been approximately \$120
26 million through annual accruals of \$10 million per year for 12 years
(1994 through 2005) but would have been reduced by incremental

1 intrastate storm expense of \$195.3 million (see RLH Proprietary
2 Exhibits 4 and 5 for supporting detail) over this same period.³ As a
3 result, the reserve balance at the end of the 2005 storm season would
4 have been a NEGATIVE \$75.3 million. If BellSouth is granted the
5 recovery requested in this Petition, estimated to be approximately
6 \$32.7 million, there would still be a reserve deficit of \$42.6 million at the
7 end of the 2005 storm season even after recovering the maximum
8 amount BellSouth estimates it can collect under the statute.
9

10 Q. WHAT WAS THE SOURCE OF THE INCREMENTAL EXPENSE
11 AMOUNTS FOR 1994-2004 USED IN THE ABOVE ANALYSIS AND
12 SHOWN ON RLH PROPRIETARY EXHIBITS 4 AND 5?
13

14 A. The amounts for 1994 through 1997 are those amounts actually
15 reversed against the reserve and considered in sharing computations
16 per the Stipulation. The amounts for 1998 through 2004 represent the
17 incremental expense associated with storm restoration work performed
18 by the Florida Network Field Operations organization. As stated in the
19 surrebuttal testimony of Mr. Steve Pendergrass, the methodology used
20 to determine these amounts is consistent with the methodology used to
21 determine the 2005 incremental expense. Detail of the 2004
22 incremental storm expense is provided as SP Exhibit 4 of Mr.
23 Pendergrass' surrebuttal testimony.
24

³ BellSouth also incurred \$57.9 million in intrastate capital as a result of the 1998 through 2005 named storms.

1 Q. WHY ARE THE INCREMENTAL STORM RESTORATION EXPENSE
2 AMOUNTS PRESENTED IN RLH PROPRIETARY EXHIBITS 3, 4,
3 AND 5 LOWER THAN THE AMOUNTS PROVIDED TO STAFF AND
4 INTERVENORS IN DISCOVERY IN THIS PROCEEDING?

5
6 A. In order to be consistent with the incremental expense associated with
7 the 2005 storms included in our petition, I have revised the amounts for
8 prior years to only include those expenses incurred by the Network
9 Field Operations organization.⁴ The amounts provided in various data
10 requests⁵ are valid incremental intrastate storm recovery expenses;
11 however, the amounts for 1998 and 2004 included the Network Field
12 Operations incremental expense and the incremental expense of other
13 organizations such as Real Estate, Supply Chain, etc. Reducing the
14 reserve by only the Network Field Operations incremental expense
15 produces a more conservative estimate of the reserve deficit.

16
17 ***Issue 2: What is the appropriate amount of intrastate costs and***
18 ***expenses related to damage caused during the 2005 tropical storm***
19 ***season, if any, that should be recovered by BellSouth, pursuant to***
20 ***Section 364.051(4), Florida Statutes?***

21
22 Q. ~~ON PAGES 23 AND 24 OF HIS TESTIMONY, MR. WOOD STATES~~
23 ~~THAT BELL SOUTH'S DECISION NOT TO PURCHASE INSURANCE~~
24 ~~ON ITS OUTSIDE PLANT WAS SIMPLY A PROFIT MAXIMIZING~~

⁴ While BellSouth has chosen not to claim its incremental costs incurred in other organizations such as Real Estate and Supply Chain in the instant docket, BellSouth expressly reserves the right to claim all incremental costs incurred as a result of future storm damage in any future storm recovery proceeding.

⁵ Staff's First Interrogatories, Item 3; Citizens' First Interrogatories, Item 4; Citizens' First Request for Production of Documents, Item 2.

1 STRATEGY OF BELL SOUTH MANAGEMENT TO RETAIN HIGHER
2 PROFITS UNDER PRICE REGULATION. IS THIS AN ACCURATE
3 ASSESSMENT?

4
5 A. Absolutely not. As documented in BellSouth's responses to
6 CompSouth's 1st Set of Interrogatories, Items 3 and 4, the last time
7 BellSouth purchased insurance coverage for its outside plant was in
8 1993. Following Hurricane Andrew in 1992, the available insurance
9 capacity for named windstorms was reduced dramatically. Since then,
10 insurance coverage for outside plant has either not been available or if
11 available, not reasonably priced and the coverage terms were
12 prohibitive. BellSouth evaluated outside plant insurance capacity again
13 in 1998 and found that reasonably priced coverage was still not
14 available. At that time \$200 million of outside plant insurance was
15 available in excess of a \$100 million per occurrence at an annual cost
16 of \$14.9M.

17
18 Q. HAVE OTHER COMPANIES IN FLORIDA MADE THE DECISION NOT
19 TO PURCHASE INSURANCE FOR OUTSIDE PLANT?

20
21 A. Yes. BellSouth's experience and decisions regarding outside plant
22 insurance coverage are consistent with those of other companies in
23 Florida. According to the February 2006 Florida House of
24 Representatives Utilities and Telecommunications Committee report
25 "The Viability of Establishing a State Administered Catastrophic
26 Reinsurance Fund for Utility and Telecommunications Industries"

1 referenced above, since 1992, various electric and telecommunications
2 companies have looked into obtaining insurance on their outside plant
3 and have been unable to obtain it at a reasonable price. The report
4 states that "based on information received, insurance is generally not
5 economically available on outside plant".⁶

6
7 Q. IN THE PREVIOUS STORM RECOVERY PROCEEDINGS FOR THE
8 ELECTRIC UTILITIES AND TELECOMMUNICATIONS COMPANIES,
9 HAS THE COMMISSION EVER ADOPTED THE SUGGESTION
10 ARTICULATED BY MR. WOOD THAT STORM RECOVERY COSTS
11 SHOULD NOT BE CONSIDERED REASONABLE IF A COMPANY
12 DECIDES NOT TO PURCHASE INSURANCE ON OUTSIDE PLANT
13 BECAUSE IT IS NOT ECONOMICALLY AVAILABLE?

14
15 A. No. Based on my review of the recent Commission decisions in these
16 proceedings no such findings have been made.

17
18 Q. IF BELLSOUTH HAD CONTINUED TO MAINTAIN A STORM
19 RESERVE FUND FOR RATE OF RETURN REGULATION
20 PURPOSES AND PURCHASED INSURANCE ON OUTSIDE PLANT
21 EVEN THOUGH IT WAS NOT ECONOMICALLY AVAILABLE WOULD
22 BELLSOUTH STILL BE FILING UNDER THIS STATUTE FOR THE
23 MAXIMUM RECOVERY?

24

⁶ The Viability of Establishing a State Administered Catastrophic Reinsurance Fund for the
Utility and Telecommunications Industries, *supra*, at 6..

1 A. ~~Yes. As explained above, if BellSouth had continued to maintain the~~
2 ~~storm reserve after the expiration of the Stipulation and Agreement in~~
3 ~~1997, the balance at the end of the 2003 storm season would have~~
4 ~~been a NEGATIVE \$75.3 million. Likewise, if BellSouth had purchased~~
5 ~~outside plant insurance at the terms of the last formal quote that carried~~
6 ~~a \$100 million deductible per occurrence, it still would be filing for the~~
7 ~~maximum recovery allowed under this statute.~~

8
9 Q. IS MR. WOOD'S TESTIMONY ON PAGE 16-19 THAT THE COSTS
10 OF STORM DAMAGE ARE ALREADY INCLUDED IN BELL SOUTH'S
11 TELRIC COST STUDIES USED TO SET UNE RATES ACCURATE?

12
13 A. No. Mr. Wood appears to be picking and choosing portions of
14 BellSouth's response to CompSouth's Interrogatory No. 12 in an
15 attempt to support his erroneous conclusion. He quotes a section from
16 the "Capital Cost Calculator" that describes the type of expenses
17 journalized to "Plant Specific Expenses" as required by Part 32 of the
18 FCC's Rules and Regulations. While it is true that expenses incurred
19 as a result of storm damage are journalized to the "Plant Specific
20 Expense" accounts, BellSouth has a normalization process in place to
21 exclude, for TELRIC study purposes, extraordinary expenses which
22 may not be representative of on-going expenses (such as expenses
23 associated with hurricane restoration).⁷ In fact, BellSouth's response

⁷ See BellSouth's response to CompSouth's Second Request for Production, Item No. 13 for a description of BellSouth's normalization process and specific items normalized in its last TELRIC study.

1 to CompSouth's Interrogatory No. 12 on which Mr. Wood relied, clearly
2 states:

3
4 The ACF factors were developed on the calendar base
5 year of 1998 (1999 Vintage factors). The expenses for
6 that year were normalized (adjusted under BellSouth's
7 normal ongoing procedures) to exclude several types of
8 costs including extraordinary costs resulting from
9 hurricane damage.⁸

10
11 Thus, Mr. Wood is entirely incorrect in his statement that BellSouth's
12 TELRIC rates include storm recovery expenses, because BellSouth's
13 TELRIC study procedures specifically exclude extraordinary expenses
14 resulting from hurricane damage.

15

16 Q. DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

17

18 A. Yes.

⁸ See BellSouth's Response to CompSouth's First Interrogatories, Item No. 12, p. 2.

1 Bellsouth Telecommunications, Inc.

2 AMENDED DIRECT TESTIMONY OF KATHY K. BLAKE

3 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

4 DOCKET NO. 07-0539-TP

5 SEPTEMBER 20, 2006

6

7 Q. PLEASE STATE YOUR NAME, YOUR POSITION WITH Bellsouth
8 Telecommunications, Inc. ("Bellsouth"), AND YOUR
9 BUSINESS ADDRESS.

10

11 A. My name is Kathy K. Blake. I am employed by BellSouth as Director –
12 Retail Markets and Policy Implementation for the nine-state BellSouth
13 region. My business address is 675 West Peachtree Street, Atlanta,
14 Georgia 30375.

15

16 Q. PLEASE PROVIDE A BRIEF DESCRIPTION OF YOUR
17 BACKGROUND AND EXPERIENCE.

18

19 A. I graduated from Florida State University in 1981 with a Bachelor of
20 Science degree in Business Management. After graduation, I began
21 employment with Southern Bell as a Supervisor in the Customer
22 Services Organization in Miami, Florida. In 1982, I moved to Atlanta
23 where I held various positions involving Staff Support, Product
24 Management, Negotiations, and Market Management within the
25 BellSouth Customer Services and Interconnection Services

1 Organizations. In 1997, I moved into the State Regulatory Organization
2 with various responsibilities for testimony preparation, witness support
3 and issues management. I assumed my current responsibilities in July
4 2003.

5

6 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

7

8 A. The purpose of my testimony is to discuss, from a policy perspective,
9 BellSouth's Petition, pursuant to Florida Statute § 364.051(4), to
10 recover certain costs and expenses relating to repairing, restoring and
11 replacing its lines, plant and facilities damaged by six (6) named tropical
12 systems occurring after June 1, 2005 ("2005 Storms"). BellSouth is
13 also presenting three additional witnesses in support of its Petition: Mr.
14 Jeff McKinney, who will generally discuss the damages BellSouth's
15 network received due to these storms and the recovery efforts made by
16 BellSouth to restore service to its customers as expeditiously as
17 possible; Mr. Steve Pendergrass, who will address how BellSouth
18 calculated its network expenses associated with the 2005 Storms; and
19 Mr. Ron Hilyer, who will address the regulatory cost issues associated
20 with the Petition.

21

22 Q. WILL YOU PLEASE SUMMARIZE BELL SOUTH'S STORM COST
23 RECOVERY PROPOSAL?

24

1 A. In accordance with Florida Statute § 364.051(4), BellSouth's proposal
2 for recovering its intrastate, incremental costs incurred due to the
3 damage caused by the 2005 Storms is to apply a \$0.50 charge on
4 certain access lines in Florida. Specifically, BellSouth proposes that
5 the subject access lines consist of retail basic and nonbasic local
6 exchange service lines, including residential and business lines,
7 payphone lines, PBX trunk lines, Network Access Registers ("NARs")
8 lines (including NARs used in conjunction with BellSouth ESSX®
9 Service and MultiServ Plus Service), B Channels of both Basic ISDN
10 and ISDN PRI, and all unbundled wholesale loop network element
11 ("UNE") customers (including stand-alone loops, ISDN loops, DS1 and
12 DS3 loops stand alone and as part of a DS1 or DS3 extended loop,
13 xDSL loops). Based on BellSouth's most recent data, as of June 2006,
14 BellSouth had approximately five million retail access lines and
15 approximately 797,300 unbundled loops in service. Thus, the total
16 amount BellSouth is seeking to recover due to the 2005 Storms is
17 approximately \$34.6 million.

18

19 Q. PLEASE DESCRIBE BELL SOUTH'S SERVICE TERRITORY.

20

21 A. BellSouth is certificated in Florida as a local exchange
22 telecommunications company and is subject to carrier-of-last-resort
23 obligations. The Company provides service in 93 exchanges in Florida
24 and serves the major Florida cities of Miami, Ft. Lauderdale, West Palm

1 Beach, Jacksonville, Cocoa Beach, Daytona Beach, Gainesville,
2 Orlando, Port St. Lucie, Pensacola, Panama City and Melbourne.

3 Q. PLEASE PROVIDE AN OVERVIEW OF THE 2005 TROPICAL STORM
4 SEASON.

5

6 A. The 2005 tropical storm season was the most active hurricane season
7 on record and shattered numerous records. In 2005, Florida and the
8 Southeastern United States experienced:

- 9 • the most number of storms on record for a season (28 named
10 storms);¹
- 11 • three of the most six intense storms on record: Wilma (1st),
12 Rita (4th) and Katrina (6th);²
- 13 • the most number of named storms to develop during the
14 month of July (5 named storms) with two of the storms
15 developing into major hurricanes (Dennis and Emily); it
16 should be noted that no hurricane season had ever seen two
17 hurricanes reach Category 4 intensity before August, and
18 Emily was the earliest Category 5 to have ever formed;³ and

¹ NOAA Reviews Record-Setting 2005 Atlantic Hurricane Season, dated Nov. 29, 2005, updated April 13, 2006, www.noaa.gov/stories2005/s2540.htm.

² National Climatic Data Center ("NCDC"), National Oceanic & Atmospheric Administration ("NOAA"), Satellite and Information Service, *Climate of 2005: Atlantic Hurricane Season Summary*, National Climatic Data Center, www.ncdc.noaa.gov/oa/climate/research/2005/hurricanes05.html, updated January 13, 2006, p. 7-8.

³ NCDC, NOAA, *Climate of 2005: Atlantic Hurricane Season Summary*, p. 7.

- 1 • the most destructive tropical storm season for the United
2 States with damage estimates over \$100 billion.⁴

3 The 2005 tropical storm season was one of the most active and most
4 costly seasons BellSouth has experienced. Six named tropical storm
5 systems impacted areas served by BellSouth in Florida: Tropical Storm
6 Arlene, Hurricane Cindy, Hurricane Dennis, Hurricane Katrina,
7 Hurricane Rita, and Hurricane Wilma. These systems struck Florida
8 from June 11, 2005 through October 24, 2005, causing hundreds of
9 millions of dollars of damage.

10
11 Q. PLEASE PROVIDE A DESCRIPTION OF THE HURRICANES THAT
12 IMPACTED THE COMPANY'S SERVICE TERRITORY IN FLORIDA.

13
14 A. Below is a general summary of each storm that affected BellSouth's
15 service territory during 2005. The information relating to the damages
16 BellSouth experienced and the cost incurred as a result of the storms is
17 provided as a summary and should be read in conjunction with the
18 testimony of BellSouth Witnesses Jeff McKinney and Steve
19 Pendergrass.

20
21 The first storm that affected BellSouth's service territory was Tropical
22 Storm Arlene which formed on June 8, 2005, and made landfall just
23 west of Pensacola, in Florida's Panhandle, in the afternoon of June 11,

⁴ *Id.*

1 2005.⁵ Tropical Storm Arlene was a large tropical storm that had
2 maximum sustained winds of 70 mph and produced precipitation over a
3 very wide area. Tropical Storm Arlene dropped four to six inches of rain
4 in portions of Florida and caused a storm surge of up to five feet in
5 Walton County.⁶ Nearly 4,000 BellSouth access lines were impacted
6 by loss of power or physical damage. BellSouth incurred approximately
7 \$3.5 million of total damages due to Tropical Storm Arlene.

8
9 Hurricane Cindy (which was initially described as a tropical storm, but
10 based on post-storm analysis was upgraded to a minimal hurricane)
11 reached hurricane status on July 5, 2005 after having crossed over the
12 Yucatan Peninsula early on July 4, 2005 into the Gulf of Mexico.
13 Hurricane Cindy made direct landfall on July 6, 2005 in Grand Isle,
14 Louisiana with maximum winds of 75 mph.⁷ It then traveled northeast
15 and crossed over the western panhandle region of Florida.⁸ Nearly
16 1,000 BellSouth access lines were impacted by loss of power or
17 physical damage due to Hurricane Cindy and BellSouth incurred
18 approximately \$1.1 million of total damages.

⁵ National Hurricane Center, *Tropical Cyclone Report: Tropical Storm Arlene*, <http://www.nhc.noaa.gov/2005atlan.shtml>, p. 1.

⁶ *Id.* p. 5-7. See also, The Associated Press. "Gulf Coast Dries Out After Arlene." MSNBC.com, <http://www.msnbc.msn.com/id/8156450/>, dated June 13, 2005.

⁷ *Climate of 2005: Atlantic Hurricane Season Summary*, p. 17-18.

⁸ Graham Brink, Joni James and Brady Dennis. "Dennis grows stronger – and moves closer." *St. Petersburg Times*, July 8, 2005, Weather, P. 1B.

1 Almost as soon as Hurricane Cindy left the state of Florida, Hurricane
2 Dennis struck Florida. Hurricane Dennis formed on July 5, 2005 and
3 reached hurricane strength on the afternoon of July 6, 2005.⁹
4 Hurricane Dennis, which at its peak reached Category 4 strength,
5 started in the southern portion of the State but eventually made landfall
6 on the afternoon of July 10, 2005 west of Navarre Beach in Pensacola
7 as a Category 3 storm with wind speeds of 120 mph.¹⁰ Hurricane
8 Dennis brought storm surges of six to nine feet in portions of Florida
9 and dropped almost six inches of rain on certain portions of the state
10 ranging from Key West to Tallahassee.¹¹ By the time the effects of
11 Hurricane Dennis left BellSouth's territory on July 11, 2005,
12 approximately 225,000 lines had been impacted, and Hurricane Dennis
13 had caused approximately \$4.7 million of total damages to BellSouth's
14 network.

15
16 Hurricane Katrina originated as a tropical storm in the Bahamas and
17 was only expected to produce increased rainfall over the BellSouth
18 territory. However, less than 48 hours before it was to make landfall in
19 South Florida, it developed into a hurricane. Hurricane Katrina made
20 landfall near the Dade and Broward County line between Hallandale
21 Beach and North Miami Beach, on August 25, 2005, as a Category 1
22 hurricane, with windspeeds of approximately 80 mph and gusts of over

⁹ *Climate of 2005: Atlantic Hurricane Season Summary*, p. 18.

¹⁰ *Id.*

¹¹ Beven, Jack, National Hurricane Center, *Tropical Cyclone Report: Hurricane Dennis, 4-13 July 2005*, <http://www.nhc.noaa.gov/2005atlan.shtml>, p. 10-12.

1 90 mph.¹² Radar indicated that up to 15 inches of rain fell in parts of
 2 Dade County and caused severe flooding.¹³ The storm visited some of
 3 the same south Miami-Dade neighborhoods – Cutler Ridge, Homestead
 4 and Country Walk – that were devastated by Hurricane Andrew 13
 5 years earlier.¹⁴ Hurricane Katrina exited the southwest part of Florida
 6 on August 26 and continued in a north, northwestern direction towards
 7 the Gulf Coast. Hurricane Katrina had sustained hurricane force winds
 8 that extended up to 105 miles from the center and had the potential for
 9 a surf surge of 18 to 28 feet, 30 foot waves and as much as 15 inches
 10 of rain.¹⁵ While Hurricane Katrina did not make direct landfall in the
 11 Florida panhandle, the northwestern portion of the state experienced
 12 strong winds, major rainfall and a storm surge of up to five feet when
 13 the hurricane made landfall a second time in Louisiana.¹⁶ Hurricane
 14 Katrina caused approximately \$34.4 million of total damages to
 15 BellSouth's network in Florida.

16

17 Hurricane Rita, which is the 4th most intense Atlantic hurricane ever
 18 recorded, did not make landfall in BellSouth's service territory.

¹² NCDC, NOAA, *Climate of 2005: Summary of Hurricane Katrina*, p. 3 and 5, <http://www.ncdc.noaa.gov/oa/climate/research/2005/katrina.html>, last updated Dec. 29, 2005.

¹³ PalmBeachPost.com, *Hurricane Katrina: Day-by-day Recap*, http://www.palmbeachpost.com/storm/content/storm/2005/atlan/katrina/day_by_day_archive.html, p. 2

¹⁴ *Id.*

¹⁵ *Id.* See also, Knabb, Richard D., Rhome, Jamie R., and Brown, Daniel P., National Hurricane Center, *Tropical Cyclone Report: Hurricane Katrina, 23-20 August 2005*, <http://www.nhc.noaa.gov/2005atlan.shtml>, p. 9-10

¹⁶ *Tropical Cyclone Report: Hurricane Katrina*, p. 10 and 24.

1 However, Rita did pass through the Florida Straits and affected the
2 southern portion of BellSouth's service territory. While impacting
3 BellSouth's service territory, Hurricane Rita was a Category 1 storm
4 causing sustained tropical storm winds on Key West with gusts of up to
5 76 mph and, again, the customers in Dade and Broward counties were
6 the most impacted.¹⁷ By the time the storm's effects subsided late on
7 September 20th, three to five inches of rain had fallen on portions of
8 south Florida from the Keys to Fort Lauderdale, with Key West
9 experiencing a storm surge of approximately five feet.¹⁸ Hurricane Rita
10 caused approximately \$135,000 of total damages to BellSouth's
11 network and required network operations to [REDACTED] replace 75
12 spans of cable.

13
14 Hurricane Wilma was the most intense hurricane ever recorded in the
15 Atlantic Basin. Wilma became a Category 1 hurricane on October 18,
16 2005. On October 19, Hurricane Wilma strengthened to a Category 5
17 hurricane with its minimum central pressure estimated at 882 MB, the
18 lowest pressure and therefore the most powerful hurricane on record in
19 the Atlantic basin.¹⁹

¹⁷ *Climate of 2005: Atlantic Hurricane Season Summary*, p. 13.

¹⁸ Knabb, Richard D., Brown, Daniel P., and Rhone, Jamie R., National Hurricane Center, *Tropical Cyclone Report: Hurricane Rita, 18-26 September 2005*, <http://www.nhc.noaa.gov/2005atlan.shtml>, p. 7.

¹⁹ NCDC, NOAA, *Climate of 2005: Summary of Hurricane Wilma*, p. 3-4, <http://www.ncdc.noaa.gov/oa/climate/research/2005/wilma.html>, last updated Oct. 31, 2005.

1 Hurricane Wilma made landfall on the southwest coast of Florida, near
 2 Marco Island on October 24, 2005, as a very strong Category 3
 3 hurricane with wind speeds of 125mph.²⁰ It crossed the state and
 4 exited just to the north of Palm Beach, as a Category 2 hurricane, with
 5 wind speeds of 100 mph.²¹ While in Florida, Hurricane Wilma caused
 6 widespread damage. Damage occurred as far north as Indian River
 7 County to as far south as the Florida Keys (which experienced four to
 8 five foot storm surges and massive flooding).²² Over 3.2 million access
 9 lines were impacted due to loss of commercial power and direct
 10 damage to BellSouth's network operations. Dade, Broward and Palm
 11 Beach counties were again the most impacted. Hurricane Wilma
 12 caused approximately \$158.5 million of total damages to BellSouth's
 13 network.

14
 15 Q. UNDER WHAT AUTHORITY IS BELL SOUTH SEEKING TO
 16 RECOVER A PORTION OF ITS STORM-RELATED COSTS FOR THE
 17 2005 STORM SEASON?

18
 19 A. On June 2, 2005, Governor Jeb Bush signed Senate Bill 1322 into law,
 20 which amended Section 364.051 of the Florida Statutes. This Statute
 21 provides, in pertinent part, that local exchange telecommunications

²⁰ *Climate of 2005: Summary of Hurricane Wilma*, p. 5.

²¹ *Id.*

²² Pasch, Richard J., Blake, Eric. S, Cobb, Hugh D. III, and Roberts, David P., National Hurricane Center, *Tropical Cyclone Report, Hurricane Wilma, 15-25 October 2005*, <http://www.nhc.noaa.gov/2005atlan.shtml>, p. 4.

1 carriers ("LECs") with carrier-of-last-resort obligations may, with the
2 approval of this Commission, recover its costs for repairing its
3 equipment and facilities that were damaged as a result of named
4 tropical systems. In particular, Section 364.051(4)(a) allows a LEC to
5 seek an increase in its basic local service rates based upon a
6 "compelling showing of changed circumstances." Florida Statutes §
7 364.051(4)(b) further provides that "evidence of damage occurring to
8 the lines, plants, or facilities of a local exchange telecommunications
9 company that is subject to carrier-of-last-resort obligations, which
10 damage is the result of a tropical system occurring after June 1, 2005,
11 and named by the National Hurricane Center, constitutes a compelling
12 showing of changed circumstances." Pursuant to this statute, the
13 Commission must render a decision within 120 days of the filing of the
14 petition.

15

16 Q. WHY IS BELL SOUTH ENTITLED TO RECOVER ITS 2005 STORM-
17 RELATED COSTS?

18

19 A. As stated above, Florida Statutes § 364.051(4) provides BellSouth the
20 right to petition this Commission to request approval to recover certain
21 storm-related costs. Florida Statute § 364.051(4)(b) identifies the
22 requirements necessary for a LEC to obtain relief under the statute.

23

24 1. A company may file a petition to recover its
25 intrastate costs and expenses relating to repairing, restoring, or

1 replacing the lines, plants, or facilities damaged by a named
2 tropical system.

3
4 2. The commission shall verify the intrastate costs
5 and expenses submitted by the company in support of its
6 petition.

7
8 3. The company must show and the commission shall
9 determine whether the intrastate costs and expenses are
10 reasonable under the circumstances for the named tropical
11 system.

12
13 4. A company having a storm-reserve fund may
14 recover tropical-system-related costs and expenses from its
15 customers only in excess of any amount available in the storm-
16 reserve fund.

17
18 5. The commission may determine the amount of any
19 increase that the company may charge its customers, but the
20 charge per line item may not exceed 50 cents per month per
21 customer line for a period of not more than 12 months.

22
23 6. The commission may order the company to add an
24 equal line-item charge per access line to the billing statement of
25 the company's retail basic local telecommunications service
26 customers, its retail non-basic telecommunications service
27 customers, and, to the extent the commission determines
28 appropriate, its wholesale loop unbundled network element
29 customers. At the end of the collection period, the commission
30 shall verify that the collected amount does not exceed the
31 amount authorized by the order. If collections exceed the
32 ordered amount, the commission shall order the company to
33 refund the excess.

34
35 7. In order to qualify for filing a petition under this
36 paragraph, a company with 1 million or more access lines, but
37 fewer than 3 million access lines, must have tropical-system-
38 related costs and expenses exceeding \$1.5 million, and a
39 company with 3 million or more access lines must have tropical-
40 system-related costs and expenses of \$5 million or more. A
41 company with fewer than 1 million access lines is not required to
42 meet a minimum damage threshold in order to qualify to file a
43 petition under this paragraph.
44

1 8. A company may file only one petition for storm
2 recovery in any 12-month period for the previous storm season,
3 but the application may cover damages from more than one
4 named tropical system.
5

6 Q. DOES BELLSOUTH MEET THE REQUIREMENTS OF §
7 364.051(4)(b)?
8

9 A. Yes. BellSouth meets all of the requirements under 364.051(4)(b).

- 10 • BellSouth is a local exchange carrier that is subject to carrier-of-
11 last-resort obligations and has more than 3 million access lines
12 in Florida.
- 13 • BellSouth suffered damages caused by six named tropical
14 systems, occurring after June 1, 2005, that exceeded the \$5
15 million minimum.
- 16 • BellSouth has not filed a petition for hurricane cost recovery for
17 the 2005 storm season in the last 12-month period.
- 18 • The intrastate costs and expenses incurred in repairing, restoring
19 and replacing its lines, plant and facilities as a result of the
20 named tropical systems were reasonable under the
21 circumstances.
- 22 • As explained in Ron Hilyer's testimony, BellSouth did not receive
23 any insurance reimbursement nor does it have a storm reserve
24 fund.
25

1 Accordingly, based upon the foregoing, BellSouth is entitled to recover
2 its storm related costs for the 2005 Storms pursuant to Florida Statute §
3 364.051(4)(b).

4
5 Q. HAS THE FLORIDA COMMISSION CONSIDERED SIMILAR
6 PETITIONS FOR STORM RECOVERY EXPENSES FROM OTHER
7 COMPANIES IN FLORIDA?

8
9 A. Yes. In 2005, this Commission reviewed and approved Sprint's Petition
10 for Approval of Storm Cost Recovery Surcharge for damage Sprint
11 incurred as a result of the 2004 tropical storm season.²³ In its Order,
12 the Commission determined that the costs Sprint incurred to restore
13 service to its customers as a result of the 2004 hurricanes was
14 unprecedented and that Sprint could not recover such costs through its
15 normal course of yearly indexed price increases. The Commission
16 recognized, that based upon the legislative guidance from the 2005
17 legislative session and the passage of Section 364.051(4)(b), the
18 damage caused by the tropical systems constituted a compelling
19 showing of changed circumstances and granted Sprint's request to
20 recovery \$30,319,521 by applying a \$0.85 recovery surcharge on its
21 basic services access lines.²⁴

²³ *In re: Petition for approval of storm cost recovery surcharge, and stipulation with Office of Public Counsel, by Sprint-Florida, Incorporated, Docket No. 050374-TL, Order Approving Storm Cost Recovery Surcharge, Order No. PSC-05-0946-FOF-TL, issued October 3, 2005.*

²⁴ More recently, the Commission authorized GT Com, pursuant to Section 364.051(4)(b), to recover \$4,950 in 2005 storm-related costs by applying a one-time \$0.11 recovery surcharge on its basic services access lines. See *In re: Petition for recovery of*

1

2 Similarly, the Commission has granted petitions from Florida Power &
3 Light and Gulf Power Company to recover costs incurred due to the
4 2005 storms by applying a cost-recovery charge on their customers'
5 bills.²⁵

6

7 Q. WHAT IS THE TOTAL INCREMENTAL COSTS TO BELL SOUTH OF
8 THE DAMAGE FOR THE 2005 STORM SEASON?

9

10 A. As of March 2006, BellSouth's total costs relating to storm damage
11 incurred as a result of the 2005 Storms was approximately \$202.4
12 million. As Mr. Ron Hilyer discusses fully in his testimony, BellSouth
13 has excluded capital expenditures totaling \$46.4 million from its cost
14 calculation. Thus, BellSouth's incremental, intrastate expense that it is
15 eligible to recover is approximately \$95.5 million.

16

17 Q. OF THE TOTAL COST REFERENCED ABOVE, HOW MUCH IS
18 BELL SOUTH ASKING THIS COMMISSION TO APPROVE IN THIS
19 PROCEEDING?

intrastate costs and expenses relating to repair, restoration and replacement of facilities damaged by Hurican Dennis, by GTC, iNc. d/b/a GT Com., Docket No. 060300-TL, Order on GT Com Storm Cost Recovery, Order No. PSC 06-0681-FOF-TL, issued August 7, 2006.

²⁵ *In re: Petition for issuance of a storm recovery financing order, by Florida Power & Light Company, Docket No. 060038-EI, Financing Order, Order No. PSC-06-0464-FOF-EI, issued May 30, 2006 and In re: Petition for issuance of storm recovery financing order pursuant to Section 366.8260, F.S. (2005), by Gulf Power Company, Docket No. 060154-EI, Order Approving Stipulation and Settlement Agreement and Closing Docket, Order No. PSC-06-0601-S-EI, issued July 10, 2006.*

1

2 A. Pursuant to the statute, BellSouth is seeking to apply a charge of \$0.50
3 per retail access line and unbundled loop for a 12-month period in order
4 to recover a portion of the incremental, intrastate costs that BellSouth
5 experienced as a result of the 2005 Storms. As stated above, due to
6 the number of BellSouth access lines estimated to be in service in June
7 2006, the total amount BellSouth is seeking to recover due to the 2005
8 Storms is approximately \$220 million or approximately \$61.9 million
9 less than BellSouth's intrastate, incremental expenses.

10

11 Q. WHY IS IT APPROPRIATE FOR THE COMMISSION TO APPROVE
12 BELL SOUTH'S PROPOSAL TO CHARGE THE \$0.50 RECOVERY
13 SURCHARGE ON UNBUNDLED LOOPS?

14

15 A. As recognized by Florida law, the Commission has the discretion to
16 impose any storm-related cost recovery charge on "unbundled loops."
17 In this case, it is appropriate for the Commission to allow BellSouth to
18 impose a \$0.50 charge on its unbundled loop customers, because
19 BellSouth experienced substantial costs in repairing facilities that are
20 leased by its wholesale customers. As Mr. McKinney discusses in his
21 testimony, when BellSouth restores service to a damaged facility, it
22 restores the service on a nondiscriminatory basis and does not
23 recognize network facilities as either "BellSouth's" or "a CLEC's".
24 BellSouth's primary goal during such recovery and repair period is to

1 provide Floridians with phone service as quickly as possible regardless
2 of who provides their telephone service.

3

4 Further, if the Commission does not impose the charge on unbundled
5 loops, it will result in disparate treatment between BellSouth's end users
6 and CLEC end users, both of which use the same facilities to receive
7 service and could result in only BellSouth customers being responsible
8 for charges that benefit BellSouth and CLEC end users.

9

10 Q. IF A CHARGE PER LINE IS APPROVED, ON WHAT DATE SHOULD
11 THE CHARGE BECOME EFFECTIVE AND ON WHAT DATE SHOULD
12 THE CHARGE END?

13

14 A. The charge should become effective as soon as possible after
15 Commission approval, taking into consideration time for BellSouth to
16 modify its billing processes necessary to implement the Commission's
17 order. Once BellSouth begins billing the recovery surcharge, it should
18 be allowed to apply such charge for 12 consecutive months, as
19 permitted by the statute. BellSouth will monitor and review its cost
20 recovery process and will, at the end of the 12 months, demonstrate to
21 the Commission that it collected storm recovery fees in accordance with
22 the Commission's order resulting from this proceeding.

23

24 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

25

1 A. The 2005 hurricane season caused major destruction to many areas in
2 the Southeast region, including Florida. From the beginning of June
3 2005 through the middle of October 2005, Florida was on a constant
4 hurricane watch, evacuation and clean-up cycle. By the end of the
5 season, the entire state of Florida had been declared a national disaster
6 area by President Bush.²⁶ BellSouth's network facilities were extremely
7 damaged. BellSouth, like many other utility companies, attempted to
8 restore service to its customers as quickly as possible. With the
9 passing of Florida Statute § 364.051(4), the Florida Legislature
10 recognized the hard work, dedication and large capital expenditures
11 these companies experienced to provide Floridians with service.
12 Florida Statute § 364.051(4) allows companies, such as BellSouth, to
13 recover their intrastate incremental costs associated with repairs made
14 necessary by tropical systems and should be approved, especially
15 since any recovery is limited to [REDACTED] % of the actual total [REDACTED] costs BellSouth
16 experienced as a result of the 2005 Storms.

17

18 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

19

20 A. Yes.

21

22

23 [Docs # 633823]

²⁶ See "Statement of Federal Assistance for Florida,"
<http://www.whitehouse.gov/news/releases/2005/09/20050905-4.html>.

PUBLIC VERSION
Confidential Data identified as *****

1 **BELLSOUTH TELECOMMUNICATIONS, INC.**
2 **SURREBUTTAL TESTIMONY OF KATHY K. BLAKE**
3 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**
4 **DOCKET NO. 060598-TL**
5 **NOVEMBER 17, 2006**
6

7 Q. PLEASE STATE YOUR NAME, YOUR POSITION WITH BELLSOUTH
8 TELECOMMUNICATIONS, INC. ("BELLSOUTH"), AND YOUR
9 BUSINESS ADDRESS.

10

11 A. My name is Kathy K. Blake. I am employed by BellSouth as Director –
12 Retail Markets and Policy Implementation for the nine-state BellSouth
13 region. My business address is 675 West Peachtree Street, Atlanta,
14 Georgia 30375.

15

16 Q. HAVE YOU PREVIOUSLY FILED TESTIMONY IN THIS
17 PROCEEDING?

18

19 A. Yes. I filed direct testimony on September 1, 2006 and amended direct
20 testimony on September 20, 2006.

21

22 Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

23

24 A. The purpose of my surrebuttal testimony is to respond to portions of the
25 direct testimony of Don J. Wood, filed on behalf of The Competitive

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Confidential Data identified as *****

1 Carriers of the South, Inc. ("CompSouth"), and Charleston J. Winston,
2 filed on behalf of the Staff of the Florida Public Service Commission
3 ("Commission Staff"). My responses to their testimony will be provided
4 pursuant to the list of issues set forth in Appendix A of the
5 Commission's Second Order on Procedure, issued on November 8,
6 2006.

7

8 **Issue 3(a)**

9 ***What is the appropriate type and number of retail access lines, basic***
10 ***and nonbasic, to which any storm damage recovery may be***
11 ***assessed?***

12

13 Q. WHAT IS BELL SOUTH'S POSITION REGARDING THIS ISSUE?

14

15 A. As set forth in Florida Statute § 364.051(4)(b)(6), it is appropriate to
16 assess the line-item surcharge for storm recovery on a per access line
17 basis to the billing statement of BellSouth's retail basic
18 telecommunications service customers and retail nonbasic
19 telecommunications service customers. Customers that subscribe to
20 flat-rate residential services (i.e., 1FR) or flat-rate single line business
21 services (i.e., 1FB) are considered retail basic telecommunications
22 service customers. Customers that subscribe to multi-line business
23 services, package offerings (i.e., Complete Choice®, Area Plus
24 Service), payphone access lines, PBX trunk lines, Network Access
25 Registers ("NARs") (including NARs used in conjunction with BellSouth

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1 ESSX® Service and MultiServ® Plus Service), and B channels of both
2 Basic-Rate ISDN and ISDN PRI are considered retail nonbasic
3 telecommunication service customers. Customers that subscribe to
4 access lines associated with the basic and nonbasic retail
5 telecommunications services identified above would be assessed a
6 \$.50 line-item storm recovery charge per month for a 12-month period.
7 The total amount that BellSouth can recover from the line-item charge
8 should be determined pursuant to the quantity of each qualifying access
9 line that is in service at the time the charge is being assessed.
10
11 Given that the assessment of the line-item charge is not expected to
12 begin until early 2007 and that the number of qualifying access lines
13 fluctuates on a daily basis, it is not possible to determine the exact
14 number of access lines that will be assessed the line-item charge
15 during the 12 month assessment period. However, in an effort to
16 demonstrate that BellSouth is entitled to assess the maximum line-item
17 charge allowed by the statute (\$.50 per month), BellSouth provided an
18 estimate of the total amount it can recover as a result of the 2005
19 Storms. Using in service quantities as of June 2006 for each type of
20 qualifying retail access line, BellSouth estimated that it would recover
21 approximately \$29.8 million (or less than a third of its total incremental,
22 intrastate expenses of \$95.5 million) from its retail customers. The
23 chart attached to my surrebuttal testimony as Confidential Exhibit KKB-
24 1 identifies the number of retail access lines in service as of June 2006,
25 segmented into the access line service categories that would be

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1 assessed the maximum line-item charge of \$.50 per month under
2 BellSouth's proposal.

3

4 Q. IT APPEARS THAT THE NUMBER OF RETAIL LINES THAT WOULD
5 BE ASSESSED THE LINE-ITEM CHARGE HAS BEEN REVISED.
6 PLEASE EXPLAIN WHY.

7

8 A. During the process of preparing my surrebuttal testimony, it was
9 discovered that a category of retail access lines was not included and
10 the number of access lines reflected in another category of retail access
11 lines was overstated. Specifically, 33,339 ****BEGIN
12 PROPRIETARY****[REDACTED]****END PROPRIETARY****
13 should have been included as a category of retail lines to be assessed
14 the line-item charge. In addition, the number of ****BEGIN
15 PROPRIETARY****[REDACTED]****END PROPRIETARY**** should
16 be reduced by 28,900 Official Lines (from 90,392 to 61,492). Official
17 Lines are lines used by BellSouth for administrative purposes and
18 should not have been included. The net effect of these changes is an
19 increase of 4,439 retail access lines.

20

21 Q. ON PAGE 5 OF HIS DIRECT TESTIMONY AND ON PAGES 7-8 OF
22 HIS EXHIBIT CJW-1, MR. WINSTON EXPRESSED AN OPINION
23 ABOUT BELL SOUTH'S METHODOLOGY FOR DETERMINING THE
24 NUMBER OF ACCESS LINES TO APPLY THE STORM RECOVERY
25 CHARGE TO. DID HE AGREE WITH BELL SOUTH'S CALCULATION?

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1 A. Not entirely. Mr. Winston took no issue with the different types of retail
2 services that would be subject to the line-item charge under BellSouth's
3 proposal. However, Audit Staff did not agree with the data source
4 BellSouth used for determining the number of access lines to be
5 assessed the line-item storm recovery charge.

6
7 Q. DID HE EXPLAIN WHY HE DID NOT AGREE WITH BELL SOUTH'S
8 DATA SOURCE?

9
10 A. No. In their analysis of Audit Finding No. 4, Audit Staff quotes a large
11 section of BellSouth's response to Audit Request No. 11, wherein
12 BellSouth was asked to explain why the retail access line counts in
13 BellSouth's Petition differed from the line count totals reported by
14 BellSouth to the Commission on Schedule 8. Audit Staff then states
15 that they do not understand why the two data sources should be
16 different and that BellSouth should use the data included in Schedule 8
17 instead of using a different data source for this specific docket. Mr.
18 Winston, on behalf of Audit Staff, does not explain why he disagrees
19 with the line count used in BellSouth's Petition or why he believes the
20 line count in Schedule 8 is more appropriate.

21
22 Q. DO YOU AGREE WITH MR. WINSTON'S CONCLUSIONS?

23
24 A. No. I believe Mr. Winston and Audit Staff are incorrect because the
25 Schedule 8 data is not appropriate for use in this docket.

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1 Q. PLEASE EXPLAIN WHY BELLSOUTH FILES SCHEDULE 8 AND THE
2 DATA INCLUDED IN IT.

3
4 A. BellSouth is required by Commission Rule 25-4.0185 to file information
5 requested by Commission Form PSC/CMP 28, entitled "Engineering
6 Data Requirements". This form includes Schedule 8. The information
7 required by Schedule 8 must be reported on a quarterly basis and is
8 required to be filed on or before the end of the month following the
9 reporting period. Pursuant to the instructions for Schedule 8, access
10 line data is provided for each exchange in BellSouth's serving area in
11 Florida and is segmented into the following categories: Retail Lines
12 (total number of retail lines, number of residential line, number of
13 business lines), Resale Lines (total number of resale lines, number of
14 residential resale lines, number or business resale lines), UNE-P (total
15 number of unbundled network element-platforms (UNE-P), number of
16 residential UNE-P, number of business UNE-P), Pay Phones (total
17 number of pay phone access lines) and Total Lines (total number of
18 access lines from each of the reported category totals).

19
20 Q. WHAT ARE SOME OF BELLSOUTH'S CONCERNS ABOUT USING
21 SCHEDULE 8 DATA?

22
23 A. As explained in BellSouth's response to Audit Request No. 11, the line
24 count data reported in Schedule 8 is pulled from a network planning
25 resource tool and has no connection with BellSouth's billing systems,

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1 which is the appropriate data source to be used to assess the line-item
2 charge. The billing system provides a direct link to our customers and
3 the services they are receiving from BellSouth, better ensuring that the
4 line-item charge will be assessed in a manner consistent with the
5 services being billed to the customer. In contrast, the data contained in
6 Schedule 8 originates from a network planning tool and can not be
7 directly linked to a customer's billing record.

8
9 In addition, Schedule 8 includes retail and wholesale lines that are not
10 at issue here and counts business and wholesale lines differently than
11 how BellSouth proposes to count them in this proceeding. For
12 instance, Schedule 8 includes resold lines, which were not included in
13 BellSouth's Petition. Likewise, Schedule 8 does not include line counts
14 for wholesale unbundled loops; instead, it requests information for
15 unbundled loop/port combinations (previously known as UNE-P).

16
17 Further, as to retail business lines, Schedule 8 counts each *station line*
18 from ESSX[®] Service, MultiServ[®] Service, MultiServ[®] Plus Service and
19 Centrex service, and counts each PBX trunk as well as other business
20 lines. Under BellSouth's proposed methodology, which is consistent
21 with approaches taken by this Commission in other line assessment
22 circumstances, only the NARS would be counted, resulting in a
23 **decrease** in the number of lines to be assessed the line-item charge.

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1 In addition, Schedule 8 counts each ISDN line as a *single line*, while
2 under BellSouth's proposal for storm recovery, each *activated voice*
3 *channel provisioned* on the ISDN line would be counted. Audit Staff's
4 proposal to use Schedule 8 data thus results in an inaccurate
5 application of the line-item charge, because it over or under-counts the
6 number of lines to be assessed the line-item charge.

7
8 Q. DOES BELLSOUTH'S DATA SOURCE AND METHODOLOGY HAVE
9 THE SAME PROBLEMS THAT EXISTS WITH USING THE
10 SCHEDULE 8 DATA?

11
12 A. No. In accordance with Florida Statute § 364.051(4), the line-item
13 charge can be assessed "***per access line to the billing statement*** of
14 the company's retail basic local telecommunications customers, its
15 retail nonbasic telecommunications service customers, and, to the
16 extent the commission determines appropriate, its wholesale loop
17 unbundled network element customers." (emphasis added). Part of the
18 reason that BellSouth used the general billing database to determine
19 the appropriate line count totals instead of the Schedule 8 data is that
20 the billing database contains the uniform service ordering codes
21 ("USOCs") that BellSouth will use in order to apply the recovery line-
22 item charge. Accordingly, using this data, the monthly billing statement
23 of those customers that subscribe to the identified access lines will be
24 assessed the line-item charge in accordance with the statute.

25

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1 As previously discussed, Schedule 8 data has no relation to the billing
2 system. Accordingly, utilizing BellSouth's billing system data to assess
3 the line-item charge on the basis of counting activated voice
4 channels/access lines represents a more accurate methodology for
5 determining an assessment than using access line data reported in
6 Schedule 8.

7

8 Q. HAS THIS COMMISSION EVER ACCEPTED A METHODOLOGY TO
9 APPLY A LINE ITEM CHARGE ON RETAIL ACCESS LINES THAT
10 DIFFERED FROM SCHEDULE 8 DATA? IF SO, IN WHAT
11 INSTANCES?

12

13 A. Yes. There have been instances where BellSouth did not use Schedule
14 8 data and instead utilized a different data source in order to determine
15 the appropriate line count totals to apply a particular line-item charge.
16 One example is the assessment of the 911 surcharge. BellSouth
17 applies a 911 surcharge on retail and resold access lines based upon
18 the specific tax codes that appear on the customers billing record.
19 Additionally, in accordance with a Miami-Dade County Ordinance,
20 BellSouth applies a Miami Manhole surcharge on Miami-Dade County
21 customers to recover costs BellSouth incurs as a result of complying
22 with the Ordinance. The assessment of the line-item charges in both of
23 these instances relies upon data obtained from BellSouth's billing
24 system, just as BellSouth is proposing to use in this proceeding.

25

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1 Q. ARE YOU AWARE OF ANY INSTANCES WHERE SCHEDULE 8 LINE
2 COUNT DATA ARE USED IN DETERMINING THE NUMBER OF
3 LINES THAT A LINE-ITEM CHARGE SHOULD BE ASSESSED?

4

5 A. No. As discussed above, BellSouth provides Schedule 8 data to the
6 Commission as required by Rule 25-4.0185.

7

8 **Issue 3(b):**

9 *Is a line item charge on BellSouth's wholesale UNE loop appropriate*
10 *pursuant to Section 364.051(4)(b)(6), Florida Statutes and Federal*
11 *Law? If yes, on which types of lines should the charge be assessed*
12 *and how should the lines be counted? What is the total number of*
13 *UNE loops to be assessed, if any?*

14

15 Q. WHAT IS BELLSOUTH'S POSITION REGARDING THE
16 APPROPRIATENESS OF ASSESSING A LINE-ITEM CHARGE TO
17 WHOLESALE UNE LOOPS?

18

19 A. BellSouth believes that wholesale loop unbundled network element
20 customers should be included in the assessment of the line-item charge
21 pursuant to Section 364.051(4)(b)(6). Since I am not an attorney,
22 BellSouth's position with respect to whether federal law is applicable in
23 the assessment of the line-item charge to UNE loops will be addressed
24 by its attorneys in BellSouth's Pre-Hearing Legal Memoranda to be filed
25 on November 30, 2006. However, from a public policy perspective, the

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1 application of the line-item charge to UNE loops is not only appropriate
 2 but to do otherwise would possibly result in reducing the amount of cost
 3 recovery that the Legislature obviously contemplated a Petitioning
 4 carrier was entitled to recover. Simply put, BellSouth experienced
 5 substantial costs in repairing and restoring facilities, which includes the
 6 wholesale unbundled loop facilities leased by our CLEC customers as
 7 well as those facilities used by our retail customers. Given the wording
 8 of the statute, it is not appropriate policy for one group to be assessed
 9 and another group to be exempted.

10

11 Q. WITH REGARD TO AUDIT FINDING NUMBER 5, MR. WINSTON
 12 STATES THAT THE NUMBER OF UNBUNDLED LOOP ACCESS
 13 LINES COULD NOT BE VERIFIED TO SCHEDULE 8 DATA. IS HE
 14 CORRECT?

15

16 A. Yes. As discussed above, Schedule 8 includes the total number of
 17 unbundled network element platforms (UNE-P) lines, separated by
 18 residential UNE-Ps and business UNE-Ps.¹ The number of UNE-Ps
 19 reported on Schedule 8 does not include stand-alone unbundled loops
 20 or unbundled loops provided as part of an Enhanced Extended Loop
 21 combinations (unbundled loop-transport combination). As such,
 22 Schedule 8 cannot be used to determine the number of wholesale loop

¹ As the Commission is aware, BellSouth is no longer obligated to provide the UNE-Platform (UNE loop-port combinations) to CLECs pursuant to the FCC's TRRO and this Commission's Change of Law decision in Docket No. 041269-TP. The UNE-P access line data reported on Schedule 8 reflects the number of Wholesale Local Platform services sold to CLECs under their Commercial Agreement with BellSouth.

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1 unbundled network element customer loops that would be assessed the
2 line-item charge. This explains why Audit Staff could not verify the
3 unbundled loop calculation with Schedule 8 and further supports
4 BellSouth's position that Schedule 8 should not be used to determine
5 the number access lines to which the line-item charge should apply.

6

7 Q. BECAUSE SCHEDULE 8 DOES NOT CONTAIN DATA REGARDING
8 UNBUNDLED LOOPS, HOW DID BELL SOUTH DETERMINE THE
9 NUMBER OF UNBUNDLED LOOPS THAT WOULD BE ASSESSED
10 THE LINE-ITEM CHARGE?

11

12 A. Information regarding the number of unbundled loops that would be
13 assessed the line-item charge was obtained from BellSouth's wholesale
14 data warehouse, which is fed by the systems used to bill the CLEC for
15 the loops. Using the USOCs assigned to each type of unbundled loop,
16 BellSouth extracted aggregate information from its wholesale data
17 warehouse and determined the number of loops in-service as of June
18 2006. This information formed the basis of the estimated number of
19 unbundled loops that would be assessed the line-item charge.

20

21 Q. BEGINNING ON PAGE 7 OF HIS TESTIMONY, MR. WOOD SETS
22 FORTH SEVERAL REASONS WHY THE LINE-ITEM CHARGE
23 SHOULD NOT APPLY TO WHOLESALE LOOPS. PLEASE
24 COMMENT.

25

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1 A. Mr. Wood's first contention is that BellSouth should not be allowed to
2 assess the line-item charge to wholesale loops because "CLECs were
3 required to repair and replace network facilities just as BellSouth was,
4 and were likewise required to purchase new equipment, pay overtime
5 wages, and do all of the other things necessary to restore their
6 networks." Mr. Wood's argument misses the mark. Any costs to
7 repair or restore the wholesale loop, which is what the CLEC leases
8 from BellSouth, were borne by BellSouth, not by the CLEC.
9 Furthermore, as Mr. Hilyer and Mr. Pendergrass fully address in their
10 direct testimony, BellSouth is not seeking recovery of costs associated
11 with "purchas[ing] new equipment."

12
13 Mr. Wood further contends that "CLECs have no practical market
14 mechanism to impose such a surcharge on their own end user
15 customers." Mr. Wood is incorrect. CLECs clearly have the ability to
16 pass on their costs, including the line-item surcharge, to their end
17 users. They can also choose not to pass on such charges in order to
18 gain a perceived competitive advantage over BellSouth.

19
20 On page 8 and again on page 10, Mr. Wood contends that BellSouth is
21 proposing to assess the line-item charge in a manner that is contrary to
22 the statute. Mr. Wood is incorrect. The statute allows BellSouth to
23 assess a line-item charge per access line for wholesale unbundled loop
24 customers. In the wholesale world, one unbundled loop could be used
25 to provide services that are equivalent to more than a single access

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1 line. For instance, a DS0 loop is equivalent to one voice grade loop; a
2 DS1 loop is equivalent to 24 voice grade equivalent loops; and a DS3
3 loop is equivalent to 672 voice grade equivalent loops. Mr. Wood is
4 under the misimpression that BellSouth is using the term "per-DS0" to
5 mean something different than "per access line".

6

7 Q. HAS THIS COMMISSION PREVIOUSLY ADDRESSED HOW MANY
8 VOICE GRADE EQUIVALENT LOOPS A DS1 LOOP EQUATES TO?

9

10 A. Yes. While in a somewhat different context, this Commission found in
11 the Change of Law proceeding,² that a DS1 unbundled loop equates to
12 and should be counted as 24 DS0s or 24 voice grade equivalents
13 loops. Accordingly, under this same rationale, a DS3 unbundled loop
14 equates to and should be counted as 672 DS0s or 672 voice grade
15 equivalent loops. Consequently, and contrary to Mr. Wood's testimony,
16 this Commission has already determined (albeit in a different
17 proceeding) that the bandwidth capability of a wholesale unbundled
18 loop determines the equivalent number of access lines.

19

20 Q. HOW DO YOU RESPOND TO MR. WOOD'S CONTENTION (PAGE 8)
21 THAT BELL SOUTH'S PROPOSED APPLICATION OF THE LINE-ITEM
22 SURCHARGE IS NOT COMPETITIVELY NEUTRAL AND THAT
23 BELL SOUTH IS SUBSCRIBING A DIFFERENT MEANING OF

² PSC Order No. 06-0172-FOF-TP at 37.

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1 "ACCESS LINE" TO RETAIL AND WHOLESALE CUSTOMERS (PAGE
2 10)?

3
4 A. Mr. Wood is misinformed. If a retail customer and wholesale loop
5 customer both have only a single access line or a single loop, both
6 will be charged the \$.50 line-item charge for the line/loop. If a retail
7 customer has more than a single line, BellSouth will assess the line-
8 item charge to its retail customers for each activated voice
9 channel/access line. Based on the fact that BellSouth is unable to
10 determine the number of loops of a high capacity loop that a CLEC is
11 using to provide services to its end users, BellSouth relied upon the
12 fair reading of the FCC's definition of "access line", this Commission's
13 decision in the Change of Law proceeding as to how DS1 and DS3
14 unbundled loops should be counted, as discussed above, and the
15 definition of "access line" set forth in Florida Administrative Code 25-
16 4.003 to develop its position. As such, it was appropriate for
17 BellSouth to count the full capacity of such loops to determine the
18 appropriate number of potential loops that a CLEC is providing
19 service across.

20
21 Under Mr. Wood's theory, a DS1 loop customer would only be
22 charged \$.50 for that loop even though that DS1 loop contains 24
23 voice grade equivalent loops; however, if that same customer
24 purchased 24 single loops, they would be assessed 24 \$.50 line-item
25 charges.

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1 Q. ARE YOU PROPOSING THAT WHOLESALE LOOP CUSTOMERS
2 THAT PURCHASE HIGH CAPACITY LOOPS PAY A LINE-ITEM
3 CHARGE BASED ON THE FULL CAPACITY OF THE LOOP?
4

5 A. Because BellSouth is unable to determine the number of loops a CLEC
6 is using of a high capacity loop to provide services to its end users,
7 BellSouth had initially proposed to assess the line-item charge based
8 on the full capacity of the unbundled loop. However, in an effort to
9 address the CLECs' concerns, BellSouth is not opposed to applying an
10 alternative methodology for assessing the line-item charge to high
11 capacity wholesale unbundled loops. Under this alternative
12 methodology, BellSouth would apply its utilization percentage for high-
13 capacity level retail services to the CLECs' high-capacity unbundled
14 loops.
15

16 Q. PLEASE EXPLAIN THE "UTILIZATION PERCENTAGE" THAT
17 BELL SOUTH IS PROPOSING TO USE TO ASSESS THE LINE-ITEM
18 CHARGE ON HIGH CAPACITY UNBUNDLED LOOPS AND HOW IT
19 WAS DERIVED.
20

21 A. BellSouth's current utilization factor is 47%. That is, on average, 47%
22 of the available bandwidth (or channels) associated with high-capacity
23 retail services is currently being used by BellSouth's retail customers.
24 To determine this percentage, BellSouth obtained data from its billing
25 systems that identified, by Florida wire center, the maximum system

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1 channel capacity for high capacity retail services, such as MegaLink®
2 Channel Service and LightGate® Service, that BellSouth provides to its
3 retail customers ("maximum capacity"). Data was also obtained that
4 identified the quantity of retail services ("utilized capacity") being
5 provided to BellSouth's retail customers over these high capacity retail
6 arrangements. The utilization percentage (47%) was then calculated by
7 dividing the total utilized capacity for the high capacity retail
8 arrangements in each qualifying Florida wire center by the total
9 maximum capacity for these same retail services in the same Florida
10 wire centers.

11
12 Accordingly, BellSouth's alternative proposal is to apply this 47%
13 utilization factor to the maximum capacity of DS1 and DS3 unbundled
14 loops to determine the number of line-item charges to be assessed to
15 CLECs that purchase these high capacity wholesale unbundled loops.
16 As such, each DS1 unbundled loop would be assessed 11 line-item
17 charges (DS1 capacity is 24, $24 \times 47\% = 11$), and each DS3 unbundled
18 loop will be assessed 315 line-item charges (DS3 capacity is 672; $672 \times$
19 $47\% = 315$). Such an approach addresses all of Mr. Wood's concerns,
20 because it ensures that all BellSouth customers (retail and wholesale)
21 that purchase high-capacity services/loops are assessed the line-item
22 charge in the same manner. In fact, applying the utilization factor will
23 actually financially benefit those CLEC customers that use the entire
24 capacity of these high-capacity loops.

25

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1 Q. WHAT IS THE IMPACT ON THE RECOVERY AMOUNT AND
2 NUMBER OF WHOLESALE UNBUNDLED LOOP COUNT WHEN THE
3 47% UTILIZATION FACTOR IS APPLIED TO DS1 AND DS3
4 UNBUNDLED LOOPS?

5
6 A. Based on June 2006 data, the impact of applying the 47% utilization
7 factor to DS1 and DS3 wholesale unbundled loops results in assessing
8 the line-item charge to 477,648 wholesale unbundled loops, a decrease
9 of 319,653 loops, reducing the anticipated recovery amount by nearly
10 \$2 million. Exhibit KKB-2 reflects the type and number of wholesale
11 unbundled loops that should be subject to the line-item charge.

12
13 Q. CAN YOU PROVIDE SOME EXAMPLES OF HOW BELL SOUTH WILL
14 ASSESS THE LINE-ITEM CHARGE ON ITS RETAIL CUSTOMERS
15 THAT OBTAIN HIGH CAPACITY SERVICES FROM BELL SOUTH?

16
17 A. Certainly. Attached to my testimony as Exhibit KKB-3 is a
18 representative sample of a typical MegaLink® Channel Service
19 ("MLCS") customer account (DS1 level service). As indicated on the
20 exhibit, the line-item charge will be assessed based on the presence of
21 the initial mileage USOC (e.g., 1LDPZ) for the local channel element
22 and for each specific service or access line that is being provided over
23 the MLCS (i.e., NMQ, TFBCX, TTTXB).

24

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1 Contrary to Mr. Wood's contention, it is clear from the information
2 provided above that BellSouth's proposal for assessing the line-item
3 charge to its retail and wholesale customers is not only consistent with
4 Commission precedent, it also ensures that the line-item charge is
5 applied on a consistent and competitively neutral basis.

6
7 Q. ON PAGE 11, MR. WOOD ARGUES THAT "BELLSOUTH'S
8 PROPOSAL IS AT ODDS WITH THE WAY IN WHICH COSTS ARE
9 INCURRED." PLEASE RESPOND.

10
11 A. Mr. Hilyer will address Mr. Wood's contention that BellSouth's TELRIC
12 rates already include storm related costs; however, it should be stated
13 that the statute does not require that the proposed recovery amount be
14 based upon BellSouth's costs for repairing specific loops or lines. As
15 Mr. Pendergrass and Mr. Hilyer discuss fully in their direct testimony,
16 the amount of recoverable storm related costs is based on the total
17 amount of eligible storm-related expenses.

18
19 Q. ON PAGE 12 MR. WOOD STATES THAT THE DIFFERENCE IN THE
20 NUMBER OF UNBUNDLED LOOPS REFLECTED IN MY
21 SEPTEMBER 1, 2006 DIRECT TESTIMONY AND THE NUMBER OF
22 UNBUNDLED LOOPS REFLECTED IN MY SEPTEMBER 20, 2006
23 AMENDED DIRECT TESTIMONY "MUST BE A RESULT OF A
24 CHANGE IN HOW BELLSOUTH DEFINES THE TERM 'UNBUNDLED
25 LOOPS'." IS HE CORRECT?

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1 A. No. After I filed my direct testimony on September 1, 2006, two errors
2 were discovered in the number of unbundled loops that should be
3 assessed the line-item charge. As explained in BellSouth's response to
4 CompSouth discovery³, one of the errors was caused by a spreadsheet
5 calculation error and the other error was attributed to the omission of
6 the DS1 and DS3 loop portion of Enhanced Extended Loops ("EELs").
7 Specifically, the spreadsheet calculation error occurred because the
8 original number of reported DS1 loops was multiplied by 12 instead of
9 24 to determine the number of loop equivalents, causing the DS1 loop
10 equivalents to be understated by 196,236. In addition, BellSouth failed
11 to include the DS1 and DS3 loop portion of enhanced extended loops
12 causing the DS1 loop equivalent number to be understated by 192,384
13 and the DS3 loop equivalent number to be understated by 2,688. Thus,
14 the difference between the approximately 406,000 unbundled loops
15 reflected in my direct testimony and the approximately 797,300
16 unbundled loops reflected in my amended direct testimony can be
17 attributed to these errors ($196,236 + 192,384 + 2688 = 388,888$) and
18 were not as "a result of a change in how BellSouth defines the term
19 'unbundled loops'" as Mr. Wood contends.

20

³ See BellSouth's response, filed October 5, 2006, to CompSouth's 1st Set of Interrogatories, Item Nos. 1 and 2. See also BellSouth's response, filed October 25, 2006, to CompSouth's 2nd Set of Interrogatories, Item No. 21 which further explains the specific errors in detail.

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1 Q. ON PAGE 12 MR. WOOD ASSERTS THAT BELL SOUTH IS SEEKING
2 TO INCREASE THE COSTS OF ITS COMPETITORS BY
3 REDEFINING ACCESS LINES. PLEASE COMMENT.

4
5 A. Mr. Wood is wrong and the facts belie his assertions. As discussed
6 above, through the application of the utilization factor to high capacity
7 unbundled loops, coupled with the consistent application of the line-item
8 charge to BellSouth retail customers that subscribe to high capacity
9 services, BellSouth is treating all customers in a consistent manner and
10 on a competitively neutral basis.

11
12 Q. ON PAGES 9 AND 13-16 OF HIS TESTIMONY, MR. WOOD
13 CONCLUDES THAT "BELL SOUTH'S PROPOSAL TO EFFECTIVELY
14 RE-PRICE UNE LOOPS IS DIRECTLY AT ODDS WITH THE
15 REQUIREMENTS OF THE FEDERAL TELECOMMUNICATIONS
16 ACT." DO YOU AGREE WITH HIS STATEMENT? PLEASE EXPLAIN.

17
18 A. No, I do not agree with Mr. Wood. BellSouth is not seeking to re-price
19 UNE loops or to change the UNE loop rates established by this
20 Commission. The line-item charge is a temporary charge that will only
21 be assessed for a 12-month period. Further, the line-item charge is a
22 mechanism under Florida law for BellSouth to recover a portion of its
23 incremental intrastate costs and expenses incurred as a result of the
24 2005 tropical storm season. The line-item charge has nothing to do
25 with BellSouth's obligations pursuant to § 251 of the

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1 Telecommunications Act of 1996 (the "Act") or the FCC's UNE pricing
2 rules.

3

4 Q. WHY IS THE LINE-ITEM CHARGE NOT RELATED TO BELL SOUTH'S
5 OBLIGATIONS PURSUANT TO § 251 OF THE ACT OR THE FCC'S
6 PRICING RULES?

7

8 A. To begin with, the line-item charge has nothing to do with BellSouth's
9 provisioning of an unbundled network element pursuant to federal law.
10 Rather, the storm recovery line-item surcharge is being assessed
11 pursuant to Florida law.

12

13 Mr. Wood's suggestion that such a line-item charge is an increase in
14 the rate for the specific unbundled network element is also incorrect.
15 Under Mr. Wood's theory, the Commission's assessment under state
16 law of the Regulatory Assessment Fee on CLECs would be improper,
17 because it constitutes an increase in the CLEC's cost of doing business
18 in Florida; similarly, pursuant to the same rationale, 911 surcharges
19 imposed under Florida law would also be improper. The line-item storm
20 recovery charge available here under state law is no different.

21

22 Finally, Mr. Wood's argument renders the statute meaningless. This is
23 so because it results in a finding that, in no event could the Commission
24 find that it would be appropriate to apply the line-item charge on

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1 BellSouth's wholesale loop UNE customers, notwithstanding Section
2 364.051(4)'s clear language to the contrary.

3

4 Q. IN SEVERAL PLACES IN HIS TESTIMONY (PAGES 4, 5, 9, 20-21),
5 MR. WOOD SUGGESTS THAT BELL SOUTH IS PROPOSING TO
6 APPLY THE STORM RECOVERY LINE-ITEM CHARGE TO
7 WHOLESALE LINES OTHER THAN WHOLESALE UNBUNDLED
8 LOOPS. IS THAT TRUE?

9

10 A. No. As stated in BellSouth's response to discovery,⁴ "BellSouth is not
11 proposing to apply the line item charge on resale, special access or
12 commercial agreement customers."

13

14 Q. ON PAGE 21 MR. WOOD TAKES ISSUE WITH BELL SOUTH'S
15 POSITION THAT FAILING TO ASSESS THE LINE-ITEM CHARGE ON
16 WHOLESALE CUSTOMERS WOULD RESULT IN BELL SOUTH'S
17 RETAIL CUSTOMERS MAKING UP THE SHORTFALL. PLEASE
18 RESPOND.

19

20 A. In the context of this proceeding, Mr. Wood is incorrect. As an initial
21 matter, the policy implications that result in not imposing the line-item
22 charge on wholesale unbundled loops are not applicable in this current
23 proceeding, because BellSouth is entitled to apply the maximum

⁴ See BellSouth's response to CompSouth 2nd Set of Interrogatories, Item No. 16, filed October 25, 2006.

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1 amount of recovery due to the massive damages incurred with the 2005
2 Storms. It is appropriate, however, to consider this policy argument
3 because of the possibility that the assessment established in future
4 years may not reach the maximum allowed amount (\$.50 per access
5 line). For instance, if wholesale unbundled loop customers were not
6 included in the assessment of the line-item charge in a future
7 proceeding where BellSouth was not entitled to collect the maximum
8 amount allowed, then BellSouth's retail customers would be making up
9 the shortfall. For example, if the Commission determined that the
10 amount of the storm related expenses was \$25 million and could only
11 be recovered from BellSouth's 5 million retail access line customers,
12 then a per line-item charge of \$.42 per access line per month would be
13 assessed. However, if the line-item charge is also assessed to 500,000
14 unbundled loops, then the line-item charge to be assessed to both retail
15 lines and wholesale loops would be reduced to \$.39 per access line per
16 month. In the above example, not assessing the line-item charge to
17 unbundled loop customers results in only BellSouth's retail end users
18 being responsible for charges that both BellSouth end users and CLEC
19 end users received benefit from.

20
21 Q. ~~ON PAGE 23 MR. WOOD ASSERTS THAT THERE IS NO PUBLIC~~
22 ~~POLICY REASON FOR "A PRICE-REGULATED COMPANY, HAVING~~
23 ~~MADE THESE DECISIONS" OF NOT HAVING A STORM RESERVE~~
24 ~~OR INSURANCE "SHOULD NOT BE REQUIRED TO LIVE WITH THE~~
25 ~~CONSEQUENCES OF ITS ACTIONS." PLEASE COMMENT.~~

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1 A. Mr. Wood's assertion is misplaced. The Florida Legislature expressly
2 recognized that companies subject to price-cap regulation can recover
3 these storm-related costs, notwithstanding the fact that they are price-
4 cap regulated. Although Mr. Wood asserts that he can think of no
5 public policy reasons, the Legislature has deemed it appropriate for
6 BellSouth to recover these unique and extraordinary expenses. Under
7 his theory, no local exchange carrier ("LEC") could qualify under
8 §364.051(4) unless it maintained insurance for its outside plant facilities
9 or a storm reserve fund. Neither of these requirements, however, is
10 required under the law. Rather, the law simply provides that to the
11 extent a company has a storm reserve fund, that fund has to be taken
12 into account in determining the amount a LEC can recover. Finally, as
13 Mr. Hilyer discusses in his testimony, even if BellSouth had insurance
14 coverage and a storm reserve fund, BellSouth would still be seeking
15 recovery of its storm related costs in this proceeding.

16
17 Q. MR. WOOD CLAIMS, ON PAGE 24 OF HIS TESTIMONY, THAT
18 BELL SOUTH IS SEEKING THE PROTECTION OF RATE OF RETURN
19 REGULATION WITH THIS FILING. IS THIS CLAIM APPROPRIATE?

20
21 A. No, it is not. BellSouth is making this filing under the provisions of
22 Florida Statutes § 364.051(4)(b), a section of Florida law that applies to
23 local exchange telecommunications companies that are subject to
24 carrier-of-last-resort obligations and operating under price regulation.
25 On page 23 of his testimony, Mr. Wood states that he "do[es] not take

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1 issue with BellSouth's ability to operate pursuant to §364.051... yet
2 that is exactly what he is doing when he attempts to characterize
3 BellSouth's request for recovery as rate of return regulation. Florida
4 Statute § 364.051(4)(b) gives BellSouth the opportunity to recover from
5 its customers a limited portion (approximately 16%) of the incremental
6 amount BellSouth expended on 2005 storm damage recovery.
7

8 Q. ON PAGE 27 MR. WOOD STATES "BEFORE A COMPANY COMES
9 TO THE COMMISSION SEEKING TO IMPOSE A SURCHARGE ON
10 FLORIDA RATEPAYERS AND WHOLESALE CUSTOMERS, IT
11 OUGHT TO HAVE EXHAUSTED A REASONABLE STORM RESERVE
12 FUND, APPLICABLE INSURANCE COVERAGE, OR BOTH." PLEASE
13 RESPOND.
14

15 A. Mr. Wood is creating requirements that do not exist. The statute does
16 not require a price-regulated LEC to maintain a storm reserve fund nor
17 does it require insurance coverage. Again, however, even if BellSouth
18 had both insurance coverage and a storm reserve fund, BellSouth
19 would still be seeking to recover its expenses under the statute, as
20 further described by Mr. Hilyer.
21
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1 **Issue 4:**

2 ***What is the appropriate line item charge per access line, if any?***

3

4 Q. WHAT AMOUNT IS BELL SOUTH PROPOSING FOR THE LINE-ITEM
5 CHARGE PER ACCESS LINE?

6

7 A. As I stated in my direct testimony, pursuant to Florida Statute
8 § 364.051(4), BellSouth is proposing to apply a \$0.50 charge on certain
9 retail and wholesale access lines to recover a portion of its intrastate,
10 incremental expenses incurred due to the damage caused by the 2005
11 Storms.

12

13 Q. WHY IS BELL SOUTH PROPOSING TO APPLY \$0.50 PER ACCESS
14 LINE?

15

16 A. BellSouth incurred approximately \$202.4 million in storm related
17 damage as a result of the 2005 Storms. Of the \$202.4 million,
18 approximately \$95.5 million is attributable to incremental, intrastate
19 storm related expenses. Pursuant to the statute, BellSouth is permitted
20 to petition this Commission to recover its incremental, intrastate costs
21 for damage caused by tropical storms up to a maximum of \$0.50 per
22 access line. BellSouth is proposing to charge the \$0.50 line-item
23 charge, which will recover only a small portion of the intrastate,
24 incremental costs it incurred due to the 2005 Storms.

25

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1 **Issue 5:**

2 ***If a line item charge is approved in Issue 4, on what date should the***
3 ***charge become effective and on what date should the charge end?***

4
5 Q. WHAT IS BELL SOUTH'S POSITION REGARDING THIS ISSUE?

6
7 A. BellSouth's proposal is that the assessment of the storm recovery line-
8 item charge should begin approximately 60 days following a final order
9 of the Commission. BellSouth has begun the process of developing a
10 mechanism to access the line-item charge as it believes will be
11 ultimately ordered by this Commission. However, absent some
12 unforeseen systems modifications, completion of the necessary
13 implementation activities may take 30-60 days from the Commission's
14 final order. With respect to when the assessment of the line-item
15 charge should end, BellSouth's position is that will stop applying the
16 line-item charge after it has been billed for a 12 month period.

17

18 Q. IS IT NECESSARY FOR BELL SOUTH TO AMEND ITS CLEC
19 INTERCONNECTION AGREEMENTS BEFORE IT CAN ASSESS THE
20 LINE-ITEM CHARGE TO WHOLESALE UNBUNDLED LOOP
21 CUSTOMERS?

22

23 A. Not unless the Commission specifically orders BellSouth to do so. It is
24 BellSouth's position that, because the line-item charge is totally
25 unrelated to BellSouth's Section 251 obligations under the Act, the

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1 Commission's order resulting from this proceeding will provide
2 BellSouth with the necessary authority to assess the line-item charge to
3 its CLEC wholesale loop customers. As such, the administrative
4 process of amending the Interconnection Agreement of 30 CLECs
5 should not be required.

6

7 Q. IS THERE ANY EXISITING LANGUAGE IN THE INTERCONNECTION
8 AGREEMENT THAT OBVIATES THE NEED TO AMEND THE
9 AGREEMENTS?

10

11 A. Yes. In addition to the above argument, once the Commission issues
12 its Order providing BellSouth with the necessary authority to assess the
13 line-item charge to its CLEC loop customers, BellSouth's standard
14 agreement and the agreements of CompSouth members I reviewed,
15 state that the purchasing party (in this case, the CLEC purchasing
16 wholesale loops from BellSouth) is obligated to pay taxes and fees or
17 tax-like fees. The term, "taxes and fees" or "tax-like fees" encompasses
18 fees and surcharges that may be imposed by the State or by the
19 Commission. This language is an additional reason why there is no
20 need to amend interconnection agreements to assess the line-item
21 charge authorized by the Commission's order in this proceeding.

22

23 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

24

25 A. Yes.

1 REVISED DIRECT TESTIMONY OF CHARLESTON J. WINSTON

2 Q. Please state your name and business address.

3 A. My name is Charleston J. Winston and my business address is 2540 Shumard Oak
4 Blvd., Tallahassee, Florida, 32399.

5

6 Q. By whom are you presently employed and in what capacity?

7 A. I am employed by the Florida Public Service Commission as a Professional
8 Accountant Specialist in the Division of Regulatory Compliance and Consumer
9 Assistance.

10

11 Q. How long have you been employed by the Commission?

12 A. I have been employed by the Florida Public Service Commission since January,
13 1986.

14

15 Q. Briefly review your educational and professional background.

16 A. I have a Bachelor of Science degree in Accounting and Finance from the
17 University of South Carolina. I was promoted to a Regulatory Analyst Supervisor of the
18 Orlando district office in May of 1999 and held that position until the Orlando office was
19 closed in 2005.

20

21 Q. Please describe your current responsibilities.

22 A. Currently, I am a Professional Accountant Specialist with the responsibilities of
23 planning and managing the most complex audits of regulated companies, affiliate
24 company transactions, multi-layered cost allocation, cross-subsidization issues, anti-
25 competitive behavior, predatory pricing, and fraud. I also am responsible for creating

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1 audit work programs to meet a specific audit purpose and assisting the field audit
2 supervisor in reviewing staff reports and work papers for compliance with audit
3 standards.

4
5 Q. Have you presented testimony before this Commission or any other regulatory
6 agency?

7 A. Yes. I testified in the United Telephone Company Rate Case, Docket No. 910980-
8 TC and the Southern States Rate Case, Docket No. 950495-WS.

9
10 Q. What is the purpose of your testimony today?

11 A. The purpose of my testimony is to sponsor the staff audit report of BellSouth
12 Telecommunications, Inc. (Company) which addresses the Company's amended petition
13 to recover 2005 tropical system related costs and expenses, Audit Control Number 06-
14 255-1-1. This audit report is filed with my testimony and is identified as Exhibit CJW-1.

15
16 Q. Did you prepare or cause to be prepared under your supervision, direction, and
17 control this audit report?

18 A. Yes, I was the audit manager of this audit.

19
20 Q. Please describe the work performed in the audit.

21 A. We began the audit on September 12, 2006 and plan to issue the audit report
22 concurrently with the filing of this testimony. Our overall objective in the audit was to
23 verify the numbers filed in the amended petition to the original source documentation,
24 such as invoices, work orders, and timesheets. As part of any audit, we must also analyze
25 the accounting process for recording the particular costs.

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Q. Please describe your specific audit procedures for this audit.

A. We attempted to verify the amounts included in BellSouth's amended petition by requesting a list of work orders so we could pull a sample of invoices. Instead, the company provided a listing of costs which we used. We requested the company provide supporting documentation on sample items. We requested Board of Directors' meeting minutes, Management meeting minutes, and company budgets to determine whether BellSouth had plans to incur these expenditures prior to being impacted by the storms in 2005. We verified the number of customer access lines included in the direct testimony of Kathy K. Blake. We also verified the number of wholesale lines to be assessed and determined who are the major CLECs that control these lines. We reviewed information regarding the 75 spans of cable that the petition stated were replaced due to damage caused by Hurricane Rita. We requested a list of exempt management employees that were working during the storms with total overtime per employee per storm, in an effort to determine the total amount of exempt management overtime included in the storm cost recovery request.

Q. Please review the audit findings in the audit report.

A. **Audit Finding 1**

Audit Finding 1 addresses the company's refusal to provide information to the auditors. Because the company's amended petition was based on incremental costs above budgeted costs, we requested Board of Directors' meeting minutes, Executive Management meeting minutes, the Construction Budgets and the annual budgeted amounts for storm/hurricane damage to assist in the analysis of the budget formulation process. BellSouth refused the audit staff request for several reasons, such as the requests

1 were irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably
2 calculated to lead to the discovery of admissible evidence. We contacted the company
3 representative in an effort to discuss what we needed and how soon we could get the
4 information and the company never responded. In order to evaluate incremental costs we
5 must validate the amounts in the budgets. One way of analyzing the budgeted items is to
6 gather materials on the process that went into the preparation of the budget. These items
7 requested were to be used to assist in determining the accuracy of the budget forecasting.
8 Because of the expedited nature of this docket, we did not have time to pursue legal
9 follow-up to the company's refusal to provide information. After the original testimony
10 was filed, the company provided the audit staff with additional information regarding the
11 2005 and 2006 budgets. The audit staff reviewed this information but did not have time
12 to pursue additional information needed.

14 Audit Finding 2

15 Audit Finding 2 discusses the company's amended petition (Page 8) where it
16 stated that the company replaced 75 spans of cable. In response to audit document
17 requests, the company stated that only 37 spans of cable were replaced. The other 38
18 spans of cable were repaired.

20 Audit Finding 3

21 Audit Finding 3 discusses the costs included in the petition that the company was
22 not able to support during the audit. We requested supporting documentation regarding
23 the costs included in the petition. ~~The company was not able to provide this information~~
24 ~~in a timely manner so we were unable to verify the requested costs.~~ The petition was filed
25 by the company on September 1, 2006. We believe that the company should have known

1 that it would be expected to provide documentation to support its filing and should have
2 been able to provide this information quickly. ~~The company has not provided this needed~~
3 ~~documentation as of the filing of this testimony, therefore, we have not been able to verify~~
4 ~~the requested costs.~~ The company provided the requested sample information subsequent
5 to the filing of the original testimony. The audit staff reviewed this information provided
6 and is satisfied with the supporting documentation.

7
8 **Audit Finding 4**

9 Audit Finding 4 discusses the revenue impact of the revised number of retail
10 access lines as filed in the company's amended petition.

11
12 **Audit Finding 5**

13 Audit Finding 5 discusses that the amended petition includes approximately
14 797,300 unbundled loops in service and that this amount does not agree to Schedule 8
15 filed with this Commission. The company provided reasons as to this difference,
16 however, audit staff remains unconvinced that these two filings should be different.
17 Therefore, audit staff recommends using the method contained in the Periodic Filing as
18 this is consistent over time and not devised to support a specific docket.

19
20 **Audit Finding 6**

21 Audit Finding 6 discusses the exempt management overtime included in the
22 petition. BellSouth provided the audit staff with documents explaining the Company's
23 Policies and Procedures concerning employment labor laws regarding overtime for all
24 employees. However, the company did not provide numerical or monetary values that we
25 could use to determine the appropriate amount of exempt management overtime included

1 in the petition. We requested additional information ~~but have not~~ and received it as of
2 on October 20, 2006, after the filing of this testimony. We ~~were not able to verify~~
3 reviewed the detail supporting the total amount of exempt management overtime
4 indicated by the Company. ~~included in the storm cost recovery request based on the~~
5 ~~supporting documentation provided. Therefore, we were unable to verify the exempt~~
6 ~~management overtime included in BellSouth's petition. However, we have questions~~
7 regarding this detail and were not able to reconcile the company schedule to the overtime
8 amount included in the filed amended petition.
9

10 Q. Does this conclude your testimony?

11 A. Yes, at this time it does. However, if the company provides thorough responses,
12 in a timely manner, I may file supplemental testimony to address the responses.
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1 **INTRODUCTION AND QUALIFICATIONS**

2 Q. **PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A. My name is Don J. Wood. I am a principal in the firm of Wood & Wood, an
4 economic and financial consulting firm. My business address is 30000 Mill
5 Creek Avenue, Suite 395, Alpharetta, Georgia 30022. I provide economic and
6 regulatory analysis of telecommunications and related convergence industries
7 with an emphasis on economic policy, competitive market development, and
8 cost-of-service issues.

9
10 Q. **PLEASE DESCRIBE YOUR BACKGROUND AND EXPERIENCE.**

11 A. I received a BBA in Finance with distinction from Emory University and an
12 MBA with concentrations in Finance and Microeconomics from the College
13 of William and Mary. My telecommunications experience includes
14 employment at both a Regional Bell Operating Company ("RBOC") and an
15 Interexchange Carrier ("IXC").

16 Specifically, I was employed in the local exchange industry by
17 BellSouth Services, Inc. in its Pricing and Economics, Service Cost Division.
18 My responsibilities included performing cost analyses of new and existing
19 services, preparing documentation for filings with state regulatory
20 commissions and the Federal Communications Commission ("FCC"),
21 developing methodology and computer models for use by other analysts, and
22 performing special assembly cost studies.

1 I was employed in the interexchange industry by MCI
2 Telecommunications Corporation, as Manager of Regulatory Analysis for the
3 Southern Division. In this capacity I was responsible for the development and
4 implementation of regulatory policy for operations in the southern U. S. I
5 then served as a Manager in MCI's Economic Analysis and Regulatory
6 Affairs Organization, where I participated in the development of regulatory
7 policy for national issues.

8
9 Q. **HAVE YOU PREVIOUSLY PRESENTED TESTIMONY BEFORE**
10 **STATE REGULATORS?**

11 A. Yes. I have testified on telecommunications issues before the regulatory
12 commissions of forty-one states, Puerto Rico, and the District of Columbia. I
13 have also presented testimony regarding telecommunications issues in state,
14 federal, and overseas courts, before alternative dispute resolution tribunals,
15 and at the FCC. A listing of my previous testimony is attached as Exhibit
16 DJW-1.

17

18 **PURPOSE OF TESTIMONY**

19 Q. **WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

20 A. I have been asked by the Competitive Carriers of the South, Inc.

1 (“CompSouth”) to review and respond to the petition¹ of BellSouth
2 Telecommunications, Inc. (“BellSouth”) to assess a surcharge on wholesale
3 lines in Florida. In my testimony I will respond to the BellSouth petition (as
4 amended) and to the direct testimony of Kathy K. Blake (as amended) and
5 Ronald L. Hilyer.

6
7 **Q. WHAT IS YOUR UNDERSTANDING OF BELL SOUTH’S REQUEST?**

8 **A.** According to Ms. Blake’s testimony, BellSouth is seeking to impose a \$0.50
9 per access line, per month surcharge on customers who purchase certain
10 services, and to do so for a period of twelve months. Based on my review of
11 §364.051(4), this is the maximum monthly charge and maximum number of
12 months permitted by the statute.

13 BellSouth further proposes to apply the surcharge to customers of
14 retail basic and non-basic services and to wholesale customers who purchase
15 unbundled loops.²

16 As I will explain in my testimony, what BellSouth is actually
17 proposing is (1) to impose a surcharge on some access lines that is much
18 greater than the permitted \$0.50/line/month (\$12/month of \$336/month, per

¹ Petition by BellSouth Telecommunications, Inc., pursuant to Florida Statutes 364.051(4) to Recover 2005 Tropical System Related Costs and Expenses, September 1, 2006, as amended September 20, 2006.

² According to Ms. Blake’s amended testimony (p. 3), BellSouth now seeks to apply the surcharge to stand-alone UNE loops, ISDN loops, DS1 and DS3 loops (stand-alone and as part of an enhanced extended loop, and xDSL loops).

1 line) permitted by the statute, (2) to apply the surcharge in a way that is not
2 competitively neutral by assessing wholesale lines but not retail lines based on
3 the same kind of local loop, (3) to apply a surcharge to wholesale unbundled
4 network element ("UNE") loops that is not permitted by the Federal
5 Telecommunications Act and FCC pricing rules, and (4) may be proposing to
6 impose the surcharge on access lines purchased pursuant to a commercial
7 agreement, something not permitted by the statute.

8

9 Q. **WHAT IS YOUR UNDERSTANDING OF THE REQUIREMENTS OF**
10 **§364.051(4)?**

11 A. Like Ms. Blake (and the other BellSouth witness who address the
12 requirements of the statute) I am not an attorney, but I have carefully reviewed
13 the language of the statute and the requirements set forth therein.

14 Three aspects of the statute are particularly important in this
15 proceeding:

16 **1. The application of a surcharge to wholesale access lines is**
17 **explicitly subject to a Commission finding that such an application is**
18 **appropriate, and is further constrained by applicable federal law.**
19 §364.051(4)(b)(6) states that the surcharge may be applied to wholesale
20 unbundled loop customers only "to the extent that the commission determines
21 appropriate." As I will explain in detail, BellSouth's proposal to apply the
22 surcharge to unbundled loops is not "appropriate" for several reasons, nor is

1 its proposed method of applying the surcharge “appropriate.” The definition
2 of appropriateness must also include an analysis of whether BellSouth’s
3 proposal is inconsistent with the federal rules for the pricing of unbundled
4 network elements, including UNE loops, and whether BellSouth’s proposal
5 would require the Commission to change the terms of a commercial
6 agreement between carriers (including the question of whether the
7 Commission has the authority to order such a change). BellSouth’s proposal
8 fails the “appropriateness” test in both of these areas.

9 **2. The application of the surcharge to wholesale lines is explicitly**
10 **limited to “wholesale loop unbundled network element” lines.** The statute
11 does not provide BellSouth with the opportunity to impose the surcharge on
12 any other types of wholesale access lines, including those purchased pursuant
13 to a tariff (such a special access) or those access lines being provided pursuant
14 to a commercial agreement. Of course, even the application of the surcharge
15 to “wholesale loop unbundled network element” loops can only be made if the
16 Commission determines such an application to be “appropriate.”³

17 **3. Constraints built into the statute create a definite set of**
18 **incentives for BellSouth, and its response to these incentives needs to be**
19 **carefully examined.** The statute requires that the Commission “verify the

³ As explained below, the application of the surcharge to UNE loops represents an end run around the FCC’s UNE pricing rules. This kind of *post hoc* adjustment to TELRIC-based prices is in direct conflict with the requirements of 47 CFR §51.505 through §51.511.

1 intrastate costs and expenses submitted by the company in support of its
2 petition”⁴ and that the “the company must show and the commission shall
3 determine whether the intrastate costs and expenses are reasonable under the
4 circumstances for the named tropical system.”⁵ Investigations into both of
5 these areas are obviously very important. It is equally important to note,
6 however, that the amount that BellSouth can collect through such a surcharge
7 is ultimately capped at \$6.00 (\$0.50/month x 12 months) times the number of
8 access lines to which the surcharge is applied. This constraint causes
9 BellSouth to (1) have little incentive or reason to attempt to justify costs in
10 excess of this *de facto* cap,⁶ and (2) to be highly motivated to seek to apply the
11 surcharge to as many types of access lines as possible (and equally highly
12 motivated to find creative ways of defining and counting “access lines” that
13 will yield the highest number possible). As I will explain in detail later in my
14 testimony, BellSouth’s efforts to maximize the amount that it can collect have
15 caused it to overreach with regard to both the types of lines to which the
16 surcharge is applied and way in which it has chosen to define and count
17 “access lines.”
18

⁴ §364.051(4)(b)(2).

⁵ §364.051(4)(b)(3).

⁶ In light of this constraint, the testimony of the BellSouth witnesses that the company has not sought recovery of all possible categories of costs potentially related to storm damage is not the goodwill gesture that BellSouth makes it out to be. In reality, BellSouth had little incentive or reason to find creative ways to add costs once the total exceeded the \$6.00/access line cap.

**BELLSOUTH'S PROPOSAL TO APPLY THE SURCHARGE TO
UNBUNDLED LOOPS IS INAPPROPRIATE AND CONFLICTS WITH
FEDERAL LAW**

Q. YOU STATED THAT THE COMMISSION SHOULD NOT FIND THE
APPLICATION OF A SURCHARGE TO WHOLESALE LOOPS
"APPROPRIATE" PURSUANT TO §364.051(2)(b)(6). WHY WOULD
THE APPLICATION OF THE SURCHARGE TO WHOLESALE
LOOPS NOT BE APPROPRIATE?

A. Any surcharge that the Commission may ultimately permit should not apply to
wholesale loops for several reasons.

First, CLECs who purchase UNE loops from BellSouth have incurred
their own expenses related to damage from these same storms. CLECs were
required to repair and replace network facilities just as BellSouth was, and
were likewise required to purchase new equipment, pay overtime wages, and
do all of the other things necessary to restore their networks.

Second, unlike BellSouth, CLECs have no practical market
mechanism to impose such a surcharge on their own end user customers. By
definition, every customer served by a CLEC has at least one viable
competitive option available to it. The converse is not true; not every
customer served by BellSouth has a competitive option available. It is
interesting that BellSouth's petition and supporting testimony never address
the question of how, in markets that it argues are fully competitive, BellSouth

1 believes that it can impose a surcharge (of up to \$336/month, or \$4032 in
2 total, per line) with no competitive market repercussions whatsoever.

3 Third, BellSouth is asking the Commission to endorse a creative
4 interpretation of the plain language of the statute in order to permit BellSouth
5 to impose a much higher surcharge on some customer lines. While
6 364.051(4)(b)(5) limits the surcharge to “50 cents per month per customer line
7 for a period of not more than 12 months,” BellSouth is proposing to apply the
8 surcharge on a “per-DS0” rather than on a per access line or per-customer line
9 basis. This change significantly increases the amount of total dollars that
10 BellSouth would be able to collect from CLECs, and renders the “50 cents per
11 month per customer line” cap meaningless. If the customer line in question is
12 a DS1, BellSouth is proposing to impose a monthly surcharge of \$12/month
13 (effectively increasing the statutory cap by 2300%), and if the customer line is
14 a DS3, BellSouth is proposing to impose a monthly surcharge of \$336/month
15 (effectively increasing the statutory cap by 67,100%).

16 Fourth, BellSouth has not demonstrated that its proposed application
17 of the surcharge will be competitively neutral. While it intends to apply the
18 surcharge to a wide range of wholesale lines (DS0, ISDN, DS1, xDSL, and
19 DS3 loops),⁷ BellSouth has not indicated that it intends to apply the surcharge
20 on the same basis to its retail customers. In her testimony, Ms. Blake lists (at

⁷ See BellSouth’s Response to CompSouth’s 1st Interrogatories, Item No. 2.

1 p. 3) what she calls BellSouth's proposed "subject access lines" to which the
2 surcharge would apply. Her list of "retail basic and nonbasic local exchange
3 service lines" includes residential and business lines, payphone lines, PBX
4 trunks, Network Access Registers lines, ... [and] B channels of both Basic
5 ISDN and ISDN PRI. She does *not* say, however, that BellSouth will impose
6 a surcharge of \$12/month (\$144 total) on the customers of its *retail* DS1-
7 based services, or of \$336/month, (\$4032 total) on the *retail* customers of its
8 DS3-based services.

9 Fifth, BellSouth's proposal to effectively re-price UNE loops is
10 directly at odds with the requirements of the Federal Telecommunications Act
11 and FCC rules. BellSouth is taking network elements that are already priced
12 to permit full recovery of forward-looking economic costs (as those costs
13 were calculated when the UNE rates were approved by the Commission) and
14 is attempting to adjust the rates upward to reflect the level of embedded costs
15 incurred in a particular year.

16 Sixth, it appears that BellSouth is proposing to impose the surcharge
17 on wholesale lines that are covered by commercial agreements between
18 BellSouth and other carriers. Absent an explicit provision in these agreements
19 permitting BellSouth to unilaterally change rates, it is my understanding that
20 the proposed surcharge cannot be applied and the Commission does not have
21 the authority to order changes to existing commercial agreements.
22

1 Q. YOU STATED THAT BELL SOUTH HAS IMPROPERLY COUNTED
2 CUSTOMER LINES WHEN SEEKING TO IMPOSE THE
3 SURCHARGE ON UNES. PLEASE EXPLAIN.

4 A. It appears that BellSouth amended its petition and Ms. Blake's testimony, in
5 order to change its proposal from a surcharge of \$6.00⁸ per customer line (per
6 §364.051(4)(b)(5)) or \$6.00 per access line (per §364.051(4)(b)(6)) to a
7 surcharge of \$6.00 per "DS0 equivalent." This proposal must be rejected for
8 several reasons.

9 First, BellSouth appears to have re-written the statute in this regard.
10 The phrase "DS0 equivalent" appears nowhere in the section. The phrase
11 "access line" is used in §364.051(4)(b)(6), however, and is used in exactly the
12 same way when referring to basic retail local exchange customers, retail
13 nonbasic telecommunications service customers, or wholesale loop unbundled
14 network element customers. In its attempt to broaden the language of the
15 statute, BellSouth ascribes different meanings to the term "access line" in this
16 section: BellSouth equates "access line" with a single customer line for basic
17 retail local exchange service (and apparently does the same for nonbasic retail
18 local telecommunications services), but when addressing wholesale loop
19 unbundled network elements, BellSouth seeks to define "access line" not as a
20 single "customer line" but as multiple customer lines based on the bandwidth

⁸ \$0.50/month x 12 months = \$6.00.

1 of the local loop in question. While such an interpretation certainly increases
2 the size of the surcharge applied to wholesale lines (BellSouth would impose
3 \$12/month for a customer line if it is a DS1, and \$336 per customer line of it
4 is a DS3), it is completely at odds with a plain reading of the statute.

5 Second, BellSouth's proposal is at odds with the way in which costs
6 are incurred. The FCC's TELRIC rules require the application of the
7 principle of cost causation in two different ways. The rate of an unbundled
8 element must be based on the costs that are incurred *because* that network
9 element is being used, and the rate structure must be consistent with the way
10 in which costs are incurred (nonrecurring costs cannot be recovered through
11 recurring charges, for example).

12 BellSouth's costs to restore facilities damaged by storms are not
13 incurred on a "per DS0" basis. The restoration of a DS1 (4-wire) loop is
14 unlikely to cost anything different than the restoration of a DS0 (2-wire loop),
15 for example. At most, BellSouth could argue that a 4 wire loop costs twice as
16 much to restore as a 2-wire loop,⁹ but BellSouth is now proposing to assess a
17 surcharge that is *twenty-four times higher* for the 4-wire loop than the 2-wire
18 loop. BellSouth has not demonstrated that it costs twenty-four times as much
19 to restore a DS1 loop than a DS0 loop, and certainly has not demonstrated that
20 it costs *six hundred and seventy-two times as much* to restore a DS3 loop as a

⁹ Though if they made such an argument, they would almost certainly be wrong.

1 DS0 loop.

2 BellSouth's own language is inconsistent on this issue. In her original
3 (September 1, 2006) testimony, Ms. Blake stated that there are approximately
4 406,000 unbundled loops in service in Florida. In her amended (September
5 20, 2006) testimony, Ms. Blake asserts that there are approximately 797,300
6 unbundled loops in service in Florida. BellSouth did not add 391,300
7 unbundled loops between September 1 and September 20, so the difference
8 must be a result of a change in how BellSouth defines the term "unbundled
9 loops." On September 1, BellSouth appears to have defined the term
10 "unbundled loop" to mean the same thing as the terms "access line" or
11 "customer line" as used in the statute; i.e. the line or loop used to provide
12 service to a customer is a "customer line." Between September 1 and
13 September 20, BellSouth apparently decided that the terms unbundled loop,
14 access line, and customer line don't mean "the line or loop used to provide
15 service to a customer," but instead all actually mean "DS0 equivalent."

16
17 Q. **WHY WOULD BELL SOUTH SEEK TO CHANGE THE MEANING**
18 **OF THE TERMS "UNBUNDLED LOOP," "ACCESS LINE," AND**
19 **"CUSTOMER LINE" IN THIS PROCEEDING?**

20 A. The statute creates an incentive for BellSouth to redefine these terms, even if
21 its redefinition strains credibility a bit. Because the statute caps the surcharge
22 at an amount not to exceed "50 cents per month per customer line for a period

1 of not more than 12 months,” BellSouth is highly motivated to define the term
2 “customer line” as broadly as possible in order to collect more money from
3 CLECs.

4 In this case, BellSouth’s redefinition of terms goes well beyond the
5 accepted industry meaning of the terms “unbundled loop,” “access line,” and
6 “customer line,” in order to artificially expand the number of “access lines”
7 upon which a surcharge can be imposed.

8
9 Q. DOES BELLSOUTH’S REDEFINITION OF THE TERMS
10 “UNBUNDLED LOOP,” “ACCESS LINE,” AND “CUSTOMER LINE”
11 HAVE ANTICOMPETITIVE IMPLICATIONS?

12 A. Absolutely. By redefining “access line,” “customer line,” and “unbundled
13 loop” to all mean “DS0 equivalent,” BellSouth is seeking to artificially
14 increase the costs of its competitors. If BellSouth does not impose the
15 surcharge – also on a DS0 equivalent basis – on its retail customers that
16 purchase DS0- and DS1-based services, the anticompetitive effect will be
17 compounded.

18
19 Q. YOU STATED THAT BEFORE DETERMINING THAT IT WOULD
20 BE “APPROPRIATE” FOR BELLSOUTH TO IMPOSE THE
21 SURCHARGE ON UNE LOOPS, THE COMMISSION SHOULD
22 CONSIDER WHETHER PERMITTING BELLSOUTH TO DO SO IS

1 **CONSISTENT WITH THE FEDERAL PRICING REQUIREMENTS.**

2 **PLEASE EXPLAIN.**

3 A. Through its proposed surcharge, BellSouth is seeking to effectively re-price
4 UNE loops in order to recover additional costs beyond those that were
5 included in its calculation of forward-looking cost when those elements were
6 priced.¹⁰ In effect, BellSouth is seeking to “true up” its forward-looking costs
7 (calculated pursuant to the FCC’s TELRIC requirements and approved by the
8 Commission) to a higher level based on the embedded costs recorded for a
9 specific year. The ability to make any such “true up” – the practical effect of
10 the imposition of BellSouth’s proposed surcharge – would render the
11 calculation of forward-looking costs meaningless: prices established based on
12 forward-looking economic costs could be retroactively adjusted by the
13 company to a higher level in order to recover costs that could not, pursuant to
14 federal law, be included in the forward-looking cost calculation.

15
16 Q. **IS THE APPLICATION OF THE SURCHARGE TO UNE LOOPS**
17 **CONSISTENT WITH THE FCC’S PRICING RULES?**

18 A. No.¹¹ 47 CFR §51.505 sets forth the FCC’s definition of forward-looking

¹⁰ As explained below, BellSouth *included* its forward-looking projection of the average annual costs associated with the restoration of its network due to storm-related damage in these rates.

¹¹ The FCC has established TELRIC as the pricing methodology for UNEs, and this methodology has been affirmed by the United States Supreme Court. The TELRIC methodology explicitly precludes the inclusion of the kind of booked costs that

1 economic cost. §51.505(b) describes the calculation of direct costs:

2 the total element long-run incremental cost of an
3 element is the *forward-looking cost over the long run* of
4 the total quantity of the facilities and functions that are
5 directly attributable, or reasonably identifiable as
6 incremental to, such element, calculated taken as a
7 given the incumbent LEC's provision of other elements
8 (emphasis added).
9

10 §51.505(c) describes the constraints on adding common costs to the
11 cost of a network element, and similarly requires any such allocation of
12 common costs to be "forward-looking"

13 §51.505(d) lists four types of costs that *may not be considered* when
14 developing the rate for an unbundled element. At the top of this list,
15 §51.505(d)(1) explicitly states that embedded costs – costs that the incumbent
16 LEC incurred in the past and that are recorded in the incumbent LEC's books
17 of accounts" – may not be considered when pricing unbundled network
18 elements.

19 Finally, §51.505(e) places the burden on BellSouth to prove that any
20 costs that it proposes to include in the rate for an unbundled element "do not
21 exceed the forward-looking economic cost per unit of providing the element."

BellSouth is seeking to recover through the storm surcharge. It is my understanding that the Commission is, therefore, pre-empted under federal law from applying the proposed surcharge to UNEs.

1 Q. DO THE FCC'S RULES APPLY WHEN INITIALLY DEVELOPING
2 THE PRICES FOR UNBUNDLED NETWORK ELEMENTS,
3 INCLUDING UNBUNDLED LOOPS?

4 A. Yes. The Commission applied these rules in its UNE pricing docket.¹²

5

6 Q. DO THE FCC RULES APPLY TO ANY PROPOSAL TO CHANGE
7 THE PRICE CHARGED FOR AN UNBUNDLED NETWORK
8 ELEMENT?

9 A. Of course. Any time that an ILEC seeks to change its UNE prices, these rules
10 are applicable. A failure to apply these requirements in a re-pricing scenario
11 would strip the FCC's pricing rules of any meaning.

12

13 Q. IS THE RECOVERY OF COSTS RELATED TO STORM DAMAGE
14 ALREADY INCLUDED IN BELL SOUTH'S TELRIC COST STUDIES
15 THE COMMISSION USED TO SET RATES FOR UNES?

16 A. Yes. When conducting its TELRIC study to support the current unbundled
17 loop prices, BellSouth first calculated the forward-looking investment that
18 would be required and then determined the amount that it needed to recover
19 annually in order to recover all of the costs associated with that investment.
20 Mechanically, BellSouth used an "annual cost factor" ("ACF") to make this

¹² In re: Investigation into pricing of unbundled network elements. (BellSouth Track),
Docket No. 990649A-TP, Order No. PSC-01-1181-FOF-TP (May 25, 2001), Order
No. PSC-02-1311-FOF-TP (Sept. 27, 2002).

1 conversion.

2 According to the attachment to BellSouth's Response to CompSouth
3 Interrogatory No. 12, "annual cost factors are translators used to determine the
4 amount of recurring cost for one year associated with acquiring and using a
5 particular investment."¹³ The costs recovered through the use of ACFs
6 include capital-related costs (depreciation, cost of money, income tax) and
7 operating-related costs (including several types of plant-specific expenses and
8 ad valorem taxes).¹⁴

9 BellSouth's document goes on to explain how plant-specific expenses
10 are calculated: "the plant specific expense factor, which includes the cost of
11 material used and direct labor, is a ratio that reflects the relationship between
12 the expenses for [a] plant category and the respective investment. The factor
13 also includes maintenance-type expenses for existing plant that cannot be
14 directly assigned to a given plant category ... The maintenance expenses
15 incorporated in the Plant Specific Expense factors include those associated
16 with the following types of operations:

- 17 *1. Inspecting and reporting on the condition of plant investment to*
18 *determine the need for repairs, replacements, rearrangements and*
19 *changes,*
- 20
- 21 *2. Performing routine work to prevent trouble,*
- 22
- 23 *3. Replacing items of plant other than retirement units,*

¹³ Capital Cost Calculator (attachment to Item No. 12b), p. 2. BellSouth's response is attached as Exhibit DJW-2.

¹⁴ Id., pp. 3-4.

4. Rearranging and changing the location of plant not retired,
5. Repairing material for reuse,
6. *Restoring the condition of plant damaged by storms, floods, fire, and other casualties (other than the cost of replacing retirement units),*
7. Inspecting after repairs have been made,
8. Salaries, wages, and expenses associated with plant craft work and work reporting engineers, as well as their immediate supervision and office support.”¹⁵

As this list shows, BellSouth has already included – in the TELRIC study the Commission accepted and used to establish unbundled loop rates – tasks associated with “inspecting and reporting on the condition of plant investment to determine the need for repairs” and with “restoring the condition of plant damaged by storms, floods, fire, and other casualties.” The levels of expenses BellSouth included in its ACFs represent the company’s estimate of the forward-looking levels of these expenses over the long run.

BellSouth’s proposed re-pricing of unbundled loops is in conflict with the FCC’s pricing requirements (and with basic principles of equity and fairness) for at least three reasons. First, the expenses used by BellSouth in its TELRIC studies are long-run projections; there is no reason to believe that the level of these expenses will not vary from year to year. To the contrary, it is reasonable to expect that in some years BellSouth will incur “actual” costs

¹⁵ Id., p. 5, emphasis added.

1 that are more than the long-run average, and in some years it will incur
2 “actual” costs that are less than the long-run average. There is absolutely no
3 justification for BellSouth to now try to true-up prices to reflect one year of
4 above-average expenses, just as there would be no basis to require BellSouth
5 to “true-down” prices to reflect one year of below-average expenses.

6 Second, BellSouth’s proposal to adjust prices based on embedded
7 costs is directly at odds with §51.505(d)(1), which explicitly states that
8 “embedded costs – costs that the incumbent LEC incurred in the past and that
9 are recorded in the incumbent LEC’s books of accounts” – *may not be*
10 *considered* when pricing unbundled network elements. This rule does *not* say
11 that the prohibition against considering embedded costs applies only when
12 initially setting a price for an unbundled element, so that embedded costs can
13 be used later in order to make an adjustment to bring long run forward-
14 looking costs more in line with a single year’s booked costs. Rather, the rule
15 explicitly says that embedded costs *may not be considered*.

16 Finally, BellSouth’s existing Commission-approved TELRIC study is
17 based on the company’s estimate of long-run average costs, projected based
18 on a base year of 1998. If BellSouth now believes that its previous projection
19 of the long-run level of these expenses was incorrect, its proper recourse is to
20 produce an updated cost study with new ACFs reflecting its revised long-run
21 projection and to petition the Commission to change its UNE rates. At that
22 time, BellSouth will be required, pursuant to §51.505(e), to prove that any

1 costs that it proposes to include in the rate for an unbundled element "do not
2 exceed the forward-looking economic cost per unit of providing the element."

3 Of course, other costs have certainly changed since the 1999-vintage
4 factors used to set current UNE rates were developed, and it is impossible to
5 determine the net impact that these changes would have on the result of a cost
6 study. Even if an adjustment based on embedded costs were permitted,
7 BellSouth has certainly not demonstrated that such an adjustment would
8 increase rather than decrease the monthly rate for unbundled loops.

9
10 **Q. YOU STATED THAT BELL SOUTH MAY BE SEEKING TO IMPOSE**
11 **THE SURCHARGE ON ACCESS LINES THAT ARE NOT \$251**
12 **UNBUNDLED LOOPS, BUT INSTEAD ARE PROVISIONED**
13 **PURSUANT TO COMMERCIAL AGREEMENTS BETWEEN**
14 **CARRIERS. WHY WOULD THE IMPOSITION OF A SURCHARGE**
15 **BE INAPPROPRIATE UNDER THESE CIRCUMSTANCES?**

16 **A.** It is my understanding that these agreements are contracts entered into by
17 BellSouth and a CLEC. Absent an explicit provision to the contrary, the
18 parties are bound by the terms and conditions of these agreements, unless and
19 until these contracts are amended with the consent of both parties to the
20 agreement. BellSouth cannot unilaterally increase the prices contained in
21 these agreements, and characterizing a price increase as a "surcharge" does
22 not create such an ability. While I (like Ms. Blake) am not an attorney, it is

1 my understanding that the Commission cannot require the parties to amend
2 these agreements.

3 Any imposition of a surcharge to commercial agreements also appears
4 to be at odds with the plain language of §364.051(4)(b)(6). This section states
5 that “to the extent the Commission determines appropriate,” BellSouth can
6 apply the surcharge to “its wholesale loop unbundled network element
7 customers.” The services purchased pursuant to these commercial agreements
8 are not “unbundled network elements,” so the statute contains no provision for
9 imposing the surcharge on them. §364.051(4)(b)(6) does not say that
10 BellSouth can impose the surcharge on any wholesale service (with or without
11 a Commission determination of appropriateness), but is instead limited
12 specifically to “unbundled network elements.”

13

14 Q. AT P. 17 OF HER AMENDED TESTIMONY, MS. BLAKE SUGGESTS
15 THAT IF THE COMMISSION DOES NOT PERMIT BELL SOUTH TO
16 IMPOSE THE SURCHARGE ON UNE LOOPS, BELL SOUTH’S
17 RETAIL CUSTOMERS WILL BE REQUIRED TO SOMEHOW MAKE
18 UP THE SHORTFALL. IS SUCH A SCENARIO POSSIBLE?

19 A. No. As BellSouth admits in its response to CompSouth’s 1st Set of
20 Interrogatories, Item No. 10, the amount of the surcharge imposed on
21 BellSouth’s retail customers will be the same whether or not BellSouth is
22 permitted to assess a surcharge on unbundled loops.

1

2 **BELLSOUTH'S BASIS FOR IMPOSING THE SURCHARGE SHOULD BE**
3 **CAREFULLY EXAMINED**

4

5 Q. **YOU STATED THAT §364.051(4) REQUIRES THE COMMISSION TO**
6 **“VERIFY THE INTRASTATE COSTS AND EXPENSES SUBMITTED**
7 **BY THE COMPANY IN SUPPORT OF ITS PETITION” AND**
8 **REQUIRES BELLSOUTH TO SHOW THAT THE INTRASTATE**
9 **COSTS AND “EXPENSES ARE REASONABLE UNDER THE**
10 **CIRCUMSTANCES FOR THE NAMED TROPICAL SYSTEM.” DOES**
11 **YOUR TESTIMONY FOCUS ON THESE ISSUES?**

12 A. No. It is my understanding that the Commission Staff is currently conducting
13 a review of the validity and reasonableness of BellSouth's claims. While I
14 have some fundamental questions about BellSouth's decisions that have
15 caused it to now seek recovery of these costs from customers, the focus of my
16 testimony is on the scope of the services to which the surcharge would be
17 applied and the way in which BellSouth has chosen to count “access lines” in
18 order to circumvent the \$0.50/access line/month cap in §364.051(4)(b)(5).

1 Q. YOU STATED THAT YOU HAVE SOME FUNDAMENTAL
2 QUESTIONS ABOUT THE DECISIONS THAT HAVE CAUSED
3 BELL SOUTH TO SEEK TO RECOVER THESE COSTS FROM
4 CUSTOMERS. WHAT DO YOU MEAN?

5 A. BellSouth has chosen, as part of a profit-maximizing strategy, not to maintain
6 a storm reserve fund that could be tapped in these circumstances and has also
7 chosen not to insure its outside plant against storm damage. To be clear, I do
8 not take issue with BellSouth's ability to operate pursuant to §364.051 or its
9 rights as a carrier operating pursuant to price regulation to make these
10 decisions. Unlike the case for a company operating pursuant to rate of return
11 regulation, the Commission has little oversight over these management
12 decisions of a price regulation company. But I can think of no public policy
13 reason that such a price-regulated company, having made these decisions,
14 should not be required to live with the consequences of its actions.

15 Put directly, BellSouth could have maintained a storm reserve fund (as
16 it has done in the past)¹⁶ as a means of buffering the losses that it now seeks to
17 recover pursuant to a surcharge on customers, or it could have purchased
18 insurance coverage for its outside plant (as it has also done in the past).¹⁷
19 Tropical systems are not a new or unusual occurrence in Florida; BellSouth's
20 management certainly had familiarity with the potential for damage and with

¹⁶ See BellSouth's Response to Citizen's First Interrogatories, Item Nos. 1, 2, 3.

¹⁷ See BellSouth's Response to CompSouth's First Interrogatories, Item Nos. 3, 4, 6.

1 the costs of repairing that damage. Based on its projection of the amount of
2 future storm damage and the cost to either maintain a storm reserve fund or
3 purchase insurance, BellSouth's management decided on what it considered a
4 profit-maximizing course of action.¹⁸ If BellSouth's management had guessed
5 correctly and the company had experienced a lower than anticipated level of
6 storm damage, it is highly unlikely that a BellSouth would now be before the
7 Commission with a proposal to issue a \$6.00/access line refund to its retail
8 and wholesale customers. As has often been the case since it ceased operating
9 pursuant to traditional rate of return regulation, BellSouth wants the freedom
10 of price regulation to retain higher profits when things go well, but effectively
11 seeks the protection of rate of return regulation when things don't go as well.
12 This is a very good deal for BellSouth but a very bad deal for its Florida
13 customers (both wholesale and retail customers).

14
15 **Q. ACCORDING TO MR. HILYER, WHY DID BELL SOUTH DECIDE**
16 **TO DISCONTINUE PURCHASING INSURANCE FOR ITS OUTSIDE**
17 **PLANT?**

18 **A.** According to Mr. Hilyer, BellSouth made the decision not to purchase this
19 insurance, as it had done in the past, because the insurance was "not
20 reasonably priced" and the "coverage terms were prohibitive." In other

¹⁸ According to Mr. Hilyer, this decision is based in part on the company's "risk management best practices" (BellSouth's Response to CompSouth's First Interrogatories, Item No. 6).

1 words, BellSouth's management decided, based on its own assessment of
2 future storm-related expenses and the price of insurance, not to purchase the
3 insurance.

4
5 **Q. ASSUMING THAT TROPICAL STORMS AND HURRICANES ARE**
6 **LIKELY TO OCCUR IN FLORIDA, WHAT WOULD A PRUDENT**
7 **COURSE OF ACTION BE FOR A COMPANY THAT DECIDES NOT**
8 **TO INSURE ITS FACILITIES AGAINST STORM DAMAGE?**

9 A. A prudent course of action would be to set aside funds internally so that the
10 needed funds would be available in the event of damage from a tropical
11 system.

12

13 **Q. DID BELL SOUTH TAKE THIS PRUDENT COURSE OF ACTION?**

14 A. No. According to Mr. Hilyer, BellSouth decided not to insure its outside plant
15 beginning in 1994, and stopped maintaining its storm reserve fund in 1997.
16 With no "rainy day fund" available at all, BellSouth's management was
17 willing to (1) bet that Florida would not be impacted by any major tropical
18 storms in the future, (2) assume that the company would have the ability to
19 absorb any such uninsured losses if they did occur, or (3) expect that some
20 mechanism would be found, in spite of the company's operation pursuant to
21 price regulation, to have customers pick up part of the tab for any failure in
22 BellSouth's "risk management best practices."

1

2 Q. DOES MR. HILYER EXPLAIN WHY, HAVING CANCELLED ITS
3 INSURANCE COVERAGE, BELL SOUTH DECIDED NOT TO
4 MAINTAIN A STORM RESERVE FUND?

5 A. Yes, but his explanation is based primarily on a play on words. He argues that
6 BellSouth has not set aside any funds to use in case of major storm damage
7 because "paragraph 28 of SFAS No. 5 specifically prohibits the accrual for
8 uninsured future losses." In other words, for external reporting purposes
9 BellSouth cannot report a portion of these potential future expenses as current
10 expenses. That may be true, but the fact that BellSouth cannot recognize the
11 expenses associated with uninsured storm damage until they are actually
12 incurred in no way prevents the company from setting aside a cash (or cash-
13 equivalent) reserve within the company for just such a contingency.

14 Mr. Hilyer's testimony actually recognizes (p. 9) this distinction:
15 "BellSouth neither has a storm reserve fund *nor* has it maintained an accrued
16 reserve for future storm damages" (emphasis added). Setting aside the funds
17 internally, and externally reporting the funds being set aside as a current-
18 period expense, are two completely different things.

19 Mr. Hilyer's statement that SFAS No. 5 *prevents* BellSouth from
20 maintaining a storm reserve fund¹⁹ is incorrect; SFAS No. 5 prevents

¹⁹ See BellSouth's Response to CompSouth's First Interrogatories, Item No. 7.

Testimony of Don J. Wood
On Behalf of CompSouth
Docket No. 060598-TL
October 20, 2006

1 BellSouth from reporting as current expenses accruals for future storm
2 damage. The fact that BellSouth must report these expenses only when
3 actually incurred in no way prevents it from setting aside cash or other liquid
4 assets internally in the form of a 'storm reserve fund.'

5 Before a company comes to the Commission seeking to impose a
6 surcharge on Florida ratepayers and wholesale customers, it ought to have
7 exhausted a reasonable storm reserve fund, applicable insurance coverage, or
8 both.

9

10 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

11 A. BellSouth is seeking to impose a surcharge on a wide range of wholesale
12 access lines. Both the application of the surcharge to these lines, and the way
13 in which BellSouth proposes to define the term "access line" in order to
14 artificially increase the amount of money collected from its competitors, fails
15 the §364.051(4)(b)(6) requirement that the Commission find BellSouth's
16 proposal "appropriate." Further, the application of the proposed surcharge to
17 UNEs violates TELRIC pricing methodologies. For the reasons set forth in
18 my testimony, CompSouth asks the Commission to reject BellSouth's petition
19 to impose a surcharge on wholesale loops.

20

21 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

22 A. Yes.

1 MR. TEITZMAN: Madam Chairman, if you would like, we
2 can move on to the agreements or stipulations regarding Issues
3 1, 2, a portion of 5, and 6.

4 CHAIRMAN EDGAR: Okay. As Mr. Teitzman described to
5 us a few moments ago, there are stipulated issues for 1, for 2,
6 for a portion of 5, and for Issue 6. I understand that we may
7 have some very slight nonsubstantive changes to the proposed
8 stipulated language for Issue 1.

9 And, Mr. Teitzman, you can go ahead and present Issue
10 1 to us.

11 MR. TEITZMAN: Issue 1 read: What amount of any
12 storm damage reserve fund should be considered when determining
13 the amount of tropical system related intrastate costs and
14 expenses to be recovered?

15 There has been a modification to the proposed
16 language that was provided earlier this morning. I'm going to
17 read in the modified language. We are also working on getting
18 copies of that language to provide to everyone, I guess, as I
19 speak. So I will begin by reading this. The proposed language
20 is as follows: By agreement of the parties, this issue does
21 not need to be voted on by the Commission in this docket. The
22 parties agree that the issue of any storm damage reserve fund
23 can be raised in a future docket and addressed by the
24 Commission at that time. In so stipulating, the parties have
25 waived no arguments as to the storm reserve issue and expressly

1 reserve the right to make any and all arguments and take any
2 positions regarding the existence or nonexistence of the storm
3 reserve, as well as the appropriate disposition of storm
4 reserve funds, if any, in a future storm recovery proceeding.

5 CHAIRMAN EDGAR: Commissioners, you've heard the
6 proposed stipulated language for Issue 1. It is slightly
7 different than the language that had been passed out to us
8 previously.

9 Mr. Teitzman, am I correct in my prior description
10 that the changes are nonsubstantive, or could you describe the
11 changes, and I do understand that we will be getting copies
12 here shortly.

13 MR. TEITZMAN: For the most part they are
14 nonsubstantive. I believe in that last sentence that begins
15 with "in so," we deleted "doing" and added "stipulating". And
16 we also added to the language that the parties have waived no
17 arguments as to the storm reserve issue. And in that final
18 line we added -- it would begin regarding the existence or
19 nonexistence of the storm reserve, and this is the added
20 language, "as well as the appropriate disposition of storm
21 reserve funds, if any." Those were the changes.

22 CHAIRMAN EDGAR: And it looks like we may have
23 copies.

24 MR. TEITZMAN: May I approach the bench?

25 CHAIRMAN EDGAR: Please.

1 Commissioners, any questions or discussion for our
2 staff or the parties on Issue 1 with the proposed changes?

3 Commissioner Arriaga.

4 COMMISSIONER ARRIAGA: Commissioners, I was trying to
5 think if I could come up with some saying like Commissioner
6 Carter was pulling out yesterday, but it's absolutely
7 impossible. He has got all the good sayings. But trying to
8 emulate him, this stipulation is like the ostrich puts his head
9 under the ground and leaves the body outside and thinks, you
10 know, nobody is watching. I am a little bit uncomfortable with
11 this because the issue of a storm reserve fund, in any case, is
12 a very important issue.

13 Did the company, should the company or did the
14 company act prudently by keeping or not keeping a reserve fund
15 for rainy days? We are saying here today that we want to
16 postpone this discussion for a future storm or a future hearing
17 on a potential storm. Well, this is a very important case.
18 The issue is in front of us, and we are trying to just put it
19 outside like we're not watching.

20 It's a tough decision, but it is a very important
21 decision. Should we or should we not have a storm reserve
22 fund? Is it prudent to have or not to have a storm reserve
23 fund? Should we have mandated? Did we have the jurisdiction
24 to do it? Should the company have kept it prudently? Should
25 OPC have alerted us that it should have been kept?

1 It's a very important question just to stipulate it
2 and let it go like nothing is happening. So I'm a little
3 uncomfortable, and I wish you could help me, trying to ease me
4 into accepting the stipulation.

5 Any comments will be appreciated.

6 CHAIRMAN EDGAR: Well, let's start here, Commissioner
7 Arriaga, if we may. This is language that has been, my
8 understanding, agreed to by all the parties, so let's ask the
9 parties to speak to some of the concerns that you have raised,
10 if they can.

11 Mr. Meza, we'll start with you.

12 MR. MEZA: Yes, ma'am. Thank you, Madam Chair.

13 And I can appreciate and understand Commissioner
14 Arriaga's statements. However, I think this case is very
15 unique and it's recognized by the fact that OPC has agreed to
16 the stipulation. They are vigorous defenders of the consumers
17 in this state. And the fact of the matter is is that it is
18 BellSouth's position that we have no storm reserve fund. But
19 even if there was one, the amount of damages that BellSouth has
20 experienced since the inception of a storm reserve fund in
21 1994 would have been eaten up by the amount of incremental
22 intrastate expenses. So even if there was a storm reserve
23 fund, hypothetical storm reserve fund, including these storms,
24 the 2005 storms, the storm reserve would be a negative
25 \$75 million.

1 So there is no rationale or reason to address the
2 issue now. Because even if you apply a storm reserve fund,
3 which we believe is not appropriate, it doesn't change the fact
4 that based upon the calculations set forth in the statute,
5 BellSouth would still be entitled to collect the maximum amount
6 under the law, which is 50 cents per line for 12 months.

7 COMMISSIONER ARRIAGA: May I follow up?

8 CHAIRMAN EDGAR: Uh-huh.

9 COMMISSIONER ARRIAGA: Your argument would sound
10 correct because the storm happened to be so large and the costs
11 so huge, that it wouldn't be covered by the reserve.

12 But what if, Mr. Meza, if the storm had been a very
13 small storm and you only had \$5 million of expenses. That
14 could be covered by a storm reserve fund and not necessarily we
15 would have to charge the consumer.

16 MR. MEZA: In that scenario, I think we wouldn't be
17 stipulating with OPC the issue. That's why we are reserving
18 the fight about this issue, or like to reserve the fight for
19 another date day when it actually impacts your analysis.

20 CHAIRMAN EDGAR: Mr. Beck, can you join the
21 discussion?

22 MR. BECK: Yes, Madam Chairman.

23 Commissioners, in 1994 our office and other consumer
24 parties entered into a settlement with BellSouth of a case that
25 had been brought at that time. And the case resulted in, I

1 think, approximately \$300 million of phased-in rate decreases,
2 and among the things that case included was a requirement that
3 BellSouth have a storm reserve, or accrue a storm reserve equal
4 to \$10 million a year. The question that arose in the course
5 of this proceeding is whether that should apply. That would
6 have been accruing all of these years to this case or not. And
7 BellSouth says no, our office says yes. There has been a
8 disagreement. But I think we all agreed that no matter which
9 position you took on that issue in this case, it doesn't affect
10 the amount that would be charged customers either way because
11 of the amount of storm damage.

12 And we just felt it was better to save that issue for
13 a day when it would affect the result of what the Commission --
14 I think that would focus the disagreement and have more meaning
15 than litigating something that makes no difference at the end
16 of the day for this case. So that's why I think we all agreed
17 to defer that for another day.

18 CHAIRMAN EDGAR: Ms. Kaufman.

19 MS. KAUFMAN: Thank you, Madam Chairman.

20 Commissioner Arriaga, I believe that CompSouth agrees
21 with Mr. Beck's position on this, that we decided that since it
22 would have no impact on your decision in this case, it would be
23 the wiser course not to spend our time litigating it until it
24 did make a difference.

25 COMMISSIONER ARRIAGA: Let me ask one final question.

1 CHAIRMAN EDGAR: Commissioner Arriaga.

2 COMMISSIONER ARRIAGA: I appreciate very much your
3 statements. I just wanted to feel at ease with what we are
4 doing. And one last question to Mr. Teitzman. With your
5 proposed language here, you are assuring us that we have
6 reserved the Commission's rights to intervene at any time in a
7 similar case in a similar proceeding on a similar issue.

8 MR. TEITZMAN: Yes, Commissioner. I think that is
9 represented in the proposed stipulation.

10 COMMISSIONER ARRIAGA: Thank you so much.

11 CHAIRMAN EDGAR: Commissioners, further questions or
12 discussion on the proposed language for Issue 1? Okay.

13 Seeing none, then I think we are ready to take it up.

14 COMMISSIONER DEASON: Madam Chairman, I'm prepared to
15 move the adoption of the proposed stipulation for Issue 1.

16 COMMISSIONER CARTER: Second.

17 CHAIRMAN EDGAR: Further discussion? All in favor of
18 the motion say aye.

19 (Unanimous affirmative vote.)

20 CHAIRMAN EDGAR: Opposed? Show it adopted.

21 Mr. Teitzman.

22 MR. TEITZMAN: The next issue is Issue 2, and it
23 read: What is the appropriate amount of intrastate costs and
24 expenses related to damage caused during the 2005 tropical
25 system season, if any, that should be recovered by BellSouth

1 pursuant to Section 364.051(4), Florida Statutes.

2 The proposed language is: For the sole purpose of
3 this case, the maximum amount of intrastate costs and expenses
4 related to the damage caused during the 2005 tropical storm
5 season that BellSouth incurred and is entitled to recover is
6 \$75.271 million. BellSouth has agreed with this finding. OPC,
7 CompSouth, and NuVox have taken no position on this issue.

8 CHAIRMAN EDGAR: Thank you, Mr. Teitzman.

9 Mr. Meza, would you like to speak to the issue?

10 MR. MEZA: Yes, ma'am. I would just like to clarify
11 that BellSouth does not oppose staff's finding. It's still
12 BellSouth's position that it experienced \$95.5 million in
13 expenses. But for the purposes of this hearing and the fact
14 that it doesn't change the mathematical analysis, BellSouth has
15 no opposition to staff's finding.

16 CHAIRMAN EDGAR: Thank you.

17 Ms. Kaufman.

18 MS. KAUFMAN: Madam Chairman, as it states, CompSouth
19 and NuVox have no position on this issue.

20 CHAIRMAN EDGAR: Thank you.

21 Commissioners, questions or discussion?

22 Commissioner Carter.

23 COMMISSIONER CARTER: Mr. Beck, did OPC have a
24 position on this?

25 MR. BECK: No, we're not taking a position on it,

1 either.

2 COMMISSIONER CARTER: Thank you.

3 CHAIRMAN EDGAR: Commissioners?

4 COMMISSIONER CARTER: Move staff.

5 COMMISSIONER DEASON: Second.

6 CHAIRMAN EDGAR: Okay. We have a motion and a second
7 for the proposed stipulated language for Issue 2. All in favor
8 of the motion say aye.

9 (Unanimous affirmative vote.)

10 CHAIRMAN EDGAR: Opposed?

11 Show the motion adopted.

12 Mr. Teitzman.

13 MR. TEITZMAN: The next issue is Issue 5. It reads:
14 If a line item charge is approved for retail customers in Issue
15 4, on what date should the charge become effective, and on what
16 date should the charge end.

17 The proposed language specifically for the retail
18 customers is as follows: If a charge is approved in Issue
19 4 for BellSouth retail customers, the charge may be assessed at
20 BellSouth's earliest convenience, but no earlier than 30 days
21 from the date of the Commission vote. The charge should be
22 effective for 12 consecutive months. BellSouth should provide
23 staff the wording to be used on its bills regarding the storm
24 charge prior to issuance.

25 This does not -- for the record, I want to note this

1 does not address the wholesale UNE loops. And I believe that
2 CompSouth has no position as well as OPC has no position on
3 this issue.

4 CHAIRMAN EDGAR: And I expect that we will hear some
5 presentation regarding the wholesale UNE-loop issue during oral
6 argument.

7 Commissioners, any questions for our staff or the
8 parties on the proposed language for a portion of Issue 5?

9 COMMISSIONER CARTER: Move staff.

10 COMMISSIONER DEASON: Second.

11 CHAIRMAN EDGAR: All in favor of the motion say aye.

12 (Unanimous affirmative vote.)

13 CHAIRMAN EDGAR: Opposed?

14 Show it adopted.

15 Mr. Teitzman.

16 MR. TEITZMAN: The final issue is Issue 6. It read:
17 Should this docket be closed?

18 The proposed language: If a charge is not approved,
19 then this docket should be closed. If a charge is approved,
20 then the docket should remain open. At the end of the
21 collection period, BellSouth shall file a report on the amount
22 collected. If the collections exceed the amount authorized by
23 the Commission in Issue 2, BellSouth shall refund the excess.

24 And I believe all parties have agreed with that
25 proposed language.

1 CHAIRMAN EDGAR: Thank you.

2 Commissioners, any questions?

3 COMMISSIONER DEASON: Madam Chairman, I have a
4 clarifying question.

5 CHAIRMAN EDGAR: Commissioner Deason.

6 COMMISSIONER DEASON: Hypothetically, if for some
7 reason the number of access lines were to grow exceptionally
8 large during the coming year for whatever reason, and the
9 amount of collections, the 50 cents per line exceed the amount
10 that we have already determined, that is when a refund would be
11 required, is that correct?

12 MR. TEITZMAN: I believe so, Commissioner, yes.

13 COMMISSIONER DEASON: So we're approving a certain
14 amount that can be collected. We're not just saying we're
15 approving a 50-cent charge and whatever number of access lines
16 exists then that 50-cent charge generates is the amount. I'm
17 trying to determine if we are approving the 50 cents and
18 whatever it generates is the amount, or are we approving an
19 amount and we are going to true-up to that specific amount,
20 regardless of the amount of access line growth.

21 CHAIRMAN EDGAR: Mr. Meza.

22 MR. MEZA: I would like to clarify BellSouth's
23 position for that, because I think that is still an issue in
24 dispute that is captured in Issue 4, which is not being
25 stipulated to, and Issue 3A and 3B. It is BellSouth's position

1 that we should be able to collect 50 cents, or collect the
2 amount authorized, which we believe is 50 cents per line for 12
3 months based upon the number of loops or services that are in
4 service during the 12-month period. I believe staff will have
5 a contrary view. But whatever you decide on Issue 4 and Issue
6 3 regarding the number of loops, we will abide by that finding
7 in Issue 6.

8 So if you agree with us that we're not limited to --

9 COMMISSIONER DEASON: Well, the number of loops is
10 not a static number. Are you saying we are going to determine
11 that today at some point in this docket? Are we going to just
12 approve a methodology, a categorization of what we consider to
13 be loops that are included, and whatever number of the loops
14 that exists in the coming year is the number?

15 MR. MEZA: That is true. BellSouth's position is
16 that we have used most recent historical data to show that we
17 are entitled to collect 50 cents per line. Our position is
18 that what you are approving is the 50 cents per line based upon
19 the evidence we gave you of the lines that are in question at a
20 time certain. That number is going to fluctuate on a daily,
21 hourly basis. And so our position is what you are authorizing
22 us is to charge 50 cents per line per identified retail service
23 and per identified loop by USOC. And at the end of the day,
24 the amount that we collect is going to be determined by how
25 many lines that are subject to that charge exist during that

1 12-month time period.

2 COMMISSIONER DEASON: Okay. Under your explanation
3 and your position, how would there be a refund that would be
4 necessary?

5 MR. MEZA: If it is determined using our methodology
6 that we collected more than 50 cents per line, per eligible
7 access line for the 12-month period, we would refund that
8 amount.

9 COMMISSIONER DEASON: But by statute you can't
10 collect more than 50 cents.

11 MR. MEZA: Well, but we're capped by the 75 million.

12 COMMISSIONER DEASON: That goes back to my original
13 question. Is that the number that even if there is access line
14 growth, if the 50 cents per line generates more than the
15 75 million, you are going to have to refund that, is that
16 correct?

17 MR. MEZA: Yes, sir.

18 COMMISSIONER DEASON: Staff agrees with that?

19 MR. TEITZMAN: Yes. And I should have clarified, I
20 apologize. The cap would be 75 million.

21 CHAIRMAN EDGAR: Commissioners, a motion for Issue 6?

22 COMMISSIONER DEASON: Just another clarification.

23 Does Public Counsel have no position, or have any
24 concerns about how the refund methodology would be calculated?

25 MR. BECK: I agree that in Issue 6 the only issue is

1 whether it should be closed. As far as the calculation, we
2 agree with staff.

3 COMMISSIONER DEASON: And you agree with the cap
4 methodology?

5 MR. BECK: Yes.

6 CHAIRMAN EDGAR: Commissioner Carter.

7 COMMISSIONER CARTER: I was just saying, for the
8 record, we are talking about the 75.271 million that we had in
9 Issue 2; is that the amount that we are talking about?

10 MR. TEITZMAN: Yes, Commissioner.

11 COMMISSIONER CARTER: That being the case, Madam
12 Chairman, I move staff.

13 COMMISSIONER DEASON: Second.

14 CHAIRMAN EDGAR: All in favor of the motion for Issue
15 6 say aye.

16 (Unanimous affirmative vote.)

17 CHAIRMAN EDGAR: Opposed?

18 Show it adopted.

19 Thank you. Commissioners, we are ready to move into
20 oral argument. Mr. Meza, are you ready?

21 MR. MEZA: Yes, ma'am, Madam Chair. Thank you.

22 Before we get started, if I can have your indulgence and ask
23 Mr. Gurdian to pass out to you certain visual aids that are
24 already in the record to assist you in following my
25 presentation. I've already shared that with opposing counsel.

1 CHAIRMAN EDGAR: Thank you.

2 MR. MEZA: Thank you very much for the opportunity to
3 present fully our positions today. It is my position that
4 given the expedited nature of this case, the fact that there
5 will be no post-hearing briefs, I really wanted the opportunity
6 to give you and inform you as much as I could within the
7 context of this abbreviated hearing that we are having today.
8 So I do appreciate your indulgence and I promise that I will
9 not go over the allotted time or bore you.

10 COMMISSIONER DEASON: We may be the judge of that.

11 (Laughter.)

12 CHAIRMAN EDGAR: I would say, though, before you get
13 started, Mr. Meza, Commissioners, that there, of course, after
14 the presentations will be the opportunity for questions and
15 discussion. But if you have a question while Mr. Meza is
16 laying out his presentation, I'll leave it to you, but you may
17 want to go ahead and ask it at that time. Since we have a fair
18 amount of material to cover, that might be most useful.

19 And, Mr. Meza, you are recognized.

20 MR. MEZA: Thank you, Madam Chair. BellSouth has
21 filed a very clean filing. It is consistent with your prior
22 orders in other storm recovery proceedings. It is based upon
23 valid data and evidence, and as a result of that the parties
24 have agreed upon certain stipulations that you have already
25 approved that make the issues in dispute very narrow.

1 I want you to know from the outset that your Staff
2 has done a very, very, admirable job in this case under the
3 time constraints that were presented and the massive amount of
4 data that we presented to them to prove our case. The first
5 issue I want to address with you is Issue 3A. And the question
6 for you to consider is how do you count retail access lines.
7 And a guiding factor in that analysis lies in the statute,
8 which I believe Mr. Gurdian passed to you, an excerpt. And
9 that is 364.051(4)(5)(6). And in that provision the
10 legislature has determined that you can order BellSouth to add
11 an equal line item charge per access line to the billing
12 statement of the company's retail basic and nonbasic customers.

13 Now, there is really no question about how the charge
14 should apply to a single access line customer. They will be
15 charged 50 cents per line, or 50 cents a month for 12 months.
16 The real question for you to consider and to make a
17 determination is how do you apply this charge to retail
18 customers that purchase high capacity services from BellSouth,
19 which for the most part are business services. Do you apply
20 the 50-cent line item charge on a facility basis or on the
21 active channels that are riding that facility.

22 BellSouth's position is the latter, and I would like
23 to explain why and use as an example the depiction of a network
24 service called Channelized MegaLink LightGate. This service is
25 a BellSouth retail service mostly business customers use; they

1 purchase it out of the tariff. And what it is is a pipe that
2 has the capacity of 24 separate lines or channels that are
3 within the pipe that run from a customer's premise to the
4 BellSouth central office.

5 Under BellSouth's proposal of how you count those
6 access lines for the purposes of applying the line item charge,
7 you would apply 50 cents for the pipe, and then for every one
8 of the activated channels within that pipe you would charge an
9 additional 50 cents. And the rationale for that is that with
10 that pipe there are 24 opportunities for that customer to
11 access the public switched telephone network, which is through
12 what we call in industry lingo a NAR, a network access
13 register. A network access register is essentially an active
14 channel meaning that that customer is able to communicate via
15 voice and data with the network. It's a working line.

16 BellSouth's rationale for charging or imposing the
17 line item charge on each NAR, or active channel, is as follows.
18 First, if you look at your rule, which we also provided to you,
19 Rule 25-4.003(1), it defines access line. An access line is a
20 circuit or channel between the demarcation point in the
21 customer's premises and the serving end office or Class
22 5 central office.

23 So what your rule tells you is that an access line
24 could be a circuit or a channel, thereby recognizing that an
25 access line could consist of more than just one facility.

1 Applying the line item charge on an active channel
2 basis is also consistent with how BellSouth bills other line
3 item charges for its retail customers, including charges for
4 the Miami-Dade manhole ordinance, as well as the 911 surcharge
5 that we are required to impose upon our customers per Florida
6 law. It is also how BellSouth bills its retail customers.
7 That customer, if you will imagine that pipe coming out of the
8 customer's premises going to the central office, that customer
9 is billed a recurring monthly charge for the pipe and every
10 single active channel or NAR within the pipe. So their monthly
11 bill is based upon the fact that they're getting access for the
12 pipe, and then for every activated line within that pipe they
13 are getting billed another monthly recurring charge.

14 Applying it on a NAR basis is also consistent with
15 the fact that when you purchase this Channelized MegaLink
16 service, that customer could have 24 separate voice
17 communications going on at the same time. And not applying it
18 on a per active channel basis results in a business customer
19 paying a couple hundred dollars a month for the service paying
20 50 cents for that entire service, which is the same as a
21 residential single-line customer. And if that business
22 customer had purchased 24 separate business lines instead of
23 the pipe that contains 24 separate lines, they would be charged
24 50 cents per business line.

25 So BellSouth's proposal is to focus on access to the

1 public switched telephone network. An active channel provides
2 our customers with that access. It's consist with the
3 definition of access line as per your rules, it is consistent
4 with how service is billed, and it's consistent with how
5 service is used.

6 The next question that we need to address is the
7 source of the data for the nonbasic and basic lines, access
8 lines that would be subject to this charge. Staff has raised
9 the issue of whether or not Schedule 8 should be the governing
10 pool of data as to which lines or the number of lines that
11 would be associated with this charge. Schedule 8 is a monthly
12 report that we provide to you on a per exchange basis.
13 BellSouth uses a network planning device to gather the data.

14 Our network clients use this data to assist in future
15 planning in the network. And it is BellSouth's position that
16 while the data that we provide to you in Schedule 8 is
17 accurate, it is just not the best data to use for this specific
18 type of charge. And let me explain to you why. Instead of
19 Schedule 8 as being the source of the data that we would use to
20 apply the charge, we are suggesting that we use our actual
21 billing data base, and there are some important reasons why we
22 would want to do that.

23 First, our billing data base identifies by USOCs, and
24 USOCs are codes that accompany the services that you buy that
25 tells BellSouth, well, this customer has basic line plus all of

1 these vertical features plus all of this other stuff, and it is
2 a billing trigger. It sees the USOC, and our mechanisms in our
3 billing system bill something based upon that USOC. So using
4 our billing data base, it allows us to easily bill for this
5 type of charge because it's consistent with how we are
6 identifying, or how we would like to identify those lines that
7 are subject to the charge.

8 Now, for residential customers the difference is
9 insignificant between Schedule 8 and the BellSouth billing
10 database. Based upon a similar comparison, there is evidence
11 in the record that for the same time period the difference was
12 212 more lines, residential lines in Schedule 8 than there was
13 in BellSouth's discovery response using the billing data base.
14 The real difference comes on the business line side. And the
15 rationale for that is -- or the reason for that is simply that
16 there are certain services whereby there are station lines
17 coming from a customer's premises to a central office. And
18 then once it hits the central office it goes to the public
19 switched telephone network. And I would like to use the
20 example, or the pictorial example of the Centrex ESSX service
21 example that I provided to you.

22 And to make it more interesting, I will try to make
23 it close to home and say assume that the customer's premises is
24 the PSC. There are business customers that purchase Centrex
25 service from us that effectively allows them to lease or obtain

1 a portion of our switch that they can use solely for their
2 internal purposes. So I presume that you have the capability
3 of using abbreviated dialing to call other members of your
4 office or anyone in the PSC that's within your campus area.
5 What it does is that it is a dedicated switch associated with a
6 specific premises that allows a customer or a business customer
7 to call each other without dialing 9 to get out or without
8 dialing nine or ten digits. Well, Schedule 8 -- oh, and the
9 other thing I should point out is that in this example, every
10 single telephone that is within the customer's premises has a
11 station line coming out of it and going to the CENTREX portion
12 of the central office.

13 So, let's say, for example, that the PSC had 300
14 telephones in its building here. There would be 300 station
15 lines coming out of this building going to the BellSouth
16 Centrex service location in the BellSouth central office.
17 Schedule 8 counts every single station line in its data
18 collection, because for network planning purposes that is an
19 important fact.

20 BellSouth's proposal would not count those 300 lines.
21 What BellSouth would count is that if you follow the flow as it
22 leaves the central office, that is where the NARs are, and the
23 NARs is the active channels. And BellSouth's proposal is that,
24 for instance, let's say that generally there is a ratio of
25 ten-to-one or probably a little less than that of station lines

1 to NARs. So, for instance, at any one time if the ratio is
2 ten-to-one, 30 people from the PSC could access the public
3 switched telephone network. When that 31st person picks up the
4 phone, they get a busy signal because all the circuits are full
5 leaving the BellSouth central office.

6 Under BellSouth's proposal, we would charge for
7 accessing the public switched telephone network, which would be
8 30 versus 300. So that's the main difference with station --
9 counting station lines and using Schedule 8, is that in that
10 example the PSC would be billed 300 times 50 cents, or \$150 a
11 month using this charge. Whereas if you just base it upon the
12 network access registers, or NARs, or active channels that are
13 actually touching the public switched telephone network, the
14 charge is \$15.

15 So that is one of the reasons why we don't believe
16 Schedule 8 is appropriate. Because if you count the station
17 lines, you're not accessing the public switched network.
18 You're accessing each other. And we don't think that's the
19 appropriate definition that should be used for access line as
20 it is contemplated within the statute.

21 The second reason is that for high capacity retail
22 services, like the MegaLink example we just talked about,
23 Schedule 8 counts that as one, one line, where BellSouth would
24 say, well, I'm going to charge you 50 cents for the pipe, and
25 then for every active line within that pipe another 50 cents

1 should apply. And for the rationale that we previously
2 provided you, we don't think that is the appropriate way to
3 count. So Schedule 8 is an issue that you need to look at. I
4 think staff is going to raise that in their recommendation.
5 And when you see that, think about the Centrex example and the
6 station line example and why would it be appropriate to charge
7 someone for lines that don't access the public switched
8 telephone network.

9 Now, let's talk about -- excuse me, I would like to
10 call about UNES real quick and the wholesale loop issue. I
11 know Ms. Kaufman is going to spend the majority of her time, if
12 not all of her time on this issue. And the question before you
13 there is should you use your discretion provided to you by the
14 legislature to apply this charge to wholesale unbundled loops.
15 Florida law gives you that discretion. It provides you with
16 the ability to say, in this instance, we believe that the line
17 item charge, in this case 50 cents per line per month, should
18 apply to CLEC customers who purchase unbundled loops from
19 BellSouth.

20 And BellSouth's position and understanding of the law
21 and the rationale is simple. When BellSouth restores service
22 to its facilities, that includes facilities or lines that are
23 leased by CLECs. So if you determine it's appropriate in this
24 particular instance or under the facts given to you today that
25 those CLEC customers, or the CLECs that benefitted from the

1 restoration of service and did not incur any cost associated
2 with restoring that service, they should participate and be
3 required to pay their portion of whatever BellSouth can
4 recover.

5 CompSouth's primary argument against the application
6 of the charge to CLEC loop customers is that it conflicts with
7 federal law. What they are going to tell you is that you
8 cannot impose this charge on CLEC customers because to do so
9 results in increased TELRIC rates. You're reclassifying what a
10 TELRIC rate is, you're increasing the TELRIC rates that you
11 already approved under federal law and FCC rule. So what they
12 are really telling you is that you can't apply state law,
13 because to do so would conflict with federal law governing the
14 prices that BellSouth charges to the CLECs for the loop that
15 they are purchasing from us.

16 Now, there are two fundamental flaws with that
17 argument. And I won't bore you with the discussion of
18 preemption, because it is a confusing and detailed analysis of
19 when federal law preempts state law. And I'm not going to bore
20 you with that because it's just not relevant to the discussion
21 for two reasons. First, this line item charge has nothing to
22 do with BellSouth's provisioning of loops under Section 251 of
23 the Act which dictates TELRIC. Rather, this is a separate line
24 item charge of limited duration established under state law for
25 the recovery of intrastate costs and expenses associated with

1 repairing BellSouth's network.

2 The second flaw in the argument is that as a matter
3 of fact, this line item charge does not reprice or alter UNE
4 rates. The same rates that they are paying today they'll pay
5 tomorrow for that DS-1 or DS-3 loop. The rates that are in
6 their interconnection agreement regarding what they pay under
7 TELRIC for these loops will not change by this line item
8 charge, and your order regarding what they pay for these loops
9 will not change as a result of this line item charge.

10 And if you adopt their rationale, you're stuck with a
11 problem. And that is there are other types of CLEC charges or
12 charges imposed by federal law -- excuse me, Florida law that
13 the CLECs pay. For instance, regulatory assessment fees. They
14 pay that by law to you. If they're right that the imposition
15 of that charge or those charges on them conflicts with federal
16 law because their costs go up to provide services in Florida,
17 then why is it that they can -- or how is it that they would be
18 able to pay regulatory assessment fees to you.

19 Another example is a 911 surcharge. They are
20 required under Florida law to collect a surcharge from their
21 end users to fund the 911 database and the 911 service that is
22 provided in the state. If their analysis is correct that the
23 imposition of a charge violates TELRIC, then that charge, that
24 911 surcharge is also invalid. Clearly, the legislature has
25 deemed it appropriate that you have the discretion to require

1 these CLECs to pay certain fees, and the mere existence of that
2 discretion and the imposition of that or the triggering of that
3 discretion does not in any way violate federal law.

4 Another important thing to keep in mind when you are
5 hearing the argument is that adoption of their argument renders
6 the statute meaningless. And that's so because if they're
7 right that federal law preempts state law and that you cannot
8 apply the charge to CLECs, then the statute has no meaning.
9 Because in no appropriate scenario could you find that the
10 charge is appropriate. And it's a well-settled principle of
11 statutory construction that the legislature does not intend to
12 enact a useless provision, and that courts should avoid a
13 reading or any reading that would render part of a statute
14 meaningless. And that is what we have here. What they are
15 going to tell you is that federal law says in no event can you
16 find it appropriate to impose this charge on CLEC loop
17 customers because it's preempted by federal law.

18 Well, that discretion that I told about that the
19 legislature has said you had, what that means is that you have
20 no discretion because you have to find in every instance that
21 the imposition of the charge on CLECs would be inappropriate.
22 That to me is not a clear reflection of what the legislature
23 intended, and also is inconsistent with the well-settled
24 statutory construction principles.

25 There is also an important public policy

1 consideration that you need to consider, and that is the fact
2 that this -- if you do not apply the charge to CLEC customers,
3 there will be a situation where you will find that one body of
4 customers pays the charge while there is another body of
5 customers that doesn't pay the charge, even though both
6 customers benefitted from the restoral of service.

7 And in this case it really doesn't matter, because
8 the most that BellSouth can recover -- BellSouth can't recover
9 the total amount of cost that it incurred. But let's say in a
10 future storm recovery proceeding you find that the most that we
11 can recover is \$25 million based upon the number of retail
12 access lines we have, which fluctuates, but approximately
13 five million. That comes out to about 42 cents a line per
14 month.

15 Now, if you add CLEC loops in that equation, the
16 amount that every customer pays, including BellSouth's
17 customers pays is reduced to 39 cents per month. So, the
18 important thing for you to consider from a policy perspective
19 is that if you do not include these customers, loop customers
20 in your analysis on who has to pay the charge, what you are
21 effectively saying is that there is one group of customers that
22 have to support, or has to be subject to the charge by
23 themselves.

24 Now, how do you count these UNE loops? BellSouth's
25 position is that you count them the same way that we are

1 counting the retail loops or services, and that is by the
2 active channels that are running on a facility with a slight
3 modification. And the modification is necessary because when a
4 customer such as NuVox purchases a high capacity loop from us,
5 which is a DS-1 or a DS-3, we don't know which channels are
6 active. We just give them the pipe, and they work out with
7 their customers -- you know, in a DS-1 there is 24 lines coming
8 in, similar to the MegaLink situation. They work it out with
9 their customer as far as how many of the 24 do you want
10 services on.

11 And so what we have come up with is a situation where
12 we will use a utilization factor of 47 percent. And this
13 utilization factor is, effectively, BellSouth looked at its
14 retail analogous services and has determined that on average
15 47 percent of BellSouth's retail customers purchase or use that
16 47 percent -- I should take that back. What the 47 percent
17 utilization factor says is that, on average, BellSouth's retail
18 customers use 47 percent capacity of the loop or the pipe. So
19 what we're saying is that since CLECs -- we do not know which
20 channels are active within your pipe that you are leasing from
21 us, we will just supply 47 percent -- assume it's 47 percent.

22 So in a DS-1, instead of charging them 24 50 cent
23 charges, we would charge them 11, because that is 47 percent of
24 24. In a DS-3, which represents 672 channels, we would charge
25 them 315 line item charges.

1 Now, they are also going to tell you about some
2 competitive concerns, but that is a red herring. They can
3 either pass the charge on to their end-users, like we're doing,
4 or like they do with other charges, or for a perceived
5 competitive advantage, they cannot pass it on.

6 Finally, I have some brief comments as far as Issue
7 4, and that is the total amount that BellSouth thinks it is
8 entitled to recover. We believe that based upon the evidence
9 and the fact of the Commission's finding in Issue 2 regarding
10 the 75.5 million of eligible expenses that BellSouth is
11 entitled to recover, BellSouth is entitled to be ordered to
12 collect 50 cents per access line for 12 months. And based upon
13 June '06 data, which was the latest data that we had prior to
14 our filing, we had about five million retail lines using the
15 methodology that we talked about today, counting the NARs, and
16 that equates to about 29.3 million.

17 And, importantly, in that figure, we have backed out
18 Lifeline customers, so Lifeline customers will not be charged
19 the 50 cents. And using the methodology and the same June
20 '06 data, BellSouth had approximately 477,648 loops, which
21 equates to 2.8 million. So the total amount that BellSouth can
22 recover using its methodology and the data source that it has
23 suggested being used in this case is \$32.1 million, which is
24 approximately \$44 million less than what has been determined is
25 the amount that it can recover.

1 Thank you, Madam Chair, for your indulgence. I would
2 like to use the five minutes I have left after hearing
3 Ms. Kaufman.

4 CHAIRMAN EDGAR: Thank you, Mr. Meza. And you are
5 right on time. I appreciate that, and we will come back to you
6 for your five minutes.

7 Ms. Kaufman.

8 MS. KAUFMAN: Thank you, Madam Chair, and thank you,
9 Commissioners. As I said earlier, I'm Vicki Kaufman. I'm
10 appearing on behalf of CompSouth. We also appreciate the
11 opportunity to address you and for you adopting or accepting
12 this somewhat different procedure that we are following today.

13 I don't have quite as much area to cover as Mr. Meza
14 does, so I don't believe I will need the entire 30 minutes.
15 CompSouth's position in this case focuses on Issue 3B. This
16 issue asks you to decide if a line item charge on wholesale UNE
17 loops is appropriate pursuant to Section 364.051(4)(b)(6) and
18 federal law. And then it goes on to ask you if you find a
19 charge appropriate, how should the lines be counted, and how
20 should the charge be assessed.

21 Just as the issue is broken into two parts, so are my
22 remarks going to be broken into two parts. And I'm really
23 going to focus much more on the first part of the issue, is the
24 charge appropriate under state and federal law. As you know,
25 Section 364.051(4)(b)(6) says that you may order an equal line

1 item charge per access line on the billing statement of retail
2 customers, and then it goes on to say, "And to the extent the
3 Commission determines appropriate, its wholesale loop unbundled
4 network element customers." And it's that last part of the
5 statute that I'm going to be talking about and that I would
6 like you to focus on.

7 Contrary to what Mr. Meza has told you, this part of
8 the statute gives you the discretion to find that the
9 imposition of this charge on wholesale UNE customers is
10 inappropriate, and we ask you to do that for a number of
11 reasons that I'm going to talk about in a minute. But because
12 you are the agency that has the expertise in this matter, and
13 because you have familiarity with the interplay of the Federal
14 Telecommunications Act and the state's role in implementing
15 that act, we think the legislature has clearly turned to you to
16 exercise that expertise in regard to the relationship between
17 the state and federal regimes as it relates to wholesale
18 customers.

19 Now, if you agree with us that this charge on
20 wholesale customers is inappropriate, obviously you won't have
21 to go to the next step and try to figure out how many wholesale
22 lines there are and how to assess the charge, but I'm going
23 talk about that a little bit at the end of my comments.

24 Our position on this issue is very simple, and I hope
25 straightforward, and that is that the prices for UNE loops are

1 set as a matter of federal law through federal pricing orders
2 and FCC rules and regulations, and they can't be changed
3 outside of a UNE pricing case. Mr. Meza said he didn't want to
4 bore you with issues of federal preemption. I hope I don't
5 bore you, but those issues are very important and they are
6 critical to your decision on this issue.

7 Before I talk to you about that, though, I thought I
8 would try to give you a little bit of background to put our
9 position on this in perspective. When the Federal
10 Telecommunications Act was passed in 1976, as you know, its
11 goal was to open the local markets to competition in the same
12 way that the long distance markets had been opened to
13 competition. To accomplish this goal, the federal act provided
14 three ways that competitors could enter the local market, and
15 the way that is germane to us today is through the purchase of
16 unbundled network elements. That is competitors like CompSouth
17 were permitted to purchase these elements, the piece-parts of
18 the incumbent's network in order to provide service. And you
19 probably also know, particularly Commissioner Deason, who had
20 the pleasure, if you will, of sitting through the UNE pricing
21 case, that the price at which --

22 COMMISSIONER DEASON: Pleasure is a stretch.

23 MS. KAUFMAN: Okay. Who sat through the UNE pricing
24 case, that the price at which these network elements had to be
25 provided was a source of great controversy among the parties in

1 every state, at the FCC, through the federal courts. Suffice
2 it to say that the FCC enacted rules that provided that state
3 commissions have to set prices for these unbundled network
4 elements at total element long-run incremental cost abbreviated
5 as TELRIC.

6 Now, the FCC's authority to select a pricing
7 methodology that the states must follow, and I have to
8 emphasize must because you don't have any discretion in
9 following the methodology that the FCC selected, was settled by
10 the United States Supreme Court in AT&T Corp. versus Iowa
11 Utilities Board. So we know the FCC gets to select the
12 methodology the states must apply. Then the appropriateness of
13 the methodology they chose, which was TELRIC, was approved
14 again by the United States Supreme Court in Verizon
15 Communications, Inc. versus FCC.

16 So as we sit here today we know that TELRIC has to be
17 used to price UNEs that competitors purchase. We also know as
18 a result of those decisions and a whole host of other court
19 cases that Congress intended to occupy the field in terms of
20 UNE pricing and other areas of the Federal Telecom Act that we
21 are not going to discuss today. And, finally, we know that
22 you, this Commission, set TELRIC compliant prices in that UNE
23 pricing case that we discussed.

24 And one more thing that's important to know, and I
25 apologize, I should have done this at the beginning, but I'm

1 going to ask Ms. Berlin to pass out to you a copy of the
2 federal pricing regulation, and this is 47 CFR 51-505(d) of the
3 FCC's TELRIC pricing regulations. I have taken the liberty of
4 drawing a little arrow there, but I have given you the whole
5 regulation. And what I wanted to say is that it is absolutely
6 clear that the TELRIC pricing methodology is a forward-looking
7 pricing methodology, and as it says in Subsection D at the
8 bottom of the first page, it absolutely forbids the inclusion
9 of embedded costs, that means historical costs. And I don't
10 think there is really any argument that those are the kind of
11 costs that we are talking about here. They are costs that were
12 incurred in the past, in 2005.

13 So, with that bit of telecom background, we come to
14 BellSouth's request, which in our view is that you take the UNE
15 prices that you set pursuant to federal law during a cost case
16 and that you add on top of that rate an additional charge. Not
17 only would this be inappropriate under state law, it would
18 certainly be inconsistent with and preempted by federal law.

19 Last week the parties filed pretrial memorandum. We
20 filed an extensive memo that sets out the various sorts of
21 preemption and discusses the many cases on this issue. I don't
22 have time to review that, and that might be boring, so I would
23 ask that you review that carefully. Though I don't have time
24 to go through all of those cases, I want to talk just about two
25 of them. And one of them is a case that came from this

1 Commission itself, and that is the MCI versus BellSouth case in
2 which this Commission set UNE rates and they used a methodology
3 other than TELRIC. And this was a time when the question of
4 the appropriate methodology was in flux. But, nonetheless, you
5 used a different methodology called TSLRIC. And that case was
6 appealed and Judge Hinkle reversed the Commission, and let me
7 quote what he said about UNE prices. He said, "Prices for UNES
8 must be based on costs that reasonably would be incurred to
9 provide the service or network element at issue prospectively,
10 not costs that may have been incurred historically." And that
11 case, his order reversing the Commission was affirmed by the
12 11th Circuit.

13 In another example that comes from one of your fellow
14 commissions, the Georgia Commission, they found that BellSouth
15 could not add what Bell had called a residual recovery
16 requirement, or RRR, to TELRIC costs in order to recover
17 embedded costs. The Georgia Public Service Commission rejected
18 this surcharge, and they said that it was inappropriate,
19 illegal, quote, because the pricing standards contained in the
20 act require that rates be based on costs, not on historical or
21 embedded costs, close quote.

22 Just as in that case, in this case Bell is trying to
23 recover the difference between forward-looking costs and
24 historical costs. As I said, we have many other examples in my
25 memo if you take the time to review that. I would also point

1 out to you that BellSouth didn't cite a single case that
2 contradicts our position on TELRIC pricing.

3 Now, I have tried to quickly and briefly summarize
4 our position on why the surcharge would be appropriate. We
5 think the law is very clear on that. And, BellSouth didn't
6 controvert or provide you any other information or analysis in
7 that regard. They simply said there is no conflict here, and
8 so you don't have to worry about the, quote, boring preemption
9 analysis. We just think that is totally incorrect.

10 So what does BellSouth say, why do they think that a
11 charge would be appropriate and not inconsistent with federal
12 law? Well, I think I heard Mr. Meza say, and this has been
13 their position throughout, that the surcharge doesn't change
14 the price of a loop. It's just another charge that you get to
15 pay. I think it is very interesting, if you take a look at the
16 statute that we have all been concerned about in this case, the
17 statute speaks absolutely plainly to the fact that this is an
18 increase in rates. It says that in several places. I don't
19 think the fact that you call it something different changes
20 what it is.

21 He says the loop price will stay the same, we will
22 charge you another 50 cents. Commissioners, we would suggest
23 to you if you turn that situation around and look at it another
24 way, if you wanted to require BellSouth to issue a 50-cent
25 credit to CLECs in this instance because we've been lucky in

1 2006 and we haven't had a bad storm season, if you said, well,
2 BellSouth, you ought to issue a 50-cent credit for things you
3 didn't have to do in 2006. I think Bell would be here arguing
4 our side of the case.

5 The fact that this charge, as to wholesale customers,
6 is intended to address costs that are in the TELRIC rate is
7 true either way you look at it. Those rates contain
8 compensation for an average year's storm costs, an average
9 year's damage repair. And what BellSouth proposes here would
10 be really double compensation. In storm years they would get
11 the excess, in no storm years they would get to keep the
12 difference.

13 In addition, the argument that this isn't a change in
14 the UNE loop rate we think is just smoke and mirrors. If you
15 just do the math, I think that becomes obvious. Say a CLEC
16 pays ten dollars today, and these numbers are just so I can do
17 the math. But say they pay ten dollars today for a DS-1 loop,
18 even under BellSouth's revised capacity allocation methodology
19 that I'm going to talk about in a moment, they would pay \$15.50
20 for that same loop every month for the 12 months that you put
21 the charge in effect. So, I don't really see how it is
22 anything other than an increase in the loop rate.

23 I think you also heard Mr. Meza say, well, this
24 surcharge is no different than the regulatory assessment fee,
25 or the 911 fee that CLECs pay, and that if Bell can't collect

1 this charge, my goodness, all of these other charges are going
2 to be illegal and you won't be able to collect them. That's
3 not our position. We've never argued that. But let me respond
4 and tell you that to us it's clear that the regulatory
5 assessment fee and the 911 fee is totally different from what
6 we are discussing here for a number of reasons.

7 First of all, obviously competitors do not pay the
8 regulatory assessment fee to BellSouth and BellSouth does not
9 pocket that money. These kind of fees are paid to government
10 agencies, taxing authorities in order to defray costs. For
11 example, 911 goes to the counties to help fund the 911 systems,
12 and the regulatory assessment fee obviously comes to this
13 Commission to help defray some of your administrative costs.

14 BellSouth is not a taxing authority, clearly, or a
15 governmental agency. This money goes directly to their bottom
16 line from their competitors. In addition, those charges are
17 not imposed on a UNE basis after the federal authorities have
18 directed how UNE prices have to be set. And I ask you to think
19 about this. If BellSouth were correct in their approach, each
20 state legislature could simply call a charge a surcharge, or
21 charge X, impose it on the bill, and TELRIC pricing would have
22 no meaning. Each of the 50 states could change the TELRIC
23 rates by the enactment of some charge or credit called
24 something different. And that certainly would be in conflict
25 because it would make TELRIC useless in accomplishing Congress'

1 goals for competitive telecommunications entry.

2 Lastly, Mr. Meza says this case has something to do
3 with statutory construction, and that is where you will find
4 the answers on this issue. We think this is a red herring. If
5 you take the time to read the cases that BellSouth has cited in
6 their memorandum on the statutory construction issue, you will
7 see they don't have a thing to do with this case. They don't
8 have anything to do with the situation where a federal regime
9 is in place directing the states as to how they must proceed,
10 and most of them don't even relate to a federal question at all
11 but they deal with things, state issues like alimony, one of
12 them related to restaurant licensing, things like that that are
13 just not applicable here.

14 And the last point I want to address is Mr. Meza's
15 contention that if you don't apply the charge in this case you
16 won't be complying with state law. This is just plain wrong.
17 Again, if you look at the language of the statute, you are
18 given the authority by the legislature to determine if this
19 charge is appropriate or not. The legislature has looked to
20 you to decide and interpret the relationship between the
21 federal and state regime. And we think when you do that, when
22 you look at the law, when you look at TELRIC and the federal
23 regulations you will see such a charge is inappropriate.

24 As to the issue of the second part of the question of
25 how you count the lines if you get to that part, which we think

1 you don't need to, but I don't want to leave it out. If you do
2 approve some sort of charge, how should you count the lines.
3 The statute requires that the charge be applied on a line item
4 basis, or another way to say it, at least in the wholesale
5 arena, is on a per loop or a per facility basis. So, for
6 example, if a CLEC has four DS-1s, it would be our view that if
7 you determine you should assess a charge, each DS-1 would get
8 one 50-cent charge.

9 Now, I think you have heard Mr. Meza describe Bell
10 wants to assess the charge on a voice-grade equivalent, or a
11 VGE basis. What they want to do is they want to look at the
12 capacity of the loop that the CLEC has purchased. And, for
13 example, if a CLEC buys a DS-1 which has 24 VGEs, they want to
14 make some kind of allocation related to their retail usage.

15 I think that that is quite a stretch, and it has
16 taken some creative wordsmithing on BellSouth's part to get
17 there. If you look at Ms. Blake's surrebuttal testimony, she
18 talks about, for example, the number of loops on a high
19 capacity loop. Well, that just doesn't make any sense. There
20 is one loop. A high capacity loop is one loop. Further on, on
21 Page 15, she says that a DS-1 loop contains 24 loops. But it
22 doesn't. A DS-1 loop is one loop.

23 When a CLEC purchases a DS-1, and you can see this in
24 your UNE pricing order, the CLEC's see it on their bills, they
25 pay one charge. They don't get billed based on the capacity or

1 on the voice-grade equivalents, and if you assess a charge you
2 certainly should not do it on that basis.

3 And lines are not repaired as far as we can tell on a
4 VGE basis. Mr. Wood testified to that during -- I believe in
5 his prefiled testimony and during his deposition. Though
6 BellSouth wouldn't provide any information on that, I think
7 it's probably common sense to say that it doesn't cost
8 672 times as much to repair a DS-3 as it does to repair a
9 retail line.

10 So though it appears to us that BellSouth is trying
11 to define access line according to bandwidth, we don't really
12 see any basis in the statute, or your rules, or in the industry
13 for doing that. Wholesale providers buy an unbundled loop,
14 that's what they buy, that's how they get billed. A circuit, a
15 loop, an access line, all of these things are the underlying
16 facility. And any suggestion that you count based on VGEs,
17 utilization, or capacity, we think, should be rejected.

18 Commissioners, in closing it is our view that you
19 should find that a charge on top of your approved TELRIC
20 pricing is inappropriate and that you should not permit it to
21 be assessed. If BellSouth wants to change their UNE pricing,
22 they can put on case and show you that it is not compensatory.
23 They have the opportunity to do that by coming in here, filing
24 a UNE case, everybody participating, and I guess you would all
25 have the pleasure, in quotes, of sitting through that case.

1 But as we sit here today, the charge they have suggested to you
2 is inappropriate under state and in conflict with federal law.

3 Thank you.

4 CHAIRMAN EDGAR: Thank you, Ms. Kaufman.

5 Ms. Berlin.

6 MS. BERLIN: Thank you. I will be brief. I'm Susan
7 Berlin, I'm Senior Regulatory Counsel of NuVox Communications.
8 NuVox offers service to small and medium-sized business
9 customers in all the southeast states, including Florida, and
10 some Midwest states, as well.

11 I would like to just briefly address the public
12 policy issue. BellSouth's proposal to apply a surcharge to UNE
13 loops is not only inappropriate as a matter of law for reasons
14 stated by Ms. Kaufman, it is also wholly inappropriate on
15 public policy grounds. To begin with, TELRIC is fully
16 compensatory. As Mr. Woods stated in his testimony, built into
17 the assumptions that underlie TELRIC rates in Florida are
18 plant-specific expense factors that among numerous other things
19 include factors for restoring the condition of plant damaged by
20 storms, floods, fire, or other casualties. While such repair
21 costs are forward-looking based on the long run, storms and
22 flooding are not unexpected irregular events in Florida. The
23 severity varies from year to year, but on average these should
24 be and we believe they are already accounted for already in
25 Florida TELRIC pricing. To the extent BellSouth now believes

1 that the TELRIC cases failed to properly include anticipated
2 forward-looking storm expenses, as Ms. Kaufman suggested, they
3 could come in and request a new TELRIC cost case rather than a
4 noncost-based additive to TELRIC.

5 Like BellSouth, NuVox and other CLECs faced
6 extraordinary costs and facilities damage from storms in 2005.
7 For NuVox this was more true in 2005 in Louisiana than in other
8 states like Florida, but we did have significant damage and
9 repair costs. I believe my company handled these losses as
10 most CLECs did. We took a loss or a writedown for 2005.
11 Ultimately, we could have tried to pass the storm recovery
12 costs on to our customers, but in our judgment and that of most
13 CLECs that would not have been possible due to competitive
14 conditions.

15 In competitive markets, businesses cannot and do not
16 try to surcharge customers to recover storm damage losses. A
17 customer facing a 2005 storm recovery surcharge at the grocery
18 store, doctor's office, or gas stations would not have trouble
19 finding competitors that don't require such a fee. Competitive
20 businesses in the real world take their lumps in the form of
21 reduced profits or simple losses and move on. Only businesses
22 with a monopolistic history and background believe that the
23 public needs to make them whole for catastrophic events.

24 My company, NuVox, paid fully compensatory costs for
25 UNE loops used in 2005. We took our losses from that storm

1 season and have moved on. Small companies like Nuvox that are
2 bringing competitive options to small and medium-sized
3 businesses in Florida should not be forced to either absorb the
4 proposed rate increase or pass it on to our customers to fatten
5 BellSouth's 2006/2007 bottom line. So we believe the
6 Commission should, on a legal and policy basis, find it
7 inappropriate for BellSouth to apply its proposed storm
8 surcharge on UNE loops. Thank you very much.

9 CHAIRMAN EDGAR: Thank you.

10 Commissioner Carter.

11 COMMISSIONER CARTER: Are we in the question period?

12 CHAIRMAN EDGAR: You can ask it now or you can ask it
13 after Mr. Meza's final five minutes. Either is fine.

14 COMMISSIONER CARTER: I'll wait.

15 CHAIRMAN EDGAR: Okay.

16 Mr. Meza, five minutes.

17 MR. MEZA: Yes, ma'am, thank you. First, I will be
18 very brief.

19 Regarding Ms. Kaufman's statement that BellSouth
20 didn't cite a single case in its memorandum of law, I would
21 just like to respond by saying that that is because her premise
22 is simply incorrect as far as what she is relying on,
23 BellSouth's position, and that there is no conflict because
24 this is not a TELRIC case. And the two cases that she cited to
25 you were actual TELRIC cases where this Commission and the

1 Georgia Commission were establishing TELRIC rates. That is not
2 what we are doing here.

3 Regarding her statement that if you told BellSouth to
4 issue a credit of 50 cents because of no storm damages in 2006,
5 that is, again, something that just simply isn't accurate. We
6 are here today because of what Florida law provides. Florida
7 law provides for BellSouth to seek the recovery of certain
8 storm-related expenses and up to 50 cents per access line.
9 That's why we are here.

10 Her claim that the UNE rate or that the rate is being
11 changed is a fiction, is simply, again, not accurate. Nothing
12 will change regarding the UNE rates that you have ordered us to
13 charge and that they are paying.

14 Regarding statutory construction, the cases that
15 BellSouth cited were cited for the purpose of providing you
16 with well-settled unassailable principles of statutory
17 construction. The fact that a court has found that the
18 legislature does not enact useless provisions is a very telling
19 statement, because what they are telling you is that if you
20 adopt their argument then this provision, this authority, this
21 discretion that you have is meaningless, is useless.

22 Regarding the statements regarding how to apply a
23 charge, Ms. Kaufman made the statement that the statute says it
24 applies on a line item basis. That is incorrect. What the
25 statute says is that it is a line item charge per access line.

1 Per access line. And in the TRRO docket of, I believe, last
2 year, you made the determination in finding an impairment,
3 which wire centers were impaired, that a DS-1 equaled 24
4 business lines. And that's what we are saying here, is that
5 when you are applying the charge for the UNE loops, you are
6 going to charge a customer 50 cents for the loop or the fact
7 that the loop equals 24 business lines.

8 Regarding Ms. Berlin's statements about NuVox's prior
9 storm recovery expenses and what they did, I would just like to
10 advise the Commission that the little testimony that they did
11 present regarding that issue with Mr. Wood was withdrawn.
12 There is no evidence in the record to support or to relate to
13 any of the statements she told you today regarding NuVox's
14 history, and so I believe her comments are inappropriate and
15 should not be considered in your analysis.

16 And the comment about BellSouth being a monopolistic
17 company trying to impose a surcharge on the public, I would
18 remind the Commission that this opportunity is available under
19 Florida law and, second, that BellSouth experienced over
20 \$202 million in expenses, 95.5 of which we believe is eligible,
21 and so the percentage of recovery that the law allows us is
22 simply not in line with the total amount of expenses that we
23 actually incurred. Thank you.

24 CHAIRMAN EDGAR: Thank you.

25 Commissioners, there is the opportunity for a

1 question.

2 Commissioner Carter.

3 COMMISSIONER CARTER: Thank you, Madam Chairman. If
4 I may be recognized to ask a question of each one of the
5 parties going in reverse order. Are you saying that it's
6 federal law that requires a grandmother in Palatka taking care
7 of her grandbaby on Social Security to pay 50 cents a month for
8 her line charge while Bank of America with 1,000 lines don't
9 pay anything? Is that what you're saying federal law is?

10 MS. KAUFMAN: No, Commissioner.

11 COMMISSIONER CARTER: So the grandmother gets -- I
12 think you said that your businesses take your lumps. Are you
13 going to take your lumps out of your grandmothers' rumps?

14 MS. KAUFMAN: No, Commissioner Carter. I hope I
15 didn't say that. No, sir. That is not our position. If you
16 look at the statute, it makes sort of a dichotomy between the
17 retail side and the wholesale side. And what I --

18 COMMISSIONER CARTER: I understand that. I
19 understand that, but what you're saying is the retail customers
20 should subsidize the wholesale customers.

21 MS. KAUFMAN: Absolutely not, Commissioner Carter. I
22 am not saying that.

23 COMMISSIONER CARTER: Help me.

24 MS. KAUFMAN: As Ms. Berlin said, and if you go back
25 and look at your UNE pricing order, those UNE rates are fully

1 compensatory. They include, as Ms. Berlin cited you from
2 Bell's cost study, they include costs to repair and to fix
3 facilities after storm damage. There is no subsidization here,
4 if I have said that word correctly. Those rates are fully
5 compensatory. And as I said, and if on a going-forward basis
6 Bell can put on a case to all to show you that they are not,
7 then you may adjust the rates after you have a UNE cost case.

8 This is not a case of pitting one -- you know,
9 pitting the retail customers against the wholesale customers.
10 So if I implied that in any way, that is not our position
11 whatsoever. They are being compensated every UNE loop that a
12 competitor buys for these sorts of costs.

13 COMMISSIONER CARTER: Follow up?

14 CHAIRMAN EDGAR: Uh-huh.

15 COMMISSIONER CARTER: Based upon your presentation,
16 that's what I got. From what you're saying, it said that it is
17 against federal law for wholesalers to pay anything for the
18 storm cost-recovery, but for the retailers, in essence, the
19 consumers themselves, individuals like this grandmama in
20 Palatka, it's okay for them to pay while businesses get a free
21 ride.

22 MS. KAUFMAN: Businesses don't get a free ride.
23 Nobody gets a free ride. I wish that it were. As I said, the
24 CLECs are paying fully compensatory rates right now for these
25 loops. That was what you all did in your cost case when you

1 figured out what the forward-looking costs would be. And as
2 wholesale customers, if you will, of BellSouth, it is the
3 federal role to direct the states as to how UNE rates will be
4 set. That's what they have done. But I don't think it pits
5 one group of customers against another.

6 COMMISSIONER CARTER: So the 75 million -- the
7 75.271 million should come from where?

8 MS. KAUFMAN: Well, first of all, I think that's a
9 cap and they are not going to collect anywhere near that.

10 COMMISSIONER CARTER: Let's assume they get more
11 lines and they get to that capacity.

12 MS. KAUFMAN: Well, let me say, first of all, we
13 haven't taken a position and I don't represent the retail side.

14 COMMISSIONER CARTER: Oh, you don't have a position
15 on that? Okay, then.

16 MS. KAUFMAN: But I do want to say, if I might, that
17 the way the charge is collected and how the lines are counted
18 and all of that is a separate issue from what is permissible
19 pursuant to the federal pricing regime.

20 COMMISSIONER CARTER: Madam Chairman? But based upon
21 what you said is that under federal law, then you don't pay
22 anything.

23 MS. KAUFMAN: We are already paying fully
24 compensatory loop rates. What I'm saying is under federal law
25 to increase the TELRIC charge that you have already set based

1 on a cost case you previously had is inappropriate under
2 federal law, yes.

3 COMMISSIONER CARTER: So help me see in the documents
4 that you provided that breaks out that percentage that you are
5 paying.

6 MS. KAUFMAN: That breaks out what we are paying for
7 the loops?

8 COMMISSIONER CARTER: Yes, for the storm cost
9 recovery.

10 MS. KAUFMAN: Well, I can't break it out for you as
11 we sit here today. But in your Docket 990649, which is the UNE
12 cost case, you had all of the costing information filed, and
13 after a full-blown hearing you determined what the appropriate
14 UNE rates would be. As we sit here today, no, I can't tell you
15 what that percentage is.

16 COMMISSIONER CARTER: So we have to guess what -- I'm
17 saying the amount --

18 MS. KAUFMAN: Right. Well, for example --

19 COMMISSIONER CARTER: -- for storm cost recovery.

20 MS. KAUFMAN: I can't tell you of the total loop rate
21 that a CLEC pays whether they buy a DS-1 or a DS-3, I cannot
22 tell you what percentage of that is related to storm
23 restoration.

24 COMMISSIONER CARTER: Okay, thank you.

25 Madam Chairman, now may I ask --

1 CHAIRMAN EDGAR: You may.

2 COMMISSIONER CARTER: Thank you. Mr. Meza, you
3 wanted to charge for the pipe carrying the line plus the lines
4 in the pipe, is that correct?

5 MR. MEZA: For high capacity retail services, yes.

6 COMMISSIONER CARTER: But if I'm an individual, you
7 don't charge me for the pipe that brings the line to my house,
8 you just charge me the 50 cents?

9 MR. MEZA: That's correct.

10 COMMISSIONER CARTER: But if I'm a business, I've got
11 to pay for the line carrying the pipe then plus the lines in
12 the pipe?

13 MR. MEZA: Correct.

14 COMMISSIONER CARTER: Do you think that's fair?

15 MR. MEZA: Yes, sir. I believe that that is a
16 facility, that is -- the pipe itself is a method to get to the
17 public switched telephone network, and it also includes the
18 lines within the pipe.

19 COMMISSIONER CARTER: So then each individual should
20 be paying a dollar as opposed to 50 cents.

21 MR. MEZA: No, sir. We are including the local
22 channel aspect of it simply to be -- and a local channel being
23 the pipe -- simply to be consistent with the concept that if it
24 accesses the public switched telephone network, it should be
25 subject to the charge. When a single residential customer

1 is -- or a single-line customer, there is only one opportunity
2 to enter or to access the public switched telephone network,
3 and that is with that facility. There aren't multiple lines
4 riding within that pipe.

5 COMMISSIONER CARTER: I wanted to ask you some
6 questions about -- I don't want to hog the time, Madam
7 Chairman.

8 CHAIRMAN EDGAR: Commissioner Tew.

9 COMMISSIONER TEW: Thank you. I have a couple of
10 questions for Ms. Kaufman. I just wanted to clarify the
11 position your position here, and I think I understand that you
12 are saying that due to federal law the PSC is not permitted to
13 apply this surcharge to wholesale loop UNE customers, despite
14 the statutory language that is in 364.051(4)(B)6, is that
15 correct?

16 MS. KAUFMAN: Yes, but I don't know that I would say
17 despite the language. As I said when we first began our
18 discussion, I think the Commission -- excuse me, the
19 legislature is looking to you to figure out the relationship,
20 if you will, between the Federal Telecom Act and the TELRIC
21 pricing regime and the statute. And I think that if they
22 weren't, they wouldn't have said, you know, if you find it
23 appropriate. So I think that they are looking to you to
24 perform that analysis.

25 COMMISSIONER TEW: A follow up. To follow up on

1 that, was that particular statutory language challenged by any
2 of your member companies at any time?

3 MS. KAUFMAN: Not that I am aware of, no.

4 COMMISSIONER TEW: Thank you.

5 CHAIRMAN EDGAR: Commissioner Arriaga.

6 COMMISSIONER ARRIAGA: Ms. Kaufman.

7 MS. KAUFMAN: Yes, sir.

8 COMMISSIONER DEASON: I did read your memo.

9 MS. KAUFMAN: Thank you, sir.

10 COMMISSIONER ARRIAGA: And it is properly underlined,
11 and I did not find it boring at all.

12 MS. KAUFMAN: Well, I appreciate that.

13 COMMISSIONER ARRIAGA: It was a fantastic document
14 and it woke me up. It really woke me up. I don't seem to
15 agree with some of the stuff in here, but it did wake me up.
16 It's a good document.

17 So, based on that, I want to ask you why would you
18 think the state legislature would include that sentence that
19 you so underlined, to the extent the Commission determines
20 appropriate? Was there a purpose there, or just to determine
21 that we cannot charge? Is that what the legislature is saying,
22 we are giving you instructions to determine that you cannot
23 determine?

24 MS. KAUFMAN: Well, I understand the conundrum, and I
25 think that our witness Mr. Wood addressed this in his

1 deposition, as well. And I think that I have some slight
2 experience at the legislature, not nearly as much as other
3 folks, but I would be very surprised if the legislature knew or
4 was interested in an explanation of TELRIC and the federal
5 pricing regime and things like that. So I think that what this
6 means is that as the agency with the expertise they want you to
7 conduct the analysis.

8 Now, I can't tell you how the law was lobbied or what
9 was said to individual legislators. I can't because I wasn't
10 involved in that, but I think that if they had intended that
11 you impose this charge without doing such an analysis, then
12 they would not have made a separate clause that addressed the
13 wholesale issues. I think these are issues that you deal with
14 much more routinely than the legislature does.

15 COMMISSIONER ARRIAGA: Being the fact that the
16 legislators are our bosses, I'm going to have to think that
17 they have infinite knowledge and they know what they are doing.

18 MS. KAUFMAN: And I don't take issue with that.

19 COMMISSIONER ARRIAGA: When I said that your memo
20 woke me up, your memo was the consequence of my statement this
21 morning with the storm recovery fund, and that's why I
22 specifically asked staff to make sure that we are reserving our
23 right to litigate this eventually. Because I think the
24 legislature had in mind, when they said the Commission
25 determines appropriate, that there may be some extraordinary

1 cases out there that we need to weigh. For example, let's say
2 that forward-looking -- and I'm using the TELRIC terminology,
3 forward-looking, we determine through the litigation that's
4 coming eventually one day, that telephone companies must have a
5 surcharge for future rainy days. Is it your statement that we
6 would not be able to charge that rate?

7 MS. KAUFMAN: No.

8 COMMISSIONER ARRIAGA: For individual UNE loops?

9 MS. KAUFMAN: Absolutely not. And I think as I said
10 in my remarks, if BellSouth comes in and we have a UNE cost
11 case and we look at the costs and you make a determination,
12 that is a different matter than what we are dealing with today
13 which is an attempt to go back and get historical embedded
14 costs which are specifically prohibited under federal law.

15 So, you know, I can't tell you what our position
16 would be or if we would support that, but I think that in the
17 context of a UNE rate case, you would be in a very different
18 posture than you are of trying to apply the storm surcharge to
19 collect costs in the past.

20 COMMISSIONER ARRIAGA: And I guess that's why I'm a
21 little bit -- I had a little bit of a problem with the
22 stipulation this morning, because using this language that the
23 state legislature provides to us, and in the case there would
24 have been a storm recovery fund to collect, I would have used
25 this line to make sure that that storm recovery fund is in

1 place. So to me that is not an embedded cost. To me that is
2 an extraordinary item that we could order to make sure that the
3 system would be restored, that there would be enough money
4 there to restore the system. So, I don't see the difference.

5 MS. KAUFMAN: And my answer to that, Commissioner
6 Arriaga, with all due respect, is that on a forward-looking
7 basis, prospectively, you may well be able to do that. I would
8 want to reserve my right to discuss it. But that is not the
9 situation that we have here. We have the company coming to you
10 and saying we had these costs in the past. As Ms. Berlin said,
11 so did every Floridian, practically, and every business in
12 Florida had these costs in the past. That is different than
13 having a UNE cost case and looking at this prospectively.

14 So I see that as pretty much of a bright line
15 difference between the two positions. If you have a UNE cost
16 case, you hear the evidence and you look at the costs and you
17 say going forward we want this included in your UNE costs and
18 it has a relationship to costs, which is another issue in this
19 case, then I think you would be in a different posture
20 vis-a-vis any inconsistency with federal law.

21 COMMISSIONER ARRIAGA: One more. But what you are
22 saying is that we do have the authority to modify TELRIC rates.

23 MS. KAUFMAN: Going forward in a UNE cost case, not
24 via the imposition of a surcharge that I think it has been
25 admitted has no relationship whatsoever to cost.

1 COMMISSIONER ARRIAGA: Okay, thank you.

2 CHAIRMAN EDGAR: Commissioner Carter.

3 COMMISSIONER CARTER: I said I wasn't going to hog.

4 Mr. Beck, you understood what I was asking Ms.

5 Kaufman earlier?

6 MR. BECK: Yes, I followed that.

7 COMMISSIONER CARTER: I mean, based upon her
8 presentation and based upon the way she has laid things out, it
9 just seems to me, and, I mean, I understood her, she was very
10 eloquent in her response to me and all, and I understood
11 exactly where she was coming from. But, still, the bottom line
12 still is the bottom line. Somebody has got to pay for the
13 storm cost recovery. And the only somebody I see are the
14 somebodies like the little grandmothers with the one line
15 calling to check to see if their prescription is ready, or
16 calling to check on their grandkids and all like that. Do you
17 know what I'm saying to you? Somebody has to pay, right?

18 MR. BECK: That's true, Commissioner. I think
19 whether you decide to apply this to UNE loops and then how do
20 you count that will not affect the residential customer in this
21 case. It's going to be 50 cents per line regardless.

22 COMMISSIONER CARTER: To the residential customers.

23 MR. BECK: Yes.

24 COMMISSIONER CARTER: But to the Bank of Americas of
25 the world and the big corporations with the thousand lines,

1 they won't be paying anything, basically.

2 MR. BECK: Well, depending on how you decide this
3 case and what services they order. We're not taking a
4 position, an advocacy position one way or the other on whether
5 to apply it on UNE loops and how you count that.

6 COMMISSIONER CARTER: Okay. I wasn't trying to pile
7 on anybody. I was just saying that based upon the fact that,
8 you know, the missing person in the room is the citizen who is
9 going to have to pay. I mean, no matter how you slice it or
10 dice it, the individual is going to pay the 50 cents a month.
11 But here we are arguing about major corporations and big
12 businesses on whether or not they pay something. And, I mean,
13 they said they paid it, but they can't identify specifically,
14 so it gives me cause for concern.

15 MR. BECK: Of course, businesses take different types
16 of services from different types of companies. And I think the
17 answer to your question would depend on what that company
18 takes.

19 COMMISSIONER CARTER: Madam Chairman? But the bottom
20 line is they have got to have a phone line, correct? Whether
21 they have got all the bells and whistles and all like that,
22 fundamentally they have got a phone line they can pick up and
23 call somebody and somebody pick up on the other end and
24 respond, the bottom line. They can have call forwarding, they
25 can have, you know, text messaging, whatever the case may be,

1 but they still have got to have a phone line, right?

2 MR. BECK: Generally true, although businesses are
3 taking VoIP more and more as a substitute for phone lines. It
4 depends.

5 COMMISSIONER CARTER: Okay. I was really just trying
6 to -- Madam Chairman, excuse me -- I was really just trying to
7 understand the nature of the discourse. And the argument here
8 today seems to me to center on the part of whether or not -- I
9 mean, we all say that storm cost-recovery is a legitimate
10 process, correct? We are all saying that, aren't we? I mean,
11 is anybody in here not saying that? And in the process of
12 storm cost-recovery we are just saying whose ox gets gored.
13 And then we say, well, the consumers will have to pay, but the
14 businesses, you know, because of the deals that they get and
15 because of the kind of premium services that they buy, they
16 don't have to pay. And, I mean, I haven't seen an explanation
17 or any kind of bifurcation or delineation that would say they
18 will be paying. It just gives me a cause for concern.

19 That is just a comment, Madam Chairman.

20 COMMISSIONER ARRIAGA: Just one.

21 CHAIRMAN EDGAR: One? Commissioner Arriaga.

22 COMMISSIONER ARRIAGA: We are supposed to be here two
23 days, you know, so -- Mr. Meza, first of all, let me thank your
24 company for taking the precaution of excluding the Lifeline
25 customers. Very important. Thank you so much.

1 And following up on what Commissioner Carter was
2 saying, your calculations about including or not including the
3 UNE loop customers would effect the amount to charge the retail
4 customer, would it not?

5 MR. MEZA: No, sir.

6 COMMISSIONER ARRIAGA: It would still be 50 cents?

7 MR. MEZA: It would be less recovery for BellSouth.
8 You're just diluting the number of lines that would be subject
9 to the charge.

10 COMMISSIONER ARRIAGA: So less recovery for your
11 company.

12 MR. MEZA: Correct; in this instance. There would be
13 in future storm recovery. And let's say in your hypothetical
14 this morning where it is 25 million, there would be a situation
15 where it would be a significant difference, where if you don't
16 apply it to the UNE loops --

17 COMMISSIONER ARRIAGA: Then the customer will pay
18 more.

19 MR. MEZA: -- then the customer pays more.

20 COMMISSIONER ARRIAGA: Absolutely. And that
21 contradicts with what Mr. Beck was saying that it is
22 indifferent.

23 MR. BECK: I didn't follow that.

24 COMMISSIONER ARRIAGA: I think I heard you say that
25 it was indifferent.

1 MR. BECK: In this case.

2 COMMISSIONER ARRIAGA: In this specific case.

3 MR. BECK: Right. And in other cases, the
4 \$25 million example, it would be.

5 COMMISSIONER ARRIAGA: It would affect the customer.

6 MR. BECK: Yes, sir.

7 COMMISSIONER ARRIAGA: Thank you.

8 Now I'm finished. Thank you.

9 CHAIRMAN EDGAR: Commissioner Teitzman --
10 Commissioner Teitzman, sorry. (Laughter.)

11 MR. TEITZMAN: Thank you.

12 CHAIRMAN EDGAR: You're welcome.

13 MR. TEITZMAN: I would just like to go over the
14 dates. The transcript will be due tomorrow, December 7th. And
15 staff will be bringing a recommendation on Issues 3A, B, 4, and
16 the remainder of 5 to the December 19th agenda.

17 COMMISSIONER DEASON: Madam Chairman, may I ask a
18 question at this point?

19 CHAIRMAN EDGAR: Commissioner Deason.

20 COMMISSIONER DEASON: There is not going to be any
21 posthearing briefing, is that correct?

22 MR. TEITZMAN: That is correct, Commissioner. The
23 oral arguments were to replace the briefs.

24 COMMISSIONER DEASON: Just a question. Is staff
25 prepared to make an oral recommendation today?

1 MR. TEITZMAN: No, Commissioner, we're not.

2 COMMISSIONER DEASON: I was just hoping.

3 CHAIRMAN EDGAR: It's all going to be fine. It's all
4 going to work out.

5 Mr. Teitzman, any other matters?

6 MR. TEITZMAN: No other business.

7 CHAIRMAN EDGAR: Thank you. Then thank you to the
8 parties for your good presentations and your thorough and
9 thoughtful answers, helpful to us all. And we are adjourned.

10 (The hearing concluded at 11:25 a.m.)
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1
2 STATE OF FLORIDA)

3 : CERTIFICATE OF REPORTER

4 COUNTY OF LEON)

5
6 I, JANE FAUROT, RPR, Chief, Hearing Reporter Services
7 Section, FPSC Division of Commission Clerk and Administrative
8 Services, do hereby certify that the foregoing proceeding was
9 heard at the time and place herein stated.

10 IT IS FURTHER CERTIFIED that I stenographically
11 reported the said proceedings; that the same has been
12 transcribed under my direct supervision; and that this
13 transcript constitutes a true transcription of my notes of said
14 proceedings.

15 I FURTHER CERTIFY that I am not a relative, employee,
16 attorney or counsel of any of the parties, nor am I a relative
17 or employee of any of the parties' attorney or counsel
18 connected with the action, nor am I financially interested in
19 the action.

20 DATED THIS 7th day of December, 2006.

21
22 

23 JANE FAUROT, RPR
24 Official FPSC Hearings Reporter
25 FPSC Division of Commission Clerk and
Administrative Services
(850) 413-6732

EXHIBIT NO. 1

DOCKET NO.: 060598-TL

WITNESS: Stipulated

PARTY: Staff

DESCRIPTION:

1. Comprehensive Exhibit List

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 060598-TL Exhibit No. 1
Company/FPSC Staff
Witness: Exhibit List - Stip
Date: 12/06/06

Docket No. 060598-TL**Exhibit 1 - Comprehensive Exhibit List – December 6, 2006**

Hearing I.D. #	Witness	I.D. # As Filed	Description
1		Exhibit List- Stip 1	Comprehensive Exhibit List
Staff			
2		STAFF DISCOVERY TO BELLSOUTH	<ol style="list-style-type: none">1. BellSouth's responses to Staff's 1st set of Interrogatories Nos. 1-12 (including revisions and supplemental responses)2. BellSouth's responses to Staff's 1st set of Production of Documents Nos. 1-3 (including revisions and supplemental responses)3. BellSouth's responses to Staff's 2nd set of Production of Documents Nos. 4-8 (including revisions and supplemental responses)4. BellSouth's responses to Staff's 2nd set of Interrogatories Nos. 13-51 (including revisions and supplemental responses)
3		STAFF DISCOVERY TO COMPSOUTH	<ol style="list-style-type: none">1. CompSouth's responses to Staff's 1st set of Interrogatories Nos. 1-162. CompSouth's responses to Staff's 1st set of Production of Documents Nos. 1-4
4		DEPOSITION TRANSCRIPTS AND LATE FILED EXHIBITS	<ol style="list-style-type: none">1. Deposition transcript of CompSouth witness Don J. Wood2. Deposition transcript of BellSouth witness Kathy K. Blake3. Blake Late file Exhibit No. 1 Lifeline customers excluded from BellSouth numbers4. Blake Late file Exhibit No. 2 Sample BRI customer monthly bill5. Blake Late file Exhibit No. 5 Narrative on ESSX/Centrex./PBX6. Blake Late file Exhibit No. 7 DS1 loop USLXX explanation7. Blake Exhibit No. 9 47 FR 51.505(d)(1)8. Blake Exhibit No. 10 Excerpt from Order No. PSC-02-1311-FOF-TP9. Blake Deposition Errata Sheet10. Wood Deposition Errata Sheet

Docket No. 060598-TL**Exhibit 1 - Comprehensive Exhibit List – December 6, 2006**

Hearing I.D. #	Witness	I.D. # As Filed	Description
5		BELLSOUTH CLARIFICATION RESPONSE	1. BellSouth Late file Exhibit covering 12/4/06 deposition clarification
6		BELLSOUTH TARIFF AND FCC RULE	1. BellSouth Tariff F.C.C. No. 1 2. 47 CFR Ch. 1 Section 69.151 and Section 69.152
7		BELLSOUTH CONFIDENTIAL RESPONSES TO STAFF DISCOVERY	1. BellSouth's CONFIDENTIAL responses to Staff's 1st Set of Interrogatories No. 3 and Production of Documents No. 2 (including all revisions)
8		SERVICE HEARING TRANSCRIPTS	1. Pensacola 2. West Palm Beach 3. Ft. Lauderdale 4. Miami

Docket No. 060598-TL**Exhibit 1 - Comprehensive Exhibit List – December 6, 2006**

Hearing I.D. #	Witness	I.D. # As Filed	Description
9		BLAKE CONFIDENTIAL LATE FILED DEPOSITION EXHIBITS	<ol style="list-style-type: none">1. Blake Late file Exhibit No. 3 Attachment A basic versus nonbasic identification2. Blake Late file Exhibit No. 4 USOC codes3. Blake Late file Exhibit No. 6 Retail access lines/facility line counts4. Blake Late file Exhibit No. 8 Percent utilization factor work papers
CompSouth			
10		BELLSOUTH RESPONSES TO COMPSOUTH DISCOVERY	<ol style="list-style-type: none">1. BellSouth's responses to CompSouth's 1st Set of Interrogatories (1-13) and Production of Documents (1-12)2. BellSouth's responses to CompSouth's 2nd Set of Interrogatories (14-23) (including supplemental responses to Interrogatory Nos. 14 and 15) and 2nd Production of Documents (13-15)3. BellSouth's response to CompSouth's 3rd Set of Interrogatories (No. 24)
11		STAFF RESPONSES TO COMPSOUTH DISCOVERY	<ol style="list-style-type: none">1. Staff's Responses to CompSouth's 1st Production of Documents (No. 1)

Docket No. 060598-TL**Exhibit 1 - Comprehensive Exhibit List – December 6, 2006**

Hearing I.D. #	Witness	I.D. # As Filed	Description
12		BELLSOUTH CONFIDENTIAL RESPONSES TO COMPSOUTH DISCOVERY	<ol style="list-style-type: none">1. BellSouth's responses to CompSouth's Production of Documents 4, 5, and 122. BellSouth's responses to CompSouth's Production of Documents 15

BellSouth			
13		COMPSOUTH RESPONSES TO BELLSOUTH DISCOVERY	1. CompSouth's Responses to BellSouth's 1st Set of Interrogatories and Production of Documents
14		DEPOSITION TRANSCRIPT	1. Deposition transcript of FPSC witness Charleston J. Winston 2. Deposition late filed exhibit of FPSC witness Charleston J. Winston
15		BELLSOUTH RESPONSES TO STAFF AUDIT REQUESTS (CONFIDENTIAL)	1. BellSouth's responses to Staff's Audit requests (Confidential)

Testimony Exhibits

16	BellSouth McKinney	McKinney 1	1. Direct Testimony and Photographs of Damage to BellSouth's service areas from 2005 named storms
	Pendergrass	SP 1	2. Direct Testimony BellSouth's Storm Recovery Costs for 2005 named storms incurred through March 31, 2006
		SP 2	3. Surrebutal Testimony Exhibit List of Discovery Responses
		SP 4	4. Surrebutal Testimony Exhibit - Network Operations FL Expense Ledger 6/05 to 3/06
	Hilyer	RLH 1	5. Direct Testimony Comparison of OPC and BellSouth Treatment of Certain Expense and Capital Storm Recovery Items
		RLH 2	6. Direct Testimony Florida Storm Recovery Costs for 2005 Named Storms, Incurred through March 31, 2006
	Blake	KKB 2	7. Estimated FL Storm Cost Recovery Amount, Wholesale Unbundled Loop
		KKB 3	8. Representative Sample of Megalink Channel Service Account with USOC
17	BellSouth Confidential Testimony Exhibits	SP 3	1. Surrebutal Testimony Exhibit (Confidential)
		SP 5	2. Surrebutal Testimony Exhibit (Confidential) Network Operations FL Expense Ledger 6/04 to 3/05
		KKB 1	3. Estimated FL Storm Cost Recovery Amount, Retail (Confidential)

18	<u>CompSouth</u> Wood	DJW 1 DJW 2	1. Vita of Don J. Wood 2. BellSouth's response to CompSouth Interrogatory No. 12b
19	<u>FPSC</u> Winston	CJW 1	1. Winston Revised Audit Report
20	Comprehensive Testimony List		1. Comprehensive Testimony List
21	Nonconfidential Responses to Audit Requests by BellSouth		1. Nonconfidential Responses to Audit Requests by BellSouth

EXHIBIT NO. 2

DOCKET NO.: 060598-TL

WITNESS: Stipulated

PARTY: BellSouth

DESCRIPTION:

1. BellSouth's responses to Staff's 1st set of Interrogatories Nos. 1-12 (Including revisions and supplemental responses)
2. BellSouth's responses to Staff's 1st set of Production of Documents Nos. 1-3 (Including revisions and supplemental responses)
3. BellSouth's responses to Staff's 2nd set of Production of Documents Nos. 4-8 (Including revisions and supplemental responses)
4. BellSouth's responses to Staff's 2nd set of Interrogatories Nos. 13-51 (Including revisions and supplemental responses)

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-TL Exhibit No. 2

Company/ FPSC Staff

Witness: Staff discovery to BellSouth

Date: 12/06/06

REQUEST: According to Order No. PSC-94-0172-FOF-TL, issued February 11, 1994, Attachment A of that order states that Southern Bell shall establish a reserve for catastrophic losses from hurricanes and similar occurrences. The accrual expense for such reserve was equal to \$10 million a year. How many years did the company make the \$10 million accrual?

RESPONSE: BellSouth recorded the storm reserve accruals for the purposes of calculating regulated intrastate return on equity and consequent sharing pursuant to the terms of the Stipulation and Agreement entered in Docket No. 920260-TL from 1994 to 1997. When the Stipulation and Agreement terminated on December 31, 1997, the accruals were discontinued. However, for accounting purposes under Generally Accepted Accounting Principles ("GAAP"), BellSouth discontinued recognizing the accruals in 1995.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: If the company has stopped making the \$10 million a year accrual what was the date it stopped the accrual?

RESPONSE: *See* Response to Interrogatory No. 1. BellSouth discontinued the accruals for purposes of calculating regulated intrastate return on equity and consequent sharing at the end of the term of the Stipulation and Agreement, December 31, 1997.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REDACTED

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
REVISED Item No. 3
Page 1 of 1
PUBLIC VERSION

REQUEST: What was the balance in the reserve for catastrophic losses if and when the company ceased making the \$10 million a year accrual?

REVISED

RESPONSE: For the 4 year term (1994-1997) of the Stipulation and Agreement, BellSouth accrued \$[REDACTED] million for purposes of calculating regulated intrastate return on equity and consequent sharing pursuant to the terms of the Stipulation and Agreement. For this same period, BellSouth reversed against this accrual storm damage costs incurred of \$[REDACTED] million for 1994 (TS Gordon) and \$[REDACTED] million for 1995 (H. Erin and H. Opal). The balance at the time that BellSouth discontinued entries to the reserve was \$[REDACTED]. However, since 1997, BellSouth has incurred more than \$[REDACTED] million in intrastate incremental storm expense. Please see the "Florida Storm Reserve Analysis" which is considered proprietary, confidential business information, and is being provided via the Request for Confidential Classification filed with this response.

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RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

DOCUMENT NUMBER-DATE

11080 DEC-1 8

FPSC-COMMISSION CLERK

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
REVISED Item No. 3
Page 1 of 1
PUBLIC VERSION

REQUEST: What was the balance in the reserve for catastrophic losses if and when the company ceased making the \$10 million a year accrual?

REVISED

RESPONSE: For the 4 year term (1994-1997) of the Stipulation and Agreement, BellSouth accrued \$[REDACTED] million for purposes of calculating regulated intrastate return on equity and consequent sharing pursuant to the terms of the Stipulation and Agreement. For this same period, BellSouth reversed against this accrual storm damage costs incurred of \$[REDACTED] million for 1994 (TS Gordon) and \$[REDACTED] million for 1995 (H. Erin and H. Opal). The balance at the time that BellSouth discontinued entries to the reserve was \$[REDACTED]. However, since 1997, BellSouth has incurred more than \$[REDACTED] million in intrastate incremental storm expense. Please see the "Florida Storm Reserve Analysis" which is considered proprietary, confidential business information, and is being provided via the Request for Confidential Classification filed with this response.

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RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
REVISED Item No. 3
ATTACHMENT

PROPRIETARY

BellSouth Telecommunications, Inc. - Florida
Calculation of Hypothetical Storm Reserve Balance
\$ in 000s

Worksheet 1

(Dr) Cr to the Reserve



Amounts

1. Storm Reserve Accruals 1994 - 2005 (\$10M per year times 12 years)
2. Incremental Intrastate Storm Expense/Reversals (See Worksheets 2 and 3)
3. Hypothetical Storm Reserve Deficit before any recovery from Storm Petition (Ln 1 + Ln 2)
4. Estimated Maximum Recovery Requested in Storm Petition (per Kathy Blake Surrebuttal Testimony)
5. Hypothetical Storm Reserve Deficit after Recovery (Ln 3 + Ln 4)

Note: In addition to the \$[REDACTED]M in incremental intrastate storm expense used in the calculation above, BellSouth also incurred \$[REDACTED]M in intrastate capital as a result of the named storms.

BellSouth Telecommunications, Inc. - Florida
Summary of Intrastate Incremental Storm Expense for 1994 - 2005
\$ in 000s

Worksheet 2

<u>Storm Year</u>	<u>Named Storms</u>	<u>Incremental Intrastate Expense</u>	<u>Source of Storm Damage Incremental Expense Estimates</u>
1994-1997	TS Gordon, H. Erin, H. Opal		Amounts were booked and used in sharing calculations pre Price Regulation
1998	H. Earl, H. Georges		Network Field Operations
1999	H. Irene		Network Field Operations
2000	H. Gordon		Network Field Operations
2001	TS Allison, TS Barry, H. Gabrielle		Network Field Operations
2002	TS Edouard		Network Field Operations
2003	TS Henri		Network Field Operations
2004	H. Charley, H. Frances, H. Jeanne, H. Ivan		Network Field Operations
2005	TS Arlene, H. Cindy, H. Dennis, H. Katrina, H. Rita, H. Wilma		Florida Storm Recovery Filing - September 1, 2006
Total Incremental Intrastate Storm Expense for 1994 through 2005			

Note:

See Worksheet 3 for calculations of the incremental intrastate expense amounts shown above.

W

BellSouth Telecommunications, Inc. - Florida
Calculation of Intrastate Storm Costs
\$ in 000s

Worksheet 3

<u>Col A</u>	<u>Col B</u>	<u>Col C</u>	<u>Col D</u>	<u>Col E</u>	<u>Col F</u>	<u>Col G</u> (B + E)	<u>Col H</u> (C + F)	<u>Col I</u> (G + H)
<u>Storm Year</u>	<u>Incremental Expense</u>	<u>Capital</u>	<u>Total</u>	<u>Intra Exp Factor</u>	<u>Intra Plant Factor</u>	<u>Intra Exp</u>	<u>Intra Cap</u>	<u>Total Intra</u>
1994-1997								
1998								
1999								
2000								
2001								
2002								
2003								
2004								
2005								
Totals Thru 2005								

Notes:

1. Column E jurisdictional factors were computed from Florida ARMIS 43-01, Plant Specific and Non-Specific Operating Expenses.
2. Column F jurisdictional factors were computed from Florida ARMIS 43-01, Total Plant in Service.

f

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
Item No. 4
Page 1 of 1

REQUEST: What charges were made to the catastrophic reserve during its life? Please identify each charge by date, amount, and name of storm, if any.

RESPONSE: *See Response to Interrogatory No. 3.*

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
Item No. 5
Page 1 of 1

REQUEST: On what date did BellSouth implement Price Regulation under 364.051, Florida Statutes?

RESPONSE: BellSouth Telecommunications, Inc. implemented Price Regulation on January 1, 1996, under Florida Statutes 364.051, created by Chapter 95-403, Laws of Florida. This Commission issued its *Order Acknowledging Election of Price Regulation*, on January 10, 1996. (See Order No. PSC-96-0036-FOF-TL, Docket No. 951354-TL.) However, at the time of implementation, BellSouth was operating under a sharing requirement pursuant to the *Order Approving Stipulation and Implementation Agreement* (Order No. PSC-94-0172-FOF-TL). The sharing requirement expired on December 31, 1997.

RESPONSE PROVIDED BY: Kathy K. Blake
675 W. Peachtree Street
Atlanta, GA

REQUEST: Would the rates established at the date of implementation of Price Regulation incorporate the accrual for catastrophic losses of \$10 million a year that was set in Order No. PSC-94-0172-FOF-TL? Please explain.

RESPONSE: BellSouth objects to this request because it presumes facts not in evidence and is otherwise not accurate as it requires BellSouth to answer the question as if it were still operating under rate-of-return regulation even though it elected price-cap regulation on January 1, 1996 and began operating under that regulatory regime on January 1, 1998. Further, BellSouth objects to this request on the grounds that it is irrelevant. Whether the rates capped pursuant to the law included amounts previously set-aside and categorized for rate-of-return regulation purposes is not only irrelevant but is also not likely to lead to the discovery of admissible evidence. As a matter of fact, BellSouth was no longer operating pursuant to rate-of-return regulation upon implementing price-cap regulation.

Subject to and without waiving the foregoing objections, BellSouth states that upon implementing price-cap regulation, the rates capped would no longer include any amounts previously exempt from being returned to rate payers under rate-of-return regulation.

Assuming for the sake of argument, however, that BellSouth did not implement price-cap regulation and instead still operated pursuant to rate-of-return regulation, it is unclear as to whether the \$10 million annual storm expense accrual was actually incorporated into the determination of any revenue reduction and tariff changes required by the Stipulation and Agreement (Order No. PSC-94-0172-FOF-TL).

RESPONSE PROVIDED BY: Ronald L. Hilyer
Kathy K. Blake
675 W. Peachtree Street
Atlanta, GA

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
Item No. 7
Page 1 of 1

REQUEST: Will BellSouth receive any Universal Service Funds related to the capital costs or expenses incurred due to the storms included in its petition for cost recovery? If yes, please identify.

RESPONSE: No.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
Item No. 8
Page 1 of 1

REQUEST: How much in incremental exempt management overtime is included in the \$95.5 million in intrastate incremental expense to be considered for recovery?

RESPONSE: Incremental exempt management overtime that is included in the \$95.5 million in intrastate incremental expense to be considered for recovery is \$4,161,371 (includes Social security at 6.2% and Medicare at 1.45%).

RESPONSE PROVIDED BY: Steve Pendergrass
675 W. Peachtree Street
Atlanta, GA

REQUEST: How much in incremental non-exempt management overtime is included in the \$95.5 million in intrastate incremental expense to be considered for recovery?

RESPONSE: Incremental non-exempt management overtime that is included in the \$95.5 million in intrastate incremental expense to be considered for recovery is \$2,572,570 (includes Social security at 6.2% and Medicare at 1.45%).

RESPONSE PROVIDED BY: Steve Pendergrass
675 W. Peachtree Street
Atlanta, GA

REQUEST: Please provide a description of the captive insurance company at BellSouth and the deductibles that are currently in effect (see page 9 of the petition and pages 10 & 11 of Ronald Hilyer's direct testimony). Please note on page 11 of Mr. Hilyer's direct testimony, that "no single 2005 storm caused damages to real and personal property in Florida in excess of the \$10 million deductible." According to page 7 of the petition, as a result of Hurricane Katrina, "BellSouth incurred intrastate, incremental expenses of approximately \$15.4 million." Please reconcile these two statements.

RESPONSE: BellSouth purchases commercial insurance which provides coverage for damage to real and personal property of up to \$450 million in excess of a deductible of \$60 million. Since 2004, for real and personal property, BellSouth has utilized its wholly- owned captive insurance subsidiary (Campanile Assurance Line Limited, or CALL) to insure a portion of any windstorm losses that may occur within the \$60 million deductible. As a result, losses in excess of the BellSouth – Florida deductible of \$10 million and up to the \$60 million BellSouth deductible would be funded by CALL. Insured losses above the \$60 million deductible and up to \$450 million would be covered by various other insurance companies.

The \$10 million deductible described in Mr. Hilyer's direct testimony is the BellSouth-Florida windstorm deductible per occurrence for damage to real and personal property (e.g. buildings). The intrastate, incremental expenses, such as the \$15.4 million related to Hurricane Katrina, contained in BellSouth's petition were incurred as a result of damage to outside plant. BellSouth does not have insurance coverage for its outside plant.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
Item No. 11
Page 1 of 1

REQUEST: Please provide a schedule detailing the receipt of Federal Universal Service loop support by BellSouth-Florida for the past five years.

RESPONSE: BellSouth has not received Federal Universal Service loop support in Florida during the past five years.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: Please provide a schedule detailing all "carrier notifications" from BellSouth that relate to the 2005 storm season in Florida. Please explain the effect on BellSouth revenues for the period(s) of force majeure in 2005.

RESPONSE: See attached carrier notifications for the 2005 storm season from the BellSouth Interconnection website, as well as correspondence with the Florida Commission regarding force majeure.

For the period of force majeure, BellSouth has not quantified the impact the storms had on revenue in Florida. As stated in BellSouth's storm recovery petition, the 2005 storms had a substantial impact on BellSouth's expenses.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Interrogatories
September 21, 2006
Item No. 12
ATTACHMENT



BellSouth Interconnection Services

675 West Peachtree Street
Atlanta, Georgia 30375

**Carrier Notification
SN91085171**

Date: September 2, 2005

To: All Interconnection Services Customers

Subject: All Interconnection Services Customers – (Billing, Provisioning, Network Operations and Maintenance & Repair) - Force Majeure Condition Notification for the States Impacted by Hurricane Katrina

BellSouth is hereby providing notification that it is invoking the Force Majeure provision of the agreement between BellSouth and your company, including, but not limited to, the Interconnection Agreements (including the Force Majeure provisions contained in BellSouth's Self-Effecting Enforcement Mechanism (SEEM) plans), Commercial Mobile Radio Services (CMRS) Agreements, Commercial Agreements and BellSouth tariffs. BellSouth is taking this action for those areas affected by Hurricane Katrina.

BellSouth has implemented its Disaster Recovery Plan as described in the Disaster Recovery Plan Attachment of the BellSouth Interconnection Agreement. Customers may obtain Hurricane-related information, which will be regularly updated on the BellSouth Interconnection Services Web site at:

<http://www.interconnection.bellsouth.com/network/disaster/index.html>

Information concerning Mechanized Disaster Reports can also be found at this Web site by clicking on CURRENT MDR REPORTS or by going directly to:

<http://www.interconnection.bellsouth.com/network/disaster/mdrdocs/index.html>

Until such time that BellSouth is able to determine the extent of Hurricane Katrina's impact on its services and products, billing and credits for services and products will continue in accordance with the applicable contract or tariff between your company and BellSouth. Additional information and instructions will be provided by BellSouth as further details become available and will be communicated via Carrier Notification letters and your account team contact.

We appreciate your cooperation as we work through the issues created by Hurricane Katrina.

Please contact your BellSouth account team representative with any questions.

Sincerely,

ORIGINAL SIGNED BY KRISTEN E. SHORE

Kristen E. Shore – Director
BellSouth Interconnection Services



BellSouth Interconnection Services

675 West Peachtree Street
Atlanta, Georgia 30375

**Carrier Notification
SN91085225**

Date: October 26, 2005

To: All Interconnection Services Customers

Subject: All Interconnection Services Customers – (Billing, Provisioning, Network Operations and Maintenance & Repair) – Force Majeure Condition Notification for Florida due to Hurricane Wilma

BellSouth is hereby providing notification that it is invoking the Force Majeure provision of the agreement between BellSouth and your company, including, but not limited to, the Interconnection Agreements (including the Force Majeure provisions contained in BellSouth's Self-Effectuating Enforcement Mechanism (SEEM) plans), Commercial Mobile Radio Services (CMRS) Agreements, Commercial Agreements and BellSouth tariffs. BellSouth is taking this action for the state of Florida.

BellSouth has implemented its Disaster Recovery Plan as described in the Disaster Recovery Plan Attachment of the BellSouth Interconnection Agreement. Information concerning Mechanized Disaster Reports can be found on the BellSouth Interconnection Services Web site at:

<http://www.interconnection.bellsouth.com/network/disaster/mdrdocs/index.html>

Until such time that BellSouth is able to determine the extent of Hurricane Wilma's impact on its services and products, billing and credits for services and products will continue in accordance with the applicable contract or tariff between your company and BellSouth. Additional information and instructions will be provided by BellSouth as further details become available and will be communicated via Carrier Notification letters and your account team contact.

We appreciate your cooperation as we work through the issues created by Hurricane Wilma.

Please contact your BellSouth account team representative with any questions.

Sincerely,

ORIGINAL SIGNED BY KRISTEN E. SHORE

Kristen E. Shore - Director
BellSouth Interconnection Services



BellSouth Interconnection Services

675 West Peachtree Street
Atlanta, Georgia 30375

**Carrier Notification
SN91085251**

Date: November 21, 2005
To: All Interconnection Services Customers
Subject: All Interconnection Services Customers – (Maintenance/Repair and Provisioning) - Improvement of Due Date Intervals for Repair and Provisioning in Hurricane Impacted Areas for the states of Alabama, Florida, Louisiana and Mississippi

BellSouth has made significant service restoration progress over the past few weeks in those areas impacted by Hurricanes Katrina, Rita and Wilma, allowing additional opportunities for BellSouth to improve repair and provisioning intervals. Although repair and provisioning intervals for BellSouth services in these areas are determined based upon the overall condition of the serving wire center, due to progress in service restoration, BellSouth is able to reduce the general wire center repair and provisioning intervals in certain limited areas served by certain wire centers ("allocation areas").

The attached document outlines the processes BellSouth follows for updating repair and provisioning intervals for Plain Old Telephone Service (POTS) and designed services purchased under the Interconnection Agreement and for access services purchased from BellSouth's tariffs. Repair and provisioning requests for essential services and Telecommunications Service Priority (TSP) will continue to be processed on an expedited basis in all service areas as conditions permit.

While wire centers remain impacted in the aftermath of the hurricanes, BellSouth will proactively update extended or delayed due dates as disaster-affected allocation areas open; no action is required on the part of the Interconnection Services customer.

For up-to-date information regarding the status of impacted central offices, Interconnection Services customers can refer to the BellSouth Interconnection Services Web site at:

<http://interconnection.bellsouth.com/network/disaster/mdrdocs/DisasterStatus.html>

Sincerely,

Original signed by Kristen E. Shore for W. Keith Milner

W. Keith Milner – Assistant Vice President
BellSouth Interconnection Services

Attachment

**PROCESSES FOR UPDATING REPAIR AND PROVISIONING INTERVALS AS EXCHANGE OR
ALLOCATION AREAS OPEN**

Local

Plain Old Telephone Service (POTS)

- For repair of POTS service purchased from the Interconnection Agreement, a commitment interval will be assigned based upon the condition of the wire center from which the service is provided. That interval is communicated to the Interconnection Services customer by a BellSouth representative or through the electronic repair system, depending on the manner in which the repair request was submitted. Once BellSouth repairs the outside plant facilities serving a particular allocation area within the wire center, rendering that allocation area "open" for service repairs, BellSouth will prioritize pending POTS repair requests by date of trouble report receipt, reduce the commitment interval as conditions permit, and repair the affected service on a first in, first out basis.
- For provisioning new service in locations impacted by the hurricanes, BellSouth will return a Firm Order Confirmation (FOC) containing an extended due date reflecting the then-current interval for the wire center generally. (Additional extensions may be required depending on restoration progress). Once BellSouth repairs the outside plant facilities serving a particular allocation area within the wire center, rendering the allocation area "open" for POTS provisioning, BellSouth will prioritize pending requests for new POTS based upon the receipt date of the Local Service Request (LSR). In cases where the provisioning interval can be improved, BellSouth will return to the customer a revised FOC reflecting an improved due date interval.
- For ongoing repair and provisioning requests for POTS, as situations improve in the impacted areas, BellSouth will resume normal maintenance commitments and provisioning intervals and will work those orders accordingly. Prior repair and provisioning requests for POTS that received extended commitment dates and intervals will be accommodated with an improved commitment date or interval as work load permits and, if reduced intervals have not been provided, the service will be repaired or provisioned as described in the previous paragraphs.

Designed Services

- Requests to repair designed services purchased from the Interconnection Agreement in impacted areas will be held in pending status until a commitment interval can be determined based upon the condition of the wire center from which the service is provided. Once BellSouth repairs the outside plant facilities serving a particular allocation area within the wire center, rendering that allocation area "open" for service repairs, BellSouth will prioritize pending designed services repair requests on a first in, first out basis and schedule the repair as conditions permit.
- Requests to provision designed services purchased from the Interconnection Agreement in impacted areas will be assigned a commitment date based upon the standard due dates for the requested service. BellSouth will return an FOC to the Interconnection Services customer reflecting the standard interval; however, in impacted areas (identified by the chart on the BellSouth Interconnection Services Web site) these due dates may not be met due to impaired conditions. Once BellSouth repairs the outside plant facilities serving a particular allocation

area within the wire center, rendering the allocation area "open" for provisioning of designed services, BellSouth will prioritize pending requests for designed services based upon the earliest due date contained in the original FOC. Where the service is rescheduled, the BellSouth Customer Wholesale Interconnection Network Services (CWINS) will notify the Interconnection Services customer of the new due date interval and schedule the service installation.

- For ongoing repair and provisioning requests for designed services, as situations improve in the impacted areas, BellSouth will resume standard repair and provisioning intervals, and will work those orders accordingly. Pending repair and provisioning requests for designed services that are delayed will be accommodated as work load permits, as described in the previous paragraphs.

Access Services

- Requests to repair access services purchased from BellSouth's access tariffs in impacted areas will be held in pending status until a commitment interval can be determined based upon the condition of the wire center from which the service is provided. Once BellSouth repairs the outside plant facilities serving a particular allocation area within the wire center, rendering that allocation area "open" for service repairs, BellSouth will prioritize pending access services repair requests by date of receipt and will schedule the repair.
- Requests to provision access services purchased pursuant to the access tariff in impacted areas will not be assigned a commitment date until BellSouth can determine when services will be available. Once BellSouth repairs the outside plant facilities serving a particular allocation area within the wire center, rendering the allocation area "open" for provisioning of access services, BellSouth will contact the customer and will provide an FOC containing the commitment date.



BellSouth Interconnection Services

675 West Peachtree Street
Atlanta, Georgia 30375

**Carrier Notification
SN91085271**

Date: January 5, 2006

To: All Interconnection Services Customers

Subject: All Interconnection Services Customers – (Billing, Provisioning, Network Operations and Maintenance & Repair) – **REVISED** - Elimination of Force Majeure Condition for the State of Florida (Originally posted on December 9, 2005)

On October 24, 2005, BellSouth declared a statewide Force Majeure in Florida due to Hurricane Wilma. BellSouth invoked the Force Majeure provision of the agreement between BellSouth and your company, including, but not limited to, the Interconnection Agreements (including the Force Majeure provisions contained in BellSouth's Self-Effecting Enforcement Mechanism (SEEM) plans), Commercial Mobile Radio Services (CMRS) Agreements, Commercial Agreements and BellSouth tariffs for those areas affected by Hurricane Wilma.

Further, effective Thursday, December 1, 2005, the Statewide Force Majeure that was placed into effect in Florida due to Hurricane Wilma **was reduced and limited to Indian River County south through Monroe County. Effective Tuesday, January 3, 2006, Force Majeure was lifted in the remaining portions of Florida, and the entire state was returned to "business as usual."**

Please contact your BellSouth account team representative with any questions.

Sincerely,

ORIGINAL SIGNED BY KRISTEN E. SHORE

Kristen E. Shore – Director
BellSouth Interconnection Services



BellSouth Interconnection Services

675 West Peachtree Street
Atlanta, Georgia 30375

**Carrier Notification
SN91086000**

Date: January 5, 2006

To: All Interconnection Services Customers

Subject: All Interconnection Services Customers – (Billing, Provisioning, Network Operations and Maintenance & Repair) – **REVISION to SN91085271** - Elimination of Force Majeure Condition for the State of Florida

This is to advise that **Carrier Notification letter SN91085271**, originally posted on December 9, 2005, has been revised to lift Force Majeure in the remaining portions of Florida.

Please refer to the revised letter for further details.

Sincerely,

ORIGINAL SIGNED BY KRISTEN E. SHORE

Kristen E. Shore - Director
BellSouth Interconnection Services

MRS

BELLSOUTH

BellSouth Telecommunications, Inc.

150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

jerry.hendrix@bellsouth.com

Jerry D. Hendrix

Vice President
Regulatory & External Affairs

Phone: (850) 577-5550

Fax (850) 224-5073

January 3, 2006

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Wilma

Dear Ms. Bayo:

Pursuant to Section 4.5.2 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission in Order No. PSC-05-0488-PAA-TP, and rendered final and effective as of August 30, 2005, with implementation on October 1, 2005, BellSouth declared a Statewide force majeure event as of October 24, 2005 due to Hurricane Wilma.

Effective Tuesday, January 3, 2006, the declared Service emergency that was placed into effect in Florida due to Hurricane Wilma, will be **eliminated** in the remaining areas (**Indian River County south through Monroe County**) that were identified in BellSouth's letter of November 30, 2005.

If you have any questions concerning this matter, please call me.

Sincerely,

Jerry D. Hendrix MRS
Jerry D. Hendrix

Cc: Lisa Edgar, Chairman
Matthew Brown
Isilio Arriago
Rhonda Hicks
Scott Mulcahy

Katrina Tew
J. Terry Deason
Beth Salak
Lisa Harvey
Rick Moses

Sirianni

BELLSOUTH

BellSouth Telecommunications, Inc.
150 South Monroe Street
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jerry.hendrix@bellsouth.com

Jerry D. Hendrix
Vice President
Regulatory & External Affairs

Phone: (850) 577-5550
Fax (850) 224-5073

November 30, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Wilma

Dear Ms. Bayo:

Pursuant to Section 4.5.2 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission in Order No. PSC-05-0488-PAA-TP, and rendered final and effective as of August 30, 2005, with implementation on October 1, 2005, BellSouth declared a Statewide force majeure event as of October 24, 2005 due to Hurricane Wilma.

Effective Thursday, December 1, 2005, the Statewide Force Majeure that was placed into effect in Florida due to Hurricane Wilma, **will be limited to Indian River County south through Monroe County (NPAs/NXXs are attached). BellSouth is currently holding over 35,000 customer trouble reports and over 41,000 requests for service (installation orders) from Indian River County south through Monroe County. The remainder of the state will return to "business as usual."**

BellSouth will continue to provide updates to our recovery efforts in the area from Indian River County south through Monroe County and advise the Commission when the service emergency period is concluded.

If you have any questions concerning this matter, please call me.

Sincerely,

Jerry D. Hendrix MRS

Jerry D. Hendrix

Cc: Braulio L Baez, Chairman
J. Terry Deason
Rudolph Bradley
Lisa Edgar
Isilio Arriago

Beth Salak
Lisa Harvey
Rhonda Hicks
Scott Mulcahy

Wire center

State	NPA-NXX	Ocn	RateCenter	Switch
FL	305-200		9417	MIAMFLPLBB5
FL	305-207		9417 MIAMI	MIAMFLCADS0
FL	305-220		9417 MIAMI	MIAMFLCADS0
FL	305-221		9417 MIAMI	MIAMFLCADS0
FL	305-222		9417 MIAMI	MIAMFLCADS0
FL	305-223		9417 MIAMI	MIAMFLCADS0
FL	305-224		9417 HOMESTEAD	HMSTFLNARS0
FL	305-225		9417 MIAMI	MIAMFLCADS0
FL	305-226		9417 MIAMI	MIAMFLCADS0
FL	305-227		9417 MIAMI	MIAMFLCADS0
FL	305-228		9417 MIAMI	MIAMFLCADS0
FL	305-229		9417 MIAMI	MIAMFLCADS0
FL	305-230		9417 HOMESTEAD	HMSTFLNARS0
FL	305-231		9417 MIAMI	MIAMFLHDS0
FL	305-232		9417 PERRINE	PRRNFLMADS0
FL	305-233		9417 PERRINE	PRRNFLMADS0
FL	305-234		9417 PERRINE	PRRNFLMADS0
FL	305-235		9417 PERRINE	PRRNFLMADS0
FL	305-237		9417 MIAMI	MIAMFLGRDS1
FL	305-238		9417 PERRINE	PRRNFLMADS0
FL	305-242		9417 HOMESTEAD	HMSTFLHMDS0
FL	305-243		9417 MIAMI	MIAMFLGRDS1
FL	305-245		9417 HOMESTEAD	HMSTFLHMDS0
FL	305-246		9417 HOMESTEAD	HMSTFLHMDS0
FL	305-247		9417 HOMESTEAD	HMSTFLHMDS0
FL	305-248		9417 HOMESTEAD	HMSTFLHMDS0
FL	305-249		9417 NORTH DADE	NDADFLGGDS0
FL	305-250		9417 MIAMI	MIAMFLBA85E
FL	305-251		9417 PERRINE	PRRNFLMADS0
FL	305-252		9417 PERRINE	PRRNFLMADS0
FL	305-253		9417 PERRINE	PRRNFLMADS0
FL	305-254		9417 PERRINE	PRRNFLMADS0
FL	305-255		9417 PERRINE	PRRNFLMADS0
FL	305-256		9417 PERRINE	PRRNFLMADS0
FL	305-257		9417 HOMESTEAD	HMSTFLNARS0
FL	305-258		9417 HOMESTEAD	HMSTFLNARS0
FL	305-259		9417 PERRINE	PRRNFLMADS0
FL	305-260		9417 MIAMI	MIAMFLWMDS0
FL	305-261		9417 MIAMI	MIAMFLWMDS0
FL	305-262		9417 MIAMI	MIAMFLWMDS0
FL	305-263		9417 MIAMI	MIAMFLWMDS0
FL	305-264		9417 MIAMI	MIAMFLWMDS0
FL	305-265		9417 MIAMI	MIAMFLWMDS0
FL	305-266		9417 MIAMI	MIAMFLWMDS0
FL	305-267		9417 MIAMI	MIAMFLWMDS0
FL	305-269		9417 MIAMI	MIAMFLWMDS0
FL	305-270		9417 MIAMI	MIAMFLSO59E
FL	305-271		9417 MIAMI	MIAMFLSO59E
FL	305-273		9417 MIAMI	MIAMFLSO59E
FL	305-274		9417 MIAMI	MIAMFLSO59E
FL	305-275		9417 MIAMI	MIAMFLSO59E
FL	305-278		9417 PERRINE	PRRNFLMADS0
FL	305-279		9417 MIAMI	MIAMFLSO59E
FL	305-284		9417 MIAMI	MIAMFLRRDS0
FL	305-285		9417 MIAMI	MIAMFLBA85E
FL	305-289		9417 KEYS	MRTHFLVRS0
FL	305-292		9417 KEYS	KYWSFLMADS0
FL	305-293		9417 KEYS	KYWSFLMADS0
FL	305-294		9417 KEYS	KYWSFLMADS0
FL	305-295		9417 KEYS	KYWSFLMADS0
FL	305-296		9417 KEYS	KYWSFLMADS0
FL	305-324		9417 MIAMI	MIAMFLME32E
FL	305-325		9417 MIAMI	MIAMFLME32E
FL	305-326		9417 MIAMI	MIAMFLME32E

3 wire centers

FL	305-329	9417 MIAMI	MIAMFLGRDS1
FL	305-347	9417 MIAMI	MIAMFLGRDS1
FL	305-348	9417 MIAMI	MIAMFLCADS0
FL	305-349	9417 MIAMI	MIAMFLGRDS1
FL	305-350	9417 MIAMI	MIAMFLGRDS1
FL	305-354	9417 NORTH DADE	NDADFLAC94E
FL	305-355	9417 MIAMI	MIAMFLGRDS1
FL	305-358	9417 MIAMI	MIAMFLGRDS1
FL	305-361	9417 MIAMI	MIAMFLKEDS0
FL	305-362	9417 MIAMI	MIAMFLHLD0
FL	305-364	9417 MIAMI	MIAMFLHLD0
FL	305-365	9417 MIAMI	MIAMFLKEDS0
FL	305-367	9417 KEYS	NKLRFLMARS0
FL	305-371	9417 MIAMI	MIAMFLGRDS1
FL	305-372	9417 MIAMI	MIAMFLGRDS1
FL	305-373	9417 MIAMI	MIAMFLGRDS1
FL	305-374	9417 MIAMI	MIAMFLGRDS1
FL	305-375	9417 MIAMI	MIAMFLGRDS1
FL	305-376	9417 MIAMI	MIAMFLGRDS1
FL	305-377	9417 MIAMI	MIAMFLGRDS1
FL	305-378	9417 PERRINE	PRRNFLMADS0
FL	305-379	9417 MIAMI	MIAMFLGRDS1
FL	305-380	9417 MIAMI	MIAMFLWDDS0
FL	305-381	9417 MIAMI	MIAMFLGRDS1
FL	305-382	9417 MIAMI	MIAMFLWDDS0
FL	305-383	9417 MIAMI	MIAMFLWDDS0
FL	305-385	9417 MIAMI	MIAMFLWDDS0
FL	305-386	9417 MIAMI	MIAMFLWDDS0
FL	305-387	9417 MIAMI	MIAMFLWDDS0
FL	305-388	9417 MIAMI	MIAMFLWDDS0
FL	305-392	9417 MIAMI	MIAMFLPLDS0
FL	305-400	9417 MIAMI	MIAMFLGRDS1
FL	305-404	9417 MIAMI	COCYFL13AMD
FL	305-406	9417 MIAMI	MIAMFLPLDS0
FL	305-408	9417 MIAMI	MIAMFLWDDS0
FL	305-412	9417 MIAMI	MIAMFLSO59E
FL	305-415	9417 MIAMI	MIAMFLGRDS1
FL	305-416	9417 MIAMI	MIAMFLGRDS1
FL	305-418	9417 MIAMI	MIAMFLPLDS0
FL	305-430	9417 NORTH DADE	NDADFLBRDS0
FL	305-436	9417 MIAMI	MIAMFLPLDS0
FL	305-437	9417 MIAMI	MIAMFLPLDS0
FL	305-438	9417 MIAMI	MIAMFLBCDS0
FL	305-441	9417 MIAMI	MIAMFLAEDS0
FL	305-442	9417 MIAMI	MIAMFLAEDS0
FL	305-443	9417 MIAMI	MIAMFLAEDS0
FL	305-444	9417 MIAMI	MIAMFLAEDS0
FL	305-445	9417 MIAMI	MIAMFLAEDS0
FL	305-446	9417 MIAMI	MIAMFLAEDS0
FL	305-447	9417 MIAMI	MIAMFLAEDS0
FL	305-448	9417 MIAMI	MIAMFLAEDS0
FL	305-451	9417 KEYS	KYLRFLLSRS0
FL	305-453	9417 KEYS	KYLRFLLSRS0
FL	305-460	9417 MIAMI	MIAMFLAEDS0
FL	305-461	9417 MIAMI	MIAMFLAEDS0
FL	305-463	9417 MIAMI	MIAMFLPLDS0
FL	305-466	9417 NORTH DADE	NDADFLDLS0
FL	305-468	9417 MIAMI	MIAMFLPLDS0
FL	305-470	9417 MIAMI	MIAMFLPLDS0
FL	305-471	9417 MIAMI	MIAMFLPLDS0
FL	305-474	9417 NORTH DADE	NDADFLBRDS0
FL	305-476	9417 MIAMI	MIAMFLAEDS0
FL	305-477	9417 MIAMI	MIAMFLPLDS0
FL	305-480	9417 MIAMI	MIAMFLCADS0
FL	305-482	9417 MIAMI	MIAMFLPLDS0

FL	305-485	9417 MIAMI	MIAMFLCADS0
FL	305-487	9417 MIAMI	MIAMFLCADS0
FL	305-492	9417 MIAMI	MIAMFLAPDS0
FL	305-493	9417 NORTH DADE	NDADFLGGDS0
FL	305-499	9417 MIAMI	MIAMFLPLDS0
FL	305-500	9417 MIAMI	MIAMFLPLDS0
FL	305-512	9417 MIAMI	MIAMFLH LDS0
FL	305-513	9417 MIAMI	MIAMFLPLDS0
FL	305-514	9417 MIAMI	MIAMFLPLDS0
FL	305-515	9417 KEYS	BGPFLMARS0
FL	305-517	9417 KEYS	ISLMFLMARS0
FL	305-520	9417 MIAMI	MIAMFLAERS0
FL	305-523	9417 MIAMI	MIAMFLGRDS1
FL	305-526	9417 MIAMI	MIAMFLAPDS0
FL	305-529	9417 MIAMI	MIAMFLAEDS0
FL	305-530	9417 MIAMI	MIAMFLGRDS0
FL	305-531	9417 MIAMI	MIAMFLBRDS0
FL	305-532	9417 MIAMI	MIAMFLBRDS0
FL	305-533	9417 MIAMI	MIAMFLGRDS1
FL	305-534	9417 MIAMI	MIAMFLBRDS0
FL	305-535	9417 MIAMI	MIAMFLBRDS0
FL	305-536	9417 MIAMI	MIAMFLGRDS0
FL	305-538	9417 MIAMI	MIAMFLBRDS0
FL	305-539	9417 MIAMI	MIAMFLGRDS0
FL	305-541	9417 MIAMI	MIAMFLFLDS0
FL	305-545	9417 MIAMI	MIAMFLME32E
FL	305-547	9417 MIAMI	MIAMFLME32E
FL	305-548	9417 MIAMI	MIAMFLME32E
FL	305-549	9417 MIAMI	MIAMFLME32E
FL	305-550	9417 MIAMI	MIAMFLME32E
FL	305-551	9417 MIAMI	MIAMFLCADS0
FL	305-552	9417 MIAMI	MIAMFLCADS0
FL	305-553	9417 MIAMI	MIAMFLCADS0
FL	305-554	9417 MIAMI	MIAMFLCADS0
FL	305-555	9417	ORLDFLMA04T
FL	305-556	9417 MIAMI	MIAMFLH LDS0
FL	305-557	9417 MIAMI	MIAMFLH LDS0
FL	305-558	9417 MIAMI	MIAMFLH LDS0
FL	305-559	9417 MIAMI	MIAMFLCADS0
FL	305-560	9417 MIAMI	MIAMFLME32E
FL	305-567	9417 MIAMI	MIAMFLAEDS0
FL	305-569	9417 MIAMI	MIAMFLAEDS0
FL	305-571	9417 MIAMI	MIAMFLBCDS0
FL	305-572	9417 MIAMI	MIAMFLBCDS0
FL	305-573	9417 MIAMI	MIAMFLBCDS0
FL	305-575	9417 MIAMI	MIAMFLMERS0
FL	305-576	9417 MIAMI	MIAMFLBCDS0
FL	305-577	9417 MIAMI	MIAMFLGRDS1
FL	305-579	9417 MIAMI	MIAMFLGRDS1
FL	305-585	9417 MIAMI	MIAMFLME32E
FL	305-590	9417 MIAMI	MIAMFLPLRS0
FL	305-591	9417 MIAMI	MIAMFLPLDS0
FL	305-592	9417 MIAMI	MIAMFLPLDS0
FL	305-593	9417 MIAMI	MIAMFLPLDS0
FL	305-594	9417 MIAMI	MIAMFLPLDS0
FL	305-595	9417 MIAMI	MIAMFLSO59E
FL	305-596	9417 MIAMI	MIAMFLSO59E
FL	305-597	9417 MIAMI	MIAMFLPLDS0
FL	305-598	9417 MIAMI	MIAMFLSO59E
FL	305-599	9417 MIAMI	MIAMFLPLDS0
FL	305-603	9417 MIAMI	MIAMFLGRDS1
FL	305-604	9417 MIAMI	MIAMFLBRDS0
FL	305-620	9417 NORTH DADE	NDADFLBRDS0
FL	305-621	9417 NORTH DADE	NDADFLBRDS0
FL	305-622	9417 NORTH DADE	NDADFLBRDS0

FL	305-623	9417 NORTH DADE	NDADFLBRDS0
FL	305-624	9417 NORTH DADE	NDADFLBRDS0
FL	305-625	9417 NORTH DADE	NDADFLBRDS0
FL	305-626	9417 NORTH DADE	NDADFLBRDS0
FL	305-627	9417 NORTH DADE	NDADFLBRDS0
FL	305-628	9417 NORTH DADE	NDADFLBRDS0
FL	305-629	9417 MIAMI	MIAMFLPLDS0
FL	305-630	9417 MIAMI	MIAMFLRRDS0
FL	305-631	9417 MIAMI	MIAMFLFLDS0
FL	305-633	9417 MIAMI	MIAMFLAL63E
FL	305-634	9417 MIAMI	MIAMFLAL63E
FL	305-635	9417 MIAMI	MIAMFLAL63E
FL	305-636	9417 MIAMI	MIAMFLAL63E
FL	305-637	9417 MIAMI	MIAMFLAL63E
FL	305-638	9417 MIAMI	MIAMFLAL63E
FL	305-639	9417 MIAMI	MIAMFLPLDS0
FL	305-640	9417 MIAMI	MIAMFLPLDS0
FL	305-642	9417 MIAMI	MIAMFLFLDS0
FL	305-643	9417 MIAMI	MIAMFLFLDS0
FL	305-644	9417 MIAMI	MIAMFLFLDS0
FL	305-646	9417 MIAMI	MIAMFLFLDS0
FL	305-648	9417 MIAMI	MIAMFLAEDS0
FL	305-649	9417 MIAMI	MIAMFLFLDS0
FL	305-650	9417 NORTH DADE	NDADFLGGDS0
FL	305-651	9417 NORTH DADE	NDADFLGGDS0
FL	305-652	9417 NORTH DADE	NDADFLGGDS0
FL	305-653	9417 NORTH DADE	NDADFLGGDS0
FL	305-654	9417 NORTH DADE	NDADFLGGDS0
FL	305-655	9417 NORTH DADE	NDADFLGGDS0
FL	305-661	9417 MIAMI	MIAMFLRRDS0
FL	305-662	9417 MIAMI	MIAMFLRRDS0
FL	305-663	9417 MIAMI	MIAMFLRRDS0
FL	305-664	9417 KEYS	ISLMFLMARS0
FL	305-665	9417 MIAMI	MIAMFLRRDS0
FL	305-666	9417 MIAMI	MIAMFLRRDS0
FL	305-667	9417 MIAMI	MIAMFLRRDS0
FL	305-668	9417 MIAMI	MIAMFLRRDS0
FL	305-669	9417 MIAMI	MIAMFLRRDS0
FL	305-670	9417 MIAMI	MIAMFLDBRS1
FL	305-671	9417 MIAMI	MIAMFLDBRS1
FL	305-672	9417 MIAMI	MIAMFLBRDS0
FL	305-673	9417 MIAMI	MIAMFLBRDS0
FL	305-674	9417 MIAMI	MIAMFLBRDS0
FL	305-679	9417 MIAMI	MIAMFLGRDS1
FL	305-681	9417 MIAMI	MIAMFLQL68E
FL	305-682	9417 NORTH DADE	NDADFLOLD00
FL	305-685	9417 MIAMI	MIAMFLOL68E
FL	305-687	9417 MIAMI	MIAMFLOL68E
FL	305-688	9417 MIAMI	MIAMFLOL68E
FL	305-689	9417 MIAMI	MIAMFLRRDS0
FL	305-690	9417 NORTH DADE	NDADFLGGDS0
FL	305-691	9417 MIAMI	MIAMFLNSDS0
FL	305-692	9417 NORTH DADE	NDADFLOLD00
FL	305-693	9417 MIAMI	MIAMFLNSDS0
FL	305-694	9417 MIAMI	MIAMFLNSDS0
FL	305-695	9417 MIAMI	MIAMFLBRDS0
FL	305-696	9417 MIAMI	MIAMFLNSDS0
FL	305-697	9417 MIAMI	MIAMFLPLDS0
FL	305-698	9417 MIAMI	MIAMFLHLDS0
FL	305-700	9417	ALLSWITCHES
FL	305-705	9417 NORTH DADE	NDADFLOLD00
FL	305-715	9417 MIAMI	MIAMFLPLDS0
FL	305-716	9417 MIAMI	MIAMFLPLDS0
FL	305-717	9417 MIAMI	MIAMFLPLDS0
FL	305-718	9417 MIAMI	MIAMFLPLDS0

FL	305-740	9417 MIAMI	MIAMFLRRDS0
FL	305-743	9417 KEYS	MRTHFLVERS0
FL	305-744	9417 KEYS	SGKYFLMARS0
FL	305-745	9417 KEYS	SGKYFLMARS0
FL	305-751	9417 MIAMI	MIAMFLSH75E
FL	305-752	9417 MIAMI	MIAMFLWDDS0
FL	305-754	9417 MIAMI	MIAMFLSH75E
FL	305-755	9417 MIAMI	MIAMFLGRDS1
FL	305-756	9417 MIAMI	MIAMFLSH75E
FL	305-757	9417 MIAMI	MIAMFLSH75E
FL	305-758	9417 MIAMI	MIAMFLSH75E
FL	305-759	9417 MIAMI	MIAMFLSH75E
FL	305-762	9417 MIAMI	MIAMFLSH75E
FL	305-769	9417 MIAMI	MIAMFLOL68E
FL	305-770	9417 NORTH DADE	NDADFLGGDS0
FL	305-774	9417 MIAMI	MIAMFLAEDS0
FL	305-787	9417 NORTH DADE	NDADFLAC94E
FL	305-789	9417 MIAMI	MIAMFLGRDS1
FL	305-792	9417 NORTH DADE	NDADFLOLDS0
FL	305-795	9417 MIAMI	MIAMFLSH75E
FL	305-805	9417 MIAMI	MIAMFLPBDS0
FL	305-808	9417 MIAMI	MIAMFLGRDS1
FL	305-810	9417 MIAMI	MIAMFLGRDS0
FL	305-813	9417	
FL	305-816	9417 NORTH DADE	MIAMFLH LDS0
FL	305-817	9417 MIAMI	MIAMFLH LDS0
FL	305-818	9417 MIAMI	MIAMFLH LDS0
FL	305-819	9417 MIAMI	MIAMFLH LDS0
FL	305-820	9417 MIAMI	MIAMFLH LDS0
FL	305-821	9417 MIAMI	MIAMFLH LDS0
FL	305-822	9417 MIAMI	MIAMFLH LDS0
FL	305-823	9417 MIAMI	MIAMFLH LDS0
FL	305-824	9417 MIAMI	MIAMFLH LDS0
FL	305-825	9417 MIAMI	MIAMFLH LDS0
FL	305-826	9417 MIAMI	MIAMFLH LDS0
FL	305-827	9417 MIAMI	MIAMFLH LDS0
FL	305-828	9417 MIAMI	MIAMFLH LDS0
FL	305-829	9417 NORTH DADE	MIAMFLH LDS0
FL	305-835	9417 MIAMI	MIAMFLN SDS0
FL	305-836	9417 MIAMI	MIAMFLN SDS0
FL	305-846	9417 MIAMI	MIAMFLH LDS0
FL	305-852	9417 KEYS	KYLRF LMARS0
FL	305-853	9417 KEYS	KYLRF LMARS0
FL	305-854	9417 MIAMI	MIAMFLBA85E
FL	305-856	9417 MIAMI	MIAMFLBA85E
FL	305-857	9417 MIAMI	MIAMFLBA85E
FL	305-858	9417 MIAMI	MIAMFLBA85E
FL	305-859	9417 MIAMI	MIAMFLBA85E
FL	305-860	9417 MIAMI	MIAMFLBA85E
FL	305-861	9417 MIAMI	MIAMFLICDS0
FL	305-863	9417 MIAMI	MIAMFLPBDS0
FL	305-864	9417 MIAMI	MIAMFLIC86E
FL	305-865	9417 MIAMI	MIAMFLIC86E
FL	305-866	9417 MIAMI	MIAMFLIC86E
FL	305-867	9417 MIAMI	MIAMFLIC86E
FL	305-868	9417 MIAMI	MIAMFLIC86E
FL	305-869	9417 MIAMI	MIAMFLAPDS0
FL	305-870	9417 MIAMI	MIAMFLAPDS0
FL	305-871	9417 MIAMI	MIAMFLAPDS0
FL	305-872	9417 KEYS	BGPFLMARS0
FL	305-873	9417 MIAMI	MIAMFLPLRS0
FL	305-874	9417 MIAMI	MIAMFLAPDS0
FL	305-876	9417 MIAMI	MIAMFLAPDS0
FL	305-882	9417 MIAMI	MIAMFLPBDS0
FL	305-883	9417 MIAMI	MIAMFLPBDS0

FL	305-884	9417 MIAMI	MIAMFLPBDS0
FL	305-885	9417 MIAMI	MIAMFLPBDS0
FL	305-887	9417 MIAMI	MIAMFLPBDS0
FL	305-888	9417 MIAMI	MIAMFLPBDS0
FL	305-889	9417 MIAMI	MIAMFLPBDS0
FL	305-891	9417 MIAMI	MIAMFLNMDS0
FL	305-892	9417 MIAMI	MIAMFLNMDS0
FL	305-893	9417 MIAMI	MIAMFLNMDS0
FL	305-895	9417 MIAMI	MIAMFLNMDS0
FL	305-899	9417 MIAMI	MIAMFLNMDS0
FL	305-918	9417 NORTH DADE	NDADFLOLDS0
FL	305-919	9417 NORTH DADE	NDADFLAC94E
FL	305-931	9417 NORTH DADE	NDADFLOLDS0
FL	305-932	9417 NORTH DADE	NDADFLOLDS0
FL	305-933	9417 NORTH DADE	NDADFLOLDS0
FL	305-935	9417 NORTH DADE	NDADFLOLDS0
FL	305-936	9417 NORTH DADE	NDADFLOLDS0
FL	305-937	9417 NORTH DADE	NDADFLOLDS0
FL	305-938	9417 MIAMI	MIAMFLBRDS0
FL	305-940	9417 NORTH DADE	NDADFLAC94E
FL	305-943	9417 NORTH DADE	NDADFLBRDS0
FL	305-944	9417 NORTH DADE	NDADFLAC94E
FL	305-945	9417 NORTH DADE	NDADFLAC94E
FL	305-947	9417 NORTH DADE	NDADFLAC94E
FL	305-948	9417 NORTH DADE	NDADFLAC94E
FL	305-949	9417 NORTH DADE	NDADFLAC94E
FL	305-952	9417 NORTH DADE	NDADFLAC94E
FL	305-953	9417 MIAMI	MIAMFLOL68E
FL	305-954	9417	MIAMFLPLB80
FL	305-956	9417 NORTH DADE	NDADFLAC94E
FL	305-957	9417 NORTH DADE	NDADFLAC94E
FL	305-960	9417 MIAMI	MIAMFLGRDS1
FL	305-961	9417 MIAMI	MIAMFLGRDS1
FL	305-969	9417 PERRINE	PRRNFLMADS0
FL	305-971	9417 PERRINE	PRRNFLMADS0
FL	305-974	9417 NORTH DADE	NDADFLBRDS0
FL	305-981	9417 MIAMI	MIAMFLNMDS0
FL	305-982	9417 MIAMI	MIAMFLGRDS1
FL	305-991	9417	
FL	305-993	9417 MIAMI	MIAMFLIC86E
FL	305-994	9417 MIAMI	MIAMFLPLDS0
FL	305-995	9417 MIAMI	MIAMFLGRDS1
FL	305-999	9417 NORTH DADE	NDADFLGGDS0
FL	561-202	9417 WPALMBEACH	WPBHFLHHR0
FL	561-203	9417 XXXXXXXXXX	ALLSWITCHES
FL	561-204	9417 WPALMBEACH	ALLSWITCHES
FL	561-218	9417 BOCA RATON	BCRTFLSADS0
FL	561-233	9417 WPALMBEACH	WPBHFLHHR0
FL	561-241	9417 BOCA RATON	BCRTFLBTDS0
FL	561-242	9417 WPALMBEACH	WPBHFLHHR0
FL	561-243	9417 DELRAY BCH	DLBHFLMA27E
FL	561-265	9417 DELRAY BCH	DLBHFLMA27E
FL	561-266	9417 DELRAY BCH	DLBHFLMA27E
FL	561-272	9417 DELRAY BCH	DLBHFLMA27E
FL	561-274	9417 DELRAY BCH	DLBHFLMA27E
FL	561-276	9417 DELRAY BCH	DLBHFLMA27E
FL	561-278	9417 DELRAY BCH	DLBHFLMA27E
FL	561-279	9417 DELRAY BCH	DLBHFLMA27E
FL	561-280	9417 DELRAY BCH	DLBHFLMA27E
FL	561-292	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-297	9417 BOCA RATON	BCRTFLMADS1
FL	561-304	9417 WPALMBEACH	WPBHFLANBB9
FL	561-330	9417 DELRAY BCH	DLBHFLMA27E
FL	561-333	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-338	9417 BOCA RATON	BCRTFLMADS1

FL	561-347	9417 BOCA RATON	BCRTFLMADS1
FL	561-355	9417 WPALMBEACH	WPBHFLANDS0
FL	561-357	9417 WPALMBEACH	WPBHFLGADS0
FL	561-361	9417 BOCA RATON	BCRTFLMADS1
FL	561-362	9417 BOCA RATON	BCRTFLMADS1
FL	561-364	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-366	9417 WPALMBEACH	WPBHFLANDS0
FL	561-367	9417 BOCA RATON	BCRTFLMADS1
FL	561-368	9417 BOCA RATON	BCRTFLMADS1
FL	561-369	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-374	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-375	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-381	9417 DELRAY BCH	DLBHFLKPRS0
FL	561-383	9417 WPALMBEACH	WPBHFLERS0
FL	561-391	9417 BOCA RATON	BCRTFLMADS1
FL	561-392	9417 BOCA RATON	BCRTFLMADS1
FL	561-393	9417 BOCA RATON	BCRTFLMADS1
FL	561-394	9417 BOCA RATON	BCRTFLMADS1
FL	561-395	9417 BOCA RATON	BCRTFLMADS1
FL	561-416	9417 BOCA RATON	BCRTFLMADS1
FL	561-417	9417 BOCA RATON	BCRTFLMADS1
FL	561-430	9417	
FL	561-432	9417 WPALMBEACH	WPBHFLGADS0
FL	561-433	9417 WPALMBEACH	WPBHFLGADS0
FL	561-434	9417 WPALMBEACH	WPBHFLGADS0
FL	561-438	9417 DELRAY BCH	DLBHFLMARS0
FL	561-439	9417 WPALMBEACH	WPBHFLGADS0
FL	561-440	9417	ALLSWITCHES
FL	561-443	9417 BOCA RATON	BCRTFLBTD0
FL	561-447	9417 BOCA RATON	BCRTFLMADS1
FL	561-451	9417 BOCA RATON	BCRTFLSADS0
FL	561-454	9417 DELRAY BCH	DLBHFLMARS0
FL	561-470	9417 BOCA RATON	BCRTFLSADS0
FL	561-471	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-477	9417 BOCA RATON	BCRTFLSADS0
FL	561-478	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-479	9417 BOCA RATON	BCRTFLSADS0
FL	561-482	9417 BOCA RATON	BCRTFLSADS0
FL	561-483	9417 BOCA RATON	BCRTFLSADS0
FL	561-487	9417 BOCA RATON	BCRTFLSADS0
FL	561-488	9417 BOCA RATON	BCRTFLSADS0
FL	561-493	9417 WPALMBEACH	WPBHFLLE58E
FL	561-494	9417 WPALMBEACH	WPBHFLRB84E
FL	561-495	9417 DELRAY BCH	DLBHFLKPDS0
FL	561-496	9417 DELRAY BCH	DLBHFLKPDS0
FL	561-498	9417 DELRAY BCH	DLBHFLKPDS0
FL	561-499	9417 DELRAY BCH	DLBHFLKPDS0
FL	561-514	9417 WPALMBEACH	WPBHFLANDS0
FL	561-533	9417 WPALMBEACH	WPBHFLLE58E
FL	561-540	9417 WPALMBEACH	WPBHFLLE58E
FL	561-544	9417 BOCA RATON	BCRTFLMADS1
FL	561-547	9417 WPALMBEACH	WPBHFLLE58E
FL	561-548	9417 WPALMBEACH	WPBHFLGADS0
FL	561-550	9417 WPALMBEACH	WPBHFLLE58E
FL	561-555	9417	ORLDFLMA04T
FL	561-558	9417 BOCA RATON	BCRTFLSADS0
FL	561-575	9417 JUPITER	JPTRFLMADS0
FL	561-580	9417 WPALMBEACH	WPBHFLLE58E
FL	561-582	9417 WPALMBEACH	WPBHFLLE58E
FL	561-585	9417 WPALMBEACH	WPBHFLLE58E
FL	561-586	9417 WPALMBEACH	WPBHFLLE58E
FL	561-588	9417 WPALMBEACH	WPBHFLLE58E
FL	561-615	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-616	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-620	9417 BOCA RATON	BCRTFLMADS1

FL	561-622	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-624	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-625	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-626	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-627	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-630	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-637	9417 DELRAY BCH	DLBHFLKPDS0
FL	561-638	9417 DELRAY BCH	DLBHFLKPDS0
FL	561-640	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-641	9417 WPALMBEACH	WPBHFLGADS0
FL	561-642	9417 WPALMBEACH	WPBHFLGADS0
FL	561-649	9417 WPALMBEACH	WPBHFLGADS0
FL	561-650	9417 WPALMBEACH	WPBHFLANDS0
FL	561-651	9417 WPALMBEACH	WPBHFLANDS0
FL	561-653	9417 WPALMBEACH	WPBHFLANDS0
FL	561-655	9417 WPALMBEACH	WPBHFLANDS0
FL	561-659	9417 WPALMBEACH	WPBHFLANDS0
FL	561-671	9417 WPALMBEACH	WPBHFLANDS0
FL	561-672	9417 BOCA RATON	BCRTFLSADS0
FL	561-681	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-682	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-683	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-684	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-686	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-687	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-688	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-689	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-691	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-694	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-697	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-700	9417	ALLSWITCHES
FL	561-712	9417 WPALMBEACH	WPBHFLHHDS0
FL	561-731	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-732	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-733	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-734	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-735	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-736	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-737	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-738	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-739	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-740	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-741	9417 JUPITER	JPTRFLMA74E
FL	561-742	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-743	9417 JUPITER	JPTRFLMADS0
FL	561-744	9417 JUPITER	JPTRFLMADS0
FL	561-745	9417 JUPITER	JPTRFLMADS0
FL	561-746	9417 JUPITER	JPTRFLMADS0
FL	561-747	9417 JUPITER	JPTRFLMADS0
FL	561-748	9417 JUPITER	JPTRFLMADS0
FL	561-750	9417 BOCA RATON	BCRTFLMADS1
FL	561-752	9417 BOYNTONBCH	BYBHFLMADS0
FL	561-753	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-775	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-776	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-784	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-790	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-791	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-792	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-793	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-795	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-796	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-798	9417 WPALMBEACH	WPBHFLRPDS0
FL	561-799	9417 WPALMBEACH	WPBHFLGRDS0
FL	561-802	9417 WPALMBEACH	WPBHFLANDS0

FL	561-803	9417 WPALMBEACH	WPBHFLANDS0
FL	561-804	9417 WPALMBEACH	WPBHFLANDS0
FL	561-805	9417 WPALMBEACH	WPBHFLANDS0
FL	561-820	9417 WPALMBEACH	WPBHFLANDS0
FL	561-822	9417 WPALMBEACH	WPBHFLANDS0
FL	561-829	9417 BELLEGLADE	BLGLFLMADS0
FL	561-832	9417 WPALMBEACH	WPBHFLANDS0
FL	561-833	9417 WPALMBEACH	WPBHFLANDS0
FL	561-835	9417 WPALMBEACH	WPBHFLANDS0
FL	561-837	9417 WPALMBEACH	WPBHFLANDS0
FL	561-838	9417 WPALMBEACH	WPBHFLANDS0
FL	561-840	9417 WPALMBEACH	WPBHFLRB84E
FL	561-841	9417 WPALMBEACH	WPBHFLRB84E
FL	561-842	9417 WPALMBEACH	WPBHFLRB84E
FL	561-844	9417 WPALMBEACH	WPBHFLRB84E
FL	561-845	9417 WPALMBEACH	WPBHFLRB84E
FL	561-848	9417 WPALMBEACH	WPBHFLRB84E
FL	561-852	9417 BOCA RATON	BCRTFLSADS0
FL	561-862	9417 BOCA RATON	BCRTFLBTDS0
FL	561-863	9417 WPALMBEACH	WPBHFLRB84E
FL	561-865	9417 DELRAY BCH	DLBHFLKP49E
FL	561-881	9417 WPALMBEACH	WPBHFLRB84E
FL	561-882	9417 WPALMBEACH	WPBHFLRB84E
FL	561-883	9417 BOCA RATON	BCRTFLSADS0
FL	561-893	9417 BOCA RATON	BCRTFLBTDS0
FL	561-904	9417	FTPRFLMAB80
FL	561-912	9417 BOCA RATON	BCRTFLBTDS0
FL	561-923	9417 BOCA RATON	BCRTFLBTDS0
FL	561-924	9417 PAHOKEE	PAHKFLMARS0
FL	561-955	9417 BOCA RATON	BCRTFLMADS1
FL	561-963	9417 WPALMBEACH	WPBHFLGADS0
FL	561-964	9417 WPALMBEACH	WPBHFLGADS0
FL	561-965	9417 WPALMBEACH	WPBHFLGADS0
FL	561-966	9417 WPALMBEACH	WPBHFLGADS0
FL	561-967	9417 WPALMBEACH	WPBHFLGADS0
FL	561-968	9417 WPALMBEACH	WPBHFLGADS0
FL	561-969	9417 WPALMBEACH	WPBHFLGADS0
FL	561-981	9417 BOCA RATON	BCRTFLBTDS0
FL	561-982	9417 BOCA RATON	BCRTFLBTDS0
FL	561-988	9417 BOCA RATON	BCRTFLBTDS0
FL	561-989	9417 BOCA RATON	BCRTFLBTDS0
FL	561-991	9417 BOCA RATON	BCRTFLBTDS0
FL	561-992	9417 BELLEGLADE	BLGLFLMADS0
FL	561-993	9417 BELLEGLADE	BLGLFLMADS0
FL	561-994	9417 BOCA RATON	BCRTFLBTDS0
FL	561-995	9417 BOCA RATON	BCRTFLBTDS0
FL	561-996	9417 BELLEGLADE	BLGLFLMADS0
FL	561-997	9417 BOCA RATON	BCRTFLBTDS0
FL	561-998	9417 BOCA RATON	BCRTFLBTDS0
FL	561-999	9417 BOCA RATON	BCRTFLBTDS0
FL	689-555	9417 ORLANDO	ORLDFLMA04T
FL	689-700	9417	ALLSWITCHES
FL	754-321	9417 FTLAUDERDL	FTLDFLJADS0
FL	754-322	9417 FTLAUDERDL	FTLDFLJADS0
FL	754-323	9417 FTLAUDERDL	FTLDFLJADS0
FL	754-700	9417	ALLSWITCHES
FL	772-203	9417 XXXXXXXXXX	
FL	772-219	9417 STUART	STRFTFLMADS0
FL	772-220	9417 STUART	STRFTFLMADS0
FL	772-221	9417 STUART	STRFTFLMADS0
FL	772-223	9417 STUART	STRFTFLMADS0
FL	772-225	9417 JENSEN BCH	HTISFLMADS0
FL	772-226	9417 VERO BEACH	VRBHFLMADS0
FL	772-227	9417 WPALMBEACH	WPBHFLGR1KD
FL	772-228	9417 SEBASTIAN	SBSTFLMADS0

FL	772-229	9417 PTST LUCIE	HTISFLMADS0
FL	772-231	9417 VERO BEACH	VRBHFLBERS0
FL	772-232	9417 JENSEN BCH	HTISFLMADS0
FL	772-234	9417 VERO BEACH	VRBHFLBERS0
FL	772-250	9417 FORTPIERCE	FTPRFLMADS0
FL	772-270	9417 VERO BEACH	VRBHFLMADS0
FL	772-283	9417 STUART	STRTFLMADS0
FL	772-286	9417 STUART	STRTFLMADS0
FL	772-287	9417 STUART	STRTFLMADS0
FL	772-288	9417 STUART	STRTFLMADS0
FL	772-299	9417 VERO BEACH	VRBHFLMADS0
FL	772-334	9417 JENSEN BCH	HTISFLMADS0
FL	772-335	9417 PTST LUCIE	PTSLFLSOCG0
FL	772-336	9417 PTST LUCIE	PTSLFLMADS0
FL	772-337	9417 PTST LUCIE	PTSLFLSOCG0
FL	772-340	9417 PTST LUCIE	PTSLFLMADS0
FL	772-343	9417 PTST LUCIE	PTSLFLMADS0
FL	772-344	9417 PTST LUCIE	PTSLFLMADS0
FL	772-388	9417 SEBASTIAN	SBSTFLMADS0
FL	772-398	9417 PTST LUCIE	PTSLFLSOCG0
FL	772-429	9417 FORTPIERCE	FTPRFLMACG0
FL	772-440	9417	ALLSWITCHES
FL	772-460	9417 FORTPIERCE	FTPRFLMACG0
FL	772-461	9417 FORTPIERCE	FTPRFLMACG0
FL	772-462	9417 FORTPIERCE	FTPRFLMARS0
FL	772-463	9417 STUART	STRTFLMADS0
FL	772-464	9417 FORTPIERCE	FTPRFLMACG0
FL	772-465	9417 FORTPIERCE	FTPRFLMACG0
FL	772-466	9417 FORTPIERCE	FTPRFLMACG0
FL	772-467	9417 FORTPIERCE	FTPRFLMACG0
FL	772-468	9417 FORTPIERCE	FTPRFLMACG0
FL	772-489	9417 FORTPIERCE	FTPRFLMACG0
FL	772-492	9417 VERO BEACH	VRBHFLBERS0
FL	772-545	9417 HOBE SOUND	HBSDFLMADS0
FL	772-546	9417 HOBE SOUND	HBSDFLMADS0
FL	772-562	9417 VERO BEACH	VRBHFLMADS0
FL	772-563	9417 VERO BEACH	VRBHFLMADS0
FL	772-564	9417 VERO BEACH	VRBHFLMADS0
FL	772-567	9417 VERO BEACH	VRBHFLMADS0
FL	772-569	9417 VERO BEACH	VRBHFLMADS0
FL	772-571	9417 SEBASTIAN	SBSTFLFERS0
FL	772-581	9417 SEBASTIAN	SBSTFLMADS0
FL	772-589	9417 SEBASTIAN	SBSTFLMADS0
FL	772-590	9417 STUART	STRTFLMADS0
FL	772-595	9417 FORTPIERCE	FTPRFLMACG0
FL	772-663	9417 SEBASTIAN	MICCFLBBS0
FL	772-664	9417 SEBASTIAN	MICCFLBBS0
FL	772-692	9417 JENSEN BCH	STRTFLMADS0
FL	772-700	9417	ALLSWITCHES
FL	772-770	9417 VERO BEACH	VRBHFLMADS0
FL	772-778	9417 VERO BEACH	VRBHFLMADS0
FL	772-781	9417 STUART	STRTFLMADS0
FL	772-785	9417 PTST LUCIE	PTSLFLMADS0
FL	772-794	9417 VERO BEACH	VRBHFLMADS0
FL	772-807	9417 PTST LUCIE	PTSLFLMADS0
FL	772-871	9417 PTST LUCIE	PTSLFLMADS0
FL	772-873	9417 PTST LUCIE	PTSLFLMADS0
FL	772-878	9417 PTST LUCIE	PTSLFLMADS0
FL	772-879	9417 PTST LUCIE	PTSLFLMADS0
FL	772-978	9417 VERO BEACH	VRBHFLMADS0
FL	786-203	9417 XXXXXXXXXX	ALLSWITCHES
FL	786-204	9417 XXXXXXXXXX	ALLSWITCHES
FL	786-242	9417 PERRINE	PRRNFLMADS0
FL	786-243	9417 HOMESTEAD	HMSTFLHMDS0
FL	786-263	9417 MIAMI	MIAMFLSO59E

FL	786-265	9417 MIAMI	MIAMFLAPDS0
FL	786-267	9417 NORTH DADE	NDADFLBRDS0
FL	786-268	9417 MIAMI	MIAMFLRRDS0
FL	786-273	9417 MIAMI	MIAMFLGRDS1
FL	786-274	9417 NORTH DADE	NDADFLAC94E
FL	786-275	9417 MIAMI	MIAMFLWMDS0
FL	786-276	9417 MIAMI	MIAMFLBRDS0
FL	786-293	9417 PERRINE	PRRNFLMADS0
FL	786-304	9417 MIAMI	MIAMFLGRDS1
FL	786-307	9417 MIAMI	MIAMFLGRDS1
FL	786-308	9417 MIAMI	MIAMFLRRDS0
FL	786-313	9417 MIAMI	MIAMFLH LDS0
FL	786-314	9417 MIAMI	MIAMFLBA85E
FL	786-315	9417 MIAMI	MIAMFLCADS0
FL	786-316	9417 MIAMI	MIAMFLGRDS1
FL	786-317	9417 MIAMI	MIAMFLKEDS0
FL	786-318	9417 MIAMI	MIAMFLNSDS0
FL	786-319	9417 MIAMI	MIAMFLWDDS0
FL	786-320	9417 NORTH DADE	NDADFLBRDS0
FL	786-327	9417 MIAMI	MIAMFLGRDS1
FL	786-328	9417 MIAMI	MIAMFLGRDS1
FL	786-331	9417 MIAMI	MIAMFLPLDS0
FL	786-332	9417 MIAMI	MIAMFLGRDS1
FL	786-336	9417 MIAMI	MIAMFLPLDS0
FL	786-337	9417 MIAMI	MIAMFLPBDS0
FL	786-349	9417 HOMESTEAD	HMSTFLHMDS0
FL	786-388	9417 MIAMI	MIAMFLWMDS0
FL	786-394	9417 MIAMI	MIAMFLPBDS0
FL	786-413	9417 MIAMI	MIAMFLOL68E
FL	786-416	9417 NORTH DADE	NDADFLACDS0
FL	786-425	9417 MIAMI	MIAMFLGRDS1
FL	786-440	9417 XXXXXXXXXX	ALLSWITCHES
FL	786-464	9417 MIAMI	MIAMFLPLDS0
FL	786-466	9417 MIAMI	MIAMFLGRDS1
FL	786-468	9417 MIAMI	MIAMFLGRDS1
FL	786-469	9417 MIAMI	MIAMFLGRDS1
FL	786-470	9417 MIAMI	MIAMFLGRDS0
FL	786-552	9417 MIAMI	MIAMFLAEDS0
FL	786-555	9417	ORLDFLMA04T
FL	786-573	9417 PERRINE	PRRNFLMADS0
FL	786-596	9417 MIAMI	MIAMFLSODS0
FL	786-597	9417 MIAMI	MIAMFLGRDS1
FL	786-624	9417 MIAMI	MIAMFLWMDS0
FL	786-639	9417 MIAMI	MIAMFLH LDS0
FL	786-662	9417 MIAMI	MIAMFLRRDS0
FL	786-777	9417 MIAMI	MIAMFLGRDS1
FL	786-800	9417	
FL	786-845	9417 MIAMI	MIAMFLPLDS0
FL	786-930	9417 XXXXXXXXXX	ALLSWITCHES
FL	786-999	9417 MIAMI	MIAMFLGRBB9
FL	954-201	9417 FT LAUDERDL	FTLDFLJADS0
FL	954-202	9417 FT LAUDERDL	FTLDFLCYDS0
FL	954-217	9417 FT LAUDERDL	FTLDFLW NDS0
FL	954-225	9417 FT LAUDERDL	FTLDFLMRDS0
FL	954-227	9417 CORAL SPG	PMBHFLCSDS0
FL	954-229	9417 FT LAUDERDL	FTLDFLCYDS0
FL	954-236	9417 FT LAUDERDL	FTLDFLJADS0
FL	954-252	9417 FT LAUDERDL	HLWDFLPEDS0
FL	954-255	9417 CORAL SPG	PMBHFLCSDS0
FL	954-256	9417 FT LAUDERDL	FTLDFLSGDS0
FL	954-262	9417 FT LAUDERDL	FTLDFLJADS0
FL	954-265	9417 HOLLYWOOD	HLWDFLW HDS0
FL	954-267	9417 FT LAUDERDL	FTLDFLCYDS0
FL	954-268	9417 FT LAUDERDL	FTLDFLMRDS0
FL	954-271	9417 HOLLYWOOD	

FL	954-276	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-306	9417	FTLDFLCYB88
FL	954-313	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-316	9417 FTLAUDERDL	FTLDFLPLDS0
FL	954-320	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-321	9417 FTLAUDERDL	FTLDFLPLDS0
FL	954-322	9417 HOLLYWOOD	HLWDFLWHDS0
FL	954-327	9417 FTLAUDERDL	FTLDFLPLDS0
FL	954-340	9417 CORAL SPG	PMBHFLCSDS0
FL	954-341	9417 CORAL SPG	PMBHFLCSDS0
FL	954-344	9417 CORAL SPG	PMBHFLCSDS0
FL	954-345	9417 CORAL SPG	PMBHFLCSDS0
FL	954-346	9417 CORAL SPG	PMBHFLCSDS0
FL	954-348	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-349	9417 FTLAUDERDL	FTLDFLWNDS0
FL	954-351	9417 FTLAUDERDL	FTLDFLCYDS0
FL	954-355	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-356	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-357	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-359	9417 FTLAUDERDL	HLWDFLMADS0
FL	954-360	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-370	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-382	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-384	9417 FTLAUDERDL	FTLDFLWNDS0
FL	954-385	9417 FTLAUDERDL	FTLDFLWNDS0
FL	954-389	9417 FTLAUDERDL	FTLDFLWNDS0
FL	954-390	9417 FTLAUDERDL	FTLDFLCR56E
FL	954-392	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-396	9417 FTLAUDERDL	FTLDFLCR56E
FL	954-398	9417 FTLAUDERDL	FTLDFLCR56E
FL	954-399	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-407	9417	FTLDFLPLB80
FL	954-418	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-419	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-420	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-421	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-422	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-423	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-424	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-425	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-426	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-427	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-428	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-429	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-430	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-431	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-432	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-433	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-434	9417 FTLAUDERDL	HLWDFLPEDS0
FL	954-435	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-436	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-437	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-438	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-440	9417 XXXXXXXXXX	ALLSWITCHES
FL	954-441	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-442	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-443	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-447	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-450	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-452	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-454	9417 HOLLYWOOD	HLWDFLHA45E
FL	954-455	9417 HOLLYWOOD	HLWDFLHA45E
FL	954-456	9417 HOLLYWOOD	HLWDFLHA45E
FL	954-457	9417 HOLLYWOOD	HLWDFLHA45E
FL	954-458	9417 HOLLYWOOD	HLWDFLHA45E

FL	954-459	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-462	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-463	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-467	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-468	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-472	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-473	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-474	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-475	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-476	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-480	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-481	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-484	9417 FTLAUDERDL	FTLDLOADS0
FL	954-485	9417 FTLAUDERDL	FTLDLOADS0
FL	954-486	9417 FTLAUDERDL	FTLDLOADS0
FL	954-489	9417 FTLAUDERDL	FTLDLCYDS0
FL	954-490	9417 FTLAUDERDL	FTLDLCYDS0
FL	954-491	9417 FTLAUDERDL	FTLDLCYDS0
FL	954-492	9417 FTLAUDERDL	FTLDLCYDS0
FL	954-493	9417 FTLAUDERDL	FTLDLCYDS0
FL	954-497	9417 FTLAUDERDL	FTLDLOADS0
FL	954-499	9417 HOLLYWOOD	FTLDPLB80
FL	954-503	9417 FTLAUDERDL	FTLDJADS0
FL	954-509	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-512	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-513	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-514	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-515	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-516	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-517	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-518	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-519	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-522	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-523	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-524	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-525	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-527	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-535	9417 FTLAUDERDL	FTLDLOADS0
FL	954-537	9417 FTLAUDERDL	FTLDLCR56E
FL	954-538	9417 FTLAUDERDL	FTLDLCR56E
FL	954-545	9417 POMPANOBCH	PMBHFLFECG0
FL	954-550	9417 FTLAUDERDL	FTLDLCYDS0
FL	954-555	9417	ORLDFLMA04T
FL	954-561	9417 FTLAUDERDL	FTLDLCR56E
FL	954-563	9417 FTLAUDERDL	FTLDLCR56E
FL	954-564	9417 FTLAUDERDL	FTLDLCR56E
FL	954-565	9417 FTLAUDERDL	FTLDLCR56E
FL	954-566	9417 FTLAUDERDL	FTLDLCR56E
FL	954-567	9417 FTLAUDERDL	FTLDLCR56E
FL	954-568	9417 FTLAUDERDL	FTLDLCR56E
FL	954-570	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-571	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-572	9417 FTLAUDERDL	FTLDLSU74E
FL	954-574	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-575	9417 CORAL SPG	PMBHFLCSDS0
FL	954-577	9417 FTLAUDERDL	FTLDJADS0
FL	954-578	9417 FTLAUDERDL	FTLDLSU74E
FL	954-581	9417 FTLAUDERDL	FTLDPLDS0
FL	954-583	9417 FTLAUDERDL	FTLDPLDS0
FL	954-584	9417 FTLAUDERDL	FTLDPLDS0
FL	954-585	9417 FTLAUDERDL	FTLDPLDS0
FL	954-587	9417 FTLAUDERDL	FTLDPLDS0
FL	954-595	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-596	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-597	9417 POMPANOBCH	PMBHFLTADS0

FL	954-627	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-630	9417 FTLAUDERDL	FTLDFLCR56E
FL	954-635	9417 FTLAUDERDL	HLWDFLMADS0
FL	954-659	9417 FTLAUDERDL	FTLDFLWNDS0
FL	954-664	9417 FTLAUDERDL	FTLDFLSGDS0
FL	954-676	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-677	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-680	9417 FTLAUDERDL	HLWDFLPEDS0
FL	954-689	9417 FTLAUDERDL	FTLDFLCYDS0
FL	954-693	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-698	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-700	9417	ALLSWITCHES
FL	954-704	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-712	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-713	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-714	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-717	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-718	9417 POMPANOBCH	PMBHFLTADS0
FL	954-720	9417 POMPANOBCH	PMBHFLTADS0
FL	954-721	9417 POMPANOBCH	PMBHFLTADS0
FL	954-722	9417 POMPANOBCH	PMBHFLTADS0
FL	954-723	9417 FTLAUDERDL	FTLDFLJADS0
FL	954-724	9417 POMPANOBCH	PMBHFLTADS0
FL	954-725	9417 DEERFLDBCH	DRBHFLMADS0
FL	954-726	9417 POMPANOBCH	PMBHFLTADS0
FL	954-728	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-730	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-731	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-733	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-735	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-739	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-741	9417 FTLAUDERDL	FTLDFLSU74E
FL	954-742	9417 FTLAUDERDL	FTLDFLSU74E
FL	954-746	9417 FTLAUDERDL	FTLDFLSU74E
FL	954-747	9417 FTLAUDERDL	FTLDFLSU74E
FL	954-748	9417 FTLAUDERDL	FTLDFLSU74E
FL	954-749	9417 FTLAUDERDL	FTLDFLSU74E
FL	954-751	9417 CORAL SPG	PMBHFLCSDS0
FL	954-752	9417 CORAL SPG	PMBHFLCSDS0
FL	954-753	9417 CORAL SPG	PMBHFLCSDS0
FL	954-755	9417 CORAL SPG	PMBHFLCSDS0
FL	954-757	9417 CORAL SPG	PMBHFLCSDS0
FL	954-759	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-760	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-761	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-762	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-763	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-764	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-765	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-766	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-767	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-768	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-769	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-771	9417 FTLAUDERDL	FTLDFLCYDS0
FL	954-772	9417 FTLAUDERDL	FTLDFLCYDS0
FL	954-776	9417 FTLAUDERDL	FTLDFLCYDS0
FL	954-777	9417 FTLAUDERDL	FTLDFFLOADS0
FL	954-779	9417 FTLAUDERDL	FTLDFLMRDS0
FL	954-781	9417 POMPANOBCH	PMBHFLFECG0
FL	954-782	9417 POMPANOBCH	PMBHFLFECG0
FL	954-783	9417 POMPANOBCH	PMBHFLFECG0
FL	954-784	9417 POMPANOBCH	PMBHFLFECG0
FL	954-785	9417 POMPANOBCH	PMBHFLFECG0
FL	954-786	9417 POMPANOBCH	PMBHFLFECG0
FL	954-788	9417 POMPANOBCH	PMBHFLFECG0

FL	954-791	9417 FTLAUDERDL	FTLDPLPLDS0
FL	954-792	9417 FTLAUDERDL	FTLDPLPLDS0
FL	954-796	9417 CORAL SPG	PMBHFLCSDS0
FL	954-797	9417 FTLAUDERDL	FTLDPLPLDS0
FL	954-809	9417 FTLAUDERDL	FTLDPLCYB80
FL	954-828	9417 FTLAUDERDL	FTLDPLMRDS0
FL	954-831	9417 FTLAUDERDL	FTLDPLMRDS0
FL	954-832	9417 FTLAUDERDL	FTLDPLMRDS0
FL	954-835	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-836	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-837	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-838	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-839	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-844	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-845	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-846	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-847	9417 FTLAUDERDL	FTLDPLMRDS0
FL	954-848	9417 FTLAUDERDL	FTLDPLMRDS0
FL	954-851	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-858	9417 FTLAUDERDL	FTLDPLSGDS0
FL	954-876	9417 POMPANOBCH	PMBHFLFEDS0
FL	954-883	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-885	9417 HOLLYWOOD	HLWDFLPEDS0
FL	954-888	9417 FTLAUDERDL	FTLDPLMRDS0
FL	954-893	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-894	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-915	9417 FTLAUDERDL	FTLDPLJADS0
FL	954-916	9417 FTLAUDERDL	FTLDPLJADS0
FL	954-917	9417 POMPANOBCH	PMBHFLMADS0
FL	954-920	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-921	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-922	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-923	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-924	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-925	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-926	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-927	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-928	9417 FTLAUDERDL	FTLDPLCYDS0
FL	954-929	9417 HOLLYWOOD	HLWDFLMADS0
FL	954-930	9417 XXXXXXXXXX	ALLSWITCHES
FL	954-935	9417 POMPANOBCH	PMBHFLMADS0
FL	954-938	9417 FTLAUDERDL	FTLDPLCYDS0
FL	954-941	9417 POMPANOBCH	PMBHFLFECG0
FL	954-942	9417 POMPANOBCH	PMBHFLFECG0
FL	954-943	9417 POMPANOBCH	PMBHFLFECG0
FL	954-946	9417 POMPANOBCH	PMBHFLFECG0
FL	954-947	9417 POMPANOBCH	PMBHFLFECG0
FL	954-956	9417 POMPANOBCH	PMBHFLMADS0
FL	954-957	9417 POMPANOBCH	PMBHFLMADS0
FL	954-958	9417 FTLAUDERDL	FTLDPLCYDS0
FL	954-960	9417 POMPANOBCH	PMBHFLNPRS0
FL	954-961	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-962	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-963	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-964	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-965	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-966	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-967	9417 HOLLYWOOD	HLWDFLWHD0
FL	954-968	9417 POMPANOBCH	PMBHFLMADS0
FL	954-969	9417 POMPANOBCH	PMBHFLMADS0
FL	954-970	9417 POMPANOBCH	PMBHFLMADS0
FL	954-971	9417 POMPANOBCH	PMBHFLMADS0
FL	954-972	9417 POMPANOBCH	PMBHFLMADS0
FL	954-973	9417 POMPANOBCH	PMBHFLMADS0
FL	954-974	9417 POMPANOBCH	PMBHFLMADS0

FL	954-975	9417 POMPANOBCH	PMBHFLMADS0
FL	954-977	9417 POMPANOBCH	PMBHFLMADS0
FL	954-978	9417 POMPANOBCH	PMBHFLMADS0
FL	954-979	9417 POMPANOBCH	PMBHFLMADS0
FL	954-981	9417 HOLLYWOOD	HLWDFLWHDS0
FL	954-983	9417 HOLLYWOOD	HLWDFLWHDS0
FL	954-984	9417 POMPANOBCH	PMBHFLMADS0
FL	954-985	9417 HOLLYWOOD	HLWDFLWHDS0
FL	954-986	9417 HOLLYWOOD	HLWDFLWHDS0
FL	954-987	9417 HOLLYWOOD	HLWDFLWHDS0
FL	954-989	9417 HOLLYWOOD	HLWDFLWHDS0

Simanni

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November 1, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Wilma

Dear Ms. Bayo:

Pursuant to Section 4.5.2 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission in Order No. PSC-05-0488-PAA-TP, and rendered final and effective as of August 30, 2005, with implementation on October 1, 2005, BellSouth declared a Statewide force majeure event as of October 24, 2005 due to Hurricane Wilma.

This letter supplements BellSouth's letter of October 25, 2005. Pursuant to Section 4.5.2.1 of BellSouth's Plan, in addition to the measures listed in the attached exhibit, including NPA, [REDACTED], The measures affected due to the Force Majeure include all measures associated with Provisioning, Maintenance & Repair, and Trunk Group Performance.

If you have any questions concerning this matter, please call me.

Sincerely,


Jerry D. Hendrix

Cc: Braulio L Baez, Chairman
J. Terry Deason
Rudolph Bradley
Lisa Edgar

Beth Salak
Lisa Harvey
Rhonda Hicks
Scott Mulcahy

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October 25, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Wilma

Dear Ms. Bayo:

Pursuant to Section 4.5.2 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission in Order No. PSC-05-0488-PAA-TP, and rendered final and effective as of August 30, 2005, with implementation on October 1, 2005, BellSouth hereby declares a Statewide force majeure event as of October 24, 2005 due to Hurricane Wilma.

Hurricane Wilma which was a Category 3 hurricane when it made landfall, has had a major impact on telephone service from Brevard County south to Key West. Due to the severity and scope of BellSouth's impacted territory, BellSouth has declared a State wide Force-Majeure. As of 1500 hours today, there were 80 Central Offices on emergency power and approximately 1757 DLCs on battery or failed. There are 3 Million plus customers without commercial power including BellSouth Central Offices, work centers, and administrative buildings. Due to the power aerial facilities down, it will be some time before commercial power is restored. Additionally, there are significant telephone aerial facilities down along with power facilities.

Due to circumstances in the states in the BellSouth region (i.e., Hurricane Katrina), BellSouth Florida will have to handle the restoration from Hurricane Wilma with its own Florida forces and contract help. BellSouth will be shifting forces from West Florida, Northeast Florida, and Orlando to assist in the restoration efforts for the southern portion of the state. BellSouth is requesting 90 contract Outside Plant Technician contract crews and 60 contract tree trimming crews. In all Districts from Brevard south to Key West, BellSouth has established its customer

commitment clocks for both installation and repair out for thirty days. As areas are cleared and it is determined repairs can be made more quickly, customers will be given individual appointments that are more in line with BellSouth's ability to provide service. In addition, BellSouth Florida Network has declared a Service Emergency with the CWA.

It will take some time for BellSouth to recover and regain normal installation and repair activities. However, BellSouth will provide updates to our recovery efforts and advise the Commission when the service emergency period is concluded. BellSouth views Hurricane Wilma as a force majeure event relieving BellSouth of penalty obligations under this plan.

If you have any questions concerning this matter, please call me.

Sincerely,


Jerry D. Hendrix

Cc: Braulio L Baez, Chairman
J. Terry Deason
Rudolph Bradley
Lisa Edgar
Beth Salak
Lisa Harvey
Rhonda Hicks
Scott Mulcahy

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October 14, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Katrina

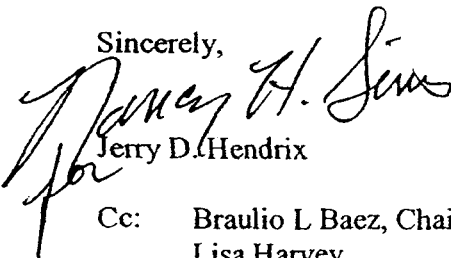
Dear Ms. Bayo:

Pursuant to Section 4.5.4 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission on February 12, 2002, by Order No. PSC-02-0187-FOF-TP, BellSouth is not obligated for penalties under Tier 1 or Tier 2 Enforcement Mechanism for non-compliance with a performance measure if such non-compliance is the result of a force majeure event. BellSouth declared a Force Majeure as of August 26, 2005 due to Hurricane Katrina in South Florida (Dade, Broward, and Monroe Counties).

Effective Saturday, October 15, 2005, the SEEMS/SQM Force Majeure that was placed into effect in South Florida (Dade, Broward, and Monroe Counties) due to Hurricane Katrina will be eliminated.

If you have any questions concerning this matter, please call me.

Sincerely,



Jerry D. Hendrix

Cc: Braulio L Baez, Chairman
Lisa Harvey
Scott Mulcahy
Rudolph Bradley

Beth Salak
Rhonda Hicks
J. Terry Deason
Lisa Edgar

FILE COPY

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September 30, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Dennis

Dear Ms. Bayo:

Pursuant to Section 4.5.4 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission on February 12, 2002, by Order No. PSC-02-0187-FOF-TP, BellSouth is not obligated for penalties under Tier 1 or Tier 2 Enforcement Mechanism for non-compliance with a performance measure if such non-compliance is the result of a force majeure event. BellSouth declared a Force Majeure as of July 11, 2005 due to Hurricane Dennis and continuing through Hurricane Katrina in the Pensacola region.

Effective Saturday, October 1, 2005, the SEEMS/SQM Force Majeure that was placed into effect in the Pensacola region (Escambia and Santa Rosa Counties – NXX's attached) due to Hurricane Dennis, and continuing through Hurricane Katrina, will be eliminated.

If you have any questions concerning this matter, please call me.

Sincerely,



Jerry D. Hendrix

Cc: Braulio L Baez, Chairman
Lisa Harvey
Scott Mulcahy
Rudolph Bradley

Beth Salak
Rhonda Hicks
J. Terry Deason
Lisa Edgar

Hurricane Dennis Impacted Areas				
State	Lata	NPA	NXX	Exchange Name
FL	448	850	202	PENSACOLA
FL	448	850	206	PENSACOLA
FL	448	850	207	PENSACOLA
FL	448	850	208	PENSACOLA
FL	448	850	221	PENSACOLA
FL	448	850	232	PENSACOLA
FL	448	850	255	PENSACOLA
FL	448	850	261	PENSACOLA
FL	448	850	262	PENSACOLA
FL	448	850	266	PENSACOLA
FL	448	850	287	PENSACOLA
FL	448	850	288	PENSACOLA
FL	448	850	289	PACE
FL	448	850	291	PENSACOLA
FL	448	850	292	PENSACOLA
FL	448	850	293	PENSACOLA
FL	448	850	304	PACE
FL	448	850	308	PENSACOLA
FL	448	850	310	PENSACOLA
FL	448	850	312	MUNSON
FL	448	850	313	MILTON
FL	448	850	316	PENSACOLA
FL	448	850	318	PENSACOLA
FL	448	850	324	PENSACOLA
FL	448	850	331	PENSACOLA
FL	448	850	332	PENSACOLA
FL	448	850	336	PENSACOLA
FL	448	850	341	PENSACOLA
FL	448	850	343	GULF BREEZE
FL	448	850	346	PENSACOLA
FL	448	850	355	CANTONMENT
FL	448	850	356	PENSACOLA
FL	448	850	359	JAY
FL	448	850	361	PENSACOLA
FL	448	850	365	MILTON
FL	448	850	367	JAY
FL	448	850	375	PENSACOLA

FL	448	850	377	PENSACOLA
FL	448	850	378	PENSACOLA
FL	448	850	380	PENSACOLA
FL	448	850	382	PENSACOLA
FL	448	850	384	PENSACOLA
FL	448	850	390	PENSACOLA
FL	448	850	393	PENSACOLA
FL	448	850	396	HOLLEY-NAVARRE
FL	448	850	406	PENSACOLA
FL	448	850	416	PENSACOLA
FL	448	850	417	PENSACOLA
FL	448	850	418	PENSACOLA
FL	448	850	426	PENSACOLA
FL	448	850	429	PENSACOLA
FL	448	850	430	PENSACOLA
FL	448	850	432	PENSACOLA
FL	448	850	433	PENSACOLA
FL	448	850	434	PENSACOLA
FL	448	850	435	PENSACOLA
FL	448	850	436	PENSACOLA
FL	448	850	437	PENSACOLA
FL	448	850	438	PENSACOLA
FL	448	850	439	PENSACOLA
FL	448	850	444	PENSACOLA
FL	448	850	449	PENSACOLA
FL	448	850	450	PENSACOLA
FL	448	850	452	PENSACOLA
FL	448	850	453	PENSACOLA
FL	448	850	454	PENSACOLA
FL	448	850	455	PENSACOLA
FL	448	850	456	PENSACOLA
FL	448	850	457	PENSACOLA
FL	448	850	458	PENSACOLA
FL	448	850	463	PACE
FL	448	850	465	PENSACOLA
FL	448	850	469	PENSACOLA
FL	448	850	470	PENSACOLA
FL	448	850	471	PENSACOLA
FL	448	850	472	PENSACOLA
FL	448	850	473	PENSACOLA
FL	448	850	474	PENSACOLA

FL	448	850	475	PENSACOLA
FL	448	850	476	PENSACOLA
FL	448	850	477	PENSACOLA
FL	448	850	478	PENSACOLA
FL	448	850	479	PENSACOLA
FL	448	850	484	PENSACOLA
FL	448	850	485	PENSACOLA
FL	448	850	490	PENSACOLA
FL	448	850	492	PENSACOLA
FL	448	850	494	PENSACOLA
FL	448	850	497	PENSACOLA
FL	448	850	500	JAY
FL	448	850	501	PENSACOLA
FL	448	850	505	PENSACOLA
FL	448	850	506	PENSACOLA
FL	448	850	507	PENSACOLA
FL	448	850	512	PENSACOLA
FL	448	850	515	HOLLEY-NAVARRE
FL	448	850	516	PENSACOLA
FL	448	850	525	PENSACOLA
FL	448	850	529	PENSACOLA
FL	448	850	549	PENSACOLA
FL	448	850	554	PENSACOLA
FL	448	850	564	MILTON
FL	448	850	565	GULF BREEZE
FL	448	850	571	PENSACOLA
FL	448	850	572	PENSACOLA
FL	448	850	583	PENSACOLA
FL	448	850	595	PENSACOLA
FL	448	850	602	PENSACOLA
FL	448	850	605	PENSACOLA
FL	448	850	610	CANTONMENT
FL	448	850	623	MILTON
FL	448	850	626	MILTON
FL	448	850	637	PENSACOLA
FL	448	850	665	MILTON
FL	448	850	675	JAY
FL	448	850	677	GULF BREEZE
FL	448	850	686	PACE
FL	448	850	698	PENSACOLA
FL	448	850	710	HOLLEY-NAVARRE

FL	448	850	712	PENSACOLA
FL	448	850	723	PENSACOLA
FL	448	850	746	PENSACOLA
FL	448	850	748	PENSACOLA
FL	448	850	777	PENSACOLA
FL	448	850	780	CANTONMENT
FL	448	850	791	PENSACOLA
FL	448	850	802	PENSACOLA
FL	448	850	810	MILTON
FL	448	850	839	PENSACOLA
FL	448	850	857	PENSACOLA
FL	448	850	858	PENSACOLA
FL	448	850	887	PENSACOLA
FL	448	850	910	PACE
FL	448	850	912	PENSACOLA
FL	448	850	916	GULF BREEZE
FL	448	850	917	MUNSON
FL	448	850	932	GULF BREEZE
FL	448	850	934	GULF BREEZE
FL	448	850	936	HOLLEY-NAVARRE
FL	448	850	937	CANTONMENT
FL	448	850	939	HOLLEY-NAVARRE
FL	448	850	941	PENSACOLA
FL	448	850	944	PENSACOLA
FL	448	850	957	MUNSON
FL	448	850	968	CANTONMENT
FL	448	850	969	PENSACOLA
FL	448	850	981	MILTON
FL	448	850	982	PENSACOLA
FL	448	850	983	MILTON
FL	448	850	994	PACE
FL	448	850	995	PACE

MKS

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August 29, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Katrina

Dear Ms. Bayo:

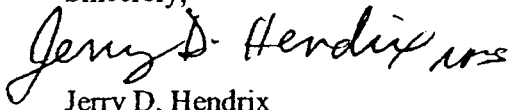
Pursuant to Section 4.5.4 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission on February 12, 2002, by Order No. PSC-02-0187-FOF-TP, BellSouth filed a letter on August 26, 2005, declaring a force majeure event in South Florida (Dade, Broward, and Monroe Counties) as of August 25, 2005, due to Hurricane Katrina.

BellSouth attached the list of NPA/Nxxs as the service emergency geographic area, however, BellSouth inadvertently left out the 305 area code and associated NXXs (attached).

It will take some time for BellSouth to recover and regain normal installation and repair activities in the areas listed above. However, BellSouth will provide updates to our recovery efforts and advise the Commission when the service emergency period is concluded. BellSouth views Hurricane Katrina as a force majeure event relieving BellSouth of penalty obligations under this plan.

If you have any questions concerning this matter, please call me.

Sincerely,

A handwritten signature in cursive script that reads "Jerry D. Hendrix". The signature is written in dark ink and is positioned above the printed name.

Jerry D. Hendrix

Cc: Braulio L Baez, Chairman
J. Terry Deason
Rudolph Bradley
Lisa Edgar
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NXX File Lookup for Dad County

NOTICE: Unless otherwise specified all data is BST PROPRIETARY!

This file updated as of: Aug 23 15:02

State	Lata	NPA	NXX	Exchange Name	Type Code	Territor
FL	460	305	200	MIAMI - AIRPORT	Regular	BellSol
FL	460	305	201	MIAMI - AIRPORT	Paging	BellSol
FL	460	305	202	MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	205	MIAMI - AIRPORT	Cellular	BellSol
FL	460	305	206	NORTH DADE	Cellular	BellSol
FL	460	305	207	MIAMI - CANAL	Regular	BellSol
FL	460	305	208	MIAMI - BAYSHORE	Land-to-Mobile (LtM)	BellSol
FL	460	305	209	NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	210	MIAMI - AIRPORT	Paging	BellSol
FL	460	305	212	MIAMI - HIALEAH	Paging	BellSol
FL	460	305	213	MIAMI - AIRPORT	Cellular	BellSol
FL	460	305	214	MIAMI - PALMETTO	Regular	BellSol
FL	460	305	215	MIAMI - AIRPORT	Cellular	BellSol
FL	460	305	216	MIAMI - GRANDE	Cellular	BellSol
FL	460	305	217	MIAMI - HIALEAH	Regular	BellSol
FL	460	305	218	NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	219	MIAMI - GRANDE	Land-to-Mobile (LtM)	BellSol
FL	460	305	220	MIAMI - CANAL	Regular	BellSol
FL	460	305	221	MIAMI - CANAL	Regular	BellSol
FL	460	305	222	MIAMI - CANAL	Regular	BellSol
FL	460	305	223	MIAMI - CANAL	Regular	BellSol
FL	460	305	224	HOMESTEAD	Regular	BellSol
FL	460	305	225	MIAMI - CANAL	Regular	BellSol
FL	460	305	226	MIAMI - CANAL	Regular	BellSol
FL	460	305	227	MIAMI - CANAL	Regular	BellSol
FL	460	305	228	MIAMI - CANAL	Regular	BellSol
FL	460	305	229	MIAMI - CANAL	Regular	BellSol
FL	460	305	230	HOMESTEAD	Regular	BellSol
FL	460	305	231	MIAMI - HIALEAH	Regular	BellSol
FL	460	305	232	PERRINE	Regular	BellSol
FL	460	305	233	PERRINE	Regular	BellSol
FL	460	305	234	PERRINE	Regular	BellSol
FL	460	305	235	PERRINE	Regular	BellSol
FL	460	305	236	KEYS	Paging	BellSol
FL	460	305	237	MIAMI - GRANDE	Regular	BellSol
FL	460	305	238	PERRINE	Regular	BellSol
FL	460	305	239	NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	240	KEYS	PCS	BellSol
FL	460	305	241	MIAMI - ALHAMBRA	Paging	BellSol
FL	460	305	242	HOMESTEAD	Regular	BellSol
FL	460	305	243	MIAMI - GRANDE	Regular	BellSol
FL	460	305	244	MIAMI - FLAGLER	Paging	BellSol
FL	460	305	245	HOMESTEAD	Regular	BellSol
FL	460	305	246	HOMESTEAD	Regular	BellSol
FL	460	305	247	HOMESTEAD	Regular	BellSol
FL	460	305	248	HOMESTEAD	Regular	BellSol

FL	460	305	249 NORTH DADE	Regular	BellSol
FL	460	305	250 MIAMI - BAYSHORE	Regular	BellSol
FL	460	305	251 PERRINE	Regular	BellSol
FL	460	305	252 PERRINE	Regular	BellSol
FL	460	305	253 PERRINE	Regular	BellSol
FL	460	305	254 PERRINE	Regular	BellSol
FL	460	305	255 PERRINE	Regular	BellSol
FL	460	305	256 PERRINE	Regular	BellSol
FL	460	305	257 HOMESTEAD	Regular	BellSol
FL	460	305	258 HOMESTEAD	Regular	BellSol
FL	460	305	259 PERRINE	Regular	BellSol
FL	460	305	260 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	261 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	262 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	263 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	264 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	265 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	266 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	267 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	268 MIAMI - PALMETTO	Cellular	BellSol
FL	460	305	269 MIAMI - WEST MIAMI	Regular	BellSol
FL	460	305	270 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	271 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	272 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	273 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	274 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	275 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	276 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	277 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	278 PERRINE	Regular	BellSol
FL	460	305	279 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	280 KEYS	ALEC	BellSol
FL	460	305	281 PERRINE	Cellular	BellSol
FL	460	305	282 PERRINE	Cellular	BellSol
FL	460	305	283 PERRINE	Cellular	BellSol
FL	460	305	284 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	285 MIAMI - BAYSHORE	Regular	BellSol
FL	460	305	286 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	287 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	288 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	289 KEYS	Regular	BellSol
FL	460	305	290 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	291 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	292 KEYS	Regular	BellSol
FL	460	305	293 KEYS	Regular	BellSol
FL	460	305	294 KEYS	Regular	BellSol
FL	460	305	295 KEYS	Regular	BellSol
FL	460	305	296 KEYS	Regular	BellSol
FL	460	305	297 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	298 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	299 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	300 MIAMI - FLAGLER	Paging	BellSol

FL	460	305	301 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	302 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	303 MIAMI - FLAGLER	Paging	BellSol
FL	460	305	304 KEYS	Cellular	BellSol
FL	460	305	305 MIAMI - FLAGLER	Paging	BellSol
FL	460	305	306 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	307 KEYS	ALEC	BellSol
FL	460	305	308 NORTH DADE	Cellular	BellSol
FL	460	305	309 MIAMI - PALMETTO	Paging	BellSol
FL	460	305	310 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	312 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	313 MIAMI - AIRPORT	Land-to-Mobile (LtM)	BellSol
FL	460	305	314 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	315 MIAMI - AIRPORT	Land-to-Mobile (LtM)	BellSol
FL	460	305	317 MIAMI - BISCAYNE	Regular	BellSol
FL	460	305	318 NORTH DADE	Cellular	BellSol
FL	460	305	319 NORTH DADE	Cellular	BellSol
FL	460	305	321 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	322 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	323 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	324 MIAMI - METRO	Regular	BellSol
FL	460	305	325 MIAMI - METRO	Regular	BellSol
FL	460	305	326 MIAMI - METRO	Regular	BellSol
FL	460	305	327 MIAMI - HIALEAH	Paging	BellSol
FL	460	305	328 PERRINE	ALEC	BellSol
FL	460	305	329 MIAMI - GRANDE	Regular	BellSol
FL	460	305	331 NORTH DADE	Cellular	BellSol
FL	460	305	332 NORTH DADE	Cellular	BellSol
FL	460	305	333 NORTH DADE	Cellular	BellSol
FL	460	305	334 MIAMI - BISCAYNE	Regular	BellSol
FL	460	305	335 NORTH DADE	Cellular	BellSol
FL	460	305	336 NORTH DADE	Cellular	BellSol
FL	460	305	337 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	338 PERRINE	Cellular	BellSol
FL	460	305	339 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	341 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	342 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	343 NORTH DADE	Cellular	BellSol
FL	460	305	344 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	345 MIAMI - GRANDE	Cellular	BellSol
FL	460	305	346 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	347 MIAMI - GRANDE	Regular	BellSol
FL	460	305	348 MIAMI - CANAL	Regular	BellSol
FL	460	305	349 MIAMI - GRANDE	Regular	BellSol
FL	460	305	350 MIAMI - GRANDE	Regular	BellSol
FL	460	305	351 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	352 MIAMI - GRANDE	Paging	BellSol
FL	460	305	353 MIAMI - GRANDE	Paging	BellSol
FL	460	305	354 NORTH DADE	Regular	BellSol
FL	460	305	355 MIAMI - GRANDE	Regular	BellSol
FL	460	305	356 NORTH DADE	ALEC	BellSol
FL	460	305	357 MIAMI - AIRPORT	ALEC	BellSol

FL	460	305	358 MIAMI - GRANDE	Regular	BellSol
FL	460	305	359 KEYS	ALEC	BellSol
FL	460	305	360 KEYS	Cellular	BellSol
FL	460	305	361 MIAMI - KEY BISCAYNE	Regular	BellSol
FL	460	305	362 MIAMI - HIALEAH	Regular	BellSol
FL	460	305	363 MIAMI - HIALEAH	Paging	BellSol
FL	460	305	364 MIAMI - HIALEAH	Regular	BellSol
FL	460	305	365 MIAMI - KEY BISCAYNE	Regular	BellSol
FL	460	305	366 MIAMI - GRANDE	Paging	BellSol
FL	460	305	367 KEYS	Regular	BellSol
FL	460	305	368 MIAMI - BAYSHORE	Paging	BellSol
FL	460	305	369 MIAMI - BAYSHORE	Paging	BellSol
FL	460	305	370 NORTH DADE	ALEC	BellSol
FL	460	305	371 MIAMI - GRANDE	Regular	BellSol
FL	460	305	372 MIAMI - GRANDE	Regular	BellSol
FL	460	305	373 MIAMI - GRANDE	Regular	BellSol
FL	460	305	374 MIAMI - GRANDE	Regular	BellSol
FL	460	305	375 MIAMI - GRANDE	Regular	BellSol
FL	460	305	376 MIAMI - GRANDE	Regular	BellSol
FL	460	305	377 MIAMI - GRANDE	Regular	BellSol
FL	460	305	378 PERRINE	Regular	BellSol
FL	460	305	379 MIAMI - GRANDE	Regular	BellSol
FL	460	305	380 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	381 MIAMI - GRANDE	Regular	BellSol
FL	460	305	382 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	383 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	384 NORTH DADE	ALEC	BellSol
FL	460	305	385 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	386 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	387 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	388 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	389 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	390 KEYS	ALEC	BellSol
FL	460	305	391 MIAMI - ALHAMBRA	Paging	BellSol
FL	460	305	392 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	393 KEYS	Cellular	BellSol
FL	460	305	394 KEYS	Cellular	BellSol
FL	460	305	395 KEYS	Cellular	BellSol
FL	460	305	396 KEYS	ALEC	BellSol
FL	460	305	398 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	399 MIAMI - BAYSHORE	Land-to-Mobile (LTM)	BellSol
FL	460	305	400 MIAMI - GRANDE	Regular	BellSol
FL	460	305	401 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	402 NORTH DADE	ALEC	BellSol
FL	460	305	403 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	404 MIAMI - OPA LOCKA	Regular	BellSol
FL	460	305	405 NORTH DADE	ALEC	BellSol
FL	460	305	406 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	407 KEYS	Cellular	BellSol
FL	460	305	408 MIAMI - WEST DADE	Regular	BellSol
FL	460	305	409 NORTH DADE	Cellular	BellSol
FL	460	305	410 MIAMI - AIRPORT	Paging	BellSol

FL	460	305	412 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	413 MIAMI - WEST MIAMI	Paging	BellSol
FL	460	305	414 MIAMI - AIRPORT	Land-to-Mobile (LtM)	BellSol
FL	460	305	415 MIAMI - GRANDE	Regular	BellSol
FL	460	305	416 MIAMI - GRANDE	Regular	BellSol
FL	460	305	417 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	418 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	419 KEYS	ALEC	BellSol
FL	460	305	420 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	421 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	422 KEYS	ALEC	BellSol
FL	460	305	423 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	424 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	425 KEYS	ALEC	BellSol
FL	460	305	426 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	427 MIAMI - GRANDE	Land-to-Mobile (LtM)	BellSol
FL	460	305	428 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	429 MIAMI - WEST MIAMI	Paging	BellSol
FL	460	305	430 NORTH DADE	Regular	BellSol
FL	460	305	431 PERRINE	Cellular	BellSol
FL	460	305	432 KEYS	ALEC	BellSol
FL	460	305	433 KEYS	ALEC	BellSol
FL	460	305	434 KEYS	ALEC	BellSol
FL	460	305	435 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	436 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	437 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	438 MIAMI - BISCAYNE	Regular	BellSol
FL	460	305	439 MIAMI - AIRPORT	Cellular	BellSol
FL	460	305	441 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	442 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	443 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	444 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	445 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	446 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	447 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	448 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	449 MIAMI - ALHAMBRA	Paging	BellSol
FL	460	305	450 NORTH DADE	Cellular	BellSol
FL	460	305	451 KEYS	Regular	BellSol
FL	460	305	452 MIAMI - WEST MIAMI	Paging	BellSol
FL	460	305	453 KEYS	Regular	BellSol
FL	460	305	454 NORTH DADE	ALEC	BellSol
FL	460	305	455 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	456 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	458 MIAMI - AIRPORT	Cellular	BellSol
FL	460	305	459 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	460 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	461 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	462 MIAMI - WEST MIAMI	Paging	BellSol
FL	460	305	463 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	464 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	465 MIAMI - ALHAMBRA	Regular	BellSol

FL	460	305	466 NORTH DADE	Regular	BellSot
FL	460	305	467 NORTH DADE	PCS	BellSot
FL	460	305	468 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	469 NORTH DADE	Cellular	BellSot
FL	460	305	470 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	471 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	472 MIAMI - HIALEAH	Paging	BellSot
FL	460	305	473 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	474 NORTH DADE	Regular	BellSot
FL	460	305	475 MIAMI - PALMETTO	Paging	BellSot
FL	460	305	476 MIAMI - ALHAMBRA	Regular	BellSot
FL	460	305	477 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	478 MIAMI - PALMETTO	Land-to-Mobile (LTM)	BellSot
FL	460	305	479 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	480 MIAMI - CANAL	Regular	BellSot
FL	460	305	481 KEYS	Cellular	BellSot
FL	460	305	482 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	483 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	484 PERRINE	Cellular	BellSot
FL	460	305	485 MIAMI - CANAL	Regular	BellSot
FL	460	305	486 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	487 MIAMI - CANAL	Regular	BellSot
FL	460	305	488 MIAMI - WEST MIAMI	Paging	BellSot
FL	460	305	489 KEYS	ALEC	BellSot
FL	460	305	490 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	491 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	492 MIAMI - AIRPORT	Regular	BellSot
FL	460	305	493 NORTH DADE	Regular	BellSot
FL	460	305	494 NORTH DADE	PCS	BellSot
FL	460	305	495 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	496 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	497 KEYS	ALEC	BellSot
FL	460	305	498 MIAMI - NORTHSIDE	Cellular	BellSot
FL	460	305	499 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	500 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	501 MIAMI - ALHAMBRA	Paging	BellSot
FL	460	305	502 NORTH DADE	PCS	BellSot
FL	460	305	503 MIAMI - AIRPORT	ALEC	BellSot
FL	460	305	504 MIAMI - BAYSHORE	Paging	BellSot
FL	460	305	505 MIAMI - NORTHSIDE	Cellular	BellSot
FL	460	305	506 PERRINE	ALEC	BellSot
FL	460	305	507 MIAMI - AIRPORT	ALEC	BellSot
FL	460	305	508 HOMESTEAD	ALEC	BellSot
FL	460	305	509 KEYS	Cellular	BellSot
FL	460	305	510 MIAMI - NORTHSIDE	Cellular	BellSot
FL	460	305	512 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	513 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	514 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	515 KEYS	Regular	BellSot
FL	460	305	516 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	517 KEYS	Regular	BellSot
FL	460	305	518 MIAMI - WEST MIAMI	Paging	BellSot

FL	460	305	519 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	520 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	521 NORTH DADE	ALEC	BellSol
FL	460	305	522 KEYS	Cellular	BellSol
FL	460	305	523 MIAMI - GRANDE	Regular	BellSol
FL	460	305	524 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	525 NORTH DADE	Cellular	BellSol
FL	460	305	526 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	527 NORTH DADE	PCS	BellSol
FL	460	305	528 NORTH DADE	PCS	BellSol
FL	460	305	529 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	530 MIAMI - GRANDE	Regular	BellSol
FL	460	305	531 MIAMI - BEACH	Regular	BellSol
FL	460	305	532 MIAMI - BEACH	Regular	BellSol
FL	460	305	533 MIAMI - GRANDE	Regular	BellSol
FL	460	305	534 MIAMI - BEACH	Regular	BellSol
FL	460	305	535 MIAMI - BEACH	Regular	BellSol
FL	460	305	536 MIAMI - GRANDE	Regular	BellSol
FL	460	305	537 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	538 MIAMI - BEACH	Regular	BellSol
FL	460	305	539 MIAMI - GRANDE	Regular	BellSol
FL	460	305	540 MIAMI - GRANDE	Regular	BellSol
FL	460	305	541 MIAMI - FLAGLER	Regular	BellSol
FL	460	305	542 NORTH DADE	Cellular	BellSol
FL	460	305	543 MIAMI - GRANDE	Paging	BellSol
FL	460	305	544 MIAMI - GRANDE	Paging	BellSol
FL	460	305	545 MIAMI - METRO	Regular	BellSol
FL	460	305	546 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	547 MIAMI - METRO	Regular	BellSol
FL	460	305	548 MIAMI - METRO	Regular	BellSol
FL	460	305	549 MIAMI - METRO	Regular	BellSol
FL	460	305	550 MIAMI - METRO	Regular	BellSol
FL	460	305	551 MIAMI - CANAL	Regular	BellSol
FL	460	305	552 MIAMI - CANAL	Regular	BellSol
FL	460	305	553 MIAMI - CANAL	Regular	BellSol
FL	460	305	554 MIAMI - CANAL	Regular	BellSol
FL	460	305	556 MIAMI - HIALEAH	Regular	BellSol
FL	460	305	557 MIAMI - HIALEAH	Regular	BellSol
FL	460	305	558 MIAMI - HIALEAH	Regular	BellSol
FL	460	305	559 MIAMI - CANAL	Regular	BellSol
FL	460	305	560 MIAMI - METRO	Regular	BellSol
FL	460	305	562 PERRINE	Cellular	BellSol
FL	460	305	563 KEYS	ALEC	BellSol
FL	460	305	564 MIAMI - WEST MIAMI	Paging	BellSol
FL	460	305	565 MIAMI - HIALEAH	Paging	BellSol
FL	460	305	566 MIAMI - PALMETTO	Paging	BellSol
FL	460	305	567 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	568 MIAMI - PALMETTO	Paging	BellSol
FL	460	305	569 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	571 MIAMI - BISCAYNE	Regular	BellSol
FL	460	305	572 MIAMI - BISCAYNE	Regular	BellSol
FL	460	305	573 MIAMI - BISCAYNE	Regular	BellSol

FL	460	305	574 PERRINE	ALEC	BellSot
FL	460	305	575 MIAMI - GRANDE	Regular	BellSot
FL	460	305	576 MIAMI - BISCAYNE	Regular	BellSot
FL	460	305	577 MIAMI - GRANDE	Regular	BellSot
FL	460	305	578 MIAMI - PALMETTO	Cellular	BellSot
FL	460	305	579 MIAMI - GRANDE	Regular	BellSot
FL	460	305	580 MIAMI - HIALEAH	Cellular	BellSot
FL	460	305	581 KEYS	ALEC	BellSot
FL	460	305	582 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	583 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	584 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	585 MIAMI - METRO	Regular	BellSot
FL	460	305	586 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	587 KEYS	Cellular	BellSot
FL	460	305	588 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	590 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	591 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	592 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	593 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	594 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	595 MIAMI - SILVER OAKS	Regular	BellSot
FL	460	305	596 MIAMI - SILVER OAKS	Regular	BellSot
FL	460	305	597 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	598 MIAMI - SILVER OAKS	Regular	BellSot
FL	460	305	599 MIAMI - PALMETTO	Regular	BellSot
FL	460	305	600 KEYS	ALEC	BellSot
FL	460	305	601 MIAMI - AIRPORT	Land-to-Mobile (LtM)	BellSot
FL	460	305	602 MIAMI - AIRPORT	Land-to-Mobile (LtM)	BellSot
FL	460	305	603 MIAMI - GRANDE	Regular	BellSot
FL	460	305	604 MIAMI - BEACH	Regular	BellSot
FL	460	305	605 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	606 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	607 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	608 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	609 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	610 NORTH DADE	PCS	BellSot
FL	460	305	612 PERRINE	ALEC	BellSot
FL	460	305	613 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	614 NORTH DADE	ALEC	BellSot
FL	460	305	615 MIAMI - HIALEAH	Paging	BellSot
FL	460	305	616 NORTH DADE	Regular	BellSot
FL	460	305	617 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	618 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	619 KEYS	PCS	BellSot
FL	460	305	620 NORTH DADE	Regular	BellSot
FL	460	305	621 NORTH DADE	Regular	BellSot
FL	460	305	622 NORTH DADE	Regular	BellSot
FL	460	305	623 NORTH DADE	Regular	BellSot
FL	460	305	624 NORTH DADE	Regular	BellSot
FL	460	305	625 NORTH DADE	Regular	BellSot
FL	460	305	626 NORTH DADE	Regular	BellSot
FL	460	305	627 NORTH DADE	Regular	BellSot

FL	460	305	628 NORTH DADE	Regular	BellSol
FL	460	305	629 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	630 MIAMI - SILVER OAKS	Regular	BellSol
FL	460	305	631 MIAMI - FLAGLER	Regular	BellSol
FL	460	305	632 MIAMI - AIRPORT	Cellular	BellSol
FL	460	305	633 MIAMI - ALLAPATTAH	Regular	BellSol
FL	460	305	634 MIAMI - ALLAPATTAH	Regular	BellSol
FL	460	305	635 MIAMI - ALLAPATTAH	Regular	BellSol
FL	460	305	636 MIAMI - ALLAPATTAH	Regular	BellSol
FL	460	305	637 MIAMI - ALLAPATTAH	Regular	BellSol
FL	460	305	638 MIAMI - ALLAPATTAH	Regular	BellSol
FL	460	305	639 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	640 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	641 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	642 MIAMI - FLAGLER	Regular	BellSol
FL	460	305	643 MIAMI - FLAGLER	Regular	BellSol
FL	460	305	644 MIAMI - FLAGLER	Regular	BellSol
FL	460	305	646 MIAMI - FLAGLER	Regular	BellSol
FL	460	305	647 KEYS	ALEC	BellSol
FL	460	305	648 MIAMI - ALHAMBRA	Regular	BellSol
FL	460	305	649 MIAMI - FLAGLER	Regular	BellSol
FL	460	305	650 NORTH DADE	Regular	BellSol
FL	460	305	651 NORTH DADE	Regular	BellSol
FL	460	305	652 NORTH DADE	Regular	BellSol
FL	460	305	653 NORTH DADE	Regular	BellSol
FL	460	305	654 NORTH DADE	Regular	BellSol
FL	460	305	655 NORTH DADE	Regular	BellSol
FL	460	305	656 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	657 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	658 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	659 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	660 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	661 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	662 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	663 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	664 KEYS	Regular	BellSol
FL	460	305	665 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	666 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	667 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	668 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	669 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	670 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	671 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	672 MIAMI - BEACH	Regular	BellSol
FL	460	305	673 MIAMI - BEACH	Regular	BellSol
FL	460	305	674 MIAMI - BEACH	Regular	BellSol
FL	460	305	675 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	676 KEYS	ALEC	BellSol
FL	460	305	677 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	678 NORTH DADE	Land-to-Mobile (LtM)	BellSol
FL	460	305	679 MIAMI - GRANDE	Regular	BellSol
FL	460	305	680 NORTH DADE	Paging	BellSol

FL	460	305	681 MIAMI - OPA LOCKA	Regular	BellSol
FL	460	305	682 NORTH DADE	Regular	BellSol
FL	460	305	683 KEYS	ALEC	BellSol
FL	460	305	684 KEYS	Cellular	BellSol
FL	460	305	685 MIAMI - OPA LOCKA	Regular	BellSol
FL	460	305	687 MIAMI - OPA LOCKA	Regular	BellSol
FL	460	305	688 MIAMI - OPA LOCKA	Regular	BellSol
FL	460	305	689 MIAMI - RED ROAD	Regular	BellSol
FL	460	305	690 NORTH DADE	Regular	BellSol
FL	460	305	691 MIAMI - NORTHSIDE	Regular	BellSol
FL	460	305	692 NORTH DADE	Regular	BellSol
FL	460	305	693 MIAMI - NORTHSIDE	Regular	BellSol
FL	460	305	694 MIAMI - NORTHSIDE	Regular	BellSol
FL	460	305	695 MIAMI - BEACH	Regular	BellSol
FL	460	305	696 MIAMI - NORTHSIDE	Regular	BellSol
FL	460	305	697 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	698 MIAMI - HIALEAH	Regular	BellSol
FL	460	305	699 MIAMI - HIALEAH	Paging	BellSol
FL	460	305	701 MIAMI - WEST MIAMI	Paging	BellSol
FL	460	305	702 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	703 KEYS	Paging	BellSol
FL	460	305	704 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	705 NORTH DADE	Regular	BellSol
FL	460	305	706 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	707 MIAMI - HIALEAH	Paging	BellSol
FL	460	305	708 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	710 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	712 KEYS	Cellular	BellSol
FL	460	305	713 MIAMI - HIALEAH	Paging	BellSol
FL	460	305	714 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	715 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	716 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	717 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	718 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	719 NORTH DADE	Paging	BellSol
FL	460	305	720 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	722 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	723 KEYS	ALEC	BellSol
FL	460	305	724 NORTH DADE	PCS	BellSol
FL	460	305	725 NORTH DADE	PCS	BellSol
FL	460	305	726 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	727 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	728 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	729 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	730 MIAMI - ALLAPATTAH	Paging	BellSol
FL	460	305	731 KEYS	PCS	BellSol
FL	460	305	732 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	733 NORTH DADE	Cellular	BellSol
FL	460	305	734 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	735 KEYS	ALEC	BellSol
FL	460	305	736 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	737 MIAMI - AIRPORT	Paging	BellSol

FL	460	305	738 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	739 MIAMI - WEST MIAMI	Paging	BellSot
FL	460	305	740 MIAMI - RED ROAD	Regular	BellSot
FL	460	305	742 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	743 KEYS	Regular	BellSot
FL	460	305	744 KEYS	Regular	BellSot
FL	460	305	745 KEYS	Regular	BellSot
FL	460	305	747 KEYS	Cellular	BellSot
FL	460	305	748 KEYS	ALEC	BellSot
FL	460	305	749 NORTH DADE	ALEC	BellSot
FL	460	305	750 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	751 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	752 MIAMI - WEST DADE	Regular	BellSot
FL	460	305	753 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	754 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	755 MIAMI - GRANDE	Regular	BellSot
FL	460	305	756 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	757 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	758 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	759 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	760 NORTH DADE	ALEC	BellSot
FL	460	305	761 NORTH DADE	PCS	BellSot
FL	460	305	762 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	765 KEYS	ALEC	BellSot
FL	460	305	766 KEYS	Selected Exchange LI	BellSot
FL	460	305	767 KEYS	Cellular	BellSot
FL	460	305	768 KEYS	ALEC	BellSot
FL	460	305	769 MIAMI - OPA LOCKA	Regular	BellSot
FL	460	305	770 NORTH DADE	Regular	BellSot
FL	460	305	772 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	773 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	774 MIAMI - ALHAMBRA	Regular	BellSot
FL	460	305	775 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	776 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	777 MIAMI - AIRPORT	Regular	BellSot
FL	460	305	778 NORTH DADE	Cellular	BellSot
FL	460	305	779 MIAMI - AIRPORT	ALEC	BellSot
FL	460	305	781 MIAMI - NORTHSIDE	Cellular	BellSot
FL	460	305	782 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	784 MIAMI - WEST MIAMI	Paging	BellSot
FL	460	305	785 NORTH DADE	PCS	BellSot
FL	460	305	787 NORTH DADE	Regular	BellSot
FL	460	305	788 NORTH DADE	PCS	BellSot
FL	460	305	789 MIAMI - GRANDE	Regular	BellSot
FL	460	305	790 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	791 KEYS	ALEC	BellSot
FL	460	305	792 NORTH DADE	Regular	BellSot
FL	460	305	793 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	794 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	795 MIAMI - MIAMI SHORES	Regular	BellSot
FL	460	305	796 MIAMI - GRANDE	Cellular	BellSot
FL	460	305	797 KEYS	Cellular	BellSot

FL	460	305	798 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	799 MIAMI - AIRPORT	Cellular	BellSot
FL	460	305	801 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	802 KEYS	Paging	BellSot
FL	460	305	803 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	804 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	805 MIAMI - POINCIANA	Regular	BellSot
FL	460	305	806 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	807 MIAMI - AIRPORT	PCS	BellSot
FL	460	305	808 MIAMI - GRANDE	Regular	BellSot
FL	460	305	809 KEYS	Regular	BellSot
FL	460	305	810 MIAMI - GRANDE	Regular	BellSot
FL	460	305	812 MIAMI - NORTHSIDE	Cellular	BellSot
FL	460	305	814 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	815 MIAMI - NORTHSIDE	Cellular	BellSot
FL	460	305	816 NORTH DADE	Regular	BellSot
FL	460	305	817 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	818 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	819 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	820 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	821 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	822 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	823 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	824 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	825 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	826 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	827 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	828 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	829 NORTH DADE	Regular	BellSot
FL	460	305	830 NORTH DADE	ALEC	BellSot
FL	460	305	831 KEYS	ALEC	BellSot
FL	460	305	832 KEYS	ALEC	BellSot
FL	460	305	833 MIAMI - HIALEAH	Paging	BellSot
FL	460	305	834 MIAMI - HIALEAH	Paging	BellSot
FL	460	305	835 MIAMI - NORTHSIDE	Regular	BellSot
FL	460	305	836 MIAMI - NORTHSIDE	Regular	BellSot
FL	460	305	837 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	838 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	839 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	840 MIAMI - AIRPORT	Land-to-Mobile (LTM)	BellSot
FL	460	305	841 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	842 MIAMI - HIALEAH	Paging	BellSot
FL	460	305	843 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	844 MIAMI - AIRPORT	Paging	BellSot
FL	460	305	845 KEYS	ALEC	BellSot
FL	460	305	846 MIAMI - HIALEAH	Regular	BellSot
FL	460	305	847 HOMESTEAD	ALEC	BellSot
FL	460	305	849 KEYS	PCS	BellSot
FL	460	305	851 KEYS	ALEC	BellSot
FL	460	305	852 KEYS	Regular	BellSot
FL	460	305	853 KEYS	Regular	BellSot
FL	460	305	854 MIAMI - BAYSHORE	Regular	BellSot

FL	460	305	855 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	856 MIAMI - BAYSHORE	Regular	BellSol
FL	460	305	857 MIAMI - BAYSHORE	Regular	BellSol
FL	460	305	858 MIAMI - BAYSHORE	Regular	BellSol
FL	460	305	859 MIAMI - BAYSHORE	Regular	BellSol
FL	460	305	860 MIAMI - BAYSHORE	Regular	BellSol
FL	460	305	861 MIAMI - INDIAN CREEK	Regular	BellSol
FL	460	305	862 MIAMI - AIRPORT	Land-to-Mobile (LTM)	BellSol
FL	460	305	863 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	864 MIAMI - INDIAN CREEK	Regular	BellSol
FL	460	305	865 MIAMI - INDIAN CREEK	Regular	BellSol
FL	460	305	866 MIAMI - INDIAN CREEK	Regular	BellSol
FL	460	305	867 MIAMI - INDIAN CREEK	Regular	BellSol
FL	460	305	868 MIAMI - INDIAN CREEK	Regular	BellSol
FL	460	305	869 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	870 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	871 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	872 KEYS	Regular	BellSol
FL	460	305	873 MIAMI - PALMETTO	Regular	BellSol
FL	460	305	874 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	875 NORTH DADE	Paging	BellSol
FL	460	305	876 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	877 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	878 PERRINE	Cellular	BellSol
FL	460	305	879 KEYS	Cellular	BellSol
FL	460	305	880 MIAMI - POINCIANA	Paging	BellSol
FL	460	305	881 MIAMI - POINCIANA	Paging	BellSol
FL	460	305	882 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	883 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	884 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	885 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	886 MIAMI - POINCIANA	Paging	BellSol
FL	460	305	887 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	888 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	889 MIAMI - POINCIANA	Regular	BellSol
FL	460	305	891 MIAMI - NORTH MIAMI	Regular	BellSol
FL	460	305	892 MIAMI - NORTH MIAMI	Regular	BellSol
FL	460	305	893 MIAMI - NORTH MIAMI	Regular	BellSol
FL	460	305	894 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	895 MIAMI - NORTH MIAMI	Regular	BellSol
FL	460	305	896 KEYS	Cellular	BellSol
FL	460	305	897 KEYS	ALEC	BellSol
FL	460	305	898 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	899 MIAMI - NORTH MIAMI	Regular	BellSol
FL	460	305	901 NORTH DADE	Land-to-Mobile (LTM)	BellSol
FL	460	305	902 NORTH DADE	Land-to-Mobile (LTM)	BellSol
FL	460	305	903 MIAMI - AIRPORT	Cellular	BellSol
FL	460	305	904 NORTH DADE	Cellular	BellSol
FL	460	305	905 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	907 NORTH DADE	ALEC	BellSol
FL	460	305	908 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	909 PERRINE	ALEC	BellSol

FL	460	305	910 HOMESTEAD	ALEC	BellSol
FL	460	305	912 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	913 MIAMI - AIRPORT	Regular	BellSol
FL	460	305	914 NORTH DADE	Regular	BellSol
FL	460	305	915 NORTH DADE	Cellular	BellSol
FL	460	305	917 NORTH DADE	ALEC	BellSol
FL	460	305	918 NORTH DADE	Regular	BellSol
FL	460	305	919 NORTH DADE	Regular	BellSol
FL	460	305	920 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	921 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	923 KEYS	PCS	BellSol
FL	460	305	924 KEYS	Selected Exchange LI	BellSol
FL	460	305	925 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	926 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	927 MIAMI - HIALEAH	Land-to-Mobile (LTM)	BellSol
FL	460	305	928 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	929 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	931 NORTH DADE	Regular	BellSol
FL	460	305	932 NORTH DADE	Regular	BellSol
FL	460	305	933 NORTH DADE	Regular	BellSol
FL	460	305	934 NORTH DADE	Cellular	BellSol
FL	460	305	935 NORTH DADE	Regular	BellSol
FL	460	305	936 NORTH DADE	Regular	BellSol
FL	460	305	937 NORTH DADE	Regular	BellSol
FL	460	305	938 MIAMI - AIRPORT	ALEC	BellSol
FL	460	305	939 MIAMI - ALHAMBRA	Paging	BellSol
FL	460	305	940 NORTH DADE	Regular	BellSol
FL	460	305	941 MIAMI - PALMETTO	Paging	BellSol
FL	460	305	942 KEYS	PCS	BellSol
FL	460	305	943 NORTH DADE	Regular	BellSol
FL	460	305	944 NORTH DADE	Regular	BellSol
FL	460	305	945 NORTH DADE	Regular	BellSol
FL	460	305	946 KEYS	ALEC	BellSol
FL	460	305	947 NORTH DADE	Regular	BellSol
FL	460	305	948 NORTH DADE	Regular	BellSol
FL	460	305	949 NORTH DADE	Regular	BellSol
FL	460	305	951 MIAMI - NORTHSIDE	Cellular	BellSol
FL	460	305	952 NORTH DADE	Regular	BellSol
FL	460	305	953 MIAMI - OPA LOCKA	Regular	BellSol
FL	460	305	955 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	956 NORTH DADE	Regular	BellSol
FL	460	305	957 NORTH DADE	Regular	BellSol
FL	460	305	960 MIAMI - GRANDE	Regular	BellSol
FL	460	305	961 MIAMI - GRANDE	Regular	BellSol
FL	460	305	962 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	963 MIAMI - WEST MIAMI	Paging	BellSol
FL	460	305	964 PERRINE	ALEC	BellSol
FL	460	305	965 NORTH DADE	Cellular	BellSol
FL	460	305	966 MIAMI - AIRPORT	Paging	BellSol
FL	460	305	968 MIAMI - AIRPORT	PCS	BellSol
FL	460	305	969 PERRINE	Regular	BellSol
FL	460	305	970 MIAMI - GRANDE	Cellular	BellSol

FL	460	305	971 PERRINE	Regular	BellSo
FL	460	305	972 PERRINE	Cellular	BellSo
FL	460	305	973 MIAMI - AIRPORT	Paging	BellSo
FL	460	305	974 NORTH DADE	Regular	BellSo
FL	460	305	975 MIAMI - AIRPORT	PCS	BellSo
FL	460	305	976 NORTH DADE	Regular	BellSo
FL	460	305	977 MIAMI - AIRPORT	Paging	BellSo
FL	460	305	978 MIAMI - AIRPORT	PCS	BellSo
FL	460	305	979 MIAMI - AIRPORT	Cellular	BellSo
FL	460	305	980 MIAMI - GRANDE	Regular	BellSo
FL	460	305	981 MIAMI - NORTH MIAMI	Regular	BellSo
FL	460	305	982 MIAMI - GRANDE	Regular	BellSo
FL	460	305	983 MIAMI - AIRPORT	Paging	BellSo
FL	460	305	984 MIAMI - AIRPORT	PCS	BellSo
FL	460	305	986 MIAMI - GRANDE	Cellular	BellSo
FL	460	305	987 MIAMI - AIRPORT	Cellular	BellSo
FL	460	305	989 MIAMI - NORTHSIDE	Cellular	BellSo
FL	460	305	990 MIAMI - GRANDE	Paging	BellSo
FL	460	305	992 MIAMI - AIRPORT	PCS	BellSo
FL	460	305	993 MIAMI - INDIAN CREEK	Regular	BellSo
FL	460	305	994 MIAMI - PALMETTO	Regular	BellSo
FL	460	305	995 MIAMI - GRANDE	Regular	BellSo
FL	460	305	996 MIAMI - AIRPORT	Paging	BellSo
FL	460	305	997 MIAMI - AIRPORT	Paging	BellSo
FL	460	305	998 MIAMI - AIRPORT	Paging	BellSo
FL	460	305	999 NORTH DADE	Regular	BellSo

BELLSOUTH

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August 26, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Katrina

Dear Ms. Bayo:

Pursuant to Section 4.5.4 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission on February 12, 2002, by Order No. PSC-02-0187-FOF-TP, BellSouth is not obligated for penalties under Tier 1 or Tier 2 Enforcement Mechanism for non-compliance with a performance measure if such non-compliance is the result of a force majeure event.

Hurricane Katrina adversely affected the South Florida area (Dade, Broward, and Monroe Counties) on August 25, 2005 creating major communications outages mostly as a result of power outages, poles down, and rising water. Due to the severity of Hurricane Katrina, BellSouth defines the attached list of NPA/Nxxs as the service emergency geographic area.

It will take some time for BellSouth to recover and regain normal installation and repair activities in the areas listed above. However, BellSouth will provide updates to our recovery efforts and advise the Commission when the service emergency period is concluded. BellSouth views Hurricane Katrina as a force majeure event relieving BellSouth of penalty obligations under this plan.

If you have any questions concerning this matter, please call me.

Sincerely,

Jerry D. Hendrix

Jerry D. Hendrix

Cc: Braulio L Baez, Chairman
J. Terry Deason
Rudolph Bradley
Lisa Edgar
Beth Salak
Lisa Harvey
Rhonda Hicks
Scott Mulcahy

NXX File Lookup Dade County and Monroe

State	Lata	NPA	NXX	Exchange Name	Type Code	Territory
FL	460	786	200	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	201	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	202	NORTH DADE	Cellular	BellSouth
FL	460	786	205	PERRINE	Cellular	BellSouth
FL	460	786	206	MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	207	NORTH DADE	ALEC	BellSouth
FL	460	786	208	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	210	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	213	NORTH DADE	Cellular	BellSouth
FL	460	786	214	PERRINE	Cellular	BellSouth
FL	460	786	215	MIAMI - AIRPORT	Paging	BellSouth
FL	460	786	217	HOMESTEAD	ALEC	BellSouth
FL	460	786	218	MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	220	MIAMI - HIALEAH	ALEC	BellSouth
FL	460	786	221	MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	222	MIAMI - FLAGLER	Cellular	BellSouth
FL	460	786	223	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	224	MIAMI - GRANDE	ALEC	BellSouth
FL	460	786	225	MIAMI - HIALEAH	Paging	BellSouth
FL	460	786	226	HOMESTEAD	ALEC	BellSouth
FL	460	786	228	MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	229	MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	231	MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	232	PERRINE	ALEC	BellSouth
FL	460	786	234	HOMESTEAD	Cellular	BellSouth
FL	460	786	235	MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	236	MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	237	MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	238	MIAMI - HIALEAH	Land-to-Mc	BellSouth
FL	460	786	239	MIAMI - NORTHSIDE	Cellular	BellSouth
FL	460	786	240	MIAMI - PALMETTO	Paging	BellSouth
FL	460	786	242	PERRINE	Regular	BellSouth
FL	460	786	243	HOMESTEAD	Regular	BellSouth
FL	460	786	244	NORTH DADE	Paging	BellSouth
FL	460	786	245	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	246	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	247	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	248	NORTH DADE	ALEC	BellSouth
FL	460	786	249	PERRINE	ALEC	BellSouth
FL	460	786	251	NORTH DADE	Cellular	BellSouth
FL	460	786	252	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	253	MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	254	NORTH DADE	Paging	BellSouth
FL	460	786	255	HOMESTEAD	Cellular	BellSouth
FL	460	786	256	PERRINE	Cellular	BellSouth
FL	460	786	257	MIAMI - HIALEAH	Paging	BellSouth

FL	460	786	258 NORTH DADE	Cellular	BellSouth
FL	460	786	259 HOMESTEAD	ALEC	BellSouth
FL	460	786	260 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	261 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	262 NORTH DADE	Cellular	BellSouth
FL	460	786	263 MIAMI - SILVER OAKS	Regular	BellSouth
FL	460	786	264 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	265 MIAMI - AIRPORT	Regular	BellSouth
FL	460	786	266 MIAMI - NORTHSIDE	Cellular	BellSouth
FL	460	786	267 MIAMI - AIRPORT	Regular	BellSouth
FL	460	786	268 MIAMI - RED ROAD	Regular	BellSouth
FL	460	786	269 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	271 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	272 HOMESTEAD	ALEC	BellSouth
FL	460	786	273 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	274 NORTH DADE	Regular	BellSouth
FL	460	786	275 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	276 MIAMI - BEACH	Regular	BellSouth
FL	460	786	277 NORTH DADE	Cellular	BellSouth
FL	460	786	278 PERRINE	Cellular	BellSouth
FL	460	786	279 NORTH DADE	ALEC	BellSouth
FL	460	786	280 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	281 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	282 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	284 NORTH DADE	ALEC	BellSouth
FL	460	786	285 NORTH DADE	Cellular	BellSouth
FL	460	786	286 PERRINE	Cellular	BellSouth
FL	460	786	287 PERRINE	Cellular	BellSouth
FL	460	786	288 NORTH DADE	PCS	BellSouth
FL	460	786	290 NORTH DADE	Cellular	BellSouth
FL	460	786	291 PERRINE	ALEC	BellSouth
FL	460	786	293 PERRINE	Regular	BellSouth
FL	460	786	294 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	295 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	296 MIAMI - HIALEAH	Paging	BellSouth
FL	460	786	297 NORTH DADE	Paging	BellSouth
FL	460	786	298 HOMESTEAD	Cellular	BellSouth
FL	460	786	299 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	301 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	302 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	303 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	304 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	306 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	307 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	308 MIAMI - RED ROAD	Regular	BellSouth
FL	460	786	312 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	313 MIAMI - HIALEAH	Regular	BellSouth
FL	460	786	314 MIAMI - BAYSHORE	Regular	BellSouth
FL	460	786	315 MIAMI - CANAL	Regular	BellSouth
FL	460	786	316 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	317 MIAMI - KEY BISCAYNE	Regular	BellSouth
FL	460	786	318 MIAMI - NORTHSIDE	Regular	BellSouth

FL	460	786	319 MIAMI - WEST DADE	Regular	BellSouth
FL	460	786	320 NORTH DADE	Regular	BellSouth
FL	460	786	323 NORTH DADE	ALEC	BellSouth
FL	460	786	324 MIAMI - NORTH MIAMI	Paging	BellSouth
FL	460	786	325 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	326 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	327 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	328 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	331 MIAMI - PALMETTO	Regular	BellSouth
FL	460	786	332 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	333 MIAMI - FLAGLER	Cellular	BellSouth
FL	460	786	335 HOMESTEAD	ALEC	BellSouth
FL	460	786	336 MIAMI - PALMETTO	Regular	BellSouth
FL	460	786	337 MIAMI - POINCIANA	Regular	BellSouth
FL	460	786	338 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	341 MIAMI - PALMETTO	Paging	BellSouth
FL	460	786	344 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	345 PERRINE	ALEC	BellSouth
FL	460	786	346 PERRINE	Cellular	BellSouth
FL	460	786	347 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	348 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	349 HOMESTEAD	Regular	BellSouth
FL	460	786	351 MIAMI - NORTHSIDE	Cellular	BellSouth
FL	460	786	355 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	356 NORTH DADE	Cellular	BellSouth
FL	460	786	357 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	363 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	364 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	365 NORTH DADE	ALEC	BellSouth
FL	460	786	367 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	368 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	371 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	374 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	375 MIAMI - NORTHSIDE	Cellular	BellSouth
FL	460	786	376 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	377 HOMESTEAD	ALEC	BellSouth
FL	460	786	380 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	382 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	385 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	388 MIAMI - WEST MIAMI	Regular	BellSouth
FL	460	786	389 MIAMI - GRANDE	ALEC	BellSouth
FL	460	786	390 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	393 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	394 MIAMI - AIRPORT	Regular	BellSouth
FL	460	786	395 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	396 MIAMI - GRANDE	Paging	BellSouth
FL	460	786	399 PERRINE	Cellular	BellSouth
FL	460	786	402 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	407 NORTH DADE	Land-to-Mk	BellSouth
FL	460	786	409 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	410 NORTH DADE	ALEC	BellSouth
FL	460	786	412 MIAMI - AIRPORT	Cellular	BellSouth

FL	460	786	413 MIAMI - AIRPORT	Regular	BellSouth
FL	460	786	416 NORTH DADE	Regular	BellSouth
FL	460	786	417 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	419 NORTH DADE	ALEC	BellSouth
FL	460	786	420 PERRINE	ALEC	BellSouth
FL	460	786	421 MIAMI - PALMETTO	Paging	BellSouth
FL	460	786	423 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	425 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	426 PERRINE	Cellular	BellSouth
FL	460	786	427 MIAMI - NORTHSIDE	Cellular	BellSouth
FL	460	786	428 NORTH DADE	ALEC	BellSouth
FL	460	786	429 PERRINE	ALEC	BellSouth
FL	460	786	430 PERRINE	ALEC	BellSouth
FL	460	786	432 MIAMI - GRANDE	Paging	BellSouth
FL	460	786	433 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	434 MIAMI - GRANDE	Paging	BellSouth
FL	460	786	435 MIAMI - GRANDE	Paging	BellSouth
FL	460	786	436 NORTH DADE	Cellular	BellSouth
FL	460	786	437 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	438 PERRINE	ALEC	BellSouth
FL	460	786	439 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	443 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	444 MIAMI - FLAGLER	Cellular	BellSouth
FL	460	786	446 HOMESTEAD	ALEC	BellSouth
FL	460	786	455 NORTH DADE	ALEC	BellSouth
FL	460	786	456 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	457 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	463 NORTH DADE	ALEC	BellSouth
FL	460	786	464 MIAMI - PALMETTO	Regular	BellSouth
FL	460	786	465 HOMESTEAD	ALEC	BellSouth
FL	460	786	466 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	468 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	469 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	470 MIAMI - FLAGLER	Regular	BellSouth
FL	460	786	473 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	476 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	478 PERRINE	Cellular	BellSouth
FL	460	786	486 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	487 NORTH DADE	Cellular	BellSouth
FL	460	786	488 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	489 NORTH DADE	Cellular	BellSouth
FL	460	786	493 MIAMI - NORTHSIDE	Cellular	BellSouth
FL	460	786	497 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	499 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	506 NORTH DADE	PCS	BellSouth
FL	460	786	507 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	512 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	513 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	514 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	515 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	517 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	521 MIAMI - NORTHSIDE	Cellular	BellSouth

FL	460	786	522 MIAMI - GRANDE	ALEC	BellSouth
FL	460	786	524 NORTH DADE	ALEC	BellSouth
FL	460	786	525 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	528 NORTH DADE	ALEC	BellSouth
FL	460	786	539 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	541 NORTH DADE	ALEC	BellSouth
FL	460	786	543 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	544 PERRINE	ALEC	BellSouth
FL	460	786	545 HOMESTEAD	ALEC	BellSouth
FL	460	786	546 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	547 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	549 PERRINE	ALEC	BellSouth
FL	460	786	551 HOMESTEAD	ALEC	BellSouth
FL	460	786	552 MIAMI - ALHAMBRA	Regular	BellSouth
FL	460	786	553 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	554 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	556 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	564 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	566 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	573 PERRINE	Regular	BellSouth
FL	460	786	581 PERRINE	ALEC	BellSouth
FL	460	786	586 NORTH DADE	Cellular	BellSouth
FL	460	786	587 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	594 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	596 MIAMI - SILVER OAKS	Regular	BellSouth
FL	460	786	597 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	619 PERRINE	ALEC	BellSouth
FL	460	786	621 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	623 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	624 MIAMI - WEST MIAMI	Regular	BellSouth
FL	460	786	629 NORTH DADE	ALEC	BellSouth
FL	460	786	634 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	635 NORTH DADE	ALEC	BellSouth
FL	460	786	639 MIAMI - HIALEAH	Regular	BellSouth
FL	460	786	641 MIAMI - HIALEAH	Paging	BellSouth
FL	460	786	662 MIAMI - RED ROAD	Regular	BellSouth
FL	460	786	663 NORTH DADE	Cellular	BellSouth
FL	460	786	664 NORTH DADE	ALEC	BellSouth
FL	460	786	666 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	683 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	684 MIAMI - GRANDE	Paging	BellSouth
FL	460	786	685 MIAMI - GRANDE	Paging	BellSouth
FL	460	786	709 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	712 PERRINE	ALEC	BellSouth
FL	460	786	718 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	735 PERRINE	ALEC	BellSouth
FL	460	786	743 PERRINE	Paging	BellSouth
FL	460	786	744 NORTH DADE	Paging	BellSouth
FL	460	786	777 MIAMI - GRANDE	Regular	BellSouth
FL	460	786	778 MIAMI - CANAL	Paging	BellSouth
FL	460	786	787 NORTH DADE	ALEC	BellSouth
FL	460	786	797 MIAMI - AIRPORT	PCS	BellSouth

FL	460	786	845 MIAMI - PALMETTO	Regular	BellSouth
FL	460	786	853 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	859 NORTH DADE	PCS	BellSouth
FL	460	786	863 MIAMI - AIRPORT	Cellular	BellSouth
FL	460	786	866 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	877 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	879 MIAMI - NORTHSIDE	Cellular	BellSouth
FL	460	786	888 PERRINE	ALEC	BellSouth
FL	460	786	897 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	900 HOMESTEAD	ALEC	BellSouth
FL	460	786	923 NORTH DADE	ALEC	BellSouth
FL	460	786	924 MIAMI - AIRPORT	ALEC	BellSouth
FL	460	786	942 MIAMI - AIRPORT	PCS	BellSouth
FL	460	786	967 MIAMI - GRANDE	ALEC	BellSouth
FL	460	786	990 MIAMI - HIALEAH	Paging	BellSouth
FL	460	786	991 NORTH DADE	ALEC	BellSouth
FL	460	786	999 MIAMI - AIRPORT	Regular	BellSouth

NXX File Lookup Broward County

State	Lata	NPA	NXX	Exchange Name	Type Code	Territory
FL	460	954	201	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	202	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	205	FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	206	FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	207	FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	208	FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	209	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	210	HOLLYWOOD (-PEMBROKE)	Paging	BellSouth
FL	460	954	212	HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	214	FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	215	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	216	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	217	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	219	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	220	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	221	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	222	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	223	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	224	FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	225	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	227	CORAL SPRINGS	Regular	BellSouth
FL	460	954	228	HOLLYWOOD (-PEMBROKE)	Land-to-Mc	BellSouth
FL	460	954	229	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	230	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	231	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	232	FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	233	FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	234	DEERFIELD BEACH	PCS	BellSouth
FL	460	954	235	FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	236	FORT LAUDERDALE	Regular	BellSouth
FL	460	954	237	HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	238	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	239	HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	240	FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	241	HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	242	DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	243	HOLLYWOOD (-PEMBROKE)	PCS	BellSouth
FL	460	954	244	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	245	FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	246	DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	247	POMPANO BEACH	ALEC	BellSouth
FL	460	954	248	HOLLYWOOD (-PEMBROKE)	Land-to-Mc	BellSouth
FL	460	954	249	FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	250	FORT LAUDERDALE	Paging	BellSouth
FL	460	954	251	HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	252	FORT LAUDERDALE	Regular	BellSouth

FL	460	954	253 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	254 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	255 CORAL SPRINGS	Regular	BellSouth
FL	460	954	256 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	257 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	258 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	259 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	260 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	261 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	262 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	263 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	264 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	265 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	266 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	267 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	268 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	269 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	270 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	271 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	272 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	273 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	274 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	954	275 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	276 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	277 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	281 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	282 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	283 POMPANO BEACH	ALEC	BellSouth
FL	460	954	285 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	286 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	287 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	288 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	290 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	291 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	292 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	293 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	294 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	295 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	296 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	297 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	298 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	299 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	301 POMPANO BEACH	ALEC	BellSouth
FL	460	954	302 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	303 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	304 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	306 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	307 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	308 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	309 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	310 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	312 DEERFIELD BEACH	ALEC	BellSouth

FL	460	954	313 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	315 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	316 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	317 POMPANO BEACH	ALEC	BellSouth
FL	460	954	318 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	319 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	320 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	321 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	322 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	323 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	324 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	325 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	326 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	327 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	328 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	331 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	332 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	333 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	334 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	335 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	336 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	337 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	339 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	340 CORAL SPRINGS	Regular	BellSouth
FL	460	954	341 CORAL SPRINGS	Regular	BellSouth
FL	460	954	342 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	343 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	344 CORAL SPRINGS	Regular	BellSouth
FL	460	954	345 CORAL SPRINGS	Regular	BellSouth
FL	460	954	346 CORAL SPRINGS	Regular	BellSouth
FL	460	954	347 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	954	348 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	349 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	351 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	353 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	354 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	355 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	356 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	357 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	358 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	359 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	360 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	362 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	363 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	364 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	365 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	366 POMPANO BEACH	ALEC	BellSouth
FL	460	954	367 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	368 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	369 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	370 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	371 DEERFIELD BEACH	Paging	BellSouth

FL	460	954	373 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	374 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	375 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	376 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	377 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	378 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	379 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	380 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	382 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	383 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	384 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	385 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	386 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	387 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	388 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	389 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	390 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	392 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	394 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	954	396 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	398 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	399 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	401 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	402 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	403 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	405 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	407 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	408 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	409 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	410 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	412 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	413 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	415 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	416 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	418 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	419 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	420 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	421 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	422 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	423 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	424 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	425 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	426 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	427 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	428 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	429 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	430 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	431 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	432 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	433 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	434 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	435 HOLLYWOOD (PEMBROKE)	Regular	BellSouth

FL	460	954	436 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	437 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	438 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	439 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	441 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	442 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	443 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	444 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	445 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	954	446 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	447 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	448 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	449 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	450 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	452 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	453 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	454 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	455 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	456 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	457 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	458 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	459 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	460 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	461 DEERFIELD BEACH	PCS	BellSouth
FL	460	954	462 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	463 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	464 DEERFIELD BEACH	PCS	BellSouth
FL	460	954	465 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	466 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	467 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	468 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	469 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	471 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	472 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	473 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	474 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	475 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	476 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	477 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	478 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	480 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	481 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	483 HOLLYWOOD (-PEMBROKE)	PCS	BellSouth
FL	460	954	484 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	485 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	486 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	487 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	489 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	490 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	491 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	492 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	493 FORT LAUDERDALE	Regular	BellSouth

FL	460	954	494 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	495 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	496 FORT LAUDERDALE	ALEC	Unknown
FL	460	954	497 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	499 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	501 DEERFIELD BEACH	PCS	BellSouth
FL	460	954	502 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	503 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	504 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	506 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	507 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	508 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	509 CORAL SPRINGS	Regular	BellSouth
FL	460	954	510 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	512 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	513 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	514 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	515 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	516 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	517 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	518 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	519 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	520 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	521 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	522 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	523 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	524 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	525 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	527 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	528 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	529 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	530 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	531 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	532 POMPANO BEACH	ALEC	BellSouth
FL	460	954	533 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	534 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	535 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	536 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	537 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	538 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	539 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	540 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	541 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	543 POMPANO BEACH	ALEC	BellSouth
FL	460	954	545 POMPANO BEACH	Regular	BellSouth
FL	460	954	546 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	547 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	548 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	549 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	550 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	551 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	552 FORT LAUDERDALE	Land-to-Mc	BellSouth

FL	460	954	553 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	554 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	556 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	557 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	558 HOLLYWOOD (-PEMBROKE)	PCS	BellSouth
FL	460	954	559 HOLLYWOOD (-PEMBROKE)	PCS	BellSouth
FL	460	954	560 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	561 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	562 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	563 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	564 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	565 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	566 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	567 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	568 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	569 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	570 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	571 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	572 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	574 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	575 CORAL SPRINGS	Regular	BellSouth
FL	460	954	576 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	577 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	578 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	579 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	580 POMPANO BEACH	ALEC	BellSouth
FL	460	954	581 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	582 POMPANO BEACH	ALEC	BellSouth
FL	460	954	583 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	584 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	585 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	586 POMPANO BEACH	ALEC	BellSouth
FL	460	954	587 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	588 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	590 POMPANO BEACH	ALEC	BellSouth
FL	460	954	591 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	592 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	593 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	594 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	595 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	596 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	597 POMPANO BEACH	Regular	BellSouth
FL	460	954	598 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	599 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	600 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	601 POMPANO BEACH	ALEC	BellSouth
FL	460	954	602 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	603 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	604 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	605 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	607 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	608 FORT LAUDERDALE	PCS	BellSouth

FL	460	954	609 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	610 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	612 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	614 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	615 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	616 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	617 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	618 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	619 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	620 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	621 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	622 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	623 POMPANO BEACH	ALEC	BellSouth
FL	460	954	624 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	625 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	626 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	627 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	628 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	629 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	630 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	631 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	632 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	633 POMPANO BEACH	ALEC	BellSouth
FL	460	954	634 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	635 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	636 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	638 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	640 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	641 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	642 POMPANO BEACH	ALEC	BellSouth
FL	460	954	643 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	644 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	645 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	646 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	647 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	648 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	649 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	650 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	651 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	652 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	653 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	655 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	656 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	657 POMPANO BEACH	ALEC	BellSouth
FL	460	954	658 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	659 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	660 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	661 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	662 HOLLYWOOD (-PEMBROKE)	PCS	BellSouth
FL	460	954	663 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	664 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	665 HOLLYWOOD (-PEMBROKE)	PCS	BellSouth

FL	460	954	667 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	668 HOLLYWOOD (-PEMBROKE)	PCS	BellSouth
FL	460	954	670 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	671 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	673 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	675 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	676 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	677 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	678 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	679 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	680 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	681 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	682 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	683 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	684 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	685 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	687 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	688 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	689 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	690 DEERFIELD BEACH	Paging	BellSouth
FL	460	954	691 POMPANO BEACH	ALEC	BellSouth
FL	460	954	692 POMPANO BEACH	ALEC	BellSouth
FL	460	954	693 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	695 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	696 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	697 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	698 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	699 HOLLYWOOD (-PEMBROKE)	PCS	BellSouth
FL	460	954	701 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	704 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	705 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	708 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	709 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	712 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	713 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	714 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	717 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	718 POMPANO BEACH	Regular	BellSouth
FL	460	954	719 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	720 POMPANO BEACH	Regular	BellSouth
FL	460	954	721 POMPANO BEACH	Regular	BellSouth
FL	460	954	722 POMPANO BEACH	Regular	BellSouth
FL	460	954	723 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	724 POMPANO BEACH	Regular	BellSouth
FL	460	954	725 DEERFIELD BEACH	Regular	BellSouth
FL	460	954	726 POMPANO BEACH	Regular	BellSouth
FL	460	954	727 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	728 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	729 DEERFIELD BEACH	PCS	BellSouth
FL	460	954	730 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	731 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	732 FORT LAUDERDALE	PCS	BellSouth

FL	460	954	733 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	734 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	735 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	736 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	738 POMPANO BEACH	ALEC	BellSouth
FL	460	954	739 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	741 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	742 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	743 DEERFIELD BEACH	Paging	BellSouth
FL	460	954	744 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	745 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	746 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	747 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	748 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	749 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	752 CORAL SPRINGS	Regular	BellSouth
FL	460	954	753 CORAL SPRINGS	Regular	BellSouth
FL	460	954	755 CORAL SPRINGS	Regular	BellSouth
FL	460	954	757 CORAL SPRINGS	Regular	BellSouth
FL	460	954	759 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	760 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	761 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	762 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	763 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	764 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	765 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	766 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	767 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	768 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	769 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	770 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	771 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	772 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	774 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	775 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	776 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	777 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	778 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	779 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	781 POMPANO BEACH	Regular	BellSouth
FL	460	954	782 POMPANO BEACH	Regular	BellSouth
FL	460	954	783 POMPANO BEACH	Regular	BellSouth
FL	460	954	784 POMPANO BEACH	Regular	BellSouth
FL	460	954	785 POMPANO BEACH	Regular	BellSouth
FL	460	954	786 POMPANO BEACH	Regular	BellSouth
FL	460	954	787 HOLLYWOOD (-PEMBROKE)	Paging	BellSouth
FL	460	954	788 POMPANO BEACH	Regular	BellSouth
FL	460	954	790 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	791 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	792 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	793 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	794 FORT LAUDERDALE	ALEC	BellSouth

FL	460	954	796 CORAL SPRINGS	Regular	BellSouth
FL	460	954	797 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	798 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	801 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	802 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	803 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	804 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	805 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	806 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	808 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	810 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	812 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	814 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	815 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	816 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	817 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	818 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	820 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	821 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	822 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	823 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	825 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	827 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	828 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	829 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	830 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	831 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	832 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	834 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	835 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	836 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	837 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	838 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	839 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	840 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	843 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	845 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	846 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	847 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	848 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	849 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	850 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	851 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	853 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	854 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	855 FORT LAUDERDALE	Land-to-Mc	BellSouth
FL	460	954	856 DEERFIELD BEACH	PCS	BellSouth
FL	460	954	857 DEERFIELD BEACH	PCS	BellSouth
FL	460	954	858 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	861 POMPANO BEACH	ALEC	BellSouth
FL	460	954	862 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	867 POMPANO BEACH	ALEC	BellSouth

FL	460	954	868 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	871 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	872 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	873 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	874 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	875 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	876 POMPANO BEACH	Regular	BellSouth
FL	460	954	877 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	878 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	879 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	880 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	881 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	882 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	883 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	885 HOLLYWOOD (PEMBROKE)	Regular	BellSouth
FL	460	954	887 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	888 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	889 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	891 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	893 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	894 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	895 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	896 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	897 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	898 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	899 DEERFIELD BEACH	PCS	BellSouth
FL	460	954	903 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	904 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	905 CORAL SPRINGS	ALEC	BellSouth
FL	460	954	907 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	913 DEERFIELD BEACH	Cellular	BellSouth
FL	460	954	914 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	915 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	916 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	917 POMPANO BEACH	Regular	BellSouth
FL	460	954	918 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	919 HOLLYWOOD (-PEMBROKE)	ALEC	BellSouth
FL	460	954	920 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	921 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	922 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	923 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	924 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	925 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	926 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	927 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	928 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	929 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	931 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	933 POMPANO BEACH	ALEC	BellSouth
FL	460	954	934 POMPANO BEACH	ALEC	BellSouth
FL	460	954	935 POMPANO BEACH	Regular	BellSouth
FL	460	954	936 FORT LAUDERDALE	Paging	BellSouth

FL	460	954	937 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	938 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	940 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	941 POMPANO BEACH	Regular	BellSouth
FL	460	954	942 POMPANO BEACH	Regular	BellSouth
FL	460	954	943 POMPANO BEACH	Regular	BellSouth
FL	460	954	944 POMPANO BEACH	ALEC	BellSouth
FL	460	954	946 POMPANO BEACH	Regular	BellSouth
FL	460	954	949 DEERFIELD BEACH	ALEC	BellSouth
FL	460	954	950 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	956 POMPANO BEACH	Regular	BellSouth
FL	460	954	957 POMPANO BEACH	Regular	BellSouth
FL	460	954	958 FORT LAUDERDALE	Regular	BellSouth
FL	460	954	960 POMPANO BEACH	Regular	BellSouth
FL	460	954	961 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	962 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	963 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	964 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	965 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	966 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	967 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	968 POMPANO BEACH	Regular	BellSouth
FL	460	954	969 POMPANO BEACH	Regular	BellSouth
FL	460	954	970 POMPANO BEACH	Regular	BellSouth
FL	460	954	971 POMPANO BEACH	Regular	BellSouth
FL	460	954	972 POMPANO BEACH	Regular	BellSouth
FL	460	954	973 POMPANO BEACH	Regular	BellSouth
FL	460	954	974 POMPANO BEACH	Regular	BellSouth
FL	460	954	975 POMPANO BEACH	Regular	BellSouth
FL	460	954	977 POMPANO BEACH	Regular	BellSouth
FL	460	954	978 POMPANO BEACH	Regular	BellSouth
FL	460	954	979 POMPANO BEACH	Regular	BellSouth
FL	460	954	980 FORT LAUDERDALE	Cellular	BellSouth
FL	460	954	981 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	983 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	984 POMPANO BEACH	Regular	BellSouth
FL	460	954	985 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	986 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	987 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	989 HOLLYWOOD (-PEMBROKE)	Regular	BellSouth
FL	460	954	990 FORT LAUDERDALE	ALEC	BellSouth
FL	460	954	992 FORT LAUDERDALE	Paging	BellSouth
FL	460	954	993 FORT LAUDERDALE	PCS	BellSouth
FL	460	954	996 FORT LAUDERDALE	Paging	BellSouth
FL	460	754	204 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	754	214 FORT LAUDERDALE	Cellular	BellSouth
FL	460	754	224 FORT LAUDERDALE	Cellular	BellSouth
FL	460	754	234 FORT LAUDERDALE	Cellular	BellSouth
FL	460	754	235 POMPANO BEACH	Cellular	BellSouth
FL	460	754	244 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	754	245 CORAL SPRINGS	Cellular	BellSouth
FL	460	754	246 FORT LAUDERDALE	Cellular	BellSouth

FL	460	754	264 DEERFIELD BEACH	Cellular	BellSouth
FL	460	754	321 FORT LAUDERDALE	Regular	BellSouth
FL	460	754	322 FORT LAUDERDALE	Regular	BellSouth
FL	460	754	323 FORT LAUDERDALE	Regular	BellSouth
FL	460	754	366 POMPANO BEACH	Cellular	BellSouth
FL	460	754	367 DEERFIELD BEACH	Cellular	BellSouth
FL	460	754	368 CORAL SPRINGS	Cellular	BellSouth
FL	460	754	422 FORT LAUDERDALE	Cellular	BellSouth
FL	460	754	423 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	754	581 HOLLYWOOD (-PEMBROKE)	Cellular	BellSouth
FL	460	754	789 POMPANO BEACH	Cellular	BellSouth
FL	460	754	910 POMPANO BEACH	Regular	BellSouth

BELLSOUTH

BellSouth Telecommunications, Inc.

150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

jerry.hendrix@bellsouth.com

Jerry D. Hendrix

Vice President
Regulatory & External Affairs

Phone: (850) 224-7798
Fax (850) 224-5073

July 12, 2005

Ms. Blanca S. Bayo
Director, Division of the Commission Clerk
And Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

RE: Hurricane Dennis

Dear Ms. Bayo:

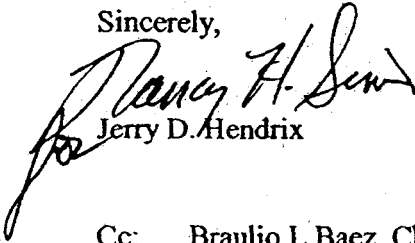
Pursuant to Section 4.5.4 of BellSouth's Self Effectuating Enforcement Mechanism Administration Plan ("Plan"), approved by the Florida Public Service Commission on February 12, 2002, by Order No. PSC-02-0187-FOF-TP, BellSouth is not obligated for penalties under Tier 1 or Tier 2 Enforcement Mechanism for non-compliance with a performance measure if such non-compliance is the result of a force majeure event.

Hurricane Dennis adversely affected the Pensacola Area (Escambia and Santa Rosa Counties) on July 11, 2005 creating major communications outages mostly as a result of power outages, poles down, and rising water. Due to the severity of Hurricane Dennis, BellSouth defines the attached list of NPA/Nxxs as the service emergency geographic area.

It will take some time for BellSouth to recover and regain normal installation and repair activities in the areas listed above. However, BellSouth will provide updates to our recovery efforts and advise the Commission when the service emergency period is concluded. BellSouth views Hurricane Dennis as a force majeure event relieving BellSouth of penalty obligations under this plan.

If you have any questions concerning this matter, please call me.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jerry D. Hendrix", is written over the printed name. The signature is stylized with a large, sweeping initial "J".

Cc: Braulio L Baez, Chairman
J. Terry Deason
Rudolph Bradley
Lisa Edgar
Beth Salak
Lisa Harvey
Rhonda Hicks
Scott Mulcahy

**Hurricane Dennis
Impacted Areas**

State	Lata	NPA	NXX	Exchange Name
FL	448	850	202	PENSACOLA
FL	448	850	206	PENSACOLA
FL	448	850	207	PENSACOLA
FL	448	850	208	PENSACOLA
FL	448	850	221	PENSACOLA
FL	448	850	232	PENSACOLA
FL	448	850	255	PENSACOLA
FL	448	850	261	PENSACOLA
FL	448	850	262	PENSACOLA
FL	448	850	266	PENSACOLA
FL	448	850	287	PENSACOLA
FL	448	850	288	PENSACOLA
FL	448	850	289	PACE
FL	448	850	291	PENSACOLA
FL	448	850	292	PENSACOLA
FL	448	850	293	PENSACOLA
FL	448	850	304	PACE
FL	448	850	308	PENSACOLA
FL	448	850	310	PENSACOLA
FL	448	850	312	MUNSON
FL	448	850	313	MILTON
FL	448	850	316	PENSACOLA
FL	448	850	318	PENSACOLA
FL	448	850	324	PENSACOLA
FL	448	850	331	PENSACOLA
FL	448	850	332	PENSACOLA

FL	448	850	336	PENSACOLA
FL	448	850	341	PENSACOLA
FL	448	850	343	GULF BREEZE
FL	448	850	346	PENSACOLA
FL	448	850	355	CANTONMENT
FL	448	850	356	PENSACOLA
FL	448	850	359	JAY
FL	448	850	361	PENSACOLA
FL	448	850	365	MILTON
FL	448	850	367	JAY
FL	448	850	375	PENSACOLA
FL	448	850	377	PENSACOLA
FL	448	850	378	PENSACOLA
FL	448	850	380	PENSACOLA
FL	448	850	382	PENSACOLA
FL	448	850	384	PENSACOLA
FL	448	850	390	PENSACOLA
FL	448	850	393	PENSACOLA
FL	448	850	396	HOLLEY-NAVARRE
FL	448	850	406	PENSACOLA
FL	448	850	416	PENSACOLA
FL	448	850	417	PENSACOLA
FL	448	850	418	PENSACOLA
FL	448	850	426	PENSACOLA
FL	448	850	429	PENSACOLA
FL	448	850	430	PENSACOLA
FL	448	850	432	PENSACOLA
FL	448	850	433	PENSACOLA
FL	448	850	434	PENSACOLA
FL	448	850	435	PENSACOLA

FL	448	850	436 PENSACOLA
FL	448	850	437 PENSACOLA
FL	448	850	438 PENSACOLA
FL	448	850	439 PENSACOLA
FL	448	850	444 PENSACOLA
FL	448	850	449 PENSACOLA
FL	448	850	450 PENSACOLA
FL	448	850	452 PENSACOLA
FL	448	850	453 PENSACOLA
FL	448	850	454 PENSACOLA
FL	448	850	455 PENSACOLA
FL	448	850	456 PENSACOLA
FL	448	850	457 PENSACOLA
FL	448	850	458 PENSACOLA
FL	448	850	463 PACE
FL	448	850	465 PENSACOLA
FL	448	850	469 PENSACOLA
FL	448	850	470 PENSACOLA
FL	448	850	471 PENSACOLA
FL	448	850	472 PENSACOLA
FL	448	850	473 PENSACOLA
FL	448	850	474 PENSACOLA
FL	448	850	475 PENSACOLA
FL	448	850	476 PENSACOLA
FL	448	850	477 PENSACOLA
FL	448	850	478 PENSACOLA
FL	448	850	479 PENSACOLA
FL	448	850	484 PENSACOLA
FL	448	850	485 PENSACOLA
FL	448	850	490 PENSACOLA

FL	448	850	492	PENSACOLA
FL	448	850	494	PENSACOLA
FL	448	850	497	PENSACOLA
FL	448	850	500	JAY
FL	448	850	501	PENSACOLA
FL	448	850	505	PENSACOLA
FL	448	850	506	PENSACOLA
FL	448	850	507	PENSACOLA
FL	448	850	512	PENSACOLA
FL	448	850	515	HOLLEY-NAVARRE
FL	448	850	516	PENSACOLA
FL	448	850	525	PENSACOLA
FL	448	850	529	PENSACOLA
FL	448	850	549	PENSACOLA
FL	448	850	554	PENSACOLA
FL	448	850	564	MILTON
FL	448	850	565	GULF BREEZE
FL	448	850	571	PENSACOLA
FL	448	850	572	PENSACOLA
FL	448	850	583	PENSACOLA
FL	448	850	595	PENSACOLA
FL	448	850	602	PENSACOLA
FL	448	850	605	PENSACOLA
FL	448	850	610	CANTONMENT
FL	448	850	623	MILTON
FL	448	850	626	MILTON
FL	448	850	637	PENSACOLA
FL	448	850	665	MILTON
FL	448	850	675	JAY
FL	448	850	677	GULF BREEZE

FL	448	850	686	PACE
FL	448	850	698	PENSACOLA
FL	448	850	710	HOLLEY-NAVARRE
FL	448	850	712	PENSACOLA
FL	448	850	723	PENSACOLA
FL	448	850	746	PENSACOLA
FL	448	850	748	PENSACOLA
FL	448	850	777	PENSACOLA
FL	448	850	780	CANTONMENT
FL	448	850	791	PENSACOLA
FL	448	850	802	PENSACOLA
FL	448	850	810	MILTON
FL	448	850	839	PENSACOLA
FL	448	850	857	PENSACOLA
FL	448	850	858	PENSACOLA
FL	448	850	887	PENSACOLA
FL	448	850	910	PACE
FL	448	850	912	PENSACOLA
FL	448	850	916	GULF BREEZE
FL	448	850	917	MUNSON
FL	448	850	932	GULF BREEZE
FL	448	850	934	GULF BREEZE
FL	448	850	936	HOLLEY-NAVARRE
FL	448	850	937	CANTONMENT
FL	448	850	939	HOLLEY-NAVARRE
FL	448	850	941	PENSACOLA
FL	448	850	944	PENSACOLA
FL	448	850	957	MUNSON
FL	448	850	968	CANTONMENT
FL	448	850	969	PENSACOLA

FL	448	850	981 MILTON
FL	448	850	982 PENSACOLA
FL	448	850	983 MILTON
FL	448	850	994 PACE
FL	448	850	995 PACE

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Request for Production
September 21, 2006
Item No. 1
Page 1 of 1

REQUEST: Please provide the documentation that supports the 61.2144% intrastate factor.

RESPONSE: The intrastate factor was calculated from data filed on the 2005 ARMIS 43-01 report. The report is available at:
<http://svartifoss2.fcc.gov/eafs/paper/43-01/PaperReport01.cfm>. Attached is a copy of the 2005 ARMIS 43-01 report and the worksheet showing the calculation of the intrastate factor.

REQUEST: Please provide documentation for the access lines used in the calculation of the \$32.3 million that BellSouth is seeking in recovery. Please provide the access lines by category as identified in item 22, page 9, of its petition.

RESPONSE: On September 20, 2006, BellSouth filed Amended Direct Testimony of Kathy Blake to correct the approximate number of unbundled loops in service as of June 30, 2006, from 406,000 to 797,300. The correction was due to a calculation error and the failure to include the DS1 and DS3 loop portion of enhanced extended loops ("EELs"). The modification of line count totals also caused the amount BellSouth is requesting to recover through the Storm Recovery Surcharge to increase to \$34.6 million.

BellSouth is providing supporting data identifying the access lines included in the calculation of \$34.6 million. This data is considered proprietary, confidential business information, and is being provided subject to the Notice of Intent filed with these responses.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Request for Production
September 21, 2006
REVISED Item No. 2
ATTACHMENT

PROPRIETARY

Florida Storm Cost Recovery

Updated as of 11/15/06

Estimated Florida Storm Cost Recovery Amount					
Retail Basic and Nonbasic Services					
(Access Line data as of June 2006)					
State		Access Lines	Monthly Revenue	Annual Revenue	
FL	Residence Lines	3,413,192	\$1,706,596.00	\$20,479,152	
FL	[REDACTED]	1,149,266	\$574,633.00	\$6,895,596	
FL	[REDACTED]	27,445	\$13,722.50	\$164,670	
FL	[REDACTED]	39,765	\$19,882.50	\$238,590	
FL	[REDACTED]	33,339	\$16,669.50	\$200,034	
FL	COCOTS Lines	4,131	\$2,065.50	\$24,786	
FL	[REDACTED]	243,529	\$121,764.50	\$1,461,174	
FL	[REDACTED]	468	\$234.00	\$2,808	
FL	[REDACTED]	2,436	\$1,218.00	\$14,616	
FL	[REDACTED]	61,492	\$30,746.00	\$368,952	
Total		4,975,063	\$2,487,531.50	\$29,850,378	
Highlighting denotes proprietary information					
Estimated Florida Storm Cost Recovery Amount					
Wholesale Unbundled Loops					
(Loop data as of June 2006)					
State	Loop Type	Number in Service June 2006	Number to Apply Surcharge*	Monthly Revenue	Annual Revenue
FL	601 UNE UDL 4-Wire	3	3	\$1.50	\$18.00
FL	602 UNE UVL 2 WD	28,375	28,375	\$14,187.50	\$170,250.00
FL	603 UNE UVL 4 WD	1	1	\$0.50	\$6.00
FL	604 UNE UDL 2-Wire ISDN	5,353	5,353	\$2,676.50	\$32,118.00
FL	609 UNE UDL 2-Wire HDSL	993	993	\$496.50	\$5,958.00
FL	610 UNE UDL 2-Wire ADSL	5,229	5,229	\$2,614.50	\$31,374.00
FL	618 UNE UVL 2-Wire	166,863	166,863	\$83,431.50	\$1,001,178.00
FL	645 UNE Non Loaded Copper Loop	168	168	\$84.00	\$1,008.00
FL	684 Unbundled Copper Loop - ND	84	84	\$42.00	\$504.00
FL	606 UNE UDL 4-W DS1/ISDN	16,353	179,883	\$89,941.50	\$1,079,298.00
FL	659 UNE Combo Local Loop DS1	8,016	88,176	\$44,088.00	\$529,056.00
FL	607 UNE UDL DS3	4	1,260	\$630.00	\$7,560.00
FL	660 UNE Combo Local Loop DS3	4	1,260	\$630.00	\$7,560.00
Total		231,446	477,648	\$238,824.00	\$2,865,888.00
Grand Total					\$32,716,266.00
* DS1 and DS3 counts based on applying 47% Utilization Factor (DS1 = 11 equiv. loops; DS3 = 315 equiv. loops)					

#657834

REVISED

STAFFS1stPOD000008

June 2006		
USOC	MKT	SUM(INSERV)
1LDPZ	R	
1LDPZ	W	
1RSD2	R	
1RSD3	R	
1RSD3	W	
1RSD4	R	
1RSD5	R	
1RSD5	W	
1RSD6	R	
1RSD6	W	
1RSD9	R	
1RSD9	W	
ATA1F	R	
ATA4F	R	
ATA7F	R	
ATA7M	R	
ATAA1	R	
ATAA3	R	
ATAA4	R	
ATAA6	R	
ATAA7	R	
ATAAA	R	
ATACM	R	
ATACS	R	
ATAEA	R	
ATAG3	R	
ATAG4	R	
ATAG6	R	
ATANK	R	
ATANM	R	
ATANS	R	
ATAT8	R	
ATAUS	R	
ATAVK	R	
ATAVM	R	
ATAVS	R	
FDKXE	R	
FRH11	R	
FRH11	W	
FRH12	R	
FRH12	W	
FRH15	R	
FRH15	W	

REVISED

STAFFS1stPOD000009

		June 2006	
USOC		MKT	SUM(INSERV)
FRH18	R		
FRH19	R		
FRH19	W		
FRH10	R		
FRH10	W		
FRH21	R		
FRH21	W		
FRH24	R		
FRH24	W		
FRH25	R		
FRH25	W		
FRH27	R		
FRH27	W		
FRH2M	R		
FRH2M	W		
FRH32	R		
FRH32	W		
FRH38	R		
FRH38	W		
FRH30	R		
FRH40	R		
FRH51	R		
FRH51	W		
FRH56	R		
FRH56	W		
FRH57	R		
FRH5M	R		
FRH64	R		
FRH64	W		
FRH76	R		
FRH76	W		
FRHFS	R		
FRHM3	R		
FRHM3	W		
FRHM6	R		
FRHM9	R		
FRHO3	R		
FRHO6	R		
FRHO6	W		
FRHO9	R		
FRHS1	R		
FRHS1	W		
FRHS2	R		
FRHS2	W		

REVISED

STAFFS1stPOD000010

		June 2006	
USOC		MKT	SUM(INSERV)
FRHS3	R		
FRHS5	R		
FRHS5	W		
FRHS7	R		
FRHSE	R		
FRHT1	R		
FRHT1	W		
FRHT3	R		
HFQ4N	R		
HFQ5N	R		
HFS12	R		
HFS1C	R		
HFS1W	R		
HFS48	R		
HFS4C	R		
HFSC7	R		
HFSO3	R		
HFSOC	R		
HFSOW	R		
HFST1	R		
MTEBZ	R		
MTEDZ	R		
MTEPZ	R		
NMLBL	R		
NMLEN	R		
NMLG7	R		
P2JGX	R		
P2JHX	R		
P2JHX	W		
P2JKX	R		
P2JKX	W		
P2JLX	R		
P2JMX	R		
P2JMX	W		
P2JNX	R		
P2JNX	W		
P2JQX	R		
P2JQX	W		
P2JRX	R		
P2JRX	W		
P2JUX	R		
P2JUX	W		

		June 2006	
USOC		MKT	SUM(INSERV)
P2JWX	R		
SHNC1	R		
SHNC3	R		
SHNH1	R		
SHNH3	R		
SHNH5	R		
SHNH6	R		
SHNH7	R		
SHNH8	R		
SHNH9	R		
SHNN2	R		
SHNN5	R		
SHNN6	R		
SHNN8	R		
SHNN9	R		
CAR2T	R		
CAROT	R		
MTEBZ	R		
MTEDZ	R		
MTEPZ	R		
NMLBL	R		
NMLEN	R		
NMLG7	R		
Total	R & W		

Retail Only	
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REQUEST: Please provide a chart showing the number of access lines that BellSouth has had in Florida for the past five years.

RESPONSE: Consistent with the line count totals used in BellSouth's proposal, the chart below provides both retail access lines and wholesale unbundled loop totals for the line count totals that BellSouth still maintains the data on. The retail access line data is further divided between residential, business and payphone lines. Since BellSouth only maintains retail access line count data in its general billing system for 24 months, the 2006 and 2005 data is provided based upon the same criteria as outlined in BellSouth's proposal. As information only, for 2002 through 2004, BellSouth is providing the retail line count data based upon its filed Schedule 8 data. (See also Audit Response No. 3 and 11.)

The wholesale unbundled loop number in the chart below reflects the number of unbundled loop equivalents in service in Florida from 2003 through 2006. BellSouth only maintains this detailed information for four years.

<u>Year</u> (as of June 30)	<u>Retail</u>			<u>Wholesale Unbundled Loops</u>
	<i>Residential</i>	<i>Business</i>	<i>Payphone</i>	
2006	3,413,192	1,553,301	4,131	797,301
2005	3,581,428	1,495,231	3,536	663,524
2004*	3,697,993	1,345,071	25,729	571,471
2003*	3,972,501	1,397,021	38,338	479,008
2002*	4,201,493	1,456,427	46,102	N/A

* based on Schedule 8 data

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Request for Production
November 6, 2006
Item No. 4
Page 1 of 1

REQUEST: Please provide relevant sections of a BellSouth standard commercial agreement that BellSouth believes allows the Commission to assess a line item storm charge without affecting the contract.

RESPONSE: BellSouth is not proposing to assess a line item storm charge to the services sold to CLECs pursuant to a commercial agreement. Thus, BellSouth objects to this request on the grounds that it is irrelevant and not likely to result in the discovery of admissible evidence.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Request for Production
November 6, 2006
Item No. 5
Page 1 of 1

REQUEST: Please provide relevant sections of a BellSouth standard interconnection (§251) agreement that BellSouth believes allows the Commission to assess a line item storm charge without affecting the contract.

RESPONSE: BellSouth is producing documents responsive to this request.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Request for Production
November 6, 2006
Item No. 6
Page 1 of 1

REQUEST: Please provide source documentation referred to in response to staff Interrogatory No. 27(i).

RESPONSE: There is no Interrogatory No. 27(i). If Staff is referring to Interrogatory No. 25(i), the source documentation for the number of unbundled loops was provided in BellSouth's response to Staff's 1st Request for Production, Item No. 2.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Request for Production
November 6, 2006
Item No. 7
Page 1 of 1

REQUEST: Please provide source support referred to in response to staff Interrogatory No. 39.

RESPONSE: *See* BellSouth's Response to Staff's 1st Request for Production, No. 2 filed October 6, 2006.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Request for Production
November 6, 2006
Item No. 8
Page 1 of 1

REQUEST: Please provide source support referred to in response to staff Interrogatory No. 49.

RESPONSE: BellSouth has no responsive documents.

REQUEST: According to the Kentucky Public Service Commission Order in Case No. 2005-00364: "BellSouth has offered a package of services to assist its retail customers in Alabama, Louisiana, and Mississippi in the aftermath of Hurricane Katrina. This relief plan consists of waiving the Secondary Service Order Charge along with providing one free month of service for Remote Call Forwarding, Call Forwarding Variable, Remote Access to Call Forwarding, Call Forwarding Don't Answer, Call Forwarding Busy Line, Message Waiting Indication, Star98 Access and Voice Mail Companion Services Package; providing one free month of MemoryCall or Voice Mail Service; and waiving the termination charges for businesses no longer operational due to hurricane damage. BellSouth's tariff already includes provisions for waiver of service charges for affected customers at a temporary or new permanent location or the permanent location upon return. Additionally, Inside Wire guidelines include a free jack and associated wiring at a temporary or new permanent location and at least one free jack and associated wiring upon return to the permanent location."

Were the BellSouth customers in Florida afforded similar assistance during the 2005 storm season, and if so, which services and what cumulative amount of assistance was granted by BellSouth of Florida in 2005? If assistance was not granted, why not?

RESPONSE: BellSouth objects to this request on the grounds that it is irrelevant and not likely to lead to the discovery of admissible evidence. Whether BellSouth provided certain assistance to hurricane victims has no bearing whatsoever on BellSouth's ability under Florida law to recover costs and expenses associated with repairing its network from the 2005 Storms.

Subject to and without waiving the foregoing objection, BellSouth's answer to the specific question asked is yes. BellSouth offered a package of services to assist its Florida customers impacted by the 2005 storm season. Assistance provided through BellSouth's disaster relief plans consisted of waiving the Secondary Service Order Charge along with providing one free month of service for Remote Call Forwarding, Call Forwarding Variable, Remote Access to Call Forwarding, Call Forwarding Don't Answer, Call Forwarding Busy Line, Message Waiting

RESPONSE: (Cont.)

Indication, Star98 Access and Voice Mail Companion Services Package; providing one free month of MemoryCall or BellSouth Voice Mail Service; waiving late payment charges, and waiving the termination charges associated with term election agreements for businesses no longer operational due to hurricane damage.

Additionally, BellSouth offered a free jack and associated wiring at the temporary or new permanent location and at least one free jack and associated wiring upon return to the permanent location to eligible customers. Between August, 2005 and January, 2006, 5,124 Florida customers took advantage of these offerings in Florida, the value of which totaled approximately \$300,000.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: According to Florida Public Service Commission Order in Docket No. 060198-EI, by June 1, 2006, each investor-owned electric utility shall file plans and estimated implementation costs for ongoing storm preparedness for the following ten initiatives:

- 1) A Three-year Vegetation Management Cycle for Distribution Circuits,
- 2) An Audit of Joint-Use Attachment Agreements,
- 3) A Six-year Transmission Structure Inspection Program,
- 4) Hardening of Existing Transmission Structures,
- 5) A Transmission and Distribution Geographic Information System,
- 6) Post-Storm Data Collection and Forensic Analysis,
- 7) Collection of Detailed Outage Data Differentiating Between the Reliability Performance of Overhead and Underground Systems,
- 8) Increased Utility Coordination with Local Governments,
- 9) Collaborative Research on Effects of Hurricane Winds and Storm Surge, and
- 10) A Natural Disaster Preparedness and Recovery Program

As applicable, to what extent has BellSouth applied these initiatives in an attempt to lessen the impact on Florida telephone customers, both in cost and interruption of service, from future storms? Please provide company specific information such as timelines for implementing the initiatives and program methodology.

RESPONSE: BellSouth objects to this request, because the subject order referenced in the Interrogatory applies to investor-owned utilities and thus is irrelevant to this proceeding. BellSouth also objects on the grounds that the request seeks irrelevant information because what BellSouth has done post June 1, 2006 regarding storm preparedness for future storms has no relevance to whether BellSouth is entitled to recover its costs and expenses associated with repairing its network that damaged by the 2005 Storms.

Subject to and without waiving the foregoing objections, BellSouth states as follows: BellSouth has implemented a comprehensive pole inspection program as mandated by the Commission. This process includes inspection of each BellSouth owned pole over an eight year period. The inspections include tests to determine the structural integrity of the pole and a load calculation to determine the ability of the pole to support not only BellSouth attachments, but the attachments of others as well.

Results of inspection data are reviewed by BellSouth, and any corrective action required is reviewed by BellSouth Engineering personnel. Necessary maintenance and/or pole replacements are coordinated with others attached to BellSouth poles. BellSouth is preparing to provide the first compliance report regarding its pole inspection program in March 2007.

In addition, *see* BellSouth's June 16, 2006 responses and documents produced in response to Staff's Data Request (Letter Regarding Telco Storm Preparation) Nos. 3 and 4, submitted June 6, 2006.

RESPONSE PROVIDED BY: Jeff McKinney

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Interrogatories
November 6, 2006
Item No. 15
Page 1 of 1

REQUEST: In which states is BellSouth required to file a Hurricane Preparedness Plan?

RESPONSE: Hurricane Preparedness Plans are not required by any BellSouth State.

RESPONSE PROVIDED BY: Jeff McKinney

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Interrogatories
November 6, 2006
Item No. 16
Page 1 of 1

REQUEST: In which states has BellSouth sought recovery for storm damages in either 2005 or 2006?

RESPONSE: Florida is the only state that BellSouth is seeking to recover the costs and expenses to repair to the network resulting from tropical system events in 2005. BellSouth is not seeking to recover any costs and expenses in any state for tropical system events in 2006.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Does BellSouth intend to impose a surcharge of \$12/month (\$144 total) on the customers of its retail DS1-based services?

RESPONSE: The amount of the surcharge assessed to BellSouth retail customers is based upon the number of activated voice channel/access lines that are being provided over high capacity services. For example, if a retail customer subscribes to MegaLink[®] Channel Service and has services activated on 24 channels, then the line-item surcharge will be assessed on each of the 24 channels for a total of \$12/month (\$144 total for the 12 month period).

As discussed in my Surrebuttal Testimony filed on November 17, 2006, BellSouth proposes to apply the utilization factor to the maximum capacity of DS1 and DS3 unbundled loops to determine the number of line-item charges to be assessed to CLECs that purchase these high-capacity wholesale unbundled loops. As such, each DS1 unbundled loop would be assessed 11 line-item charges per month (DS1 capacity is 24, $24 \times 47\% = 11$), and each DS3 unbundled loop will be assessed 315 line-item charges per month (DS3 capacity is 672; $672 \times 47\% = 315$). Such an approach ensures that all BellSouth customers (retail and wholesale) that purchase high-capacity services/loops are assessed the line-item charge in the same manner. In fact, applying the utilization factor will actually financially benefit those CLEC customers that use the maximum capacity of these high-capacity loops.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Does BellSouth intend to impose a surcharge of \$336/month (\$4032 total) on the retail customers of its retail DS3-based services?

RESPONSE: The amount of the surcharge assessed to BellSouth retail customers is based upon the number of activated voice channel/access lines that are being provided over hi-capacity services. For example, if a retail customer subscribes to BellSouth's Basic LightGate[®] Service 1 (DS3 capacity service) and has specific services activated on 672 channels/access lines, then the line-item surcharge will be assessed on each of the 672 channels/access lines for a total of \$336/month (\$4032 total for the 12 month period).

As discussed in my Surrebuttal Testimony filed on November 17, 2006, BellSouth proposes to apply the utilization factor to the maximum capacity of DS1 and DS3 unbundled loops to determine the number of line-item charges to be assessed to CLECs that purchase these high-capacity wholesale unbundled loops. As such, each DS1 unbundled loop would be assessed 11 line-item charges per month (DS1 capacity is 24, $24 \times 47\% = 11$), and each DS3 unbundled loop will be assessed 315 line-item charges per month (DS3 capacity is 672; $672 \times 47\% = 315$). Such an approach ensures that all BellSouth customers (retail and wholesale) that purchase high-capacity services/loops are assessed the line-item charge in the same manner. In fact, applying the utilization factor will actually financially benefit those CLEC customers that use the maximum capacity of these high-capacity loops.

RESPONSE PROVIDED BY: Kathy K. Blake

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Interrogatories
November 6, 2006
Item No. 19
Page 1 of 1

REQUEST: In response to Staff's First Set of Interrogatories, Item No. 6, BellSouth responded that upon implementing price cap regulation, the rates capped would no longer include any amounts previously exempt from being returned to ratepayers under rate-of-return regulation. What amounts is BellSouth referring to in that response?

RESPONSE: BellSouth was not referring to specific amounts. Once a company has elected to operate under price regulation, inclusion or consideration of any specific costs or cost determining requirements that are applicable under rate-of-return regulation are no longer appropriate or allowed. See *Verizon Florida, Inc. v. Jacobs*, 810 So. 2d 906 (Fla. 2002) (once a company elects to be price-cap regulated, "price-capped companies are exempt from rate base, rate of return regulation . . .").

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Isn't it possible that, all things being equal, BellSouth's rates at the time of price cap implementation incorporated the \$10 million a year accrual for catastrophic losses included in Order No. PSC-94-0172-FOF-TL, since BellSouth implemented price cap regulation on January 1, 1996 and the sharing requirement didn't expire until December 31, 1997.

RESPONSE: The \$10 million per year was accrued during the period 1994 – 1997 and was included in sharing calculations through 1997. The sharing requirement generated refunds to customers but did not result in prospective rate adjustments. As stated in the response to Item 6 of Staff's First Set of Interrogatories, it is unclear as to whether or not the \$10 million annual storm expense accrual was actually incorporated into the determination of any revenue reduction and tariff changes required by the Stipulation and Agreement (Order No. PSC-94-0172-FOF-TL). In addition, costs that were allowed to be included in the calculation of the FPSC-basis revenue requirement under rate-of-return regulation have no applicability to the capped rates under price regulation. See Response to Interrogatory No. 19.

RESPONSE: (Cont.)

However, for the sake of argument only and purely for hypothetical purposes, even if the \$10 million per year accrual was assumed to be incorporated in rates after the expiration of the Stipulation in 1997, any reserve balance would have been negative by over \$75 million at the end of the 2005 storm season.¹ Attachment 1 to this Interrogatory Response is a hypothetical calculation of the estimated reserve if BellSouth had continued to record accruals and reversals to the reserve after the term of the Stipulation. This attachment shows that, if BellSouth had continued maintaining the reserve for rate-of-return regulation purposes, the reserve would have been approximately \$120 million through annual accruals of \$10 million per year for 12 years (1994 through 2005) but would have been reduced by incremental intrastate storm expense of \$195.3 million over this same period.² As a result, the reserve balance at the end of the

¹ In response to interrogatories and requests for production of documents, BellSouth provided a hypothetical storm reserve analysis showing cumulative incremental intrastate storm expense of \$205.6 million during the period 1994 – 2005 (See responses to Staff's First Interrogatories, Item 3; Citizens' First Interrogatories, Item 4; Citizens' First Request for Production of Documents, Item 2; and CompSouth's First Request for Production of Documents, Item 12). In those responses and on Attachment 1 to this request, the incremental intrastate expense amounts for 1994 through 1997 are those amounts considered in sharing computations per the Stipulation and actually reversed against the reserve while the Stipulation was in effect. The amounts for subsequent years shown on Attachment 1 include only those expenses incurred by the Network Field Operations organization, which causes 1998 and 2004 to show lower expense amounts than were provided on the above-referenced data requests. The amounts provided in the previous data requests are valid incremental intrastate storm recovery expenses, but BellSouth is limiting the amounts on Attachment 1 to Network Field Operations in order to use a methodology consistent with the incremental expense amounts associated with the 2005 storms presented in SP Exhibit 1, as described by Mr. Steve Pendergrass in Direct and Surrebuttal testimony in this docket. As such, the information contained in Attachment 1, unlike the previous discovery responses, does not include the incremental expenses experienced by other organizations within BellSouth such as Real Estate, Supply Chain, etc. Reducing the reserve by only the Network Field Operations incremental expense produces a more conservative estimate of any reserve deficit.

² BellSouth also incurred \$57.9 million in intrastate capital as a result of the 1998 through 2005 named storms.

RESPONSE: (Cont.)

2005 storm season would have been a NEGATIVE \$75.3 million. If BellSouth is granted the recovery requested in this Petition, estimated to be approximately \$32.7 million, there would still be a reserve deficit of \$42.6 million at the end of the 2005 storm season even after recovering the maximum amount BellSouth estimates it can collect under the statute.

The methodology used to determine the incremental expenses for 1998 – 2004 shown on Attachment 1 is consistent with that used for 2005 as described in the Direct and Surrebuttal testimony of Steve Pendergrass. Because of the magnitude of the 2004 expenses (together, 2004 and 2005 total \$170.5 million and comprise 87% of total incremental intrastate storm restoration expenses for 1994 - 2005), Attachment 1 also details the 2004 incremental expenses by month and by type of expenditure, e.g. salary and wages, contract labor and services. These costs only include costs over and above the expected or budgeted levels of costs under normal operating conditions. In addition, BellSouth is providing as confidential Attachment 2 a DVD containing the ledger entries for expenses incurred for restoration related to the 2004 storms. These ledger entries contain BellSouth's total Florida Network Field Operations' expenses for the above time period, were created by Network Finance in the ordinary course of business to track network costs and expenses in Florida, and were used by BellSouth to capture the incremental expenses by comparing budgeted amounts to ledger amounts. All of the ledger entries on this DVD reconcile and directly correspond to the calculations shown on Page 4 of 4 of Attachment 1.

RESPONSE PROVIDED BY: Ronald L. Hilyer
Steve Pendergrass

REDACTED

ATTACHMENT B

**BellSouth Telecommunications, Inc.
FPSC Dkt No. 060598-TL
Request for Confidential Classification
Page 1 of 1
12/1/06**

**REQUEST FOR CONFIDENTIAL CLASSIFICATION OF BELL SOUTH'S RESPONSE
TO THE STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION'S SECOND
SET OF INTERROGATORIES, ITEM NO. 20 (ATTACHMENT), FILED NOVEMBER
21, 2006**

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**CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC 1 _____
OTH _____**

DOCUMENT NUMBER - DATE

11087 DEC -1 06

FPSC-COMMISSION CLERK

REDACTED

PROPRIETARY

BellSouth Telecommunications, Inc. - Florida
Calculation of Hypothetical Storm Reserve Balance
\$ in 000s

(Dr) Cr to the Reserve

1. Storm Reserve Accruals 1994 - 2005 (\$10M per year times 12 years)
2. Incremental Intrastate Storm Expense/Reversals (See Pages 2 and 3 of Attachment)
3. Hypothetical Storm Reserve Deficit before any recovery from Storm Petition (Ln 1 + Ln 2)
4. Estimated Maximum Recovery Requested in Storm Petition (per Surrebuttal Testimony of Kathy Blake)
5. Hypothetical Storm Reserve Deficit after Recovery (Ln 3 + Ln 4)

Amounts

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Note: In addition to the \$ [REDACTED] M in incremental intrastate storm expense used in the calculation above, BellSouth also incurred \$ [REDACTED] M in intrastate capital as a result of the named storms.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Interrogatories
Item No. 20
ATTACHMENT 1
Page 1 of 4

DOCUMENT NUMBER-DATE

11087 DEC-1 98

FPSC-COMMISSION CLERK

PROPRIETARY

BellSouth Telecommunications, Inc. - Florida
Summary of Intrastate Incremental Storm Expense for 1994 - 2005
\$ in 000s

<u>Storm Year</u>	<u>Named Storms</u>	<u>Incremental Intrastate Expense</u>
1994-1997	TS Gordon, H. Erin, H. Opal	\$
1998	H. Earl, H. Georges	\$
1999	H. Irene	\$
2000	H. Gordon	\$
2001	TS Allison, TS Barry, H. Gabrielle	\$
2002	TS Edouard	\$
2003	TS Henri	\$
2004	H. Charley, H. Frances, H. Jeanne, H. Ivan (see detail on Page 4 of 4)	\$
2005	TS Arlene, H. Cindy, H. Dennis, H. Katrina, H. Rita, H. Wilma	\$
Total Incremental Intrastate Storm Expense for 1994 through 2005		\$

Note:

See Page 3 of 4 for calculations of the incremental intrastate expense amounts shown above.

PROPRIETARY

BellSouth Telecommunications, Inc. - Florida
 Calculation of Intrastate Storm Costs
 \$ in 000s

<u>Col A</u>	<u>Col B</u>	<u>Col C</u>	<u>Col D</u>	<u>Col E</u>	<u>Col F</u>	<u>Col G</u> (B * E)	<u>Col H</u> (C * F)	<u>Col I</u> (G + H)
<u>Storm Year</u>	<u>Incremental Expense</u>	<u>Capital</u>	<u>Total</u>	<u>Intra Exp Factor</u>	<u>Intra Plant Factor</u>	<u>Intra Exp</u>	<u>Intra Cap</u>	<u>Total Intra</u>
1994-1997								
1998								
1999								
2000								
2001								
2002								
2003								
2004								
2005								
Totals Thru 2005								

Notes:

1. Column E jurisdictional factors were computed from Florida ARMIS 43-01, Plant Specific and Non-Specific Operating Expenses.
2. Column F jurisdictional factors were computed from Florida ARMIS 43-01, Total Plant in Service.

BellSouth Telecommunications
Incremental Expense 2004 Hurricanes Network Florida Field Operations
\$ in 000's

	Aug 2004	Sep 2004	Oct 2004	Nov 2004	Dec 2004	Ann1 2004	Jan 2005	Feb 2005	Mar 2005	Ann1 2005	2004 + 2005
	Hurricane Charlie 8/13/04 Central and Northeast Districts Hurricane Frances 8/24/04 Palm Beach / Indian River and Northeast Districts Hurricane Ivan 9/16/04 Northwest District Hurricane Jeanne 9/25/04 Palm Beach / Indian River, Central, and Northeast Districts										
1. Wages & Salary - Basic	-	2,183	4,460	4,297	1,143	12,083	616	202	524	1,341	13,424
2. Wages & Salary - Overtime	2,049	16,022	20,346	14,772	3,309	56,499	-	-	-	-	56,499
3. Contract Labor & Services	1,136	601	3,746	6,273	5,535	17,291	2,452	1,870	945	5,267	22,558
4. Material and Supplies	680	1,311	2,067	2,043	1,301	7,401	576	439	222	1,237	8,638
5. Incremental Taxes on Salary & Wage Expense	157	1,393	1,898	1,459	341	5,246	47	15	40	103	5,349
6. Other (Fuel, Rents, Network Communications, Meals and Lodging)	604	625	2,911	3,560	4,578	12,278					12,278
7. Total Expense	4,626	22,134	35,428	32,404	16,207	110,798	3,691	2,527	1,731	7,949	118,747
8. Intrastate Jurisdictional Factor	0.63254	0.63254	0.63254	0.63254	0.63254	0.63254	0.612144	0.612144	0.612144	0.612144	
9. Intrastate Hurricane Expense	2,926	14,001	22,410	20,497	10,251	70,084	2,260	1,547	1,059	4,866	74,950

REQUEST: According to BellSouth's response to Staffs First Set of Interrogatories, Number 3, BellSouth reversed against the accrual storm damage costs incurred of \$2.210 million for 1994 and \$3.301 million for 1995 leaving a balance of \$34.489 million in the reserve. Is that included in the adjustment to expenses shown on BellSouth's surveillance report for 1997, line 23, page 2A, 2 of 3 of \$5.5 15 million?

RESPONSE: No. The reversals of \$2.210 million and \$3.301 million are included in the revised versions of the surveillance reports for 1994 and 1995, respectively, reflected in Plant Specific Expenses on page 2A, 2 of 3.

See also BellSouth's response to Item No. 20.

RESPONSE PROVIDED BY: Ronald L. Hilyer

REQUEST: Did BellSouth include any capital costs or expenses related to named storms in the budgets used to determine the \$95.5 million of BellSouth incremental expenses?

RESPONSE: No.

RESPONSE PROVIDED BY: Steve Pendergrass

BellSouth Telecommunications, Inc.
Florida Public Service Commission
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REQUEST: Based on BellSouth's response to staffs first set of interrogatories, number 3, worksheet 2, what would be the average storm damage expense for the years 1994 through 2004?

RESPONSE: Please see response to Item 24 below.

RESPONSE PROVIDED BY: Ronald L. Hilyer

REQUEST: Would BellSouth agree to exclude an average annual storm expense from its calculation of \$95.5 million in incremental expenses to be recovered based on the amounts identified in BellSouth's response to staff's first set of interrogatories, number 3, worksheet 2 for the years 1994 through 2004, which would be similar to Sprint's and Embarq's exclusion?

RESPONSE: No. BellSouth does not agree that this type of adjustment is appropriate. First, imposing such an adjustment adds requirements and obligations that do not exist under Section 364.051(4), Florida Statute. Specifically, the requirement related to this issue in the statute is that BellSouth's tropical system related costs and expenses must exceed \$5 million before it can file a petition. BellSouth does not believe that it is appropriate to reduce the amount being considered for recovery in the current year by an "average annual storm expense" based on amounts incurred in prior years, as the statute does not provide for such an adjustment.

For example, calculating an average annual intrastate storm expense incurred by BellSouth's Florida Network Operations organization (please see response to Item No. 20) using 1994 through 2003 intrastate, incremental expenses produces an average annual amount of \$2.5 million a year. Including 2004 increases the amount to \$9.1 million a year and including 2005 further increases the amount to \$16.3 million a year. Accordingly, using an annual average storm expense means that BellSouth could only recover amounts in excess of \$16.3 million even though there is no such limitation in the statute. Further compounding this issue is the fact that this arbitrary, non-sanctioned minimum threshold would continue in future years, thereby artificially limiting the amount BellSouth can recover for expenses actually incurred in a specific year.

RESPONSE PROVIDED BY: Ronald L. Hilyer

REQUEST: Chapter 364.051(4)(b)(6), Florida Statutes, provides in part that the Commission may order the addition of an equal line-item storm charge per access line to the billing statement of BellSouth's wholesale loop unbundled network element customers.

- (a) For the purposes of this instant proceeding, how is BellSouth defining "access line?" Please explain the rationale supporting BellSouth's definition.
- (b) For the purposes of this instant proceeding, how is BellSouth defining "wholesale loop unbundled network element customers?" Please explain BellSouth's rationale for its definition.
- (c) Does BellSouth's definition of "wholesale loop unbundled network element customers" include resold lines? Please explain why or why not.
- (d) Is it BellSouth's position that assessing a line-item storm charge on wholesale unbundled loops is essentially re-pricing the unbundled element? Why or why not?
- (e) Please identify the unbundled wholesale loops by loop type to which BellSouth is proposing to assess the line-item storm charge.
- (f) For each unbundled loop type identified in response to (e), please provide the number of unbundled loops determined as of June 2006.

REQUEST: (Cont.)

- (g) Please explain the basis in which BellSouth counted the number of unbundled loops included for each loop type in (f) (i.e., voice grade equivalents, activated channel/access line, capacity, some other basis).
- (h) Please explain why BellSouth chose the basis provided in response to (g) rather than some other basis.
- (i) Please identify the source information supporting the number of unbundled loops referenced in BellSouth's response to (f).
- (j) Is the basis for counting the number of wholesale unbundled loops the same or different from the basis in which BellSouth is counting retail customer lines? Please explain why the two should be the same or different.

RESPONSE: (a) For purposes of this proceeding BellSouth is defining "access line" consistent with the definition set forth in Rule 25-4.003:

"Access Line" or "Subscriber Line" or "Subscriber Loop".
The circuit or channel between the demarcation point at the customer's premises and the serving end or class 5 central office."

In addition, the FCC defines "access line" as:

"A communication facility extending from a customer's premises to a serving central office comprising a subscriber line, and if necessary, a trunk facility, e.g., a WATS access line, TWX access line." (Appendix to 47 C.F.R. Part 36)

See also Surrebuttal Testimony of Kathy K. Blake filed on November 17, 2006.

RESPONSE: (Cont.)

- (b) For purposes of this proceeding, BellSouth is defining "wholesale loop unbundled network element customer" as those CLECs that purchase specific unbundled loops or UNE combinations that includes an unbundled loop. BellSouth offers different types of unbundled loops in order to meet the needs of its CLEC customers. There are DS0 loops that provide single line capacity, which is equivalent to one voice grade loops. There are high-capacity loops such as DS1 or DS3, which are equivalent to 24 and 674 voice grade equivalent loops, respectively. *See* also Surrebuttal Testimony of Kathy K. Blake filed on November 17, 2006 as well as BellSouth's response to Item 25(e) below.
- (c) No. It is BellSouth's interpretation of Section 364.051(4)(b)(6) that resold lines would not fall within the meaning of "wholesale loop unbundled network element customers" language. BellSouth, however, would not be opposed to applying such a charge if so ordered by the Commission.
- (d) No. BellSouth is not seeking to re-price UNE loops or to change the UNE loop prices established by this Commission. The line-item charge is a temporary charge that will only be assessed for a 12-month period. Further, the line-item charge is a mechanism under Florida law for BellSouth to recover a portion of its incremental intrastate costs and expenses incurred as a result of the 2005 tropical storm season. The line-item charge has nothing to do with BellSouth's obligations pursuant to § 251 of the Telecommunications Act of 1996 (the "Act") or the FCC's UNE pricing rules.

RESPONSE: (Cont.)

- (e) CLEC customers that subscribe to the following loop types would be subject to the assessment of the storm cost recovery line item charge(s):

- 2-wire Analog Voice Grade Loop – Service Level 1
- 2-wire Analog Voice Grade Loop – Service Level 2
- 4-wire Analog Voice Grade Loop
- 4-wire 19.2, 56 or 64 Kbps Digital Grade Loop
- 2-wire ISDN Digital Grade Loop
- 2-wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop
- 2-wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop
- 2-wire and 4-wire Unbundled Copper Loop
- 2-wire Unbundled Copper Loop – Non-designed
- 4-wire Unbundled DS1/ISDN Digital Grade Loop
- 4-wire Unbundled DS1/ISDN Digital Grade Loop in EEL Combination
- DS3 Unbundled Digital Loop
- DS3 Unbundled Digital Loop in EEL Combination

RESPONSE: (Cont.)

(f) As of June 2006, the in service quantity for each type of loop identified in (e) is provided below:

Loop Type/Description	In-service Quantity	Loops to be assessed
2-wire Analog Voice Grade Loop – Service Level 1	166,863	166,863
2-wire Analog Voice Grade Loop – Service Level 2	28,375	28,375
4-wire Analog Voice Grade Loop	1	1
4-wire 19.2, 56 or 64 Kbps Digital Grade Loop	3	3
2-wire ISDN Digital Grade Loop	5,353	5,353
2-wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	993	993
2-wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop	5,229	5,229
2-wire and 4-wire Unbundled Copper Loop	168	168
2-wire Unbundled Copper Loop – Non-designed	84	84
4-wire Unbundled DS1/ISDN Digital Grade Loop*	16,353	179,883
4-wire Unbundled DS1/ISDN Digital Grade Loop in EEL Combination*	8,016	88,176
DS3 Unbundled Digital Loop*	4	1,260
DS3 Unbundled Digital Loop in EEL Combination*	4	1,260
TOTAL	231,446	477,648

* The number line-item charges to be assessed on high capacity loops (DS1 and DS3 loops) is based on applying the 47% Utilization Factor to the maximum capacity of the loop (DS1: $24 \times 47\% = 11$ line-item charges per DS1 loop; DS3: $672 \times 47\% = 315$ line-item charges per DS3 loop)

(g) The number of line-item charges to be assessed to loop types other than DS1 or DS3 will be assessed on a one for one basis (e.g., one 2-wire Analog Voice Grade Loop will be assessed one line-item charge). The number line-item charges to be assessed on DS1 and DS3 high capacity loops is based on applying the 47% Utilization Factor to the maximum capacity of the loop (DS1: $24 \times 47\% = 11$ line-item charges per DS1 loop; DS3: $672 \times 47\% = 315$ line-item charges per DS3 loop). *See also*, Surrebuttal Testimony of Kathy K. Blake filed on November 17, 2006.

RESPONSE: (Cont.)

- (h) Because BellSouth is unable to determine the number of loops a CLEC is using of a high capacity loop to provide services to its end users, BellSouth had initially proposed to assess the line-item charge based on the full capacity of the unbundled loop. However, in an effort to address the CLEC's concerns, BellSouth is not opposed to applying an alternative methodology for assessing the line-item charge to high capacity wholesale unbundled loops. Under this alternative methodology, BellSouth would apply its utilization percentage for high-capacity level retail services to the CLECs' high-capacity unbundled loops. BellSouth proposes to apply the utilization factor to the maximum capacity of DS1 and DS3 unbundled loops to determine the number of line-item charges to be assessed to CLECs that purchase these high-capacity wholesale unbundled loops. As such, each DS1 unbundled loop would be assessed 11 line-item charges per month (DS1 capacity is 24, $24 \times 47\% = 11$), and each DS3 unbundled loop will be assessed 315 line-item charges per month (DS3 capacity is 672; $672 \times 47\% = 315$). Such an approach ensures that all BellSouth customers (retail and wholesale) that purchase high-capacity services/loops are assessed the line-item charge in the same manner. In fact, applying the utilization factor will actually financially benefit those CLEC customers that use the maximum capacity of these high-capacity loops.
- (i) Information regarding the number of unbundled loops that would be assessed the line-item charge was obtained from BellSouth's wholesale data warehouse, which is fed by the systems used to bill the CLEC for the loops. Using the USOCs assigned to each type of unbundled loop, BellSouth extracted aggregate information from its wholesale data warehouse and determined the number of loops in-service as of June 2006. This information formed the basis of the estimated number of unbundled loops that would be assessed the line-item charge. *See also* BellSouth's Response to Staff's 1st Request for Production, Item No. 2.

RESPONSE: (Cont.)

- (j) The basis for counting single line capacity unbundled loops is the same in which BellSouth is counting retail customer lines. The basis for determining the number of line-item charges to assess to high-capacity unbundled loops (DS1 and DS3 loops) is comparable to the basis for counting retail customer lines that subscribe to high capacity services. See response to (g) and (h) above. *See also* Surrebuttal Testimony of Kathy K. Blake filed on November 17, 2006 and FPSC Order No. 06-0172-FOF-TP at page 37.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Please refer to BellSouth's response to CompSouth's 2nd Set of Interrogatories, Item Nos. 14 and 21.

- (a) Please explain the difference between voice grade equivalent and activated Channel/access line.
- (b) Why is BellSouth proposing to apply the line charge on each activated channel for its own retail customers but proposing to apply the line charge on loop equivalent for its wholesale unbundled loop customers? Please explain your answer.

RESPONSE: (a) Voice grade equivalent represents the maximum number of voice grade lines/loops that can be provided over the high capacity facility. An activated channel/access line represents actual number of channels/access lines that are being used to provide services over the high capacity facility.

- (b) See response to Item No. 25 (g) and (h).

RESPONSE PROVIDED BY: Kathy K. Blake

BellSouth Telecommunications, Inc.
Florida Public Service Commission
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REQUEST: Is it BellSouth's position that "wholesale loop unbundled network element customers" include loops sold under commercial agreements? If affirmative, how many loops by loop type identified in response to 27(f) are associated with commercial agreements?

RESPONSE: No. The "wholesale loop unbundled network element customers" to which BellSouth proposes to assess the line-item charge does not include loops that are sold to CLECs under commercial agreements, because said loops are not within the jurisdiction of the Commission.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: In order for BellSouth to assess the storm charge on its retail customers with term commercial agreements, do said agreements include language to permit such a line item charge? If not, how does BellSouth believe such a charge can be assessed?

RESPONSE: Yes. The following is standard language included in BellSouth's Contract Service Arrangement (CSA) Agreements:

This Agreement is subject to and controlled by the provisions of Company's or any of its affiliated companies' lawfully filed and approved tariffs, including but not limited to Section A2 of the General Subscriber Services Tariff and No. 2 of the Federal Communications Commission Tariff and shall include all changes to said tariffs as may be made from time to time. All appropriate tariff rates and charges shall be included in the provision of this service. Except for the expressed rates, charges, terms and conditions herein, in the event any part of this Agreement conflicts with the terms and conditions of Company's or any of its affiliated companies' lawfully filed and approved tariffs, the tariff shall control.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Is it BellSouth's position that application of a line item storm charge does not change the terms of a commercial agreement? Please explain your answer.

RESPONSE: With respect to commercial term agreements with BellSouth's retail customers, the application of the line-item charge does not change the terms of the agreement. The authority to assess the line-item storm charge on BellSouth's retail customers that have entered into a commercial term agreement for retail basic and nonbasic telecommunications services is derived from Florida Statutes § 364.051(4), the Commission's resulting Order from this instant proceeding, and the resulting tariffs.

With respect to commercial agreements with BellSouth's CLEC customers, BellSouth is not proposing to assess a line-item charge to loops that are sold to CLEC for services provided under commercial agreements. (*See also* response to Item No. 27)

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Is it BellSouth's position that the Commission has the legal authority to order a line item storm charge to commercial agreement customers? Please explain your answer.

RESPONSE: Yes, for retail commercial agreement customers. *See* Response to Interrogatory No. 29.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Please refer to BellSouth's response to CompSouth's 2nd Set of Interrogatories, Item No. 16.

- (a) BellSouth's response to CompSouth's 2nd Interrogatories, No. 16 that states, "At this time, BellSouth is not proposing to apply the line item charge on resale, special access or commercial agreement customers . . ." Has BellSouth made its final decision on whether to propose applying the line item on resale, special access or commercial agreement customers? If yes, what is the decision? If not, when does BellSouth expect to make the decision?
- (b) As clarification, is it BellSouth's position that Chapter 364.051(4) permits a storm line item charge applied to resale, special access or commercial agreement customers? Please explain why or why not.

RESPONSE: (a) BellSouth is not proposing to apply the line-item charge on resale, special access or wholesale commercial agreement customers.

(b) BellSouth is not taking this position in this proceeding. *See* Response to Interrogatory Nos. 24, 27, and 29.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: On what basis does BellSouth believe it can apply a line item storm charge to customers with whom BellSouth has interconnection agreements without first amending the agreements?

RESPONSE: It is BellSouth's position that, because the line-item charge is totally unrelated to BellSouth's Section 251 obligations under the Act, the Commission's order resulting from this proceeding will provide BellSouth with the necessary authority to assess the line-item charge to its CLEC wholesale loop customers. As such, the administrative process of amending interconnection agreements should not be required. In addition, once the Commission issues its Order providing BellSouth with the necessary authority to assess the line-item charge to its CLEC loop customers, BellSouth's standard agreement and the agreements of the CompSouth members that purchase wholesale unbundled loops, state that the purchasing party (in this case, the CLEC purchasing wholesale loops from BellSouth) is obligated to pay taxes and fees or tax-like fees. The term, "taxes and fees" or "tax-like fees" encompasses fees and surcharges that may be imposed by the State or by the Commission. This language is an additional reason why there is no need to amend interconnection agreements to assess the line-item charge authorized by the Commission's order in this proceeding. *See also* Surrebuttal Testimony of Kathy K. Blake filed on November 17, 2006.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Is it BellSouth's position that the application of a line item storm charge to unbundled loops constitutes the re-pricing of the UNE loop rates? Please explain your answer.

RESPONSE: *See* Response to Interrogatory No. 25(d). As previously stated, BellSouth is not seeking to re-price UNE loops or to change the UNE loop prices established by this Commission. The line-item charge is a temporary charge that will only be assessed for a 12-month period. Further, the line-item charge is a mechanism under Florida law for BellSouth to recover a portion of its incremental intrastate costs and expenses incurred as a result of the 2005 tropical storm season. The line-item charge has nothing to do with BellSouth's obligations pursuant to § 251 of the Act or the FCC's UNE pricing rules.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Is the application of a storm surcharge a violation of federal law or rules, specifically 47 CFR §51? Consider that Section 364.051(4)(a), F.S. refers to a rate "increase" but Section 364.051(4)(b)(5), F.S. refers to "increase" and "charge per line item." Consider also that Section 364.051(4)(b)(6), F.S. refers to an "equal line-item charge per access line." Please explain your answer.

RESPONSE: No. The line-item charge has nothing to do with BellSouth's provisioning of an unbundled network element pursuant to federal law. Rather, the storm recovery line-item surcharge is being assessed pursuant to Florida law.

Any suggestion that such a line-item charge is an increase in the rate for the specific unbundled network element is incorrect. Under such a theory, the Commission's assessment under state law of the Regulatory Assessment Fee on CLECs would be improper, because it constitutes an increase in the CLEC's cost of doing business in Florida; similarly, pursuant to the same rationale, 911 surcharges imposed under Florida law would also be improper. The line-item storm recovery charge available here under state law is no different.

Finally, such an argument renders the statute meaningless. This is so because it results in a finding that in no event could the Commission find that it would be appropriate to apply the line-item charge on BellSouth's wholesale loop UNE customers, notwithstanding Section 364.051(4)'s clear language to the contrary.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Please refer to page 17 of CompSouth witness Woods' direct testimony, lines 9-23, and page 18, lines 1-13. The witness notes that BellSouth's documentation for annual cost factors used in the last UNE proceeding include "restoring the condition of plant damaged by storms." Please explain how this documentation does not lead to the conclusion that BellSouth's existing UNE loop rates take into account storm damage costs.

RESPONSE: As stated on pages 13-14 in the surrebuttal testimony of Ronald L. Hilyer filed November 17, 2006, Mr. Wood's testimony fails to consider all of the information provided in BellSouth's response to CompSouth's First Set of Interrogatories, Item 12. What Mr. Wood is referring to in his testimony is simply a description of what is included in Plant Specific Expenses in accordance with the FCC's Part 32 Rules. In addition to the material Mr. Wood references, however, the response to CompSouth Interrogatory No. 12 clearly states:

The ACF factors were developed on the calendar base year of 1998 (1999 Vintage factors). The expenses for that year were normalized (adjusted under BellSouth's normal ongoing procedures) to exclude several types of costs including extraordinary costs resulting from hurricane damage.

In addition to the information in Item 12 that Mr. Wood overlooked, BellSouth has also provided in this docket a description of the normalization process and the incremental costs that were normalized in the 1998 TELRIC study used in FL Docket 990649-TP. This information was provided in CompSouth's Second Request for Production of Documents, Item 13. Reference to all of the relevant information provided would reasonably lead to the conclusion that BellSouth's existing UNE loop rates exclude extraordinary storm damage costs.

RESPONSE PROVIDED BY: Ronald L. Hilyer

BellSouth Telecommunications, Inc.
Florida Public Service Commission
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REQUEST: Is it BellSouth's position that the line item storm charge can be imposed on non-§251 wholesale loops purchased through commercial agreements? Please explain your answer.

RESPONSE: No. *See* response to Item Nos. 29 and 30.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Please identify the source documentation for the 5 million retail access lines and 797,300 unbundled loops as shown in witness Blake's amended direct testimony, page 3, lines 13-15.

RESPONSE: The source document for the approximate 5 million retail access lines is obtained from a data feed from BellSouth's Customer Records Information System ("CRIS") billing system. Using the USOCs assigned to each type of retail access line, BellSouth extracted aggregate information from billing system and determined the number of retail access lines in service as of June 2006.

The source of the information regarding the 477,648* unbundled loops that would be assessed the line-item charge was obtained from BellSouth's wholesale data warehouse, which is fed by the systems used to bill the CLEC for the loops. Using the USOCs assigned to each type of unbundled loop, BellSouth extracted aggregate information from its wholesale data warehouse and determined the number of loops in-service as of June 2006. This information formed the basis of the estimated number of unbundled loops that would be assessed the line-item charge.

(*See Response to Item No. 25 and the Surrebuttal Testimony of Kathy K. Blake, Exhibit KKB-2 for an updated estimate of the number of unbundled loops that will be assessed the line-item charge.)

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Referring to page 3 of witness Blake's amended direct testimony, lines 11-12, please explain why the DS1 and DS3 loop portion of EELS should be included in the unbundled loop count.

RESPONSE: High-capacity Enhanced Extended Loops are a combination of a wholesale loop unbundled network element (high-capacity DS1 or DS3 loop) and a wholesale interoffice transport unbundled network element (high-capacity DS1 or DS3 interoffice transport). CLEC customers that obtain DS1 or DS3 EELs are in fact purchasing a wholesale loop unbundled network element, and thus should be assessed the line-item charge pursuant to Florida Statutes § 364.051(4)(b)(6).

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Please refer to BellSouth's response to CompSouth's 1st Interrogatories, Item No. 1. Please explain the CABS system, the tapestry system and CRIS. Please include in your response how each of these systems is used in determining the total line count to assess the line item storm charge.

RESPONSE: BellSouth's response to CompSouth's 1st Interrogatories, Item No. 1 was with respect to the number of unbundled loops to be assessed the line-item charge. As discussed in response to Item No. 25 above, BellSouth proposes to assess the line-item charges to 477,648 unbundled loops. In order to determine the number of loops to which to assess the line-charge, BellSouth identified the USOCs for specific wholesale loops and obtained the in-service quantity (as of June 2006) from a data feed obtained from the systems used to bill the CLEC for the loop. The Carrier Access Billing System ("CABS") is used to bill CLECs that purchase unbundled loops other than the 2-wire Analog Voice Grade Loop (commonly referred to as an SL1 loop). The CABS billing system is also used to bill for access services that are purchased from the Access Tariffs, which are not at issue in this proceeding. The Tapestry billing system is used to bill CLECs that purchase SL1 loops. The Tapestry billing system was developed specifically for use in billing CLECs that purchased loop/port combinations (previously known as UNE-P), which are not at issue in this proceeding. The Customer Record Information System ("CRIS") billing system is not used for the billing of unbundled loops. The CRIS billing system is used to bill CLECs for resold services, which are not at issue in this proceeding.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Please explain why BellSouth counted DS1 and DS3 loops on a voice-grade equivalent basis while other loop types were counted as a one-to-one line equivalent basis.

RESPONSE: *See* BellSouth's response to Item No. 25. The statute allows BellSouth to assess a line-item charge per access line for wholesale unbundled loop customers. In the wholesale world, one unbundled loop could be used to provide services that are equivalent to more than a single access line. For instance, a DS0 loop is equivalent to one voice grade loop; a DS1 loop is equivalent to 24 voice grade equivalent loops; and a DS3 loop is equivalent to 672 voice grade equivalent loops. *See also* FPSC Order No. 06-172-FOF-TP at page 37.

If a retail customer and wholesale loop customer both have only a single access line or a single loop, both will be charged the \$.50 line-item charge for the line/loop. If a retail customer has more than a single line, BellSouth will assess the line-item charge to its retail customers for each activated voice channel/access line. Based on the fact that BellSouth is unable to determine the number of loops of a high capacity loop that a CLEC is using to provide services to its end users, BellSouth based its original position on the FCC's definition of "access line", this Commission's decision in the Change of Law, and the definition of "access line" set forth in Florida Administrative Code 25-4.003. As such, it was appropriate for BellSouth to count the full capacity of such loops to determine the appropriate number of potential loops that a CLEC is providing service across. However, in an effort to address the CLECs' concerns, BellSouth is not opposed to applying an alternative methodology for assessing the line-item charge to high capacity wholesale unbundled loops. Under this alternative methodology, BellSouth would apply its utilization percentage for high-capacity level retail services to the CLECs' high-capacity unbundled loops.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Please refer to BellSouth's response to CompSouth's 1st Set of Interrogatories, Item No. 11. In instances where there is line sharing or line splitting arrangements, please explain why the line item charge will be applied only to the customer who is subscribing to the voice services on the line.

RESPONSE: In instances where there is a line sharing arrangement, BellSouth's has a relationship with the customer (retail or wholesale) who is subscribing to the voice services on the line or using the narrowband portion of the loop to provide voice services.

In a line splitting arrangement, BellSouth has a relationship with the customer that is purchasing the voice (or narrowband) loop and may not know or have any relationship with the entity (i.e., data CLEC) that is providing services over the high frequency portion of that same loop.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Chapter 364.051(4)(b)(6), Florida Statutes, states that the Commission may order a line item charge per access line to wholesale loop unbundled network element customers, to the extent the Commission determines appropriate. Please describe the things BellSouth believes the Commission should consider in determining that applying a line item storm charge to wholesale loop unbundled network element customers is appropriate.

RESPONSE: From a public policy perspective, the application of the line-item charge to UNE loops is not only appropriate but to do otherwise would possibly result in reducing the amount of cost recovery that the Legislature obviously contemplated a Petitioning carrier could be entitled to recover. Simply put, BellSouth experienced substantial costs in repairing and restoring facilities, which includes the wholesale unbundled loop facilities leased by our CLEC customers as well as those facilities used by our retail customers. It is not appropriate policy for one group to be assessed and another group to be exempted. *See also* Surrebuttal testimony of Kathy K. Blake filed on November 17, 2006.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Is it BellSouth's position that a line item storm charge can be assessed on wholesale access lines purchased pursuant to a tariff, such as special access? Why or why not?

RESPONSE: No. Wholesale access lines purchased pursuant to a tariff, such as special access, do not fit within the term "wholesale loop unbundled network elements" as set forth in the Statute.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: If BellSouth imposes a line item storm charge on wholesale unbundled loop customers, please describe any potential competitive market repercussions.

RESPONSE: As an initial matter, BellSouth does not believe that there will be any potential market repercussions. From a public policy perspective, the application of the line-item charge to UNE loops is not only appropriate but to do otherwise would possibly result in reducing the amount of cost recovery that the Legislature obviously contemplated a Petitioning carrier could be entitled to recover. Simply put, BellSouth experienced substantial costs in repairing and restoring its facilities, which includes the wholesale unbundled loop facilities leased by our CLEC customers as well as those facilities used by our retail customers. It is not appropriate policy for one group to be assessed and another group to be exempt. Similar to other line-item charges, e.g. USF, 911 Surcharge, etc., CLECs clearly have the ability to pass on their costs, including the line-item surcharge, to their end users. They can also choose not to pass on such charges in order to gain a perceived competitive advantage over BellSouth.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Is BellSouth proposing to apply the line item storm charge on a "per-DS0" basis for its retail customers and wholesale unbundled loop customers or on a per access line or per-customer line basis? If BellSouth proposes to assess the line item charge on a "per-DS0" basis, please explain how this complies with the language in Chapter 364.051(4)(b)(6) that states an "equal line-item charge per access line."

RESPONSE: See response to Item Nos. 25 and 26.

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: If the Commission determines that the line item storm charge should be applied on a per access line basis or customer line rather than voice-grade equivalent, provide the total number of access lines for retail basic and non-basic customers as well as for wholesale unbundled loops, by loop type.

RESPONSE: If the Commission determines that the line item storm charge should be applied without regard to the utilization factor BellSouth proposes to use to assess the line-item charge on DS1 and DS3 loops, then the number of line-item charges for unbundled loops decreases from 477,648 to 231,446. Under such an approach, a DS1 loop customer would only be charged one \$.50 line-item charge for that loop even though that DS1 loop contains 24 voice grade equivalent loops; in contrast, a small business customer purchasing 24 individual access lines would be assessed 24 \$.50 line-item charges. *See* response to Item No. 25(f).

Because BellSouth is proposing to assess the line-item charge to its retail customers based upon the activated voice channels/access lines being provided to the retail customer, the approximate number of 5 million retail lines will remain the same.

RESPONSE PROVIDED BY: Kathy K. Blake

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Interrogatories
November 6, 2006
Item No. 47
Page 1 of 1

REQUEST: Please identify the source support for the response to Interrogatory 48.

RESPONSE: *See* BellSouth's Objection to Interrogatory No. 48.

RESPONSE PROVIDED BY: Jeff McKinney

REQUEST: Please explain how the cost to restore a DS1 or a DS3 loop will differ from the cost to restore a DS0 loop.

RESPONSE: BellSouth objects to this request on the grounds that it is irrelevant and not likely to lead to the discovery of admissible evidence. Section 364.051(4) does not require that the proposed recovery amount be based upon BellSouth's costs for repairing specific loops or lines. Instead, the amount of recoverable storm related costs is based on the total amount of eligible storm-related expenses. Accordingly, the costs differential between restoring a DS1 or a DS3 as compared to DS0 loop has no bearing on BellSouth's Petition.

RESPONSE PROVIDED BY: Jeff McKinney

REQUEST: In choosing to no longer maintain a storm reserve fund, or maintain insurance coverage for outside plant, did any part of the decision making process include the use, and analysis of data from any type of tropical storm related computer modeling applications? If so, please describe the modeling programs, the results analyzed, and how the results figured into the decision to no longer carry a storm reserve fund, or insure outside plant.

RESPONSE: No. BellSouth did not use any type of tropical storm related computer modeling applications.

RESPONSE PROVIDED BY: Ronald L. Hilyer

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 2nd Interrogatories
November 6, 2006
Item No. 50
Page 1 of 1

REQUEST: Please explain the difference between an access line, as defined by BellSouth in this instant proceeding, and a circuit.

RESPONSE: Pursuant to the definition of an access line in Florida Administrative Code 25-4.003, a circuit is the same as an access line. *See also* response to Item No. 25(a).

RESPONSE PROVIDED BY: Kathy K. Blake

REQUEST: Is it BellSouth's position that the line item storm charge should be applied to both ends of a circuit? Please explain your answer.

RESPONSE: It depends on the service the charge is being applied to. For services such as single line residential and single line business access line, the storm charge should be applied consistent with the definition of an access line, which is the circuit or channel between the demarcation point at the customer's premises and the serving end or class 5 central office. For services such as private lines, which are point-to-point services, the storm charge should be applied to the portion of the circuit which is from the customer's premises to the serving central office (local channel). In these types of circuits, the customer may have one or two local channels depending on the services being provided. If the service is a channalized private line, BellSouth is proposing to apply the storm charge to the services that ride the channel in addition to the local channels.

RESPONSE PROVIDED BY: Kathy Blake

EXHIBIT NO. 3

DOCKET NO.: 060598-TL

WITNESS: Stipulated

PARTY: CompSouth

DESCRIPTION:

1. CompSouth's responses to Staff's 1st set of Interrogatories Nos. 1-16
2. CompSouth's responses to Staff's 1st set of Production of Documents Nos. 1-4

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060518-TL Exhibit No. 3

Company/ FPSC Staff

Witness: Staff Discovery to CompSouth

Date: 12/06/06

INTERROGATORIES

1. Please refer to page 4 of witness Woods' direct testimony, lines 1-3, and page 8, lines 16-17. The witness states that BellSouth proposes to apply the storm charge in a way that is not competitively neutral by assessing wholesale lines but not retail lines based on the same kind of loop type.

- (a) Please explain what the witness means by the assertion that assessing wholesale lines and retail lines differently is not competitively neutral.

RESPONSE: It is Mr. Wood's testimony that if BellSouth is permitted to assess the storm surcharge differently depending on whether a given type of access line is wholesale or retail, then BellSouth would receive a significant and artificial competitive advantage. It is Mr. Wood's understanding of BellSouth's testimony and data request responses that it intends to impose the surcharge on wholesale loops based on the capacity of the loop (i.e. based on the number of *potential* DS0 equivalents), but intends to assess the surcharge on retail customers based on only the number of activated channels (i.e. based on the number of DS0 equivalents in use). Such an application of the surcharge would not be competitively neutral.

- (b) Please explain what part of Chapter 364.051(4) states that the line item storm charge must be competitively neutral.

RESPONSE: §354.051(4)(b)(6) states that the Commission may order an ILEC to assess a storm surcharge on its wholesale loop unbundled network element customers "to the extent the commission determines appropriate." From a public policy perspective, any definition of "appropriate" in this context must, at a minimum, consider competitive neutrality as a threshold issue.

2. Please explain how a line item storm charge applied to wholesale unbundled loops is a re-determination of the UNE loop rate.

RESPONSE: Pursuant to 47 CFR §51.505(e), "an incumbent LEC must prove to the state commission that the rates for each element it offers do not exceed the forward-looking economic cost per unit of providing the element, using a cost study that complies with the methodology set forth in this section and in §51.511." Existing UNE rates are currently set at a level equal to the amount of the "forward-looking economic cost per unit" that BellSouth incurs as last proved to the Commission, using a cost study that complies with the requirements of §51.505 and §51.511. By definition, an increase in a UNE rate that is currently set *equal* to "forward-looking economic cost per unit" will yield a rate that *exceeds* "forward-looking economic cost per unit." Such a rate would be a direct violation of §51.505.

BellSouth's position that the proposed storm cost recovery surcharge does not violate TELRIC is incorrect. If BellSouth were correct, any state could pass legislation to add historic (or even prospective) costs to or subtract costs from the TELRIC rate and by denominating the surcharge as a separate recovery or a credit by-pass TELRIC. The federal UNE pricing regime cannot be over-ridden in this way. The TELRIC methodology is federal, comprehensive, and exclusive. BellSouth's position is further in error as it seeks to recover an item of historic cost in contravention of the federal pricing regime.

3. Is it CompSouth's position that the line item storm charge should not be applied to DS0, ISDN, DS1, xDSL, and DS3 loops? Please explain your answer.

RESPONSE: No. It is CompSouth's position that the storm surcharge should not be applied to UNE loops of any type. As explained in No. 2 above, application of the surcharge to UNE loops would result in a rate that is higher than the level permitted by the FCC's UNE pricing rules. Further, §364.051 contains no provision for the imposition of the surcharge on other kinds of wholesale lines, including those purchased pursuant to tariff (such as special access) or those purchased pursuant to a commercial agreement.

4. Is it CompSouth's position that the line item storm charge should be applied to DS0, ISDN, DS1, xDSL, and DS3 retail services? Why or why not?

RESPONSE: CompSouth has no position regarding the application of the storm surcharge to BellSouth's retail lines, other than to note that if any wholesale lines are assessed, then the application of the surcharge to retail lines must be done in a competitively neutral manner.

5. Please explain how assessing a line item storm charge pursuant to Chapter 364.051(4)(b) to UNE unbundled loops is essentially re-pricing these network elements.

RESPONSE: Please see CompSouth's response to Staff Interrogatory No. 2.

6. For the following questions, please refer to witness Wood's testimony, page 7, lines 13-19.

(a) Which CLECs have been required to repair and/or replace UNE loops because of storm damage?

(b) Please list examples of network facilities associated with the UNE loops that these CLECs have repaired or replaced.

(c) Which CLECs have been required to repair and/or replace network facilities because of storm damage?

(d) Please list examples of network facilities that these CLECs have repaired or replaced.

(e) Do these CLECs have insurance or a storm reserve fund to pay for these costs?

(f) How much did these CLECs spend to repair or replace UNE loops because of storm damage?

(g) How much did these CLECs spend to repair or replace their network facilities because of storm damage?

(h) Have these CLECs passed these storm related costs on to their customers? If so, please explain how.

RESPONSE: The testimony related to this interrogatory was withdrawn on November 17, 2006.

- (i) Please explain what is meant by “practical market mechanism” on lines 18-19.

RESPONSE: The phrase “practical market mechanism” is intended to refer to any workable means for a CLEC to increase its retail rates in order to pass through or otherwise recover the amount of the surcharge BellSouth seeks to impose. The ability of CLECs to do so is limited in two ways. First, for many CLECs, the rate to be paid by its retail customer is set forth in a contractual agreement. Second, as explained at p. 7, line 18 through p. 8, line 2 of Mr. Wood’s testimony, all CLEC retail customers have at least one competitive alternative (BellSouth). A rate increase by a CLEC – especially if BellSouth is permitted to impose the surcharge in a way that is not competitively neutral – may cause a customer to seek to discontinue its CLEC service (and to purchase a comparable BellSouth service instead) or to otherwise become dissatisfied with his or her CLEC-provided service. A market mechanism that permits a CLEC to recover the amount of the surcharge, but that then results in the loss of the customer, does not represent a “practical” market mechanism.

7. Please identify the source support for witness Woods’ statement on page 11 of his direct testimony, lines 13-15, that restoration of a DS1 loop is unlikely to cost anything different than the restoration of a DS0 loop.

RESPONSE: Mr. Wood’s statement is based on his experience in the industry and on his review of numerous ILEC cost studies, including those performed by BellSouth. Based on this experience, it is Mr. Wood’s belief that the restoration of a given physical facility is not driven by the number of DS0-equivalents that the facility can carry.

8. Please explain why unbundled loops should not be defined as DS0 equivalents for purposes of this proceeding.

RESPONSE: For the reasons set forth at pp. 10-12 of Mr. Wood’s testimony, defining unbundled loops as “DS0 equivalents” is (1) inconsistent with the language of §364.051(4)(b), (2) inconsistent with how BellSouth incurs the costs of provisioning or restoring lines, (3) inconsistent with BellSouth’s own use of the term “unbundled loop” in this proceeding, and (4) inconsistent with the FCC’s definition of the unbundled local loop network element.

9. Chapter 364.051(4)(b)(6), Florida Statutes, provides in part that the Commission may order the addition of an equal line-item storm charge per access line to the billing statement of BellSouth’s wholesale loop unbundled network element customers.

- (a) For the purposes of this instant proceeding, how should “access line” be defined? Please explain.

RESPONSE: It is CompSouth’s position that no surcharge should be imposed on wholesale loop unbundled network elements. However, if such a charge is imposed, the term “access line” should be defined as the UNE loop being purchased.

- (b) For the purposes of this instant proceeding, how should “wholesale loop unbundled network element customers” be defined? Please explain.

RESPONSE: “Wholesale loop unbundled network element customers” are those carriers who purchase a UNE loop from BellSouth.

(c) Should the definition of “wholesale loop unbundled network element customers” include resold lines? Please explain why or why not.

RESPONSE: No. A carrier engaged in the resale of a BellSouth service to a given customer does not purchase a UNE loop in order to serve that customer.

(d) Please identify the unbundled wholesale loops by loop type to which CompSouth believes could be assessed a line-item storm charge under Chapter 364.051(4)(b)(6), if the Commission determines appropriate.

RESPONSE: It is CompSouth’s position that the appropriateness of the application of the surcharge does not depend on the type of UNE loop. Rather due to federal law and applicable federal pricing requirements, no surcharge may be assessed on unbundled wholesale loops.

(e) For each unbundled loop type identified in response to (d), what specific adjustments to BellSouth’s line count is CompSouth proposing be made?

RESPONSE: CompSouth is not proposing any specific adjustments to BellSouth line counts, other than to note that the application of the surcharge, if any such application is found to be appropriate for wholesale UNE loops, must be made on a per-loop basis.

(f) Please explain the basis in which CompSouth believes the number of unbundled loops, by loop type, should be counted (i.e., voice grade equivalents, activated channel/access line, capacity, some other basis).

RESPONSE: The number of unbundled loops should be counted as exactly that; i.e., the number of unbundled loops. No manipulation or adjustment to the straight-forward counting of the number of loops is necessary.

(g) Please explain why CompSouth believes the basis provided in response to (f) is the appropriate basis for counting unbundled loops rather than some other basis.

RESPONSE: It is CompSouth’s position that treating “one unbundled loop” as being equal to “one unbundled loop” is a logical and largely self-evident procedure, and any manipulation of this common sense approach by BellSouth in order to increase the amount that may be collected is inappropriate.

(h) Please identify the source information supporting each adjustment referenced in response to (e).

RESPONSE: Not applicable.

(i) Should the basis for counting the number of wholesale unbundled loops be any different than the basis for counting retail customer lines? Please explain your answer.

RESPONSE: No. Wholesale and retail loops should be counted on a consistent basis. That is, on a one loop = one loop basis.

10. Is it CompSouth's position that "wholesale loop unbundled network element customers" should include loops sold under commercial agreements? Please explain why or why not.

RESPONSE: No. As a preliminary matter, it should be noted that BellSouth does not propose to apply the surcharge to commercial agreements. See, BellSouth Response to CompSouth Interrogatory No. 16. Further, commercial agreements are agreements between BellSouth and a CLEC. Parties are bound by such agreements, unless and until they are amended. Such charges cannot be unilaterally increased by BellSouth. Further, imposition of such a charge as to commercial agreements is contrary to § 364.051(4)(b)(6) which states that "to the extent the Commission determines appropriate" the surcharge may be applied to "wholesale unbundled network element customers." Services provided under commercial agreements are not "unbundled network elements" so the statute contains no provision which would permit a surcharge on them.

11. Is it CompSouth's position that the Commission does not have authority to assess a line item storm charge on retail customers with term commercial agreements? Please explain.

RESPONSE: CompSouth has no position on this issue.

12. Is it CompSouth's position that a line item storm charge cannot be assessed on CLECs with whom there are existing interconnection agreements without those agreements being re-negotiated? Please explain your answer.

RESPONSE: Yes. The rights and responsibilities, including the rates which may be charged, are set forth in existing interconnection agreements. Any changes to such agreements must be via amendment resulting from negotiations, or if such negotiations are unsuccessful, from arbitration.

13. Can a line item storm charge be imposed on non-§251 wholesale loops purchased through commercial agreements? Explain your answer.

RESPONSE: See CompSouth response to Interrogatory No. 10.

14. Should the DS1 and DS3 loop portion of EELs be included in any unbundled loop count? Explain why or why not.

RESPONSE: While it is CompSouth's position that the application of the surcharge to UNE loops, including EELs, is not appropriate for the reasons set forth in Mr. Wood's testimony, CompSouth is unaware of any reason that the loop portion of an EEL should not be counted as an unbundled loop.

15. In instances of line sharing or line splitting arrangements, BellSouth proposes to apply the line item storm charge only to the customer who is subscribing to the voice services on the line. Does CompSouth agree? Why or why not.

RESPONSE: CompSouth has no position on this issue at this time.

16. Is it CompSouth's position that a line item storm charge can be assessed on wholesale access lines purchased pursuant to a tariff, such as special access? Why or why not?

RESPONSE: No. As a preliminary matter, it should be noted that BellSouth does not propose to apply the surcharge to special access. See, BellSouth Response to CompSouth Interrogatory No. 16. §364.051(4)(b)(6) limits the imposition of the surcharge to only those wholesale loops that are unbundled network elements. Special access is a tariffed service, not an unbundled network element, and therefore there is no statutory basis for imposing the surcharge on special access lines.

The responses to Interrogatory Nos. 1-5, 6(i), 7-16 were provided by:

Don J. Wood
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Alpharetta, GA 30022

s/ Vicki Gordon Kaufman
Vicki Gordon Kaufman
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Attorneys for CompSouth

DOCUMENTS REQUESTED

1. Please provide all material used in the preparation of the response to staff Interrogatory No. 2.

RESPONSE: The FCC regulations discussed in Interrogatory No. 2 are available to Staff on the FCC's website. The inability of BellSouth to increase TELRIC prices outside of a cost case will be addressed in detail in the legal memorandum which CompSouth will file on November 30, 2006.

2. Please provide all documents identified in staff Interrogatory No. 7.

RESPONSE: There are no responsive documents.

3. Please provide all documents supporting CompSouth's position that unbundled loops should not be defined as DS0 equivalents for purposes of this proceeding.

RESPONSE: There are no responsive documents.

4. Provide all documents identified in staff Interrogatory No. 9(h).

RESPONSE: Not applicable.

s/ Vicki Gordon Kaufman

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Attorneys for CompSouth

EXHIBIT NO. 4

DOCKET NO.: 060598-TL

WITNESS: Stipulated

PARTY: Deposition Transcripts and Late File Exhibits

DESCRIPTION:

1. Deposition transcript of CompSouth witness Don J. Wood
2. Deposition transcript of BellSouth witness Kathy K. Blake
3. Blake Late file Exhibit No. 1 Lifeline customers excluded from BellSouth numbers
4. Blake Late file Exhibit No. 2 Sample BRI customer monthly bill
5. Blake Late file Exhibit No. 5 Narrative on ESSX/Centrex./PBX
6. Blake Late file Exhibit No. 7 DS1 loop USLXX explanation
7. Blake Late file Exhibit No. 9 47 FR 51.505(d)(1)
8. Blake Late file Exhibit No. 10 Excerpt from Order No. PSC-02-1311-FOF-TP

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-TL Exhibit No. 4

Company/ F P S C Staff

Witness: Deposition Transcripts + Late Filed Exhibits

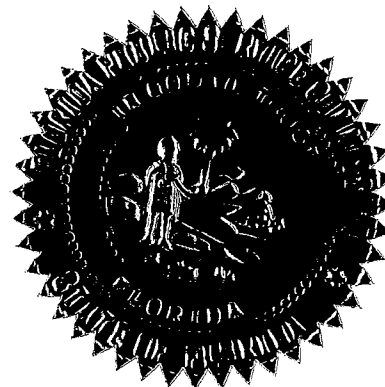
Date: 12/06/06

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL SYSTEM
RELATED COSTS AND EXPENSES, BY BELLSOUTH
TELECOMMUNICATIONS, INC.



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TELEPHONIC

DEPOSITION OF: DON J. WOOD

TAKEN AT THE
INSTANCE OF:

The Staff of the Florida
Public Service Commission

PLACE:

Room 382D
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida

TIME:

Commenced at 1:12 p.m.
Concluded at 2:24 p.m.

DATE:

Tuesday, November 28, 2006

REPORTED BY:

LINDA BOLES, CRR, RPR
Official FPSC Reporter
(850) 413-6734

1 PARTICIPATING:

2 JAMES MEZA III, ESQUIRE, E. EARL EDENFIELD, JR.,
3 ESQUIRE, and MANUEL A. GURDIAN, ESQUIRE, BellSouth
4 Telecommunications, Inc., c/o Ms. Nancy H. Sims, 150 South
5 Monroe Street, Suite 400, Tallahassee, Florida 32303-1556,
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7 VICKI GORDON KAUFMAN, ESQUIRE, c/o Moyle Law Firm,
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9 on behalf of Competitive Carriers of the South, Inc.

10 SUSAN J. BERLIN, NuVox Communications, Inc., Two
11 North Main Street, Greenville, South Carolina 29601, appearing
12 on behalf of NuVox Communications, Inc.

13 CHARLIE BECK, ESQUIRE, Office of Public Counsel, c/o
14 The Florida Legislature, 111 W. Madison Street, Room 812,
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16 Citizens of the State of Florida.

17 ALLISON HICKS, 2301 Lucien Way, Suite 200, Maitland,
18 Florida 32751, appearing (via telephone) on behalf of Florida
19 Digital Network.

20 PAT WIGGINS, ESQUIRE, FPSC General Counsel's Office,
21 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850,
22 appearing on behalf of the Florida Public Service Commission
23 Staff.

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NAME:

PAGE NO.

DON J. WOOD

Direct Examination by Mr. Wiggins
Cross Examination by Mr. Meza
Cross Examination by Ms. Kaufman

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MISCELLANEOUS

STIPULATION

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CERTIFICATE OF REPORTER

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S T I P U L A T I O N

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IT IS STIPULATED that this deposition was taken

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pursuant to notice in accordance with the applicable Florida

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Rules of Civil Procedure; that objections, except as to the

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form of the question, are reserved until hearing in this cause;

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and that reading and signing was not waived.

13

IT IS ALSO STIPULATED that any off-the-record

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conversations are with the consent of the deponent.

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D E P O S I T I O N

MR. WIGGINS: This is the deposition of Don Wood being taken pursuant to notice. Don, do you have a notary there to swear you in?

THE WITNESS: Yes, I do.

MR. WIGGINS: Would you do that, please.

MR. WOOD: Does she need to identify herself? How do we need to do this?

MR. WIGGINS: Yes, please.

MR. WOOD: Okay. Just your name and your commission expiration.

THE NOTARY: Okay. My name is LouAnn Brimer (phonetic), and I'm a notary in Cobb County, and my commission expires on March 2nd of 2007.

MR. WIGGINS: All right. Thank you. Do you want me to ask him or do you know how to do it?

THE NOTARY: I think I have it here.

MR. WIGGINS: Go ahead and do it.

Whereupon,

DON J. WOOD

was called as a witness, having been first duly sworn by the notary present with the witness, and testified as follows:

MR. WIGGINS: Let's go ahead, and this is Patrick K. Wiggins for staff. And I'd like to go ahead and take appearances here and begin with other members of the PSC

1 staff who are around the table in the room.

2 MS. LEE: Pat Lee.

3 MS. OLLILA: Sue Ollila.

4 MR. MAILHOT: Dale Mailhot.

5 MR. CASEY: Bob Casey.

6 MR. VICKERY: Paul Vickery.

7 MR. WRIGHT: Rick Wright.

8 MR. WIGGINS: All right. And BellSouth?

9 MR. MEZA: Jim Meza on behalf of BellSouth.

10 MR. EDENFIELD: Kipp Edenfield.

11 MR. GURDIAN: Manny Gurdian on behalf of BellSouth.

12 MS. KAUFMAN: Vicki Gordon Kaufman on behalf of
13 CompSouth.

14 MR. WIGGINS: And Stan?

15 MR. GREER: Stan Greer with BellSouth.

16 MS. BERLIN: On the phone is Susan Berlin for NuVox.

17 MR. WIGGINS: Thank you. Is there anyone else on the
18 line? Charlie, do you want to make an appearance?

19 MR. BECK: Charlie Beck, Office of the Public
20 Counsel.

21 MR. WIGGINS: Is that it?

22 MR. MANN: John Mann, Florida staff.

23 MR. BROUSSARD: Everett Broussard, Florida staff.

24 MR. WIGGINS: All right.

25 MS. HICKS: Allison Hicks with FDN Communications.

1 MR. WIGGINS: Would you repeat your name, please?

2 MS. HICKS: Allison Hicks, H-I-C-K-S.

3 MR. WIGGINS: Thank you, Ms. Hicks. Anyone else?

4 DIRECT EXAMINATION

5 BY MR. WIGGINS:

6 Q All right. Are you ready, Don?

7 A Yes, sir.

8 Q All right. Let's begin with Ms. Blake's surrebuttal
9 testimony. Have you had an opportunity to review that?

10 A I have.

11 Q Do you have a copy of it with you?

12 A I do.

13 Q On Page 11, Lines 4 through 7, Ms. Blake says that
14 BellSouth repaired and restored wholesale unbundled loop
15 facilities leased by the CLECs. Do you agree with that?

16 A I'm sorry. I'm just catching up with you.

17 Q No problem.

18 A I have no -- I mean, I can't verify it. I have no
19 reason to disagree with her that BellSouth did repair some
20 wholesale lines.

21 Q Does that affect your, your testimony?

22 A No, sir. That was my understanding from their
23 original petition that they had done, so.

24 Q Okay. As I recall, in your testimony you had said
25 that, that imposing the surcharge on some unbundled loop

1 facilities did not, would not recognize that CLECs incurred
2 their own costs and repairs. Did I miss something?

3 A Well, I don't think they're mutually exclusive,
4 although I think what you're referring to is part of the
5 testimony that was withdrawn.

6 Q Okay.

7 A And I guess I should ask, I've got two versions here.
8 One is the originally filed version that's got things stricken
9 out and one is the revised version, but they paginate slightly
10 differently. I can work from either one.

11 Q Oh, boy. What I'd like to do is -- I think we're
12 working from the original because I don't think it was
13 withdrawn when I was reviewing. But in any event, this is
14 discovery. What we'll do is I'll just ask you the questions.
15 And if it turns out it's material that you've withdrawn, just
16 let me know and we'll move forward. Because I think what I'm
17 trying to do at least is clarify your positions as they match
18 up against Ms. Blake's.

19 A All right, sir.

20 Q Again, returning to Ms. Blake's surrebuttal
21 testimony, on Page 13 beginning at Line 24, she says that one
22 wholesale unbundled loop could be used to provide services that
23 are, quote, are equivalent to more than a single access line,
24 end quote. Do you agree with that?

25 A It depends on what you mean by access line. Because

1 I would have used access line and unbundled loop as being
2 synonymous. An unbundled loop can provide, just as a retail
3 loop can provide, more than one voice grade channel. But in
4 terms of identifying the customer line or the access line or
5 the unbundled loop, I would have identified the underlying
6 facility, which is a one-to-one relationship.

7 Q Okay. To make sure I understand your, your response,
8 it kind of depends on what you mean by, quote, single access
9 line, end quote, then; is that correct?

10 A Well, sure.

11 Q Okay. Continuing with the surrebuttal testimony on
12 Page 14, Lines 10 through 16, do you agree with Ms. Blake when
13 she says that in the Change of Law proceeding, the Commission
14 determined that a DS1 unbundled loop should be counted as 24
15 voice grade equivalents and, correspondingly, that a
16 DS3 unbundled loop should be considered a 672 voice grade
17 equivalent? Did she get that right?

18 A Well, she got it overly broad. I went back and
19 looked at the order that she refers to, and it certainly
20 appears to be specific to the identification of impairment and
21 the application of 47 CFR 51.5, which doesn't really have
22 anything to do with identifying a number of unbundled loops or
23 access lines. It has to do with counting up lines for
24 impairment purposes in a given central office. So her numbers
25 are correct. Her interpretation is, of a very specific

1 decision appears to be much, much broader than what the
2 Commission order says.

3 Q So would you -- is your testimony then that, that
4 that Change of Law proceeding way of counting is not material
5 to the task at hand?

6 A I guess the short answer is yes for several reasons.
7 One is it's a rule that, that's actually -- when you look at
8 the FCC rule, it says it's for a specific purpose. It was
9 applied for that specific purpose in that proceeding.

10 And when you look at Ms. Blake's testimony, some of
11 the -- her interpretation kind of brings in some awkward
12 phrasing. You know, one unbundled loop equals 24 loops. Or
13 she has on, I think on the next page the number of loops of a
14 high capacity loop, which doesn't really make any sense. The
15 number of loops is whatever it is. You don't have multiple
16 loops on a loop.

17 The other reason is that if we're looking at an
18 impairment analysis, rather than looking at the rule for
19 counting up for impairment purposes, I would look at the FCC's
20 impairment analysis where it defines what a loop is. And in
21 the Triennial Review Order it describes it as the facility, not
22 as any voice grade equivalent.

23 Q Okay. So as I recall --

24 A The loop is the facility.

25 Q In your testimony, as I recall, you sort of

1 summarized, I believe, BellSouth's approach as being overly
2 broad, and I think you said that there were two ways this was
3 so. One was from the definitions they applied, and second was
4 how they counted the things that would qualify under that
5 definition. Am I characterizing it fairly, what you said?

6 A Well, it's certainly over -- I mean, her
7 interpretation at this point in her testimony of the
8 Commission's previous order is overly broad. The company's
9 application or proposal to define access lines as
10 DSO equivalents is at odds with the definitions of those terms.

11 Q All right. I'm sorry, Don. I said that kind of
12 clumsy. Let me start back and say from the big picture we've
13 got to figure out what kinds of things qualify to be allowed to
14 be multiplied times 50 cents; right. That's the definition.
15 Then, second, we've got to count them; right?

16 And I think, and I think you testified basically in
17 your testimony that, that they start with a set that's too
18 largely defined and then they count too many things to be in
19 that set. So I guess what I wanted to ask you, with respect to
20 the Change of Law proceeding, that would be more in the
21 definition era, would it not, from --

22 A It certainly -- I mean, when I responded to you a few
23 minutes ago of, you know, would an unbundled loop constitute
24 more than one single access line, and I said it would depend on
25 what you mean by access line, because I had never thought of

1 access line as being other, something other than the loop.

2 This question in terms of the Change of Law proceeding would go
3 to the definition question. I think I agree with what you're
4 asking.

5 Q Okay. So that's -- thank you.

6 So let's keep, keep moving then. On Page 15, Ms.
7 Blake says that BellSouth is unable to determine, quote, the,
8 the number of loops of a high capacity loop that a CLEC is
9 using to provide services to its end users, end quote. I think
10 you kind of referenced that earlier. Without regard to the
11 double use of the word "loops," do you agree with her that
12 BellSouth is unable to determine how much of that capacity a
13 CLEC is using?

14 A I agree they cannot determine how much capacity is
15 being determined. I have -- I'm struggling with her language
16 here, and I don't want to provide too much of an interpretation
17 of her language without really knowing what it means. You
18 know, when you say the number of loops on a loop, the answer is
19 one. A loop is a loop.

20 Q But, for example, they wouldn't know exactly how many
21 channels your client was using in a T1, for example. They
22 wouldn't know whether it was five, six or 18.

23 A I agree.

24 Q Okay. Are you --

25 A But, you know, the problem here with going from the

1 BellSouth testimony to the definitions and the data request
2 responses and things, we're kind of, we're all playing a little
3 too loose with the definitions and the references, and I think
4 we need to tighten that up some so that we don't talk past each
5 other. I mean, there can only be one loop on a loop.

6 Q Okay. Yeah. I understand your point. I'm just
7 wondering whether I'm up to actually being more precise. We'll
8 see.

9 Are you familiar with the FCC's definition of an
10 access line? Actually I know you are, but that's the way the
11 question is written, so. You are, aren't you, Don? Tell me,
12 please.

13 So, look, do you agree or disagree with BellSouth's
14 interpretation of the definition of the FCC's, the FCC's
15 definition of an access line?

16 MS. KAUFMAN: I'm sorry. I didn't understand that
17 question. Maybe Don did. Can you --

18 MR. WIGGINS: No, I didn't understand it. But I said
19 it without using the word "loop" twice.

20 MS. KAUFMAN: Well --

21 BY MR. WIGGINS:

22 Q Okay. Look, are you familiar with the FCC's
23 definition of access line?

24 A I think, yes, from a couple of sources. But there's
25 no rule, there is no reference to a specific rule in

1 Ms. Blake's testimony, and I'm not sure what rule she's
2 referring to or you would be referring to with your question.

3 Q All right. What is your understanding of how
4 BellSouth is interpreting the FCC's definition? Let's start
5 with that.

6 A Well, they appear to be taking access lines and
7 applying the term not to a circuit or facility, but to a single
8 voice grade channel. And on a voice grade analog loop or on a
9 digital loop with a DS0 64-kilobit regular loop, then that's
10 correct. It is one -- you can -- they are one and the same in
11 those specific instances.

12 When you start to move to a DS1, for example, you
13 have a circuit or a loop or an access line that has multiple
14 DS0 channels, but it's still the same circuit or loop or access
15 line it was in the beginning. It's the underlying facility.
16 And that's why I went to the TRO definition because they define
17 it there as a transmission facility distribution frame and
18 incumbent LEC central office. It's all in terms of the
19 underlying facility, which is consistent with previous usages
20 and certainly with my use of the term.

21 Q Okay.

22 A So I would say BellSouth's interpretation, attempt to
23 interpret it as something other than the underlying facility is
24 incorrect and at odds with the FCC's use of the term.

25 Q Okay. Well, let's go to the PSC's definition of

1 access lines. It's set forth in Florida Admin Code 25.4 --
2 25-4.003. And I'm going to read it slowly to you. It says,
3 "Access line or subscriber line or subscriber loop, the circuit
4 or channel between the demarcation point at the customer's
5 premises and the serving end or Class 5 central office."

6 A I've got it in front of me.

7 Q Oh, great. Great. So do you agree with BellSouth's
8 interpretation of that definition?

9 A No, sir.

10 Q Okay.

11 A No. This definition is also -- the first thing here
12 is the circuit. The circuit is the facility, whether it's an
13 analog circuit, a DS0 circuit, a DS1, DS3 circuit, whatever it
14 is, that's the facility.

15 Q Okay. Let me ask you a question here that's not in
16 the script, so hang on.

17 When, when, when the access line hits my house, it
18 terminates at the point of demarcation, right, usually right
19 outside, in a block right outside my house. So that's where
20 the line terminates.

21 A Yes.

22 Q I'm not as clear as to where it begins. Does it
23 begin on the customer side of the switch? Is there an
24 industry-recognized place that it begins? I mean, we know
25 where it ends, but can you tell me where it begins? Or does it

1 begin somewhere out at a remote terminal?

2 A No. It begins -- if we're talking about a plain old
3 analog loop, the general understanding, and I believe the way
4 that BellSouth costs it out as well, would begin that facility
5 on the main distribution frame.

6 Q So it would be something that's plugging into the
7 main distribution frame?

8 A Well, I mean, for the kind of wires that probably are
9 serving your house and that serve mine, it will be a 26-gauge
10 copper pair that's actually, well, in the old days wrapped
11 around a screw.

12 Q Okay.

13 A But attached to the vertical side of that frame.

14 Q All right. Thank you.

15 Let's go to Page 16 of Ms. Blake's surrebuttal
16 beginning at Line 8.

17 Have you reviewed Ms. -- BellSouth's alternative
18 methodology using a percentage to determine the surcharges to
19 be applied to UNE loops?

20 A I have reviewed Ms. Blake's testimony. That's the
21 first time I had seen it.

22 Q So have you formed any view or opinion with respect
23 to the usefulness or validity of a 46 percent -- 47 percent
24 factor for determining the number of access lines?

25 A Well, I can't either validate or invalidate the

1 47 percent. I think she indicates a couple of pages later that
2 without the application of this utilization factor, CLECs would
3 have been overcharged by about \$2 million. So clearly it's
4 important. Whether that's exactly the right number or not, I
5 can't -- I haven't seen any analysis or work papers to back it
6 up, so I can't tell you one way or the other.

7 Q Well, could you address it conceptually for me then?
8 Because I thought I understood, at least so far in our
9 deposition, that you, that you favor looking at the, the
10 physical facility, the hard wire itself as a, as the line or
11 the access line as opposed to its capacity. So are you
12 acquiescing in using -- help me out -- is it ten channels for a
13 T1 as opposed to 50 cents just times the T1?

14 A Mr. Wiggins, you know I'm not acquiescing to
15 anything.

16 Q That's called a slow softball pitch to you, Don.

17 A I certainly -- and just to be clear, I certainly
18 think that whether we're talking about the FCC definition, the
19 Commission definition, standard industry usage, whatever you
20 want to talk about, the circuit, loop, the access line is the
21 facility.

22 And that's -- if you're going to apply this on a
23 wholesale loop, and I don't agree that this is the mechanism
24 for BellSouth to recover these costs, but setting that issue
25 aside, if you're going to do it, you have to apply it on a per

1 line basis, per loop basis, whatever you want to call it. But
2 it's not something that's capacity specific.

3 If, if you are going to apply something using the
4 BellSouth methodology, I'm not agreeing that it's appropriate
5 to look at this by a DS0 equivalent basis, but if you're going
6 to do it that way, certainly conceptually what they're
7 proposing here is, at least according to Ms. Blake, you know,
8 \$2 million less discriminatory and anticompetitive than it was
9 going to be. So certainly that's an improvement over the
10 original BellSouth proposal.

11 Q Well, assuming that the Commission votes to apply the
12 surcharge to wholesale unbundled loops, assuming the Commission
13 votes to apply the surcharge to wholesale unbundled loops, is
14 BellSouth's use of a utilization factor acceptable to
15 CompSouth?

16 A I can only tell you my opinion. I can't, I can't
17 give you what's acceptable and unacceptable to CompSouth.

18 If the Commission were to determine that it's
19 appropriate to apply this, add this on to a wholesale loop, and
20 setting all the legal issues aside, if we're able to do that,
21 it determines that and determined that line or circuit or loop
22 meant something other than facility but instead meant
23 DS0 equivalent, then applying this factor is better than not
24 applying this factor.

25 Q Okay. Thank you.

1 A It's at least, according to Ms. Blake, \$2 million
2 less discriminatory than not applying it.

3 Q I don't recall her saying this is \$2 million less
4 discriminatory.

5 A Well --

6 Q It would be \$2 million less; right?

7 A It would be \$2 million less from CLECs.

8 Q Right. Well, let's again assume that the Commission
9 votes to direct BellSouth to impose the surcharge on, on
10 wholesale loops. Would CLECs be willing to provide BellSouth
11 with the number of active channels for each of the high
12 capacity unbundled loops to the extent you're able to offer an
13 opinion on that?

14 A The honest answer, Mr. Wiggins, is I don't know
15 because I don't know, A, what their recordkeeping is by
16 company, whether they would be able to -- I don't even know
17 whether they would be able to do that or not.

18 Q How about Comp -- do you know, do you know for
19 CompSouth?

20 A Well, that's several different companies, and I don't
21 know.

22 Q All right. If we wanted to, if we wanted to do that,
23 would that be something that would be done on a monthly basis
24 or quarterly basis? Do you have any -- can you give me some
25 help here? Do you know?

1 A I'm sorry. Wanted to do?

2 Q Well, I guess, just taking a moment in the deposition
3 to explore our options, one option is to use a derived
4 percentage such as 47 percent. Another option is to have the
5 CLEC report to the, to BellSouth the number of channels. And
6 if they were to do that, would they do that monthly or would
7 they do it quarterly or would they do it semi-annually? How
8 would --

9 A I honestly don't know if they can do it at all, so I
10 can't really answer that.

11 Q All right. Thanks. Well, then that brings me to
12 another question. Suppose a CLEC has got an 80 percent fill
13 rate and -- using 80 percent of the channels and they get a
14 47 percent factor. That particular CLEC is, is, is benefiting,
15 wouldn't it?

16 A Absolutely not because BellSouth restoration costs
17 were not incurred on a DS0 basis.

18 Q Okay.

19 A They were incurred on a per facility basis. And
20 that's one of the fundamental problems with going to this
21 alternative definition of access line is that it completely
22 severs any relationship between the costs that a CLEC might,
23 you know, restoration of a wholesale loop to a CLEC might have
24 caused BellSouth to incur, it severs that from the amount that
25 BellSouth would be seeking to recover.

1 Q Okay.

2 A And I can't imagine any definition of appropriateness
3 that would permit that to happen.

4 Q All right. Let me, let me frame it another way, and
5 I'm being kind of abstract here and I apologize. But assuming
6 the Commission voted to direct BellSouth to put the surcharge
7 on wholesale loops and they acquiesced in that order, and they
8 used a 47 percent percentage to determine the capacity being
9 used, is the CLEC industry homogeneous enough that that would
10 be fair to most people or is it kind of a compy (phonetic)
11 business where some would be burned and some would be, you
12 know, would be the benefactors of this unacceptable surcharge?

13 A Well, I understand, and I, I don't want to quibble
14 with all the elements of your question. I'm trying to give you
15 the most straightforward answer I can.

16 The actual answer is since the cost to BellSouth of
17 the restoration isn't a function of the number of active
18 channels or the number of channels of capacity, they'd all get
19 burned.

20 Q Sure.

21 A But in terms of -- you know, I don't have, in my
22 experience I don't have any reason to believe that customer
23 utilization of channels on a T1, for example, provided by one
24 CLEC versus another would be different or whether there would
25 be any reason to expect that that kind of utilization for CLEC

1 customers would be different than for BellSouth retail
2 customers.

3 Q Thank you. And that's really the question. Not how
4 the utilization factor is used, but whether the, but whether
5 the data are homogeneous enough and distributed appropriately
6 so that rate makes sense, you know, for determining it. And
7 your answer was very helpful. Thank you.

8 All right. I jumped ahead. How did I do that? Oh.
9 Do you believe that resold lines should be subject -- can we go
10 off the record a second?

11 (Discussion held off the record.)

12 BY MR. WIGGINS:

13 Q Go back on the record. Do you believe that the resold
14 lines should be subject to the surcharge? And, you know, if
15 you would be kind enough to give me the basis for your answer.

16 A Resold as in service resale, not as in wholesale
17 unbundled element?

18 Q Yes.

19 A Well, I didn't see a provision in the statute for the
20 application to resold lines. So there are retail lines and
21 there are wholesale unbundled network element customers. So
22 I'm not sure there's a provision in there.

23 Q All right. Thanks, Don. Just give me a second.

24 (Pause.)

25 Okay. Don, is -- sorry. Mr. Wood, is, is it your

1 understanding that BellSouth proposes to use the utilization
2 factor for wholesale unbundled loop customers, but for its own
3 retail customers the actual number of activated channels?

4 A Let me -- I guess the answer is I don't know based on
5 Ms. Blake's testimony.

6 Q Okay. So let me reframe the question.

7 A I'm not sure it would matter -- if they calculated it
8 correctly, then in an aggregate sense it wouldn't matter
9 because if you summed all their actuals, you would presumably
10 get to this percentage.

11 Q Okay. Have you reviewed how BellSouth has determined
12 the basic and nonbasic retail access lines for which it
13 proposes to assess a line item surcharge?

14 A Well, there's the list in the petition. I'm not sure
15 exactly what you're asking.

16 Q I'm wondering if you find anything objectionable
17 about how they're counting these things up.

18 A I'm sorry, Mr. Wiggins. I'm still not sure exactly
19 --

20 Q Give me a moment and let me make sure that I'm asking
21 the question that they want to be asked.

22 (Pause.)

23 BellSouth provided categories of lines that they're
24 counting for both basic and nonbasic retail access lines. Have
25 you reviewed those and, if so, do you find anything

1 objectionable about the categories? Like are there categories
2 that are included that shouldn't be? Are there categories
3 omitted that should be included?

4 MS. KAUFMAN: Can you direct him to where they are?
5 It would probably help him.

6 THE WITNESS: I think the latest statement of this
7 would be Ms. Blake's confidential exhibit to her surrebuttal,
8 if I understand what you're asking.

9 BY MR. WIGGINS:

10 Q This would be Document 09858 filed October 26th. And
11 I'm trying to figure out -- staff's first POD. Do you have
12 those, Don?

13 A I may. Hang on. This is staff's to BellSouth?

14 Q Yes.

15 A I may not have that in front of me. I think I've got
16 stuff (phonetic) from Mr. Beck and CompSouth, but I'm not sure
17 I've got all the responses to staff's POD.

18 Q Give me a second, if you would, Don.

19 (Pause.)

20 Mr. Wood, what is a toll terminal? Do you know?

21 A I guess that's a nonconfidential part of this.

22 Q I hope.

23 MS. KAUFMAN: Thank you, Don.

24 THE WITNESS: And the answer is I don't know exactly
25 what that's intended to mean.

1 BY MR. WIGGINS:

2 Q Okay.

3 A But, of course, the line below that for miscellaneous
4 other, I certainly don't know what it means.

5 Q All right. So, Mr. Wood, that sort of concludes the
6 list that staff had compiled to understand some of the more
7 technical aspects. But I had a couple of questions of my own,
8 so let me go ahead.

9 And let's just start with your testimony, Page 7.
10 You know, at Line 18 you say, "Second, unlike BellSouth, CLECs
11 have no practical mechanism to impose such a surcharge on their
12 own end user customers."

13 A Yes.

14 Q Okay. Recognizing that you're not a lawyer and
15 you're not going to offer a legal opinion about the meaning of
16 the statute, but within your general expertise as someone who's
17 worked in regulation for a long time, could you just explain
18 briefly what that has to do with this statute that just says,
19 look, put an equal surcharge on lines but don't make it more
20 than 50 cents?

21 A Well, the statute says more than that. It also has
22 an appropriateness determination for the Commission. And, of
23 course, you know, the word "appropriate" is not defined there.
24 Certainly there are, you know, elements that, you know, I would
25 think would have to be part of appropriate -- you know,

1 compliant with federal law, applicable federal law would have
2 to be high on the list of appropriateness. I would also put
3 competitively neutral fairly high on the list of
4 appropriateness.

5 Q Well --

6 A It's a statute --

7 Q I'm sorry.

8 A I'm sorry. Go ahead.

9 Q That was great. Could you give me a concrete example
10 of how something might not be competitively neutral? Maybe
11 take a fill factor. I mean, for example, I can understand if
12 BellSouth has eight customers on a T1 and they're charging them
13 four bucks a month, and your client has one customer and
14 they're charging them 24 bucks a month, but that's -- you know,
15 or let's say \$5, that there would be a competitive advantage
16 there for that customer.

17 Is there, is there some other competitive advantage
18 that you're referring to?

19 A Well, there are a couple of things. One is, and it
20 goes to the, I think the question you were asking before about
21 the scope of the retail services to which BellSouth is
22 proposing to apply the surcharge. And I think the list that's
23 attached to Ms. Blake's testimony expands the list that was in
24 the original petition. But, you know, certainly if BellSouth
25 were to, had a DS3 private line service, for example, proposed

1 to apply the surcharge to DS3 unbundled loops, unbundled
2 circuits, whatever you want to call them, but not to a retail
3 customer being served by the same type of facility, that would,
4 I mean, that would not be competitively neutral. You know,
5 certainly their proposal to count on a DS0 basis based on
6 capacity for CLECs but only utilize channels for retail would
7 not be competitively neutral.

8 And fundamentally, I'll try to see if I can describe
9 this in as few words as I can, the overall proposal to use
10 DS0 equivalents that severs the cost causation from the
11 proposed rate, whether we call it a surcharge or not, it's
12 still, it's a rate, it's an add-on to a rate. You know,
13 denominating it as a surcharge didn't change that. If the
14 costs to restore a DS1 loop are not 24 times the cost to
15 restore a DS0 loop, and I don't believe they are and there is
16 certainly no BellSouth cost study that's ever backed that up,
17 then BellSouth is proposing to recover from CLECs costs that
18 they did not cause. And that would not only be a competitive
19 neutrality problem, that would run afoul of 51 -- I'll have to
20 find it -- 51.505. There's the prohibition against recovery of
21 embedded costs, but there's also the prohibition against
22 including revenues to subsidize other services, which is
23 effectively, as I understand her testimony, what Ms. Blake is
24 getting to at Page 19 of her surrebuttal where it says it
25 doesn't have anything to do with the cost of restoring the CLEC

1 loops. That is also something that's explicitly prohibited
2 under the federal rules.

3 Q Okay. Then let me ask you a hypothetical question.
4 Let's say the Legislature passed a statute that said to the
5 Commission you will impose a \$2.50 surcharge on all wholesale
6 T1s, period, and you'll do that for one year and then it's
7 done. So there's no BellSouth allocation, there's no channel
8 counting, there's none of that. It's just a \$2.50 surcharge
9 that's dropped on top of this thing that it applies through
10 TELRIC. Fair enough? Would that, would that statute be
11 preempted? Would it be unlawful? It may be stupid, but would
12 it be unlawful?

13 A Well, you know, I'm armchair lawyering some here, as
14 is Ms. Blake, but I think based on my understanding the answer
15 has to be yes. You can't have a state statute that would
16 change the pricing that the FCC has ordered and that's
17 contained in 250 -- in the FCC's interpretation of 252 for
18 these unbundled elements. I mean, otherwise you could have a
19 state legislature that said, well, we're going to order a
20 surcharge or allow the commission to impose a surcharge that
21 will, or allow BellSouth to impose a surcharge that will allow
22 it to recover the difference between forward-looking and
23 embedded costs generally. And we'll call it a surcharge, it
24 won't be a change in the rate, and they get to tack it on to
25 each one of those loops. That clearly would undermine the

1 federal pricing regime in an even broader way than this does.

2 I mean, it was my understanding when I read the state
3 statute the first time that the Legislature was, you know, when
4 it said if the Commission determines appropriate, the way I
5 read that to be was, well, you know, the Commission is the
6 expert agency that would know whether this is something that
7 would be preempted under federal law and would be in the best
8 position to make that decision. And I think they're, you know,
9 certainly right. I do a fair amount of legislative work around
10 the country, and I've never met a legislator that wanted to
11 know what TELRIC stood for, much less the ins and outs of the
12 history and application. And I don't blame them for that.
13 They have an expert agency that can make that determination for
14 them.

15 Q Well, you've answered my question. And that's what I
16 thought, that's what I thought one of the meanings of your
17 testimony was without getting into the details of TELRIC
18 pricing. But that, in fact, that if state legislation imposes
19 a surcharge that defeated the rational economic costing scheme
20 of TELRIC or something to that effect, then there would be some
21 exposure to being viewed as, as unlawful or preempted or the
22 like that needs to be looked at.

23 A That is my testimony. Yes, sir.

24 Q Okay. Then let's go to Page 9 where you talk about
25 commercial agreements. And I want to use the same hypothetical

1 because I want to eliminate all the costing and the line
2 counting and just say the Legislature imposed a \$2.50 surcharge
3 per month for one year that's temporary on T1s that are, that
4 are purchased wholesale by CLECs from, from BellSouth and
5 Verizon and whomever.

6 Is your view that that would be, would somehow not be
7 allowed by the commercial agreements as you're familiar with
8 them?

9 A Well, a different area of armchair lawyering. I
10 mean, I don't think we're then talking about the general UNE
11 pricing rules obviously. We're talking about a contract
12 between two private entities and --

13 Q We're talking about legislative impairment of a
14 contract is what we're talking about, or at least the argument.

15 A I was trying to think of the Latin phrase. But I
16 think that's what you'd be talking about, and that's really not
17 an area of law that I will expound on.

18 Q Okay.

19 A I'll leave that to Ms. Kaufman when she makes her
20 argument later.

21 Q I'm just tracking some of your concerns about the
22 legitimacy of the surcharge. And I think if you, if you break
23 away from the, for me, mind-numbing detail about costing
24 parameters and stuff I'll leave to you and others, it's pretty
25 clear that you view the surcharge as being arbitrary from a

1 costing point of view and, therefore, having the consequences
2 of an arbitrary charge, which is some market distortion, some
3 potential economic unfair, excuse me, anticompetitive effects
4 and the like. But two of the things that you mentioned that I
5 was more curious about, one we've already touched was whether
6 that could be allowed under the federal scheme, and then the
7 second one was whether commercial agreements contemplated them.
8 But you've already answered that question, so let me just move
9 on.

10 Do you have the statute in front of you?

11 A The Florida Statute?

12 Q Yes. Can you pull it?

13 A Yes, sir. Hang on. Yes.

14 Q All right. Let me see if I get the section numbers
15 right. I'm looking at 4(b), 4(a) -- let me go back a second.

16 Okay. Go back. It says, "For the purposes of this section,
17 evidence of damage occurring to the lines, plants or facilities
18 of the local exchange telecommunications that is subject to the
19 carrier of last resort obligations." Do you see that line?

20 A Yes, sir.

21 Q All right. Let's go down now to 4(b)(5). You know,
22 there's the enumerated subparagraphs.

23 A Yes.

24 Q "The Commission may determine the amount of any
25 increase that the company may charge its customers, but the

1 charge per line item may not exceed 50 cents per customer line
2 for a period of not more than 12 months." Do you follow me?

3 A Yes, sir.

4 Q All right. The two words "customer line" in five in
5 the last sentence --

6 A Yes, sir.

7 Q -- and the words up in (b) "occurring to the lines"
8 --

9 A Yes.

10 Q -- if I understand your testimony, you're saying
11 those are the same thing, lines and lines.

12 A Yes. I'm not relying on (b) to make that, reach that
13 conclusion necessarily. But, yes, that's exactly what I'm
14 saying.

15 Q Because you're saying it doesn't cost any more, that
16 much more to repair a DS3 than it does a DS1. It's a line, a
17 line is a line is a line, and this says per customer line.

18 A Well, I guess to be a little more precise, a
19 four-wire loop is a four-wire loop. And the cost to restore
20 those four pair does not -- is, you know, is not driven by
21 whether it's 24 channels or 672 channels. It's certainly not
22 driven by whether the channels are utilized or unutilized or
23 any of those things. It's driven by the cost to restore that
24 four-wire cable.

25 Q Okay. So far when I'm reading the statute, and this

1 is just me reading it, and who knows whether anyone else would
2 agree, but so far lines seem to mean physical things, not
3 capacity. I'm sure you're not going to argue with that at the
4 moment.

5 But if we go down to six, it says, "The Commission
6 may order the company to add an equal line item charge per
7 access line." And now access line is mentioned for the first
8 time and, of course, you discuss that in your testimony. But
9 I'd like to look at the first word, "an equal line item
10 charge."

11 Does that mean in your view if it's 35 cents, it's 35
12 cents for every line, and if it's 50 cents, it's 50 cents for
13 every line, is that what that means, or is equal modifying
14 something else in your view?

15 A My reading is that equal means I think exactly what
16 you said. It's nondiscriminatory, it's equal for each line.
17 The line item phrase that appears in five and six I had not
18 read as being particularly determinative of anything other than
19 this would be a separate line item on a customer's bill, that
20 it would be broken out as a separate charge.

21 Q Okay. A line item charge per access line. So, so
22 there can be a separate line there that says this is all the
23 PSC's fault, 50 cents. All right.

24 A I think when I'm reading line item in five or six,
25 and I don't think there's a dispute about this, I think Ms.

1 Blake describes it the same way, I don't mean to
2 mischaracterize her testimony if she didn't, but I think she
3 does, the line item simply means that we're talking about a
4 separate broken out line on the bill.

5 Q Right. And I'm being very basic here but, as you
6 know, I'm not lead on this. And as I read the testimony,
7 people get in very quickly to counting access lines, having
8 categories, is it fill rate, is it actual, whatever. But
9 coming back to the statute and reading the statute line by
10 line, I just want to make sure that I get a sense of what, if I
11 can, of what industry understanding of some these things are.
12 And at this moment I think I'm on board. Equal line, an equal
13 line item charge means it's stated as a separate charge on my
14 bill, if I'm a BellSouth customer. And then it says per access
15 line then to the billing statement, so that's on my billing
16 statement per access line. Now that's where I want to get to.
17 When I get my bill and I have a phone, a local phone number --
18 if I have two phone numbers and two lines, will I get, will I
19 have two charges or will I have one?

20 A It's been a while since I had multiple voice lines
21 into my house and was billed by BellSouth. But my recollection
22 is that they put the phone number and the charges, the phone
23 number for the first line and then the phone number and charges
24 for the second line.

25 Q Well, I can ask Ms. Blake.

1 A I believe they broke them out by phone number.

2 Q But I can ask Ms. Blake about that as well.

3 But I guess what we're down to is this is where we
4 hit the crux of it is what's meant by "access line"? Is it
5 meant a VS0 when it's just one hard wire or does it mean a
6 four-wire is a four-wire and a T1 is a T1? This is where, this
7 is where -- this is the crux of it, isn't it?

8 A Well, yes. And I think, you know, we have to bring
9 in customer line from Section 5 too, because that's, you know,
10 the cap per line is, per line item is set in terms of per month
11 per customer line. So it appears that we're dealing with the
12 definition of both of these things.

13 Q And that's exactly where my confusion is. I do not
14 know the correlation between a customer line as referenced in
15 five and a per access line on a bill as referenced in number
16 six. Other people may know, but I don't. And this is, you
17 know, I get to take the deposition so I get to ask this
18 question.

19 So but this is the departure point though because for
20 BellSouth if you're going to go to wholesale and if someone has
21 a T1 with this 46 percent, 47 percent fill rate, I guess we're
22 looking at ten channels or five bucks. Does that make sense?

23 A Yes.

24 Q All right.

25 A And -- I'm sorry. Go ahead.

1 Q No. I think I'm, I think I'm actually done.

2 A I mean, to try to answer your question on what, on
3 customer line versus access line, I mean, in five it says, it
4 refers to the charge per line item per month per customer line.
5 Six refers to an equal line item charge per access line. I had
6 certainly read that that they're talking about the same charge
7 and, therefore, have used customer line and access line
8 essentially interchangeably in those two sections.

9 Q Yeah. Well, it would have been nice if they had used
10 the same language.

11 A But if we're talking about a customer line, then, you
12 know, I've certainly never heard anyone even make an argument
13 that customer line means something other than the underlying
14 circuit, that it somehow means some voice grade equivalent.

15 Q Well, then that brings me, I guess, to my last
16 question. As you think about over your regulatory career, have
17 you bumped into anything like this, maybe I don't pay enough
18 attention to FCC charges and the like, that amounts to in a
19 sense an arbitrary surcharge to be applied to some count that
20 is open to debate? Have you bumped into anything like this
21 anywhere?

22 A I don't think I have. I know I haven't in terms of
23 unbundled elements.

24 Q Okay.

25 A Because there really isn't such a -- you know --

1 Q Other than touch tone.

2 A -- they don't enforce such a charge on unbundled
3 elements. I'm trying to think even more broadly and I really
4 can't think of anything that might be synonymous that we could
5 go look at.

6 Q Well, I just wanted to take advantage of your
7 regulatory expertise. Because as it's probably been
8 foreshadowed, there will be legal briefs on this. And I think
9 for me the bigger -- you know, the more information I get, the
10 more useful. I want to make sure that we're reasonably
11 complete. I think we are. I'm done.

12 Vicki?

13 MS. KAUFMAN: Jim might want to go first.

14 CROSS EXAMINATION

15 BY MR. MEZA:

16 Q Yeah. I have just a few questions, Mr. Wood. This
17 is Jim Meza with BellSouth. How are you doing today?

18 A Good. How are you doing today?

19 Q Assume for me, Mr. Wood, that the Commission finds
20 that it is appropriate in this instance to apply the line item
21 charge to wholesale unbundled loops, and that a particular
22 member of CompSouth, it doesn't matter which one, is purchasing
23 a DS1 from BellSouth and is serving ten different end users
24 with that facility. Okay? Are you following me so far?

25 A Yeah. I'm not sure, I'm not sure what that technical

1 arrangement -- I'm not sure what that would look like.

2 Q Well, all right. Well, let's just presume for me
3 that the DS1 is serving more than one particular end user.

4 Okay? Now if CompSouth wins in its interpretation of how that
5 DS1 should be counted for the line item charge, BellSouth would
6 charge the CLEC 50 cents; correct?

7 A Again, I don't want to quibble with you. Assuming
8 that there is such an arrangement, because I'm not aware of any
9 serving arrangement where a T1 would be split, and that would
10 be a 50 -- that, the charge for that circuit, for that loop
11 would be capped at 50 cents per month.

12 Q Okay. And just to make sure I'm clear, is it your
13 testimony that you're not aware of any instance where a CLEC
14 will use a DS1 to serve more than one customer?

15 A As just a plain old DS1 loop?

16 Q Yes.

17 A I'm not aware of one. But I can't tell you
18 definitively one way or the other. I'm served by a CLEC here
19 with a full T1, but, you know, we're using all of it.

20 Q What about a DS3? Is it your testimony that CLECs do
21 not use a DS3 to serve more than one customer?

22 A No. And I didn't say that. It was my testimony that
23 they don't use a DS1 to serve more than one customer either. I
24 said I'm not aware of any circumstance.

25 Q Okay.

1 A What I'm not sure about is utilizing a single
2 unbundled loop to serve multiple customers. I'm just not sure
3 what that arrangement looks like.

4 Q Okay. You're not stating that it doesn't exist,
5 you're just saying you're not aware of it existing; is that
6 correct?

7 A That's right.

8 Q Okay. Well, presume for me that it does. And if the
9 CLEC decided to pass along that 50-cent charge to the customers
10 that are being served via that DS1, how would they do that?

11 A You mean as a practical matter?

12 Q Yes.

13 A Well, as a practical matter those customers are
14 probably under a contractual arrangement, so they couldn't pass
15 it on anyway. They would probably just be eating it.

16 Q Let's say that they, that they wanted to pass it on
17 and they could pass it on. How would they do that?

18 A I guess that would be up to the CLEC. I don't know.

19 Q You don't know? They couldn't divide the 50 cents by
20 the number of customers?

21 A Sure.

22 THE COURT REPORTER: Excuse me. What was your
23 answer?

24 THE WITNESS: Sure. I thought he was asking me what
25 would they do, and I don't know what they would do. Certainly

1 there are a large number of mathematical possibilities for how
2 they would do that.

3 BY MR. MEZA:

4 Q Okay. So just for instance if there were five
5 customers served via that DS1, they could divide the 50 cents
6 by five; is that right?

7 A Sure.

8 Q Okay. Now let's say that instead of purchasing a
9 DS1 from BellSouth, the CLEC decides to purchase DS0s to serve
10 those five same customers; correct?

11 A Yes.

12 Q Okay. Now in that situation, those same customers
13 would be charged something more than 50 cents a line; correct?

14 A Well, something more than 10 cents a line.

15 Q Something more than 10 cents a line, yes.

16 A I think presumably equal to 50 cents a line, which
17 would be appropriate because the restoration costs for five
18 DS0s would be (inaudible) the restoration cost for the single
19 DS1. The charges would match BellSouth's restoration costs.

20 Q So the CLEC would then, would effectively make the
21 determination of how much the customer would be charged by the
22 CLEC's decision of what facilities to purchase to serve those
23 customers; is that right?

24 A I'm not sure I understand your question.

25 If there are five separate lines, then I assume they

1 would pass through charges on five separate lines.

2 Q All right. And if it's a single DS1 serving those
3 five customers --

4 A They would pass along one charge, again, matching up
5 the number of surcharges with BellSouth's cost -- with the
6 number of facilities that BellSouth would need to incur the
7 cost to restore.

8 Q And you keep on focusing on that, but where in the
9 statute is there a requirement that the amount of expenses that
10 are recovered is tied to the amount of costs associated with
11 restoring specific loops or facilities?

12 A Well, the requirement is in the federal rule.

13 Q Oh, so that's not under the state statute that
14 BellSouth has filed its petition; is that correct?

15 A Well, it's not -- there's an appropriateness standard
16 in the state statute, and I would certainly hope that the
17 Commission in determining appropriateness wouldn't take a
18 pricing regime that's supposed to be based on cost and just,
19 you know, throw away any concept of cost causation. But
20 51.505(d)(4) would prohibit exactly what you're describing
21 because it would be a scenario where if there is no
22 relationship to cost, then you would have these add-ons to
23 these UNE rates being there that would ultimately subsidize
24 other services, and that's specifically prohibited under
25 51.505(d)(4).

1 MR. MEZA: Okay. We have no further questions.

2 Thank you.

3 CROSS EXAMINATION

4 BY MS. KAUFMAN:

5 Q Mr. Wood, I just have a couple of redirect.

6 MR. WIGGINS: You want to check with Charlie?

7 MS. KAUFMAN: I'm sorry, Charlie. I'm sorry.

8 MR. BECK: No. I have no questions. Thanks.

9 MS. KAUFMAN: Okay. Since you weren't here, I forgot
10 about you. I apologize for that.

11 THE WITNESS: I'm afraid of Mr. Beck anyway.

12 MS. KAUFMAN: Oh, okay.

13 BY MS. KAUFMAN:

14 Q Mr. Wood, Mr. Wiggins asked you a number of questions
15 about how you define a loop and how you define an access line.
16 Do you remember that?

17 A Yes, ma'am.

18 Q Okay. And I think he also kindly referred to your
19 extensive experience in the telecom industry. In your
20 experience, is a loop -- I'm trying to get my tense right -- is
21 a loop and a channel the same thing?

22 A A loop and a channel with a lower case "c" are the
23 same thing. You typically see -- I think it's actually in the
24 state statute you see circuit or channel as comparable terms,
25 all referring to the underlying facility.

1 You can also refer to a specific type of
2 channelization of a facility where you -- I guess I would call
3 that Channel with an upper case "C" -- where it would be
4 proceeded by some kind of, you know, bandwidth or bit rate. In
5 other words, you could see like a 64-kilowatt per second DS0
6 Channel with a capital "C."

7 But if we're talking channel generally, we're talking
8 channels, circuits, loops, wire, underlying facility.

9 Q Okay.

10 A And that's the same way the FCC used it in the TRO.

11 Q Okay. And along those same lines, have you ever seen
12 where a voice grade equivalent or a VGE has been used as the
13 same thing as a loop?

14 A Never.

15 Q You talked to Mr. Wiggins a little bit about the
16 TRO's definition of a loop. Do you remember that?

17 A Yes.

18 Q Do you know or can you tell us in what paragraph of
19 the TRO you were, what paragraph you were referring to?

20 A I'm sorry. And I guess to be clear, we're talking
21 about FCC 03-36.

22 Q Okay.

23 A The August 21st, 2003, order that we all usually
24 refer to as the TRO.

25 Paragraph 197 is the beginning of the loop section,

1 and within that paragraph and then within Footnote 620 right
2 below it the FCC lays out what it means by UNE loop. And it
3 defines it as the transmission facility, and notes that that
4 transmission facility may have different types, I think type is
5 the word they use here, i.e. DS0, DS1, DS3. But they describe
6 it all in terms of facilities. And the fact that there are
7 types of facilities doesn't mean that it becomes something
8 fundamentally different.

9 Q Mr. Wiggins also asked you about the PSC's Rule
10 25-4.003(1). Do you recall that? That's the rule that talks
11 about access line or subscriber line or subscriber loop.

12 A Yes, ma'am.

13 Q What is your view as to whether or not this
14 definition, these definitions have any relevance to this
15 proceeding?

16 A Well, I mean, clearly we're looking at, and the
17 language that Mr. Wiggins and I looked at, where customers,
18 where access line appears in six appears to be equated to the
19 phrase "customer line" in five. So it's potentially useful to
20 look at the definition in that respect, but what the definition
21 says is that it's a circuit. And that's consistent with the
22 way I would look at it. I saw Ms. Blake's testimony that
23 suggested that there's not such a thing as a DS0 circuit versus
24 a DS1 circuit. But I searched through some technical documents
25 just to make sure I hadn't lost my mind, but sure enough

1 DS1 circuit and DS3 circuit as well as DS0 circuit are terms of
2 art throughout all these technical publications. So I think
3 all of that is consistent with this interpretation.

4 Q Mr. Wiggins also talked to you a while about the
5 concept of competitive neutrality. Do you recall that?

6 A Yes, ma'am.

7 Q Is there anything about the addition of a charge to,
8 to the TELRIC rate that would impact or have anything to do
9 with the issues of competitive neutrality?

10 A Well, yeah. Ultimately fundamentally, yes. I mean,
11 the TELRIC methodology is not random. It is, in fact, designed
12 to replicate rates that would be sustainable in a competitive
13 market. You know, when developing those rates, BellSouth had
14 the opportunity to develop a forward-looking long-run estimate
15 of certain types of expenses, including storm restoration. It
16 did that. You know, what it included in its cost study and
17 what was ultimately approved by the Commission was the long-run
18 estimate of an average. It wasn't a high year or a low year.
19 They normalized out the extraordinary costs. But ultimately it
20 doesn't matter, I don't think, ultimately what they took out or
21 left in. That was their decision.

22 What they ultimately had to come to the Commission
23 and prove up was a reasonable long-term average, which they
24 did, and the Commission set the rate at that level. To come
25 back now and say, well, this was an above average year so we

1 need to make an adjustment ignores the fact that there are also
2 below average years and that's really not a remedy that's
3 available. To come back and say, well, this is something
4 extraordinary ignores the fact that, you know, they produced
5 their own long-run average that was included in the rate and
6 that was the opportunity to do it. And if that long-run
7 average has changed, then they have an avenue to include these
8 costs in UNE rates, but that avenue is to produce and prove up
9 UNE costs in an appropriate cost study.

10 But by going in and adding in this embedded cost
11 surcharge, and there's no other way to accurately describe it,
12 you are disrupting fundamentally the purpose of the UNE
13 pricing, the economic cost base pricing in the first place,
14 which has, certainly has competitive repercussions. You know,
15 you're sidestepping the federal regime by calling a rate
16 increase something other than a rate. You're calling it a
17 surcharge. But 364 is written in terms of increases to rates
18 and how the company could justify a rate increase, which is
19 what we're ultimately talking about. So there's no way around
20 that. All of these things have competitive repercussions.

21 Q And I just have one more question.

22 Mr. Meza asked you several hypotheticals about how a
23 CLEC might divvy up this surcharge and pass it on to its
24 customers. Do you recall that?

25 A Yes, ma'am.

1 Q Just generally what's your view as to how likely it
2 is that a CLEC in the competitive marketplace will be able to
3 recoup this surcharge?

4 A Well, in my experience it's going to be relatively
5 unlikely that they can pass it on for a couple of reasons. The
6 first is for a lot of customers, certainly customers that are
7 served by; you know, a DS1 or a DS3 facility, are under a
8 long-term contractual arrangement that, you know, the company
9 can't unilaterally increase the rate. But even on a
10 month-by-month basis, you know, there's a fundamental
11 difference in the competitive market faced by a CLEC and faced
12 by BellSouth. You know, all CLEC customers have a competitive
13 alternative; they have BellSouth or whoever the incumbent LEC
14 is. Not all BellSouth retail customers have that competitive
15 alternative. So there's a fundamental difference in the
16 competitive posture of both companies.

17 Certainly if BellSouth is going to apply the
18 surcharge to a different group of types of loops on the retail
19 side than it is on the wholesale side, then that's going to
20 create a market dynamic where the CLEC and BellSouth are
21 competing for a customer. BellSouth wouldn't be imposing the
22 surcharge, the CLEC would be. That's obviously problematic as
23 well.

24 Q Thank you, Mr. Wood. That's all the redirect I have.

25 MR. WIGGINS: Okay. I don't think we have anything

1 else. Nothing else? Did -- I'm assuming you want to read and
2 you're not going to waive.

3 MS. KAUFMAN: Right. Don, you need to read and make
4 any corrections, especially since this is by phone. Sometimes
5 that makes it more difficult.

6 THE WITNESS: Yes. I will do so expeditiously.

7 MR. WIGGINS: And I could have done this in the
8 beginning but, of course, it's according to notice. But mostly
9 I wanted to make sure, of course, Mr. Wood is personally known
10 to me, so I know he is the person who identified himself over
11 the phone, but also that we waived (sic.) all objections except
12 to the form of the question, that whole thing.

13 MR. MEZA: Fair enough.

14 MR. WIGGINS: So I think we're done.

15 (Discussion held off the record.)

16 MR. WIGGINS: I'm sorry. Go back on the record.

17 Let me do this in English. We'll reserve -- excuse
18 me. I apologize. It should be reserve all objections except
19 as to form.

20 (Deposition concluded at 2:24 p.m.)
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25

ERRATA SHEET

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IN RE: DOCKET NO. 060598-TL

NAME: DON J. WOOD

DATE: November 28, 2006

[illegible]

Under penalties of perjury, I declare that I have read my deposition and that it is true and correct subject to any changes in form or substance entered here.

DATE _____

DON J. WOOD

1 STATE OF FLORIDA)
2 COUNTY OF LEON)

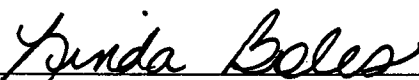
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4 Reporter, do hereby certify that I was authorized to and did
5 stenographically report the foregoing deposition at the time
6 and place herein stated.

7 I FURTHER CERTIFY that this transcript, consisting of 49
8 pages, constitutes a true record of the testimony given by the
9 witness.

10 I FURTHER CERTIFY that I am not a relative, employee,
11 attorney or counsel of any of the parties, nor am I a relative
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14 the action.

15 DATED THIS 15th day of December, 2006.

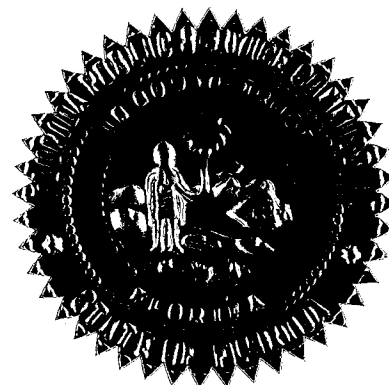
16 
17 LINDA BOLES, CRR, RPR
18 Official FPSC Reporter
19 850/413-6734
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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL SYSTEM
RELATED COSTS AND EXPENSES, BY BELLSOUTH
TELECOMMUNICATIONS, INC.



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Volume 1, Pages 1 through 50

DEPOSITION OF: KATHY K. BLAKE

TAKEN AT THE
INSTANCE OF: The Staff of the Florida
Public Service Commission

PLACE: Room 382D
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida

TIME: Commenced at 2:40 p.m.
Concluded at 4:00 p.m.

DATE: Tuesday, November 28, 2006

REPORTED BY: LINDA BOLES, CRR, RPR
Official FPSC Reporter
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NAME :

PAGE NO.

KATHY K. BLAKE

Direct Examination by Mr. Wiggins

7

MISCELLANEOUS

STIPULATION

5

ERRATA SHEET

48

CERTIFICATE OF OATH

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CERTIFICATE OF REPORTER

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EXHIBITS

NUMBER:

ID.

1	(Late-Filed) Lifeline Customers Excluded from BellSouth Numbers	9
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S T I P U L A T I O N

IT IS STIPULATED that this deposition was taken pursuant to notice in accordance with the applicable Florida Rules of Civil Procedure; that objections, except as to the form of the question, are reserved until hearing in this cause; and that reading and signing was not waived.

IT IS ALSO STIPULATED that any off-the-record conversations are with the consent of the deponent.

D E P O S I T I O N

MR. WIGGINS: This is the deposition of Kathy Blake done pursuant to notice. Would you like to swear the witness in?

Whereupon,

KATHY BLAKE

was called as a witness and, after having been duly sworn, testified as follows:

MR. WIGGINS: Is there, is there anyone in the room who wasn't in here before? Okay. Anyone who's left that was -- okay. Is it all right if we could just stipulate the people that made appearances in Mr. Wood's deposition are similarly here?

Is -- Charlie, you're there?

MR. BECK: I'm here.

MR. WIGGINS: And who else is there? Ms. Berlin?

MS. BERLIN: Yes, I'm still on.

MR. WIGGINS: Okay. So, all right, I would ask if anyone is left, but that would just be too odd. So this is being taken pursuant to the Rules of Civil Procedure, and we're going to reserve all objections except to the form of the question. And I'm assuming that reading and signing will not be waived.

MR. MEZA: That's correct.

MR. WIGGINS: All right. So --

1 MS. HICKS: Allison Hicks is also here with FDN.

2 MR. WIGGINS: Thank you. Thank you, Allison.

3 DIRECT EXAMINATION

4 BY MR. WIGGINS:

5 Q All right. Let's begin with a question about
6 Issue 5. We have some language that we would like BellSouth to
7 consider, and I'm going to read it out. I've already
8 distributed -- Charlie, I've distributed it here. But it's "If
9 a charge is approved in Issue 4, the charge may be assessed at
10 BellSouth's earliest convenience, but no earlier than 30 days
11 from the date of the Commission's vote. The charge should be
12 effective for 12 consecutive months. BellSouth should provide
13 staff the wording to be used on its bills regarding the storm
14 charge prior to issuance."

15 I'm understanding that's going to be staff's
16 position, and I wanted to ask whether BellSouth had any
17 objection to that language. Ms. Blake, do you think --

18 A No, I do not see there's an objection from
19 BellSouth's view.

20 MR. WIGGINS: All right. Can we go off the record
21 for just a second?

22 (Discussion held off the record.)

23 BY MR. WIGGINS:

24 Q Okay. So BellSouth was okay on that language, but
25 they're going to work out the specific language before the

1 prehearing, I mean, before the hearing or whatever. Because
2 you're saying we're trying to settle; right?

3 MS. KAUFMAN: Not to butt into Ms. Blake's deposition
4 --

5 MR. WIGGINS: Why not? It's not even started yet.

6 MS. KAUFMAN: Yeah, why not? I just provided some
7 additional language and we'll have to work out something with
8 BellSouth before we can stipulate to Issue 5, just so the
9 record is clear.

10 BY MR. WIGGINS:

11 Q Okay. Thank you. So, all right, let's actually get
12 started.

13 Ms. Blake, with respect to the 50 cents line item
14 charge, is BellSouth going to apply that charge to the bills of
15 customers participating in its Universal Service Lifeline
16 program?

17 A We were not anticipating assessing it to the Lifeline
18 customers.

19 Q Okay. So that's the anticipation part. Is there a
20 commitment that you will not, or do you know at this point?

21 A Yeah. We will not. I'm sorry. That's probably not
22 worded correctly.

23 Q All right. So, all right, so if we go to your
24 surrebuttal testimony, and I apologize for beating a dead,
25 whipping a dead horse here a little bit, but on Pages 2, Lines

1 19 through 25, and Pages 3, Lines 1 through 6, you list a
2 number of services that customers take, retail basic
3 telecommunications services and the like. Included in those
4 lists are customers who are on Lifeline.

5 A They could be included in that description, but our
6 intent is to exclude those customers from the application of
7 the item charge.

8 Q And you have a method of doing that. You have the
9 ability do that.

10 A Yes, sir, we do.

11 Q Okay. Thank you. I just needed to make that clear
12 because we all know how important Lifeline is.

13 Are the Lifeline customers, those numbers included in
14 your counts?

15 A I did look into that because a question did come up.
16 And I do believe there's like 80 something thousand Lifeline
17 customers that were included in the retail line counts but
18 would not be utilized the way we pulled the data.

19 Q Okay. Can you provide us a more precise number as a
20 late-filed exhibit?

21 A Yes. Of the Lifeline customers that will be excluded
22 from the numbers we presented, absolutely.

23 Q Yes. Thank you. And that would be, I guess,
24 Late-filed Exhibit 1. Hopefully one of one.

25 (Late-Filed Exhibit 1 identified for the record.)

1 BY MR. WIGGINS:

2 Q Okay. Would you agree that the heart of this, of
3 this case at this point is what constitutes as an access line
4 or a line for the purposes of applying the storm surcharge?

5 A That seems to be a major issue. I think it gets
6 maybe not as relevant of an issue as it needs to be or as it
7 should be, or maybe I didn't say that right either, but it
8 shouldn't be as big of an issue.

9 I think the issue is how much of the storm damage did
10 we incur, the \$95.5 million that we presented in our case, and
11 I know there's been some discussion of what that final number
12 will be, but that's the amount that we were seeking recovery
13 of. Because of the limitations of the statute, we can only --
14 and the number of access lines we have in-service retail and
15 our unbundled loops, we could only assess 50 cents. We could
16 never get to the \$95 million recovery amount.

17 Q So how you define the lines -- let me back up and say
18 there is some number you multiply times 50 cents and that will
19 give you your recovery for the month, and then you get that for
20 12 months.

21 A That is correct. And the data that we presented
22 through my testimony is an estimate based on a point in time,
23 June '06, of lines in service that we feel would qualify for
24 assessment of the line item charge.

25 Q So then there's two, at least two big questions. How

1 do you specify that criteria by which a line may qualify to be
2 included in the count, and then how do you actually go about
3 counting them?

4 A Okay.

5 Q Fair enough. Okay. So I just wanted to make -- I'm
6 just saying that so you have that frame of reference. I can
7 come back to it.

8 A Okay.

9 Q Now with respect to the qualifying access lines, you
10 just said how you did that. You said the amount that was
11 estimated as of when? Would you mind repeating that?

12 A Not at all. We obtained our in-service quantities
13 for our retail customers and our unbundled loop customers as of
14 June '06. And the way we went about doing that is based on our
15 definition of an access line -- on the retail side is what is
16 activated and being used over those facilities to provide
17 service based on, you know, the definition of a retail basic
18 and nonbasic telecommunications service customer.

19 Q This is really kind of a number counting/timing
20 question. You'll be imposing the surcharge sometime in 2007.

21 A Yes, sir. Based on the Commission's order and when
22 we would actually implement the charge on customers' bills.

23 Q Did BellSouth at any time consider using a
24 forecasting approach for, for, for the purposes of determining
25 the number of lines?

1 A We did look -- at one point in time we did look at
2 some forecasting in trying to figure out -- again, we started
3 this petition back in the late spring/summer time frame and
4 trying to figure out when the assessment period would start.
5 You know, when do you, when do you start your 12-month trend?
6 You know, do you start it September if we thought we had an
7 order in September '06 through September or August of '05? Do
8 we anticipate it starting in January '07? So we did look at
9 it. But because of the way some of the timing got delayed, we
10 went with a set month of June as the latest available data at
11 the time we filed the initial testimony.

12 Q That's the available data. Why did you reject
13 forecasting in favor of historical data? And maybe just say
14 one of the reasons I think I'm asking this is that I keep
15 hearing how fluid the market is and how you're losing access
16 lines and other things. It seems that you would want to use
17 the most reliable data with respect to when you're applying the
18 surcharge, and it looks like you'll be using data that is nine
19 months old. So --

20 A The real purpose of picking the June time frame was
21 to demonstrate that we could not ever reach the \$95 million;
22 that we were entitled to the maximum 50 cents. We weren't at a
23 point in time that we were asking for an amount of money. When
24 you divide the estimated number of lines, it was going to be
25 something less than 50 cents. So we would be able to

1 demonstrate that we could, could assess the maximum line item
2 charge to all of our customers. Picking a point in time versus
3 January, you know, a forecasted -- you're exactly right, the
4 market is fluctuating. You know, retail lines are coming down,
5 maybe unbundled loops will go up. It's very hard to project at
6 this juncture.

7 Q I'm sorry. I just may not know. I don't -- there's
8 something I obviously don't understand.

9 Let's say, for example, that for some strange reason
10 you had a 25 percent jump in the number of access lines, just
11 straight retail access lines in January. You know, you would
12 get a huge bump in the amount of revenues you were expecting as
13 compared to 2006; is that correct?

14 A Correct. Assuming --

15 Q And the statute allows that with no correction; it is
16 what it is?

17 A Well, our read of the statute is that we submit to
18 the Commission our reasonable expenses, incremental interest
19 and expenses that we feel we should be able to recover, which
20 is the \$95.5 million. The statute also allows for the recovery
21 of that amount through a line item charge up to 50 cents. And
22 based on the number of access lines that we have in service at
23 any point in time, even, you know, now or even if we raise it
24 25 percent, the most we can get is 50 cents per line. I think
25 the critical thing is even if we had done a forecast, we're

1 going to get recovery at the time we bill the customer during
2 that 12-month window, that 12-month recovery period. So, you
3 know, if lines go up, in January they go back down, the net
4 total of each of the 12 months times all the retail lines
5 within the wholesale loops that we assess the 50 cents charge
6 will go into the bucket and that will be the total amount we
7 should be able to recover. It will never reach the \$95 million
8 that we've demonstrated that we should be able to recover
9 because we incurred that damage.

10 Q But you submit your collection data to the PSC for
11 review; is that correct?

12 A We will through -- I believe that's Issue 6.

13 Q And what is our role in that?

14 A To me I think the question is what's the, based on
15 Issue 2, what is the maximum amount we should be able to,
16 what's the amount we should be, the reasonable amount we should
17 be able to recover? And I think we put forth that it's
18 \$95.5 million.

19 How you get to of that what you can recover or what
20 the line item charge should be is you take your lines that are
21 in service, divide it into that \$95 million. It equates to, if
22 you did it on 12 months, it would be like \$1.50 per access
23 line. But we can't recover more than 50 cents, so back up.

24 Issue 4 sets forth what is the line item charge? 50
25 cents. And we should, believe we should be able to recover it

1 for the access lines that are in service at the time we assess
2 the charge.

3 Q Okay. So if I understand your answer, it's that
4 based on 2006 data and the aggregate amount that you believe
5 was justifiable, you know, the \$90 million rate, you knew that
6 you would exceed 50 cents. And since that was the cap, the
7 historical data of 2006 was sufficient for the purposes, there
8 was no reason to go through a forecasting to figure out what
9 was going on in 2007.

10 A Exactly. Exactly.

11 Q Okay.

12 A And what we'll recover when we assess the line item
13 charge will not -- unless, like you say, we have a drastic
14 increase in the amount. But I think the key amount is the
15 \$95 million or whatever that reasonable amount is that we've
16 demonstrated.

17 Q Okay. Well, then let's go to your direct testimony.
18 And I know that you've modified, modified it, but I'm just
19 going to go ahead and -- and I think I have the original
20 version. But if we get to the point where you've removed, then
21 you can just tell me.

22 Page 3, Lines 5 through 13.

23 A My amended or my --

24 Q Well, we're just going to go down the list of items.

25 A My amended direct or my first direct? That's what

1 I'm just trying to understand.

2 Q I'm working with the direct, I believe.

3 A I don't know that I have mine. I didn't -- I mean,
4 we highlighted what we --

5 Q It won't be that far off. It should be the same in
6 those pages.

7 A Okay. I'm sorry. What page again?

8 Q Page 3.

9 A Okay.

10 Q It's the, where you list the things that subject
11 access lines consist of.

12 A Yes.

13 Q Okay. So just to make sure that we understand what
14 you mean by various terms, I've just got to ask.

15 So what is a, referring to a payphone line, what is a
16 payphone line in this context?

17 A A payphone line would be also known as a COCOT or
18 customer-owned coin-operated telephone public access line
19 subscribing customer that I believe in A7 of our tariff is
20 where it sets forth our rates that those customers would pay.
21 It's somebody that owns their own payphone that would subscribe
22 to an access line to put that payphone on.

23 Q Is that one access line?

24 A Yes.

25 Q Okay. So 50 cents per month per payphone line or

1 COCOT line?

2 A Yes.

3 Q Okay. What is a PBX trunk line?

4 A Oh, I'm not a network expert. A PBX is a private
5 branch exchange that could, a business could use to serve
6 multiple offices within their, their organization. And the
7 trunk would come in to serve that PBX line.

8 Q Well, yeah. And so I think really the significance
9 for me and I think for staff is, you know, the significance of
10 that. So that's what we're really going to.

11 In your understanding is a PBX trunk line equal to
12 one access line or is it equal to more than one access line?

13 A The way BellSouth counted it is one access line.

14 Q Okay. And a NAR is a network access register line as
15 I recall.

16 A Yes.

17 Q And that's the same as a Centrex or an ESSX® line.

18 A Right. It would be used in conjunction with those
19 ESSX® or multi-serve type of services.

20 Q Okay. Is a NARs line equal to one access line?

21 A Yes. We would count NARs and apply the line item
22 charge per NAR.

23 Q And so, likewise, a Centrex line and an ESSX® line
24 would respectively be one line each?

25 A Yes. Based on the presence of that NAR USOC that

1 would be on their account is what we're targeting.

2 MR. WIGGINS: Off the record for a second.

3 (Discussion held off the record.)

4 BY MR. WIGGINS:

5 Q Back on the record. I want to make sure to confirm
6 that a NARs line is the same as a Centrex or ESSX® line.

7 A Well, there are station lines that can feed off of
8 that Centrex or ESSX®, but we would count the NAR that's
9 feeding that ESSX® or Centrex.

10 MR. WIGGINS: Off the record.

11 (Discussion held off the record.)

12 BY MR. WIGGINS:

13 Q Back on the record. What's the difference between a
14 NARs and a station line?

15 A I'll do my best on this. My understanding of the NAR
16 is the point on the network that the Centrex and ESSX® would be
17 connected to. And then you could have off of the end of that
18 NAR station lines that would be attributable to that. Kind of
19 like a PBX; you have stuff inside your office that would be
20 station lines.

21 Q Yeah. Because as I understood NARs and ESSX®, you're
22 simply having a remote PBX in your central office, and the NAR
23 is related to whatever, whatever lines I had coming into my
24 PBX.

25 A That's basically my understanding as well.

1 Q You get a one-to-one, you get a one-to-one ratio.

2 Okay. All right. Let's go to our favorite ISDN
3 line. What is the B Channel of an ISDN line?

4 A The B Channel would be the voice channel that is used
5 of the ISDN to provide the services. So an ISDN could have up
6 to 23 --

7 Q That would be a PRI, right, with 23 62-kilobit
8 circuits; right?

9 A Yes.

10 Q And a BRI would have two 62-kilobit B Channels.

11 A That's correct. Yes.

12 THE COURT REPORTER: Wait. Slow down. A BRI --

13 BY MR. WIGGINS:

14 Q B, as in bravo -- yeah. PRI, as in papa. 64? Oh,
15 man, I lost two kilobits.

16 Okay. So back to the BRI. So in a sense, the PRI is
17 a bundled ISDN product.

18 A That could have up to 23 activated channels on it.

19 Q Right. Right. And a BRI is two voice channels on an
20 ISDN.

21 A I believe that's correct. Again, I'm not a BRI or
22 PRI expert.

23 Q Yes. Okay. So how is BellSouth proposing to access
24 a surcharge on a retail basic ISDN line like with two
25 B Channels? How are you doing that?

1 A If both the B Channels are activated, we would assess
2 a charge on each B Channel.

3 Q Okay. So let's make this concrete and specific.
4 You've got two houses in Jacksonville served by BellSouth.
5 One -- both have home offices, both are very much the same,
6 both have paired copper. Do they come in four-wire or two-wire
7 ISDN? I think they come in in two-wire. But they have the
8 same wire coming in. One person doesn't get ISDN. He just
9 gets plain old telephone service and one voice channel. The
10 other person gets two B Channels and he's got two lines. Maybe
11 he uses one for a fax line and one for voice. Same wire, same
12 distribution system. The first person pays 50 cents a month,
13 the second person pays a dollar a month.

14 A That's correct.

15 Q And that doesn't strike you as odd?

16 A They're using two channels. And if you look at the
17 definition of an access line, it's a loop or a channel.

18 Q So aren't we sort of in a very kind of concrete way
19 at the nub of a major difference between BellSouth and
20 CompSouth? I'm sorry if I got the client wrong.

21 MS. KAUFMAN: That's it.

22 BY MR. WIGGINS:

23 Q In that you have exactly the same wire, exactly the
24 same cost, if you'll excuse me using that word, everything is
25 the same with respect to the hardware except software

1 fabrication, some stuff down at the central office is
2 different, and one person is paying twice as much as the other
3 person for the storm damage. And BellSouth's position is that
4 is rational under the statute. I need to hear more about that.

5 A I think it ties back to the definition of an access
6 line which we relied upon that's set forth in the Commission
7 rules, the definition that's in the FCC. I think it is also
8 consistent with the way we apply the Miami-Dade manhole
9 ordinance on an ISDN. It just recently changed to being
10 charged to the B channels. Which if your example, if it was in
11 Miami-Dade and we were assessing the Miami ordinance, manhole
12 ordinance, we would assess the dollar or whatever the fee is
13 for the ordinance, I'm not sure. It would be assessed on a per
14 channel to that ISDN customer versus his neighbor that just had
15 one, one line.

16 Q I'm thinking. Okay. So an access line is either the
17 physical wire or the number of voice channels, whichever is
18 more.

19 A The capacity that's being used at that voice channel,
20 yes.

21 Q So it's either the wire -- if no one is using it,
22 it's just 50 cents and there's nothing on it. For some reason,
23 I don't know why that would be, but it's 50 cents. If it's a
24 voice line, it's 50 cents. But if it's the same wire and there
25 are two lines on it, it's, two B Channels, it's a dollar.

1 A Correct.

2 Q Okay. But if there's call forwarding, voice mail,
3 any number of -- touch tone, any number of services that aren't
4 related to channels, that doesn't count because, because those
5 vertically-integrated piled-on services have nothing to do with
6 it. It's the connectivity of those two channels.

7 A That's correct. The vertical features as you were
8 describing are out of the central office and not part of the
9 access line.

10 Q And I'm understanding that this is BellSouth's point
11 of departure, meaning this is where you start in terms of how
12 you're going to count which lines have the 50 cents
13 multiplied -- you know, which ones are count -- which ones are
14 going to be included in the count.

15 A I'm not sure I understand what you mean by "point of
16 departure."

17 Q What I mean is you start with -- you say, well, we're
18 going to figure out how many lines we're going to have in our,
19 in our set, in our universe of things, you know, the total
20 count that we multiply times 50 cents. And how are we going to
21 do that? Well, we know it's a wire in some situations because
22 there's just a phone on the end of it. But then you say, but
23 that's not the best definition or the most useful definition or
24 the appropriate definition. I'm not trying to argue with you.
25 I'm just trying to make sure I understand. The access line,

1 what we're going to do is the voice channel or, I guess, the
2 VSO channel, the voice channel equivalency that's connecting
3 the customer to the central office and that's going to be the
4 access line, that's going to qualify as an access line.

5 A That's correct. It's the capacity that that line is
6 being used for.

7 Q So that's why if your customer as a retail customer
8 is taking a T1 and this customer has 18 channels active, that
9 it's going to get a \$9 charge.

10 A Correct. They would get assessed 18 50-cent charges.

11 Q Okay. Just give me a second.

12 (Discussion held off the record.)

13 BY MR. WIGGINS:

14 Q Okay. I'm looking at, you know, B5, which says that
15 the charge per line item may not exceed 50 cents per month per
16 customer line. Okay? And if it stopped there, you don't have
17 to agree with me, okay, but if it stopped there, I'd be saying,
18 well, I'm sorry, whether it's ISDN or not, a line is a line is
19 a line and it's 50 cents. But then you come down to 6 and you
20 get the pesky word "access line." Okay? The Commission
21 ordered the company to add an equal line item charge per access
22 line to the billing statement of the company's retail basic
23 local telecommunications to its customers.

24 What I -- if you can explain to me, and maybe it's
25 not explainable, I'm having trouble understanding how the line

1 in the example I gave in Jacksonville, how those two persons,
2 the bills of those two respective customers will look before
3 the surcharge and after the surcharge. So let me --

4 A Okay.

5 Q So the customer gets the bill who is just getting
6 POTS, plain old telephone service, and it has his number
7 there -- what is the area code there, 904?

8 A Yes.

9 Q 904-XXX whatever, and it has some stuff there and it
10 has, and it has a line and a code number, which I guess stands
11 for plain old telephone service, 1FX or FR or whatever.

12 A Right.

13 Q And it says whatever it is these days. I don't know.
14 What is it, 18, 15? Whatever.

15 A I'm not sure.

16 Q Who knows. Let's just make a number up, 15.

17 A Okay.

18 Q And it has that. All right? Next month after the
19 surcharge it'll have that and it'll have 50 cents.

20 A It'll still have a --

21 Q It'll have a surcharge of 50 cents. It'll say -- and
22 I won't make fun of the Commission or the statute -- it'll just
23 say storm surcharge pursuant to statute, Commission, whatever.

24 The customer next-door gets a bill and he, for his
25 small business, he's unincorporated, he's doing it as a sole

1 proprietor or personal, and it says ISDN in service. And
2 there's going to be two phone numbers associated with that
3 because that's how he's using it, one for voice and one used
4 for Internet. What will the bill look like?

5 A Again, I'm not familiar with the actual bill or what
6 rates that type of service would charge, but whatever that
7 customer would be charged -- it may break it down by, you know,
8 two lines for your two lines or your service you're being
9 provided, whatever the charge is for each of those lines would
10 still be there like it normally is.

11 Q Sure.

12 A Then we would assess two 50-cent charges on that
13 customer's bill.

14 Q This is where my, where I'm confused or puzzled.
15 It's possible the bill could say ISDN BRI service, \$35, and
16 underneath that two phone numbers, and then surcharge, two 50
17 cents. Do you see -- I'm trying to reconcile that with this
18 because, because you've got a BRI service --

19 A Which has the capacity of lines basically.

20 Q -- but it's two lines, but it's not charged as two
21 access lines on the, on the bill. And, and we don't have a lot
22 to work with here but we do have a statute, and it says that
23 we, the Commission, may order you guys to add a charge per
24 access line. And I'm asking you, I guess --

25 A Okay.

1 Q You know what? I'd like a late-filed exhibit. I'd
2 like a late-filed exhibit of a sample bill of, of a BRI, a
3 straight BRI where two phone numbers are involved.

4 (Late-filed Exhibit 2 identified for the record.)

5 A Okay. Okay. I think another -- if I may.

6 Q Sure. Please.

7 A A way to help get us back to the decision the
8 Commission made in the Change of Law docket, and I reference it
9 in my surrebuttal testimony, said that the DS1 is equivalent to
10 24 access lines, should be counted as 24 access lines. That,
11 to me, is -- in this situation we're saying a BRI should be
12 counted as two access lines because of the two channels.

13 Q Yes. I actually heard that for impairment purposes
14 and for a number of different purposes, whether TELRIC or
15 TSLRIC or any number of ways, there's different ways to count
16 things for different purposes. But I guess, being very direct
17 here to you and your counsel, one of things that ends up, in
18 particular with these legal briefs, is trying to reconcile
19 whatever proposed approach with statutory language. And so I'm
20 just trying to make sure that in the deposition, taking some
21 time to try to point out where I'm having a couple of
22 disconnects myself. And, and I'm not -- you know, I don't
23 know. We'll see.

24 A Well, and, again, like I mentioned before, we did
25 cite to the Commission's definition of an access lines.

1 Q Yes, you did.

2 A Which is a circuit or channel.

3 Q So we go back to the very beginning, and I think I'm
4 clear here then, is that, is that you start off with the idea
5 of we're going to define an access line. And what is an access
6 line? In some situations it's a POTS line, in some situations
7 it's a line that has multiple channels. And then under your
8 revised surrebuttal testimony there's a method to allocate the
9 presumed number of channels that are being used for like a T1
10 for an unbundled loop.

11 A For an unbundled loop on the wholesale side. Yes,
12 sir.

13 Q Okay. Fair enough.

14 MR. WIGGINS: Late-filed Exhibit 2, sample BRI
15 customer monthly bill.

16 MR. MEZA: When do you want them by?

17 MR. WIGGINS: We can decide at the end of the
18 deposition. Yeah.

19 BY MR. WIGGINS:

20 Q All right. PRI line. So with the PRI line then, it
21 would have, it would be -- did I say 28?

22 A 23.

23 Q 23. Then that would again be, if someone was getting
24 PRI, you would do the same thing as you do with a T1. You'd
25 say, well, this person has actually only activated or using 18

1 channels. That's what you would choose?

2 A Yes. Based on our records, if they've got activated,
3 whatever number channels on that PRI, that would be what we
4 would assess the charge to.

5 Q Okay. Now does this 47 percent number, is this even
6 applicable to UNE -- is any wholesale being purchased with BRI
7 or ISDN? That's not very active, is it?

8 A Well, the application of the surcharge is to
9 unbundled wholesale loops.

10 Q Right.

11 A Wholesale loop UNEs. And the utilization factor,
12 that 47 percent, is what we were using to determine on a DS1, a
13 high capacity loop, what number line item charge should be
14 assessed to high capacity loops.

15 Q High capacity loops. Okay.

16 Really there's not a whole hot ISDN resale market at
17 the moment, is there?

18 A I'm not familiar with the ISDN market.

19 Q You guys even closed a center, right, a special
20 center on ISDN recently in Atlanta, I think?

21 A I'm not familiar with that. Sorry.

22 Q Okay. All right. I think we covered all that.

23 Well, let's go to -- I think the question on the
24 document number 9858-06, this is the --

25 A Is this two documents or one?

1 MS. LEE: There's two separate ones.

2 MR. WIGGINS: Okay. I'm sorry.

3 THE WITNESS: I may have it. Are they staff's first
4 and second or --

5 BY MR. WIGGINS:

6 Q Well, what staff would like you to do is to walk
7 through the changes between 9858-06 and its recently filed
8 replacement, which is, I think, document number 10648-06.

9 A I go by item numbers.

10 Q What do you go by, item numbers?

11 A Not -- I'm sorry. Okay. This is the revised POD 2.

12 MR. MEZA: You're asking her to compare the
13 difference between our response to POD Number 2 on October 26th
14 and then on November 20th?

15 THE WITNESS: Uh-huh. The revised POD 2. Okay.

16 MS. KAUFMAN: Okay. I'm sorry to interrupt, but
17 you're going to have to help me see where we are.

18 THE WITNESS: One should be dated, updated as of
19 9/18. If that's the page you want me to reconcile these
20 summary pages, or is there like --

21 MS. LEE: I don't have another copy of it.

22 MS. KAUFMAN: Maybe I can just -- no, but she's
23 reconciling.

24 THE WITNESS: This is 11/15. This is the most recent
25 one we've filed, the revised. And then the original was filed,

1 dated 9/18. It's our POD 2. I think we gave it to y'all
2 under --

3 MS. LEE: Here we go. If you'll accept my scribble.

4 MS. KAUFMAN: Okay. Sorry.

5 MR. WIGGINS: You still have yours; right?

6 MS. LEE: No.

7 MS. KAUFMAN: If you need it, let me know.

8 MR. MEZA: The witness has her own copy, so you could
9 take it back. Would that be easier?

10 MS. LEE: Yes. Thank you.

11 MR. MEZA: There's some handwritten notes on it.

12 THE WITNESS: Yeah. This might explain the
13 differences, my notes. I don't care. Just showing the
14 difference between what we had originally filed and --

15 MR. MEZA: I have no objection to her using her own
16 document.

17 MR. WIGGINS: No. That's fine.

18 MR. MEZA: Okay.

19 MR. WIGGINS: Off the record, please.

20 (Discussion held off the record.)

21 BY MR. WIGGINS:

22 Q Let's go back on the record.

23 Thank you for showing us the arithmetic differences
24 and some of the totals. But were there some things that were
25 included in the original, the earlier version that were not

1 included in the subsequent version? And can you discuss those
2 without confidentiality issues?

3 A Absolutely. The revised response to POD Number 2, we
4 only provided you what we changed, identified the changes,
5 where we had made a change to a document.

6 The first chart, as you can see, there was an
7 additional number reflected on there that's 33,339. That was
8 not on the original that was filed back in October. The bottom
9 number before the total in the access line account was reduced
10 down to 61,000 from 90 something thousand, if I recall right.
11 That is a change.

12 Down in the unbundled loops, because of the
13 application of the 47 percent utilization factor, that reduced
14 that loop count down to 477 from 797,000. That's the
15 differences on that chart.

16 Because of the change to the, from the 90,000 up
17 above to 61, this first data that's provided in the revised
18 response provides the correct number that matches that 61 for
19 the removal of the official lines that were included in there.
20 So this stack that was included after the summary chart
21 provides the revised count removing -- okay. That did not
22 change. I'm sorry. Attachment A did not change. Right.
23 Because that, that number is on that, that 33,000 number is,
24 that number, it's redacted on that Attachment A that you were
25 looking at. But it is on there, so, therefore, it's just a

1 matter of moving it to our summary sheet or including it in the
2 summary sheet.

3 Q So if I were to take your second prong, which was the
4 changed version, those are replacement sheets that would go
5 into the original and that would be complete and updated?

6 A Right. If you just replaced the revised pages, not
7 everything.

8 Q The revised pages, right.

9 A Right. And leave what else is there.

10 Q Sort of a tariff approach.

11 A Right. We're only giving you what changed.

12 Q Fair enough. Okay.

13 A We thought y'all might have enough paper.

14 Q Okay. Now we're on to BellSouth's November 20th
15 revised response to staff's first request for production,
16 Item Number 2.

17 A Okay. Same one. Okay.

18 Q Please refer to Bate stamp Page 8.

19 A Okay. It's the summary chart, I believe.

20 Q Yeah.

21 A Okay.

22 Q This shows the estimated storm recovery fee revenue
23 for the retail markets and also for the wholesale market.

24 A Correct.

25 Q Under the retail market there are five columns. What

1 do each of those columns represent?

2 MR. MEZA: Wait. We -- that's confidential. We can,
3 we can mark it confidential.

4 BY MR. WIGGINS:

5 Q Is there a way that you can describe them broadly or
6 --

7 A Sure.

8 Q And then we'll see what we've got. No, these are not
9 rows, these are the columns, so.

10 A Right. Columns. Yeah. I can describe those without
11 --

12 MR. MEZA: Okay.

13 THE WITNESS: The first column labeled "State" just
14 indicates that's Florida and we've just pulled Florida
15 information. The second column identifies different categories
16 of service, retail service, basic and nonbasic services. The
17 third column provides the count of access lines as of June 2006
18 that were in service for each of those categories. The monthly
19 revenue column is the number of access lines times 50 cents for
20 each of the categories. And then the annual is the monthly
21 revenue times 12.

22 BY MR. WIGGINS:

23 Q All right.

24 A And all totalled up.

25 Q And earlier we talked about PATS lines and COCUT

1 lines, those are the same, and those are equal to an access
2 line under your definition?

3 A Correct. Yes. All of these counts are equal to an
4 access line. These are the activated retail lines that will be
5 assessed the line item charge.

6 Q All right. Okay. I guess we're staying with this
7 same docket. On Bate stamped pages 12 and 13 -- all right.
8 Attachment A.

9 A Oh, okay. I don't think mine is Bate stamped
10 actually, but -- okay. I've got the proprietary one, but --

11 Q What, what does this list represent, that list? You
12 have a number of it looks like subcategories that starts with
13 ten; right? And then am I in the right -- ten resident, one
14 party flat, and it goes on down and the bottom is 630 COCOTs
15 MES?

16 A Right. These are the subparts of the summarized
17 categories. If you go back to the Bate stamp 008 that we
18 looked at, those categories that are in that second column are
19 comprised of some of these different categories.

20 Q So, for example, if I was a pay telephone provider, I
21 might have some kind of measured service at 630 COCOT MES and
22 that would be -- and I might be included in a count of some,
23 like maybe 800 lines that people take PAT service under that
24 and that's what that would --

25 A Yes. Those would be the categories, subcategories

1 that would go into the summary page. And, again, we did not
2 redact the COCOT line count, so that number is, category name
3 is there. So whatever the totals are that are redacted for
4 those 610, 620, 630, 640, and actually there's a subtotal that
5 would be the sum of all those, and that would be what equates
6 to your summary page.

7 Q Okay. Now you have an access line account -- an
8 access line count which is a total. Do these two pages provide
9 a complete list of all the basic and nonbasic retail lines or
10 access line equivalents that are included in that total count?

11 A All of the lines that we are counting in our total
12 are on that sheet. However, they're -- on those Attachment A
13 sheets. However, there are categories on that Attachment A
14 sheet that we are not including in our line count total. Some
15 would be station lines and such that would not be appropriate
16 because we're counting the NARs.

17 Q Okay.

18 A So there's more on the Attachment A sheet category,
19 subcategory, if you will, and counts, if you saw the counts,
20 that add up that would not equate to what the summary has on
21 it.

22 Q I understand. Okay. So nothing is missing. It's
23 just a little overinclusive. And that's because we're so
24 inclusive, you've gotten ours (phonetic) or something else,
25 which is, in your approach, the framework is the more

1 appropriate access line?

2 A Correct. And we were asked to produce the data that
3 was underlying the numbers we were proposing to include.

4 Q All right.

5 (Discussion held off the record.)

6 Okay. So what we need to do is we need to identify
7 an appropriate level of aggregation, the categories that are
8 basic and nonbasic retail line types. So rather than doing
9 every single line, I'm going to Page 12 -- or you could do it
10 as a late-filed. But let's make sure we understand what we're
11 asking for, at least as I understand.

12 For example, if I look here, I see that Item 90 is
13 residential Complete Choice®. I guess that's a product you
14 guys offer; right?

15 A Yes.

16 Q Okay. And then there's residential 100. So it looks
17 like 110 is subtotal residential lines and 150 is residential
18 trunks. Which one, which one should we be looking at in the
19 unredacted data for the line counts for retail?

20 A The 110 amount that is redacted on your copy would
21 be -- I don't know how I can say this.

22 MR. MEZA: Let's just mark it confidential from this
23 part of the transcript forward.

24 BY MR. WIGGINS:

25 Q Is it basic or nonbasic?

1 A Well, it's comprised of both because in the price
2 rate plan a basic is a 1FR in a single line business.

3 MR. MEZA: Are we -- I'm sorry. I'm sorry to
4 interrupt the depo. Are we now talking about confidential
5 stuff?

6 THE WITNESS: I'm not.

7 MR. WIGGINS: No. We're on the verge of it. But I
8 want to just take a second. Let me -- let's go off the record
9 for just a second. We're not going to discuss any content. I
10 want to just confer for a minute.

11 (Discussion held off the record.)

12 BY MR. WIGGINS:

13 Q Let's go back. We had an off-the-record discussion
14 which was essentially trying to establish with this
15 confidential information which, which of the line items would
16 be grouped as basic and which would be grouped as nonbasic, and
17 we're going to ask for that in a late-filed exhibit.

18 A You want it in regards to Attachment A to identify
19 based on these codes? That will help you match it all up.

20 MS. LEE: Yes. Yes.

21 THE WITNESS: Sure. Okay.

22 MR. WIGGINS: Late-filed Exhibit 3, and it is
23 Attachment A, basic versus nonbasic --

24 THE WITNESS: Segregation.

25 MR. WIGGINS: I had a word in my mind and it went

1 right out. I was going to say allocation or identification.

2 MR. MEZA: That's fine.

3 MS. LEE: Yeah. Identification.

4 THE WITNESS: Basic and nonbasic.

5 (Late-filed Exhibit 3 identified for the record.)

6 BY MR. WIGGINS:

7 Q Okay. Okay. On Bate stamp Page 12 again, staying
8 with our favorite, what is, since you can say without us going
9 into confidential mode, what is 400 BUS trunks, 400 subtotal
10 BUS trunks? I guess business.

11 A That, that line is the total of the 310, 320, 330,
12 340, 350, those are all business trunks.

13 Q 310 through 350 inclusive, totaled?

14 A Yes. So if you add that --

15 Q What does the 400 represent? That just represents
16 the subtotal or is that --

17 A That's really a subtotal category, but it's the total
18 business trunk.

19 Q Okay.

20 A Of the four lines above it, five lines, one, two,
21 three, four, five lines above it.

22 Q Yeah. I guess the question I need, we're trying to
23 figure out, and I'd like to know is the codes on the left, the
24 significance of them, does the 400 reflect a category code that
25 just says this is a subtotal of different things or does it

1 represent a product line or --

2 A It's coding used in the systems where we obtain the
3 data out of. When they extracted the data, they identified the
4 categories, classes of service, if you will, and these are
5 just -- I don't know that -- there's not any relativity to, you
6 know, what we pulled. It's just a code that is associated with
7 these types of services, and the output is as they obtain the
8 data.

9 Q I'll try it one more time. Are these arbitrary
10 accounting codes that are used for just aggregating data or do
11 they have some sort of more pervasive use within your company
12 for identifying classes of services?

13 A They're probably both. They're probably arbitrary.
14 But they also are used to identify different classes of
15 service.

16 Q Okay.

17 A Somebody picked a numbering scheme and that's what
18 they went with.

19 Q All right. So for 400 we have business trunks but
20 for 150 we have residential trunks or RES trunks? I'm assuming
21 that means residential.

22 A Yes.

23 Q What's a residential trunk?

24 A It would be a trunk that would be provided to a
25 residential class of customer.

1 Q Maybe like into a multi-tenant, multi-family
2 situation?

3 MR. MEZA: For counsel's purpose, I'll show you the
4 confidential number to address your concern.

5 MR. WIGGINS: Ah. Okay. So I'm glad I didn't ask
6 that other question.

7 (Laughter.)

8 BY MR. WIGGINS:

9 Q So I asked Mr. Wood a question he couldn't answer.
10 This is so great. Toll terminals.

11 A That's a challenge.

12 Q Toll terminals, what are toll terminals? I mean,
13 I've been on the Turnpike, I know what those are, but I don't
14 know what toll terminals are.

15 A I'll do my best. A toll terminal is typically used
16 by a hotel for a customer to get an operator, a long distance
17 operator, direct connection to an operator for an outgoing
18 call.

19 Q Okay. So do they, does like one toll terminal equal
20 one access line or do you know?

21 A Yes. We would assess -- the presence of the toll
22 terminal USOC that we've identified is present on the retail
23 account, we would assess one line item charge. I believe the
24 example I have in my testimony has toll terminals on it.

25 Q Oh, okay. And so I'm in a hotel room, I pick up the

1 phone and I want to dial zero. I need to get -- this goes
2 to -- or is it like I dial nine to go to like AT&T or -- so
3 tell me how that works.

4 A I believe if you're in a hotel room and you dial
5 zero, you'll get the hotel operator. If you want to get to an
6 outside BellSouth operator, AT&T operator, you dial "8" and
7 "0" and you get --

8 Q You dial "8" -- and their PBX flips me right to
9 something called a toll terminal and that's where it goes?

10 A That's my understanding. Yes, sir.

11 Q Okay. All right. HOBICs; right? Yeah. Hotel
12 business something.

13 So just to confirm and see if we can move this along,
14 that's your one surcharge per toll terminal line.

15 A Yes, sir.

16 Q Okay. Okay. And we have multi-serve plus lines and
17 multi-serve lines on 830 on the reverse side of A,
18 miscellaneous other lines. And so I think our questions are
19 this. When we look at the data here, we'll see, we'll see,
20 because this is, this is the public one that's redacted, there
21 will be a number, whatever that number is.

22 A Right.

23 Q Does -- is it a one for one still? In other words,
24 like for a multi-serve line, what might that be and how would
25 you count access lines?

1 A Well, I need to -- these lines, these lines that are
2 in these categories here, basically the 780, the 800, 810, are
3 what I guess you would -- in our earlier discussion we referred
4 to it as a station line.

5 Q Right.

6 A They're not the NARs. The NARs are on the page
7 before. We would count the NARs, not the station lines.

8 Q Okay. Is there anywhere in your records a glossary
9 of, of these designations and what they mean? For example, you
10 have like it would say 650 SmartLine flat, and you'd look that
11 up and it says this is XYZ and this is what this does.

12 A We do have obviously descriptions of USOCs that feed
13 into these. There could be multiple USOCs that feed into these
14 listings you have here. And each USOC has its description.
15 Like they would say, you know, pick an access line flat rate
16 and that would be the description. But this -- and that would
17 most likely be what was in that 610 category. That description
18 would be a flat-rated COCOT line, payphone access line.

19 Q I think the problem I'm having is you're not using
20 USOCs here. You're using a different code that may comprise --

21 A Multiple USOCs.

22 Q -- multiple USOCs, and I think that we're obligated
23 here to try to assure that once having picked the method you're
24 going to use to define what an access line is, that it's being
25 done consistently. And I think what I'm understanding here is

1 that there's some pieces missing for us to be sure that's
2 happening. Not to say it's not, but we don't know because, for
3 example, like I say, the 660 SmartLine usage may have four
4 USOCs in it. And we'll look at a number there, but we won't
5 know what that means. So how do we bridge the difference
6 between --

7 A Do a late-filed?

8 MR. MEZA: Yeah. I would do another late-filed.
9 Tell us what you want and we'll do it.

10 We can describe for you fully what's --

11 THE WITNESS: Every USOC that goes into our retail
12 account.

13 MR. MEZA: As well as tell you what the description
14 means for each number.

15 BY MR. WIGGINS:

16 Q Yeah. I'll go ahead and say this on the record again
17 so you'll get to make sure that I understand what the concern
18 is, is that we're doing -- that accepting your premises as to
19 how you count access lines, we need to make sure that they're
20 being done consistently and it makes sense to us in terms of
21 the real world. And the way this data is listed, although it's
22 very helpful, there is a missing piece or two for us to assure
23 ourselves that's being done correctly.

24 A Absolutely.

25 (Late-filed Exhibit 4 identified for the record.)

1 BY MR. WIGGINS:

2 Q Okay. Yeah. And miscellaneous other 830 sort of
3 jumps out as a sore thumb because -- or, in other words, that's
4 when I feel comfortable not knowing what it is because it says
5 miscellaneous other than the other ones, I feel like -- do you
6 know what that is?

7 A Yes, I do. It's typically special assembly, special
8 assembly type services provided under a special assembly.

9 Q Okay. Thank you. Could you give me an example, if
10 you could, of a special assembly and how that might be viewed
11 as an access line?

12 A Certainly. A special assembly would be provided to a
13 customer at a rate other than what the tariffed rate is. It's
14 still a service we're providing. We're still providing some
15 type of telecommunications services to them, it's just provided
16 to them at a rate other than what's in the tariff. Or there
17 may not be a tariff service available to them as opposed to
18 like a -- a contract service arrangement actually is more of a
19 discount off of the tariffed rate. Special assembly would be
20 for a new widget, nobody else, you know, we have never provided
21 to anybody else but they wanted this type of telecom service.

22 Q Is there, is there a difference between an individual
23 case basis, an ICB, and a special assembly? Are those the same
24 things? ICBs, do you still use that term?

25 A That term is used, I think, in some contexts just for

1 a one-off thing. But I think special assembly has been more
2 the normal telecom term for providing services that are not
3 available in the tariff.

4 Q So special assembly is a, is a potentially unique
5 application for someone asking for service? Okay.

6 A Correct. So they, if they have a USOC that is
7 attributable to an access line and the provisioning of an
8 access line service, then they would be assessed the line item
9 charge.

10 Q Okay. And so if I asked for a special assembly that
11 included ISDN PRI with only eight channels operating and then
12 combined with another hard wire and something else, you would
13 add up those voice channels as eight plus two plus
14 four, whatever, and you'd have the number and that's what would
15 show up on my bill?

16 A Correct.

17 Q Okay.

18 MR. MEZA: Can we go off the record?

19 MR. WIGGINS: Yes.

20 (Discussion held off the record.)

21 MR. WIGGINS: We're to going suspend the deposition
22 until tomorrow morning at 9:00, at which point we'll pick it up
23 by phone. This may create some logistical -- 9:30, sorry --
24 logistical -- we'll distribute all that to you, you know. This
25 may create some logistical inconvenience for some folks. And,

1 Susan, I understand you're going to be giving Vicki some of
2 your questions?

3 MS. BERLIN: Yeah. I'll try to.

4 MR. WIGGINS: Charlie, are you okay? Okay.

5 You know, I just want to say that we'll work it out.
6 But if for some reason the telephonic deposition leaves, leaves
7 some stones unturned or something and we need to adjust, you
8 know, we'll be flexible and we'll work it out.

9 And, Susan, I apologize. I didn't, I didn't really
10 understand that there were these time constraints on anybody's
11 part. I'm subbing, as you can tell. And so, so we'll work
12 that out. And we'll reconvene at 9:30, and you're still sworn
13 and I appreciate your flexibility.

14 THE WITNESS: No problem.

15 MR. WIGGINS: Off the record a second.

16 (Discussion held off the record.)

17 MR. WIGGINS: I'd like to go ahead and wrap this up
18 so that we can go, so we'll suspend it. So, once again, 9:30
19 tomorrow morning telephonically. We'll distribute by email
20 whatever way we have to the number. And I appreciate your
21 flexibility. And BellSouth has said that they will attempt to
22 be flexible if we're not able to get everything done tomorrow
23 what we need to get done. We're all under time constraints. I
24 appreciate your courtesy and professionalism, and unless
25 there's anything else, we're adjourned until tomorrow on this

1 deposition.

2 (Deposition adjourned at 4:00 p.m., to be continued
3 the following day.)

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NAME: KATHY K. BLAKE
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[illegible]

Under penalties of perjury, I declare that I have read my deposition and that it is true and correct subject to any changes in form or substance entered here.

DATE _____

KATHY K. BLAKE

1 STATE OF FLORIDA)
2 COUNTY OF LEON)

CERTIFICATE OF OATH

3
4 I, the undersigned authority, certify that
5 KATHY K. BLAKE personally appeared before me and was duly
6 sworn.

7 WITNESS my hand and official seal this 1st day of
8 December, 2006.

9
10 
11 _____
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13 Notary Public - State of Florida



14 Linda Boles
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16 August 29, 2007
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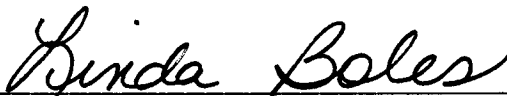
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8 47 pages, constitutes a true record of the testimony given by
the witness.

9 I FURTHER CERTIFY that I am not a relative, employee,
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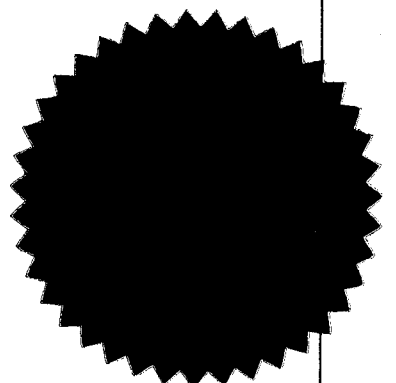
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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005
TROPICAL SYSTEM RELATED COSTS
AND EXPENSES, BY BELLSOUTH
TELECOMMUNICATIONS, INC.



TELEPHONE DEPOSITION OF: KATHY K. BLAKE

TAKEN AT THE INSTANCE OF: The Staff of the Florida
Public Service Commission

DATE: November 29, 2005

TIME: Commenced at 9:49 a.m.
Concluded at 1:25 p.m.

LOCATION: 2540 Shumard Oak Boulevard
Tallahassee, Florida

REPORTED BY: MARY ALLEN NEEL, RPR, FPR
Notary Public, State
of Florida at Large

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9 47 CFR 51.505(d)(1)	123
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STIPULATIONS

IT IS STIPULATED that this deposition was taken pursuant to notice in accordance with the applicable Florida Rules of Civil Procedure; that objections, except as to the form of the question, are reserved until hearing in this cause; and that reading and signing was not waived.

IT IS ALSO STIPULATED that any off-the-record conversations are with the consent of the deponent.

* * *

PROCEEDINGS

MR. WIGGINS: This is Patrick Wiggins. We're going to resume the deposition that was discontinued temporarily yesterday and continued over to today of Kathy Blake. Can we go ahead and take appearances from people on the phone?

MS. BERLIN: This is Susan Berlin for NuVox Communications.

MR. WIGGINS: Good morning, Susan.

MR. GREER: Stan Greer with BellSouth.

MR. WIGGINS: Stan, good morning.

MS. KAUFMAN: Vicki Kaufman for CompSouth.

MR. WIGGINS: Vicki.

MR. GURDIAN: This is Manny Gurdian with BellSouth.

MR. WIGGINS: Good morning, Manny.

MR. EDENFIELD: And Kip Edenfield is in Atlanta with the deponent, Ms. Blake.

MR. WIGGINS: Okay. Good morning, Kip. Good morning, Ms. Blake.

THE WITNESS: Good morning.

MS. HICKS: Allison Hicks with FDN.

MR. WIGGINS: Oh, good morning, Allison. I'm sorry.

Charlie Beck is on the road. I spoke with Joe

1 McGlothlin. He thanked us for trying to plug him in,
2 but didn't think it would be necessary at this point, so
3 we're going to begin.

4 I think it's more difficult to take a
5 deposition with a person not across from you, because
6 the communication is just more difficult. So, Kip, I
7 want to allow, at least for me, a lot of latitude with
8 you and your witness if I'm not being understood,
9 because I'm trying to work through some things. So,
10 Ms. Blake, if there's anything that I ask that you don't
11 understand, or if I interrupt you in my eagerness, just
12 let me know, and we'll try to just take it one step at a
13 time.

14 THE WITNESS: I will do that. Thank you.

15 MR. EDENFIELD: Before we get started, we have
16 been able to track down -- you had asked for a number of
17 late-filed exhibits, the first of which was the number
18 of LifeLine. We have that information, so if you want
19 to -- I'm certainly not presuming to tell you how to
20 start your depo, but if you want to ask Kathy that
21 question right off the bat, we can give you that number
22 now.

23 MR. WIGGINS: Well, there was a bet as to
24 whether I would start off with a coherent question or
25 not, so let me spoil the oddsmakers.

1 Thereupon,

2 KATHY K. BLAKE

3 the witness herein, having been previously sworn on
4 oath, was examined and testified as follows:

5 CONTINUED DIRECT EXAMINATION

6 BY MR. WIGGINS:

7 Q. Ms. Blake, do you have the number for the
8 number of LifeLine customers who would be taken out of
9 the surcharge list?

10 A. Yes, I do. As of June 2006, which is the same
11 date that the other data has been provided, the number
12 of LifeLine was 83,745.

13 MR. WIGGINS: Okay. I'm going to put you on
14 mute. I need to ask Bob something.

15 (Off the record briefly.)

16 BY MR. WIGGINS:

17 Q. Okay. I want to just for the purposes of
18 completeness confirm that in a data request, that as of
19 September 2006, the number was 87,291, but for the
20 purposes of using the 2006 database that you've used in
21 this case, the number is 83,745?

22 A. Yes. That would be as of June 2006.

23 Q. So you actually added 4,000 in three months.
24 All right. Let's get out the press releases.

25 Okay. I would like to turn your attention to

1 the statute again if I could, and I want to make sure
2 that I understand the consensus view of how the statute
3 is being read. It's obviously 364.051, (b).

4 Let's go off the record for a minute.

5 (Off the record briefly.)

6 BY MR. WIGGINS:

7 Q. Back on the record. Sorry for the delay. In
8 (4)(a)6, it talks about the amounts collected, and I
9 want to go down, and I'm going to read the last two
10 sentences. "At the end of the collection period, the
11 Commission shall verify that the collected amount does
12 not exceed the amount authorized by the order. If
13 collections exceed the ordered amount, the Commission
14 shall order the company to refund the excess." Do you
15 see those lines?

16 A. Yes, I do.

17 Q. Okay. I want to make sure that I understand
18 how BellSouth is reading this, and perhaps others. If,
19 for example, the parties were to stipulate to and the
20 Commission were to order that 75 million were
21 authorized, and your projections based on 2006 data were
22 roughly 32 million in collections, but you were wrong,
23 and you actually collected 42 million during 2007, is it
24 your position that there would be no refund?

25 A. Yes. The 75 million would be the amount

1 authorized by the order.

2 Q. Okay. So that explains to some extent why
3 you're comfortable using a 2006 database for determining
4 the ballpark of the amount that would be collected using
5 a 50-cent surcharge?

6 A. We're specifically using the June numbers to
7 determine that we are allowed or eligible to collect the
8 maximum 50-cent amount.

9 Q. Right, because you have something like a \$40
10 million margin of error?

11 A. Correct, that will not be recoverable because
12 of the 50-cent max.

13 Q. That being the case, assuming the Commission
14 approves your proposal and accepts your definitions of
15 access lines, what would be the Commission's role in
16 making sure that BellSouth implemented the surcharge as
17 approved?

18 A. Well, I think the role of the Commission is to
19 ensure that we did not exceed the amount authorized,
20 which is the 75 million, and as part of that, in making
21 the determination of what types of lines and quantities
22 of lines, or categories of lines and how we apply the
23 access line determination, that we satisfy that
24 requirement as well.

25 Q. Okay. So let's focus on your words, how you

1 apply the access line definition. We would have a role
2 in making sure that the definitions that were approved
3 by the Commission were correctly applied in assigning
4 the surcharges to customers?

5 **A.** In the context of ensuring that on the retail
6 side, we applied it to basic and nonbasic
7 telecommunications customers in an equal line item,
8 those requirements set forth in 6 above.

9 **Q.** Let me be a little bit more specific. We
10 apparently don't have much to say about how much you
11 collect, given that you have a \$40 million margin of
12 error, in my words, so that leaves how you actually
13 collect it. So what I'm trying to figure out is, in
14 your view, the way the statute is written, do we have a
15 role in auditing your application of the surcharges to
16 make sure, for example, that you've been consistent in
17 how you apply your definition of access lines?

18 **A.** I think by your order, the order would set
19 forth that we would apply an equal line item charge per
20 access line to the billing statements. I know in
21 paragraph 6 it speaks to if you collect an amount over,
22 that's where you should order us to refund any
23 difference. But realizing the 40 million cushion, if
24 you will, that will not necessarily come into play.

25 I think by virtue of the information we're

1 definitely going to be providing in the late-filed as to
2 the lines and the USOCs, if you will, that we plan to
3 use to determine who to assess the charge to, there is a
4 mechanism there that could be used to monitor or
5 evaluate did we apply it to the lines we said we were
6 going to apply it to and that you agreed with us it
7 would be applied to.

8 So I'm not sure I can really -- as far as the
9 reading of the statute, the way I'm reading it, the real
10 monitoring after the fact is to make sure we don't
11 collect more than we're entitled to, which by virtue of
12 the numbers, we can't. It would be a miracle if we
13 could collect up to that much by applying the charge.

14 But beyond that, it could be argued that you
15 don't have a role in assessing that, but again, I'm not
16 going to get into the roles of the Commission in that
17 regard.

18 Q. Thank you. I just need a second here to think
19 for a second, so I'm just going to be quiet for just a
20 second.

21 A. Okay.

22 (Pause.)

23 BY MR. WIGGINS:

24 Q. So if a customer who had been an ISDN customer
25 and, as we discussed yesterday, was getting a dollar

1 surcharge because he had two numbers coming over the 2B
2 channels were to convert to something else midyear,
3 maybe back to plain old telephone service, and he
4 continued to get a dollar charge and complained to us,
5 that would be an example of -- we could come back to you
6 and say, "You're doing that wrong, because they're no
7 longer ISDN. It should only be 50 cents"? Would you
8 agree with that?

9 **A.** Yes. Absolutely, you could do that. However,
10 because of the way that we would trigger the billing of
11 the line item charge, it would be based on the USOCs on
12 that customer's billing record. If they change from an
13 ISDN to a plain old telephone, POTS 1FB, in the month in
14 which they changed to just having to a 1FB as opposed to
15 a two-channel PRI or BRI, then they would only be
16 assessed one 50-cent charge going forward. So the
17 ability to assess the 50-cent line item charge is based
18 on the presence of specific USOCs on that customer's
19 record.

20 **Q.** And that actually takes me to something I was
21 going to ask you about later, but we might as well go
22 there now. Going from the account codes, if I may use
23 that word, account codes, the codes on Appendix A that
24 we were looking at yesterday and that you were going to
25 get us the USOCs codes for, those items have specific

1 USOC codes associated with them, and that's how you're
2 going to be able to determine the number of access lines
3 attributable to that service, in your view?

4 **A.** Yes, exactly. It will be all triggered by the
5 presence of a specific USOC that we will use to drive
6 the billing of the 50-cent charge.

7 **Q.** Okay. Let's say I'm a CLEC and I have a T1,
8 and you're assessing a 47 percent capacity to me, and
9 you're going to charge me for that 50 cents per channel.
10 Could you just explain in layman's terms how you get to
11 the bill using the USOC codes? I don't understand that.

12 **A.** Okay. On the wholesale side, there's a whole
13 unique set of USOCs that go for the wholesale unbundled
14 loops. The system will be designed to, based on DS1 --
15 based on USOCs associated with DS1 loops, the system
16 will be set up to assess, based on our 47 percent
17 utilization factor, 11 50-cent charges because of that
18 DS1 USOC being on that CLEC's account.

19 **Q.** Does that mean there will be a specific USOC
20 that translates to 47 percent of whatever the capacity
21 is of the circuit?

22 **A.** Yes. We have the ability to identify those
23 DS1 loop USOCs and set up the billing so that that DS1
24 loop USOC will be assessed 11 50-cent charges, so
25 whatever 11 times 50 cents is.

1 Q. It's \$5.50.

2 A. Thank you. Yes. So they would be assessed
3 \$5.50 because that DS1 loop USOC is on that CLEC's
4 account each month. And the same extends on to those
5 customers that have a DS3, stay with a DS3 loop.

6 Q. I apologize if this is confusing things,
7 because I really am not that familiar with how USOCs
8 work, but if you had a service that maybe had four or
9 five USOCs -- let's make it specific, five USOCs
10 associated with it to make it a unique service that is
11 being sold retail, you have the capacity -- excuse me a
12 minute. And every time those five USOCs were joined
13 together, it's the same service, you have the ability to
14 identify those five USOCs, determine the channel
15 capacity or access line number for that service, and
16 then add another USOC that says, okay, it's 50 cents
17 times whatever number? Is that how it works?

18 A. Yes. And I don't know if it would be helpful
19 if you looked at my Exhibit KKB-3 that was attached to
20 my surrebuttal.

21 Q. Okay. I'm there.

22 A. Okay. The first page there, I don't know if
23 on your copy you can see where it's highlighted.
24 There's a lot of stuff blacked out because it's customer
25 identifying. The highlighted or the lightly shaded, in

1 the first thing, there's just a 1 there. That's
2 basically the quantity. And there's a 1LDPZ. That is
3 the USOC. MegaLink Local Channel is the descriptor of
4 what that USOC is. So because of that USOC being on the
5 account, they will be assessed 50 cents on that. It's
6 the same customer's account, but the first case that we
7 were just looking at establishes the MegaLink channel
8 service.

9 The subsequent pages identify the activated
10 channels on that MegaLink channel service. So on the
11 next page, there's a 1, N as in Nancy, Q, M as in Mary.
12 That's an activated channel on that MegaLink service, so
13 that would be assessed.

14 There's a PBX service, the next item
15 highlighted, and there's a toll terminal, a TTXB. For
16 each of these highlighted, this customer has activated
17 services on this MegaLink that will be assessed 50 cents
18 for each of those activated channels.

19 Q. Thank you. That was very helpful.

20 A. And as you can see, there are other USOCs on
21 this particular account that aren't highlighted but that
22 are part of the service, so back to your question, yes,
23 there are -- multiple USOCs make up a service. We have
24 identified within the service being provided what's the
25 appropriate trigger to appropriately and correctly

1 assess the charge for the activated channels.

2 Q. Thank you. Now, when you say we, who did
3 this? This was folks under your supervision?

4 A. There has been a product team of folks that
5 basically are responsible for these types of services,
6 and their knowledge and expertise in understanding how
7 their services are billed and what's the right trigger
8 have been consulted and relied upon to identify the
9 right USOCs.

10 Q. If you can say, who in BellSouth came up with
11 this approach to defining access line, i.e., the
12 approach that you're going to use the channel capacity
13 as opposed to the hard wire circuit itself?

14 A. I think it was myself and several folks within
15 regulatory and legal and in our business units to
16 identify and be consistent with the definition of access
17 line that's out there in the Florida rules, as well as
18 the FCC's definition, as well as the Commission's
19 precedent set in the change-of-law proceeding that
20 coupled together was the basis for it.

21 MR. WIGGINS: Okay. Thank you. We need to
22 just shift for a second. Just give me a second.

23 (Off the record briefly.)

24 BY MR. WIGGINS:

25 Q. Ms. Blake, I'm back. The following questions

1 may flow from my lack of familiarity with the way PBXs
2 work in Centrex, but I need to return to something we
3 talked about yesterday. And I just want to say from the
4 beginning, here's where my concern is, and this will
5 help you understand my question.

6 My concern is that when we talk about some
7 other things like T1s -- or I keep going back to ISDN,
8 and the reason I do is because there's only two channels
9 on the BRI. There's two B channels, and that's easy for
10 me to keep up with. But it also demonstrates the
11 principle that it's not the wire itself, it's the access
12 channel that you're defining as an access line, as I
13 understand your position, at least with respect to ISDN.

14 Are we tracking at the moment? Have I said
15 anything that you object to?

16 **A.** No. I think you mentioned BRI has two. PRI
17 can have up to 23.

18 **Q.** Right. So I want to make sure that those
19 principles are being applied with equal force when we
20 get to Centrex and ESSX®, because it sounds like they're
21 not, because it sounded like yesterday you were saying
22 that you would have a network access register which
23 might be capable of multiple lines, multiple channels,
24 but you're only charging it for one. Did I
25 misunderstand that?

1 **A.** I think maybe the word I may have used --
2 beyond the NAR, they would have the capability for
3 additional station lines, and those station lines would
4 be what would be within their office or whatever they
5 use that Centrex or ESSX® for. We would base it on the
6 presence of the NAR to assess the charge, where they
7 could beyond the NAR in their building have Centrex
8 extensions.

9 **Q.** But that extension could be a DID, couldn't
10 it? In other words, I could have a direct inward dial
11 to my own phone number served through Centrex?

12 **A.** I can't go there with you. I'm not that
13 familiar with the ins and outs of Centrex. I'm sorry.

14 MR. WIGGINS: Okay. Here's my question. Kip,
15 we need to figure out what to do about it.

16 I'm concerned that there might be 20 numbers,
17 DID numbers associated with a Centrex service, and there
18 may be only four NARs associated with it. And I'm
19 making up those proportions. So rather than having 20
20 access lines being charged 50 cents an access line per
21 month or 10 bucks, you're having four access lines at
22 two bucks a month.

23 And if that's the case, then it seems to be
24 inconsistent with how channel capacity is being done on
25 T1s and on ISDN products, so that's my concern. And I'm

1 more than happy to follow up with whether it relates on
2 an apples-to-apples basis with the way PBXs are handled,
3 if you follow me.

4 MR. EDENFIELD: This is Kip. I understand
5 what you're saying. I just don't know that -- I mean,
6 obviously, you can ask Kathy whatever. I'm not familiar
7 enough with it to explain it, other than I presume
8 you've got some kind of a Centrex line that runs into
9 the device, into the customer's premises, some type of
10 CPU that then they can use to do any number of things,
11 whatever the technology allows.

12 MR. WIGGINS: Well, here's what I would like
13 then as a late-filed exhibit. And I'll see whether my
14 client here is actually okay with the way I'm asking
15 this, because this is just the way I'm asking it.

16 I would like a late-filed exhibit where
17 BellSouth, or Ms. Blake, you explain in narrative form
18 why your treatment of Centrex and ESSX® in terms of how
19 you count the access lines for the purpose of
20 determining the surcharge, which ones get the surcharge,
21 why that's consistent of your definition of access lines
22 for T1s and ISDN.

23 THE WITNESS: Okay.

24 MR. EDENFIELD: I understand what you're
25 asking.

1 MR. WIGGINS: And I want to say that it may
2 not be, but it may be because in a competitive
3 environment you're going against PBXs, where they have
4 inside wires that come off the PBX, and so in order to
5 make it apples to apples, that's the way you're going to
6 do it. But if that's the case, you still have a
7 departure from the principle that you set out for
8 determining access lines. Fair enough? So I would just
9 like to know what that is.

10 MR. EDENFIELD: We'll get it for you.

11 MR. WIGGINS: And I want to say again that I'm
12 speaking in my own voice here as opposed necessarily to
13 staff, because I don't want to speak for them on this
14 particular point. But here's why I think it's important
15 from my perspective. I think we've already established
16 here this morning that BellSouth's position is that as
17 long as you don't go over 75 million or whatever the
18 number is, you're okay. That leads us to making sure
19 that you make your definitions appropriately and that
20 they're consistent, they're being applied consistently.
21 That means that we have to pay attention to those
22 definitions and make sure that they in fact hang
23 together, and if there's some reason that a principle
24 for your definition is being violated, that we know why.

25 THE WITNESS: Okay. Fair enough.

1 BY MR. WIGGINS:

2 Q. Okay. On that same subject, can a single
3 network access register carry more than one conversation
4 at one time?

5 A. That I do not know the answer to.

6 Q. I suspect that might be important to the
7 previous question and the late-filed exhibit, so if you
8 would address that as well, I would appreciate it.

9 MR. EDENFIELD: Can you hold on for just one
10 second?

11 MR. WIGGINS: Absolutely.

12 MR. EDENFIELD: Kathy is writing this down,
13 and I want her to read it back to make sure we've got
14 exactly what it is you want.

15 MR. WIGGINS: We've got someone here writing
16 it down too.

17 MR. EDENFIELD: Good.

18 THE WITNESS: This is Exhibit 5 that we're
19 carrying over from --

20 MR. WIGGINS: Five.

21 THE WITNESS: Part of it is to explain in
22 narrative form how Centrex and ESSX® will be assessed
23 and how it's consistent with --

24 MR. WIGGINS: We're going to start all over.
25 I was distracting the court reporter, so would you mind

1 starting again?

2 THE WITNESS: No problem. What I've written
3 down as part of Late-filed Exhibit 5 is, explain in
4 narrative form how Centrex and ESSX® will be assessed
5 the line item charge and how that is consistent with the
6 definition of access line and the assessment on T1. Is
7 that correct?

8 MR. WIGGINS: Yes.

9 THE WITNESS: And then the second part of 5,
10 5B, I guess, would be, can a NAR carry more than one
11 conversation at a time.

12 MR. WIGGINS: Yes. One moment, please.

13 Yes, and if I may add to that, please, a
14 similar explanation with respect to PBX.

15 THE WITNESS: Can PBX carry more than one
16 conversation?

17 MR. WIGGINS: Not just whether they can carry
18 more than one conversation, but how you're counting the
19 access lines for PBX service.

20 THE WITNESS: Centrex, ESSX®, and PBX in the
21 first part. I got you.

22 MR. WIGGINS: Right. A short title is --

23 MR. VICKERY: Narrative, Centrex/ESSX®/PBX.

24 MR. WIGGINS: That's the short title, and Paul
25 has really made it short, Narrative, ESSX®/Centrex/PBX.

1 MR. EDENFIELD: We have that.

2 MR. WIGGINS: Thank you, sir.

3 (Deposition Exhibit Number 5 was marked for
4 identification.)

5 MR. WIGGINS: I'm going to take another moment
6 to read something, and I'll be with you in a second.

7 (Off the record briefly.)

8 BY MR. WIGGINS:

9 Q. You mentioned earlier -- I asked you who
10 figured out this access line approach, and you said your
11 team did, and you considered several things. Did you in
12 that process consider applying the surcharge the same
13 way the federal rules apply the subscriber line charge?
14 For example, for an ISDN PRI, which has 23 channels, as
15 you just noted, five subscriber line charges are
16 applied. Did you consider that?

17 A. I do recall some discussions about looking at
18 other types of assessments on our customers and seeing
19 if there was a way to utilize the same processes that
20 apply that type of charge. That was not pursued. I
21 think there's a couple of reasons. I think the
22 assessment of the USF applies to resold lines, and
23 therefore we couldn't just use the same billing process
24 or the same programming, if you will, to use that other
25 mechanism, because we would have to change it so that we

1 didn't apply it to resold lines and those type things
2 that would not be proper to be assessed.

3 THE REPORTER: Every once in a while --

4 MR. WIGGINS: It drops.

5 THE REPORTER: It drops, and I can't tell if
6 I'm missing something or if that's somebody in the
7 background.

8 MR. EDENFIELD: This is Kip. Could I ask
9 anybody who's not asking questions to put their phone on
10 mute, just in case --

11 MR. WIGGINS: Thanks, Kip.

12 MR. EDENFIELD: -- that's where the
13 interruption is. You guys are coming through pretty
14 clear.

15 THE WITNESS: Except for the rustling of
16 papers.

17 MR. WIGGINS: Ms. Blake is as well, but
18 occasionally it just drops. There's a buzz, and it will
19 drop.

20 MR. EDENFIELD: We've got the phone very
21 close, so --

22 MR. WIGGINS: You're doing fine. I think the
23 muting will probably solve the problem. That's a good
24 idea.

25 MR. VICKERY: Tell them somebody's got a

1 wireless phone on.

2 MR. WIGGINS: Does somebody have a wireless
3 phone on?

4 MR. VICKERY: Because that's what you're
5 hearing, is the telephone establishing network.

6 MR. EDENFIELD: We already moved ours as far
7 away from the phone as we can get them.

8 BY MR. WIGGINS:

9 Q. Okay. If I just heard you correctly,
10 Ms. Blake, you said that one of the factors you
11 considered in determining the approach to defining
12 access lines was the ability of your company to use USOC
13 codes in existing systems to count the lines. Did I
14 hear that correctly?

15 A. It wasn't so much using the USOCs. I'm not
16 sure I can repeat what you just said. We pretty much
17 looked at is there an application already in place that
18 we could tag onto, if you will, that already assesses
19 based on some criteria. And when we looked at the ones
20 we looked at, there weren't any that had the exact
21 qualifying factors that the storm cost recovery would
22 have because of the exclusion of resold lines, you know,
23 as a example. We couldn't just apply it to the same
24 types of lines that we may be applying another type of
25 surcharge or a fee to that's out there today.

1 Q. Okay. So you determined first of all that
2 there was no cheap solution in the sense that you could
3 just embrace something that was already there, because
4 there was some material significant differences between
5 the storm recovery surcharge and these other existing --

6 A. Applications, yes.

7 Q. Applications. Okay. Without regard to that,
8 as a matter of -- I'm going to use the word "principle,"
9 or policy, principle, why don't you use five subscriber
10 line charges for ISDN PRI?

11 A. And again, I'm not familiar with what the
12 basis was for them -- for the end user line charge to
13 only be applied to five. I know that's the federal -- I
14 believe that's the federally driven requirement as far
15 as how you would assess it.

16 But again, using the definition of an access
17 line and reading the statute as to how we can apply the
18 storm recovery charge, along with the FCC's definition,
19 the Commission's definition, and what is being used of
20 our network to provide service to our retail basic and
21 nonbasic customers, we felt it was most appropriate to
22 assess it using those definitions.

23 Q. Okay. I want to make sure I'm tracking. And
24 I don't know if this was sequential, but in doing your
25 assessment on how to define access line for the purpose

1 of applying the surcharge, you looked at what you
2 thought was appropriate given your general reading of
3 the statute and what was intended, and then also looked
4 to see what applications were available and whether they
5 could be piggybacked, and finding that they could not,
6 you proceeded with the process you've come up with. Is
7 that a fair characterization?

8 **A.** Yes, based on our read of the statute and how
9 access lines are defined, and what our customers are
10 using the facilities -- you know, how they're using the
11 facilities, how they've been activated, the channels,
12 the lines, the circuits, what they're using.

13 MR. WIGGINS: Okay. Give me a moment, please.

14 (Off the record briefly.)

15 BY MR. WIGGINS:

16 **Q.** I'm back. Ms. Blake, I wanted to refer to
17 BellSouth's response to staff's second set of
18 interrogatories, number 51. Staff asked if the storm
19 charge should be applied to both ends of a circuit. And
20 I want to read just for the record, and hopefully this
21 will give you a chance to find your answer.

22 It reads, "It depends on the service the
23 charge is being applied to. For services such as single
24 line residential and single line business access line,
25 the storm charge should be consistent with the

1 definition of access line, which is the circular channel
2 between the demarcation point at the customer's premise
3 and the serving end or Class 5 central office. For
4 services such as private lines, which are point-to-point
5 services, the storm charge should be applied to the
6 portion of the circuit which is from the customer's
7 premises to the serving central office (local channel).
8 In these types of circuits, the customers may have one
9 or two local channels depending on the services being
10 provided."

11 Here's the line I'm puzzled about. "If the
12 service is a channelized private line, BellSouth is
13 proposing to apply the storm charge to the services that
14 ride the channel in addition to the local channels."
15 Have you been able to find that response, ma'am?

16 A. Yes. I'm looking at it.

17 Q. Can you reconcile this with the statute that
18 says that you'll apply a surcharge per line and we may
19 direct you to put on your bill a surcharge per access
20 line? Because it looks like you're having services
21 being charged for here in addition to access lines.

22 A. I think again back to my Exhibit KKB-3, which
23 is kind of an example of what those last sentences you
24 read refer to. (Inaudible) KKB-3 is a channelized
25 service.

1 Q. I'm sorry. Would you start again at KKB-3,
2 because you dropped. I'm sorry.

3 A. I was waiting for the shuffling of papers to
4 stop. This exhibit or sample of a customer account is a
5 channelized service that is referenced in those last --
6 that you just cited to in that last sentence, "If the
7 service is a channelized private line." This isn't a
8 private line, but it's a MegaLink, which is another type
9 of service.

10 On that first page, the local channel, that
11 1LDPZ is the one local channel that's being assessed.
12 So this customer has a local channel, and they've
13 activated services using additional capacity of that
14 channel. So that channel has a capacity of 24, if you
15 will.

16 Q. Okay. May I just interrupt you for a moment
17 to make sure I'm tracking, because I think I understand
18 now what you're saying is that the channelized private
19 lines, the channels within that channelized private line
20 themselves have the capacity for subchannels which
21 BellSouth believes can be counted as access lines.

22 A. Correct.

23 Q. And that's what you meant by services?

24 A. Yes. The channels have been activated for use
25 by the customer to use that -- for providing access line

1 service.

2 Q. And that would also be important, I'm
3 assuming, as to why you guys count actual usage?

4 A. Yes, correct. On our retail customers, we
5 know what channels they are putting services on or what
6 they're using for telecommunications services.

7 Q. My. That's very interesting.

8 Ms. Blake, I recognize that BellSouth is
9 opposed to what I'm about to ask, but it is an option
10 that had been proposed, I believe, by at least one
11 party, and that is to define access line for the
12 purposes of the proceeding as the facility, not the
13 activated channels. If the Commission were to do that,
14 is BellSouth able to provide the retail access lines and
15 the wholesale UNE loops by line or loop type, for
16 example, DS1, DS3, et cetera, for a count?

17 A. I believe we did on the UNE loop. We provided
18 that in one of the responses, I think to staff's second.

19 Let me make sure I understand what you're
20 saying. Looking at KKB-3, based on the premise of your
21 question, we would not be able to charge for the
22 services or the channels that are activated on that
23 MegaLink channel service, we would only be able to
24 charge basically for the local channel?

25 Q. Right.

1 A. (Inaudible) the activated channels also being
2 used on that local channel.

3 Q. Would you repeat that, because you broke up
4 again. I'm sorry.

5 A. I'm sorry. Basically looking at KKB-3 and the
6 way you've premised your question, if we were to only be
7 able to assess the line item charge for the one
8 facility, regardless of what other channels have been
9 activated on that facility, then we would need to
10 exclude the count for several USOCs that are included in
11 our data.

12 Q. Again, going back to an example that I can get
13 my arms around, with a BRI ISDN product, you would count
14 the -- you're currently counting the two B channels as
15 two access lines, but that would become one access line,
16 and to do that, you would -- how would you do that?

17 A. And I know this was a data request or a
18 late-filed exhibit from yesterday, and I haven't been
19 able to get to it yet, but depending on what USOCs are
20 marketed on that BRI account today, if it's a local
21 channel USOC and there's two of them on that customer's
22 account, we would have to develop some programming to
23 only bill one of those, because the trigger would be the
24 presence of that USOC, whatever it is that establishes
25 that BRI. And if there's two of the local channels and

1 that's what we triggered on, then we would have to
2 figure out a way to only assess one line item charge on
3 that particular customer's account. And whether that
4 prompts us to have to come up with another driver to
5 assess the charge as opposed to that local channel, I
6 don't know. We didn't go down that path.

7 Q. But your company does have a tally of the
8 number of lines you have out in the field, don't you?

9 A. Which includes the activated channels.

10 MR. WIGGINS: I need to take a little pause
11 and discuss this. Excuse me. Let's go off the record
12 for a minute. I'm going to put it on mute. This will
13 take about three minutes.

14 THE WITNESS: Okay.

15 (Off the record briefly.)

16 BY MR. WIGGINS:

17 Q. I'm sorry for the delay. I'm back. Are you
18 there?

19 A. Yes.

20 Q. Okay. Good. It's all part of my education.

21 To ask this question, I think it would be
22 useful to go back to the exhibit we were looking at
23 yesterday. I believe it's -- and I have the document
24 number, but you said you don't go by that. You remember
25 the thing where I was asking about why these categories

1 are confidential?

2 A. Right.

3 Q. I'm going to say it's staff's first production
4 of documents request, I guess 8, and the document number
5 is 09858, October 26th, so we're specific.

6 Okay. You just, I believe, testified that you
7 had provided a UNE line count, and I believe that's
8 reflected on this document; is that right? It says the
9 wholesale market has number and service loop type?

10 A. Yes, that's correct. And I'm looking at the
11 revised staff POD, Bates stamp 8.

12 Q. Okay. Great. We're on the same page.

13 All right. If we go up to the chart above it,
14 we have the blacked-out lines with those categories.
15 You have line equivalents, right, for retail markets?

16 A. Retail is the access lines, which would be
17 reflective of the activated channels and the --

18 Q. Yes, ma'am. What we want is the line count
19 for that, not the activated channels.

20 A. Well, that is the line count.

21 Q. No, that's under your definition. We would
22 like the facility count, the functional equivalent of
23 what you've done for the UNEs. For example, in my
24 language, a PRI you said might have 23 channels. And
25 that may be a bad example, because you said that's

1 customer specific. But for something here where the
2 line count is four channels or eight channels for that
3 particular service and you're counting those as eight
4 lines, and that's reflected in the line equivalency,
5 because it says equivalency, we would like to know what
6 the line count is, because a proposition on the table is
7 that you collect 50 cents per line, not line equivalent,
8 and we feel like we need to be able to brief the
9 Commissioners on that.

10 A. Okay. Maybe I need to explain. The first
11 document that we filed in the POD, the one before we
12 revised it -- and I don't have a Bates stamp on it, a
13 Bates stamp number, but what I was looking at, we did
14 have (inaudible) retail line equivalents as of June
15 2006, but what that --

16 Q. All right. Stop. I'm sorry. You blanked out
17 again. You blanked out after you said, "the first one
18 we filed before the revised." You said, "We had the,"
19 and that's when you blanked out.

20 A. Okay. I'm looking at one that's updated as of
21 9/18/06. That was our first response to POD number 2.

22 Q. Right. I have that in front of me.

23 A. And it's got an asterisk, and it's got -- in
24 the third column over, it does say line equivalents,
25 asterisk, retail line equivalents as of June 2006.

1 **Q.** Right.

2 **A.** In reality, in actuality, whatever, that
3 terminology "equivalents" is probably a misnomer,
4 because in our terminology, that is an access line that
5 is activated and is providing service to a customer.

6 So the count is there, and when you look over
7 at the revised count, the revised POD 2, we changed the
8 terminology to access lines, because that fits our
9 definition that an access line on the retail is the
10 activated channel. So we based it on the customer's
11 account and what lines they've activated and are
12 obtaining services over. That is the actual count.

13 **Q.** Right. We understand that. And what we're
14 asking is that if you had not based it on the activated
15 channels, but in fact the facility, what would that
16 count be? We're assuming it would be less.

17 **A.** It would be less, and we would have to go
18 through the exercise of excluding specific USCOCs. Kind
19 of back to my KKB-3, those USOCs on the second and third
20 page of KKB-3 would no longer be counted. You would
21 just count the one local channel on the first page of
22 KKB-3. So an exercise has to take place in order to get
23 you the number you are seeking, if we end up with your
24 definition of access line, to get you to that lower
25 number.

1 Q. Now, is that a software -- can that be done
2 through a computer program, or does that have to be done
3 by hand?

4 A. We have the information relative to -- and
5 basically, it's a lot of these subcategories that are
6 blacked out. Some of that information that's blacked
7 out will be reduced by some of these same numbers. But
8 again, like you said, the ISDN B channel information is
9 what has been activated. We would have to pull out
10 those USOCs for those additional B channels.

11 Q. I recognize that. You've been clear on that.

12 I guess I have two things going on in my head
13 at one time. One is, I think your company gave a line
14 count in the -- for the competitive telecom report that
15 the Commission did, so the data is available. That's
16 the first thing. But it may not match up directly with
17 your period. But the next thing is, I'm just wondering
18 how much time that would take, how much trouble that
19 would be, whether you're talking about 200 hours of work
20 or 10.

21 A. I don't foresee it being very involved. I
22 think it's something we can get to. It's just looking
23 at the underlying data, which is in the information that
24 has been provided in Attachment A. It's just
25 identifying those USOCs that are in those categories

1 that we should no longer count, that we could no longer
2 count based on that definition.

3 Q. I am really work averse in a sense. I don't
4 like putting people to do things at the last moment that
5 aren't necessary, but this is something we really need,
6 so I'm going to need a late-filed exhibit.

7 MR. EDENFIELD: All right. This is Kip. Let
8 me be clear for the record for a second.

9 MR. WIGGINS: Sure.

10 MR. EDENFIELD: Depositions are not vehicles
11 for doing discovery that should have been done in
12 advance. We are happy to accommodate you as much as we
13 can in filing late-filed exhibits, but there is no rule
14 that allows for a late-filed exhibit.

15 I'm getting concerned that what you're doing
16 is, you're putting a tremendous amount of work on our
17 witness, who is getting ready for a hearing that's going
18 to start next week. And again, while I'm happy to
19 accommodate you to a certain extent, we're getting close
20 to the point where we're not going to accommodate,
21 because you're asking for a lot. It's going to be a lot
22 of work trying to get all this stuff together, and we
23 need to be getting ready for a hearing.

24 MR. WIGGINS: Kip, I appreciate your comments,
25 and that's why I inquired first into how much additional

1 work it would be for Ms. Blake. And I do understand
2 you're trying to accommodate, and I will try to honor
3 your preferences.

4 I think for the record, I do need to say that
5 this is obviously a compressed timetable. We're dealing
6 with surrebuttal testimony, and more importantly, we're
7 trying to figure out a way to do this without having to
8 go to hearing. We're trying to get the information so
9 that we can brief our Commissioners so that they'll have
10 a complete record. That's all we're trying to do, and
11 we're trying to get there by as straight a path as
12 possible, and I'm happy to work with you to do it on the
13 least workload basis possible. So I'm with you.

14 MR. EDENFIELD: I'm okay with where we are at
15 the moment. It's just that one after another with these
16 late-filed exhibits is started to concern me a little
17 bit. And you know I'm going to work with you.

18 MR. WIGGINS: I know you are, and that's fine.
19 I'm glad you broached it. It helps me focus. Thank
20 you.

21 MR. EDENFIELD: Okay. So that's good. We
22 will give you a late-filed exhibit.

23 MR. WIGGINS: That would be 6. We need to
24 tell -- Paul, have you got a title for it?

25 MS. LEE: Retail Access Lines/Facility Line

1 Counts.

2 MR. WIGGINS: Retail Access Lines/Facility
3 Line Counts.

4 (Deposition Exhibit Number 6 was marked for
5 identification.)

6 MR. WIGGINS: And Ms. Blake, I don't want to
7 put an artificial time line on you. I know you've
8 already agreed to get some stuff to us by Friday. I
9 know you'll get it to us when you can. Kip, if you
10 could just keep us posted when that would be, that will
11 be nice.

12 MR. EDENFIELD: And I will continue to send
13 these as we do them.

14 MR. WIGGINS: You've been great. I appreciate
15 it.

16 MR. EDENFIELD: From Kathy's comment, this may
17 not be that big of a deal, and if I can get it to you
18 before Friday, we will.

19 MR. WIGGINS: And that's exactly why I asked
20 those questions.

21 Okay. I need to go on mute for a second.

22 (Off the record briefly.)

23 BY MR. WIGGINS:

24 Q. We're going to try to go as focused and as
25 quickly as possible here. I want to pick up the line of

1 questioning we were having yesterday where we were just
2 trying to get clarification on what some codes mean.

3 And this is Attachment A? Is that what we're
4 talking about here, 835?

5 MS. LEE: Yes.

6 MR. WIGGINS: And it's the same exhibit?
7 Well, I thought I was ready. It's the same exhibit;
8 right?

9 MS. LEE: Yes.

10 BY MR. WIGGINS:

11 Q. Ms. Blake, it's the same exhibit we were
12 working with, but now we're on Bates stamp page 12,
13 Appendix A.

14 A. Okay.

15 Q. There are just some things that we don't
16 understand what they mean, and we just thought we would
17 ask you. For example, 835 on page 13 says UNE lines.
18 What does that mean?

19 A. To be honest with you, I do not know that
20 definition. However, those lines that are associated
21 with that code were not included in the summary count
22 above.

23 Q. Is it possible they're UNE-P? I mean, I'm
24 asking you for conjecture, I guess.

25 A. I don't believe they would be, but again, we

1 will --

2 Q. Well, you're going to give us an exhibit that
3 breaks these out with USOCs, so we should know more with
4 that, so that's fine.

5 Let's see. Line 20, res. hunting, and 930,
6 business -- well, let's go res. hunting. Residential
7 hunting, is that a rotary product, do you know?

8 A. Yes. It's basically hunting that a customer
9 -- a residential customer that has multiple lines and
10 they want to have hunting.

11 Q. That's when the number rolls down to the next
12 available line?

13 A. Yes.

14 Q. And 930, bus. flat HTG?

15 A. That's flat rate hunting.

16 Q. And 940 would be business message hunting. Is
17 that like the charge is variable based on the number of
18 messages or calls?

19 A. I'm not familiar with how that service is
20 billed. However, none of those were included in our
21 summary of line counts.

22 MR. WIGGINS: Okay. That's great. Ms. Blake,
23 I think we're actually eliminating some questions, so
24 I'm going to go on mute again to confer.

25 (Off the record briefly.)

1 BY MR. WIGGINS:

2 Q. All right. We're back. Again, on Appendix A,
3 staff's first POD, page 9, there's separate columns, and
4 one of the columns has R and W in it. We're assuming
5 that's retail and wholesale, but we want to make sure
6 that's correct for the record.

7 A. That is correct.

8 Q. All right. Now to Bates stamp page 16 on the
9 first POD, the first response to POD 2.

10 A. Okay. My first response does not have Bates
11 stamps in it. Twelve was the page we were looking at
12 before. If you can tell me what it looks like, I can
13 probably get there. Is it a chart?

14 Q. It's a chart that has -- the first column is
15 description. The second column is USOC, and then CRIS
16 basic class of service, CABS basic class of service, UNE
17 loop, and rate.

18 A. I've got it. I'm there.

19 Q. Okay. Is this a list of UNE loops to which
20 BellSouth proposes to apply surcharges?

21 A. Yes, it is.

22 Q. Okay. CRIS and CABS are billing systems; is
23 that correct?

24 A. Yes. One little correction. That CRIS system
25 is really the Tapestry system. I think you've seen in

1 some discovery responses that UNE stand-alone SL1 loops
2 are billed out of Tapestry.

3 Q. Again, on the first entry, the UVL-SL1, on
4 that entry, what does that mean exactly, UVL-SL1?

5 A. That's an unbundled voice loop. SL1 is
6 Service Level 1. And there's different USOCs, depending
7 on if there is ground start or loop start, I believe is
8 some of the reason we would have -- for the same type of
9 loop, we may have different USOCs. They are basically
10 just a voice grade, through our voice grade loop.

11 And if you look back at Bates stamp 12 -- it's
12 not 12. Eight, I guess it was. It has a summary of the
13 wholesale market loops.

14 Q. Okay.

15 A. And even more recently, in response to staff's
16 second, item number 25 gets into a description where it
17 has two-wire analog voice grade loop, SL1, and the same
18 data is reflected there as well.

19 MR. WIGGINS: One moment, please.

20 (Off the record briefly.)

21 BY MR. WIGGINS:

22 Q. Okay. I actually understand the questions I
23 was about to ask, so that was useful.

24 On this chart, we want to make sure that we
25 understand exactly what it means, so, for example, some

1 of the descriptions have entries under both CRIS and
2 CABS, and others don't. Why is that?

3 A. Let me look at it. Hang on.

4 Q. The first one, for example, has the UVL-SL1,
5 which you said was, I believe, ground activated and
6 whatever.

7 A. I do not know the answer to that. I think
8 that is the only one that's got dual entries.

9 Q. Okay. Well, more specifically then, if I look
10 at, for example, ADSL loop two-wire, USOC identification
11 UAL2X, and it's under CABS, it says DS0, 50 cents;
12 right?

13 A. Correct.

14 Q. Does that mean there's going to be a 50-cent
15 surcharge, or does it mean that it's 50 cents per DS0
16 channel?

17 A. That type of loop, that ADSL, two-wire ADSL
18 loop is a single loop, DS0 level capacity, so it will be
19 assessed only -- the presence of that USOC, UAL2X, will
20 drive the assessment of one 50-cent charge.

21 Q. All right. So in fact, in the rate column,
22 that is the result of the assessment of how many
23 channels this particular loop has.

24 A. Correct. (Inaudible) second to the last
25 column --

1 Q. Would you repeat that, the words just before
2 "second to the last column"?

3 A. If you look at the chart, the second to the
4 last column has UNE loop, DS0, and if you go to the next
5 page, there's some DS1 and DS3. That assessment in the
6 rate column is based on assessing at full capacity, 24
7 for a DS1 and 672 for a DS3. It's not reflective of our
8 alternative methodology for the utilization factor.

9 Q. But this DS1 says 50 cents.

10 A. All the DS0s would be 50 cents because they
11 are a single DS0 capacity loop.

12 Q. The one I was just confused about, Ms. Blake,
13 is on page 17, or the next page, that reflects a DS1
14 loop that is assessed at a DS0 capacity. That's a DS1
15 loop, USLXX.

16 A. I'm not familiar with that USOC. I can do
17 some looking into that, but it may just being a
18 placeholder. The XX is usually an indicator that
19 there's something that goes in the fourth column, fourth
20 and fifth columns. But I can inquire whether that's
21 just mislabeled or why that is.

22 Q. Okay. From my perspective, then it's either
23 (a) a mistake, or (b) there's something special going on
24 as to why it would have a DS0 capacity rating to reflect
25 a 50-cent rate, because normally we would expect more

1 than 50 cents, right, with a DS1?

2 MR. EDENFIELD: Would you like for us to --
3 this is Kip. I'm sorry to interrupt you, Pat. Would
4 you like for us to get you an explanation as to whether
5 it's an error or --

6 MR. WIGGINS: I think it's probably a nit, but
7 hold on a second.

8 (Off the record briefly.)

9 BY MR. WIGGINS:

10 Q. We need to know.

11 A. Okay.

12 MR. EDENFIELD: Okay. We'll do that as
13 Late-filed Number 7, at the risk of me creating my own
14 late-filed exhibits.

15 MR. WIGGINS: But you're keeping it to one
16 short question; right? You're modeling.

17 THE REPORTER: Short title?

18 MR. WIGGINS: The short title is DS1 Loop
19 USLXX Explanation.

20 (Deposition Exhibit Number 7 was marked for
21 identification.)

22 MR. WIGGINS: I need another minute or two,
23 and I'll be back to you in a second.

24 (Off the record briefly.)

25

1 BY MR. WIGGINS:

2 Q. Ms. Blake, I need to ask you about the audit,
3 Audit Finding Number 4, and I want to return to the well
4 known Schedule 8.

5 A. Okay.

6 Q. And as has already been noted, the access line
7 count in BellSouth's petition -- well, let me state this
8 again. The count numbers reported on the June 2006
9 Schedule 8 in the access line count in BellSouth's
10 petition, are these pulled from the same source file,
11 but the methodology is different? Is that the
12 explanation for why they're two different numbers?

13 A. Yes. Schedule 8 is basically a network
14 planning tool, and we use a system to extract that data
15 that allows us to get the data on an exchange basis.
16 Our billing system that we used in the petition is not
17 on a exchange or is not distracted on an exchange basis,
18 so that is the difference.

19 Q. What's the source file these numbers are
20 pulled from? Do you know?

21 A. Well, the data in our petition is pulled from
22 our billing system on the wholesale, whether it's
23 Tapestry or CABS, and then on the retail side, it's
24 pulled from CRIS, which is our Customer Record
25 Information System.

1 The Schedule 8 data is pulled from some
2 network planning -- it's a network planning tool, and
3 it's another system. I'm not real familiar with the
4 actual system, but it is pulled -- and again, it pulls
5 resold lines, which obviously are not in our petition.
6 It pulls unbundled loop combinations or UNE-Ps, formerly
7 known as UNE-P combinations, which are not the subject
8 of our petition. It also includes resold pay phone
9 lines, which are not included in our count as well. And
10 I think they cannot be reconciled because (inaudible)
11 UNE loops are not included in Schedule 8.

12 **Q.** They could not be --

13 **A.** The stand-alone UNE loops for which we are
14 intending to assess the storm recovery charge are not
15 reflected on Schedule 8. They are not asked for, and
16 they are not included.

17 **Q.** Okay. From a more general perspective -- and
18 this is my question, so it's going to be a very general
19 answer. With the Schedule 8 numbers and the numbers
20 that you're using, even though we don't have data here
21 to reconcile them -- I hate to use the word "perfectly",
22 but to reconcile them, conceptually, they are
23 reconcilable, though? I mean, you can somehow match up
24 the Schedule 8 line count with your line count if
25 someone was ever silly enough to want to go through the

1 effort?

2 **A.** For some parts of it you can. The retail, I
3 think we answered this in response to Audit Request 11.
4 We laid out that on the residential aspects of Schedule
5 8 and the residential numbers, the numbers we reported,
6 I think they're off by 211 or something, or 212, some
7 very insignificant number when you're looking at the
8 millions of lines.

9 On the business side, however, and this was
10 also noted in the response to 11, the way Schedule 8
11 provides or counts the more complex services, like your
12 ESSX® and Centrex, it counts station lines.

13 **Q.** You may have already said this, but in the
14 response to Audit Request Number 4, you had a list of
15 Florida competitive carriers wholesale line counts as of
16 June 2006. Did you include in that document lines that
17 were purchased by CLECs for resale?

18 **A.** There is a column on there that does provide
19 the resold line counts. I believe the second column has
20 the resold counts. I'm making sure I'm not disclosing
21 information that shouldn't be disclosed. Yes, I'm
22 looking at the redacted version as well, but I've got
23 the confidential response. That has the number of
24 resold lines.

25 **Q.** I think that's satisfactory. Let's go to page

1 4 of your surrebuttal testimony, lines 11 through 6. I
2 wanted to make sure you had time to get there.

3 A. What's the page again?

4 Q. Page 4 of your rebuttal testimony, lines 11
5 through 16.

6 A. Okay.

7 Q. Why are the two categories of lines mentioned
8 in this section considered confidential?

9 A. If you look back at Bates stamp 8 of POD 2,
10 you'll see the 33,339 is included in that revised POD 2.
11 Consistent with our redaction of the types of services
12 or the category of service, that is what we are
13 intending to protect as proprietary.

14 Q. All right. Some of these you may have already
15 answered, because in your responses, you've been very
16 responsive and you've covered some questions that we
17 might have otherwise needed to ask separately. And I
18 may end up touching on confidential information. If so,
19 just let me know and we'll figure out what to do.

20 Beginning on page 7 of your surrebuttal
21 testimony, lines 20 through 23, you state that
22 BellSouth's proposed methodology for counting retail
23 business lines is consistent with approaches taken by
24 the Commission in other line assessments. Are you
25 referring to --

1 **A.** I'm sorry. Let me make sure where you are.
2 Okay. I'm there. Thank you.

3 **Q.** So are we referring to like the change of
4 law -- what are you referring to?

5 **A.** I think one example would be the manhole
6 ordinance, how we were complying with the manhole
7 ordinance in Miami-Dade, and also the change-of-law
8 proceeding as well.

9 **Q.** 911?

10 **A.** Yes, 911, LNP. I don't think we assess LNP
11 any longer, but that's the way that was assessed as
12 well.

13 MR. WIGGINS: Okay. Give me a moment, please.

14 (Off the record briefly.)

15 BY MR. WIGGINS:

16 **Q.** All right. Sorry to take so long, but we
17 actually eliminated maybe 10 or 12 questions, so that's
18 always useful.

19 **A.** Works for me.

20 MR. EDENFIELD: You can take a couple more
21 minutes.

22 THE WITNESS: Yes.

23 BY MR. WIGGINS:

24 **Q.** And one more.

25 Okay. This may be redundant, but I need to

1 ask it to make sure that it's here. Again, returning to
2 your proposal with respect to retail ISDN lines and then
3 ISDN UNE loops, are these counted the same way for the
4 purposes of the surcharge?

5 A. On the retail side, we would count the
6 activated B channels in ISDN. On the UNE loop, ISDN DS1
7 level loop capacity, our plan was to -- our proposal is
8 to assess 11 because of the 47 percent, 47 percent of
9 24, which is the maximum capacity, to result in 11. It
10 could be that if a retail customer is utilizing all of
11 the capacity of the ISDN, we would be assessing them for
12 all 23 B channels. And the CLEC could be utilizing that
13 entire capacity as well, the 24, but we would only be
14 assessing them 11.

15 Q. Right. Well, that leads me to a question I
16 was going to ask in a few minutes, but we can do it now.
17 So the 47 percent factor doesn't mean that the surcharge
18 being applied to a specific CLEC for a circuit being
19 resold to one of its customers is accurate in that
20 situation, does it? It means that BellSouth believes
21 that's fair as an average?

22 A. Correct, based on our current (inaudible)
23 overall average of our retail customers.

24 Q. Ms. Blake, if you wouldn't mind starting over
25 with the words "based on our."

1 A. Sure. It's based on our current experience of
2 our retail customers, what capacity -- of the maximum
3 capacity, what capacity is being used by our retail
4 customers, and based on the data we used to arrive at
5 the 47 percent, which was June data for our retail
6 customers, what percent of the maximum capacity was
7 being utilized by our retail customers for high-capacity
8 services in Florida.

9 Q. Well, wouldn't that put you at a competitive
10 disadvantage in some situations?

11 A. It could, yes. It could.

12 Q. Would you be willing to accept self-reporting
13 by the CLEC as to the use of the capacity?

14 A. That's a possibility. Again, trying to temper
15 this with some administrative -- trying not to be
16 administratively burdensome to all parties, again, that
17 demonstration of how much they're using the circuit
18 versus coming up with a factor, which is what we did, I
19 mean, that is a possibility. Again, obviously, those
20 CLECs that are using the full capacity will say, "Yes,
21 I'll take your 11."

22 Q. Right.

23 A. And again, you know, if a CLEC has got a DS1,
24 I would think they're pretty much going to use the full
25 capacity, or they would be better served to just buy

1 individual DSOs, individual loops.

2 Q. Well, without regard to it -- excuse me. Let
3 me start over. I wasn't suggesting self-reporting as
4 the CLEC gets its choice, but as the system, so that the
5 CLEC has a system of reporting to you, either monthly or
6 quarterly or some appropriate time interval, its actual
7 usage, which seems to me would make it more likely that
8 you would not be at a competitive disadvantage, assuming
9 they were reporting accurately. Would that be
10 acceptable to BellSouth?

11 A. From the standpoint of the administrative
12 burden of having all these CLECs that have unbundled
13 loops self-reporting, again, what type of validation
14 could we have associated with the data they would
15 report? I don't know. I mean, I'm not assuming any
16 CLEC is dishonest, but it would be in their best
17 interest to say they're using one -- you know, the
18 capacity of one loop on their DSIs, and we would get 50
19 cents.

20 Q. So is it fair to say that while that might
21 have appeal from a conceptual point of view, there are
22 pragmatic considerations to take into account?

23 A. Yes, I would definitely agree with that.

24 Q. Okay. Your surrebuttal testimony at page 12,
25 lines 12 through 18.

1 **A.** I'm there.

2 **Q.** All right. What aggregate information was
3 extracted from BellSouth's wholesale data warehouse for
4 determining the number of UNE loops as of June 2006?

5 **A.** The information that we provided -- I think
6 there were some e-mails in POD Number 2. If you look
7 before the chart that we were talking about, that is an
8 extract of -- well, the information that was queried, if
9 you will. Basically, we have a warehouse of data, and
10 the person queried in the particular loops that we were
11 targeting.

12 MR. WIGGINS: Okay. That's good. I'll be
13 back to you in just a second.

14 (Off the record briefly.)

15 BY MR. WIGGINS:

16 **Q.** Okay. We're back. Would you mind, Ms. Blake,
17 just explaining in general how you came up with the
18 47 percent allocation factor?

19 **A.** We took information from our retail customers
20 in Florida by exchange of the MegaLink -- their
21 high-capacity type services they buy from us, like
22 MegaLink and LightGate. From those records, those
23 customer records, we determined the maximum capacity of
24 the service they were purchasing, like a DS1 level
25 service would be 24. We accumulated all those counts of

1 those services that were being purchased to determine
2 the total maximum capacity of all the services they're
3 buying. Then we looked at what of those services had
4 been activated, how much of that capacity has been
5 activated and is being utilized for each of those same
6 customers by exchange. We put that in an Excel
7 spreadsheet and added it all up together and divided the
8 utilization by the maximum -- I mean the number of
9 channels being utilized divided by the maximum channels,
10 and that equated to the 47 percent.

11 MR. WIGGINS: All right. Can we go off the
12 record for a second.

13 (Discussion off the record.)

14 MR. WIGGINS: We would like a Late-filed
15 Exhibit 8. Do you want to give me a description of it?

16 MR. EDENFIELD: Patrick, are you all still
17 there?

18 MR. WIGGINS: Yes. We would like a late-filed
19 exhibit of the work papers, 47 percent allocation --
20 excuse me. I'm sorry. 47 percent utilization factor
21 work papers.

22 (Deposition Exhibit Number 8 was marked for
23 identification.)

24 MR. EDENFIELD: Patrick, do you mind if we go
25 off for one second? I need to ask --

1 MR. WIGGINS: Yes, go ahead. Help yourself.
2 Take your time. I'm going to go on mute.

3 MR. EDENFIELD: All I want to ask her -- I'm
4 just trying to find out exactly what we have so I can
5 make sure we're on the same page.

6 MR. WIGGINS: I'm fine. Whatever you want to
7 do, it's okay with me.

8 MR. EDENFIELD: Okay. Thank you.

9 (Discussion off the record.)

10 BY MR. WIGGINS:

11 Q. Okay. We're back on the record. Thanks for
12 your patience. I think we've got -- is it one or two
13 more questions? We have two more questions, actually,
14 from them.

15 Assuming that this approach is approved, the
16 47 percent factor approach, would BellSouth be
17 recalculating that factor every month, or if not, what
18 period, and why for whatever period you're choosing?

19 A. We had not intended to recalculate it again.
20 It would be a surrogate, because we do not know the
21 capacity that a CLEC is using of high-capacity loops.

22 Q. So you would not expect that factor for your
23 data to change appreciably in the time frame that the
24 surcharge would be applied?

25 A. That is correct, yes.

1 Q. Okay. In BellSouth's response to staff's
2 second interrogatory number 48, we asked BellSouth to
3 explain how the cost to restore a DS1 or DS3 loop would
4 differ from the cost to restore a DS0 loop, and I think
5 BellSouth responded that the cost differential really
6 has no bearing on its petition.

7 A. Yes, that was our response.

8 Q. I just wanted to make sure you were there or
9 that you agreed that was your response, because you say
10 specifically that Section 364.051(4) does not require
11 that the proposed recovery amount be based on
12 BellSouth's repair costs.

13 A. Correct. I think Mr. Pendergrass and
14 Mr. Hilyer's testimony speaks to it. It's the costs
15 that could be -- the incremental intrastate costs that
16 we've attributed to the named storms that are part of
17 our petition.

18 Q. Okay. With respect to the application of the
19 surcharge under the statutory section we're referencing,
20 BellSouth is entitled to that recovery under the statute
21 for retail services, not to exceed 50 cents per access
22 line. I'm restating the obvious, but I wanted to make
23 sure you agree with what I've said so far.

24 A. Yes.

25 Q. Now, this is in the price cap section of the

1 statute, and BellSouth elected to be price cap regulated
2 some years ago. And to bring me up to the question, I
3 want to just give a little bit more history here, which
4 you're free to reject if you like on the form of the
5 question and all that.

6 But the bottom line is that BellSouth, as well
7 as some other ILECs, or most of them, elected to be
8 price cap regulated, which restricts the amount you can
9 raise some services and restricts how low you can charge
10 for others, you know, basic services versus nonbasic
11 services, and you sort of got off the cost-based pricing
12 train at that point, and there were statutory
13 constraints. Without special circumstances, you cannot
14 raise your local rates. So this is under the special
15 circumstances section, and storm damage was defined by
16 the Legislature to be a special circumstance.

17 Now, with that in mind, if you'll just accept
18 for purposes of this question that for price capped
19 companies, for their retail services, these storm
20 damages due to the named storms and the like are
21 considered to be special circumstances, and the
22 surcharge is not to be more than 50 cents. The question
23 I have for you, Ms. Blake is, isn't the 50-cent charge
24 an arbitrary surcharge because it doesn't relate to your
25 actual costs, it's just a cap on what you can put on the

1 line?

2 **A.** I would not call it an arbitrary surcharge. I
3 think it had been presented and proposed in BellSouth's
4 petition consistent with the law.

5 **Q.** Well, the amount, the 50 cents is arbitrary,
6 isn't it, because if you were to actually divide the
7 number of lines into your damage, it would be
8 considerably more than 50 cents, wouldn't it?

9 **A.** In this particular petition it would. Again,
10 what went into the Legislature's intent to cap it at 50
11 cents, I'm not familiar with all that went on and how
12 that was arrived at and what reason a cap was put on it.
13 I don't think in the previous law there was a cap. I
14 believe Sprint was able to collect 85 cents for two
15 years.

16 **Q.** Right, and GT Com didn't make out quite as
17 well.

18 **A.** That's my reading, yes.

19 **Q.** But if you go to the wholesale section, the
20 rates for wholesale, as I understand it, are either
21 negotiated, and if they're not negotiated, they're set
22 through arbitration. Is that your understanding as
23 well?

24 **A.** Yes. The rates -- are you talking about for
25 the unbundled network elements?

1 Q. Yes, ma'am.

2 A. Yes. Those unbundled network elements were
3 established in a cost proceeding before the Florida
4 Commission, and CLECs are free to and BellSouth is free
5 to negotiate with the CLECs for using other rates other
6 than the ordered rates if the parties both agree.

7 Q. Well, you just mentioned the word "cost," and
8 that brings me to my question. BellSouth's position I
9 think has been that the costs are not relevant to this
10 exercise. And assuming for the sake of argument that
11 that's true with respect to the retail side, would you
12 explain why they're not relevant to the wholesale side,
13 where those rates that you enter into with CLECs are
14 either negotiated or set on a cost basis?

15 A. Certainly. Those rates for the unbundled
16 network elements are not changing. We will still bill
17 -- whatever is in that CLEC's interconnection agreement
18 will continue to be billed for that unbundled network
19 element loop. We are assessing, intend to assess the
20 surcharge on the unbundled loop because that has been
21 defined as a category of customers pursuant to the
22 statute that could be assessed the line item charge,
23 just like retail has been identified as a category of
24 customers to be assessed the line item charge.

25 Q. Do you find any significance in the

1 legislative language that requires the Commission to
2 authorize BellSouth to impose the surcharge on retail
3 customers, but allows the Commission to impose it on
4 wholesale customers?

5 A. As far as why that discretion was given to the
6 Commission?

7 Q. No, the difference between may and shall. The
8 statute says we may allow that for wholesale customers,
9 but we're required to for retail. Do you see any
10 significant difference in that when you're looking at
11 the cost issue?

12 A. Like I said, in both cases, on the retail and
13 the wholesale side, we are not adjusting the rates for
14 the services, the underlying services that are being
15 provided that serve as the trigger for the assessment of
16 the surcharge.

17 As far as the construction of the statute, may
18 versus shall, again, not knowing what went into the
19 crafting of that language with the Legislature as the
20 bill was being drafted and redrafted and whatever went
21 into that, I don't know what prompted that distinction,
22 if you will.

23 Q. Did either you in your testimony or response
24 somewhere analogize this surcharge to a tax?

25 A. We have put forth -- in regards to the issue

1 of whether an amendment to interconnection agreements
2 would be necessitated as a result of the Commission's
3 order allowing for the surcharge to be imposed on
4 unbundled loops, we put forth that the authority to do
5 that would be granted by the Commission's order.

6 In addition to that authority, we feel that
7 the language in the interconnection agreement in the
8 general terms and conditions, which covers taxes, fees
9 and tax-like fees, would also obviate any need for an
10 amendment.

11 Q. Okay. I'm trying to understand BellSouth's
12 position here and not to characterize it, so I want to
13 give you fair warning on that and give you plenty of
14 opportunity to say, "No, that's not what we mean." But
15 it just sounds to me like what BellSouth is saying is
16 that if a hurricane hits, it hits everybody. It's an
17 external factor, so it's something that's going to be
18 imposed on everybody, and so likewise, the surcharge is
19 a sort of exogenous external thing that's being applied
20 to everybody, whether it's retail or wholesale, and it's
21 not really a rate, it's just this external cost imposed
22 by nature.

23 Is that the reason -- I guess my question is,
24 I'm still having trouble understanding why BellSouth
25 doesn't see that, let's say, for example, adding \$5 per

1 month to a T1 charge to a CLEC who may not be able to
2 recover that from its customer because it's locked into
3 a contract, why that doesn't relate to the economic
4 basis of the deal between BellSouth and the CLEC or why
5 it doesn't relate to TELRIC or to competitive advantage
6 and disadvantage.

7 **A.** Well, I think as an initial matter, I think
8 the statute is clear that it identifies the universe and
9 category of customers that the surcharge may or shall be
10 assessed to. That includes retail. That includes
11 unbundled UNE loops. It does not include resold. In
12 reality, probably we would love to charge it to our
13 resale customers, just for everybody paying their fair
14 share, if you will, for the damage that we incurred.

15 **Q.** Well, let me ask you a question that will
16 probably be easier to answer. Why should the Commission
17 impose this on wholesale? I mean, we already know the
18 retail, but why should we? Not we, but the Commission.
19 What policy reasons support imposing the surcharge on
20 wholesale UNE?

21 **A.** I think initially the statute allows you the
22 latitude to do that. The facilities that our CLEC
23 customers use are the same facilities that our retail
24 customers use. The efforts we expended to restore and
25 repair facilities and infrastructure that was damaged

1 because of the storms is used by our CLEC loop customers
2 as well.

3 So again, to carve them out -- granted that
4 the statute only includes the retail and the loop
5 customers, but based on that premise, to not assess them
6 when there is the ability to do that through the statute
7 would be inappropriate.

8 Q. Would it confer a competitive advantage on the
9 CLEC in some circumstances?

10 A. Yes, absolutely. And again, they already in
11 essence have a competitive advantage because it's not
12 being assessed to their resold lines. We're going to
13 assess it to our lFR, our retail customers, who in turn
14 -- you know, obviously, we they went resold, they
15 wouldn't get assessed it. If they went resold with a
16 CLEC, they would not be assessed that charge.

17 So it definitely gives them an advantage in
18 that regard. And again, even on the CLEC, assessing it
19 to the unbundled loop side, if they choose not to pass
20 that through to their end users, they could use that as
21 a perceived competitive advantage on their side.

22 Q. One of the problems I'm having reconciling
23 BellSouth's position with perhaps CompSouth's is as
24 follows, and I'm hoping you can help me figure out where
25 I'm muddled in my thinking.

1 As I understand, when it comes to setting a
2 retail price for a service, BellSouth's price may or may
3 not actually be able to cover its costs, depending on
4 what the service is, because you're kind of locked in on
5 some prices, and that's a result of an election
6 BellSouth made under a statute. So you've got a whole
7 category of business where you're already divorced from
8 your costs in a way that could hurt you if there were
9 extraordinary circumstances.

10 Then you have another side of the business,
11 wholesale, where things were hammered out in terms of
12 costs, including anticipated losses due to storms and
13 inflation or whatever.

14 I believe Mr. Wood said somewhere in his
15 testimony, or I saw it somewhere, that would could argue
16 that TELRIC and some other costing strategies take into
17 account foreseeable, and to some extent, the risk of
18 unforeseeable losses, and that those costs are already
19 paid for in the rates that they've negotiated or have
20 been set through arbitration. What's wrong with that
21 position?

22 **A.** I will speak to it at a very high level.
23 Mr. Hilyer actually addresses what was included in the
24 cost -- you know, the factors included in the cost study
25 that resulted in the current UNE rates, from a high

1 level, I guess, or a policy point.

2 The application or the assessment of the storm
3 charge is just that, to recover the costs that we
4 experienced because of the storms. It's not in any way
5 attributable to the underlying forward-looking costs
6 that go into a TELRIC study that prompted and resulted
7 in the rates that are being charged for that unbundled
8 network element.

9 Again, Mr. Hilyer speaks to I think in more
10 detail the issue that Mr. Wood brings up about the plant
11 factors and expense factors already, you know, have
12 something in there relative to storms and such, but I'm
13 not reaching that.

14 Q. You're right. That's a question better put to
15 Mr. Hilyer.

16 I want to go back to the 47 percent factor for
17 a moment. What concerns me about this as an attorney
18 looking at a statute that still asks for at some level
19 rational rates, just and fair rates, it seems to me that
20 at one level, you could argue that a 47 percent factor
21 absolutely guarantees that most of the rates will be
22 mismatched to the actual usage and that it's an average
23 and so you know that a lot of folks are going to be
24 below it and a lot of folks -- or a lot of situations
25 will be above and a lot of situations will be below, but

1 unless you got really lucky, not that many people will
2 be really at 47 percent. And if that's the case, why
3 would we not be imposing an arbitrary and capricious
4 rate if we agreed with that, if the Commission endorsed
5 the 47 percent approach?

6 **A.** Again, the 47 percent is based on BellSouth's
7 experience with its retail customers. I thought even
8 CompSouth's witness in the change-of-law docket put
9 forth some evidence or information that they thought --
10 because the argument in that case was that we were going
11 to use full capacity to determine the business line
12 count for DS1, in that docket, they put forth evidence
13 or information or intimated that their utilization is
14 less than full capacity. Whether they had a precise
15 number or projected number that they thought it was,
16 that's something that -- you know, I haven't seen that
17 from them or entertained that.

18 But again, that 47 percent is based on our
19 retail customers. I would assume a CLEC would typically
20 put as much capacity on that high-capacity loop as
21 possible in order to get the biggest bang for their
22 buck.

23 **Q.** Well, I'm not that good at statistics. It
24 seems to me that with an assessment of an average that
25 unless the distribution of the sampling is pretty

1 tightly bunched, you're inviting a competitive disparity
2 in individual cases. And I think the specific question
3 -- let me back up and say that it may be that pragmatics
4 overrides all of this, but you've already said earlier,
5 I think, that there's a possibility that this approach
6 would disadvantage BellSouth, because BellSouth would be
7 in one situation imposing 20 channels worth of charges,
8 the CLEC would be charging only nine, and that would be
9 a competitive disadvantage.

10 But here's the deal. Competition is specific
11 and local and specific to a market or a customer or a
12 niche. Doesn't this average approach -- isn't it just
13 anticompetitive generally? Doesn't it chill competition
14 or distort competition generally to even go with an
15 average?

16 **A.** No, I wouldn't agree with that. I think as
17 was found in the change-of-law docket -- I mean, I guess
18 the option would be to go to the full capacity of the
19 loop.

20 MR. WIGGINS: Or just self-report. Okay.
21 Give me a second. I think I'm done. I'll be right
22 back. I'm going on mute.

23 (Off the record briefly.)

24 MR. WIGGINS: Actually, they tell me I'm done.
25 They're pulling it. They're saying, "That's it. We've

1 had it." Actually, Ms. Blake, that's all we've got for
2 today. Thank you for your patience, and you as well,
3 Kip.

4 MR. EDENFIELD: No problem. I know the CLECs
5 have some questions. Could I get you all to indulge me
6 in a two-minute health break?

7 MR. WIGGINS: That would be good for me as
8 well.

9 (Short recess.)

10 CROSS-EXAMINATION

11 BY MS. KAUFMAN:

12 Q. Ms. Blake, I'm Vicki Kaufman, and I'm counsel
13 for CompSouth. Can you hear me all right?

14 A. Yes, that's fine.

15 Q. Okay. I just wanted to be sure.

16 I'm going to be asking you some questions on
17 CompSouth's behalf. And as other counsel has told you,
18 if you don't understand, obviously, stop me, and I will
19 try to be more clear in my questioning. I know you've
20 had a long morning, so I will try to be as efficient as
21 I can.

22 Now, in the 2005 hurricane season, BellSouth
23 had damage in states other than Florida, did it not?

24 A. Yes, we certainly did.

25 Q. And am I correct that you are not -- when I

1 say you, I mean BellSouth is not attempting to assess
2 this surcharge in any state other than Florida?

3 A. That is correct. Florida has a specific
4 statute which we've filed our petition under that allows
5 us the ability to assess the storm charge that the other
6 states do not.

7 Q. Right. But you haven't attempted to assess
8 any sort of additional charge in any other states, have
9 you?

10 A. That is correct, because there is not -- the
11 law does not allow it.

12 Q. In states other than Florida, you certainly
13 haven't attempted to make any changes to your
14 arrangement with wholesale customers to recoup these
15 costs, have you?

16 A. I'm not sure I understand your question.

17 Q. In states other than Florida, am I correct
18 that BellSouth has not attempted to assess any
19 additional charge to its wholesale customers that it
20 might have incurred as a result of the storms?

21 A. That is correct, wholesale nor retail
22 customers in those other states.

23 Q. I think you would agree with me, wouldn't you,
24 that the costs that you're trying to recover are costs
25 you incurred or BellSouth incurred in the 2005 storm

1 season; right?

2 A. Yes. What was demonstrated in the evidence
3 presented was the incremental intrastate expenses that
4 we incurred because of the 2005 named storms that are
5 part of the petition.

6 Q. So you would also agree that these are costs
7 that I would term historical costs, or they're costs
8 that you've occurred in the past?

9 A. I would agree they are costs we incurred in
10 2005, yes.

11 Q. They're certainly not costs you anticipate
12 incurring in the future; right?

13 A. That's correct.

14 Q. Okay. You're familiar, are you not, with the
15 FCC's definition of embedded costs in 47 CFR 51.505?

16 A. I believe that's one of the documents you gave
17 me, and there's a nice little arrow pointing to the
18 embedded costs definition.

19 MS. KAUFMAN: I try help. Ms. Neel, we would
20 like to mark this as -- I don't know how we do it. Is
21 this Exhibit 1, or do we continue with the late-filed?

22 MR. EDENFIELD: I think this would be
23 CompSouth Exhibit 1.

24 MR. VICKERY: The court reporter wants it to
25 be Exhibit 9 if that's all right.

1 MS. KAUFMAN: It doesn't matter to me.

2 MR. EDENFIELD: Wait, wait, wait. Let me make
3 sure I'm clear. We were not planning on sending a copy
4 of the late-filed exhibits to the court reporter, so
5 somebody is going to have to make arrangements to do
6 that once we send in the late-filed exhibits. Keep in
7 mind, Late-filed Exhibit Number 1 we read into the
8 record earlier today, so there won't be a document.

9 MS. KAUFMAN: Let's go off the record for a
10 second. I don't think this needs to be on the
11 transcript.

12 (Deposition Exhibit Number 9 was marked for
13 identification.)

14 BY MS. KAUFMAN:

15 Q. We've marked this excerpt from the Code of
16 Federal Regulations as Exhibit Number 9. Take a look at
17 where you said I directed you with the arrow to (d)(1),
18 which is the FCC's definition of embedded costs;
19 correct?

20 A. Yes, I see that.

21 Q. Now, would you agree with me that the costs
22 that you're seeking to recover in this case fall within
23 that definition?

24 A. No, I would not, because this definition of
25 embedded costs is associated with how you determine the

1 price of an unbundled network element. As stated,
2 BellSouth is not changing the price that a CLEC pays for
3 that unbundled network element. Their bill will go up
4 because of the inclusion of the surcharge, but the price
5 of the element is not changing.

6 Q. But you do agree with me that these are costs
7 you incurred in the past; correct?

8 A. I agree with you up to that point.

9 Q. And you would also agree, would you not, that
10 these are costs that you have recorded in your books of
11 account? I believe Mr. Pendergrass testified to that;
12 correct?

13 A. Yes, but that is all predicated by (d), which
14 says consideration of the calculation of the
15 forward-looking economic cost of an element.

16 Q. And you agree also that these are not
17 forward-looking costs; correct?

18 A. As I stated, these are costs incurred in 2005,
19 but neither are they costs that we are including in the
20 cost of the element.

21 Q. As you can probably imagine, we're going to
22 discuss this a little bit more.

23 You would also agree with me, would you not --
24 and I'm going to -- just hang on to that federal
25 regulation for a moment. I'm going to be looking now at

1 the state statute we spent so much time on. You would
2 agree, wouldn't you, that the state statute that we
3 looked at in this 364 section, section .051(4)(b), to be
4 precise, caps the amount that BellSouth can recover in
5 this per line item charge at 50 cents per month per
6 customer line; correct?

7 A. Yes.

8 Q. And you would also agree, would you not,
9 that -- I think this was discussed with Mr. Wiggins
10 earlier, that you've had a lot more damage than you will
11 be able to recover pursuant to this cap; correct?

12 A. That is correct.

13 Q. And you would also agree, would you not, that
14 the more broadly you define lines and the more lines you
15 can assess the charge on, the more dollars you will
16 recover?

17 A. Yes, that would be mathematically -- the
18 mathematical result of that, yes.

19 Q. So under your original proposal when you
20 wanted to collect 50 cents, for example, on the DS1 loop
21 for each of the channels, that certainly would put more
22 money in BellSouth's pocket than counting a DS1 as one
23 loop; correct?

24 A. That is correct. And again, that DS1 has the
25 capability to serve 24 voice grade equivalents.

1 Q. You would also agree with me, wouldn't you,
2 again looking at the state statute -- and I think you
3 talked to Mr. Wiggins about this -- that there's a
4 difference in the way the statute treats retail
5 customers and wholesale customers; correct?

6 A. I'm not sure I understand what you're asking.

7 Q. Well, let's talk about wholesale customers.
8 The statute provides that before a charge can be
9 assessed on wholesale loop unbundled network element
10 customers, the Commission has to find that charge
11 appropriate; correct?

12 A. Yes, that's correct.

13 Q. And I think when you were discussing this
14 issue with Mr. Wiggins, you told him that one reason you
15 thought the charge should be applied to wholesale
16 customers was because the statute gives you the
17 authority to assess that charge on that customer group;
18 right?

19 A. Yes, just as it allows the company to add the
20 line item charge to the retail customers as well. I
21 mean, that's the whole purpose of the statute, is to
22 recover these costs that BellSouth demonstrates it
23 incurred as a result of the named storms..

24 Q. But when we're looking at the wholesale
25 customers, you would agree with me that the Commission

1 has to make a finding that the charge is appropriate?

2 A. I'm sorry. There was a bunch of rattling.

3 Q. I'm sorry. That was me rattling right by the
4 phone. I apologize. Do you need me to repeat that?

5 A. No, that's fine. Yes, the statute clearly
6 says to the extent the Commission determines
7 appropriate, and BellSouth is putting forth arguments
8 that we feel it is very appropriate for unbundled loop
9 customers to be assessed the line item charge.

10 Q. And so you would agree, wouldn't you, that the
11 Commission has discretion here as to whether or not it
12 applies the charge to unbundled network element
13 customers?

14 A. Yes. I don't think I've ever said anything
15 otherwise.

16 Q. If the Commission agreed with CompSouth's
17 position -- and I understand this is not BellSouth's
18 position, but if they agreed with CompSouth that
19 essentially what this charge did was increase TELRIC
20 prices, it could certainly decline to impose the charge;
21 correct?

22 A. I would agree that could be a reason they
23 could decline to impose the charge. Again, like I said,
24 it's BellSouth's position that it is not in conflict
25 with TELRIC pricing. We are not changing the price of

1 the loop.

2 Q. I understand your position, Ms. Blake. And I
3 just want to be clear that there are certain types of
4 lines that you are not proposing to assess this charge
5 on. You are not proposing to assess it on special
6 access; correct?

7 A. That is correct.

8 Q. And you are not proposing to assess it on
9 services sold under wholesale commercial agreements;
10 right?

11 A. That is correct.

12 Q. And you are not proposing to assess it on
13 resold lines?

14 A. That's also correct.

15 Q. Now, I talked a little bit about your original
16 proposal, and I'm going to be focusing, as you can
17 imagine, on the wholesale issue. We talked a little bit
18 about your original proposal to assess the charge on a
19 voice equivalent or -- can I refer to that as a VGE
20 basis?

21 A. Yes. Our initial proposal, our original
22 proposal was to assess it on the full capacity, voice
23 grade equivalent capacity of that high-capacity loop.

24 Q. Got you. And I'm a little confused, but have
25 you now withdrawn that, and you've moved to the -- I'll

1 call it the alternative proposal that you set out in
2 your rebuttal?

3 A. We have put forth an alternative methodology
4 to assess it on high-capacity loops. If the Commission
5 -- if they stick with the full capacity, we would be
6 fine with that as well.

7 Q. I should have asked you this, but I assume you
8 have the statute in front of you. You've probably
9 committed it to memory by now. But would you agree with
10 me that nowhere in this statute does it state that if
11 the Commission finds the charge appropriate for
12 wholesale customers that it will be applied on a VGE
13 basis?

14 A. I agree that the statute does not use the
15 terminology "voice grade equivalent." However, in the
16 context of high-capacity loops, I think precedent has
17 been set with the Commission in their change-of-law
18 proceeding, where they determined and agreed that a DS1
19 counts as 24 access lines.

20 Q. Okay. Let me ask my question again. The
21 statute goes not contain the term or state that you can
22 apply the charge on a VGE basis, does it?

23 A. I think I started my answer that I agree with
24 you, it does not say that.

25 Q. And the statute does not use the term

1 "unbundled loop equivalent" as you used in your amended
2 petition, does it?

3 A. No, it does not. It states unbundled --
4 basically, if you read at the beginning of subparagraph
5 6, "per access line to the billing statement of the
6 company's retail," which is defined as retail basic and
7 nonbasic, "and, to the extent the Commission determines,
8 its wholesale loop unbundled network element customers."
9 Our unbundled loop customers have high-capacity loops
10 that equate to 24 voice grade equivalents or 672 voice
11 grade equivalent loops.

12 Q. You skipped over a little bit, or maybe I
13 didn't hear you. It says that the charge may, if
14 appropriate, be assessed to its wholesale loop unbundled
15 network element customers; right?

16 A. Yes, but it would be assessed as a line item
17 charge to the billing statement of those customers that
18 subscribe to those loops.

19 Q. Right. And just one more technology question,
20 or terminology question, I meant to say. The statute
21 also does not use the term "voice grade equivalent loop"
22 that you used in your surrebuttal, does it?

23 A. I think you started out this line of
24 questioning with that question as well. VGE, voice
25 grade equivalent, no, it does not. That terminology or

1 those terms are not used in the statute. But by the
2 definition of an access line, it would be inclusive of
3 the capacity of a high-capacity loop.

4 Q. And you would agree with me that obviously
5 there's quite a difference of opinion in that regard
6 between BellSouth and CompSouth; right?

7 A. Yes. I think the CLEC -- Mr. Wood clearly put
8 forth that they want to be assessed one line item charge
9 for a 24 capacity loop, which, if another CLEC had 24
10 individual loops, they would be assessed 24 50-cent
11 charges just because they haven't transferred or
12 transitioned those lines or loops to a high-capacity
13 loop.

14 Q. Which they could certainly transition them if
15 they chose; correct?

16 A. Yes, certainly they could, just as a CLEC that
17 has a high-capacity loop would most likely use that at
18 its full capacity.

19 Q. Now, in your surrebuttal, we talked about you
20 coming up with this 47 percent utilization proposal that
21 you talked quite a bit to Mr. Wiggins about. When did
22 BellSouth come up with this change in its approach?

23 A. Oh, I don't remember the exact date. It would
24 have been sometime between my amended direct and my
25 surrebuttal. I don't know an exact date when it

1 evolved, to be honest with you.

2 Q. Was it after the receipt of Mr. Wood's
3 testimony?

4 A. I'm sorry?

5 Q. Was it after the receipt of Mr. Wood's
6 testimony?

7 A. I'm trying to think when Mr. Wood's testimony
8 came to us.

9 Q. I can probably tell that you.

10 A. I think it was October 20th, if I recall
11 right. I don't know. I really don't. There has been a
12 lot happening since.

13 Q. Okay. If you don't know --

14 A. I don't know.

15 Q. Now, in your rebuttal testimony, page 17,
16 beginning at line 19, you're discussing your 47 percent
17 approach, and you say, "Such an approach addresses all
18 of Mr. Wood's concerns." Do you see that?

19 A. I'm sorry. What line again?

20 Q. Page 17, line 19.

21 A. I was on amended direct. I'm sorry.
22 Seventeen. Okay. Yes, I'm there with you.

23 Q. Okay. And you say there in reference to the
24 47 percent utilization, "Such an approach addresses all
25 of Mr. Wood's concerns." Do you see that?

1 **A.** Yes, I see that.

2 **Q.** Okay. Well, it's true, isn't it, that that
3 47 percent utilization certainly doesn't address
4 Mr. Wood's concern or discussion in regard to the issues
5 surrounding TELRIC, does it?

6 **A.** Basically, this was specifically referencing
7 the application of the line item charge to loops should
8 that be the determination the Commission makes. No, his
9 other concern about that it's already included in the
10 TELRIC rates is not addressed in this area of my
11 testimony.

12 **Q.** So am I right that this utilization approach
13 does not address all of Mr. Wood's concerns?

14 **A.** My testimony was speaking in the context of
15 his concerns as far as applying it to retail and
16 wholesale on a consistent basis, which is what the end
17 of that sentence speaks to.

18 **Q.** So what you're trying to say is that you
19 intended for that phrase that says it addresses all of
20 his concerns to be limited by the next clause?

21 **A.** It's all part of the same sentence.

22 **Q.** Is that a yes?

23 **A.** Well, my testimony speaks for itself. It's
24 referencing the concerns that he has expressed and that
25 I'm addressing here relative to that we're not applying

1 the line item charge consistently between retail and
2 wholesale.

3 Q. Okay. This may be a small point, so let me
4 just try one more time, and then I'll move on. The
5 sentence says, "Such an approach addresses all of
6 Mr. Wood's concerns," and then it talks about the loops.
7 Am I understanding that by that, you intended to mean it
8 addresses all of his concerns regarding how the loops
9 are counted, but not regarding the issues as to TELRIC?

10 A. Yes. I will definitely stipulate that
11 Mr. Wood has other concerns about TELRIC if that's where
12 you want me to go. Again, my testimony in this area is
13 speaking to his concerns and all the concerns he had
14 relative to the consistent application of the line item
15 charge between retail and wholesale, which is what that
16 sentence -- it's prefaced by his concerns, but it
17 clarifies down through the end of the sentence that it's
18 with regard to how the line items are to be assessed.

19 Q. Well, I appreciate that clarification.

20 And I'm sorry to be going back and forth
21 between your direct and your rebuttal, but I'm trying
22 not to duplicate things that Mr. Wiggins has asked you.
23 So I want you to turn back to your -- I guess it would
24 be your amended direct. Look at page 16, line 17 --
25 well, actually, line 20, down to the end of that page,

1 and it goes over to the next page.

2 A. Okay. I'm there.

3 Q. And actually, when we look at the sentence, it
4 says, "As Mr. McKinney discusses in his testimony," and
5 you're talking about the restoration of facilities on a
6 nondiscriminatory basis between retail and CLEC
7 facilities.

8 A. Right.

9 Q. Can you direct me to where in Mr. McKinney's
10 testimony he talks about that?

11 A. I don't have a copy of his with me, I'm sorry,
12 a copy of his testimony.

13 MS. KAUFMAN: Kip, do you have a copy she can
14 look at?

15 MR. EDENFIELD: Hold on. I only brought
16 Kathy's stuff.

17 MS. KAUFMAN: Just to be perfectly candid,
18 Ms. Blake, I didn't see him discuss that anywhere.

19 MR. EDENFIELD: Hold on. We're looking.

20 MS. KAUFMAN: Okay.

21 THE WITNESS: Yes, I've got a copy of it here.
22 Pretty much, the inference is taken from Mr. McKinney's
23 testimony. I believe it's on page 8.

24 MR. EDENFIELD: I'm sorry. Identify for the
25 record what you're talking about.

1 THE WITNESS: Oh, I'm sorry. Filed September
2 1, 2006, the direct testimony of William McKinney, page
3 8, where he's talking about where the work is carried
4 over. And he is discussing on line 8 that repair and
5 service requests in storm-affected areas are worked on a
6 first-in, first-out basis. First-in, first-out means
7 without regard to whether the line is being used to
8 serve a BellSouth retail customer or a wholesale
9 customer.

10 BY MS. KAUFMAN:

11 Q. So that is your support for your statement
12 that Mr. McKinney discusses the nondiscriminatory repair
13 policy of BellSouth?

14 A. Yes, absolutely. First-in, first-out, with no
15 regard for who is using the services on our facilities,
16 and that would make it -- our network technicians would
17 not know whether that line is serving a CLEC customer or
18 serving a BellSouth customer.

19 Q. You would agree with me, wouldn't you,
20 Ms. Blake, that all the explanation you've just given
21 doesn't occur anywhere in this paragraph of
22 Mr. McKinney's testimony; right?

23 A. It's inferred from the term "first-in,
24 first-out." When you're working restoration orders and
25 you work the first one you get in, it could be a CLEC

1 line, or it could be a retail line. I mean, that's
2 inferred from a first-in, first-out basis.

3 Q. You would infer that; correct?

4 A. I think a reasonable, normal person would
5 infer that as well. I mean, first-in, first-out means
6 without regard to who owns it, who submitted it, whose
7 widget it is you're working on next.

8 Q. Mr. McKinney hasn't provided, nor has anybody
9 in this case to my knowledge provided any information
10 about how the repairs were conducted or what first-in,
11 first-out means, nor how CLECs were treated versus
12 retail customers, have they?

13 A. I believe there was some discovery relative to
14 CLEC issues. I'm not familiar with the specifics of
15 those.

16 Q. Well, as we sit here at your deposition today,
17 other than the inference from first-in, first-out,
18 there's no other discussion in Mr. McKinney's testimony
19 on that issue, is there?

20 A. Not that I recall after my quick review of it
21 right here. But again, I don't think there's been any
22 information put forth that it wasn't nondiscriminatory.

23 Q. Well, if you need to take more time to look
24 through Mr. McKinney's testimony, please feel free to do
25 that.

1 **A.** No, I'm okay. I stand by -- my testimony
2 points to his where he discusses first-in, first-out,
3 and that's the process for restoring service, on a
4 first-in, first-out basis. I don't know of any evidence
5 to the contrary that would indicate that we did not
6 restore CLECs under that same practice of first-in,
7 first-out. Whatever comes in first, we fix it, and the
8 next one up gets fixed, and the next one after that.

9 **Q.** Do you have any involvement in the performance
10 measures docket?

11 **A.** No, I have not.

12 **Q.** Would you accept subject to check that this
13 issue of how repairs are conducted and whose repairs are
14 done first is an issue in that docket?

15 **A.** Again, I'm not familiar with whether it is or
16 not or what the context of that issue is. I would
17 hesitate to say one way or the other.

18 **Q.** Would you accept it subject to check, and
19 maybe you can check on that later and let us know if I'm
20 wrong about that.

21 **A.** I'm just not at this point, because I've not
22 been involved in those dockets or those proceedings, nor
23 do I know under what context it's being discussed or how
24 it's being resolved or what the issues are.

25 **Q.** You don't have any reason to doubt my

1 representation to you, though, that it is an issue in
2 that docket, do you?

3 MR. EDENFIELD: Objection to the form of the
4 question. You've asked it, and she has answered it.

5 BY MS. KAUFMAN:

6 Q. You can answer, Ms. Blake.

7 A. I don't know.

8 Q. So you might doubt my representation?

9 MR. EDENFIELD: Objection to the form of the
10 question. Counselor, come on. Let's move along.

11 A. I have no basis to accept it or reject it.

12 Q. Let's turn to another topic, still on this
13 same passage in your direct on page 16.

14 A. Okay.

15 Q. Let's see, beginning -- well, actually, the
16 sentence starts at line 17, but you talk about it a
17 little bit further on in that sentence that the 50-cent
18 charge is appropriate because BellSouth experienced
19 substantial costs in repairing facilities that its
20 wholesale customers leased. Do you see that?

21 A. Yes, that are leased by its wholesale
22 customers.

23 Q. And I want to ask -- I think that Mr. Wiggins
24 may have asked you a little bit about this when he
25 talked to you about the staff interrogatory. Would I be

1 correct that it's not your opinion -- I don't want to
2 get too many negatives in here, but it's not your
3 opinion that when BellSouth repairs a DS3 loop, it costs
4 672 times as much to repair that as when it repairs one
5 retail line?

6 Let me try to state it in the affirmative,
7 because that was confusing. Is it your view that it
8 costs BellSouth 672 times as much to repair a DS3 line
9 as to repair one retail line?

10 **A.** I have no basis for any information relative
11 to what it costs to repair high-capacity loops or lines
12 versus individual lines. I think in our interrogatory
13 response, we -- I think it was 48 or something --
14 indicated that is of no relevance to determining the
15 costs that we incurred during the storm season for which
16 we're seeking recovery.

17 **Q.** Right. I understand your position on that.
18 Does it seem reasonable to you that it would cost 672
19 times as much to repair a DS3 loop as one retail loop?

20 **A.** I don't know that the cost to repair the loop
21 is the focused issue here. The total costs, the
22 incremental intrastate costs we experienced in restoring
23 and repairing and replacing all the aspects associated
24 with the damage caused by the storms is what we are
25 seeking to recover through the assessment of the line

1 item charge.

2 Q. I understand, Ms. Blake, but does it seem
3 reasonable to you that it would cost 672 times as much
4 to repair a DS3 loop as one retail loop?

5 A. Again, I have no reference to speak to what
6 the costs are between those two loops or services to
7 know whether it's reasonable or not.

8 Q. Do you know if BellSouth tracks its repair
9 costs on a VGE basis?

10 A. That would most likely be a question
11 Mr. Pendergrass would have to address. I was not
12 involved in the accumulation of the costs or how we
13 track our costs. He's the network cost person.

14 Q. Do you know?

15 A. No, I do not know.

16 Q. And I think Mr. Wiggins discussed this
17 interrogatory with you, which is Bell's response to
18 staff number 48. I don't know if you have that, but
19 staff asked you to compare the cost to restore a DS1
20 versus a DS3; right?

21 A. That was the request, yes, how the cost to
22 restore those would differ from the cost to restore a
23 DS0.

24 Q. And you declined to provide any information on
25 that; right?

1 **A.** Yes. Our objection is on the grounds of
2 relevance and not likely to lead to the discovery of
3 admissible evidence. That's what it says.

4 **Q.** I'm going to flip back to your surrebuttal.

5 I'm sorry. Hold on a second. I'm still going
6 to look at your direct. I'm sorry to have you flipping
7 around so much.

8 On your direct at page 17, line 5 -- let me
9 know when you're there.

10 **A.** I'm there.

11 **Q.** You talk about the fact that if the Commission
12 doesn't impose the charge on unbundled loops, it's going
13 to result in disparate treatment between Bell and the
14 CLEC end users; right?

15 **A.** Yes.

16 **Q.** First of all, you would agree, wouldn't you,
17 that if the proposed charge is found to be inappropriate
18 for wholesale customers in the context of this case,
19 retail customers are not going to be paying any more,
20 are they?

21 **A.** That is correct, and I believe I addressed
22 that further in my surrebuttal testimony. What you
23 stated is correct for this particular proceeding, but as
24 far as setting a precedent for not assessing it on
25 unbundled loops could in a future petition for recovery

1 cause retail customers to pay more if the line item
2 charge maximum is not reached. And I believe I gave a
3 very clear example on page 24 of my surrebuttal.

4 Q. In the context of this case, retail customers
5 will not pay any more if the charge is found
6 inappropriate for wholesale customers; correct?

7 A. That's true. We've already discussed the
8 difference in what we'll be able to recover.

9 Q. That's the cushion that you talked about with
10 Mr. Wiggins?

11 A. I'm not sure if cushion is the right word, but
12 the difference between what we have incurred and
13 demonstrated we have incurred and what we will be able
14 to recover due to the maximum line item charge.

15 Q. I'm spending a bit of time on Schedule 8, but
16 just so the record is clear, I'm correct, am I not, that
17 when you report your access lines on Schedule 8 -- can
18 you hear me all right? I'm getting a lot of feedback.

19 A. Yes, I hear you fine.

20 Q. When you report your access lines on Schedule
21 8, you count a DS1 as one line; correct?

22 A. No, that's not correct. The retail counts on
23 there would be again driven by the network planning tool
24 and the information that's gathered from that of the
25 retail bus. or res. access lines. So if it's a MegaLink

1 channel service, it could be reporting the station
2 lines, or ESSX® or Centrex, it could report the station
3 lines on Schedule 8, whereas in our proposal, we're
4 proposing to count the NARs.

5 As far as the DS1 loops, there are no loops at
6 all on Schedule 8. The only UNEs that are on there are
7 what was formerly known as UNE-P, which is reflective of
8 the loop-port combo that is now provided pursuant to a
9 commercial agreement.

10 Q. I want to talk a little bit about this
11 definition of access line that we've been discussing
12 over the past day or so. You responded or BellSouth
13 responded to a staff interrogatory, and I believe it's
14 number 25. If you need to, you can -- I don't know that
15 you'll need to retrieve it, but if you would like, you
16 can.

17 A. Yes, I've got it here.

18 Q. In a portion of your answer there, you refer
19 to 47 CFR, Part 36; right?

20 A. Yes.

21 Q. And reliance on the definition of access line
22 there; is that right?

23 A. Yes. That's the definition set forth by the
24 FCC.

25 Q. I assume you've looked at that CFR section;

1 right?

2 A. Yes.

3 Q. It's not a trick question.

4 A. Yes. I basically queried the FCC database or
5 website for a definition of access lines.

6 Q. And this comes out of Part 36, the appendix, I
7 believe; correct?

8 A. Yes.

9 Q. Would you agree with me that Part 36 is
10 talking about jurisdictional separation procedures?

11 A. It probably could be. I, again, like I said,
12 was searching for an access line definition that is
13 accepted by the FCC, and this was a definition that very
14 much comports with the Florida rules definition.

15 Q. Would you accept subject to check that Part 36
16 does relate to jurisdictional separation procedures?

17 A. Whether it does or not, I'm not sure it's
18 material from the aspect of what I was looking for a
19 definition for, but, yes. Whether it does or not is
20 still immaterial.

21 Q. Let me see if -- I take it from your answer
22 that it's immaterial that you don't think the context in
23 which a definition is used is relevant.

24 A. For the purposes of showing that the FCC has
25 defined an access line, I think it fits the situation

1 we're dealing with here and is consistent with the
2 Florida rules.

3 Q. So regardless of for what purpose or in what
4 context, if it says access line, that's sufficient for
5 you, for your purposes in this case, I should say?

6 A. Yes. For purposes of this case, the inference
7 I was making was back to an FCC definition of how they
8 defined access line.

9 Q. In that same response, there was more
10 discussion of your position about why you think that the
11 surcharge is not the same as a TELRIC price, and one of
12 the reasons I think you set out there was that the
13 charge is temporary. And by that, I'm assuming you mean
14 it's only imposed for 12 months.

15 A. And, and that's what the end of that sentence
16 says. It's a temporary charge that will only be
17 assessed for a 12-month period.

18 Q. Okay. Assume with me for a moment that -- and
19 I know you disagree, but assume with me that the
20 principles of TELRIC pricing have some application to
21 BellSouth's request. Are you aware of anything in the
22 FCC rules or regulations that permit a -- we'll use your
23 word, a temporary TELRIC increase? And if it's not
24 clear what I'm getting at, is there something about the
25 fact that the charge only lasts for 12 months that makes

1 it acceptable pursuant to TELRIC standards?

2 A. Not that I'm aware of sitting here today.
3 Again, our point in this is that we are not changing the
4 price of the element. The assessment is pursuant to
5 state law. That's the provision that we're proposing to
6 assess it under, and without regard to any TELRIC
7 pricing requirements.

8 Q. Right. And I do understand your position. I
9 just wanted you to accept for a moment the premise of my
10 question, which is that TELRIC has some applicability,
11 and I was just wanting to confirm that you weren't aware
12 of any exemption or exception to TELRIC for a temporary
13 increase.

14 A. Well, I will disagree that TELRIC has any
15 applicability to this docket.

16 Q. I understand, but again, assuming
17 hypothetically that others think it might, you're not
18 aware of anything in the pricing regulations or a TRO or
19 FCC pronouncements that provide an exception for a
20 TELRIC increase that's temporary?

21 A. Hypothetically, assuming there is some linkage
22 between TELRIC and the assessment of this line item
23 charge, I'm not aware of any aspect of TELRIC that deals
24 with a temporary assessment.

25 Q. Now I believe I am on your surrebuttal. If

1 you can turn to the bottom of page 10, where the very
2 last line starts, "However, from a public policy
3 perspective," and then it goes on to the next page. Do
4 you see that?

5 A. I'm there. Yes, I'm there.

6 Q. Okay. And what I wanted to ask you about that
7 is, I know that you're aware that there are legal issues
8 that the parties are going to be briefing. Would you
9 agree that to the extent a legal issue would make the
10 charge on wholesale lines inappropriate or in conflict
11 with federal law, that would certainly be an expression
12 of public policy that has to be honored, wouldn't it?

13 A. Well, I think I would agree with you that --
14 well, we hope that good public policy is the outcome of
15 law, or good decisions. However, in light of the fact
16 that the law was passed with this ability of the
17 Commission to assess the line item charge on wholesale
18 loops, for something to be determined to be in conflict
19 with that would basically render the whole thing moot.
20 I mean, why would the Legislature have ever intended to
21 have the ability to assess it to unbundled loops if that
22 could never happen?

23 Q. I'll come back to that in one second, but
24 let's just stay with my first question for a moment. It
25 was really pretty simple, and that is that if the

1 Commission were to find that there is an issue of law
2 that makes the charge inappropriate or in conflict with
3 federal law, that's certainly an expression of the
4 appropriate public policy; right?

5 A. I guess I'll stand by my answer. We hope the
6 laws and the decisions of commissions and regulators
7 result in good public policy, but I don't know that
8 anybody can say that every time it does. I think if
9 that was the case and that was the finding, whatever
10 legal actions or avenues we have available to us to
11 challenge that, we would take them.

12 Q. You mentioned in a previous answer that --
13 I'll paraphrase, and you can correct me if I've got it
14 wrong, but why would the Legislature pass this statute
15 if it meant that this charge couldn't be assessed. Do I
16 have the sense of what you said correctly?

17 A. Yes. I mean, as I state on page 11,
18 obviously, they contemplated that we would be entitled
19 to recover it on unbundled loops, because if they were
20 under the opinion or impression that it could never be
21 assessed on unbundled loops because it's in conflict
22 with TELRIC, I would not think that language would have
23 been included in the law.

24 Q. Is it possible that another way to look at the
25 inclusion of the appropriateness standard is that the

1 Legislature wanted to leave issues such as TELRIC and
2 line counting and things of that nature up to the
3 Commission, which has the appropriate expertise in that
4 area?

5 **A.** I'm not sure I can speak for what the -- some
6 of that language would be or what their thinking was. I
7 mean, again, they've got the words in there. The words
8 are in the law, as they deem appropriate. My position
9 is that if they thought there was a conflict, could be a
10 potential conflict that would render that capability
11 moot, then they wouldn't have put it in there.

12 **Q.** Could you see a situation where the
13 Legislature would leave that determination to the
14 Commission in terms of what federal law does or does not
15 require?

16 **A.** I'm sure there are several situations where
17 they would defer to the Commission to determine the
18 appropriateness of how things comply with each other,
19 comport with each other.

20 **Q.** And is it possible that that's what the
21 caveat, if you will, regarding appropriateness related
22 to?

23 **A.** That's possible, yes. I mean, again, I can't
24 speculate what their thinking was when they did that.
25 You know, our position is that it is appropriate to

1 assess it on unbundled loops. I think our evidence in
2 this case is demonstrating that it is appropriate.

3 Q. On that same -- actually, iy'd on page 11.
4 It's really the same sentence we've been looking at
5 where you talk about from a public policy perspective,
6 the application of the line item charge to UNE loops is
7 not only appropriate, but to do otherwise would possibly
8 result in reducing the amount of cost recovery that the
9 Legislature obviously contemplated a petitioning carrier
10 was entitled to recover. Do you see that?

11 A. Yes.

12 Q. And I apologize if I'm being a little bit
13 repetitive here, but the determination that the
14 Commission is required to make in regard to the
15 application of the charge to wholesale customers
16 requires more than simply a counting of the lines;
17 correct?

18 A. They have to first arrive at the amount of
19 recovery that we're entitled to.

20 Q. And don't they also have to determine if the
21 charge is or is not appropriate?

22 A. Yes.

23 Q. I was a little bit puzzled on line 2 where you
24 say, "To do otherwise," and I guess you mean to not
25 apply the charge, "would possibly result." Can you tell

1 me what you meant there?

2 A. I'm actually trying to think about that for a
3 second.

4 Q. Well, can I ask you a question while you're
5 doing that?

6 A. Maybe eliminating the word "possibly" is
7 probably the most appropriate thing. Go ahead. I'm
8 sorry.

9 Q. I guess I was going to ask you if by that
10 phrase you meant that the converse could be true, which
11 is that it wasn't an foregone conclusion that the
12 Legislature directed this charge to be applied to
13 wholesale customers.

14 A. Based on the wording of the statute, they are
15 giving the discretion, if you will, to the Commission to
16 do that if deemed appropriate.

17 Q. And similarly, this entitlement that you talk
18 about on line 4, "contemplated a petitioning carrier was
19 entitled to recover," again would have to go through the
20 same appropriateness analysis we've spent some time
21 discussing; right?

22 A. Yes, relative to unbundled loops.

23 Q. Right. Mr. Wiggins talked with you some about
24 billing and things like that, and I want to ask you,
25 switching gears a bit, if BellSouth receives approval

1 for the surcharge as to its wholesale customers, how is
2 that going to be reflected on the wholesale customer's
3 bill?

4 **A.** There would be on their bill -- wherever
5 they're billed their unbundled loops, there would be an
6 entry on that billing record, the verbiage of which -- I
7 don't know the exact verbiage of what that will say, but
8 it will be obviously, like I think Mr. Wiggins mentioned
9 yesterday, something to the effect of pursuant to either
10 an order or associated with the recovery of storm costs,
11 whatever that verbiage will say.

12 And depending on whether it's just a DS0 type
13 level loop, it would have 50 cents for each of the loops
14 that are billed on that bill. And then if it's a DS1,
15 if our utilization factor is accepted, it would probably
16 be some descriptor reflecting that the DS1 is assessed
17 11 and DS3 would be assessed 315.

18 **Q.** So you don't know exactly what the line item
19 will say at this point; right?

20 **A.** That's correct, I don't, not right offhand,
21 no.

22 **Q.** Now, would you agree with me that as compared
23 perhaps to a retail customer, the bills that CLECs
24 receive are fairly complex?

25 **A.** For some CLECs, as far as just the number of

1 services they're buying from us, they would be larger
2 than others that are just buying a few services. That's
3 no different than a retail customer that buys quite a
4 bit of services from us. They have large bills or
5 billing statements, or get them on a CD, or get them in
6 whatever medium they desire to have them in. I don't
7 know that I would say they're any more complex than any
8 of our other large customers based on the volume of
9 services they're purchasing from us.

10 Q. You talked to Mr. Wiggins about -- and we're
11 just focusing on wholesale here -- what you would have
12 to do to modify, I guess, your billing system if the
13 47 percent allocation factor was accepted, and I want to
14 make sure I understand this. Are you going to have to
15 make software changes to the systems by which you bill
16 the CLECs?

17 A. No. I think the context which I was
18 discussing with Mr. Wiggins is that if we were precluded
19 from assessing the line item charge on our retail
20 customers based on activated channels and we would only
21 be able to assess basically on local channels, if you
22 will, like my example in KKB-3.

23 On the wholesale side, the billing would be
24 prompted by the USOCs that we discussed earlier and
25 whether it's a DS0 level USOC, whether it's a DS1 level

1 USOC, or whether it's a DS3 level USOC. And that would
2 be set up going in with whatever comes out of this
3 proceeding, whether we get to charge 11 or we get to
4 charge 24. Hopefully we just have to charge one for
5 DS1. But based on whatever the outcome of that is, that
6 would be plugged in, if you will, into the system that
7 would trigger the billing for those loop types.

8 Q. And if you didn't get to charge anything, you
9 wouldn't plug in anything; right?

10 A. Yes, obviously.

11 Q. But that does not require any kind of software
12 change on the wholesale side?

13 A. Again, I haven't been intimately involved in
14 how they're proposing to implement the billing. I
15 believe there's some rate files or information that is
16 used on the billing on the wholesale side, and we could
17 make entries into those customers' billing files, if you
18 will, that would establish those charges being billed.

19 Q. So is it fair to say that you really don't
20 know how any billing change would be accomplished?

21 A. No, I don't think that's fair. I think
22 there's a process that the folks are working on based on
23 the outcome of this proceeding and the order that we
24 receive of how they would effectuate that.

25 Q. And that's what I'm trying to understand. You

1 said it wouldn't be a software change. There would be
2 some kind of entry made on each CLEC's bill?

3 A. Whether it's a software change or a program
4 that is written to trigger the billing based on the
5 USOCs on the wholesale customers' accounts, that would
6 have to be done, some way to get that charge on the
7 bill, whether that's called a software change or a new
8 program. My understanding is that there are mechanisms
9 in place to facilitate that, which is what we would do
10 once we get the Commission's order.

11 Q. Okay. I think I understand. So there might
12 have to be a new program written or some entry on a
13 particular CLEC's bill or some way to determine what
14 ought to be charged to any individual CLEC?

15 A. Yes, absolutely, based on the outcome of the
16 Commission's order.

17 Q. So if the Commission were to accept your
18 47 percent allocation, that application, if you will, is
19 not currently in place, obviously, in the CLEC billing
20 system?

21 A. That is correct. We wouldn't put that out
22 there until we had the authority to bill it.

23 MS. KAUFMAN: I want to talk to you for
24 another minute or so about what an access line is and
25 how you count it. And I'm going to turn to the other

1 exhibit that I gave you yesterday. And I guess this
2 would be 10, Mary, Exhibit 10. And to identify it, it
3 is an excerpt from Order No. PSC-02-1311-FOF-TP, which
4 is the September 27, 2002 UNE pricing order.

5 (Deposition Exhibit Number 10 was marked for
6 identification.)

7 BY MS. KAUFMAN:

8 Q. What I've excerpted, Ms. Blake, is a few pages
9 from what we might call the rate sheet that was attached
10 to that order. Do you have that in front of you?

11 A. Yes, I do.

12 Q. And the page, the first page that's on top of
13 your package is page 122.

14 A. Right. I've got it.

15 Q. And I've done a little arrow for you. And the
16 entry at A.9 is what a CLEC would look at if they wanted
17 to purchase a DS1 loop, is that right, from BellSouth?

18 A. A four-wire DS1 digital loop, yes.

19 Q. And all the way to the right of the various
20 columns, for example, for Zone 1, it has the price that
21 the CLEC would pay; correct?

22 A. That's the Commission-approved rate. Again,
23 CLECs can negotiate other rates.

24 Q. Exactly. But let's assume we've got a CLEC
25 that just wants to take the Commission-approved rate.

1 They would go to this order, and if they wanted to
2 purchase a four-wire DS1 digital loop, they would look
3 at A.9.1 and see what their price would be; right?

4 A. Where that loop is located, yes.

5 Q. Yes, according to the zone, and we've got
6 three zones. So for Zone 1, for example, they could
7 except to pay \$70.74, correct, for that loop?

8 A. Correct.

9 Q. And I would be correct that when they
10 purchased that loop, the price that's on there, it
11 doesn't have anything to do with how much of the
12 capacity they use? That's what they pay for the loop;
13 correct?

14 A. That's correct. They get the full capacity of
15 24.

16 Q. And if you turn to page 125, the last page of
17 the three pages, we see A.16, which is the high-cap
18 loop; right?

19 A. Yes, there's high-capacity DS3 and STS-1.

20 Q. Okay. And the same analysis. If we go all
21 the way over to the Commission-approved rate, the CLEC
22 who wants to buy one DS3 would pay BellSouth about \$387;
23 correct?

24 A. Plus the mileage charge, yes.

25 Q. Exactly. And again, it's not based on how

1 much capacity they use. It's priced on a per loop
2 basis; right?

3 A. Correct, again providing the capability for
4 672 voice grade equivalent loops.

5 Q. When they buy the loop from you, they buy one
6 loop, and they pay one price; correct?

7 A. That is the rates that were established by the
8 Commission, and that is the service that is provided, a
9 DS3 capacity loop or a DS1 capacity loop.

10 Q. And I don't know if you know the answer to
11 this or not, but when a CLEC does buy a DS1, for
12 example, a DS1 loop from BellSouth, isn't it true that
13 BellSouth assigns a single circuit number to that loop?

14 A. I do not know the information on that or any
15 of the provisioning information.

16 Q. Is there somebody in this proceeding that
17 knows that? Do you know?

18 A. Probably not. I don't know. Mr. McKinney
19 might.

20 Q. Would it surprise you to know that they just
21 assign a single circuit number to a DS1 loop?

22 MR. EDENFIELD: Objection to form. Go ahead.

23 A. I'm not sure what relevance assigning a single
24 circuit number to that loop has in regard to this. I
25 think it's very clear in the Commission's order in the

1 change-of-law proceeding they equated a DS1 to 24 voice
2 grade equivalent loops, and that's how they should be
3 counted. They recognized and it's very much recognized
4 in the industry that a DS1 has a capacity of 24 and a
5 DS3 has a capacity of 672.

6 Q. Would it surprise you to know that when a CLEC
7 purchases a DS1, a single circuit number is assigned?

8 MR. EDENFIELD: Objection to form. Assumes a
9 fact not in evidence. Go ahead.

10 A. I have no idea whether they would --

11 Q. You don't know one way or another?

12 A. No. Like I said before, I don't know what
13 circuits are assigned or how they're assigned or how the
14 accounts are provisioned or set up, which way.

15 Q. On this same page, page 14 -- you were just
16 referencing the Commission's change-of-law proceeding in
17 your answer a moment ago. And at line 10, where you
18 discuss it, you talk about the fact that that order was
19 entered, to quote your words, in a somewhat different
20 context; correct?

21 A. Correct.

22 Q. And this may have been discussed, but you
23 would agree, wouldn't you, that the context of that
24 order had to do with an impairment analysis under
25 federal law?

1 **A.** Yes, I would agree with that.

2 **Q.** Now, on page 20 of your rebuttal, you talk
3 about some errors, two errors that occurred when you
4 were counting the unbundled loops, correct, at the top
5 there?

6 **A.** Yes. There were errors, basically a
7 spreadsheet error and an omission of some other loops
8 that should have been included, which is what's
9 explained there in my testimony.

10 **Q.** And these errors had the impact of about
11 doubling the loop count; is that correct?

12 **A.** Nearly, yes, because the error was, instead of
13 assessing a DS1 for 12 -- excuse me, for 24, we had 12
14 in the spreadsheet, so it basically results in it being
15 understated by half.

16 **Q.** Okay. Did you do this calculation?

17 **A.** It was done under my correction.

18 **Q.** Who did it?

19 **A.** Elizabeth McClerkin (phonetic), who works for
20 me.

21 **Q.** Did you check it or review it before you filed
22 it?

23 **A.** I checked both of them. However, I did not go
24 into the actual cells of the spreadsheet calculation or
25 the math, the formula that was within the cell in the

1 initial filing, and hence discovered it when looking at
2 it further after the filing, which prompted the amended.

3 Q. Let me be sure I understand. What was the
4 name of the employee that did the calculation at first?

5 A. The person that prepared the spreadsheet based
6 on the information we obtained and provided in discovery
7 took that information and applied -- created the
8 formulas. Instead of multiplying those by the voice
9 grade equivalent of 24, she made an entry of 12 instead
10 of 24, which resulted in the understatement by 192,000.

11 Q. Okay. And did you say that -- I guess you
12 reviewed the gross number, but you didn't go behind her
13 calculation?

14 A. I looked at a summary chart similar to what
15 has been produced in POD 2 that had it by loop type,
16 quantity, and then the voice grade equivalent of those
17 loop types. I looked at that, but it didn't jump out at
18 me that that number times the DS1 loops should have been
19 higher, because it should have been 24, not 12. It just
20 didn't jump out at me.

21 And then we started looking into the actual
22 Excel file and locked in on the formula associated with
23 those numbers, and it became apparent, because we were
24 also on that same spreadsheet multiplying the monthly
25 amount times 12. So it could have been a matter that we

1 looked it and thought that the cell we were in was the
2 12 months, you know, to figure out what the annual
3 amount was. So again, it came to light prior to and
4 prompted the filing of the amended testimony.

5 Q. So when you originally filed it, it didn't
6 jump out at you that the unbundled loops were
7 understated by about half? Is that what you're saying?

8 A. That's exactly what I'm saying.

9 Q. Now, on page 21 of your rebuttal still, you
10 take issue with Mr. Wood's view that your proposed
11 application of this surcharge would result in a change
12 in UNE rates; correct?

13 A. I'm sorry. Could you tell me where you are on
14 21?

15 Q. Let's see. Of course, I didn't write down the
16 line number.

17 Well, let's do it this way. You do disagree
18 with Mr. Wood, don't you, that the application of the
19 surcharge will result in a change in UNE rates?

20 A. Yes, I definitely disagree with Mr. Wood on
21 that issue.

22 Q. And I want to just do a quick hypothetical,
23 and I'm not going to use real numbers just so I can keep
24 the math straight. Okay? If today a CLEC buys a DS0
25 loop from BellSouth for a dollar, a dollar per loop per

1 month -- just assume that my incorrect numbers are
2 correct for purposes of this hypothetical.

3 A. I'll go with your hypothetical.

4 Q. So we can do the math. Now, if your proposal
5 is approved for 12 months from the effective date -- and
6 I'm talking now about your original proposal. For 12
7 months from the effective date, the surcharge, that loop
8 is going to cost the CLEC whatever 50 cents times 12 is
9 less the \$1; correct?

10 A. Well, the \$1 is a monthly charge, so they
11 basically would be paying \$12 for that year for the
12 loop, and then the 50-cent assessment would be \$6.

13 Q. So for that loop, for the 12 months, they're
14 going to be paying an extra six bucks; right?

15 MR. EDENFIELD: Objection to the form. You're
16 mischaracterizing what she's saying.

17 BY MS. KAUFMAN:

18 Q. All right. Ms. Blake, tell me how much over
19 the \$1 per loop per month the CLEC will be paying under
20 my hypothetical.

21 A. The CLEC will still be paying for the loop the
22 dollar per month, which would equate for a year to \$12
23 for the loop. The line item charge would be added to
24 their bill. Their bill will go up for that year, the
25 12-month period, by a total of \$6. But that is not

1 attributable to the price they're paying for the loop.

2 **Q.** So if you look at it on a monthly basis,
3 because, again, I like to do the easy math, for month 1,
4 instead of paying a dollar, they'll pay \$1.50?

5 **MR. EDENFIELD:** Objection to the form. Pay a
6 dollar for what?

7 **MS. KAUFMAN:** The loop.

8 **A.** No. They'll pay a dollar for the loop, and
9 they'll pay 50 cents for the storm cost recovery charge.

10 **Q.** And would you agree with me that however you
11 denominate it, that surcharge has the effect or the
12 impact of increasing the loop price?

13 **A.** No, I would not agree with you. The loop
14 price will not change. The assessment of the line item
15 charge based on the type of loop will change.

16 **Q.** And at the end of the day, would you agree
17 that in our hypothetical, the CLEC pays BellSouth an
18 additional 50 cents?

19 **MR. EDENFIELD:** Objection to the form. For
20 what? On the bill or on the loop?

21 **BY MS. KAUFMAN:**

22 **Q.** When the CLEC gets its bill, Ms. Blake, under
23 our hypothetical, it will end up paying BellSouth an
24 additional 50 cents in order to purchase the loop?

25 **A.** They can purchase the loop. It's purchased

1 for a dollar. They will be assessed 50 cents for
2 recovery of the storm costs.

3 **Q.** And would it be true that regardless of what
4 we call that 50 cents, those are dollars that BellSouth
5 retains; correct?

6 **A.** Yes. The assessment of the storm cost
7 recovery will be retained by BellSouth, to all of our
8 customers.

9 **Q.** What was the last part you said?

10 **A.** The storm charge assessed to all of our
11 customers will be retained by BellSouth to offset a
12 portion of the incremental intrastate expenses that we
13 incurred.

14 **Q.** On page 22, you talk about some other
15 assessments, I guess, that are made. Let me see if I
16 can give you the line. Beginning at line 13, page 22,
17 line 13, for example, you talk about the regulatory
18 assessment fee; correct?

19 **A.** Correct.

20 **Q.** And if I'm understanding your position here,
21 it's your view that the storm surcharge is no different
22 or is similar to the regulatory assessment fee?

23 **A.** Well, that's not exactly what I'm saying
24 there. I'm saying under Mr. Wood's theory, the
25 Commission's assessment of a regulatory assessment fee

1 would be a violation of TELRIC, just like he's trying to
2 claim that the assessment of a storm charge is a
3 violation of TELRIC. These are fees that have no impact
4 on the rate that is being charged for the loop or the
5 rate being charged for the residential or business
6 retail service. It is an assessment pursuant to the law
7 that we are seeking to assess under that law.

8 Q. Who assesses the regulatory assessment fee on
9 carriers?

10 A. As I stated in my testimony, the Commission
11 assesses it. It's the Commission's assessment under
12 state law.

13 Q. And who retains the regulatory assessment fee?

14 A. I would assume the Commission retains that.

15 Q. Do you know for what purpose they retain it?

16 A. I believe -- I don't know. I would imagine
17 whatever they want to use it for. I'm sure there are
18 rules or requirements that indicate what they can use
19 that money for.

20 Q. So it's not a fee that is retained by a CLEC's
21 competitor; correct?

22 A. I would not think the Commission is a
23 competitor of a CLEC, so, no. Again, this example was
24 given as a -- my testimony here was given as an example
25 to show the fallacy of Mr. Wood's theory that any

1 additional charge beyond, in your example, the price for
2 the loop of a dollar would be contrary to TELRIC. I
3 mean, you could even assume LNP charges, 911, whatever
4 other types of fees and stuff that may be assessed to a
5 CLEC would be attributable to the loop, the rate of that
6 loop, and that's not the case here.

7 Q. Is the regulatory assessment fee assessed on a
8 per loop basis?

9 A. I believe it's assessed based on the revenues
10 generated by that carrier. I'm not familiar with the
11 details of how it's arrived at.

12 Q. But you do know that it is not assessed per
13 loop; correct?

14 A. Whether it's assessed as a result of the
15 revenues that loop generates, it would be an extension
16 of that.

17 Q. Let me ask the question again. I'm sorry.
18 Would you agree that the regulatory assessment fee is
19 not assessed on a per loop basis?

20 A. It is not -- my understanding is that it's a
21 grand total amount, whether it's assessed monthly or
22 annually, based on revenues generated because of loops.
23 Do they divide it out by the number of loops a CLEC has
24 and say, "Pay me \$100 per loop for the year"? I don't
25 think that's how it works. But again, regardless of

1 whether it works that way or not, it is a fee that a
2 CLEC pays that under Mr. Wood's theory would be in
3 conflict with TELRIC, because it's attributable to --
4 because they have a loop.

5 **Q.** Do you know whether CLECs pay that fee based
6 on revenues other than those generated by loops?

7 **A.** I'm not familiar, like I said, as to what the
8 basis for the assessment is.

9 **Q.** You also talked about 911. To whom do the
10 carriers pay the 911 fee? Do you know?

11 **A.** Typically, 911 charges are to recover the cost
12 of the PSAPs or the Public Safety Answering Position,
13 the counties.

14 **Q.** So would it be correct that generally those
15 fees are paid by carriers to the county?

16 **A.** Pursuant to whatever requirements that county
17 has and the requirement for the recovery of those fees.
18 And that's exactly what we're attempting to do here, is
19 to recover the costs we incurred. A PSAP is recovering
20 the cost of providing the 911 service.

21 **Q.** But kind of stating the obvious, again, the
22 911 fee is utilized by a county, not by one of a CLEC's
23 competitors; correct?

24 **A.** I guess the county may have its own phone
25 system. I don't know. It could compete with a CLEC if

1 they're government-owned facilities.

2 Q. Generally that's not the case, though; would
3 you agree?

4 A. That's not the likely case; I would agree with
5 that. However, the assessment of the fee under this law
6 and the statute is contemplated, if the Commission deems
7 appropriate, to be assessed to unbundled loops, and
8 that's exactly what we're seeking here.

9 Q. At the very end of your rebuttal, page 29,
10 starting at line 7, you talk about your view that
11 there's no need for any amendment to the CLECs'
12 interconnection agreements; right?

13 A. Yes.

14 Q. And you say that there's no need for an
15 amendment because -- this is at lines 16 and 17 -- the
16 interconnection agreements obligate the CLECs to pay
17 taxes and fees or tax-like fees; correct?

18 A. Yes. There's provisions in the
19 interconnection agreement that address the assessment of
20 those.

21 Q. Would you agree with me that -- and we've
22 discussed this a little bit -- a tax is generally
23 something assessed by the federal government, the state
24 government, or a county or a municipality; correct?

25 A. Or it could be assessed by another party

1 pursuant to an order or a requirement.

2 Q. Well, BellSouth doesn't have the ability to
3 assess taxes, does it?

4 A. Not that I'm aware of. Again, I think the
5 terminology "fees or tax-like fees" encompasses what
6 we're discussing here, again, prior to this area of my
7 testimony. I think the Commission's order gives us the
8 authority to assess the charge, or will give us that
9 authority. We don't feel it's necessary to amend the
10 interconnection agreement. If the Commission feels
11 otherwise, then we'll take steps to do it in compliance
12 with their order.

13 Q. I think you agreed with me, though, that
14 BellSouth can't assess a tax; right?

15 A. I don't think we are the taxing authority. I
16 think there are taxes that we assess on behalf of
17 entities. I'm not sure if that answers your question or
18 not, but that's my understanding. We aren't the
19 generator of the tax. We may be the biller of the tax
20 and the pass-through of the tax.

21 Q. Right. And when there's a tax that a
22 competitor or a company pays, the tax is paid to the
23 appropriate taxing authority; correct?

24 A. Obviously, whatever they're obligated to pay
25 is based on whosever jurisdiction they're under to pay,

1 the taxing authority.

2 Q. You're not aware of any tax that a competitor
3 is required to pay that BellSouth retains, are you?

4 A. Not as a tax, no. I guess you could attribute
5 other fees. USF, you know, when you assess USF fees, we
6 pay into a fund, and we also get out of a fund. Those
7 are just kind of examples. But again, our reliance on
8 the interconnection agreement is second to the authority
9 we believe we have based the Commission's order to
10 assess the fees as reflected in the resulting order.

11 MS. KAUFMAN: Okay. Give me one second,
12 please.

13 I think I'm done. Thank you, Ms. Blake.

14 THE WITNESS: Thank you.

15 MR. EDENFIELD: Susan, did you have anything?

16 MS. BERLIN: Well, Vicki did cover most of
17 mine, but I think I do have a couple that I would like
18 to ask.

19 MR. EDENFIELD: Let me ask you this. We've
20 been going -- Kathy has been going for almost four
21 hours, so give me an idea of how long you have, because
22 I may want to break for lunch.

23 MS. BERLIN: I would say 10 minutes tops.

24 MR. EDENFIELD: Okay. That's fine.

25 MS. BERLIN: I'll go fast. I haven't had

1 lunch either.

2 CROSS-EXAMINATION

3 BY MS. BERLIN:

4 Q. Following up on -- well, not necessarily
5 following up on, but in the same line that Ms. Kaufman
6 was asking about taxes and fees and tax-like fees, I
7 wanted to know if it was your position that this loop
8 surcharge, if permitted, would be a tax or -- would it
9 be a tax?

10 A. Well, I wouldn't call it a loop surcharge. It
11 would be a storm recovery surcharge pursuant to the
12 statute and the Commission's order. It would be a
13 tax-like fee.

14 Q. Okay. So it's your position that it would be
15 a tax-like fee?

16 A. Or a fee. I mean, fee and tax-like fee, I
17 think those definitions or terms are broad enough to
18 encompass the assessment of a surcharge.

19 Q. Somewhere in your testimony, and I don't have
20 it tabbed, you talk about the regulatory assessment fee
21 and try to draw a parallel, I think, between the
22 regulatory assessment fee and the fee that you're
23 proposing be assessed here. Am I right about that?

24 A. I wasn't necessarily drawing a parallel to it.
25 I was taking issue with Mr. Wood's theory that the

1 assessment of the surcharge would be in conflict with
2 TELRIC. In that same vein, going with his theory, then
3 the assessment of any other type charges like the
4 regulatory assessment fee would also be in conflict with
5 TELRIC.

6 Q. But the regulatory assessment fee really is a
7 tax or a tax-like fee, would you agree, in that it goes
8 to support the government?

9 A. I think as Ms. Kaufman asked me, again, I
10 believe the Commission keeps those revenues or fees that
11 they assess to all the carriers in Florida. But the
12 situation we have here with the statute and the law as
13 it exists, depending on the outcome of this proceeding
14 and the Commission's order, will enable us to assess
15 this surcharge, this fee to our CLEC customers that have
16 loops.

17 And the existence of that order from the
18 Commission we feel gives us the authority to do that,
19 coupled with -- or in addition to that, we feel the
20 language in the interconnection agreement relative to
21 the assessments of taxes and fees or tax-like fees gives
22 us that ability as well to impose that charge without
23 amending their contract. Again, if the Commission
24 issues an order requiring us to enter into an amendment
25 or negotiate an amendment or execute an amendment with

1 the CLECs to assess this fee for a 12-month period,
2 we'll comply.

3 Q. Does BellSouth pay the regulatory assessment
4 fee on an access line basis?

5 A. I have no idea how that's assessed. I thought
6 it was based on revenues, but I don't know for sure.

7 Q. It's my understanding that we pay based on
8 revenues, and I was just wondering if BellSouth has the
9 same understanding. And you don't know?

10 A. No, I don't know. But again, I think the
11 issue is back to the analogy that Mr. Wood was trying to
12 make, or the inference that our assessment of the storm
13 charge is in conflict with TELRIC. By his same theory,
14 any assessment of any other fee would be in conflict
15 with TELRIC.

16 Q. BellSouth has changed its original position, I
17 believe, and is now proposing assessing CLECs based on
18 the utilization factor for high-capacity loops of
19 47 percent; is that right?

20 A. We have put forth an alternative proposal.
21 Like I mentioned earlier, we would be okay with charging
22 the maximum capacity or using the utilization factor,
23 either one.

24 Q. Do you know whether CLECs on average have a
25 similar utilization factor to that 47 percent?

1 **A.** That would be something you would have to ask
2 the CLECs. I don't know.

3 **Q.** So you don't know. That's just BellSouth's
4 utilization factor?

5 **A.** As I discussed in my testimony, that is based
6 on BellSouth's retail customer utilization.

7 **Q.** Let me ask you this. How do you believe that
8 CLECs ought to recover costs that they incurred due to
9 the storms?

10 **A.** I'm not sure what costs you're talking about
11 that they incurred due to the storms.

12 **Q.** Well, CLECs like my company, NuVox, have
13 facilities in Florida that were damaged by the storm,
14 and I'm wondering how you believe we ought to recover
15 those costs.

16 **A.** I have no idea how you might want to recover
17 those costs. I have no insight into a CLEC's business
18 plan.

19 **Q.** If a UNE loop surcharge is approved, then
20 NuVox's customers will have to help BellSouth defray its
21 costs to restore its network; is that right?

22 **A.** Again, it's not a UNE loop surcharge. It's a
23 storm cost recovery charge assessed pursuant to the
24 statute. The assessment of it is in the context of the
25 statute that enables recovery of our costs that we have

1 demonstrated we incurred as a result of the storm
2 season.

3 Q. Would you agree that there is no mechanism in
4 place that would enable NuVox to get BellSouth's
5 customers to help it pay for storm damages?

6 A. I have no idea what mechanisms may be at your
7 disposal.

8 Q. Let me take quick look.

9 I believe you said -- did you use to work some
10 time ago in the -- I don't even know what it's called,
11 but in the group that deals with -- I'm sorry. Your
12 history with BellSouth prior to the work you're doing
13 now, you worked in a capacity that supported CLECs; is
14 that right?

15 A. No, not really. I think you're talking about
16 interconnection services, and I was in interconnection
17 services as a product manager, and I had several
18 different products that wholesale customers purchased.
19 But I wasn't in the negotiating, those type of roles, if
20 that's what you're inferring.

21 Q. That's exactly what I wanted to know. What
22 kind of products did you manage?

23 A. I had some AIN-based services that I managed,
24 and at one point I handled COCOTs, pay phone access
25 lines, years ago.

1 Q. Do you know when BellSouth bills CLECs for
2 loops like a DS1, how it appears on the bill?

3 A. No, not the verbiage or the wording of it at
4 all, no, I don't know.

5 Q. Do you know whether it would fill multiple
6 lines on a bill, or is it basically a one-line item when
7 your bill reflects that you're buying a DS1?

8 A. I don't know the formatting of the bill. I
9 don't know.

10 Q. Would anybody else know who is testifying on
11 behalf of BellSouth?

12 A. Not in this proceeding, no.

13 Q. Do you believe that it might occupy more than
14 one line, or do you just have no idea?

15 A. It occupies whatever it occupies today, and
16 the addition of a line item charge for the storm cost
17 recovery will just be an additional line or phrase, or
18 whatever the verbiage will be, that will be added to
19 wholesale and retail customers alike.

20 Q. I don't know if this is an appropriate
21 question for you or not, but you can tell me. I'm
22 taking a look at your surrebuttal testimony at page 13,
23 and you're talking about -- the sentence is near the
24 top. Well, it's lines 6 and 7. You say, "Any costs to
25 repair or restore the wholesale loop, which is what the

1 CLEC leases from BellSouth, were borne by BellSouth."
2 And I just want to know whether BellSouth considers
3 those costs to include interfacing with the customers.

4 **A.** Hang on one second.

5 MR. EDENFIELD: Give us a second and let her
6 read what you're talking about.

7 Do you need her to repeat the question?

8 THE WITNESS: Yes. Could you repeat that,
9 please?

10 BY MS. BERLIN:

11 **Q.** Well, let me just redo the question. On the
12 retail side, does BellSouth consider such costs to
13 include BellSouth's interface with the customers, the
14 calls you have to take and the call-backs you have to
15 do?

16 **A.** Well, I think very obviously any costs we
17 incur or any expense or whatever we incur to serve our
18 customers BellSouth bears. This issue or part of my
19 testimony is rebutting Mr. Wood's testimony, which I
20 think has been struck, so that's why I was hesitating.
21 This testimony has been struck from Wood's, and I'm not
22 sure we've gotten to the point of what we're pulling out
23 of my testimony, so that's kind of my hesitancy.

24 He made the argument that they shouldn't have
25 to pay because they incurred costs. Well, they did not

1 incur costs to repair the loops. That's our facilities,
2 and that's what we incurred. That goes into the total
3 costs that we incurred due to the damage and the
4 restoration efforts to repair and restore.

5 Q. Do you know -- when you show a total number of
6 how much you need to recover or how much you would like
7 to recover, does that number include basic customer
8 service type functions?

9 A. Our costs that we presented in this docket
10 that Mr. Pendergrass and Mr. Hilyer sponsor and support
11 includes the incremental intrastate costs that were
12 attributable to the damage caused by the 2005 storm
13 season, the named storms that are in our petition. It's
14 whatever those hundreds of ledger entries and all that
15 information that has been shared and provided to the
16 auditors, et cetera, that identifies what we included in
17 the 95 million, or whatever the new number is,
18 75 million or whatever the number is, that is reflective
19 of those costs due to the storms.

20 Q. And do you know whether those include customer
21 interfacing, you know, customer service representatives
22 and their time?

23 A. That would be all explained in
24 Mr. Pendergrass's testimony, what expenses were included
25 and what were not included.

1 Q. So you don't really know?

2 A. No, I don't. I didn't sponsor the data going
3 into that.

4 Q. Okay. I thought you said -- and I think this
5 might be my very last question. In response to a
6 question from Ms. Kaufman, I thought I heard you say
7 that Mr. Wood made clear that CLECs want to be assessed
8 one 50-cent charge for a DS1. Do you remember saying
9 that?

10 A. No. Actually, I don't remember saying that
11 specifically. I would think they would want to either
12 be assessed zero, or at a minimum one -- or at a
13 maximum, one.

14 MS. BERLIN: Very good. I don't have any more
15 questions.

16 MR. EDENFIELD: Anyone else?

17 Give me one second, and I'll see if I've got
18 any redirect. Hold on one second.

19 I have no questions. We will read, please.

20 MR. WIGGINS: Meaning you're not going to
21 waive reading; right?

22 MR. EDENFIELD: Right.

23 (Deposition concluded at 1:25 p.m.)

24

25

CERTIFICATE OF REPORTER


STATE OF FLORIDA:

COUNTY OF LEON:

I, MARY ALLEN NEEL, Registered Professional Reporter, do hereby certify that the foregoing proceedings were taken before me at the time and place therein designated; that my shorthand notes were thereafter translated under my supervision; and the foregoing pages numbered 51 through 181 are a true and correct record of the aforesaid proceedings.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor relative or employee of such attorney or counsel, or financially interested in the foregoing action.

DATED THIS 1st day of December, 2006.


MARY ALLEN NEEL, RPR, FPR
2894-A Remington Green Lane
Tallahassee, Florida 32308
(850) 878-2221

47 C.F.R. § 51.505

Effective: [See Text Amendments]

Code of Federal Regulations Currentness
 Title 47, Telecommunication
 Chapter I, Federal Communications
 Commission (Refs & Annos)
 Subchapter B, Common Carrier Services
 Part 51, Interconnection (Refs & Annos)
 Subpart F, Pricing of Elements

§ 51.505 Forward-looking economic cost.

(a) In general. The forward-looking economic cost of an element equals the sum of:

- (1) The total element long-run incremental cost of the element, as described in paragraph (b); and
- (2) A reasonable allocation of forward-looking common costs, as described in paragraph (c).

(b) Total element long-run incremental cost. The total element long-run incremental cost of an element is the forward-looking cost over the long run of the total quantity of the facilities and functions that are directly attributable to, or reasonably identifiable as incremental to, such element, calculated taking as a given the incumbent LEC's provision of other elements.

(1) Efficient network configuration. The total element long-run incremental cost of an element should be measured based on the use of the most efficient telecommunications technology currently available and the lowest cost network configuration, given the existing location of the incumbent LEC's wire centers.

(2) Forward-looking cost of capital. The forward-looking cost of capital shall be used in calculating the total element long-run incremental cost of an element.

(3) Depreciation rates. The depreciation rates used in calculating forward-looking economic costs of elements shall be economic depreciation rates.

(c) Reasonable allocation of forward-looking

common costs—

(1) Forward-looking common costs. Forward-looking common costs are economic costs efficiently incurred in providing a group of elements or services (which may include all elements or services provided by the incumbent LEC) that cannot be attributed directly to individual elements or services.

(2) Reasonable allocation.

(i) The sum of a reasonable allocation of forward-looking common costs and the total element long-run incremental cost of an element shall not exceed the stand-alone costs associated with the element. In this context, stand-alone costs are the total forward-looking costs, including corporate costs, that would be incurred to produce a given element if that element were provided by an efficient firm that produced nothing but the given element.

(ii) The sum of the allocation of forward-looking common costs for all elements and services shall equal the total forward-looking common costs, exclusive of retail costs, attributable to operating the incumbent LEC's total network, so as to provide all the elements and services offered.

(d) Factors that may not be considered. The following factors shall not be considered in a calculation of the forward-looking economic cost of an element:

(1) Embedded costs. Embedded costs are the costs that the incumbent LEC incurred in the past and that are recorded in the incumbent LEC's books of accounts; ←

(2) Retail costs. Retail costs include the costs of marketing, billing, collection, and other costs associated with offering retail telecommunications services to subscribers who are not telecommunications carriers, described in § 51.609;

(3) Opportunity costs. Opportunity costs include the revenues that the incumbent LEC would have received for the sale of telecommunications services, in the absence of competition from telecommunications carriers that purchase

47 C.F.R. § 51.505

elements; and

(4) Revenues to subsidize other services. Revenues to subsidize other services include revenues associated with elements or telecommunications service offerings other than the element for which a rate is being established.

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END OF DOCUMENT

(e) Cost study requirements. An incumbent LEC must prove to the state commission that the rates for each element it offers do not exceed the forward-looking economic cost per unit of providing the element, using a cost study that complies with the methodology set forth in this section and § 51.511.

(1) A state commission may set a rate outside the proxy ranges or above the proxy ceilings described in § 51.513 only if that commission has given full and fair effect to the economic cost based pricing methodology described in this section and § 51.511 in a state proceeding that meets the requirements of paragraph (e)(2) of this section.

(2) Any state proceeding conducted pursuant to this section shall provide notice and an opportunity for comment to affected parties and shall result in the creation of a written factual record that is sufficient for purposes of review. The record of any state proceeding in which a state commission considers a cost study for purposes of establishing rates under this section shall include any such cost study.

[62 FR 662, Jan. 6, 1997; 62 FR 45587, Aug. 28, 1997]

SOURCE: 61 FR 45619, Aug. 29, 1996; 61 FR 47348, Sept. 6, 1996; 68 FR 52293, Sept. 2, 2003; 68 FR 64000, Nov. 12, 2003, unless otherwise noted.

AUTHORITY: Sections 1-5, 7, 201-05, 207-09, 218, 225-27, 251-54, 256, 271, 303(r), 332, 48 Stat. 1070, as amended, 1077; 47 U.S.C. 151-55, 157, 201-05, 207-09, 218, 225-27, 251-54, 256, 271, 303(r), 332, 47 U.S.C. 157 note, unless otherwise noted.

47 C. F. R. § 51.505, 47 CFR § 51.505

Current through November 16, 2006; 71 FR 66693

APPENDIX A						
UMBUNDLED NETWORK ELEMENTS RECURRING COST SUMMARY						
ELEMENT NUMBER & DESCRIPTION		EQWE	BELLSOUTH APPROVED RATES	BELLSOUTH FILING	AT&T/MCI PROPOSED	COMMISSION APPROVED
	A.7.1w/LMU	2-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/o LMU)				
		A.7.1 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1		\$5.18	
			2		\$6.28	
			3		\$7.62	
		A.7.6 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)				
		A.17.4 Unbundled Loop Modification - Additive				
A.8		4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP				
	A.8.1w/LMU	4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/ LMU)				
		A.8.1 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1	\$15.69	\$20.81	\$8.77
			2	\$21.17	\$20.72	\$9.57
			3	\$40.90	\$20.36	\$10.88
						\$27.39
	A.8.1w/LMU	4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/o LMU)				
		A.8.1 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1		\$8.77	
			2		\$9.57	
			3		\$10.88	
A.9		4-WIRE DSL DIGITAL LOOP				
	A.9.1	4-Wire DSL Digital Loop	1	\$73.44	\$95.13	\$55.39
			2	\$99.13	\$140.36	\$74.91
			3	\$191.51	\$332.57	\$168.76
						\$178.39

APPENDIX A						
UNBUNDLED NETWORK ELEMENTS RECURRING COST SUMMARY						
ELEMENT NUMBER & DESCRIPTION			ZONE	BELLSOUTH APPROVED RATES	BELLSOUTH FILING	AT&T/MCI PROPOSED
A.9.2	Sub-Loop Feeder Par 4-Wire DS1 Digital Loop		1	\$46.27	\$50.71	\$30.11
			2	\$62.45	\$89.66	\$49.96
			3	\$120.65	\$291.77	\$152.95
A.10	4-WIRE 19, 56 OR 64 Kbps DIGITAL GRADE LOOP					
A.10.1	4-Wire 19, 56 or 64 Kbps Digital Grade Loop		1	\$26.39	\$31.42	\$15.35
			2	\$35.62	\$49.21	\$25.14
			3	\$68.82	\$61.39	\$28.21
A.12	CONCENTRATION PER SYSTEM PER FEATURE ACTIVATED (OUTSIDE CENTRAL OFFICE)					
A.12.5	Unbundled Sub-loop Concentration - USLC Feeder Interface		1	\$45.17	\$71.04	\$38.86
			2	\$60.97	\$84.13	\$43.46
			3	\$117.79	\$241.84	\$100.61
A.13	2-WIRE COPPER LOOP					
A.13.1wLMU	2-Wire Copper Loop - short (Nonrecurring w/ LMU)					
	A.13.1 2-Wire Copper Loop - short		1	\$12.65	\$14.49	\$5.82
			2	\$17.08	\$15.62	\$7.08
			3	\$33.00	\$19.40	\$8.90
A.13.1woLMU	2-Wire Copper Loop - short (Nonrecurring w/o LMU)					
	A.13.1 2-Wire Copper Loop - short		1			\$5.82
			2			\$7.08
			3			\$8.90
A.13.7wLMU	2-Wire Copper Loop - long (Nonrecurring w/ LMU)					
	A.13.7 2-Wire Copper Loop - long		1	\$37.07	\$24.66	\$9.94
			2	\$50.04	\$30.55	\$13.36

Docket No. 060598-TL
 Exhibit 10 to Blake Deposition

APPENDIX A						
UNBUNDLED NETWORK ELEMENTS RECURRING COST SUMMARY						
ELEMENT NUMBER & DESCRIPTION		ZONE	BELLSOUTH APPROVED RATES	BELLSOUTH FILING	AT&T/MCI PROPOSED	COMMISSION APPROVED
A.14.7woLMU	4-Wire Copper Loop - long (Nonrecurring w/o LMU)					
	A.14.7 4-Wire Copper Loop - long	1			\$18.81	
		2			\$32.21	
		3			\$42.29	
A.15	UNBUNDLED NETWORK TERMINATING WIRE (NTW)					
A.15.1	Unbundled Network Terminating Wire (NTW) per Pair		\$0.2286	\$0.4572	\$0.4572	\$0.4572
A.16	HIGH CAPACITY UNBUNDLED LOCAL LOOP					
A.16.1	High Capacity Unbundled Local Loop - DS3 - Facility Termination		\$386.88	\$386.88	\$287.97	\$386.88
A.16.2	High Capacity Unbundled Local Loop - DS3 - Per Mile		\$10.92	\$10.92	\$10.92	\$10.92
A.16.15	High Capacity Unbundled Local Loop - STS-1 - Facility Termination		\$426.60	\$426.60	\$324.29	\$426.60
A.16.16	High Capacity Unbundled Local Loop - STS-1 - Per Mile		\$10.92	\$10.92	\$10.92	\$10.92
A.18	MULTIPLEXERS					
A.18.1	Channelization - Channel System DS1 to DS0		\$146.77	\$146.77	\$72.09	\$146.77
A.18.2	Interface Unit - Interface DS1 to DS0 - OCU-DP Card		\$2.10	\$2.10	\$1.37	\$2.10
A.18.3	Interface Unit - Interface DS1 to DS0 - BRITS Card		\$3.66	\$3.66	\$2.70	\$3.66
A.18.4	Interface Unit - Interface DS1 to DS0 - Voice Grade Card		\$1.38	\$1.38	\$.7634	\$1.38
A.18.5	Channelization - Channel System DS3 to DS1		\$211.19	\$211.19	\$162.55	\$211.19
A.18.6	Interface Unit - Interface DS3 to DS1		\$13.76	\$13.76	\$11.47	\$13.76
A.20	HYBRID COPPER/FIBER xDSL - CAPABLE LOOP					
A.20.1	System DSLAM with Administrative DS1					

Docket No. 060598-TL
 Exhibit 10 to Blake Deposition

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Deposition of Kathy K. Blake
November 28, 2006
Late-Filed Exhibit No. 1

REQUEST: Please provide the number of Lifeline customers BellSouth provides service to.

RESPONSE: As Ms. Blake provided in the continuation of her deposition on Wednesday, November 29, 2006, as of June 2006, BellSouth provided service to 83,745 Lifeline customers. Lifeline customers will be excluded from the assessment of the line-item surcharge.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Deposition of Kathy K. Blake
November 28, 2006
Late-Filed Exhibit No. 2

REQUEST: Please provide an example of a bill for a customer who purchases BRI-ISDN services from BellSouth.

RESPONSE: See attached which is an example of a Business BRI customer with three (3) BRI lines with two (2) B-Channels activated per ISDN line. BellSouth anticipates that the line-item charges to be assessed on this customer's bill to appear in the "Surcharges and Other Fees" section of the attached bill. This customer would be assessed a total "Storm Recovery Fee" of \$3.00 ($\$0.50 \times 2 \text{ B-Channels} \times 3 \text{ ISDN lines} = \3.00) for 12 months.

305 [REDACTED] *ITEM* NOV 07 2006 *Live* E HMSD S4B

[REDACTED]

BST CHRGS A00100 PG 0003.1/0006
your line(s) .

Line Number	Local Toll Company	Long Distance Company
ALL LINES	BELLSOUTH TELE.	[REDACTED]

Service Provider Contact Number
BELLSOUTH TELE. 1 800 858-9413
[REDACTED]

BellSouth Local and Local Toll Charges

Local Monthly Service	Quantity	Unit Charge	Amount
From November 7 through December 6			
1. ISDN B Channel Threshold Voice/Data	6	16.25	97.50
2. ISDN Threshold Pricing, Basic Rate DSL Access Arrangement, Business	3	55.00	165.00
Total Local Monthly Service			262.50

305 [REDACTED] *ITEM* NOV 07 2006 *Live* E HMSD S4B



BST CHRGS A0000100 PG 0004.2 / 0006 A00100

10. FCC Authorized Charge for Excess Line Port for Basic Rate ISDN Digital Subscriber Line	3	7.32
11. FCC Authorized Charge for Network Access	3	20.31
12. Federal Universal Service Charge	3	2.52
Total Surcharges and Other Fees		30.15
Total Local and Local Toll Charges		296.28

REQUEST: a) Explain in narrative form how Centrex/ESSX/PBX services will be assessed the line item charge and how such application is consistent with the definition of an access line and the application proposed for T1 services.
b) Can a NAR carry more than one conversation at a time?

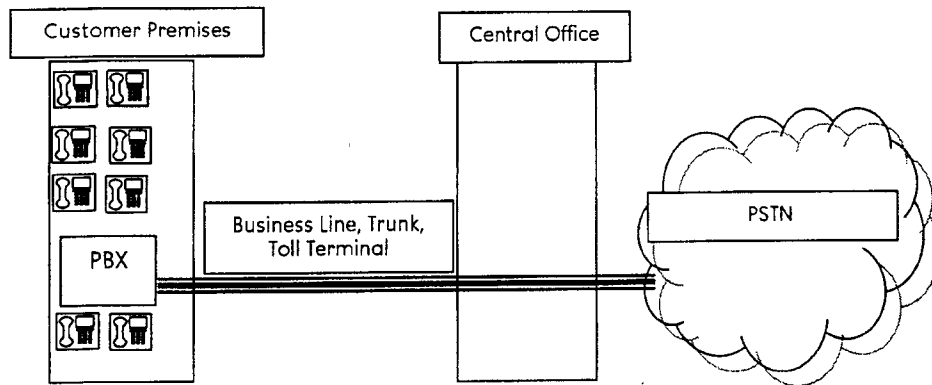
RESPONSE: a) Centrex/ESSX® service/PBX

Centrex/ESSX® service and PBX can be viewed as similar services/products that customers use for business telecommunications. The major difference between the two systems is the location of the processors that provide the intelligence for the system. With Centrex/ESSX® service the processor is part of BellSouth's central office (old reference G.S.S.T., A12, Central Office Non-Transport Service Offerings). The PBX processor is located at the customer's premises.

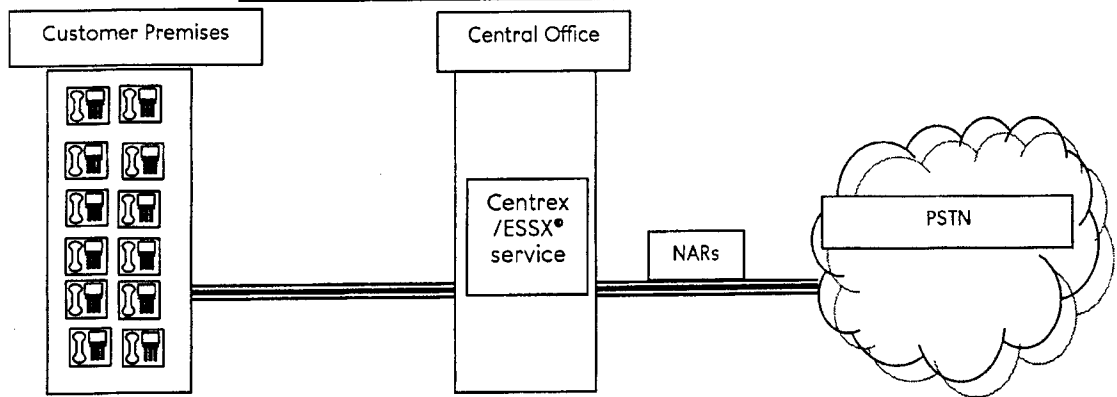
"Access lines" are used in conjunction with both services to connect to the Public Switched Telephone Network ("PSTN"). Centrex/ESSX® service utilizes Network Access Registers ("NARs") and PBX utilizes Business Lines, Business Trunks, Toll Terminals or Channelized MegaLink®/LightGate® for connection to the PSTN. When MegaLink® or LightGate® are used to provide PSTN access for a PBX it is channelized to provide individual "access line" capability. The presence of a MegaLink®/LightGate® NAR on the account represents an activated channel on the Channelized MegaLink®/LightGate® service and drives the assessment of the Storm Recovery Fee based on the quantity of MegaLink®/LightGate® NARs. Assessing the line-item surcharge on the activated channels ("utilized capacity") is consistent with the methodology BellSouth proposes to use to assess the line-item charge to CLECs that purchase high-capacity wholesale UNE loops from BellSouth. Because BellSouth is unable to determine the utilized capacity of high-capacity unbundled loops (DS1 and DS3), BellSouth is proposing to apply a 47% utilization factor to determine the line-item charges to be assessed to its CLEC unbundled loop customers.

Following are rough pictorials of the above services. In these scenarios the line-item surcharge would be assessed on the facility connecting the customer to the PSTN, i.e. the NARs, Trunks, etc. In the case of the channelized MegaLink® the local channel for the MegaLink® would also be assessed a line-item surcharge.

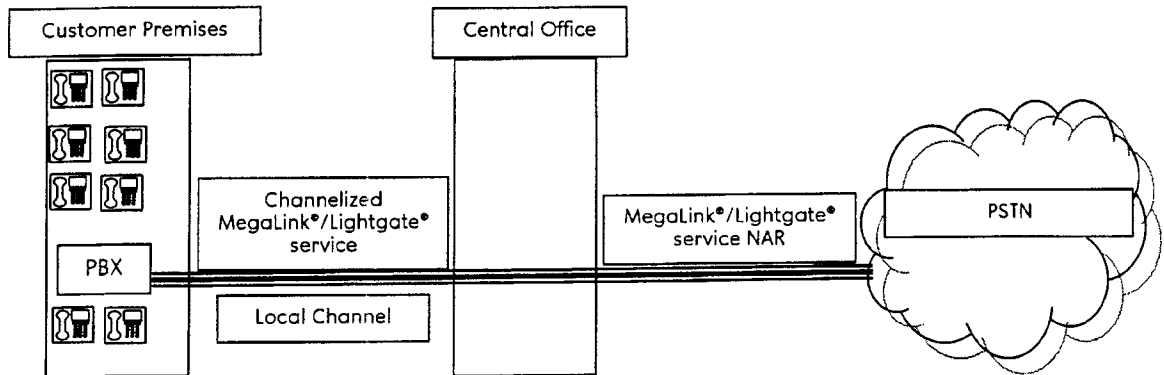
PBX EXAMPLE



CENTREX/ESSX® SERVICE EXAMPLE



CHANNELIZED MEGALINK®/LIGHTGATE®

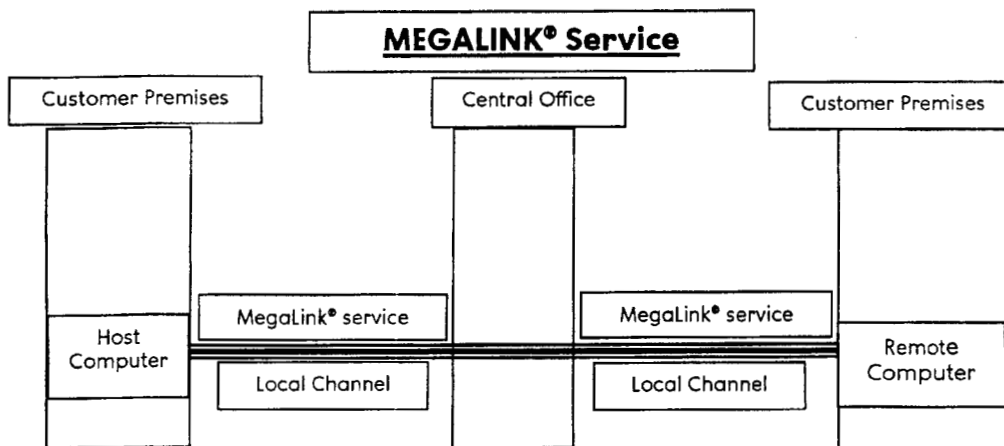


RESPONSE (Continued)

a) T1/DS1 (MegaLink® service)

When BellSouth refers to MegaLink® service without the term “Channelized” in front of it, it’s referring to a non-channelized service whereby a customer is utilizing the service at the full 1.544 Mbps rate. Customers that do not channelize the service normally use the circuits to transmit data. This same arrangement holds true for non-channelized Lightgate.

Following is a pictorial of MegaLink® service. In this scenario the customer would be assessed the line-item surcharge for the two local channels associated with the MegaLink® service.



RESPONSE b) No.

REQUEST: Refer to BellSouth's responsive documents to Staff's 1st Request for Production, Item No. 2, Attachment A filed on October 8, 2006. With respect to the produced chart containing column headings of Description, USOC, CRIS Basic Class of Service, CABS Basic Class of Service, UNE Loop, and Rate,

- (a) Please explain why the USOC Code "UEAL2" is shown to have Class of Service under both CRIS and CABS.
- (b) Please explain why the DS1 Loop with the USOC Code of USLXX is identified as a DS0 Loop and will only be charged the \$0.50 line-item charge.

RESPONSE: (a) For the UVL-SL1 Loop, there should not have been an entry under the CABS Basic Class of Service column.

(b) The DS1 Loop with a USOC of USLXX was mistakenly identified as "DS0" in the UNE Loop column. It should have been identified as a DS1 Loop and the amount in the "Rate" column should have been \$12.00.

Neither of these corrections impacts the assessment of the line-item charge.

47 C.F.R. § 51.505

Effective: [See Text Amendments]

Code of Federal Regulations Currentness

Title 47. Telecommunication

Chapter I. Federal Communications

Commission (Refs & Annos)

Subchapter B. Common Carrier Services

Part 51. Interconnection (Refs & Annos)Subpart F. Pricing of Elements

§ 51.505 Forward-looking economic cost.

(a) In general. The forward-looking economic cost of an element equals the sum of:

(1) The total element long-run incremental cost of the element, as described in paragraph (b); and

(2) A reasonable allocation of forward-looking common costs, as described in paragraph (c).

(b) Total element long-run incremental cost. The total element long-run incremental cost of an element is the forward-looking cost over the long run of the total quantity of the facilities and functions that are directly attributable to, or reasonably identifiable as incremental to, such element, calculated taking as a given the incumbent LEC's provision of other elements.

(1) Efficient network configuration. The total element long-run incremental cost of an element should be measured based on the use of the most efficient telecommunications technology currently available and the lowest cost network configuration, given the existing location of the incumbent LEC's wire centers.

(2) Forward-looking cost of capital. The forward-looking cost of capital shall be used in calculating the total element long-run incremental cost of an element.

(3) Depreciation rates. The depreciation rates used in calculating forward-looking economic costs of elements shall be economic depreciation rates.

(c) Reasonable allocation of forward-looking

common costs—

(1) Forward-looking common costs. Forward-looking common costs are economic costs efficiently incurred in providing a group of elements or services (which may include all elements or services provided by the incumbent LEC) that cannot be attributed directly to individual elements or services.

(2) Reasonable allocation.

(i) The sum of a reasonable allocation of forward-looking common costs and the total element long-run incremental cost of an element shall not exceed the stand-alone costs associated with the element. In this context, stand-alone costs are the total forward-looking costs, including corporate costs, that would be incurred to produce a given element if that element were provided by an efficient firm that produced nothing but the given element.

(ii) The sum of the allocation of forward-looking common costs for all elements and services shall equal the total forward-looking common costs, exclusive of retail costs, attributable to operating the incumbent LEC's total network, so as to provide all the elements and services offered.

(d) Factors that may not be considered. The following factors shall not be considered in a calculation of the forward-looking economic cost of an element:

(1) Embedded costs. Embedded costs are the costs that the incumbent LEC incurred in the past and that are recorded in the incumbent LEC's books of accounts;

(2) Retail costs. Retail costs include the costs of marketing, billing, collection, and other costs associated with offering retail telecommunications services to subscribers who are not telecommunications carriers, described in § 51.609;

(3) Opportunity costs. Opportunity costs include the revenues that the incumbent LEC would have received for the sale of telecommunications services, in the absence of competition from telecommunications carriers that purchase

47 C.F.R. § 51.505

elements; and

(4) Revenues to subsidize other services. Revenues to subsidize other services include revenues associated with elements or telecommunications service offerings other than the element for which a rate is being established.

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END OF DOCUMENT

(e) Cost study requirements. An incumbent LEC must prove to the state commission that the rates for each element it offers do not exceed the forward-looking economic cost per unit of providing the element, using a cost study that complies with the methodology set forth in this section and § 51.511.

(1) A state commission may set a rate outside the proxy ranges or above the proxy ceilings described in § 51.513 only if that commission has given full and fair effect to the economic cost based pricing methodology described in this section and § 51.511 in a state proceeding that meets the requirements of paragraph (e)(2) of this section.

(2) Any state proceeding conducted pursuant to this section shall provide notice and an opportunity for comment to affected parties and shall result in the creation of a written factual record that is sufficient for purposes of review. The record of any state proceeding in which a state commission considers a cost study for purposes of establishing rates under this section shall include any such cost study.

[62 FR 662, Jan. 6, 1997; 62 FR 45587, Aug. 28, 1997]

SOURCE: 61 FR 45619, Aug. 29, 1996; 61 FR 47348, Sept. 6, 1996; 68 FR 52293, Sept. 2, 2003; 68 FR 64000, Nov. 12, 2003, unless otherwise noted.

AUTHORITY: Sections 1-5, 7, 201-05, 207-09, 218, 225-27, 251-54, 256, 271, 303(r), 332, 48 Stat. 1070, as amended, 1077; 47 U.S.C. 151-55, 157, 201-05, 207-09, 218, 225-27, 251-54, 256, 271, 303(r), 332, 47 U.S.C. 157 note, unless otherwise noted.

47 C. F. R. § 51.505, 47 CFR § 51.505

Current through November 16, 2006; 71 FR 66693

APPENDIX A						
UNBUNDLED NETWORK ELEMENTS RECURRING COST SUMMARY						
ELEMENT NUMBER & DESCRIPTION		ZONE	BELLSOUTH APPROVED RATES	BELLSOUTH FILING	AT&T/MCI PROPOSED	COMMISSION APPROVED
A.7.1woLMU	2-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/o LMU)					
	A.7.1 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1			\$5.18	
		2			\$6.28	
		3			\$7.62	
	A.7.6 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)					
	A.17.4 Unbundled Loop Modification - Additive					
A.8	4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP					
A.8.1woLMU	4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/ LMU)					
	A.8.1 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1	\$15.69	\$20.81	\$8.77	\$10.86
		2	\$21.17	\$20.72	\$9.57	\$15.44
		3	\$40.90	\$20.36	\$10.80	\$27.39
A.8.1woLMU	4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/o LMU)					
	A.8.1 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1			\$8.77	
		2			\$9.57	
		3			\$10.80	
A.9	4-WIRE DSL DIGITAL LOOP					
A.9.1	4-Wire DSL Digital Loop	1	\$73.44	\$95.13	\$55.39	\$70.74
		2	\$99.13	\$140.36	\$74.91	\$100.54
		3	\$191.51	\$332.57	\$168.76	\$178.39

APPENDIX A						
UNBUNDLED NETWORK ELEMENTS RECURRING COST SUMMARY						
ELEMENT NUMBER & DESCRIPTION	ZONE	BELLSOUTH APPROVED RATES	BELLSOUTH FILING	AT&T/MCI PROPOSED	COMMISSION APPROVED	
A.9.2 Sub-Loop Feeder Per 4-Wire DSL Digital Loop	1	\$46.27	\$50.71	\$30.11	\$42.59	
	2	\$62.45	\$89.66	\$49.96	\$60.53	
	3	\$120.65	\$291.77	\$152.95	\$107.39	
A.10 4-WIRE 19, 56 OR 64 Kbps DIGITAL GRADE LOOP						
A.10.1 4-Wire 19, 56 or 64 Kbps Digital Grade Loop	1	\$26.39	\$31.42	\$15.35	\$22.20	
	2	\$35.62	\$49.21	\$25.14	\$31.56	
	3	\$68.82	\$61.39	\$28.21	\$55.99	
A.12 CONCENTRATION PER SYSTEM PER FEATURE ACTIVATED (OUTSIDE CENTRAL OFFICE)						
A.12.5 Unbundled Sub-loop Concentration - USLC Feeder Interface	1	\$45.17	\$71.04	\$38.86	\$47.81	
	2	\$60.97	\$84.15	\$43.46	\$67.95	
	3	\$117.79	\$241.84	\$100.61	\$120.57	
A.13 2-WIRE COPPER LOOP						
A.13.1wLMU 2-Wire Copper Loop - short (Nonrecurring w/ LMU)						
A.13.1 2-Wire Copper Loop - short	1	\$12.65	\$14.49	\$5.82	\$8.30	
	2	\$17.08	\$15.62	\$7.08	\$11.80	
	3	\$33.00	\$19.40	\$8.90	\$20.94	
A.13.1w/oLMU 2-Wire Copper Loop - short (Nonrecurring w/o LMU)						
A.13.1 2-Wire Copper Loop - short	1			\$5.82		
	2			\$7.08		
	3			\$8.90		
A.13.7wLMU 2-Wire Copper Loop - long (Nonrecurring w/ LMU)						
A.13.7 2-Wire Copper Loop - long	1	\$37.07	\$24.66	\$9.94	\$17.42	
	2	\$50.04	\$30.55	\$13.36	\$24.76	

APPENDIX A						
UNBUNDLED NETWORK ELEMENTS RECURRING COST SUMMARY						
ELEMENT NUMBER & DESCRIPTION		ZONE	BELLSOUTH APPROVED RATES	BELLSOUTH FILING	AT&T/MCI PROPOSED	COMMISSION APPROVED
A.14.7w/LMU	4-Wire Copper Loop - long (Nonrecurring w/o LMU)					
	A.14.7 4-Wire Copper Loop - long	1			\$18.81	
		2			\$32.21	
		3			\$42.29	
A.15	UNBUNDLED NETWORK TERMINATING WIRE (NTW)					
A.15.1	Unbundled Network Terminating Wire (NTW) per Pair		\$0.2285	\$0.4572	\$0.4572	\$0.4572
A.16	HIGH CAPACITY UNBUNDLED LOCAL LOOP					
A.16.1	High Capacity Unbundled Local Loop - DS3 - Facility Termination		\$386.88	\$386.88	\$287.97	\$386.88
A.16.2	High Capacity Unbundled Local Loop - DS3 - Per Mile		\$10.92	\$10.92	\$10.92	\$10.92
A.16.15	High Capacity Unbundled Local Loop - STS-1 - Facility Termination		\$426.60	\$426.60	\$324.29	\$426.60
A.16.16	High Capacity Unbundled Local Loop - STS-1 - Per Mile		\$10.92	\$10.92	\$10.92	\$10.92
A.18	MULTIPLAVERS					
A.18.1	Channelization - Channel System DS1 to DS0		\$146.77	\$146.77	\$72.09	\$146.77
A.18.2	Interface Unit - Interface DS1 to DS0 - OCU-DP Card		\$2.10	\$2.10	\$1.37	\$2.10
A.18.3	Interface Unit - Interface DS1 to DS0 - BRITZ Card		\$3.66	\$3.66	\$2.70	\$3.66
A.18.4	Interface Unit - Interface DS1 to DS0 - Voice Grade Card		\$1.38	\$1.38	\$.7634	\$1.38
A.18.5	Channelization - Channel System DS3 to DS1		\$211.19	\$211.19	\$162.55	\$211.19
A.18.6	Interface Unit - Interface DS3 to DS1		\$13.76	\$13.76	\$11.47	\$13.76
A.20	HYBRID COPPER/FIBER XDSL - CAPABLE LOOP					
A.20.1	System DSLAM with Administrative DS1					

Docket No. 060598-TL
 Exhibit 10 to Blake Deposition

EXHIBIT NO. 5

DOCKET NO.: 060598-TL

WITNESS: Stipulated

PARTY: BellSouth Clarification Response

DESCRIPTION:

1. BellSouth Late File Exhibit covering 12/4/06 deposition clarification

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 060598-TL Exhibit No. 5

Company/ FPSC Staff

Witness: BellSouth Clarification Response

Date: 12/06/06

Refer to BellSouth's response to staff's 2nd Interrogatories, numbers 17 and 18. In each response refer to the 2nd (last) sentence in the first paragraph. In these responses, BellSouth states that if a subscriber to MegaLink or LightGate has 24 and 672 channels, respectively, activated then the line item surcharge will be assessed on each of the activated channels for a total of \$12/month and \$336/month, respectively.

In witness Blake's deposition, refer to page 65, lines 3-18. In this section witness Blake stated that "because of that USOC [MegaLink Local Channel] being on the account, they will be assessed 50 cents on that" Lines 4-5. Witness Blake then goes on to explain her Exhibit KKB-3, states that "For each of these highlighted, this customer has activated services on this MegaLink that will be assessed 50 cents for each of those activated channels." Lines 15-18.

Refer to witness Blake Deposition Late-Filed Exhibit No. 5, last sentence on the page, "In the case of the channelized MegaLink the local channel for the MegaLink would also be assessed a line-item surcharge."

Q. Please reconcile the response to Late-Filed Exhibit No. 5 that the local channel as well as each activated channel for MegaLink would be assessed a line-item surcharge with the response to staff interrogatory 17 that states that each activated channel will be assessed the surcharge.

A. BellSouth's response to Item No. 17 failed to also reflect the assessment of the line-item charge to the local channel of the MegaLink service.

Q: If a MegaLink customer has 24 channels activated, is the customer charged for 24 or 25 line item surcharges? If the answer is not 24, explain BellSouth's reasoning.

A. 25. There are 24 activated channels and 1 local channel that would be assessed the line-item charge. Because the entire service is comprised of activated and local channels, BellSouth believes it is appropriate to assess the line item charge in this manner.

Q. Please define the term "subchannel" as used in witness Blake's deposition, page 79, lines 16-21.

A. The reference to "subchannel" was made within a question from Mr. Wiggins. The term "subchannel" used in this context is synonymous with the activated channels of a high-capacity arrangement.

BELL SOUTH TARIFF
AND FCC RULE

6

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. DL0598-TL Exhibit No. 6

Company/ FPSC Staff

Witness: BellSouth Tariffs FCC Rule

Date: 12/06/06

BELLSOUTH TELECOMMUNICATIONS, INC.
BY: Operations Manager - Pricing
29G57, 675 W. Peachtree St., N.E.
Atlanta, Georgia 30375
ISSUED: MARCH 3, 2004

TARIFF F.C.C. NO. 1
3RD REVISED PAGE 4-2
CANCELS 2ND REVISED PAGE 4-2

EFFECTIVE: MARCH 18, 2004

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.5 Payment Arrangements and Credit Allowances

(A) Minimum Period

The minimum period for which EUCL End User Access Service s provided to an end user and for which charges are applicable is the same as that in the General Subscriber Service Tariffs for the associated local telephone exchange service.

(B) Cancellation of Application

End User Access Service s cancelled when the order for the associated local telephone exchange service is cancelled. No cancellation charges apply.

(C) Changes to Orders

When changes are made to orders for the local telephone exchange service associated with End User Access Service, any necessary changes will be made for End User Access Service. No charges will apply.

(D) Allowance for Interruptions

When there is an interruption to an EUCL, requested End User Access Service and Federal Universal Service (FUS) credit allowances for interruptions will be provided as set forth for credit allowance for interruptions in 2.4.4 preceding.

(E) Temporary Suspension of Service

When an end user temporarily suspends its local exchange service, which is associated with EUCL, one-half of the EUCL and FUS per month charge will be temporarily suspended for the time period the local exchange service is suspended.

4.6 Rate Regulations

- (A) End User Access Service and Federal Universal Service charges, as set forth in 4.7, following, will be billed to the end user subscriber of the associated local exchange service, including, where applicable, a reseller of the associated local exchange service, in which case the reseller shall be deemed an end user for purposes of application of such charges.

(C)
(C)

- (B) For each local exchange service provided as remote call forwarding residential service or remote call forwarding business service under the General Subscriber Service Tariffs, End User Access Service and Federal Universal Service charges do not apply.

BELLSOUTH TELECOMMUNICATIONS, INC.
BY: Operations Manager - Pricing
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ISSUED: JUNE 16, 1999

TARIFF F.C.C. NO. 1
3RD REVISED PAGE 4-3
CANCELS 2ND REVISED PAGE 4-3

EFFECTIVE: JULY 1, 1999

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.6 Rate Regulations (Cont')

(B) (Cont'd)

For each local exchange service, other than local exchange service used for administrative purposes, provided to Radio Common Carriers (RCC) and/or Maritime Radio Common Carriers (MRCC) as access lines for their services under the General Subscriber Service Tariffs, End User Access Service charges do not apply.

- (C) (1) Centrex-type services are those that (i) use a portion of a Telephone Company switch, located at a Telephone Company central office, to meet the customer's internal needs and serve as the customer's interface with the local and interexchange networks; and (ii) link the customer's station lines to the Telephone Company switch with subscriber loops.

(2) For Centrex-type service station lines, the End User Common Line (EUCL) Charge - Multiline Business Subscriber - Individual Line or Trunk rate as set forth in 4.7(C), following, applies to each line.

(3) Centrex-type services may be used to serve college, university or school offices and/or dormitory quarters. For non-dormitory station lines, the Multiline Business EUCL Charges set forth in 4.7(C), following, will apply to each line.

(4) For dormitory quarters, however, the Telephone Company shall deem each line terminating therein a Primary or Additional Residential Local Exchange Service line pursuant to the Primary and Additional Residential Line definitions specified in Section 2.6. The Primary or Additional Residential Local Exchange Service rate set forth in 4.7(A), following, will apply for each dormitory station line.

(C)(x)
(C)(x)
(C)(x)
(C)(x)
(C)(x)

(5) Charges shall be based on the total number of non-dormitory and dormitory lines reported to the Telephone Company by the customer.

- (D) For Basic Rate and Primary Rate ISDN service, the Excess Line Port Charge set forth in 4.7(D), following, will be assessed as a monthly charge, per Basic Rate ISDN Digital Subscriber Line or Primary Rate ISDN Interface.

(x) Issued in compliance with the Federal Communications Commission's Report and Order & Further Notice of Proposed Rulemaking, CC Docket No. 97-181, Released March 10, 1999.

EFFECTIVE: JULY 1, 1999

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.6 Rate Regulations (Cont'd)

- (E) When an end user is provided more than one local business exchange service in a state by the Telephone Company, or a reseller of the Telephone Company's business local exchange service, and when a local business exchange service is provided as a multiparty service under the General Subscriber Service Tariffs, each party is deemed to be a user of an EUCL and the EUCL-Multiline Business Subscriber-Individual line or trunk rate, as set forth in 4.7(C) following applies to each such party. (C)(x)
- (F) When a payphone service provider is provided a pay telephone line the EUCL-Multiline Business subscriber-Individual line or trunk rate as set forth in 4.7(C) will apply.
- (G) When an end user is provided more than one local business exchange service in a state by the Telephone Company, or a reseller of the Telephone Company's business local exchange service, other than that specified in (B) preceding and when the local business exchange service is provided under the General Subscriber Service Tariffs and is not covered by (C) and (E) preceding, the EUCL-Multiline Business Subscribers-Individual line or trunk rate as set forth in 4.7 following applies to each such local business exchange service. (C)(x)
- (H) When an end user is provided only a single local business exchange service by the Telephone Company, or a reseller of the Telephone Company's business local exchange service, other than that specified in (B) preceding and when the local business exchange service is provided as a multiparty service under the General Subscriber Service Tariffs, each party is deemed to be a user of an EUCL and the EUCL-Single Line Business Subscriber-Individual line or trunk rate as set forth in 4.7(B) following applies to each such party. (C)(x)
- (I) When an end user is provided only a single local business exchange service by the Telephone Company, or a reseller of the Telephone Company's business local exchange service, other than that specified in (B) preceding under the General Subscriber Service Tariffs, the EUCL-Single Line Business Subscriber-Individual line or trunk charge as set forth in 4.7(B) following applies to each single business service. (C)(x)
- (J) When an end user is provided local exchange residence service by the Telephone Company, or a reseller of the Telephone Company's business local exchange service, other than that specified in (B) preceding, the Primary Residential EUCL Charge as set forth in 4.7(A)(1) will apply to one local exchange residence line at the premises. Each additional local exchange residence line at the same premises will be billed at the Additional Residential EUCL Charge as set forth in 4.7(A)(2); provided that Basic Rate ISDN service provided to a residential premises will be assessed the charge set forth in 4.7(A)(3) per Basic Rate ISDN Digital Subscriber Line. (C)(x)

Certain material previously appearing on this page has been moved to 12th Revised Page 4-5.

(x) Issued in compliance with the Federal Communications Commission's Report and Order & Further Notice of Proposed Rulemaking, CC Docket No. 97-181, Released March 10, 1999.

BELLSOUTH TELECOMMUNICATIONS, INC.
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29657, 675 W. Peachtree St., N.E.
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ISSUED: JUNE 16, 2003

TARIFF F.C.C. NO. 1
16TH REVISED PAGE 4-5
CANCELS 15TH REVISED PAGE 4-5

EFFECTIVE: JULY 1, 2003

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.6 Rate Regulations (Cont'd)

The following exceptions apply to the assessment of the EUCL Charge:
(1) Each line that receives Lifeline treatment as described in 4.6(M), following, will be assessed the Primary Residential EUCL Charge as set forth in 4.7(A)(1). (2) Dormitory lines served by C.O.-based services that receive residential treatment as described in 4.6(C), preceding, will be assessed the Primary Residential EUCL Charge as set forth in 4.7(A)(1).

- (K) When an end user is provided a local residence exchange service by the Telephone Company, other than that specified in (B) preceding and when the local residence exchange service is provided as a multiparty service under the General Subscriber Service Tariffs, each party is deemed to be a user of an EUCL and the EUCL-Residence Subscriber-Primary Residential Local Exchange Service line or trunk rate as set forth in 4.7(A) following applies to each such party.
- (L) For Telephone Company-provided Basic Rate ISDN local exchange service provided to business subscribers, the EUCL Charge will be assessed as set forth in 4.7(B) and 4.7(C), following, per Digital Subscriber Line. For Primary Rate ISDN local exchange service, the EUCL will be assessed at five times the Multiline Business Subscriber Individual line or trunk rate as set forth in 4.7(C) following, per Primary Rate ISDN Interface.
- (M) When an end user is provided a local residence exchange service by the Telephone Company, and if the residential local exchange rate for such end user is a reduced residential local exchange rate based upon a means test that is subject to verification, the EUCL-Residence Subscriber - Primary Residential Local Exchange Service Line or Trunk rate in 4.7(A) following shall be applied to that line and reduced by the amount indicated:

<u>State</u>	<u>Amount</u>	
Alabama	\$6.50	(I)
Florida	\$6.50	(I)
Georgia	\$6.50	(I)
Kentucky	\$6.50	(I)
Louisiana	\$6.50	(I)
Mississippi	\$6.50	(I)
North Carolina	\$6.50	(I)
South Carolina	\$6.50	(I)
Tennessee	\$6.50	(I)

BELLSOUTH TELECOMMUNICATIONS, INC.
BY: Operations Manager - Pricing
29G57, 675 W. Peachtree St., N.E.
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ISSUED: SEPTEMBER 22, 2006

TARIFF F.C.C. NO. 1
39TH REVISED PAGE 4-6
CANCELS 38TH REVISED PAGE 4-6
EFFECTIVE: SEPTEMBER 29, 2006

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.6 Rate Regulations (Cont'd)

(N) When an end user is provided a local exchange service which is not identified as Centrex, Business Service or Residence Service (e.g., Farm Service, Local Service), the Telephone Company will designate the service as Centrex Type Services, Business Service or Residence Service. The charges as set forth in 4.7 following for Centrex Type Services, Business Subscriber or Residence Subscriber in accordance with the designation will apply.

(O) With the exception of Federal Universal Service (FUS) charges recovered from Special Access end user customers described in Section 4.6(P) following, the Telephone Company will recover the FUS charges through flat-rated, monthly charges. FUS charges, as set forth in 4.7(E), following, will be billed to the end user subscriber of the associated local exchange service, with exception to Lifeline and Reseller customers.

Dormitory lines that receive residential treatment as described in Section 4.6(C) preceding will be assessed the Primary or Additional Residential FUS charge as set forth in 4.7(E) following.

(P) A Federal Universal Service charge will be assessed to end user customers with direct Special Access Service billing. The monthly charge will be applied at the billing account level. The charge will be determined monthly by multiplying the current quarterly Universal Service Fund (USF) contribution factor, listed below, as released by the F.C.C., by the end user customer's monthly, billing account level, Special Access Service charges.

USF Contribution Factor

0.091

(R)

4.7 Rates and Charges

(A) End User Common Line (EUCL) Charge-Residence Subscriber

	<u>USOC</u>	<u>Rate</u> <u>Per Month</u>	
<u>ALL STATES</u>			
(1) Primary Residential Local Exchange Service line or trunk, each	9LM	\$ 6.50	
(2) Additional Residential Local Exchange Service line or trunk, each (Note 1)	9LA	6.76	(T)
(Note 2)	9LA	6.77	(N)
(3) Basic Rate ISDN Line, per Digital Subscriber Line (Note 1)	9LM	6.76	(T)
(Note 2)	9LM	6.77	(N)

Note 1: Rate effective through 10-2-06

Note 2: Rate effective beginning 10-3-06 as a part of rate changes filed in Transmittal No. 1002.

(N)
(N)
(N)

BELLSOUTH TELECOMMUNICATIONS, INC.
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ISSUED: SEPTEMBER 18, 2006

TARIFF F.C.C. NO. 1
24TH REVISED PAGE 4-7
CANCELS 23RD REVISED PAGE 4-7

EFFECTIVE: OCTOBER 3, 2006

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.7 Rate Charges (Cont'd)

(B) End User Common Line (EUCL) Charge - Single Line Business Subscriber

	USOC	Rate Per Month	
<u>ALL STATES</u>			
(1) Individual line or trunk, each	9LM	\$ 6.50	
(2) Basic Rate ISDN Line, per Digital Subscriber Line	9LM	6.77	(I)

(C) End User Common Line (EUCL) Charge - Multiline Business Subscriber

	USOC	Rate Per Month	
<u>ALABAMA</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	

<u>FLORIDA</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	

<u>GEORGIA</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	

<u>KENTUCKY</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	

Note 1: For Primary Rate ISDN local exchange service, the EUCL Charge will be assessed at five times the Multiline Business EUCL Charge rate, per Primary Rate ISDN interface.

BELLSOUTH TELECOMMUNICATIONS, INC.
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ISSUED: SEPTEMBER 18, 2006

TARIFF F.C.C. NO. 1
19TH REVISED PAGE 4-8
CANCELS 18TH REVISED PAGE 4-8

EFFECTIVE: OCTOBER 3, 2006

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.7 Rate Charges (Cont'd)

(C) End User Common Line (EUCL) Charge - Multiline Business Subscriber
(Cont'd)

	USOC	Rate Per Month	
<u>LOUISIANA</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	
<u>MISSISSIPPI</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	
<u>NORTH CAROLINA</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	
<u>SOUTH CAROLINA</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	
<u>TENNESSEE</u>			
-Individual line or trunk, each	9ZR	\$ 6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line	9ZR	6.77	(I)
-Basic Rate ISDN, per Digital Subscriber Line- Centrex subscribers	9Z1	6.77	(I)
-Primary Rate ISDN, per Interface	9ZR	(Note 1)	

Note 1: For Primary Rate ISDN local exchange service, the EUCL Charge will be assessed at five times the Multiline Business EUCL Charge rate, per Primary Rate ISDN interface.

BELLSOUTH TELECOMMUNICATIONS, INC.
BY: Operations Manager - Pricing
29G57, 675 W. Peachtree St., N.E.
Atlanta, Georgia 30375
ISSUED: SEPTEMBER 22, 2006

TARIFF F.C.C. NO. 1
28TH REVISED PAGE 4-9
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EFFECTIVE: SEPTEMBER 29, 2006

ACCESS SERVICE

4 - End User Access Service (Cont'd)

4.7 Rate Charges (Cont'd)

(D) Excess Line Port Charge

ALL STATES

	<u>USOC</u>	<u>Rate</u> <u>Per Month</u>
- Per Basic Rate ISDN Digital Subscriber Line	9ZEBR	\$ 2.44
- Per Primary Rate ISDN Interface	9ZEPR	14.00

(E) Federal Universal Service Charge

ALL STATES

- Per Primary Residential Line or Trunk	FUJ1X	\$0.59	(R)
- Per Additional Residential Line or Trunk	FUJAX	\$0.62	(R)
- Per Single Line Business Line or Trunk	FUJ1X	\$0.59	(R)
- Per Multi-Line Business Line or Trunk	FUJMX	\$0.76	(R)
- Per Centrex Station Line (Note 1)	FUJMX	\$0.08	(R)
- Per Basic Rate ISDN Digital Subscriber Line, Residence Subscriber	FUJAX	\$0.84	(R)
- Per Basic Rate ISDN Digital Subscriber Line, Single Line Business Subscriber	FUJAX	\$0.84	(R)
- Per Basic Rate ISDN Digital Subscriber Line, Multiline Business Subscriber (Note 2)	FUJAX	\$0.84	(R)
- Per Primary Rate ISDN Interface	FUJMX	\$5.05	(R)

Note 1: For Centrex-type services (e.g. BellSouth ESSX service, BellSouth MultiServ service, BellSouth MultiServ Plus and BellSouth Centrex), the FUS charge will be assessed at one-ninth the Multiline Business charge.

Note 2: This Basic Rate ISDN FUS charge also applies to Basic Rate ISDN lines that are provided as part of a Centrex system, in lieu of the Centrex Station Line rate.

§ 69.151

§ 69.153(d), and for Centrex lines, as per § 69.153(e).

[66 FR 59732, Nov. 30, 2001]

Subpart C—Computation of Charges for Price Cap Local Exchange Carriers

SOURCE: 62 FR 31935, June 11, 1997, unless otherwise noted.

§ 69.151 Applicability.

This subpart shall apply only to telephone companies subject to the price cap regulations set forth in part 61 of this chapter.

§ 69.152 End user common line for price cap local exchange carriers.

(a) A charge that is expressed in dollars and cents per line per month shall be assessed upon end users that subscribe to local exchange telephone service or Centrex service to the extent they do not pay carrier common line charges. A charge that is expressed in dollars and cents per line per month shall be assessed upon providers of public telephones. Such charge shall be assessed for each line between the premises of an end user, or public telephone location, and a Class 5 office that is or may be used for local exchange service transmissions.

(b) [Reserved]

(c) The charge for each subscriber line associated with a public telephone shall be equal to the monthly charge computed in accordance with paragraph (k) of this section.

(d)(1) Beginning July 1, 2000, in a study area that does not have deaveraged End User Common Line Charges, the maximum monthly charge for each primary residential or single-line business local exchange service subscriber line shall be the lesser of:

(i) The Average Price Cap CMT Revenue per Line month as defined in § 61.3(d) of this chapter; or

(ii) The following:

(A) On July 1, 2000, \$4.35.

(B) On July 1, 2001, \$5.00.

(C) On July 1, 2002, \$6.00.

(D) On July 1, 2003, \$6.50.

(2) In the event that GDP-PI exceeds 6.5% or is less than 0%, the maximum monthly charge in paragraph (d)(1)(ii)

47 CFR Ch. I (10-1-05 Edition)

of this section and the cap will be adjusted pursuant to § 61.45(b)(1)(iii) of this chapter.

(e)(1) Beginning July 1, 2000, in a study area that does not have deaveraged End User Common Line Charges, the maximum monthly charge for each non-primary residential local exchange service subscriber line shall be the lesser of:

(i) \$7.00; or

(ii) The greater of:

(A) The rate as of June 30, 2000 less reductions needed to ensure over recovery of CMT Revenues does not occur; or

(B) The Average Price Cap CMT Revenue per Line month as defined in § 61.3(d) of this chapter.

(2) In the event that GDP-PI is greater than 6.5% or is less than 0%, the maximum monthly charge in paragraph (e)(1)(i) of this section and the cap will be adjusted pursuant to § 61.45(b)(1)(iii) of this chapter.

(3) Where the local exchange carrier provides a residential line to another carrier so that the other carrier may resell that residential line to a residence that already receives a primary residential line, the local exchange carrier may collect the non-primary residential charge described in paragraph (e) of this section from the other carrier.

(f) The charge for each primary residential local exchange service subscriber line shall be the same as the charge for each single-line business local exchange service subscriber line.

(g) A line shall be deemed to be a residential subscriber line if the subscriber pays a rate for such line that is described as a residential rate in the local exchange service tariff.

(h) Effective July 1, 1999, only one of the residential subscriber lines a price cap local exchange carrier provides to a location shall be deemed to be a primary residential line.

(1) Effective July 1, 1999, for purposes of § 69.152(h) of this chapter, "residential subscriber line" includes residential lines that a price cap local exchange carrier provides to a competitive local exchange carrier that resells the line and on which the price cap local exchange carrier may assess access charges.

(2) Effective July 1, 1999, if a customer subscribes to residential lines from a price cap local exchange carrier and at least one reseller of the price cap local exchange carrier's lines, the line sold by the price cap local exchange carrier shall be the primary line, except that if a resold price cap LEC line is already the primary line, the resold line will remain the primary line should a price cap local exchange carrier subsequently sell an additional line to that residence.

(i) A line shall be deemed to be a single-line business subscriber line if the subscriber pays a rate that is not described as a residential rate in the local exchange service tariff and does not obtain more than one such line from a particular telephone company.

(j) No charge shall be assessed for any WATS access line.

(k)(1) Beginning on July 1, 2000, for any study area that does not have deaveraged End User Common Line charges and in the absence of voluntary reductions, the maximum monthly End User Common Line Charge for multi-line business lines will be the lesser of:

(i) \$9.20; or

(ii) The greater of:

(A) The rate as of June 30, 2000, less reductions needed to ensure over recovery of CMT Revenues does not occur; or

(B) The Average Price Cap CMT Revenue per Line month as defined in §61.3(d) of this chapter.

NOTE TO PARAGRAPH (k)(1): Except when the local exchange carrier reduces the rate through voluntary reductions, the multi-line business End User Common Line charge will be frozen until the study area's multi-line business PIOC and CCL charge are eliminated.

(2) In the event that GDP-PI is greater than 6.5% or is less than 0%, the maximum monthly charge in paragraph (k)(1)(i) of this section and the cap will be adjusted pursuant to §61.45(b)(1)(iii) of this chapter.

(1)(1) Beginning January 1, 1998, local exchange carrier shall assess no more than one End User Common Line charge as calculated under the applicable method under paragraph (e) of this section for Basic Rate Interface integrated services digital network (ISDN) service.

(2) Local exchange carriers shall assess no more than five End User Common Line charges as calculated under paragraph (k) of this section for Primary Rate Interface ISDN service.

(m) In the event the local exchange carrier charges less than the maximum End User Common Line charge for any subscriber lines, the local exchange carrier may not recover the difference between the amount collected and the maximum from carrier common line charges or PIOC's.

(n)-(p) [Reserved]

(q) *End User Common Line Charge Deaveraging.* Beginning on July 1, 2000, local exchange carriers may geographically deaverage End User Common Line charges subject to the following conditions:

(1) In order for a price cap local exchange carrier to be allowed to deaverage End User Common Line charges within a study area, the price cap local exchange carrier must have state Commission approved geographically deaveraged rates for UNE loops within that study area. Except where a LEC geographically deaverages through voluntary reductions, before a price cap local exchange carrier may geographically deaverage its End User Common Line rates, its Originating and Terminating CCL and Multi-line Business PIOC rates in that study area must equal \$0.00.

(2) All geographic deaveraging of End User Common Line charges by customer class within a study area must be according to the state commission-approved UNE loop zone. Solely for the purposes of determining interstate subscriber line charges and the interstate access universal service support described in §§54.806 and 54.807 of this chapter, a price cap local exchange carrier may not have more than four geographic End User Common Line Charge/Universal Service zones absent a review by the Commission. Where a price cap local exchange carrier has more than four state-created UNE zones and the Commission has not approved use of additional zones, the price cap local exchange carrier will determine, at its discretion, which state-created UNE zones to consolidate so that it has no more than four zones

for the purpose of determining interstate subscriber line charges and interstate access universal service support.

(3) Within a given zone, Multi-line Business End User Common Line rates cannot fall below Primary Residential and Single-Line Business or Non-Primary Residential End User Common Line charges. Non-Primary End User Common Line charges cannot fall below Primary Residential and Single-Line Business charges.

(4) For any given class of customer in any given zone, the Zone deaveraged End User Common Line Charge in that zone must be greater than or equal to the Zone deaveraged End User Common Line charge in the zone with the next lower Zone Average Revenue Per Line.

(5) The sum of all revenues per month that would be generated from all deaveraged End User Common Line charges in all zones within a study area plus Interstate Access Universal Service Support per Line month (as defined in § 54.807 of this chapter) for the applicable customer classes and zones receiving such support multiplied by corresponding base period lines, divided by the number of base period lines in that study area cannot exceed Average Price Cap CMT Revenue per Line month as defined in § 61.3(d) of this chapter for that study area. In addition, the sum of revenues per month that would be generated from all deaveraged End User Common Line charges in all End User Common Line charge deaveraging zones within a study area plus revenues per month from all End User Common Line charge, multi-line business PICC and CCL charges from study areas within that study area that have not geographically deaveraged End User Common Line charges plus the sum of all Interstate Access Universal Service Support per Line month (as defined in § 54.807 of this chapter) for the applicable customer classes and zones receiving such support, multiplied by the corresponding base period lines for the applicable customer classes and zones within the study area, divided by the number of total base period lines in the study area cannot exceed Average Price Cap CMT Revenue per Line month as defined in § 61.3(d) of this chapter for the study area.

(6) *Maximum charge.* The maximum zone deaveraged End User Common Line Charge that may be charged in any zone is the applicable cap specified in § 69.152(d)(1), § 69.152(e)(1)(i) or § 69.152(k)(1)(i) Zone Average Revenue Per Line is the Average Price Cap CMT Revenue per Line month allocated to a particular state-defined zone used for deaveraging of UNE loop prices. The zone average revenue per line is computed pursuant to § 61.3 (zz) of this chapter.

(7) *Minimum charge.* Except where a local exchange carrier chooses to lower the deaveraged End User Common Line charge through voluntary reductions, the minimum zone deaveraged End User Common Line charge in any zone in a study area is at least the Minimum End User Common Line charge. Minimum End User Common Line charge is Zone Average Revenue Per Line for the zone with the lowest Zone Average Revenue Per Line in that study area plus an amount per line calculated to recover the difference between Interstate Access Universal Service Support Per Line (as defined in § 54.807 of this chapter) multiplied by base period lines for the applicable customer class and zones receiving such support and Study Area Above Benchmark Revenues, first from Zone 1 until the End User Common Line charges in Zone 1 equal the End User Common Line charges in Zone 2, and then from lines in Zones 1 and 2 equally until the End User Common Line charges in those Zones reach Zone 3 (with all End User Common Line charges subject to the applicable residential and multi-line business lines nominal caps).

(i) For the purposes of this part, "Study Area Above Benchmark Revenues" is the sum of all Zone Above Benchmark Revenues.

(ii) For the purposes of this part, "Zone Above Benchmark Revenues" is calculated as follows:

Zone Above Benchmark Revenues is the sum of Zone Above Benchmark Revenues for Residential and Single-line Business lines and Zone Above Benchmark Revenues for Multi-line Business lines. Zone Above Benchmark Revenues for Residential and Single-line Business lines is, within each zone, (Zone Average Revenue Per Line minus

\$7.00) multiplied by all eligible telecommunications carrier Base Period Residential and Single-line Business lines times 12. If negative, the Zone Above Benchmark Revenues for Residential and Single-line Business lines for the zone is zero. Zone Above Benchmark Revenues for Multi-line Business lines is, within each zone,

(Zone Average Revenue Per Line minus \$9.20) multiplied by all eligible telecommunications carrier zone Base Period Multi-line Business lines times 12. If negative, the Zone Above Benchmark Revenues for Multi-line Business lines for the zone is zero.

(8) *Voluntary Reductions.* A "Voluntary Reduction" is one in which the local exchange carrier reduces prices other than through offset of net increases in End User Common Line charge revenues or Interstate Access Universal Service support received pursuant to § 54.807 of this chapter, or through increases in other zone deaveraged End User Common Line charges.

[65 FR 38701, June 21, 2000; 65 FR 57744, Sept. 26, 2000]

§ 69.153 Presubscribed interexchange carrier charge (PICC).

(a) A charge expressed in dollars and cents per line may be assessed upon the Multi-line business subscriber's presubscribed interexchange carrier to recover revenues totaling Average Price Cap CMT Revenues per Line month times the number of base period lines less revenues recovered through the End User Common Line charge established under § 69.152 and Interstate Access Universal Service Support Per Line (as defined in § 54.807 of this chapter) multiplied by base period lines for the applicable customer class and zones receiving such support, up to a maximum of \$4.31 per line per month. In the event the ceilings on the PICC prevent the PICC from recovering all the residual common line/marketing and residual interconnection charge revenues, the PICC shall recover all residual common line/marketing revenues before it recovers residual interconnection charge revenues.

(b) If an end-user customer does not have a presubscribed interexchange carrier, the local exchange carrier may

collect the PICC directly from the end user.

(c) [Reserved]

(d) Local exchange carriers shall assess no more than five PICCs as calculated under paragraph (a) of this section for Primary Rate Interface ISDN service.

(e) The maximum monthly PICC for Centrex lines shall be one-ninth of the maximum charge determined under paragraph (a) of this section, except that if a Centrex customer has fewer than nine lines, the maximum monthly PICC for those lines shall be the maximum charge determined under paragraph (a) of this section divided by the customer's number of Centrex lines.

(f) The PICC shall not be applicable to any payphone lines.

(g)-(h) [Reserved]

[65 FR 38703, June 21, 2000; 65 FR 57744, Sept. 26, 2000, as amended at 68 FR 43329, July 22, 2003]

§ 69.154 Per-minute carrier common line charge.

(a) Local exchange carriers may recover a per-minute carrier common line charge from interexchange carriers, collected on originating access minutes and calculated using the weighting method set forth in paragraph (c) of this section. The maximum such charge shall be the lower of:

(1) The per-minute rate using base period demand that would recover the maximum allowable carrier common line revenue as defined in § 61.46(d) of this chapter; or

(2) The sum of the local switching, carrier common line and interconnection charge charges assessed on originating minutes on December 31, 1997, minus the local switching charges assessed on originating minutes.

(b) To the extent that paragraph (a) of this section does not recover from interexchange carriers all permitted carrier common line revenue, the excess may be collected through a per-minute charge on terminating access calculated using the weighting method set forth in paragraph (c) of this section.

(c) For each Carrier Common Line access element tariff, the premium originating Carrier Common Line

BELLSOUTH TELECOMMUNICATIONS, INC.
BY: Operations Manager - Pricing
29657, 675 W. Peachtree St., N.E.
Atlanta, Georgia 30375
ISSUED: NOVEMBER 26, 1997

TARIFF F.C.C. NO. 1
2ND REVISED PAGE 4-1
CANCELS 1ST REVISED PAGE 4-1

EFFECTIVE: JANUARY 1, 1998

ACCESS SERVICE

4 - End User Access Service

The Telephone Company will provide End User Access Service to end users who obtain local telephone exchange service from the Telephone Company under its General Subscriber Service Tariffs.

4.1 General Description

End User Access Service provides for the use of an End User Common Line (EUCL).

4.2 Limitations

- (A) A telephone number is not provided with End User Access Service.
- (B) Detail billing is not provided with End User Access Service.
- (C) Directory listings are not included with End User Access Service.
- (D) Intercept arrangements are not included with End User Access Service.

4.3 Undertaking of the Telephone Company

The Telephone Company will provide End User Access Service at rates and charges as set forth in 4.7 following, as follows:

- (A) Use of an EUCL by an end user in connection with interstate access services provided under this Tariff. Such use will be provided when the end user obtains local exchange service.
- (B) The Telephone Company will be responsible for contacts and arrangements with end user subscribers of Telephone Company-provided Local Exchange Service, or resellers thereof, for the billing of End User Access Service charges.

(C)(x)
(C)(x)

4.4 Obligations of the End User

- (A) When the end user is a Radio Common Carrier (RCC) or a Maritime Radio Common Carrier (MRCC), it shall designate whether the local exchange services it is provided by the Telephone Company are used as access lines for its services or used as administrative lines.
- (B) When the end user is provided with a local exchange service which is not identified as Centrex Type Services, Business Service or Residence or Residence Service, it shall provide the Telephone Company any requested information necessary for the Telephone Company to determine the appropriate charges.

(x) Issued on not less than 36 days' notice under authority of and in compliance with FCC Orders DA 97-2358 and FCC 97-158, as amended.

1. BellSouth's CONFIDENTIAL responses to Staff's 1st Set of Interrogatories No. 3 and Production of Documents No. 2 (including all revisions)

CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 060598-TL Exhibit No. 7
Company/ FPSC Staff
Witness: BellSouth Conf. Responses to Staff
Date: 12/06/06 Discovered

EXHIBIT NO. 8

DOCKET NO.: 060598-TL

WITNESS: Stipulated

PARTY: Service Hearing Transcripts

DESCRIPTION:

1. Pensacola
2. West Palm Beach
3. Ft. Lauderdale
4. Miami

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-TL Exhibit No. 8

Company/ FPSC Staff

Witness: Service Hearing Transcripts

Date: 12/06/06

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL SYSTEM
RELATED COSTS AND EXPENSES, BY BELLSOUTH
TELECOMMUNICATIONS, INC.

ELECTRONIC VERSIONS OF THIS TRANSCRIPT ARE
A CONVENIENCE COPY ONLY AND ARE NOT
THE OFFICIAL TRANSCRIPT OF THE HEARING,
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PROCEEDINGS: PENSACOLA SERVICE HEARING

BEFORE: CHAIRMAN LISA POLAK EDGAR
COMMISSIONER J. TERRY DEASON
COMMISSIONER MATTHEW M. CARTER, II
COMMISSIONER KATRINA J. TEW

DATE: Wednesday, October 25, 2006

TIME: Commenced at 4:06 p.m. (CST)
Concluded at 5:25 p.m. (CST)

PLACE: Hagler Auditorium
Pensacola Jr. College
1000 College Boulevard
Pensacola, Florida

REPORTED BY: LINDA BOLES, CRR, RPR
Official FPSC Reporter
(850) 413-6734

FLORIDA PUBLIC SERVICE COMMISSION

1 APPEARANCES:

2 JAMES MEZA, III, ESQUIRE, BellSouth
3 Telecommunications, Inc., 150 West Flagler Street, Suite 1910,
4 Miami, Florida 33130, appearing on behalf of BellSouth
5 Telecommunications, Inc.

6 CHARLES J. BECK, ESQUIRE, Office of Public Counsel,
7 c/o The Florida Legislature, 111 W. Madison Street, Room 812,
8 Tallahassee, Florida 32399-1400, appearing on behalf of the
9 Citizens of the State of Florida.

10 ADAM TEITZMAN, ESQUIRE, FPSC General Counsel's
11 Office, 2540 Shumard Oak Boulevard, Tallahassee, Florida
12 32399-0850, appearing on behalf of the Florida Public Service
13 Commission Staff.

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2	WITNESSES	
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2	NUMBER:	ID.	ADMTD.
3	1	ADX Communications letter dated 11/6/04	18 19
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1 P R O C E E D I N G S

2 CHAIRMAN EDGAR: Good afternoon.

3 COMMISSIONER CARTER: Good afternoon.

4 CHAIRMAN EDGAR: Thank you all for coming to join us
5 this afternoon. I'll start by calling the service hearing to
6 order.

7 I'd like to go ahead and make some introductions. I
8 am Lisa Edgar, and I have the honor of serving as the Chairman
9 of the Florida Public Service Commission. And with me here at
10 the table in the front of the room is Mr. Charlie Beck with the
11 Office of Public Counsel, Commissioner Terry Deason,
12 Commissioner Matthew Carter, Commissioner Katrina Tew, Beth
13 Salak of our staff and Adam Teitzman of our staff.

14 Next I'm going to ask our staff counsel to read the
15 notice, please.

16 MR. TEITZMAN: By notice issued September 28th, 2006,
17 this time and place has been set for a customer hearing in
18 Docket Number 060598-TL. The purpose is as set forth in the
19 notice.

20 CHAIRMAN EDGAR: Thank you. And I'd like to go ahead
21 and take appearances from the attorneys that are here with us
22 today.

23 MR. MEZA: Thank you, Madam Chair. My name is Jim
24 Meza, General Counsel for BellSouth.

25 CHAIRMAN EDGAR: And, Mr. Beck, I know I've

1 introduced you, but if you would go ahead as well.

2 MR. BECK: Thank you. Charlie Beck with the Office
3 of Public Counsel.

4 CHAIRMAN EDGAR: And Mr. Teitzman.

5 MR. TEITZMAN: Adam Teitzman on behalf of the
6 Commission.

7 CHAIRMAN EDGAR: Thank you. We do also have other
8 staff here from the Public Service Commission, and I believe
9 that BellSouth has staff as well. If there are questions that
10 our staff or their staff can help you with, we do have people
11 here. I think in the back of the room, I think I see
12 Commission staff. Would you please raise your hands back
13 there? If you have any other questions at all, please feel
14 free -- I know that they would be glad to try to be helpful.

15 This is an official hearing and it will be
16 transcribed and become a part of our official record. As such,
17 those who would like to address us today will need to be sworn
18 in, and we will do that together here in just a few minutes. I
19 hope that you saw there are speaker sheets, I believe at the
20 front of the room, and we will call people -- Mr. Beck actually
21 I will look to to call people to come and speak to us in order
22 as you are on the sign-up sheet. And if there is anybody here
23 who would like to give us some comments but would not prefer to
24 speak, there are blue sheets in the back of the room that you
25 can fill out and submit to us or they can be mailed in. And

1 also if you know of other people who are not able to come today
2 but would like to make comments, they can fill in on these
3 sheets as well, and they're also available on our website, and
4 that then will become a part of the record as well.

5 I'm going to ask the attorney from BellSouth and from
6 the Office of Public Counsel here in just a moment to make a
7 statement, and then I will swear you in as a group. And if
8 there's anybody that comes in later, we will do that
9 individually, or collectively if they come in as a group, and
10 then we'll move to public testimony. And so with that,
11 Mr. Meza, would you like to make a statement?

12 MR. MEZA: Sure. Thank you, Madam Chair. Thank you
13 for the ability to be here today to listen to our customers and
14 to continue the hearing process regarding our petition related
15 to recovery of 2005 tropical system related expenses.

16 BellSouth just has some very brief comments, and
17 first I'd like to introduce some of our employees that are here
18 today starting with Mr. Jerry Hendrix. He is the Vice
19 President of Regulatory for BellSouth in Florida. With us also
20 is Charles Stout. He is an area manager for installation and
21 maintenance for the company. His turf is Escambia and
22 Santa Rosa Counties. Also with us is Steve Johnson. He is an
23 area manager for engineering for Escambia and Santa Rosa
24 Counties as well.

25 Because this is a public hearing, we would like to

1 take this opportunity to listen to our customers and to address
2 and hear any concerns or questions they may have. And with
3 that, I'll sit down, Madam Chair. Thank you.

4 CHAIRMAN EDGAR: Thank you, Mr. Meza.
5 Mr. Beck.

6 MR. BECK: Thank you, Madam Chair. Just a few brief
7 comments. As everybody is very, very aware, 2004 and 2005 were
8 very difficult years throughout Florida from hurricanes where
9 we had extensive damage. We've had quite a few cases by
10 different utilities concerning requests for charges to help pay
11 for the hurricanes. With the electric utilities, they were,
12 most of them were in 2004. We had some very strongly litigated
13 cases where we thought the utilities were asking for costs that
14 they'd recover in their regular monthly charges as well so that
15 in effect there was a double-dipping. We appreciate the
16 Commission's rulings on that. I think that they stopped that
17 practice by some of the companies.

18 And in this case I think BellSouth has complied, the
19 best we can tell, with the rulings of the Commission which
20 allow the companies only to ask for incremental costs; in other
21 words, the extra costs incurred from the hurricane over the
22 normal level they would incur.

23 We've had one case with Sprint, which is now Embarq,
24 for 2004 hurricane costs. In that case they were allowed to
25 charge 85 cents a month for the extra cost from hurricanes. In

1 this case the maximum exposure is 50 cents per month, and
2 that's because the Legislature enacted a statute that caps the
3 amount that can be recovered from customers at 50 cents per
4 month for one year, no matter how much damage the companies
5 have incurred. And in this case we think that would affect
6 BellSouth's position. If their full level of the cost study
7 that they say they incurred on an incremental basis were
8 allowed to be flowed through to customers, it would be almost
9 triple the 50 cents per month. So the statute puts that cap on
10 it and it can't be -- they won't be allowed to recover any more
11 than that.

12 Besides the cases from the companies on requests for
13 hurricane surcharges, the Commission has also been very
14 aggressive in getting the utilities to upgrade their
15 infrastructure and to do inspections that hadn't previously
16 been done. In the case of BellSouth and in the electrics,
17 they've mandated eight-year inspection cycles for all of their
18 poles that they have. And it's not just a look and see, it's a
19 very complete and comprehensive exam.

20 Any comments you have about your experience from the
21 hurricanes and BellSouth, I'm sure the Commission would
22 appreciate that. With that, I want to thank you for coming
23 tonight, and I look forward to your testimony.

24 CHAIRMAN EDGAR: Thank you, Mr. Beck. I would like
25 to again echo those comments. We have come here to hear from

1 customers and we would like to hear about what's on your mind
2 today. We will start here in just a moment.

3 As I said, I think a few minutes ago, the comments
4 that we receive are being transcribed and they will become a
5 part of the official record for this proceeding. And we will
6 swear, swear those customers who are here today in as a group.
7 When you do come to speak and Mr. Beck calls your name, please
8 tell us your name. It's helpful if you tell us who your
9 telephone service provider is, and that will also then go into
10 the record.

11 And with that, those customers who are here and who
12 would like to speak, if you would stand with me and raise your
13 right hand and we'll swear you in.

14 (Witnesses collectively sworn.)

15 CHAIRMAN EDGAR: Thank you. Okay. I think we are
16 ready to move on to hear from customers.

17 Mr. Beck, I'll ask you to call the first name,
18 please.

19 MR. BECK: Thank you, Madam Chairman.

20 The first witness is Brad Hattaway.

21 BRAD HATTAWAY

22 was called as a witness on behalf of the Citizens of the State
23 of Florida and, having been duly sworn, testified as follows:

24 DIRECT STATEMENT

25 MR. HATTAWAY: Good evening. I am Brad Hattaway with

1 the Escambia County Department of Public Safety, Division of
2 Emergency Management. I'm not speaking on behalf as a
3 customer, just speaking -- I'm not picking a side either
4 opposing or, officially opposing or supporting the rate
5 increase; however, felt it was necessary to express to the
6 Commission we are the ones that are in the Emergency Operation
7 Center and BellSouth is part of our disaster committee and has
8 been for several years. They support the Emergency Management
9 Operation Center in providing information, coordinating their
10 efforts and the recovery and response efforts for the community
11 itself. Again, they have been a very responsive member of the
12 committee. They do assign staff to our EOC and they do
13 coordinate and are responsive to our requests of priority needs
14 in responding to the community. That was basically all. Thank
15 you.

16 CHAIRMAN EDGAR: Thank you.

17 MR. BECK: Thank you.

18 Our next witness is Linda Biller.

19 Whereupon,

20 LINDA BILLER

21 was called as a witness on behalf of the Citizens of the State
22 of Florida and, having been duly sworn, testified as follows:

23 DIRECT STATEMENT

24 MS. BILLER: Good evening. I am Linda Biller, CEO of
25 the American Red Cross of Northwest Florida. And similar to

1 Mr. Hattaway, I came to speak, not necessarily to weigh in one
2 way or the other, but to share with you the importance of what
3 BellSouth did for us during the 2005 hurricane season.

4 As you can imagine, it was devastating for us. And
5 we are, similar to the EOC, an organization that needs to be up
6 and running as quickly as possible. And BellSouth is extremely
7 responsive, very -- we could not have performed as well as we
8 did without their support. They were immediately getting phone
9 lines and working with us. And BellSouth has been a wonderful
10 help for us during our hurricanes. Thank you.

11 CHAIRMAN EDGAR: Thank you.

12 MR. BECK: Thank you.

13 Dave Hoxeny.

14 Whereupon,

15 DAVE HOXENY

16 was called as a witness on behalf of the Citizens of the State
17 of Florida and, having been duly sworn, testified as follows:

18 DIRECT STATEMENT

19 MR. HOXENY: Howdy. My name is Dave Hoxeny and I own
20 a business here. So we've heard from government and charity,
21 and I'm going to try to speak a little bit for private
22 business.

23 First of all, I'd like to thank you all for having
24 your first customer service hearing here in the Panhandle. We
25 appreciate your interest in coming up our way.

1 Secondly, I'd like to apologize for my speech. Half
2 of my mouth is not working due to some dental procedures this
3 afternoon, so I'll do my best.

4 The two things that your report addressed were the
5 utility's petition, which you just spoke about, and also some
6 comments on recovery efforts of BellSouth. And as amateurs
7 it's really hard to know what's fair as far as the utility's
8 petition. I guess we really have to defer to y'all because
9 you're very experienced in these matters. However, I'd like to
10 speak a little bit about the recovery efforts that BellSouth
11 made in our area.

12 Your focus at least financially is mostly on 2005.
13 We were still recovering here in 2005 from Ivan in 2004, and I
14 believe BellSouth spent substantial money in our market, well,
15 in both years, of course, to try to put us back together. And
16 really the people here did a great job. They worked very hard.
17 There were a number of people that were in from out of town and
18 they worked -- well, since my office is next to one of their
19 hotels, the best I could tell they were working sunup to
20 sundown and I think seven days a week, all of which was
21 appreciated.

22 However, one thing that we did learn here in
23 Pensacola was how much we depend on BellSouth. Yes, there is,
24 there is competition today, but BellSouth has the legacy
25 benefits of having tremendous investment in plant and most of

1 the customers. And so for infrastructure, i.e., copper lines,
2 fiber optic lines, stuff like that, really BellSouth controls
3 that market even though they do rent to others. So they're
4 very, very important to Pensacola and to business here.

5 And what happened here particularly -- do y'all live
6 in Tallahassee or from all over?

7 COMMISSIONER DEASON: All over. I live west of
8 Tallahassee.

9 MR. HOXENY: Okay. From all over the state. Well,
10 what we experienced here was tremendous slowdowns in not only
11 repair but installation work. And, you know, cell phones work
12 okay as long as the T1 lines to the cell towers work, and we
13 did have some problems with that, although they got on that
14 pretty quick, but they're no good for faxes or for data lines.
15 So getting the copper plant back together is critical and it
16 takes jillions of man-hours.

17 And I'd like to put in the record some communication
18 I had with the company -- if you would pass that down --
19 covering these issues. And my perspective is, is that
20 BellSouth did not marshal enough outside resources. I know you
21 also care about how Gulf Power works, and they brought in, I
22 believe, 4,000 people and within a month they were out. Now no
23 doubt about it, it's a lot easier to fix power lines than it is
24 to fix telephone lines. Telephone lines take, take many, many
25 more man-hours per square mile.

1 My point, I guess, is that Gulf Power found a way to
2 get the extra help in here to get us back together very
3 quickly, and BellSouth simply wasn't able to do that. Part of
4 the problem, I think, and maybe I have "Hey, we're in the
5 Panhandle and people in Florida don't really care about us
6 Syndrome." Of course, you're here today, so that belies that.

7 But the -- all of Florida was really, has had a tough
8 couple of years in hurricanes and BellSouth has, therefore, had
9 some tough times. However, it seems to us in the Panhandle
10 that BellSouth having no local management here doesn't really
11 focus at all on our problems. They're much more concerned
12 about the rest of the state. At one time we had a general
13 manager here, a commercial manager here and things like that.
14 The closest person I could find to write to was the president
15 in Miami. Now there are lobby people and public relations
16 people in Tallahassee, but they're not really worried about
17 commercial issues. Now we have installation managers here and
18 technical managers here, who I, again, think they did just a
19 fabulous job. But I don't believe they have the ability to get
20 the attention of their company to get more help for Pensacola.

21 And so one of the things I'd like to address to -- we
22 actually do have some senior managers here today from
23 BellSouth -- is to consider the millions of dollars that they
24 take in revenue from our area every month and make the
25 investment of having a general manager or a commercial manager

1 here, somebody that we in the community can interface with.

2 Thanks very much.

3 CHAIRMAN EDGAR: Thank you.

4 COMMISSIONER DEASON: Madam Chair?

5 CHAIRMAN EDGAR: Mr. Hoxeny --

6 COMMISSIONER DEASON: No. No. I don't have a
7 question.

8 CHAIRMAN EDGAR: Okay.

9 COMMISSIONER DEASON: I have -- I'd like to, just for
10 the record with your permission, I'd like to ask our staff if
11 they could look at staffing levels of personnel in the
12 Panhandle of Florida in comparison to other sections of Florida
13 for BellSouth. If it cannot be done within the confines of
14 this docket, I understand it may take more manpower to do a
15 comprehensive study, but it may be something for a review and a
16 briefing of the Commission at some future time, but I think it
17 would be helpful. And I would ask staff too that at whatever
18 point in time that that review is completed, that they would
19 share that. I'm sorry, sir, I may mispronounce your name,
20 but --

21 MR. HOXENY: Dave is fine.

22 COMMISSIONER DEASON: Okay. To share that -- and, of
23 course, it would be public record, it would be available for
24 all. But I think it may be a worthwhile endeavor. And subject
25 to the constraints of our staff's work times and other

1 requirements of their duties, I understand that, but I think
2 it's a valid question that's being asked and I think it's
3 something that we need an answer to.

4 MR. HOXENY: Of course, Commissioner, what I'm really
5 focusing on is lines of commanding authority within the company
6 as opposed to just how many, you know, supervisors and that
7 kind of thing. Who can really make a decision in the Panhandle
8 to make things happen up here, and I couldn't find anybody when
9 I looked.

10 COMMISSIONER DEASON: I think it's a good question.
11 I consider myself a resident of the Panhandle. I don't live in
12 BellSouth territory.

13 MR. HOXENY: Well, Bellsouth is really, really
14 important to us here in Pensacola, and I guess probably to the
15 rest of the state too. But we greatly value what they do for
16 us. And it's -- I know they've got to make money, but having
17 some good local leadership would be good.

18 CHAIRMAN EDGAR: Commissioner Deason, I think that
19 you've raised some excellent questions in response to Mr.
20 Hoxeny's comments. And I see that Ms. Salak has been taking
21 notes as we've been talking, and I know that she will follow up
22 and get back to us.

23 So, Mr. Hoxeny, thank you for your comments.

24 MR. BECK: Thank you.

25 Madam Chairman, Mr. Hoxeny is the last witness who

1 signed up ahead of time.

2 CHAIRMAN EDGAR: Okay. Let me first ask
3 Mr. Teitzman, with the letter that Mr. Hoxeny supplied to us,
4 we need to number it, we need to label it, and will you help us
5 take care of that?

6 MR. TEITZMAN: Sure. Let's see. We can title it
7 "ADX Communications letter" and have it identified as Exhibit
8 1.

9 CHAIRMAN EDGAR: Thank you. And that will become
10 part of the record of this hearing.

11 (Exhibit 1 marked for identification.)

12 CHAIRMAN EDGAR: Mr. Teitzman, I'll look to you for
13 suggestion, but I propose that we go on break for a period of
14 time to see if, if there are other customers that will come in
15 a little while.

16 Mr. Beck, do you have a preference or a request or a
17 suggestion?

18 MR. BECK: Well, I know I got lost coming here, so I
19 say take a break.

20 CHAIRMAN EDGAR: Okay. All right. Then,
21 Commissioners and everybody else who is interested, at this
22 point I'd rather not set a definite time, so if you can just
23 kind of stay in the area and relax and take a break and we'll
24 wait. And if there are other customers that come, we will come
25 back and go back on the record and begin again.

1 All right. Then we are in recess.

2 (Recess taken.)

3 CHAIRMAN EDGAR: We are going to go back on the
4 record. Mr. Beck, have you had anybody else sign up to speak?

5 MR. BECK: I've seen nobody else. No, there's nobody
6 else signed up.

7 CHAIRMAN EDGAR: Okay. Is there anybody who has come
8 in that did not have a chance to sign up on the sign-up sheet
9 that would like to address the Commission at this time?

10 Seeing none, please let the record so reflect.

11 Mr. Teitzman, any other business?

12 MR. TEITZMAN: We just need to enter that one
13 exhibit, Exhibit Number 1, into the record.

14 CHAIRMAN EDGAR: Okay. Please show Exhibit 1 entered
15 into the record of this proceeding.

16 (Exhibit 1 admitted into the record.)

17 Mr. Beck, any closing thoughts?

18 MR. BECK: No, ma'am.

19 CHAIRMAN EDGAR: Commissioners? Okay. Then thank
20 you all for being with us here today. We appreciate it very
21 much. And this customer service hearing is adjourned.

22 (Service hearing adjourned at 5:25 p.m. (CST).)

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25

1 STATE OF FLORIDA)
 : CERTIFICATE OF REPORTER
2 COUNTY OF LEON)

3

4 I, LINDA BOLES, CRR, RPR, Official Commission
Reporter, do hereby certify that the foregoing proceeding was
5 heard at the time and place herein stated.

6 IT IS FURTHER CERTIFIED that I stenographically
reported the said proceedings; that the same has been
7 transcribed under my direct supervision; and that this
transcript constitutes a true transcription of my notes of said
8 proceedings.

9 I FURTHER CERTIFY that I am not a relative, employee,
attorney or counsel of any of the parties, nor am I a relative
10 or employee of any of the parties' attorneys or counsel
connected with the action, nor am I financially interested in
11 the action.

12 DATED THIS _____ DAY OF NOVEMBER, 2006.

13

14

 LINDA BOLES, CRR, RPR
15 FPSC Official Commission Reporter
 (850) 413-6734

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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL
SYSTEM RELATED COSTS AND EXPENSES,
BY BELLSOUTH TELECOMMUNICATIONS, INC.

ELECTRONIC VERSIONS OF THIS TRANSCRIPT ARE
A CONVENIENCE COPY ONLY AND ARE NOT
THE OFFICIAL TRANSCRIPT OF THE HEARING,
THE .PDF VERSION INCLUDES PREFILED TESTIMONY.

PROCEEDINGS: WEST PALM BEACH SERVICE HEARING

BEFORE: CHAIRMAN LISA POLAK EDGAR
COMMISSIONER J. TERRY DEASON
COMMISSIONER ISILIO ARRIAGA
COMMISSIONER MATTHEW M. CARTER, II
COMMISSIONER KATRINA J. TEW

DATE: Wednesday, November 29, 2006

TIME: Commenced at 11:00 a.m.
Concluded at 12:45 p.m.

PLACE: Palm Beach County Governmental Center
Jane Thompson Memorial Chambers (6th Floor)
301 N. Olive Avenue
West Palm Beach, Florida

REPORTED BY: JANE FAUROT, RPR
Official FPSC Reporter
(850) 413-6732

FLORIDA PUBLIC SERVICE COMMISSION

1 PARTICIPATING:

2 JAMES MEZA III, ESQUIRE, BellSouth
3 Telecommunications, Inc., c/o Ms. Nancy H. Sims, 150 South
4 Monroe Street, Suite 400, Tallahassee, Florida 32303-1556,
5 appearing on behalf of BellSouth Telecommunications, Inc.

6 CHARLIE BECK, ESQUIRE, Office of Public Counsel, c/o
7 The Florida Legislature, 111 W. Madison St., Room 812,
8 Tallahassee, Florida 32399-1400, appearing on behalf of the
9 Citizens of the State of Florida.

10 ADAM TEITZMAN, ESQUIRE, LEE ENG TAN, ESQUIRE, FPSC
11 General Counsel's Office, 2540 Shumard Oak Boulevard,
12 Tallahassee, Florida 32399-0850, appearing on behalf of the
13 Florida Public Service Commission Staff.

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1	EXHIBITS		
2	NUMBER:	ID.	ADMTD.
3	(No exhibits.)		
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1 P R O C E E D I N G S

2 CHAIRMAN EDGAR: I think we will go ahead and get
3 started.

4 Good morning.

5 We will begin by, first of all, calling the service
6 hearing to order, and I would like to introduce myself. My
7 name is Lisa Edgar, and I'm Chairman of the Florida Public
8 Service Commission. And with me today are my fellow
9 Commissioners, Commissioner Matthew Carter, Commissioner Terry
10 Deason, Commissioner Isilio Arriaga, and Commissioner Katrina
11 Tew.

12 Next, I will ask our staff counsel to read the
13 notice.

14 MR. TEITZMAN: By notice issued October 10th, this
15 time and place has been set for a customer hearing in Docket
16 Number 060598-TL. The purpose is as set forth in the notice.

17 CHAIRMAN EDGAR: Thank you. And next we'll take
18 appearances from the attorneys representing the parties and our
19 staff counsel.

20 MR. BECK: Good morning. My name is Charlie Beck.
21 I'm with the Office of Public Counsel and appearing on behalf
22 of the customers of BellSouth.

23 MR. MEZA: Good morning, Madam Chairman. Jim Meza on
24 behalf of BellSouth. I'm general counsel for BellSouth in
25 Florida. With me today is Nancy Sims, she is Director of

1 Regulatory Affairs for BellSouth, as well as Don Sadler, he's a
2 Manager of Regulatory and Internal Affairs. There are also
3 several BellSouth representatives in the audience today to
4 address any specific customers' concerns or inquiries.

5 CHAIRMAN EDGAR: Thank you, Mr. Meza.

6 MR. TEITZMAN: Adam Teitzman on behalf of the Florida
7 Public Service Commission.

8 CHAIRMAN EDGAR: Thank you.

9 Welcome everyone. We are glad that you are here. We
10 are here because we want to hear from customers, and we
11 appreciate your interest in the issues that are before us. We
12 also, I know, have representatives, as Mr. Meza said, from
13 BellSouth, and we have staff from the Public Service Commission
14 that would also be available to answer other questions about
15 billing, or service, or other regulatory issues that you may
16 have.

17 And so let me go ahead and introduce our Public
18 Service Commission staff. We have Beth Salak who is with us,
19 Rick Moses -- if you will raise your hand -- Mr. Moses. Adam
20 Teitzman has already introduced himself. Lee Eng Tan. Todd
21 Brown and Thelma Crump, I believe, are out in the entry way.

22 This is an official hearing, and it will be
23 transcribed and become a part of our official record. As such,
24 those of you wishing to speak today will need to be sworn in
25 before you present your comments, and we will take care of that

1 in a few minutes. Your comments will be subject to questions
2 from the attorneys representing the parties. I hope you have
3 noticed the speaker sign-up sheets that are right outside the
4 doorway. If you do plan to speak today, please make sure to
5 sign up on that sheet because we will be calling names in a few
6 moments from that sheet in the order that you have signed up,
7 and Mr. Beck from the Office of Public Counsel will be calling
8 the speakers from that list.

9 If you don't want to provide verbal comments at this
10 time, you can use the blue sheets that are outside that look
11 like this. There is an area that you can fill out comments and
12 either mail it in to us or give it to our staff that are
13 outside the door, and that then will also become a part of the
14 record of this proceeding.

15 First, we will begin by having the attorneys for the
16 parties present brief opening remarks, and we'll begin with Mr.
17 Meza from BellSouth.

18 MR. MEZA: Thank you, Madam Chairman.

19 BellSouth filed a petition in this proceeding
20 approximately September 1st of this year to recover
21 storm-related costs and expenses associated with the 2005
22 hurricane season. As this Commission knows, areas in
23 BellSouth's footprint were impacted severely by six named
24 tropical systems, including areas such as Palm Beach County.
25 BellSouth experienced approximately \$202 million in incremental

1 damages associated with repairing its network from those
2 storms. And pursuant to Florida law and guidance that this
3 Commission has provided regarding what are eligible expenses in
4 similar cost-recovery proceedings, BellSouth reduced that
5 amount by excluding capital costs and then reducing it further
6 to take into account intrastate factors, such that the total
7 amount of eligible expenses that BellSouth believes it is
8 entitled to collect under Florida law is approximately
9 95 million.

10 However, due to the way that the statute is written,
11 the maximum amount that BellSouth can collect is 50 cents per
12 access line which, depending upon the total number of lines
13 that are at issue, varies between 32 to \$34 million, which
14 represents approximately 16 to 17 percent of the total expenses
15 that BellSouth incurred in repairing its network.

16 Consistent with the purpose of this meeting,
17 BellSouth is here to answer any questions you may have or that
18 our customers may have regarding the petition or its service
19 following the devastating tropical storm season of 2005.

20 Thank you.

21 CHAIRMAN EDGAR: Thank you, Mr. Meza.

22 Mr. Beck.

23 MR. BECK: Thank you, Madam Chairman, Commissioners,
24 and good morning, everyone. Thank you for coming out here on
25 what is, I think, the second to the last day of the 2006

1 hurricane season, which we are grateful that it has been a mild
2 one, although the forecasters I hear are talking about a rough
3 season next year, so it makes these cases important.

4 Let me mention, I'm with the Office of Public
5 Counsel. It is completely separate from the Public Service
6 Commission. We appear at the Commission as an advocate on
7 behalf of customers. We are just another party just as
8 BellSouth is. We argue in front of the Commissioners and file
9 briefs and can even appeal their decisions.

10 What I would like to do is just take a moment and try
11 to put this case into context of the many cases that we have
12 had that are related to hurricane issues. One of the issues
13 that we have had to repeatedly address in front of the
14 Commission is whether the requests by the companies should be
15 limited just to those extra costs above the normal costs that a
16 company would otherwise incur. So that if they have people --
17 the company has people on payroll and they are dedicated to
18 work on the hurricane, the question is do their normal rates
19 cover that or should that be included in a surcharge. And as
20 obvious as the answer is, at least is to our office, we have
21 had to litigate that in quite a number of suits.

22 The first one was by Florida Power and Light in 2004,
23 and they came in and asked that all of their costs, including
24 the costs of their regular employees, be included in a
25 surcharge. We opposed that, and the Commission agreed with us

1 on that issue in the 2004 case with Florida Power and Light.

2 Now there were other issues in that case that we are
3 really not happy with from our office's perspective. The
4 Commission gave them about \$38 million for lost revenues, which
5 is money that they didn't collect during the outages that were
6 there. We also asked the Commission to force Florida Power and
7 Light to share in the cost of the hurricanes, and the
8 Commission didn't do that. So at least from our perspective,
9 that 2004 case with Florida Power and Light was a bit of a
10 mixed bag.

11 In 2005, Florida Power and Light came in again, and
12 again asked for all of the costs including their normal costs
13 of operation related to the hurricanes. And, once again, we
14 had to litigate that with the Commission. And we urged the
15 position that only those extra costs that are just clearly
16 above and beyond the normal activities of the company -- and
17 the normal activities even include a certain amount to cover a
18 regular storm season. So we litigated that with the
19 Commission. The Commission agreed with us on that.

20 We also had a number of issues on the maintenance
21 practices of the company, whether the maintenance of their
22 feeder distribution, whether their tree trimming was adequate,
23 and the Commission found on a number of those issues that the
24 lack of maintenance contributed to the amount of damages and
25 made a very significant adjustment to the company's filings on

1 account of that. So that is where we stand with Florida Power
2 and Light.

3 And we have also had a few cases from telephone
4 companies. From the 2004 season we had one by a company called
5 Embarq, it used to be Sprint. It serves Southwest Florida,
6 parts of Central and also parts of the Panhandle. We urged in
7 that case to the Commission that the company couldn't get
8 anything because they are under a price cap statute, and the
9 Commission disagreed with us on that and approved an 85 cent
10 per month surcharge for Embarq in 2004, and they currently have
11 a case pending for 2005 like BellSouth does.

12 In this case, BellSouth has asked for costs far
13 exceeding the 50 cents per month. Let me mention in the Embarq
14 case that limitation from the 50 cents per month didn't exist
15 in the statute back in the 2004 case. We have looked at the
16 documents produced. We have asked BellSouth to produce a
17 number of documents and asked them a number of questions on
18 their case. We believe BellSouth has followed an approach that
19 limits their request to the extra damages above and beyond the
20 normal costs. And, in fact, their amount is quite a bit more
21 than 50 cents per month that they can ask by statute.

22 That statute was passed by the Legislature in 2005,
23 and what it says is no matter how much damage the company
24 incurs, the most that can be approved by the Commission is
25 50 cents a month. So that's where this case stands. The most

1 that can be awarded is that 50 cents per month, and we go to
2 hearing next week on it.

3 That's all I want to say. Thank you very much for
4 coming. We look forward to hearing what you have to say.

5 CHAIRMAN EDGAR: Thank you, Mr. Beck.

6 We are now almost ready to begin hearing from
7 customers. As I said earlier, please make sure that you signed
8 up on the speaker sheets because we will be using that to call
9 names, and we will be swearing in those who would like to speak
10 as a group. So if those of you who would like to talk will go
11 ahead and stand up altogether with me and raise your right
12 hand.

13 (Witnesses sworn collectively.)

14 CHAIRMAN EDGAR: Thank you.

15 When your name is called, if you would, come to the
16 microphone, either one will work. And if you would also give
17 us your name, and it's also helpful to tell us if you are a
18 customer of BellSouth. The court reporter will be taking down
19 and transcribing your testimony here today, and then we will
20 give the opportunity for the parties to ask you questions.

21 Mr. Beck.

22 MR. BECK: Thank you, Madam Chairman.

23 The first witness is Ted Astolfi.

24 TED ASTOLFI

25 appeared as a witness and, swearing to tell the truth,

1 testified as follows:

2 DIRECT STATEMENT

3 WITNESS ASTOLFI: Good morning. My name is Ted
4 Astolfi. I have been the Executive Director of the Business
5 Development Board of Martin County, the economic development
6 agency there for the last 15 years. I recently left that
7 position, and I'm going to talk from my experience there, and I
8 am a BellSouth customer.

9 I want to start off by saying that I think that the
10 request from BellSouth is a reasonable request and I support
11 that, and I want to give you a little bit of history of why
12 very briefly. And it really goes back to the 2004 hurricanes
13 where Stuart was landfall for two hurricanes within three weeks
14 and the recovery efforts of BellSouth following that were
15 extraordinary. And having worked with the state and federal
16 governments in setting up the EOCs and recovery centers and
17 working with BellSouth in that recovery when we did have severe
18 damage to our telecommunications system their efforts were
19 extraordinary.

20 I talk about that because in 2005 Martin County, we
21 didn't really have any major issues in the storms of 2005, and
22 that has, in part, in major part because of the recovery
23 efforts that BellSouth did in 2004 following those storms at
24 their expense.

25 So I'm here to say that I believe that BellSouth is a

1 responsible corporate citizen, that they are making every
2 effort they can, not only to be active participants in the
3 recovery for our business community and our residents, but also
4 as a result of those efforts, the system is even far superior
5 than it was before that. And due to those factors I believe
6 that this is an acceptable recovery expense that we should be
7 supportive of.

8 Thank you. I'll be here to answer any questions you
9 may have.

10 CHAIRMAN EDGAR: No questions. Thank you.

11 MR. BECK: The next witness is Ellie Whitley.

12 ELLIE WHITEY

13 appeared as a witness and, swearing to tell the truth,
14 testified as follows:

15 DIRECT STATEMENT

16 MR. WITKIN: Good morning. It's Ellie Whitley. I
17 married him because he's witty. I'm here to say that I felt
18 BellSouth has done a fantastic job. It was very comforting to
19 see the BellSouth trucks everywhere and the employees
20 everywhere, and they deserve whatever they want. My phone
21 worked. My 95-year-old neighbor was able to contact her
22 family. And I think it's very important that they were here
23 for us, and we should be there for them.

24 Thank you.

25 CHAIRMAN EDGAR: Thank you, Ms. Whitley.

1 MR. BECK: Thank you.

2 The next witness is Dennis Grady.

3 DENNIS GRADY

4 appeared as a witness and, swearing to tell the truth,
5 testified as follows:

6 DIRECT STATEMENT

7 WITNESS GRADY: Madam Chairman, members of the
8 Commission, welcome to beautiful South Florida and Palm Beach
9 County. I'll save the sunny until your next visit, which we
10 hope is soon.

11 My name is Dennis Grady, I'm president of the Chamber
12 of Commerce of the Palm Beaches. My offices are located in a
13 building about a block from where we are now meeting. I reside
14 west of the Turnpike in central Palm Beach County. I'm pleased
15 to report to you that during 2005 we had uninterrupted
16 telephone service to our offices here in downtown West Palm
17 Beach. We were able to assist our over 1,700 members because
18 that service was available.

19 Most importantly in preparation for that the
20 management team at BellSouth here in our region had
21 communicated with us, and we had their land and cell lines and
22 were able to communicate emergency problems that were
23 encountered by many of our members during the post-storm
24 recovery period. In my home, however, we were without service
25 only until FPL power was finally restored to our subdivision

1 west of the Turnpike, at which time we were immediately able to
2 get landline BellSouth service.

3 Fifty cents a month for 12 months, six dollars a
4 year, in my opinion, is a good investment for us to make for
5 the service we had pre and post-storm in 2005, and the type of
6 investment that I think businesses and residents are willing to
7 make.

8 Thank you.

9 CHAIRMAN EDGAR: Thank you.

10 MR. BECK: Thank you. Our next witness is Sangin
11 Zaveri.

12 SANGIN ZAVERI

13 appeared as a witness and, swearing to tell the truth,
14 testified as follows:

15 DIRECT STATEMENT

16 WITNESS ZAVERI: Hi. My name is Sangin Zaveri. I
17 work in West Palm Beach and I live in Boca. I think we have
18 always had great service from BellSouth, and I agree with what
19 Mr. Grady said, six dollars to pay for all the work to restore
20 the service very quickly and efficiently is very worthwhile.

21 Thank you.

22 CHAIRMAN EDGAR: Thank you.

23 MR. BECK: Mike Jones.

24 MIKE JONES

25 appeared as a witness and, swearing to tell the truth,

1 testified as follows:

2 DIRECT STATEMENT

3 WITNESS JONES: Thank you for coming to Palm Beach
4 County to hear from the public. I'm Mike Jones. I live in
5 North Palm Beach. I work in West Palm Beach. And I'm here to
6 say today that I would not normally take time out of my day to
7 come and speak up on behalf of anybody, but BellSouth deserves
8 our support because they have been there for us when we needed
9 them.

10 BellSouth, as far as I am concerned as a long-time
11 customer, is a model for corporate citizenship. Not only do
12 they provide good services during ordinary times, but in times
13 of emergency and recovery. As far as I'm concerned they
14 provide exemplary service.

15 With regard to the cost, I totally agree with what
16 Mr. Grady had to say. I know there is a balancing act. I
17 don't want to pay any more than I absolutely have to. But, on
18 the other hand, I consider phone service to be an essential
19 service, particularly in times of storms. And if you are
20 talking about 50 cents a month, that is a drop in the bucket.
21 And particularly in Palm Beach County, I can tell you I'm
22 intimately familiar with the cost of insurance, of housing, and
23 of taxes, double-digit increases in the last few years. This
24 six dollars pales by comparison.

25 And, interestingly, we have this very competent

1 professional staff overseeing a private company to assure they
2 provide essential services and keep their costs in line. I
3 just wish we had more regulatory oversight of some of these
4 other issues, some of these other costs that seem to be out of
5 control by comparison.

6 I appreciate the opportunity to appear before you.

7 CHAIRMAN EDGAR: Thank you, Mr. Jones.

8 WITNESS JONES: Thank you.

9 MR. BECK: Sid Poe.

10 SID POE

11 appeared as a witness and, swearing to tell the truth,
12 testified as follows:

13 DIRECT STATEMENT

14 WITNESS POE: Good morning, Madam Chair,
15 Commissioners, Public Counsel, staff. My name is Sid Poe. I'm
16 the Director of Business Development and Community Relations
17 for Lincoln College of Technology and Florida Culinary
18 Institute. I'm a resident of Palm Beach County, and I am a
19 BellSouth customer along with my wife.

20 I think the best way I can tell you how I feel about
21 what's going on here today and what you are contemplating is
22 since 2004 my wife and I have been displaced with the hurricane
23 damage, and we have gone through every experience you can think
24 of, and I'm sure there's a couple of left, still trying to come
25 back with our lives. The school has also been impacted by the

1 storms since 2004. We actually had better luck in 2004 with
2 our power situation, and frankly, this isn't a shot at FPL, but
3 we had more trouble with Wilma last year.

4 Where I'm trying to go with all of this is to say
5 that given the personal experience and the professional
6 experience I have had in the last two years related to efforts
7 to recover from storms, six dollars a year per access line is
8 infinitesimal compared to the personal sacrifice that many of
9 us have made trying to come back from all of this.

10 So I urge you Commissioners to go forward, do the
11 right thing for BellSouth. BellSouth is an excellent provider
12 of telecommunications service. And I sincerely hope that we
13 won't be contemplating doing this again after the next season
14 next year.

15 Thank you very much. Any questions? Thank you.

16 CHAIRMAN EDGAR: Thank you.

17 MR. BECK: Alfred Angelo.

18 ALFRED ANGELO

19 appeared as a witness and, swearing to tell the truth,
20 testified as follows:

21 DIRECT STATEMENT

22 WITNESS ANGELO: Good morning. Welcome to Palm Beach
23 County. You can call me Fred, by the way, that is how all of
24 my friends know me. I might have one here. I'm a firefighter
25 and paramedic with Palm Beach County. I work in the hazardous

1 materials division, and on my days off in order to afford those
2 double-digit insurance hikes and tax raises and, also the
3 mortgages, both of which require great phone service.

4 Today I would just like to talk about the service
5 from BellSouth and how it impacts every resident in Palm Beach
6 County. And it does that through the enhanced 911 system. I
7 don't know if you folks have an enhanced 911 system, but the
8 way it impacts here is if the phone service is down, you dial
9 911, first of all. The call to the answering center may or may
10 not be answered depending on the way the phone is actually
11 operating. But when it does, where our stations are located --
12 we have 55 fire stations in Palm Beach County servicing over
13 550 squares miles. And through that enhanced 911 system, it
14 actually locates exactly where the call is calling from.

15 Now, that may or may not be where the actual
16 emergency is. Do you follow me there? So somebody's family
17 member may call for one of our elderly residents who doesn't
18 have phone service in that area. The way it impacts us is on
19 each vehicle we have an automated locator which tells them
20 exactly where the call is. It's kind of like the new
21 navigation systems inside of your cars. You may or may not
22 have it in your car. I don't have it in mine.

23 But that actually assists the person in getting
24 there, and that all happens because we have good phone service.
25 And for that six dollars that it costs per year, or if it

1 happens five times unfortunately in one year, \$35 or, you
2 know -- \$30, I'm sorry, \$30, that's a small amount of money to
3 pay to save one person's life in Palm Beach County, Polk
4 County, Tallahassee, Leon County, Miami-Dade County, wherever
5 it may happen. I know all of those areas do have the enhanced
6 911 system. And for me as a mortgage broker, I can just tell
7 you six dollars a day I'd be willing to pay as the mortgage
8 guy.

9 But the services, as far as being out on the streets,
10 if you spend one day inside an EOC in Palm Beach County during
11 a hurricane, you will see BellSouth is integrated into that
12 along with FP&L and those other services to make sure that the
13 areas that we don't have coverage are covered. And just like
14 the fire department, or police department, or anybody else has
15 to call back in all these employees at a cost to the taxpayers,
16 BellSouth, I'm sure, has to call in agencies from outside the
17 state and those types of things, and to reimburse that small
18 amount at 50 cents -- I mean, it really should be more, but if
19 50 cents is what we are allowing, we could allow 50 cents to
20 save one person's life, and that's why I took my personal time
21 to come here today.

22 Thank you for coming, and hopefully the rest of your
23 meetings will go well. Any questions?

24 CHAIRMAN EDGAR: Thank you.

25 MR. BECK: Thank you, Mr. Angelo.

1 Madam Chairman, Mr. Angelo was the last witness to
2 have signed up ahead of time.

3 CHAIRMAN EDGAR: Is there anybody else here who would
4 like to speak at this time?

5 Seeing none, we will recess for a little while to see
6 if there are any others who come, and I thank all of you who
7 have talked here today.

8 (Recess.)

9 CHAIRMAN EDGAR: We will go back on the record. It
10 is almost the end of the noticed hearing time, and we have had
11 nobody else who has come in and would like to speak to us, so I
12 believe that concludes our business for the day.

13 Mr. Beck, any further comments?

14 MR. BECK: No, ma'am.

15 CHAIRMAN EDGAR: Mr. Meza?

16 MR. MEZA: No, ma'am.

17 CHAIRMAN EDGAR: All right. Then I would like to
18 thank everybody who came here today, those to speak to us and
19 those to be available to customers.

20 Our next public meeting is this evening at 5:00
21 o'clock in Fort Lauderdale. And we are adjourned.

22 (The service hearing concluded at 12:45 p.m.)

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1

2 STATE OF FLORIDA)

3 : CERTIFICATE OF REPORTER

4 COUNTY OF LEON)

5

6 I, JANE FAUROT, RPR, Chief, Office of Hearing
7 Reporter Services, FPSC Division of Commission Clerk and
8 Administrative Services, do hereby certify that the foregoing
9 proceeding was heard at the time and place herein stated.

10 IT IS FURTHER CERTIFIED that I stenographically
11 reported the said proceedings; that the same has been
12 transcribed under my direct supervision; and that this
13 transcript constitutes a true transcription of my notes of said
14 proceedings.

15 I FURTHER CERTIFY that I am not a relative, employee,
16 attorney or counsel of any of the parties, nor am I a relative
17 or employee of any of the parties' attorney or counsel
18 connected with the action, nor am I financially interested in
19 the action.

20 DATED THIS 4th day of December, 2006.

21

22

23 JANE FAUROT, RPR
24 Official FPSC Hearings Reporter
25 FPSC Division of Commission Clerk and
Administrative Services
(850) 413-6732

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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL SYSTEM
RELATED COSTS AND EXPENSES, BY BELL SOUTH
TELECOMMUNICATIONS, INC.

ELECTRONIC VERSIONS OF THIS TRANSCRIPT ARE
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THE OFFICIAL TRANSCRIPT OF THE HEARING,
THE .PDF VERSION INCLUDES PREFILED TESTIMONY.

PROCEEDINGS: FT. LAUDERDALE SERVICE HEARING

BEFORE: CHAIRMAN LISA POLAK EDGAR
COMMISSIONER J. TERRY DEASON
COMMISSIONER ISILIO ARRIAGA
COMMISSIONER MATTHEW M. CARTER, II
COMMISSIONER KATRINA J. TEW

DATE: Wednesday, November 29, 2006

TIME: Commenced at 5:00 p.m.
Concluded at 6:35 p.m.

PLACE: Broward County Commission Chambers
Room 422
115 S. Andrews Avenue
Ft. Lauderdale, Florida

REPORTED BY: JANE FAUROT, RPR
Official FPSC Reporter
(850) 413-6732

FLORIDA PUBLIC SERVICE COMMISSION

1 PARTICIPATING:

2 JAMES MEZA III, ESQUIRE, BellSouth
3 Telecommunications, Inc., c/o Ms. Nancy H. Sims, 150 South
4 Monroe Street, Suite 400, Tallahassee, Florida 32303-1556,
5 appearing on behalf of BellSouth Telecommunications, Inc.

6 CHARLIE BECK, ESQUIRE, Office of Public Counsel, c/o
7 The Florida Legislature, 111 W. Madison Street, Room 812,
8 Tallahassee, Florida 32399-1400, appearing on behalf of the
9 Citizens of the State of Florida.

10 ADAM TEITZMAN, ESQUIRE, LEE ENG TAN, ESQUIRE, FPSC
11 General Counsel's Office, 2540 Shumard Oak Boulevard,
12 Tallahassee, Florida 32399-0850, appearing on behalf of the
13 Florida Public Service Commission Staff.

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P R O C E E D I N G S

CHAIRMAN EDGAR: Good evening. Good afternoon.

COMMISSIONER CARTER: Good afternoon.

CHAIRMAN EDGAR: I will call this service hearing to order. My name is Lisa Edgar and I serve as the Chairman of the Florida Public Service Commission. With me today are my colleagues, Commissioner Matthew Carter, Commissioner Terry Deason, Commissioner Isilio Arriaga, and Commissioner Katrina Tew.

And I would like to ask our staff counsel to read the notice.

MR. TEITZMAN: By notice issued October 10th, 2006, this time and place has been set for a customer hearing in Docket Number 060598-TL. The purpose is as set forth in the notice.

CHAIRMAN EDGAR: Thank you, Mr. Teitzman. We have come to Fort Lauderdale today because we very much want to hear from customers, from consumers in this area. We would like to hear from you about your thoughts and concerns, if you have any, and we thank you for your interest and for your participation in our process.

We have members of our staff here, and I know that BellSouth also has staff here that can also answer questions. I would like to go ahead and introduce the Public Service Commission staff. Ms. Beth Salak to my left; Mr. Rick Moses,

1 who is in the back and is with staff and to help answer
2 questions; Mr. Adam Teitzman, our counsel here at the front;
3 Ms. Lee Eng Tan, counsel in the back; Todd Brown and Thelma
4 Crump, who I believe are out at the entry way; and our court
5 reporter, Jane Faurot.

6 This is an official hearing. It will be transcribed
7 and will become a part of the official record of our
8 proceedings. As such, when you come to the podium to speak, we
9 would like to ask you to state your name and to let us know if
10 you are a BellSouth customer. Your comments will be subject to
11 questions from the parties, and prior to your coming forward to
12 speak, we will swear you in as a group.

13 I hope you all saw the speaker sign-up forms out by
14 the door. We will be calling people, or the Office of Public
15 Counsel will be calling people in order from the sign-up
16 sheets. So if you haven't signed up, please step out and do
17 so, so that we can call you in order.

18 If you would prefer not to make public comments at
19 this time, although we hope that you will, but there are blue
20 sheets out by the sign-up sheet, they look like this, and there
21 is the opportunity for you to fill them out, put down your
22 written comments and either hand them to our staff, or you can
23 mail them in and those comments will also become a part of the
24 record of these proceedings.

25 Next I'd like to ask the attorneys for the parties to

1 make appearances.

2 MR. BECK: Thank you, Madam Chairman. My name is
3 Charlie Beck, I'm with the Office of Public Counsel.

4 MR. MEZA: Thank you, Madam Chairman. Jim Meza on
5 behalf of BellSouth.

6 CHAIRMAN EDGAR: Okay. And, Mr. Meza, you can stay
7 right there, I think. And we will go ahead and hear statements
8 from each of these gentlemen.

9 Before I do that, Mr. Teitzman, would you like to go
10 on the record again?

11 MR. TEITZMAN: Sure. Adam Teitzman on behalf of the
12 Florida Public Service Commission.

13 CHAIRMAN EDGAR: Thank you. And, Mr. Meza, I will
14 hear from you, and then Mr. Beck, and then we will swear in our
15 customers.

16 Mr. Meza.

17 MR. MEZA: Thank you, Madam Chairman, Commissioners.
18 It is a pleasure to be before you again.

19 My name is Jim Meza. I'm general counsel for
20 BellSouth here in Florida, and we are here today to address
21 whatever questions you may have or whatever questions our
22 customers may have regarding BellSouth's petition that it filed
23 in September of this year to recover a percentage of its costs,
24 expenses associated with repairing its network and facilities
25 as a result of the 2005 hurricane season.

1 And as you know, six named tropical storms or systems
2 affected BellSouth's footprint, including Broward County with
3 Hurricane Wilma. As a result of those storms, BellSouth
4 experienced approximately \$202 million in incremental damages.
5 And based upon the guidance that you provided in other storm
6 recovery cases, as well as OPC's analysis of those cases,
7 BellSouth is only seeking to recover the incremental intrastate
8 portion of that \$202 million, so we've excluded capital costs.
9 We reduced the amount by the interstate portion associated with
10 those charges, and we are left with what we believe to be about
11 \$95 million in recoverable expenses.

12 Because the law only allows us to recover 50 cents a
13 line, the maximum amount that we believe that we are entitled
14 to under the law to collect is approximately 32 to \$34 million
15 depending upon the line counts that are used. That represents
16 approximately 16 to 17 percent of the total costs that
17 BellSouth experienced in restoring its network to its customers
18 and to all Florida consumers in its footprint. Consistent with
19 the purpose of this meeting, we are here to answer any
20 questions, and hopefully we will be able to address any
21 concerns you have. Thank you.

22 CHAIRMAN EDGAR: Thank you. Mr. Beck.

23 MR. BECK: Thank you, Madam Chairman.

24 Good evening everybody, and thank you for coming out
25 this evening. There is only one more day left in the hurricane

1 season and it looks like we made it this year, and we are very
2 grateful for that. I know you read it, but this morning in the
3 Sun Sentinel there was an article saying that the forecast for
4 next year looks bad. Of course they said that this year, too,
5 but sooner or later I think one thing they said in the paper is
6 that it's a statistical certainty that there is going to be
7 another major hurricane hitting South Florida. So that puts
8 these cases in perspective and the importance of them.

9 We mentioned what our office is. We are a small
10 office, we are about 1/20th the size of the Public Service
11 Commission, and we are separate from the Commission. And our
12 duty is to represent the interests of customers before the
13 Florida Public Service Commission. So we appear as a party
14 just like BellSouth does, we get to cross-examine witnesses and
15 file briefs and arguments before the Commission, and can even
16 appeal their cases. We intervened in this case to look at
17 BellSouth's case and make sure that the customers are protected
18 in this proceeding.

19 I would like to just take a moment and try to put
20 this case in a little bit of perspective of what we have seen
21 in a lot of hurricane cases, because we have seen quite a few
22 in the last two years. Some of the issues that particularly
23 get raised in these cases is what types of costs should the
24 company be allowed to recover through a surcharge for a
25 hurricane. A second issue that comes up is to what extent

1 should the companies share in the burden of the costs that are
2 associated with repairing facilities from a hurricane.

3 With respect to the first issue as to what sorts of
4 costs, one of the issues that keeps being brought up is whether
5 the companies can recover costs that have already been
6 recovered in their basic rates. Their basic rates cover their
7 normal salaries and expenses and also a certain amount of
8 overtime. And what we have seen in a number of cases is the
9 companies come in and will ask that the expenses of their
10 people who are their regular salaried employees in the normal
11 amount of overtime get included in the hurricane surcharge as
12 well as the extraordinary costs that are associated with the
13 hurricane. We've consistently opposed that and the Commission
14 has consistently denied that sort of recovery to the companies.

15 Florida Power and Light has asked for it over 2004
16 and 2005. We fairly recently finished a case with a small
17 telephone company that serves Apalachicola and an area around
18 the Panhandle, and the Commission denied the vast majority of
19 what they asked for. And based on that, they were asking for
20 expenses that they normally would have incurred even if there
21 hadn't been a hurricane.

22 So we certainly like what the Commission has done on
23 that. The small company actually appealed the Commission's
24 case to the Florida Supreme Court, and we are in the midst of
25 briefing that and arguing that before the court.

1 Another issue that gets raised is the sharing of
2 expenses. In the 2004 Florida Power and Light case, we asked
3 the Commission explicitly to make Florida Power and Light share
4 in some of those expenses. The Commission turned us down on
5 that in 2004. In 2005, there were a number of issues about the
6 maintenance practices of Florida Power and Light, whether they
7 should be held responsible for some of the damages because of
8 their lack of adequate maintenance contributed to the amount of
9 damages and that they should be accountable for that. And the
10 Commission in that case disallowed a very significant amount of
11 from Florida Power and Light's request, and so the company had
12 to share in those amounts.

13 Now, in this case there is a statute that sets a
14 maximum that BellSouth can ask for, and the most they can get
15 from customers is 50 cents per line. We have looked at their
16 costs in this case, we think they have filed an approach where
17 the costs really are extraordinary beyond their normal costs,
18 and it far exceeds the statutory maximum. In fact, the most
19 they can recover is about 35 to 40 percent of what their cost
20 was. So because the legislature in 2005 passed a statute
21 limiting the amount that BellSouth can recover, that BellSouth
22 is going to have to share more than the customers would have to
23 pay. They are taking that in their own pocket.

24 One last thing, the Commission has a series of
25 proceedings that started during or shortly after the 2004

1 hurricane season about making the utilities do more to
2 strengthen their facilities, harden their facilities against
3 hurricanes. And this is applied both to the electrics and the
4 telephone companies. This is an issue that keeps being brought
5 up. So if you have any comments about what you saw during the
6 hurricanes, I'm sure the Commission would like to hear that.

7 With that I want to thank you for coming tonight, and
8 we look forward to hearing your testimony.

9 CHAIRMAN EDGAR: Thank you, Mr. Beck.

10 And we are now about ready to begin hearing testimony
11 from the customers. As I mentioned a few minutes ago, Mr. Beck
12 will be calling names in the order on the sign-up sheet. And
13 before we do that, we will swear you in as a group.

14 So for those who have signed up and would like to
15 speak to the Commission on this matter here tonight, if you
16 would, please all stand as a group and raise your right hand.

17 (Witnesses sworn collectively.)

18 CHAIRMAN EDGAR: Thank you.

19 And, again, when Mr. Beck calls your name, if you
20 would come to the microphone, tell us your name and who your
21 phone service provider is, that is always of interest to us.

22 And, Mr. Beck, will you call the first name.

23 MR. BECK: Thank you, Madam Chairman. Our first
24 speaker tonight is Bruce Quailey.

25 BRUCE QUAILEY

1 appeared as a witness and, swearing to tell the truth,
2 testified as follows:

3 DIRECT STATEMENT

4 WITNESS QUAILEY: Good evening. My name is Bruce
5 Quailey, and I live at 3070 Northeast 43rd Street. I have been
6 a resident of Broward County now for about 34 years. I'm
7 Executive Vice President for Florida Bond and Mortgage, a
8 commercial holding banking company here locally, and I have
9 been there for 32 years. I am a BellSouth -- I do have
10 BellSouth service and have had for a number of years.

11 I think one of the things I want to point out right
12 off the bat is we tend in life, I think, to take so many things
13 for granted. I know when I started on my way over here this
14 afternoon, I put the key in, the car started. We tend to
15 expect that. The same thing as far as when we turn the water
16 faucet on, the water runs out and we expect that time and time
17 again. When we watch a sporting event and we see things
18 going -- whether it be football, baseball, tennis, whatever, if
19 you don't notice any problems and everything is going fine, you
20 don't notice the umpires and the referees and so on, they are
21 doing a very, very good job.

22 One of the things I think I noticed when I traveled
23 around here over the years a number of times, we will be using
24 our cell phones and it can be Verizon, or Cingular, or Sprint,
25 I have had all the various services, and it becomes very

1 frustrating to me as a businessman, and both personally, to
2 drive around and you get dead zones and you drop calls. The
3 great thing to me about BellSouth over the years has been their
4 tremendous dependability. The service has been just
5 impeccable. Anytime I have had any little contact with them
6 over the years as far as adding lines or any minor problem,
7 which have been few, they have taken care of it immediately.
8 The service has just been excellent.

9 I have been very fortunate up until the last couple
10 of years of having just very minor issues. Since the unusual
11 period we have been through over the last couple of years with
12 the six storms, during Wilma, for example, my home did not lose
13 service. We did get displaced from our business, and we were
14 out for about four or five months. And BellSouth got us up and
15 running in our new premises very, very rapidly and right on
16 schedule.

17 I feel that one of the most important things that
18 should be rewarded when you have something as dependable and,
19 if you will, a rock of Gibraltar as BellSouth has been over the
20 years, we come to depend on them, they are always there, and
21 for me the lifeblood of my business is the phone, and my
22 personal life as well. They have been there, and the service I
23 think is tremendous, and I think that should be rewarded along
24 with I do not feel that they should have to take the burden of
25 this very unusual period we have been through with the storms,

1 and I feel that we should contribute as consumers, and I'm
2 happy to do so. Thank you. Any questions?

3 CHAIRMAN EDGAR: Thank you. Any questions?

4 WITNESS QUAILEY: Thank you.

5 MR. BECK: Thank you, Mr. Quailey.

6 The next speaker is Bill Rotella.

7 BILL ROTELLA

8 appeared as a witness and, swearing to tell the truth,
9 testified as follows:

10 DIRECT STATEMENT

11 WITNESS ROTELLA: My name is Bill Rotella. I live at
12 2740 Northeast 18th Street in Fort Lauderdale. I have been a
13 resident of Fort Lauderdale since 1980. I'm the president of
14 the Rotella Group, it's a commercial real estate company. And
15 from my personal standpoint, we were knocked out of power in
16 the building for a couple of weeks. And essentially without
17 power, we were without phone service. And probably the lion's
18 share of our business is actually out of state business.

19 I think the state of Florida, or at least Broward
20 County did a pretty good job of not letting the rest of the
21 world know how badly we were whacked in that storm. And the
22 people across the country that were trying to call into us had
23 no idea that we were without power, without phone service,
24 without any ability to communicate and move real estate deals
25 along, which is our primary thing, made it extremely difficult.

1 To get back up and running and to have BellSouth
2 there -- there were some public service announcements before
3 the storm that we took heed of, and at least at home when we
4 were out of power for longer than we were at the business, we
5 had a rotary phone that we could plug in so we had service from
6 that phone. Had we thought that far along, I would have
7 probably had a couple of those at my office, as well, because
8 we were dead in the water. The costs that it appears, at least
9 from my standpoint, that they are looking for for a line charge
10 for a year is from our personal standpoint insignificant. We
11 are happy to pay it.

12 Without BellSouth, without that phone service, at
13 least from my personal perspective, we have six lines in our
14 office, there is four or five people that are on those lines,
15 and that is four or five people that were completely displaced
16 for what went on for some number of weeks. In terms of at
17 home, even longer. So, you know, I'm in favor of the 50 cents
18 a line and six dollar a year rate increase. Thank you.

19 CHAIRMAN EDGAR: Thank you.

20 MR. BECK: Thank you. Doug Weber.

21 DOUG WEBER

22 appeared as a witness and, swearing to tell the truth,
23 testified as follows:

24 DIRECT STATEMENT

25 WITNESS WEBER: Good evening. My name is Doug Weber.

1 I'm the president and CEO for United Way of Broward County. I
2 believe we met a number of months ago at a similar Florida
3 Power and Light hearing. I am a BellSouth customer personally,
4 as is our business a BellSouth customer, and we are located at
5 1300 South Andrews Avenue in Fort Lauderdale.

6 I'm here really tonight again to tell you how
7 tremendous BellSouth is as a corporate partner and a corporate
8 citizen of Broward County. Anyway, Broward County is in the
9 community impact business. We work to help people each and
10 every day throughout the year, just like BellSouth is in the
11 business of helping people with their communications needs. We
12 do projects throughout the year, we have day of caring, we have
13 various volunteer efforts that BellSouth provides hundreds of
14 employees during the day to come and work with us as part of
15 our corporate volunteer programs.

16 Also, BellSouth is a great financial supporter. The
17 employees of BellSouth contribute over \$400,000 through their
18 contributions through their payroll deduction that go back to
19 the 111 different programs and services that are supported by
20 United Way of Broward County. Also during hurricanes we are
21 partners with BellSouth. We are working together side-by-side
22 in the emergency operation center.

23 United Way of Broward County is the lead agency, and
24 we chair the emergency support functions team, which is
25 volunteers and donations. And we have a desk and a

1 responsibility two desks over from where the BellSouth folks
2 are. And we were there before the storm, during the storm, and
3 after the storm informing people about things they need to know
4 to prepare their homes for hurricane, communication needs. And
5 I remember this from two years ago, Vic Venetti (phonetic)
6 talking about how if you have the old fashioned plug-in phone
7 line, the sort of old princess phone, that those phones
8 typically would work even if there was no power outage.

9 And this past year with Hurricane Wilma, our office
10 and my home was out of power for over 18 days, but our little
11 princess plug-in phone, which we got for both the office and
12 home continued to work 24/7 without any interruptions. So we
13 were just thrilled that we were able to communicate and we were
14 able to stay in business and continue operating throughout the
15 storms, and continue helping to support people working again
16 side-by-side with BellSouth. So BellSouth is a great corporate
17 citizen and a very generous company to our community.

18 Thank you very much.

19 MR. BECK: Thank you. The next speaker is Sarah
20 Edith Hambright. If I mispronounced your name, I apologize.

21 SARAH EDITH HAMBRIGHT

22 appeared as a witness and, swearing to tell the truth,
23 testified as follows:

24 DIRECT STATEMENT

25 WITNESS HAMBRIGHT: Hi, my name is Sarah Edith

1 Hambright. I'm a little nervous. I reside at 1124 Northwest
2 30th Court in Wilton Manors. We are proud to live in Wilton
3 Manors. In fact, we have been there about two and a half years
4 now. We moved up from Key West at that point, so we have been
5 through a lot of storms. Actually more than here has been
6 through in terms of the history of that.

7 I am co-owner with my partner with a wellness
8 business, Angelworks. I'm here tonight, we read in the paper
9 that there was going to be this notice. I'm just one of the, I
10 guess, smaller citizens. We are really concerned about all the
11 increases that we are having to do between Florida Power and
12 Light, the telephone company, property taxes, insurance. This
13 feels like one more, kind of thing, going on.

14 I was one of the older folks around, I guess, in my
15 area, the neighbors. I was around during the BellSouth breakup
16 back in the '80s when Ma Bell was broke up. It was very
17 disruptive somewhat. I have seen BellSouth still have pretty
18 good service overall. I have one of those princess kind of
19 phones still. We still use those as our landline kind of
20 stuff.

21 I am very concerned though with what seems to be a
22 lot of more and more increases going on. Per news reports,
23 BellSouth was not required to have to buy insurance, as I
24 understand it, or have to deal with the storm kinds of issues.
25 I have to buy insurance for my mortgage, I have to buy three

1 kinds of insurance with that. Somehow that doesn't say to me
2 that BellSouth has planned. Over the years I'm paying my
3 monthly with that, paying computer service through BellSouth.
4 It's very hard to get efficient service from BellSouth. When
5 you're on the phone trying to get an operator, trying to get a
6 service person, it may take 45 minutes to an hour and I still
7 may not get anyone. I call back again, still not going to get
8 anyone. If I do, it may be someone in India or somewhere that
9 is not understanding me.

10 One case was just last week. I came back from having
11 to be out of town with a death in the family, BellSouth
12 apparently changed the servers. We had a notice with that, so
13 the computer would not work. I tried to get the technician to
14 help me for an hour. He was not able to do anything, switched
15 me to somebody else, who switched me to someone else, and when
16 he was trying to change the programs in my computer, I decided
17 this was not working. I talked to my computer person who I had
18 to pay for an hour to do it. He was able to, within five
19 minutes, correct the problem. That is not making sense to me
20 with that.

21 I don't understand being able to be allowed to have
22 the increases when the plan is not made there. BellSouth is
23 merging with AT&T, as I understand it, at least that is the
24 plan. Somehow there is money to do that. There is somehow
25 money to do executives bonuses, and yet we are still paying

1 increases with that. That doesn't feel fair to me.

2 So I would just ask you to take a look at that and
3 have some accountability as to what's going on with BellSouth
4 as well as other utilities with that. It's becoming very hard
5 to stay here as a resident. We really want to, but I think
6 these issues need to be looked at and looked at from the
7 consumers' point of view, as well. I want to pay my fair
8 share, but I would like it to be my fair share. Thank you for
9 your time.

10 CHAIRMAN EDGAR: Thank you. Questions?

11 Thank you, Ms. Hambright.

12 MR. BECK: Thank you, ma'am. Julie Wilkinson.

13 JULIE WILKINSON

14 appeared as a witness and, swearing to tell the truth,
15 testified as follows:

16 DIRECT STATEMENT

17 WITNESS WILKINSON: Good evening. My name is Julie
18 Wilkinson and I am a resident of Oakland Park. I was born and
19 raised in Fort Lauderdale, so my family has been here for many,
20 many years. My mother also lives here.

21 I have nothing but good things to say about
22 BellSouth. They have always been there for me when I have
23 needed service, because I have moved several times. The last
24 hurricane that we had, my mother who is wheelchair-bound was
25 without service for two or three days and she was getting very

1 concerned. So I called BellSouth immediately and spoke to a
2 supervisor there and they had somebody out there within the
3 afternoon. So they have always provided me with very good
4 service.

5 Also, I recently -- my husband is English and always
6 looking to save a nickel, so he decided on his own to put us
7 involved with Vonage. Well, my experience with Vonage was not
8 good. I didn't get a proper dial tone, we couldn't use the fax
9 machine, it was interfering with the Internet, and every time
10 you got on the phone you were on your cell phone for two hours
11 trying to get someone to come out and help you. So we are now
12 happily back with BellSouth. So that was -- when you don't,
13 you know, know when something is gone how good it is, and you
14 get it back, then you realize what you really had to begin
15 with.

16 But I agree with Mr. Quailey that when you are in the
17 community for such a long time your expectations of a company
18 are always there, and BellSouth has always been there for me.
19 And I just wrote a real brief statement I would like to read to
20 you all.

21 The value of BellSouth to me and my family
22 personally, and also I am a realtor, I spend about 75 percent
23 of my time on my office phone -- or my home phone conducting my
24 real estate business. This includes receiving and sending of
25 faxes. If I don't have BellSouth's service, my business

1 suffers greatly. My teenage kids are also on the phone
2 constantly with their friends, and for them not to have access
3 to a good phone would traumatize them. So for me to have to
4 pay an additional six dollars to BellSouth for a storm recovery
5 fee is a no-brainer.

6 That is why I'm here speaking to you all today. I
7 feel strongly about keeping the quality of service that is
8 provided to me by BellSouth. As soon as a hurricane hits and
9 leaves, I see BellSouth trucks all over the area trying to get
10 our service restored as soon as humanly possible. They are so
11 quick to respond and my service has never been down for very
12 long. To add an additional six dollars to my bill over a
13 12-month period is not a problem. I would much rather continue
14 to have the good service that BellSouth has always provided me
15 than to sacrifice a minimal cost of 50 cents per month.

16 I am most certain that any business in the area will
17 agree that the cost and the benefits of this nominal six dollar
18 recovery fee far outweigh any unimaginable downside to
19 BellSouth getting less than a quarter of their cost to continue
20 their good service to all of us. All of my family and I are
21 strongly in favor of giving BellSouth the additional six
22 dollars, and I thank them for their continued good service and
23 especially for not asking to charge us the entire cost of the
24 200 million. Thank you very much.

25 CHAIRMAN EDGAR: Thank you.

1 MR. BECK: Thank you, Ms. Wilkinson.

2 The next speaker is Sol Siegler.

3 SOL SIEGLER

4 appeared as a witness and, swearing to tell the truth,
5 testified as follows:

6 DIRECT STATEMENT

7 WITNESS SIEGLER: Good evening, Commissioners. My
8 name is Sol Siegler. I have been a Florida resident for 27
9 years, and I'm representing the Broward Coalition of
10 Condominiums and Homeowners Associations, some
11 120 associations. We are united in our opposition to the
12 granting of BellSouth's request for a \$34.6 million increase in
13 phone rates.

14 My comments this evening are almost wholly based on
15 an article written by Brad Ashwell (phonetic), a legislative
16 advocate for the Florida Public Interest Research Group, in
17 Sunday's Sun Sentential. It reflects the opinion of the
18 Broward Coalition and I'm sure with a great majority of the
19 public who are unaware of the many hidden complexities of
20 BellSouth's request for an increase in phone rates.

21 The reason, BellSouth admits that it didn't carrier
22 enough insurance, nor did it establish a storm reserve fund to
23 fully pay for damage to its network in last year's storms. The
24 company's timing is odd. It is coming off another record
25 profit, pocketing hundreds of millions of dollars in excess

1 earnings, enriching its stockholders with multibillion-dollar
2 buybacks and the icing on the cake, selling the entire company
3 to AT&T for upwards of 80 billion.

4 BellSouth admitted to the PSC that it previously
5 carried storm insurance as well as a robust storm reserve fund
6 to cover the costs of the network damage. Nevertheless,
7 BellSouth convinced the legislature to allow the phone monopoly
8 to petition for rate increases to cover uninsured storm losses
9 only to pocket the money that any other prudent company would
10 have spent on insurance and other storm protection measures.

11 What happened to the insurance policy you ask?
12 Indeed, BellSouth's executive boldly testified that the
13 insurance policy looked into was, quote, not reasonably priced,
14 unquote. So he decided to skip it entirely, something that's
15 just totally unconscionable.

16 Apparently, BellSouth feels that soaking its
17 customers for insurance costs and storm reserves is reasonable
18 instead of buying its own insurance as any reputable reasonable
19 company would do. Businesses, homeowners, condominiums today
20 are faced with exorbitant insurance costs, but would never fail
21 to buy insurance as it would be an abrogation of their
22 responsibility and accountability to their shareholders,
23 investors, or themselves by not protecting the company. And
24 yet flush with \$300 million in new revenue for the same old
25 phone service, BellSouth couldn't manage to reserve a measly 10

1 percent for possible storm damage.

2 BellSouth and its new owner, the Texas-based AT&T,
3 persuaded Florida PSC just weeks going to approve their merger
4 plan without a single condition, saying the merger will result
5 in substantial savings and cost of operations which will
6 benefit customers. Yet only two weeks later BellSouth filed
7 its request to raise rates of \$34.6 million. So much for
8 substantial savings.

9 Fortunately, BellSouth's potential bonanza is not yet
10 a done deal. The public still has a chance to protest the
11 implementation of this greed plan. The Florida Public Service
12 Commission on behalf of its millions of Florida constituents
13 should negate this BellSouth request in its entirety. It would
14 establish a precedent that would be extremely controversial and
15 certainly unbusinesslike. Thank you. Any questions?

16 CHAIRMAN EDGAR: Are there any questions? Thank you,
17 sir.

18 MR. BECK: Thank you, Mr. Siegler.

19 The next speaker is Thomas Maus. I apologize if I
20 mispronounced your name.

21 MR. MAUS: Close. Maus.

22 THOMAS B. MAUS
23 appeared as a witness and, swearing to tell the truth,
24 testified as follows:

25 DIRECT STATEMENT

FLORIDA PUBLIC SERVICE COMMISSION

1 WITNESS MAUS: Good evening. My name is Tom Maus. I
2 live at 408 Southeast 17th Avenue, Fort Lauderdale. My family
3 owns a business called Maus & Hoffman. Its a mens and womens
4 retail clothing store, and it was founded by our father in
5 1939. His first store was on Las Olas Boulevard. We have six
6 retail stores in Florida, four in the BellSouth territory.
7 Three retail stores, a retail store in Palm Beach, Boca Raton,
8 Fort Lauderdale; and an outlet store in Lauderdale. Another
9 operation we have is a catalog store, a catalog operation.
10 Obviously our businesses are very, very dependent on phone.

11 Fortunately, during the storm with all the other
12 problems we have had, the catalog operation, the outlet store,
13 and the main headquarters of the business are located in the
14 downtown business district. All we had to do was go out the
15 front door or the back door of any of our businesses and there
16 was a BellSouth truck somewhere within eyesight. We were able
17 to smooth-talk our way into whoever was in the truck or working
18 there into helping us out or getting us some help. I think we
19 all feel very strongly that BellSouth did an excellent job
20 during the storm. I think they are well deserving of any
21 relief you allow them. Thank you.

22 CHAIRMAN EDGAR: Thank you.

23 MR. BECK: Thank you. Commissioner Resnick.

24 GARY RESNICK

25 appeared as a witness and, swearing to tell the truth,

1 testified as follows:

2 DIRECT STATEMENT

3 WITNESS RESNICK: Thank you. Thanks, again, for
4 having these hearings in Broward County. I'm Gary Resnick.
5 I'm a City Commissioner of Wilton Manors, Florida. My address
6 is 2800 Northwest 10th Avenue, Wilton Manors. I'm not here
7 speaking on behalf of the city; these are my comments.

8 In addition, though, I am president of an
9 organization called the Florida Chapter of the National
10 Association of Telecommunications Officers and Advisors, or
11 NATOA. This is an organization of city and county, basically
12 employees who work in communications areas, and we represent
13 the residents of those cities and counties that have
14 communications issues.

15 My city, Wilton Manor, was excessively damaged last
16 year by Hurricane Wilma. Most of our residents lost power,
17 phone service, cable service, basically any touch with the
18 outside world for over ten days. I, myself, am a BellSouth
19 customer. I was without power or telephone service for 14 days
20 as a direct result of Hurricane Wilma.

21 Many residents, despite calling BellSouth for
22 service, unfortunately still have problems as of this point.
23 There are many residents that are now experiencing poorer sound
24 quality on their phone service than what they experienced prior
25 to Hurricane Wilma. In addition, now for some reason after the

1 repairs, many residents in my city now have a party line. And
2 despite having BellSouth send technicians out many, many times
3 to try and fix these problems, the problems remain unresolved.
4 And it is particularly troublesome because BellSouth refuses to
5 give credit on the bills to these residents. Their policy is
6 that they will only provide credit if somebody is totally out
7 of service. But if somebody has such poor phone quality of
8 service or a party line to the point where they are, as a
9 practical matter, unable to use their service, BellSouth does
10 not provide them with a credit.

11 In 2006, as you may well know, BellSouth spent
12 millions and millions of dollars on legislative issues having
13 nothing to do with its telephone service and communications
14 service and providing that service to residents. It retained
15 over 40 lobbyists on one particular bill in the Florida
16 legislature having to do with cable telecommunication
17 franchising. It had nothing to do with telecommunications
18 services, and it was reported that it spent over \$2 million
19 lobbying on that one particular bill in the Florida legislature
20 this year.

21 The Florida Association of Counties, the Florida
22 League of Cities, which I am a member of its board of
23 directors, FLATOA, and many individual cities and counties,
24 including Broward County and including my city, spent a lot of
25 money opposing BellSouth on that legislation. And ultimately

1 it didn't pass, but it's going to come back again this year,
2 but BellSouth totally has the money when it comes to fighting
3 these legislative battles.

4 I think it would be unfair to the residents of my
5 city to now have them face one more burden. As another speaker
6 said earlier, we're experiencing tremendous increases all
7 across the board on services that are really necessities for
8 residents. Taxes, unfortunately, are going up; electric rates
9 have gone up. My city is virtually entirely insured by
10 citizens, and we're facing a 100 percent increase next year on
11 property insurance. So, I think a six-dollar-a-year hit to
12 residents at this time is going to be difficult for many to
13 swallow. And residents are moving out of the area because it
14 has just become too expensive to live here.

15 As a final comment I would just say I think the
16 Commission needs to act cautiously. Thirty-four million
17 dollars may not seem like a lot of money ultimately, but I
18 think you need look at whether BellSouth really needs this
19 bailout in order to maintains its operations.
20 And I would be happy to take any questions you may have.

21 CHAIRMAN EDGAR: Commissioner, I want to thank you
22 for your comments, and we do have one or two questions. And my
23 first question is could you, and I need you to do it for me
24 slower, the acronym and the name of the association that you
25 mentioned.

1 WITNESS RESNICK: Sure. The acronym in FLATOA,
2 F-L-A-T-O-A. It stands for the Florida Chapter of the National
3 Association of Telecommunications Officers and Advisors. The
4 acronym of the national organization is NATOA, and NATOA works
5 very closely with NARUC on a lot of these issues.

6 CHAIRMAN EDGAR: Thank you.
7 Commissioner Arriaga.

8 COMMISSIONER ARRIAGA: Good afternoon, Commissioner.

9 WITNESS RESNICK: Thank you.

10 COMMISSIONER ARRIAGA: Did I understand you correctly
11 that you said that your constituents have generated complaints
12 of quality of service with BellSouth?

13 WITNESS RESNICK: Yes, and I am one of them. I have
14 called BellSouth six times to try and fix this problem on my
15 own home phone and can't get it resolved.

16 COMMISSIONER ARRIAGA: Are you aware that the Public
17 Service Commission has a customer service department that can
18 take those complaints when they are not resolved on your
19 individual basis?

20 WITNESS RESNICK: Yes, we are. Thank you.

21 COMMISSIONER ARRIAGA: Have you tried contacting the
22 Public Service Commission?

23 WITNESS RESNICK: I haven't personally. I don't know
24 if other residents of the city have.

25 COMMISSIONER ARRIAGA: Would you kindly let your

1 residents know that we will gladly receive those complaints and
2 carry them through?

3 WITNESS RESNICK: Absolutely. Thank you.

4 CHAIRMAN EDGAR: Ms. Salak.

5 MS. SALAK: I would just like to suggest that Mr.
6 Moses, in the back, is in charge of our quality of service
7 group. And I think if you could get with Commissioner Resnick,
8 I would appreciate it. Give us those numbers and the issues
9 that you have. Please give us those.

10 WITNESS RESNICK: Thank you. I appreciate it.

11 CHAIRMAN EDGAR: Thank you, Commissioner.

12 MR. BECK: The next speaker is Judith High.

13 JUDITH HIGH

14 appeared as a witness and, swearing to tell the truth,
15 testified as follows:

16 DIRECT STATEMENT

17 WITNESS HIGH: Good evening. My name is Judith High.
18 I live at 4305 Northeast 22nd Avenue, Fort Lauderdale. I have
19 been a resident since 1968, and my family is all here. And we
20 have had BellSouth, Southern Bell, I use the old name, too,
21 most of our lives, we have been very, very happy with the
22 service. We have never -- we've been married 30 years and we
23 have never changed our service because of the fact that we have
24 been very, very happy with it.

25 During the storm last year, we never lost our

1 service, which we were very thankful for. My mother is 85 and
2 she lives with us, so we were very happy with that. And
3 whenever we have any problems, when we call we have been very
4 satisfied with our service.

5 Last year during Wilma friends of ours lost their
6 service, and they only used -- they knew I had my landline
7 because we also plugged in a rotary phone, and they called on
8 their cell and asked me to report their repair. I did so, and
9 I was told it would be at least 21 days before they would have
10 their service back. And they were thrilled, they were back in
11 service in nine days. So that was wonderful.

12 We all noticed that there were trucks all over in our
13 neighborhood when we did travel. It was very nice to see
14 everyone out there. Our neighborhood -- I was shocked that we
15 had service because when we went into the backyard, we live in
16 the east so all our lines are overhead, and it was just a mass
17 of wires tangled everywhere, so I was shocked that we did have
18 our service.

19 I am also a mother of three boys and am involved
20 heavily in school functions, and BellSouth has always been very
21 good to our community, which I like to see. They have come
22 back and helped with some of the fundraisers, and I've always
23 seen them out there. So I have been very favorable with
24 BellSouth. I think the amount that they want is nominal
25 compared to the other costs that, you know, we have experienced

1 in the past. Thank you very much.

2 CHAIRMAN EDGAR: Thank you.

3 MR. BECK: Thank you. Gary Hill.

4 GARY HILL

5 appeared as a witness and, swearing to tell the truth,

6 testified as follows:

7 DIRECT STATEMENT

8 WITNESS HILL: Thank you for this hearing. I am Gary
9 Hill, I live at 3092 South Oakland Forest Drive in Oakland
10 Park, and I have been a resident a Florida for some years now.

11 I, too, am basing my comments today on the editorial
12 that was in the Sun Sentential written by Brad Ashwell. So I
13 want to thank the Sun Sentential for doing their job, and I
14 want to thank Brad for writing his editorial and bringing this
15 issue before us to the extent that they have.

16 I'm not accustomed to speaking in public like this,
17 and in these forums, but I'm here because I feel very strongly
18 about this issue. I personally live on a disability income,
19 and my income has to stretch for all the things I need in my
20 life. And I think I work very hard at managing the resources
21 that I have. I would consider myself middle class. Not middle
22 middle class, but middle class.

23 But I am wondering how much longer I can afford to
24 live in the state of Florida. My condo maintenance fees are
25 going up, my insurance is going up, my taxes are going up. And

1 I look around, and I talk to relatives in Michigan and what
2 they are facing, and it isn't anything like what we are facing
3 here in Florida.

4 I can go to Michigan and buy a home for \$125,000, and
5 I can live comfortably in that. Sure, there are heating costs,
6 but taxes aren't anything. So I don't know what I am going to
7 do. Citizens have already been failed, I believe, by allowing
8 this merger to take place. We know that in mergers they only
9 benefit the companies. They don't necessarily come back and
10 benefit the citizens of the day-to-day who are using their
11 services.

12 You might be able to make a case for spreading the
13 costs, if you have a larger corporation, but then this isn't
14 about spreading the costs that we are hearing today. This is
15 about bringing it back to the citizens to pay yet more to the
16 corporations. And if it was really coming back to us in the
17 form of services, I could appreciate that. But as it was
18 pointed out in this editorial, I'll be glad to leave this here
19 on the podium for any of you to read it, if you haven't had the
20 chance to read it, this is going into bonuses and salaries for
21 chief executives who are going to be raking in triple. The
22 chief executive alone is going to be bringing in about
23 \$11 million himself this year. Why should I have to pay my six
24 dollars extra a year? And to this lady over here who says she
25 is willing to pay it, I can appreciate it, too. She has had

1 good service. BellSouth provides good service. They should be
2 providing good service. This isn't anything that we should
3 applaud. They're in the business, they should be doing that.

4 So I am not going to go on, I just want to lodge my
5 concerns you with this afternoon. I thank you for your time,
6 and I appreciate you being here. (Microphone falls.) And I
7 have no idea what statement this microphone is making.

8 CHAIRMAN EDGAR: Thank you, Mr. Hill. We appreciate
9 your comments.

10 Mr. Beck.

11 MR. BECK: Thank you. Mr. Edwards, Plantation
12 Chamber.

13 WITNESS EDWARDS: It's Mrs.

14 MR. BECK: I'm so sorry.

15 WITNESS EDWARDS: That's okay.

16 SIOBHAN EDWARDS

17 appeared as a witness and, swearing to tell the truth,
18 testified as follows:

19 DIRECT STATEMENT

20 WITNESS EDWARDS: Hi, I'm Siobhan Edwards. I'm the
21 Executive Director of the Greater Plantation Chamber of
22 Commerce. I also have been a homeowner in the City of
23 Plantation for 26 years where I have my home, three lines which
24 are BellSouth, as well as my Internet service.

25 And I just wanted to speak. One, of course, because

1 I am with the chamber of commerce. One of the reasons we live
2 in South Florida, it's a beautiful day. Today is
3 chamber-of-commerce weather. And we do pay a little bit more
4 to live here and enjoy that. And I think you also have to look
5 back, and we have been very blessed that hurricanes have not
6 hit South Florida as often as snow storms and things have hit
7 other areas. So when these things, catastrophic things do come
8 along, absolutely are we all going to have to pay the burden,
9 we certainly are. But I think what BellSouth is asking us to
10 pay is extremely nominal compared to some of the other
11 industries.

12 I know that in our City of Plantation, BellSouth was
13 there promptly, on time. We never were disrupted in our phone
14 service at the chamber or at my home. And the president of my
15 homeowner's association in our neighborhood, in El Dorado,
16 phone service after Wilma was not interrupted, so we were very
17 blessed in that area. I have not heard one business complaint,
18 we're a year out, that has not had their phone service
19 completely restored. We do not get any complaints. We usually
20 are one of the first people, too, that we do get the
21 complaints.

22 If you don't have phone service, trash pick up,
23 anything, they will usually call the chamber. So I have not
24 been hearing any for our business owners or residents in
25 Plantation that service was not restored promptly, that they

1 haven't been able to get ahold of a BellSouth representative.
2 So I just don't think that I'm that different compared to other
3 business owners in Plantation.

4 And, of course, I also have to sing the praises of
5 BellSouth as a corporate citizen. One of my main jobs is to
6 put on events for the City of Plantation. And when we do go to
7 BellSouth, they are always one of our first sponsors and
8 supporters to any of the events and community activities that
9 we put on in the city.

10 So I do think that as a homeowner with three phone
11 lines in my house, I really do find it not a problem to pay the
12 additional \$18 a year to try to recoup what I understand is a
13 quarter of the costs of what BellSouth experienced this past
14 hurricane season. Thank you.

15 CHAIRMAN EDGAR: Thank you, Ms. Edwards.

16 MR. BECK: Thank you. Madam Chairman, that completes
17 the speakers who have signed up ahead of time.

18 CHAIRMAN EDGAR: Okay. It is 6:00 o'clock by the
19 clock on the wall. Let's take a short recess.

20 And, Commissioner Carter.

21 COMMISSIONER CARTER: Thank you, Madam Chairman.
22 Before we take a recess, I would suggest that the
23 representatives from BellSouth would go and visit with
24 Ms. Hambright and talk to her about her situation. And we also
25 have staff that could probably visit with her as well.

1 CHAIRMAN EDGAR: I appreciate your suggestion and I
2 know that they will do that.

3 COMMISSIONER CARTER: Okay.

4 CHAIRMAN EDGAR: Okay. We will go on break for a
5 short period of time. Thank you.

6 (Recess.)

7 CHAIRMAN EDGAR: We will go back on the record for a
8 few minutes. It is my understanding that no other customers
9 have arrived during this time to testify, but let me just make
10 sure for the record. Is there anyone who has come in during
11 the break that would like to speak to the Commission on this
12 matter at this time?

13 Seeing none. I would like to thank very much those
14 customers who came out this evening to talk with us. Thank you
15 to the parties and thank you to our staff. Our next customer
16 meeting is in Miami tomorrow at 11:00 a.m. And we are
17 adjourned.

18 (The service hearing concluded at 6:35 p.m.)

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1 STATE OF FLORIDA)

2 : CERTIFICATE OF REPORTER

3 COUNTY OF LEON)

4

5 I, JANE FAUROT, RPR, Chief, Office of Hearing
6 Reporter Services, FPSC Division of Commission Clerk and
7 Administrative Services, do hereby certify that the foregoing
8 proceeding was heard at the time and place herein stated.

9 IT IS FURTHER CERTIFIED that I stenographically
10 reported the said proceedings; that the same has been
11 transcribed under my direct supervision; and that this
12 transcript constitutes a true transcription of my notes of said
13 proceedings.

14 I FURTHER CERTIFY that I am not a relative, employee,
15 attorney or counsel of any of the parties, nor am I a relative
16 or employee of any of the parties' attorney or counsel
17 connected with the action, nor am I financially interested in
18 the action.

19 DATED THIS 4th day of December, 2006.

20

21

22 _____
23 JANE FAUROT, RPR
24 Official FPSC Hearings Reporter
25 FPSC Division of Commission Clerk and
Administrative Services
(850) 413-6732

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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL
SYSTEM RELATED COSTS AND EXPENSES,
BY BELLSOUTH TELECOMMUNICATIONS, INC.

ELECTRONIC VERSIONS OF THIS TRANSCRIPT ARE
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THE .PDF VERSION INCLUDES PREFILED TESTIMONY.

PROCEEDINGS: MIAMI SERVICE HEARING

BEFORE: CHAIRMAN LISA POLAK EDGAR
COMMISSIONER J. TERRY DEASON
COMMISSIONER ISILIO ARRIAGA
COMMISSIONER MATTHEW M. CARTER, II
COMMISSIONER KATRINA J. TEW

DATE: Thursday, November 30, 2006

TIME: Commenced at 11:00 a.m.
Concluded at 12:32 p.m.

PLACE: Miami City Hall
City Commission Chambers
3500 Pan American Drive
Miami, Florida

REPORTED BY: JANE FAUROT, RPR
Official FPSC Reporter
(850) 413-6732

FLORIDA PUBLIC SERVICE COMMISSION

1 PARTICIPATING:

2 JAMES MEZA III, ESQUIRE, BellSouth
3 Telecommunications, Inc., c/o Ms. Nancy H. Sims, 150 South
4 Monroe Street, Suite 400, Tallahassee, Florida 32303-1556,
5 appearing on behalf of BellSouth Telecommunications, Inc.

6 CHARLIE BECK, ESQUIRE, Office of Public Counsel, c/o
7 The Florida Legislature, 111 W. Madison Street, Room 812,
8 Tallahassee, Florida 32399-1400, appearing on behalf of the
9 Citizens of the State of Florida.

10 ADAM TEITZMAN, ESQUIRE, LEE ENG TAN, ESQUIRE,
11 ESQUIRE, FPSC General Counsel's Office, 2540 Shumard Oak
12 Boulevard, Tallahassee, Florida 32399-0850, appearing on behalf
13 of the Florida Public Service Commission Staff.

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1 I N D E X

2 OPENING STATEMENTS: PAGE NO.

3 By Mr. Meza 7

4 By Mr. Beck 8

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7 WITNESSES

8 NAME: PAGE NO.

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10 CLYDE PETTAWAY 13

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12 BILL DIGGS 20

13 JOE CHI 26

14 CHES KEEDY 28

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1	EXHIBITS		
2	NUMBER:	ID.	ADMTD.
3	1 Metropolitan Center Report	20	20
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1 P R O C E E D I N G S

2 CHAIRMAN EDGAR: Good morning. Call this hearing to
3 order.

4 My name is Lisa Edgar, and I serve as Chairman of the
5 Florida Public Service Commission. With me this morning are my
6 colleagues. To my right is Commissioner Matthew Carter,
7 Commissioner Terry Deason, Commissioner Isilio Arriaga, and
8 Commissioner Katrina Tew.

9 I'd like to ask our staff counsel to read the notice.

10 MR. TEITZMAN: By notice issued October 10th, 2006,
11 this time and place has been set for a customer hearing in
12 Docket Number 060598-TL. The purpose is as set forth in the
13 notice.

14 CHAIRMAN EDGAR: Thank you. We do have a translator
15 here available if anybody would like to use that service, and,
16 Guiomar, I'm going to ask you to introduce yourself, and if you
17 would, also explain that you are available if somebody would
18 like to use your service.

19 MS. EMEDAN: (Statement by Ms. Guiomar Emedan, the
20 translator, in Spanish.)

21 CHAIRMAN EDGAR: Thank you.

22 Welcome everybody. Thank you for coming. We
23 appreciate very much your interest in our work and your
24 interest in the petition that has been filed by BellSouth. We
25 are here because we do want to hear from customers, we want to

1 hear from consumers, and we want to know what your thoughts and
2 concerns are.

3 We have staff here from the Public Service Commission
4 that can also answer questions or hear any concerns that you
5 may have, and I would like to introduce our staff and also note
6 that BellSouth, I'm sure, also has staff available.

7 With us today and to my right is Ms. Beth Salak, our
8 staff counsel, Adam Teitzman, to the right is our court
9 reporter, Jane Faurot. We also have with us Lee Eng Tan from
10 our counsel office, Todd Brown and Thelma Crump who are at the
11 front at the sign-up sheets, and Rick Moses who is our
12 technical staff and can help with questions.

13 This is an official hearing, it will be transcribed
14 and will become part of our official record. As such, those
15 who are wishing to speak today will need to be sworn in before
16 you present your comments, and we'll take care of that in a few
17 moments.

18 I mentioned the sign-up sheet out at the front. For
19 anybody who would like to speak, we do ask that you sign up.
20 We will be calling your names -- the Office of Public Counsel
21 will be calling your names in that order in a few moments.

22 If you don't want to provide verbal comments at this
23 time but would like to give us some input, we welcome that as
24 well. There are blue sheets out at the front, and you can
25 write your comments on those sheets, and either hand them to

1 our staff to turn them in now, or you could also mail them in
2 and you can do that, the address is preprinted on the blue
3 sheets.

4 I would like to move now to hearing comments in a
5 moment from the parties, and first I will ask to take
6 appearances.

7 Mr. Beck.

8 MR. BECK: Thank you, Madam Chairman. My name is
9 Charlie Beck. I'm with the Office of Public Counsel.

10 CHAIRMAN EDGAR: Mr. Meza.

11 MR. MEZA: Thank you, Madam Chairman. Jim Meza on
12 behalf of BellSouth. With me today are several representatives
13 of BellSouth that can address any customer concerns that may
14 arise.

15 CHAIRMAN EDGAR: Thank you. And you can stay right
16 there, if you would.

17 Mr. Teitzman.

18 MR. TEITZMAN: Adam Teitzman on behalf of the Public
19 Service Commission.

20 CHAIRMAN EDGAR: Mr. Meza, you are recognized for
21 comments.

22 MR. MEZA: Thank you, Madam Chair.

23 As this Commission knows, BellSouth filed a petition
24 to recover its intrastate incremental expenses associated with
25 the 2005 hurricane season in September of this year. BellSouth

1 is making this filing following the guidance of this Commission
2 and the analysis of OPC in previous storm-recovery petitions,
3 and has limited its recovery to incremental intrastate expenses
4 associated with repairing its facilities following the
5 devastating hurricane season in 2005.

6 BellSouth's total incremental expenses associated
7 with that storm season was approximately \$202 million. Of that
8 amount, BellSouth has excluded its capital cost and then
9 further reduced that amount to represent solely the intrastate
10 portion of those expenses, leaving approximately \$95.5 million
11 that BellSouth believes it is entitled to collect under Florida
12 law.

13 However, due to the limitations in the statute that
14 requires the recovery mechanism to be limited to 50 cents per
15 access line, the total amount that BellSouth can collect is
16 approximately 32 to \$34 million, depending upon calculations of
17 access lines. As a result, under Florida law BellSouth can
18 recover approximately 16 or 17 percent of its total costs,
19 roughly a third of its incremental intrastate expenses.

20 Consistent with the purpose of this meeting,
21 BellSouth is just happy to be here to address any questions you
22 may have or any concerns or comments that our customers raise
23 today.

24 Thank you.

25 CHAIRMAN EDGAR: Thank you.

1 Mr. Beck.

2 MR. BECK: Thank you, madam Chairman. Good morning
3 everyone. Thank you for appearing. My name is Charlie Beck.
4 I'm with the Office of Public Counsel.

5 I would like to recognize Jack Shreve who is in the
6 audience. Jack was Public Counsel for 25 years and had many,
7 many battles with BellSouth and Southern Bell before that, and
8 I had the honor of working with Jack for about 20 of those 25
9 years. Jack is here on behalf of Attorney General Charlie
10 Crist today, to be here at this proceeding.

11 I want to thank everybody for coming here today.

12 Let me mention who our office is. The Public
13 Counsel's Office is separate from the Public Service
14 Commission. We have separate funding and a separate chain of
15 command. And we appear in cases as a party just like any other
16 party, just like BellSouth. We represent the interests of
17 customers before the Public Service Commission. We can
18 cross-examine the company's witnesses, make arguments, send
19 briefs to the Commission and even appeal their orders if we
20 think it is justified.

21 Today's case with BellSouth is not the first,
22 certainly, case we have had. We have had quite a few by other
23 companies with the 2004 and 2005 hurricane season. Thankfully,
24 today is the last day of 2006, and we haven't had a hurricane.
25 And so we're certainly pleased we are not going to have any

1 hurricane cases for 2006. But the forecasters are predicting a
2 rough season next year, so I think our precedent in how we
3 handle these cases is important.

4 We have a number of issues that generally come up in
5 these cases. One of the issues that comes up is what types of
6 costs should the company be able to recover? Should it only be
7 the extra costs, the extraordinary costs related to the
8 hurricanes, or can they also recover normal costs that are
9 deployed during that hurricane? And we have had a number of
10 cases like that. Several of the utilities have asked the
11 Commission to allow not only these extraordinary costs, but
12 costs that are covered, we feel, by base rates in their case,
13 and they recover that in addition in their surcharge. And the
14 Commission has consistently ruled against the companies in that
15 regard, and has limited the requests only to the extra costs.
16 We fought that twice with Florida Power and Light in 2004 and
17 2005.

18 Right now a small telephone company that serves the
19 area around Apalachicola has appealed the Commission's decision
20 to the Florida Supreme Court. We filed briefs earlier this
21 week, and we will be defending the Commission's decision in
22 that case. In that case the Commission gave the company less
23 than 30 percent of what they asked for, because the vast bulk
24 of what they asked for were normal, everyday costs that they
25 incur and would have incurred even without a hurricane.

1 We have reviewed BellSouth's case in this regard, and
2 we have sent them requests for documents and asked them
3 questions. We're convinced that they have limited their
4 requests only to the extra costs, the incremental costs of the
5 hurricane, so we are glad to see that from BellSouth in this
6 case.

7 Another issue that comes up is the sharing of those
8 costs. Once you determine which costs are eligible and should
9 be looked at, the next question is who should pay for them.
10 Should it be all the customers, or all the company's, or
11 somewhere in between? In 2004 we asked the Commission to share
12 that cost when Florida Power and Light came in front of us, and
13 the Commission denied us outright on that and said all costs
14 would be paid by the customer.

15 In the 2005 case we had more luck with that. A
16 number of issues were raised about the maintenance of the plant
17 by Florida Power and Light, whether they were doing sufficient
18 maintenance on their power, whether they were doing sufficient
19 tree trimming. The Commission made a significant adjustment in
20 that case and determined that the amount of damage caused by
21 the hurricanes in 2005 was partly attributable to the lack of
22 maintenance by Florida Power and Light. And so, in effect, the
23 Commission made the company share some of those costs with
24 customers. They made them absorb those costs that were caused
25 by their maintenance procedures.

1 In this case, there will be sharing by statute. In
2 2005, the legislature passed a statute that limits the amount
3 telephone companies can receive to 50 cents per customer per
4 month for one year. So in this case, the maximum amount that
5 BellSouth can receive is less than half of what will be
6 eligible -- would be less than half of what will be eligible.
7 So the legislature has already determined that, and in this
8 case there will be a significant sharing of costs between the
9 company and the customers.

10 But besides this case the Commission has a proceeding
11 or a number of proceedings going forward about strengthening
12 the infrastructure of the utilities to withstand hurricanes.
13 This applies to both the electrics and to the telephone
14 companies. And there will be a number of proceedings they are
15 going to take up. We have a petition on that next week, and
16 they will continue. So if you have any comments about the
17 infrastructure, about the maintenance or hardening of
18 infrastructure, or even whether it should be underground, I'm
19 sure the Commission would like to hear it.

20 I want to thank you again for coming today, and we
21 look forward to hearing your comments today.

22 CHAIRMAN EDGAR: Thank you, Mr. Beck.

23 We are now about ready to hear from the customers.
24 As I mentioned earlier, we will ask Mr. Beck to call the names
25 in order from the sign-up sheets. I'll ask again if there are

1 people who have come in and would like to speak, please put
2 your name on the sign-up sheet that is just outside
3 the doorway. As I mentioned earlier, this is part of the
4 record of this proceeding, and it's going to be transcribed.
5 As part of that, you will need to be sworn in, we will do that
6 in a moment. And there will be the opportunity for the
7 Commissioners and the parties to ask questions should they have
8 any.

9 So for those who would like to speak to the
10 Commission, if you would, stand, if you can, and raise your
11 right hand with me and we will swear you in as a group.

12 (Witnesses sworn collectively.)

13 CHAIRMAN EDGAR: Thank you.

14 When your name is called by Mr. Beck, if you would,
15 tell us your name. If it is an unusual spelling, it is helpful
16 if you would spell it for us, and we are also always interested
17 in hearing if you are a BellSouth customer, as well.

18 Mr. Beck, you may begin.

19 MR. BECK: Thank you, Madam Chairman. The first
20 speaker today is Mr. Ches Keedy.

21 WITNESS KEEDY: (Inaudible). May I defer? Thank
22 you.

23 CHAIRMAN EDGAR: We will come back to you.

24 Okay. Mr. Beck.

25 MR. BECK: The next speaker is Dr. Clyde Pettaway.

1 CLYDE PETTAWAY

2 appeared as a witness and, swearing to tell the truth,
3 testified as follows:

4 DIRECT STATEMENT

5 WITNESS PETTAWAY: Good morning. I am Dr. Clyde
6 Pettaway. Madam Chairman, members of the board, my address is
7 (inaudible). The spelling of my name is, I don't know if is
8 unusual or not, but it's P as in Peter, E-T-T-A-W-A-Y.

9 You know when the winds subside and the storm becomes
10 calm and you step outside, and you look at the devastation that
11 has taken place all around you, the most important thing at
12 that time is your family. First your family that's with you
13 through the hurricane period, and, secondly, your extended
14 family in the city somewhere. At that point the most important
15 thing in your house is your telephone. To pick that telephone
16 up and hear a dial tone and be able to make some type of
17 contact with your family, find out if your family has survived,
18 if there have been injuries and what has taken place, that is a
19 great day.

20 I am pleased to say that when the storm subsided,
21 Wilma, I was able to pick up my telephone and make some calls.
22 That was the closest thing to me in my house, me, my telephone
23 and my wife. And we made it through. And for that I am very
24 grateful to BellSouth.

25 Secondly, I'm a senior administrator at the JESC

1 Association. We deal with hundreds and hundreds of families,
2 many of them being senior citizens. And during the storm, a
3 number of seniors' phones were disconnected. We had problems
4 in reaching a number of them, but then on the very same token a
5 number of senior citizens had their phones, they were
6 connected.

7 More than that, one of the reasons I'm here today is
8 because of the action of BellSouth. To look outside and see
9 those trucks moving and taking care of people and helping our
10 senior citizens and listening to the response from them when we
11 called them needing help, it was great. That's why I'm
12 standing here today.

13 You know, oftentimes when we think in terms of a
14 BellSouth, we begin to think institutionally. I guess that's a
15 normal thought pattern. And when we begin to think of
16 institutions, we begin to think of the big building and the
17 people, no faces, going in and out.

18 But BellSouth is a bit more than that. BellSouth has
19 some great men and women that are out there trying to take care
20 of people. It is more than just a faceless building and a
21 faceless institution, it's made up of some men and women that
22 are truly dedicated to what they are doing and trying to help
23 people with a point of sensitivity and feeling. And they had
24 an opportunity to show that during the crises that we have been
25 going through here in South Florida. And I'm here today as a

1 very pleased customer to tell you that whatever they did, it
2 was excellent. It sure was needed. And whatever they did that
3 was extra, I'm really pleased that they did it. And if they
4 are to be paid for it in the American way, we work and we get
5 paid. We put out extra and we receive it back, if appropriate.

6 If it is appropriate and it is the right thing to do,
7 and they did things that were extra to make our lives here
8 better, I'm truly asking that you do the right thing and take
9 care of whatever they had to do, because they certainly did
10 what they needed to do. And we often talk about the dollar,
11 but the dollar is not always so important as the performance,
12 and their performance was that of excellence.

13 Thank you very much.

14 MR. KEEDY: Will you submit to any questions?

15 WITNESS PETTAWAY: Sure.

16 MR. KEEDY: I'd like to --

17 WITNESS PETTAWAY: I'll submit to questions
18 from --

19 CHAIRMAN EDGAR: Sir, I'm sorry, but we will look
20 forward to hearing from you in a few moments, okay?

21 MR. KEEDY: I hope the Commission will have some
22 questions.

23 WITNESS PETTAWAY: I will submit to questions from
24 the Commission, but I'm not going to submit to questions from
25 the audience.

1 CHAIRMAN EDGAR: Any questions?

2 Thank you, Mr. Pettaway.

3 WITNESS PETTAWAY: Thank you all very much.

4 CHAIRMAN EDGAR: Mr. Beck.

5 MR. BECK: The next speaker will be Mr. Dario Moreno.

6 DARIO MORENO

7 appeared as a witness and, swearing to tell the truth,
8 testified as follows:

9 DIRECT STATEMENT

10 WITNESS MORENO: My name is Dario Moreno. I am the
11 Director of the Metropolitan Center at Florida International
12 University. Our address is 150 Southeast Second Avenue, Miami
13 Florida 33131.

14 I'm not here to endorse or oppose the petition from
15 BellSouth, but to share some information with the Commission.
16 My center works with the International Hurricane Research
17 Center at Florida International University, and we do the
18 social science research for the center. After a hurricane,
19 we -- if the hurricane is a large hurricane, we send out teams
20 to interview people at the shelters and do one-on-one
21 interviews of hurricane preparedness in a series of questions.
22 If it is a minor event, like Hurricane Wilma, we would do a
23 telephone survey of the affected areas.

24 And after Hurricane Wilma we did a survey of 613
25 people in the three southeast counties, Miami-Dade and Broward

1 and Palm Beach. And these questions are standard questions we
2 ask after each hurricane event. These were specifically
3 designed to Wilma, and, basically, the results -- I brought
4 copies for the Commission.

5 CHAIRMAN EDGAR: You can give those to Ms. Salak.

6 WITNESS MORENO: And, basically, what the -- what the
7 survey found was that there was a great deal of high
8 satisfaction with certain agencies, among those BellSouth,
9 after the hurricane. And in the name of full disclosure, Rafe
10 Floes (phonetic), who works with BellSouth, is a member of my
11 advisory board, and -- he is a member of my advisory board. He
12 is familiar with hurricane research, and he asked me to be here
13 this morning and share that with the Commission, and that's it.

14 CHAIRMAN EDGAR: I believe we have a question.
15 Commissioner Arriaga.

16 COMMISSIONER ARRIAGA: Thank you, Madam Chairman.
17 You remember during Wilma there were areas of the
18 southeast that were out for 18 days approximately?

19 WITNESS MORENO: Yes.

20 COMMISSIONER ARRIAGA: In your research, how did you
21 reach those people if, in fact, they don't have electricity for
22 18 days?

23 WITNESS MORENO: We conducted a poll when the
24 electricity was returned. We waited until the -- you can see
25 on the first page the date of the poll. I believe it was

1 three weeks after the event.

2 COMMISSIONER ARRIAGA: So you're telling me that
3 those people that were without electricity 18 days, or 15 days,
4 or 12 days and probably were without telephone were also
5 satisfied?

6 WITNESS MORENO: There were people who were
7 dissatisfied in the survey as you will see. But if you look at
8 the number, we compared, FEMA, the state of Florida, county
9 government, municipal government, the media, BellSouth, Florida
10 Power and Light, and we -- and so comparatively there were
11 people who were dissatisfied, and that is in the report.

12 COMMISSIONER ARRIAGA: Can you give me an idea of
13 what percentage of the people that you polled expressed
14 dissatisfaction?

15 WITNESS MORENO: About 18 percent for BellSouth.

16 COMMISSIONER ARRIAGA: The people were not equating
17 BellSouth with FPL?

18 WITNESS MORENO: No. We were asking -- the questions
19 were asked for each agency specifically. So how would you rate
20 the performance of state government, how would you rate the
21 performance of Florida Power and Light, how do you rate the
22 performance of the municipality?

23 COMMISSIONER ARRIAGA: What I'm trying to get at were
24 people able to differentiate and know and understand the fact
25 that the telephone may have been tied to the outage of

1 electricity?

2 WITNESS MORENO: No, they would not be. One of the
3 issues in the survey -- and you're absolutely right, one of the
4 issues was is -- I have a manual phone that I use after a storm
5 because I have -- all of us have electric-powered phones, but
6 after the storm I plug in the manual phone. Many of the -- the
7 poll showed that 30 percent of the people in the affected area
8 said that they lost phone service. We know for a fact through
9 BellSouth that the numbers were not large. Those people who
10 said they didn't have it, probably didn't have it because they
11 had electric-powered phones and didn't have manual phones. So
12 you are absolutely right.

13 COMMISSIONER ARRIAGA: Thank you.

14 WITNESS MORENO: Thank you very much.

15 CHAIRMAN EDGAR: No further questions.

16 Mr. Teitzman, do we need to mark this?

17 MR. TEITZMAN: Yes. We did to mark this as Exhibit
18 1, and we can title it Metropolitan Center Report.

19 CHAIRMAN EDGAR: Okay. Any objection?

20 (Exhibit 1 marked for identification and admitted
21 into the record.)

22 CHAIRMAN EDGAR: Mr. Beck.

23 MR. BECK: Thank you, Madam Chairman. The next
24 witness is Mr. Bill Diggs.

25 BILL DIGGS

1 appeared as a witness and, swearing to tell the truth,
2 testified as follows:

3 DIRECT STATEMENT

4 WITNESS DIGGS: Good afternoon, almost. My name is
5 Bill Diggs, and I'm the President of the Miami-Dade Chamber of
6 Commerce, and our office address is 11380 Northwest 27th Avenue
7 here in Miami. The zip code is 33167.

8 And I come here really in support of BellSouth's
9 request on a couple of different notes. And the first one was
10 prior to me moving to Miami, I had an elderly mother-in-law who
11 was retired and was living in her own home. And if you have
12 ever been away when a storm is happening, and you attempted to
13 make a telephone call and pick up the phone and get someone and
14 not have to jump into a car and try to drive to where no planes
15 were flying, then you really understand the importance of a
16 telephone.

17 And, you know, luckily enough we had the phone
18 numbers of many different people. And for whatever reason, we
19 were not able to reach many of my wife's brothers and sisters.
20 But luckily enough the phone at my mother-in-law's house was
21 working, so consequently we were able to reach her. And that
22 for us was a tremendous comfort because she's sitting there
23 with no lights on in the house, nothing else was working. And
24 because, of course, she has got the old-fashioned way of doing
25 things, and sometimes we get away from that, and we realized

1 that that old phone we have been attempting to get her away
2 from for many years was the only piece of power that she had.
3 And so that was one of the -- I guess the most comforting
4 experiences that we had as a family having to deal with an
5 issue of that nature.

6 But also from a business perspective, my chamber is
7 Florida's largest chamber of commerce. We deal with issues
8 that affect minority businesses, specifically black, in this
9 area. And invariably the majority of the time when storms of
10 this nature might happen and hurricanes come, you will find
11 that small businesses have the most difficult time among
12 everyone else of attempting to recoup, because, essentially,
13 the two or three employees that they have, they can't get back
14 to work makes a big difference. And so consequently their
15 ability to be able to respond and take advantage of the fact
16 that there has been a hurricane because of their business.

17 You are driving by the larger businesses and they are
18 closed, and the smaller businesses if they are within that
19 particular neighborhood they can be a little bit more nimble.
20 So it is good when they have phone service. Because when
21 people call and say, hey, are you open, the guy is there
22 watching his business, making sure that, you know, all the
23 other bad things that kind of come with the storm don't happen.
24 It makes a big difference when their phone service is
25 operating.

1 So, you know, I think that when one the most
2 important things from a business perspective is the ability of
3 the small business to be able to continue to communicate is
4 vital to the success of that business, because oftentimes, you
5 know, they can't pay off the larger, if you will, types of
6 products and having them the way the other larger businesses
7 do. So, you know, their -- if you will, the folks that come to
8 them have their phone numbers. It's their largest means of
9 advertising, if you will, and the fact that they can answer the
10 telephone when you call them up.

11 So when you take a look at the majority of the
12 businesses in South Florida, it looks like they are small to
13 medium-sized businesses, and the ability to have the means to
14 effectively communicate with their constant group of people
15 that buy products and services from them is absolutely vital.
16 Because most of the times if we pick up the telephone and you
17 call somebody and they don't answer it, then, you know, it's
18 like the rest of us, you know what I'm saying, the remote
19 control is in your hand, you go to the next one. So they
20 really only have one shot to be able to get that person to come
21 back to them. And if they don't answer that phone when it
22 rings, or if it doesn't ring, then they move on to the next
23 person, which means they possibly lost a sale. And every sale
24 to a small business is absolutely vital to the success of their
25 business.

1 They are not like the Wal-Marts of the world. They
2 don't worry about the fact that someone is calling and asking
3 for a particular item, they're worrying about the fact that the
4 phone rings at all. They have got one chance. If the phone
5 doesn't work, then consequently what you are going to have is
6 the degradation of a business. And to a certain extent that's
7 the guy's lifeblood, and it's how he takes care of his family
8 and how our whole country has kind of grown.

9 So we want to make sure you understand that from the
10 perspective of those businesses that are members of my chamber
11 to have phone service and make sure they are getting a quality
12 product or service that we think is worth the amount of money
13 they are asking for in regards to the increase, it is tied to
14 everything else, it is the nature of what we have to do down
15 here in South Florida.

16 Unfortunately, that burden is not a small one, it's a
17 large one, but, you know, we would rather that than having to
18 pick up and do what other folk have done in this community,
19 which is to leave. We want to make sure that we continue to
20 support those businesses that support us. And I will tell you
21 at the end of the day when you look at the partnership that
22 exists between the products and services that BellSouth has and
23 our small business members, they fit together.

24 Thank you.

25 CHAIRMAN EDGAR: If you could wait.

1 Commissioner Carter.

2 COMMISSIONER CARTER: Thank you, Madam Chairman.

3 Mr. Diggs, is your mother-in-law a BellSouth
4 customer?

5 WITNESS DIGGS: Yes, she is. I mean -- yeah,
6 everyone is here in Miami. I think you can probably go
7 somewhere else, but, essentially, they're going to come back to
8 BellSouth from what we've found. And that opens up a whole
9 other subject.

10 COMMISSIONER CARTER: Thank you very much.

11 Thank you, Madam Chair.

12 CHAIRMAN EDGAR: Thank you, sir.

13 Mr. Beck.

14 MR. BECK: Madam Chairman, Mr. Diggs was the last
15 person to have signed up to address the Commission.

16 CHAIRMAN EDGAR: Sir, would you like to address the
17 Commission?

18 MR. KEEDY: (Inaudible.)

19 CHAIRMAN EDGAR: Not at this time?

20 MR. KEEDY: I haven't heard very much.

21 CHAIRMAN EDGAR: Well, sir, you are the last person
22 that has signed up to speak. So at this point if you would
23 like to speak, we would like to hear from you. If you would
24 not like to speak at this time, we will take a break and wait
25 for a little while to see if there are others that show up. It

1 is your choice, sir.

2 MR. KEEDY: Thank you for the opportunity, I
3 appreciate it. I have chosen not to comment.

4 CHAIRMAN EDGAR: He is choosing to not speak at this
5 time.

6 All right. Then we will -- first of all, let me say,
7 thank you to everybody that has come, and to everybody that has
8 participated and has commented.

9 We are going to go on break and wait for awhile to
10 see if there are others that come and would like to speak to
11 us, and so we are on break at this time.

12 (Recess.)

13 CHAIRMAN EDGAR: We will go back on the record.

14 Mr. Beck, I understand that we have had some more
15 people sign up that would like to speak.

16 MR. BECK: Yes, Madam Chair. Mr. Joe Chi.

17 WITNESS CHI: Hi.

18 CHAIRMAN EDGAR: Sir, at the beginning of the
19 hearing, and I don't know that you were here, we did swear in
20 the witnesses. Were you sworn in at the beginning of this
21 proceeding?

22 WITNESS CHI: I was not sworn.

23 CHAIRMAN EDGAR: All right. We need to do that.

24 (Witness sworn.)

25 JOE CHI

1 appeared as a witness and, swearing to tell the truth,
2 testified as follows:

3 DIRECT STATEMENT

4 WITNESS CHI: My name is -- may I start or --

5 CHAIRMAN EDGAR: You may.

6 WITNESS CHI: Okay. Thank you. Ladies and gentlemen
7 of the Public Service Commission, thank you very much for
8 holding this meeting here in Miami today, and thank you very
9 much for alerting the public as to this.

10 My name is Joe Chi. I'm a local resident. I have
11 been living in Miami for, I would say, over 40 years. I think
12 maybe 45 years. I'm a member of the business community. I'm
13 one of the owners of Maxim's Import Corporation, and we employ
14 approximately 55 people in the local community. I am also very
15 much involved with the local chamber of commerce, and in this
16 case I'm secretary of the board of the Latin Chamber of
17 Commerce.

18 I would like to say that ever since we came to reside
19 in Miami over 40 years ago we have been customers of BellSouth.
20 And during all of those years, not only has BellSouth shown
21 itself to be an exemplary public service company, but it has
22 also shown itself to be very considerate of its customers.

23 We have been through many hurricanes during those
24 40 years, of course. And at all times, especially from our
25 point of view, we have been provided exemplary service. Any

1 time our service went out, they were very courteous and very
2 kind and I have not had any problems with them. I would like
3 to say, also, as members of the very important board that you
4 do everything you can to help BellSouth because they are a
5 member of our local community. I understand that maybe some
6 citizens may not want to see certain charges increased on their
7 phone bill, but at the same time we have gone through some very
8 crucial times lately, especially with the devastation that
9 occurred with the last few hurricanes last year. Talking about
10 a few, I think there was on record over 26 hurricanes.

11 BellSouth needs your help. BellSouth is a domestic
12 company. BellSouth is a company that employs thousands and
13 thousands of our citizens here locally. I believe it's five or
14 6,000. And in total, I think all over the company, over the
15 United States, they employ over 80,000. We have to protect our
16 domestic industries. And I would like to thank you very much
17 for having me here today. Thank you.

18 CHAIRMAN EDGAR: Mr. Beck.

19 MR. BECK: Madam Chairman, that leaves Mr. Keedy who
20 would like speak.

21 CHAIRMAN EDGAR: Mr. Keedy, would you like to speak
22 at this time? And if so, I think if you go to that microphone
23 right there, that would be the easiest, so that we can hear
24 you.

25 CHES KEEDY

1 appeared as a witness and, swearing to tell the truth,
2 testified as follows:

3 DIRECT STATEMENT

4 WITNESS KEEDY: Thank you very much.

5 Keedy, K-E-E-D-Y. Kilo, Easy, Easy, Delta, Yankee.

6 I can't decide which I am, the voice in the
7 wilderness you hear about all the time or your conscience. I
8 had a huge investment in what used to be the United States of
9 America. I'm a purple heart combat veteran of two wars, World
10 War II and Korea. Each time I thought I was fighting for a
11 better country. I'm highly concerned, not by the state of
12 repairs, but the way things are going and the pace and
13 acceleration of change today.

14 And I would like to have the board examine everything
15 that has been a premise of tradition, because I think it's time
16 for re-inspection, where we are and where we are going. I'm
17 here about (inaudible) or any proof I'm in the 21st century,
18 because I spent every bit of time I had available trying to get
19 100 intelligent, educated, aware, well-informed people here at
20 this meeting. I'm here alone. That is my biggest testimony,
21 I'm afraid.

22 Everyone has spoken on one side of the issue here, so
23 I think it is only fair that someone say something on the other
24 side of the coin. How many people here think that they are
25 getting better interface with people on the telephone today

1 than they got 40 years ago? Secondly, has anyone here tried to
2 interface with the Metropolitan Metro-Dade County government by
3 telephone recently? If you collect all the horror stories you
4 can remember, for instance like going through seven or
5 eight menus and then having someone say goodbye, and you have
6 just invested 30 minutes of your time and you have no recourse.
7 I went to BellSouth and I said, "What can I do about it? What
8 can we do about it?" They said, well, the CEOs of this country
9 have chosen to use menus, and they gave me the arguments that
10 you would give preaching to the choir.

11 And so I thought, well, how do I get heard. And my
12 neighbors of my home and my business, they expect me to
13 maintain everything so that they are not in harms way. I spoke
14 to many, many of the people who came down to assist BellSouth
15 and Florida Power and Light after the six hurricanes in 2005,
16 and they said they were absolutely appalled at the lack of
17 maintenance and that the company was not doing anything to help
18 themselves in getting over the costs because the maintenance
19 just wasn't there.

20 Now, if you don't maintain your car, it will fall
21 apart, and you will have to get a new one. But then should you
22 go to some other party and say, look, I have abused my car, may
23 I have the money to get a new one? I don't think you will get
24 very far. I could go on and on citing examples and anecdotes,
25 but that is not why we are here. I just think that a business

1 or an individual, you are expected to have insurance on your
2 home, you are expected to have insurance on your car. In fact,
3 you are legally required to have insurance on your car. And
4 why some parties can ignore this responsibility and others are
5 exempt from it is puzzling to me, and I would like to have the
6 Commissioners reflect on this.

7 I'm not going to torment you by beating a dead horse,
8 but I did want to say something. And if I am given enough
9 time, I will try to get something to you in writing and
10 properly draft something in writing that won't be so tedious.
11 Thank you.

12 CHAIRMAN EDGAR: Thank you, sir.

13 Mr. Beck.

14 MR. BECK: That's everybody who signed up to speak.

15 CHAIRMAN EDGAR: Then I want to thank everybody for
16 coming. Thank you again for your interest in these
17 proceedings. Thank you for your participation. It is a very
18 important part of our process to come here and to be available
19 to hear from customers.

20 We are adjourned.

21 (The hearing concluded at 12:32 p.m.)

22

23

24

25

1 STATE OF FLORIDA)

2 : CERTIFICATE OF REPORTER

3 COUNTY OF LEON)

4

5 I, JANE FAUROT, RPR, Chief, Office of Hearing
6 Reporter Services, FPSC Division of Commission Clerk and
7 Administrative Services, do hereby certify that the foregoing
8 proceeding was heard at the time and place herein stated.

9 IT IS FURTHER CERTIFIED that I stenographically
10 reported the said proceedings; that the same has been
11 transcribed under my direct supervision; and that this
12 transcript constitutes a true transcription of my notes of said
13 proceedings.

14 I FURTHER CERTIFY that I am not a relative, employee,
15 attorney or counsel of any of the parties, nor am I a relative
16 or employee of any of the parties' attorney or counsel
17 connected with the action, nor am I financially interested in
18 the action.

19 DATED THIS 2ND DAY OF DECEMBER, 2006.

20

21

22 _____
23 JANE FAUROT, RPR
24 Official FPSC Hearings Reporter
25 FPSC Division of Commission Clerk and
Administrative Services
(850) 413-6732

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BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Deposition of Kathy K. Blake
November 28, 2006
Late-Filed Exhibit Nos. 3 and 4

REQUEST: No. 3: Please identify each service category as either basic telecommunications services or non-basic telecommunications services.

No. 4: Please provide a list of the USOCs and a description of the USOCs that are associated with the categories of service identified in the responsive documents provided to Staff's 1st Request for Production, Item No. 2 response, filed on October 8, 2006, and Revised on November 21, 2006.

RESPONSE: See proprietary documentation provided with a Request for Confidential Classification.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-74 Exhibit No. 9

Company/ FPSC Staff

Witness: Blake Conf. Late Filed

Date: 12/06/06

Deposition
Exhibits

**Retail Private Line USOC Descriptions
(Non-basic Telecommunication Services)**

BellSouth Telecommunications, Inc.
FPSC Docket No. 060598-TL
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USOCs	Jun-06	USOC Description
1LDPZ		Digital services mileage, MegaLink, first 1/2 mile
1RSD2		SynchroNet Service wholly within the same intranodal area digital, 2.4 KBPS
1RSD3		SynchroNet Service wholly within the same intranodal area digital, 19.2 KBPS
1RSD4		SynchroNet Service wholly within the same intranodal area digital, 4.8 KBPS
1RSD5		SynchroNet Service wholly within the same intranodal area digital, 56 KBPS
1RSD6		SynchroNet Service wholly within the same intranodal area digital, 64 KBPS
1RSD9		SynchroNet Service wholly within the same intranodal area digital, 9.6 KBPS
ATA1F		Asynchronous Transfer Mode Service, Customer Connection 1.536 Mbps, per customer connection, flat rate
ATA4F		Asynchronous Transfer Mode Service, Customer Connection 44.210 Mbps, per customer connection
ATA7F		Asynchronous Transfer Mode Service, Customer Connection 149.760 Mbps, per customer connection
ATA7M		Asynchronous Transfer Mode Service, Customer Connection 149.760 Mbps, per mile or fraction thereof
ATAA1		Asynchronous Transfer Mode Service, Customer Connection PVC with Unspecified Bit Rate (UBR) Service Category Activation Charge, per 1.544 Mbps Customer Connection
ATAA3		Asynchronous Transfer Mode Service, Customer Connection PVC with Unspecified Bit Rate (UBR) Service Category Activation Charge, per 3.072 Mbps Customer Connection
ATAA4		Asynchronous Transfer Mode Service, Customer Connection PVC with Unspecified Bit Rate (UBR) Service Category Activation Charge, per 44.210 Mbps Customer Connection
ATAA6		Asynchronous Transfer Mode Service, Customer Connection PVC with Unspecified Bit Rate (UBR) Service Category Activation Charge, per 6.144 Mbps Customer Connection
ATAA7		Asynchronous Transfer Mode Service, Customer Connection PVC with Unspecified Bit Rate (UBR) Service Category Activation Charge, per 149.760 Mbps Customer Connection
ATAAA		Asynchronous Transfer Mode Service, Customer Connection PVC with Unspecified Bit Rate (UBR) Service Category Activation Charge, per 4.608 Mbps Customer Connection
ATACM		Asynchronous Transfer Mode Service, Customer Connection PVC with Constant Bit Rate (CBR) Service Category, Per Megabit Bandwidth Charge, per Segment
ATACS		Asynchronous Transfer Mode Service, Customer Connection PVC with Constant Bit Rate (CBR) Service Category, PVC Segment Charge, per Segment
ATAG3		Asynchronous Transfer Mode Service, Customer Connection, Inverse Multiplexing, per 3.072 Mbps Customer connection
ATAG4		Asynchronous Transfer Mode Service, Customer Connection, Inverse Multiplexing, per 4.608 Mbps Customer Connection
ATAG6		Asynchronous Transfer Mode Service, Customer Connection, Inverse Multiplexing, per 6.144 Mbps customer connection
ATANK		Asynchronous Transfer Mode Service, Customer Connection PVC with Variable Bit Rate Non-Real Time (VBRNRT) Service Category, Per Increment of 64 Kbps Bandwidth Charge, per Segment
ATANM		Asynchronous Transfer Mode Service, Customer Connection PVC with Variable Bit Rate Non-Real Time (VBRNRT) Service Category, Per Megabit Bandwidth Charge per Segment
ATANS		Asynchronous Transfer Mode Service, Customer Connection PVC with Variable Bit Rate Non-Real Time (VBRNRT) Service Category, PVC Segment Charge, per Segment
ATAT8		Asynchronous Transfer Mode Service, Customer Connection, ATM Subrate T3 Service per 18 Mbps Customer Connection
ATAUS		Asynchronous Transfer Mode Service, Customer Connection PVC with Unspecified Bit Rate (UBR) Service Category, per PVC segment
ATAVK		Asynchronous Transfer Mode Service, Customer Connection PVC with Variable Bit Rate Real Time (VBRRT) Service Category, Per Increment of 64 Kbps Bandwidth Charge, per Segment
ATAVM		Asynchronous Transfer Mode Service, Customer Connection PVC with Variable Bit Rate Real Time (VBRRT) Service Category, Per Megabit Bandwidth Charge, per Segment
ATAVS		Asynchronous Transfer Mode Service, Customer Connection PVC with Variable Bit Rate Real Time (VBRRT) Service Category, PVC Segment Charge, per Segment
ATAEA		Asynchronous Transfer Mode Service, InterNetwork Serving Area Link UBR Service Activation Charge, per PVC, per End of Link
FDKXE		AccuPulse Digital Switched Service remote access line two-wire
FRH11		Customer connection to Frame Relay Service, at Fractional T1, 112 Kbps
FRH12		Customer connection to Frame Relay Service, at Fractional T1, 128 Kbps
FRH15		Customer connection to Frame Relay Service, 1.536 MBPS
FRH18		Customer connection to Frame Relay Service, at Subrate T3, 18 Mbps
FRH19		Customer connection to Frame Relay Service, 192 KBPS
FRH1O		Customer connection to Frame Relay Service, 44.210 MBPS
FRH21		Customer connection to Frame Relay Service, at Subrate T3, 21 Mbps
FRH24		Customer connection to Frame Relay Service, at Fractional T1, 1024 Kbps
FRH25		Customer connection to Frame Relay Service, at Fractional T1, 256 Kbps

Retail Private Line USOC Descriptions
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USOCs	Jun-06	USOC Description
FRH27		Customer connection to Frame Relay Service, at Subrate T3, 27 Mbps
FRH2M		Customer connection to Frame Relay Service, at Subrate T3, 12 Mbps
FRH32		Customer connection to Frame Relay Service, at Fractional T1, 320 Kbps
FRH38		Customer connection to Frame Relay Service, at Fractional T1, 384 Kbps
FRH30		Customer connection to Frame Relay Service, at Subrate T3, 30 Mbps
FRH40		Customer connection to Frame Relay Service, at Fractional T1, 640 Kbps
FRH51		Customer connection to Frame Relay Service, at Fractional T1, 512 Kbps
FRH56		Customer connection to Frame Relay Service, 56 KBPS
FRH57		Customer connection to Frame Relay Service, at Fractional T1, 576 Kbps
FRH5M		Customer connection to Frame Relay Service, at Subrate T3, 15 Mbps
FRH64		Customer connection to Frame Relay Service, 64 KBPS
FRH76		Customer connection to Frame Relay Service, at Fractional T1, 768 Kbps
FRHM3		Customer connection to Frame Relay Service, At MultiLink, 3 Mbps
FRHM6		Customer connection to Frame Relay Service, At MultiLink, 6 Mbps
FRHM9		Customer connection to Frame Relay Service, At MultiLink, 9 Mbps
FRHO3		Customer connection to Frame Relay Service, at Subrate T3, 3 Mbps
FRHO6		Customer connection to Frame Relay Service, at Subrate T3, 6 Mbps
FRHO9		Customer connection to Frame Relay Service, at Subrate T3, 9 Mbps
FRHS1		Customer connection to Frame Relay Service, at Subrate T1, 128 Kbps
FRHS2		Customer connection to Frame Relay Service, at Subrate T1, 256 Kbps
FRHS3		Customer connection to Frame Relay Service, at Subrate T1, 384 Kbps
FRHS5		Customer connection to Frame Relay Service, at Subrate T1, 512 Kbps
FRHS7		Customer connection to Frame Relay Service, at Subrate T1, 768 Kbps
FRHSE		Customer connection to Frame Relay Service, at Subrate T1, 1152 Kbps
HFQ4N		LightGate Basic System, LightGate 1 basic system, one DS3 capacity, includes Photonic Common Equipment and first 1/2 air mile of local channel fiber optic facilities, intrastate intraLATA
HFQ5N		LightGate Basic System, three DS3 capacity, includes Photonic Common equipment and first 1/2 air mile of local channel fiber optic facilities, intrastate interLATA
HFS12		LightGate Service, basic system, OC-12 local channel, per electrical system, includes first 1/2 air mile
HFS1C		LightGate Service, basic system, OC-12 local channel, per system with optical customer termination, includes first 1/2 mile
HFS1W		LightGate Service, basic system, OC-12 local channel, per system with optical serving wire center termination, includes first 1/2 mile
HFS48		LightGate Service, basic system, OC-48 local channel, per electrical system, includes first 1/2 air mile
HFS4C		LightGate Service, basic system, OC-48 local channel, per system with optical customer termination, includes first 1/2 mile
HFSC7		LightGate Service, basic system, LightGate 1 local channel, per system, includes first 1/2 air mile, stabilized plan
HFSO3		LightGate Service, basic system, OC-3 local channel, per electrical system, includes first 1/2 air mile
HFSOC		LightGate Service, basic system, OC-3 local channel, per system with optical customer termination, includes first 1/2 mile
HFSOW		LightGate Service, basic system, OC-3 local channel, per system with optical serving wire center termination, includes first 1/2 mile
HFST1		LightGate Service, basic system, STS1 Local Channel, per Electrical System, includes First 1/2 Mile
MTEBZ		BellSouth Metro Ethernet Service, Basic Shared Ethernet, Basic Class of Service
MTEDZ		BellSouth Metro Ethernet Service, Dedicated Ethernet, Basic Class of Service
MTEPZ		BellSouth Metro Ethernet Service, Premium Shared Ethernet, Basic Class of Service
NMLBL		Native Mode LAN Interconnection 10 MBPS ethernet, customer circuit, intraexchange
NMLEN		Native Mode LAN Interconnection Fast Ethernet at 100 Mbps, intralata
NMLG7		Native Mode LAN Interconnection Switched and Point-to-Point 1 Gigabit Ethernet Service
P2JGX		Local channel voice grade, per point of termination, type 2434
P2JHX		Local channel voice grade, per point of termination, type 2231
P2JKX		Local channel data, type 2260
P2JLX		Local channel voice grade, per point of termination, type 2261
P2JMX		Local channel data, type 2463
P2JNX		Local channel data, type 2464
P2JQX		Local channel voice grade, per point of termination, type 2432
P2JRX		Local channel voice grade, per point of termination, type 2462
P2JUX		Local channel voice grade, per point of termination, type 2230
P2JWX		Local channel voice grade, per point of termination, type 2435
SHNC1		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Customer Node, OC-12 capacity

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USOCs	Jun-06	USOC Description
SHNC3		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Customer Node, OC-3 capacity
SHNH1		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Central Office Node, OC-12 capacity
SHNH3		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Central Office Node, OC-3 capacity
SHNH5		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Central Office Node, OC-3+ capacity
SHNH6		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Central Office Node, OC-192+ Capacity
SHNH7		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Central Office Node, per central office node, OC-192 Capacity
SHNH8		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Central Office Node, OC-48 capacity
SHNH9		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Central Office Node, OC-48+ capacity
SHNN2		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Customer Node, OC-192+ Capacity
SHNN5		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Customer Node, OC-3+ capacity
SHNN6		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Customer Node, per customer node OC-192 Capacity
SHNN8		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Customer Node, OC-48 capacity
SHNN9		SMARTRing Service (a.k.a. BellSouth SPA Dedicated Ring), Customer Node, OC-48+ capacity
CAR2T		Control Access Register package, per channel 2 way, MSP trunk
CAROT		Control Access Register package, per channel outward
MTEBZ		BellSouth Metro Ethernet Service, Basic Shared Ethernet, Basic Class of Service
MTEDZ		BellSouth Metro Ethernet Service, Dedicated Ethernet, Basic Class of Service
MTEPZ		BellSouth Metro Ethernet Service, Premium Shared Ethernet, Basic Class of Service
NMLBL		Native Mode LAN Interconnection 10 MBPS ethernet, customer circuit, intraexchange
NMLEN		Native Mode LAN Interconnection Fast Ethernet at 100 Mbps, intralata
NMLG7		Native Mode LAN Interconnection Switched and Point-to-Point 1 Gigabit Ethernet Service
Total		

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
	10	RES 1-PARTY FLAT					
BASIC			1FR	Flat rate line, residence			
BASIC			1FRCL	Flat rate line, residence with Caller ID			
BASIC			1FW	Flat rate foreign exchange line, residence			
BASIC			OFR	Flat rate line, residence, outgoing only			
BASIC			1OE	EOEAS, residence premium option, Bunnell to Daytona Beach, FL, Flagler Beach to Daytona Beach, FL, Palm Coast to Daytona Beach, FL			
			1OECL	EOEAS, residence premium option, Bunnell to Daytona Beach, FL, Flagler Beach to Daytona Beach, FL, Palm Coast to Daytona Beach, FL with Caller ID			
BASIC			1TC	EOEAS, residence premium option, Palm Coast to Daytona Beach, FL			
	10	RES 1-PARTY FLAT Line Count Total					
	20	RES MULTI-PARTY					
			No USOCs				
	20	RES MULTI-PARTY Line Count Total					
	30	RES ISDN (LINES)					
NON-BASIC			LQGF	ISDN Threshold Pricing Plan B-Channel Activated, circuit switched voice/data, residence or business			
			WWWAR	Special Assembly, ISDN, individual residence service, interface, channels activated, up to two B channels circuit switched voice/data and one D channel low speed packet, flat rate, per DS1			
NON-BASIC			LQGF	ISDN Threshold Pricing Plan B-Channel Activated, circuit switched voice/data, residence or business			
NON-BASIC			LPRFX	ISDN - Individual Line Service, interface channels activated B channel circuit switched voice/data, each, flat rate			
	30	RES ISDN (LINES) Line Count Total					
	40	RES MESSAGE					
NON-BASIC			1MR	Message rate, residence			
NON-BASIC			1MRCL	Message rate, residence with Caller ID			
	40	RES MESSAGE Line Count Total					
	50	RES STD MEAS					
NON-BASIC			1MS	Measured rate line, residence, two-way, non-hunting			
NON-BASIC			1MSCL	Measured rate line, residence, two-way, non-hunting with caller ID			
	50	RES STD MEAS Line Count Total					
	60	RES LOW USE MEAS					
NON-BASIC			LUM	Low use measured line, residence, two-way, non-hunting			
NON-BASIC			LUMCL	Low use measured line, residence, two-way, non-hunting with caller ID			
	60	RES LOW USE MEAS Line Count Total					
	70	RES MEAS PLAN					
			No USOCs				
	70	RES MEAS PLAN Line Count Total					
	80	RES AREA PLUS					
NON-BASIC			ACPCL	Area Calling Service, residence premium option, without local usage detail with Caller ID			
NON-BASIC			VR5	Area Plus Service, residence, 40 mile radius (FL)			
NON-BASIC			VR5CL	Area Plus Service, residence, 40 mile radius (FL) with Caller ID			
	80	RES AREA PLUS Line Count Total					
	85	RES FEATURE PACK PLANS					
NON-BASIC			PAMA5	New Feature Package, BellSouth Advantage Preferred Pack Plan, package USOC			
NON-BASIC			PAMA6	New Feature Package, BellSouth 2 Pack Plan			
	85	RES FEATURE PACK PLANS Line Count Total					
	90	RES COMPLETE CHOICE					
NON-BASIC			VR3	Complete Choice Service, residence			
NON-BASIC			VR3CL	Complete Choice Service, residence with Caller ID			
NON-BASIC			BSSCC	BellSouth Solutions, Complete Choice w/Cellular Service			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			CCML2	Complete Choice Multiline Service, Two-Line Plan			
NON-BASIC			CRD2C	Subscriber credit, Discount for two Complete Choice lines			
NON-BASIC			CCML3	Complete Choice Multiline Service, Three-Line Plan			
NON-BASIC			VSB	Complete Choice Service, vertical services billing			
	90			RES COMPLETE CHOICE Line Count Total			
	100			RES AREA PLUS W/COMP. CHOICE			
NON-BASIC			VR6	Area Plus with Complete Choice Service, residence, 40 mile radius (FL)			
NON-BASIC			VR6CL	Area Plus with Complete Choice Service, residence, 40 mile radius (FL) with Caller ID			
NON-BASIC			ACML2	Area Plus with Complete Choice Multiline Service, Two-Line Plan			
			CRD2A				
NON-BASIC				Subscriber credit, Discount for two Area Plus with Complete Choice lines			
NON-BASIC			ACML3	Area Plus with Complete Choice Multiline Service, Three-Line Plan			
NON-BASIC			VSB	Complete Choice Service, vertical services billing			
NON-BASIC			VSB	Complete Choice Service, vertical services billing			
	100			RES AREA PLUS W/COMP. CHOICE Line Count Total			
	110			SUB-TOTAL RES LINES			
	150			RES TRUNKS			
BASIC			TFR	Residence, flat rate trunk			
	150			RES TRUNKS Line Count Total			
	210			BUS 1-PARTY FLAT			
BASIC			1FB	Flat rate line, business, two-way			
BASIC			1FBCL	Flat rate line, business, two-way with caller ID			
BASIC			1FL	Flat rate line, business, two-way (for FX only)			
BASIC			10A	Individual lines, flat rate, outward			
BASIC			10D	Flat rate line, business, outward, (BSCN)			
BASIC			10F	Flat rate line, business, two-way, (BSCN)			
BASIC			10FCL	Flat rate line, business, two-way, (BSCN) with caller ID			
			5TD	Flat rate, sharing and resale trunks or lines hunting or key system not to exceed six local lines (FL only)			
BASIC							
BASIC			7FB	Flat rate line, business, inward			
BASIC			7FBCL	Flat rate line, business, inward with caller ID			
BASIC			FT8	Flat rate line, business, inward, (BSCN)			
			LWVSQ	Business, flat rate, Radio Common Carrier Individual line connecting circuit standard, terminated in CPE			
BASIC							
BASIC			OFB	Flat rate line, business, outgoing only			
			S3L	Central office trunks associated with switchboard not serving administrative stations two way			
BASIC							
			S3LAL	Central office trunks associated with switchboard not serving administrative stations one-way			
BASIC							
NON-BASIC			7MB	Flat Rate Multi-Line Business, Inward Only			
NON-BASIC			7MBCL	Flat Rate Multi-Line Business, Inward Only with Caller ID			
NON-BASIC			MFB	Flat Rate Multi-Line Business, Two-Way			
NON-BASIC			MFBCL	Flat Rate Multi-Line Business, Two-Way with Caller ID			
NON-BASIC			YMB	Flat Rate Multi-Line Business, Outgoing Only			
NON-BASIC			FX51B	Measured rate exchange access service, FX inward line, business			
NON-BASIC			FX51M	Measured rate exchange access service, FX inward line, MegaLink			
NON-BASIC			FX51R	Measured rate exchange access service, FX residence			
NON-BASIC			FX51X	Measured rate exchange access service, FX inward trunk			
NON-BASIC			FX52B	Measured rate exchange access service, FX two-way line, business			
NON-BASIC			FX5CL	Measured rate exchange access service, FX combination line, LightGate			
NON-BASIC			FX5CM	Measured rate exchange access service, FX combination line, MegaLink			
NON-BASIC			FX5CX	Measured rate exchange access service, FX combination trunk			
NON-BASIC			FX5FL	Measured rate exchange access service, FX			
NON-BASIC			FX5NM	Measured rate exchange access service, FX DID line, MegaLink			
NON-BASIC			FX5NT	Measured rate exchange access service, FX DID trunks			
NON-BASIC			FX5OM	Measured rate exchange access service, FX outward line, MegaLink			
NON-BASIC			FX5OX	Measured rate exchange access service, FX outward trunk			
NON-BASIC			FX5XE	Measured rate exchange access service, FX terminates in ESSX			
NON-BASIC			FXGSS	Foreign Exchange Service, business, measured intrastate, intraLATA, interexchange - invalid USOC (obsolete)			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			FXSBN	Foreign Exchange Service, flat rate, business, intrastate interLATA BSCN line			
NON-BASIC			BOA	Flat-measured business line, outgoing only			
NON-BASIC			BUA	Flat-measured business line, two-way,			
NON-BASIC			BUACL	Flat-measured business line, two-way, with Caller ID			
NON-BASIC			BUE	Flat-measured business line, two-way, with hunting			
NON-BASIC			BUECL	Flat-measured business line, two-way, with hunting with Caller ID			
	210	BUS 1-PARTY FLAT Line Count Total					
	215	BUS FLAT STATE-WIDE					
		No USOCs					
	215	BUS FLAT STATE-WIDE Line Count Total					
	220	BUS MULTI-PARTY					
		No USOCs					
	220	BUS MULTI-PARTY Line Count Total					
	230	BUS ISDN (B-CHANNELS)					
NON-BASIC			LPRFX	ISDN - Individual Line Service, interface channels activated B channel circuit switched voice/data, each, flat rate			
NON-BASIC			LQGFx	ISDN Threshold Pricing Plan B-Channel Activated, circuit switched voice/data, residence or business			
NON-BASIC			MNCCF	MultiServ Plus ISDN, B channel activated circuit switched voice/data, flat rate			
NON-BASIC			WWWAR	Special Assembly, ISDN, Individual residence service, interface, channels activated, up to two B channels circuit switched voice/data and one D channel low speed packet, flat rate, per DS1			
NON-BASIC			LQLAX	Basic Rate ISDN Optional Usage Plan B-Channel Activated, Plan A,(60 Hours) up to 2 B-Channels Circuit Switched Voice/Data per Digital Subscriber Line, Residence and Business			
NON-BASIC			LQLBX	Basic Rate ISDN Optional Usage Plan B-Channel Activated, Plan B,(120 Hours) up to 2 B-Channels Circuit Switched Voice/Data per Digital Subscriber Line, Residence and Business			
NON-BASIC			NAL2B	Network Access Service, network access line 2 way, business line			
	230	BUS ISDN (B-CHANNELS) Line Count Total					
	240	BUS MESSAGE					
NON-BASIC			1MB	Message rate line, business,			
NON-BASIC			1MBCL	Message rate line, business, two-way, with caller ID			
NON-BASIC			LCM	Business TAS message rate line, inward only			
NON-BASIC			OMB	Message rate line, business, outgoing only			
	240	BUS MESSAGE Line Count Total					
	250	BUS STD MEAS					
NON-BASIC			SBLFX	Back-Up Line, associated with all other business Individual line service			
NON-BASIC			SBLO1	Back-Up Line, associated with Business Plus or Business Choice, option 1			
NON-BASIC			SBLO2	Back-Up Line, associated with Business Plus or Business Choice, option 2			
NON-BASIC			1MG	Measured rate line, business, two-way, non-hunting			
NON-BASIC			1MGCL	Measured rate line, business, two-way, non-hunting with Caller ID			
NON-BASIC			1MH	Measured rate line, business, two-way hunting			
NON-BASIC			1MHCL	Measured rate line, business, two-way hunting with caller ID			
	250	BUS STD MEAS Line Count Total					
	260	BUS MEAS PLAN					
		No USOCs					
	260	BUS MEAS PLAN Line Count Total					
	270	BUS PLUS OPT 1					
NON-BASIC			BD1	Business Plus Service, option 1, flat rated plan			
NON-BASIC			BD1CL	Business Plus Service, option 1, flat rated plan with Caller ID			
	270	BUS PLUS OPT 1 Line Count Total					
	275	BUS PLUS OPT 2					

BASIC/ NON-BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			BD2	Business Plus Service, option 2, combination rated plan			
NON-BASIC			BD2CL	Business Plus Service, option 2, combination rated plan with Caller ID			
	275			BUS PLUS OPT 2 Line Count Total			
	280			BUS CHOICE OPT 1			
NON-BASIC			BC1	Business Choice Package option 1 which includes Business Plus Calling Plan 1			
	280			BUS CHOICE OPT 1 Line Count Total			
	285			BUS CHOICE OPT 2			
NON-BASIC			BC2	Business Choice Package option 2, which includes Business Plus Calling Plan 2			
	285			BUS CHOICE OPT 2 Line Count Total			
	290			BUS COMPLETE CHOICE FR			
NON-BASIC			COMP1	Complete Choice for Business, Business Plus Service Option 2, 1 Line Package, All States except Florida			
NON-BASIC			COMP2	Complete Choice for Business, Business Plus Service Option 2, 2 Line Package, All States except Florida			
NON-BASIC			COMP3	Complete Choice for Business, Business Plus Service Option 2, 3 Line Package, All states except Florida (OBSOLETE)			
NON-BASIC			COMP4	Complete Choice for Business, 3 Line Package, Maximum of 2 Huntings per Package			
NON-BASIC			COMP5	Complete Choice for Business, 4 Line Package, Utilizing 1FB Line			
NON-BASIC			COMP6	Complete Choice for Business, 5 Line Package Utilizing 1FB Line			
NON-BASIC			COMP7	Complete Choice for Business, 6 Line Package Utilizing 1FB Line			
NON-BASIC			COMP8	Complete Choice for Business, 7 Line Package Utilizing 1FB Line			
NON-BASIC			COMP9	Complete Choice for Business, 8 Line Package Utilizing 1FB Line			
	290			BUS COMPLETE CHOICE FR Line Count Total			
	293			BUS COMPLETE CHOICE BP OPT 1			
NON-BASIC			COM11	Complete Choice for Business, Business Plus Service Option 1, 1 Line Package			
NON-BASIC			COM12	Complete Choice for Business, Business Plus Service Option 1, 2 Line Package			
NON-BASIC			COM1H	Complete Choice for Business, Business Plus Service Option 1, 3 Line Package, Maximum of 2 Huntings per Package			
NON-BASIC			COM14	Complete Choice for Business, Business Plus Service Option 1, 4 Line Package, Maximum of 3 Hunting per Package			
NON-BASIC			COM15	Complete Choice for Business, Business Plus Service Option 1, 5 Line Package			
NON-BASIC			COM16	Complete Choice for Business, Business Plus Service Option 1, 6 Line Package			
NON-BASIC			COM17	Complete Choice for Business, Business Plus Service Option 1, 7 Line Package			
NON-BASIC			COM18	Complete Choice for Business, Business Plus Service Option 1, 8 Line Package			
NON-BASIC			COM19	Complete Choice for Business, Business Plus Service Option 1, 9 Line Package			
	293			BUS COMPLETE CHOICE BP OPT 1 Line Count Total			
	296			BUS COMPLETE CHOICE BP OPT 2			
NON-BASIC			COM21	Complete Choice for Business, Business Plus Service Option 2, 1 Line Package, Florida Only			
NON-BASIC			COM22	Complete Choice for Business, Business Plus Service Option 2, 2 Line Package, Florida Only			
NON-BASIC			COM23	Complete Choice for Business, Business Plus Service Option 2, 3 Line Package, Florida Only			
NON-BASIC			COM2H	Complete Choice for Business, Business Plus Service Option 2, 3 Line Package, Maximum of 2 Huntings per Package, Florida Only			
NON-BASIC			COM24	Complete Choice for Business, Business Plus Service Option 2, 4 Line Package, Maximum of 3 Hunting per Package			
NON-BASIC			COM25	Complete Choice for Business, Business Plus Service Option 2, 5 Line Package			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Clear of Service Qty
NON-BASIC			COM26	Complete Choice for Business, Business Plus Service Option 2, 6 Line Package		
NON-BASIC			COM27	Complete Choice for Business, Business Plus Service Option 2, 7 Line Package		
NON-BASIC			COM28	Complete Choice for Business, Business Plus Service Option 2, 8 Line Package		
NON-BASIC			COM29	Complete Choice for Business, Business Plus Service Option 2, 9 Line Package		
	296	BUS COMPLETE CHOICE BP OPT 2 Line Count Total				
	300	SUB-TOTAL BUS LINES				
	310	BUS TRK FLAT				
NON-BASIC			TDD1X	Direct-Inward-Dialing inward trunk		
NON-BASIC			TFN	Business, flat rate inward only trunk		
NON-BASIC			CNTOX	Business, Flat Rate, PBX Trunk (BSCN) Outdial Trunk		
NON-BASIC			TF50X	Business, flat rate trunk with measured usage charge, (leaky PBX) outward (FL only)		
NON-BASIC			TFU	Business, flat rate outdial trunk		
NON-BASIC			CNTOX	Business, Flat Rate, PBX Trunk (BSCN) Combination Trunk		
NON-BASIC			TF50X	Business, flat rate trunk with measured usage charge, (leaky PBX) combination (FL only)		
NON-BASIC			TFBCX	Business, flat/message/measured rate trunk fictitious outdial (no rate)		
NON-BASIC			TFC	Business, flat rate combination trunk		
NON-BASIC			TYHCX	Business, flat rate trunk with Message Usage Charge, (leaky PBX) combination (FL only)		
NON-BASIC			S15	Premium flat rate business trunk		
NON-BASIC			TDDCX	Direct-Inward-Dialing combination trunk		
NON-BASIC			BCT1C	BellSouth Channelized Trunks Service, channel activation, Direct Inward Dialing trunks (Includes existing function of trunk term., NAR, Hunting)		
NON-BASIC			BCT2C	BellSouth Channelized Trunks Service, channel activation, Combination Trunks (Includes existing function of trunk term., NAR, Hunting)		
NON-BASIC			BCTOC	BellSouth Channelized Trunks Service, channel activation, Outward Only Trunks (Includes existing function of trunk term., NAR, Hunting)		
NON-BASIC			PCK	Centrex main station line, terminated in PBX as central office trunk		
NON-BASIC			TUUCG	Business, unlimited-unmeasured PBX trunks combination, without hunting, Green Cove Springs, Fla		
NON-BASIC			TXL	Business, unmeasured and measured trunk rotary or hunting, inward		
NON-BASIC			TXH	Business, unmeasured and measured trunk non-hunting, outward		
NON-BASIC			TZF	Business, unmeasured and measured trunk non-hunting, combination non-rotary		
	310	BUS TRK FLAT Line Count Total				
	320	BUS TRK MESS 1ST				
NON-BASIC			TMU	Message rate, PBX trunk, outdial, first		
NON-BASIC			TMC	Message rate, PBX trunk, combination, first trunk		
	320	BUS TRK MESS 1ST Line Count Total				
	330	BUS TRK MESS ADDL				
NON-BASIC			TM3	Message rate, PBX trunk, outdial, additional		
NON-BASIC			TM5	Message rate, PBX trunk, combination, additional		
	330	BUS TRK MESS ADDL Line Count Total				
	340	BUS TRK MEAS				
NON-BASIC			CNAOX	Network Access Service, PBX Trunk (BSCN) Outdial Trunk		
NON-BASIC			CNACX	Network Access Service, PBX Trunk (BSCN) Combination Trunk		
NON-BASIC			TQBCX	Network Access Service PBX trunk, combination		
NON-BASIC			S161X	Measured rate trunk, sharing/resale inward		
NON-BASIC			S160X	Measured rate trunk, sharing/resale outdial		
NON-BASIC			SMP	Business, usage rate sharing/resale trunk, combination		
NON-BASIC			TZR	Business, measured trunk, with rotary or line hunting service, combination rotary		
	340	BUS TRK MEAS Line Count Total				
	350	BUS TRK MEAS PLAN				

BASIC/ NON-BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	
					Service Category Qty	Class of Service Qty
			No USOCs			
	350			BUS TRK MEAS PLAN Line Count Total		
	400			SUB-TOTAL BUS TRUNKS		
	410			NAR ESSX-1		
NON-BASIC			EQB	Flat rate NAR, ESSX service, per NAR, Inward only		
NON-BASIC			EQA	Flat rate NAR, ESSX service, per NAR, combination		
	410			NAR ESSX-1 Line Count Total		
	420			NAR ESSX/MSP/CTX FLAT		
NON-BASIC			EQB	Flat rate NAR, ESSX service, per NAR, Inward only		
NON-BASIC			EQC	Flat rate NAR, ESSX service, per NAR, outgoing		
NON-BASIC			EQA	Flat rate NAR, ESSX service, per NAR, combination		
NON-BASIC			M9QCX	Network Access Register Usage Package both way, flat rate and Local Optional Service Service		
NON-BASIC			M9QOX	Network Access Register Usage Package one-way outward, flat rate and Local Optional Service		
NON-BASIC			M9Q1X	Network Access Register Usage Package one-way inward, flat rate and Local Optional Service		
	420			NAR ESSX/MSP/CTX FLAT Line Count Total		
	430			NAR ESSX/MSP/CTX MESS		
NON-BASIC			EQF	Message rate, NAR ESSX service, outward		
NON-BASIC			EQK	Message rate NAR, ESSX service, per NAR, outgoing, additional		
NON-BASIC			EQE	Message rate, NAR ESSX service, combination		
NON-BASIC			EQG	Message rate NAR, ESSX service, per NAR, combination, additional		
NON-BASIC			M9QCS	Network Access Register Usage Package both way, message rate		
NON-BASIC			M9QOS	Network Access Register Usage Package MultiServ PLUS, one-way outward, message rate		
	430			NAR ESSX/MSP/CTX MESS Line Count Total		
	440			NAR ESSX/MSP/CTX MEAS		
			No USOCs			
	440			NAR ESSX/MSP/CTX MEAS Line Count Total		
	450			NAR ESSX/MSP/CTX MEAS PLAN		
			No USOCs			
	450			NAR ESSX/MSP/CTX MEAS PLAN Line Count Total		
	500			SUB-TOTAL ESSX/MSP NARS		
	510			NAR ML/LG FLAT		
NON-BASIC			NQJ	Flat rate NAR, Lightgate service, per NAR line or trunk, one-way, incoming		
NON-BASIC			NQP	MegaLink Channel Service, per NAR line or trunk, Inward flat rate		
NON-BASIC			NQK	Flat rate NAR, Lightgate service, per NAR line or trunk, one-way, outgoing		
NON-BASIC			NQT	MegaLink Channel Service, per NAR line or trunk, outward flat rate		
NON-BASIC			ND3	Flat Rate Network Access Register (NAR) Package, DID Combination		
NON-BASIC			NQG	Flat rate NAR, Lightgate service, per NAR line or trunk, combination		
NON-BASIC			NQM	MegaLink Channel service, per NAR line or trunk, combination flat rate		
	510			NAR ML/LG FLAT Line Count Total		
	520			NAR ML/LG MESS		
NON-BASIC			NNT	Message rate, MegaLink NAR, outward		
NON-BASIC			NNM	Message rate, MegaLink NAR, combination		
	520			NAR ML/LG MESS Line Count Total		
	530			NAR ML/LG MEAS VU		
			No USOCs			
	530			NAR ML/LG MEAS VU Line Count Total		
	550			NAR ML/LG MEAS PLAN VU		
NON-BASIC			NQ1K	MegaLink Channel Service, per NAR line or trunk, Inward measured rate, capped		

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			NQMCK	MegaLink Channel service, per NAR line or trunk, combination measured rate, capped			
	550	NAR ML/LG MEAS PLAN VU Line Count Total					
	570	SUB-TOTAL ML/LG NARS					
	600	ML/LG NAS LINE & TRK					
		No USOCs					
	600	ML/LG NAS LINE & TRK Line Count Total					
	610	COCOTS FLAT					
NON-BASIC			F7E	Flat rate service, two-way, with screening and blocking of 7 digit local, 1+DDD, 1+900 and 011+ calls			
NON-BASIC			F7F	Flat rate service, outward only, with screening and blocking of 7 digit local, 1+DDD, 1+900 and 011+ calls			
NON-BASIC			F7G	Flat rate service, two-way, with screening and blocking of 1+DDD, 1+900 and 011+ calls			
NON-BASIC			F7H	Flat rate service, outward only, with screening and blocking of 1+DDD, 1+900 and 011+ calls			
NON-BASIC			FSN	Flat rate service, two-way, with screening and blocking of 011+ calls			
NON-BASIC			FZP	Flat rate service, outward only, with screening and blocking of 011+ calls			
	610	COCOTS FLAT Line Count Total					
	620	COCOTS MESS					
		No USOCs					
	620	COCOTS MESS Line Count Total					
	630	COCOTS MEAS					
NON-BASIC			12H	Usage rate service, two-way, with screening and blocking of third number and collect calls			
NON-BASIC			17E	Usage rate service, two-way, with screening and blocking of 7 digit local, 1+DDD, 1+900, and 011+ calls			
NON-BASIC			17F	Usage rate service, outward only, with screening and blocking of 7 digit local, 1+DDD, 1+900 and 011+ calls			
NON-BASIC			17G	Usage rate service, two-way, with screening and blocking of 1+DDD, 1+900, and 011+ calls			
NON-BASIC			17H	Usage rate service, outward only, with screening and blocking of 1+DDD, 1+900 and 011+ calls			
NON-BASIC			12P	Usage rate service, outward only, with screening and blocking of 011+ calls			
NON-BASIC			25M	COCOT, coin or coinless, usage rate service, two-way service, international blocking			
	630	COCOTS MEAS Line Count Total					
	640	COCOTS MEAS PLAN					
		No USOCs					
	640	COCOTS MEAS PLAN Line Count Total					
	650	SMARTLINE FLAT					
NON-BASIC			SLA	Fixed usage equivalent rate, SmartLine, one-way			
NON-BASIC			SLF	Fixed usage equivalent rate, SmartLine, two-way			
	650	SMARTLINE FLAT Line Count Total					
	660	SMARTLINE USAGE					
NON-BASIC			SLN	Usage rate service, SmartLine, outward			
NON-BASIC			SLU	Usage rate service, SmartLine, two-way			
	660	SMARTLINE USAGE Line Count Total					
	700	SUB-TOTAL COCOTS LINES					
	750	PRI RATE ISDN (B-CHANNELS)					
NON-BASIC			PR7BD	Primary Rate ISDN, primary rate B-Channels, Inward Data Option			
NON-BASIC			PR7BE	Primary Rate ISDN, B-Channel for Inward data option with extended reach optional calling plan			
NON-BASIC			PR7BF	Primary Rate ISDN, B channels, data only, flat rate			
NON-BASIC			PR7BL	Primary Rate ISDN, Flat Rate B-Channels, Inward Data Option with Extended Reach Service, Final Route			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			PR7BV	Primary Rate ISDN, B channels, voice/data (standard)			
NON-BASIC			PRFC1	ISDN Primary rate channels per channel, measured			
	750			PRI RATE ISDN (B-CHANNELS) Line Count Total			
	760			TOLL TERMINALS			
			EQD	ESSX flat rate service, one-way outgoing toll access for hotel guest dialing operation, each (FL only) (toll terminals)			
NON-BASIC			LD2NF	Long distance terminal for hotel, motel, and hospital terminated in CPE			
NON-BASIC			LDT	Long distance terminals			
NON-BASIC			TTT	Long distance trunks arranged for connection to the company's toll switchboard positions			
NON-BASIC			TTTXA	Long distance trunks arranged for connection to the company's toll switchboard positions for connection to either CO toll switchboard and/or company's DDD network, each			
NON-BASIC			TTTXB	Long distance trunks arranged for connection to the company's toll switchboard positions for connection to either CO toll switchboard, the DDD network or the IDDD network, each			
NON-BASIC			TTTXC	Long distance trunks arranged for connection to the company's toll switchboard positions toll terminal for hotel use, connection to DDD network, operator restrict toll calls from station users which are charged to the called number, third number, or calling card			
NON-BASIC			TTTXE	Long distance trunks arranged for connection to the company's toll switchboard positions toll terminal for hospital use, connection to DDD network, operator restrict toll calls from station users which are charged to the called number, third number, or calling card			
	760			TOLL TERMINALS Line Count Total			
	770			CTX/ESSX ISDN (B-CHANNELS)			
NON-BASIC			AAQ8X	Bearer Alternate Service Channel, additional appearance of directory number on different channel, same user Circuit switched voice or data, B channel			
NON-BASIC			LTQ8X	Bearer Alternate Service Channel, B channel, circuit switched voice or data			
NON-BASIC			LTQVB	Bearer Alternate Service Channel, access to B channel CSV/CSD, EWSD, voice, business, flat rate			
NON-BASIC			LQGMB	ISDN Threshold Pricing Plan B-Channel Activated, circuit switched voice/data for MultiServ PLUS only, business			
NON-BASIC			LTO8M	Bearer Alternate Service Channel, voice and data, for use with measured system, circuit switched voice or data (access one B channel) ISDN			
	770			CTX/ESSX ISDN (B-CHANNELS) Line Count Total			
	780			CENTREX LINES			
NON-BASIC			M4LF3	Station links, flat rate, terminated on electronic telephone set/M5316 (DMS-100 only)			
NON-BASIC			M4LF4	Station links, flat rate, for provisioning in a different wire center, for electronic telephone set/M5008 (DMS-100 only)			
NON-BASIC			M4LF5	Station links, flat rate, for provisioning in a different wire center, for electronic telephone set/M5208 (DMS-100 only)			
NON-BASIC			M4LF6	Station links, flat rate, for provisioning in a different wire center, for electronic telephone set/M5216 (DMS-100 only)			
NON-BASIC			M4LF7	Station links, flat rate, for provisioning in a different wire center, for electronic telephone set/M5316 (DMS-100 only)			
NON-BASIC			M4LF9	Station links, terminated on MegaLink(r) service, MegaLink(r) Plus service, MegaLink(r) Light service, LightGate(r) service, or Equivalent Service, Flat rate			
NON-BASIC			M4LFA	Station links, flat rate, each			
NON-BASIC			M4LFB	Station links, for 800 Service Termination, flat rate, each			
NON-BASIC			M4LFC	Station links, terminated on electronic business sets/PSET, DMS-100 only, flat rate, each			
NON-BASIC			M4LFD	Station links, terminated on electronic business sets/M5009, DMS-100 only, flat rate, each			
NON-BASIC			M4LFE	Station links, terminated on electronic business sets/M5209, DMS-100 only, flat rate, each			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			M4LFF	Station links, terminated on electronic business sets/M5112, DMS-100 only, flat rate, each			
NON-BASIC			M4LFG	Station links, terminated on electronic business sets/M5312, DMS-100 only, flat rate, each			
NON-BASIC			M4LFH	Station links, equipped with Caller ID, each, flat rate			
NON-BASIC			M4LFJ	Station links, equipped for Message Waiting Lamp Indication, DMS-100 only, flat rate, each			
NON-BASIC			M4LFM	Station links, for provisioning in a different wire center, flat rate, each			
NON-BASIC			M4LFP	Station links, for provisioning in a different wire center, for Electronic Business Sets/M5009, DMS-100, only, flat rate, each			
NON-BASIC			M4LFQ	Station links, for provisioning in a different wire center, for Electronic Business Sets/M5209, DMS-100 only, flat rate, each			
NON-BASIC			M4LFS	Station links, for provisioning in a different wire center, for Electronic Business Sets/M5312, DMS-100 only, flat rate, each			
NON-BASIC			M4LFT	Station links, flat rate, terminated on electronic telephone set/M5008 (DMS-100 only)			
NON-BASIC			M4LFU	Station links, flat rate, terminated on electronic telephone set/M5208 (DMS-100 only)			
NON-BASIC			M4LFV	Station links, flat rate, terminated on electronic telephone set/M5216 (DMS-100 only)			
NON-BASIC			M4LFW	Station links, equipped with Caller ID and Message Waiting Lamp Indication, DMS-100 only, flat rate, each			
NON-BASIC			M4LS9	Station links, terminated on MegaLink(r) service, MegaLink(r) Plus service, MegaLink(r) Light service, LightGate(r) service, or Equivalent Service, Message Rate			
NON-BASIC			M4LSA	Station links, message rate, each			
NON-BASIC			M4LSH	Station links, equipped with Caller ID, each, message rate			
NON-BASIC			M4LSW	Station links, equipped with Caller ID and Message Waiting Lamp Indication DMS-100 only, message rate, each			
	780	CENTREX LINES Line Count Total					
	800	ESSX LINES					
NON-BASIC			DE3NX	Flat rate, Digital Electronic Business Service (DEBS) main station lines, (wire center lines in Southern, exchange circuit in SCB) up to 2 1/2 miles			
NON-BASIC			E4LNX	Extension stations located on different premise from main station line, same continuous property, with Caller ID each extension line, up to 2-1/2 miles			
NON-BASIC			E4UAX	Main station lines, flat, message or measured in SBT, flat only in SCB, for use with Caller ID 1/4 mile, obsolete			
NON-BASIC			E4UBX	Main station lines, flat, message or measured in SBT, flat only in SCB, for use with Caller ID 1/2 mile, obsolete			
NON-BASIC			E4UNX	Main station lines, flat, message or measured in SBT, flat only in SCB, for use with Caller ID Vintage 2 up to 2 1/2 miles			
NON-BASIC			E4UOX	Main station lines, flat, message or measured in SBT, flat only in SCB, for use with Caller ID Vintage 2 greater than 2 1/2 miles			
NON-BASIC			EARCB	Attendant access line, used for non-data link consoles, non-key telephone sets, or key telephone system operation, each main station, per line greater than 1/2 up to 3/4 mile, wire center density B			
NON-BASIC			EARNX	Attendant access line, used for non-data link consoles, non-key telephone sets, or key telephone system operation, each main station, per line Vintage 2 - up to 2 1/2 miles, wire center density not specified			
NON-BASIC			EBBNX	Flat rate wire center lines, Digital ESSX, terminated in electronic telephone set for ACD, agent set (used for flat, message, and measured service in SBT) Vintage 2 - up to 2 1/2 miles, wire center density not specified			
NON-BASIC			EBBOX	Flat rate wire center lines, Digital ESSX, terminated in electronic telephone set for ACD, agent set (used for flat, message, and measured service in SBT) Vintage 2 - greater than 2 1/2 miles, wire center density not specified			
NON-BASIC			EBTNX	Flat rate wire center lines, terminates in electronic telephone set for ACD, supervisor set, (used for flat, message, and measured service in SBT) Vintage 2 - up to 2 1/2 miles, density not specified			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			EBTOX	Flat rate wire center lines, terminates in electronic telephone set for ACD, supervisor set, (used for flat, message, and measured service in SBT) Vintage 2 - greater than 2 1/2 miles, density not specified			
NON-BASIC			EFGNX	ESSX Switched Data Service I, exchange circuit main station line, flat rate Vintage 2, up to 2 1/2 miles, wire center density not specified			
NON-BASIC			EFWAA	Flat rate ESSX main station line extended as FX station (provision for OE only) 1/4 mile, wire center density A			
NON-BASIC			EPWBB	Flat rate ESSX main station line extended as FX station (provision for OE only) greater than 1/4 up to 1/2 mile, wire center density B			
NON-BASIC			EPWNX	Flat rate ESSX main station line extended as FX station (provision for OE only) up to 2 1/2 miles, wire center density not specified, Vintage 2			
NON-BASIC			EPWOX	Flat rate ESSX main station line extended as FX station (provision for OE only) greater than 2 1/2 miles, wire center density not specified, Vintage 2			
NON-BASIC			EXA	Intercommunication charge, group a main station line, associated with a company provided instrument			
NON-BASIC			EXM	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate			
NON-BASIC			EXMAA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1/4 mile, wire center density A			
NON-BASIC			EXMAB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1/4 mile, wire center density B			
NON-BASIC			EXMBA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1/2 mile, wire center density A			
NON-BASIC			EXMBB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1/2 mile, wire center density B			
NON-BASIC			EXMCA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 3/4 mile, wire center density A			
NON-BASIC			EXMCB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 3/4 mile, wire center density B			
NON-BASIC			EXMDA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1 mile, wire center density A			
NON-BASIC			EXMDB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1 mile, wire center density B			
NON-BASIC			EXMEA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1 1/2 miles, wire center density A			
NON-BASIC			EXMEB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 1 1-2 miles, wire center density B			
NON-BASIC			EXMFA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 2 miles, wire center density A			
NON-BASIC			EXMFB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 2 miles, wire center density B			
NON-BASIC			EXMGA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 2-1/2 miles, wire center density A			
NON-BASIC			EXMGB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 2 1/2 miles, wire center density B			
NON-BASIC			EXMHA	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 3 miles, wire center density A			
NON-BASIC			EXMHB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 3 miles, wire center density B			
NON-BASIC			EXMJB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 3 1/2 miles, wire center density B			
NON-BASIC			EXMKB	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate 4 miles, wire center density B			
NON-BASIC			EXMNX	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate up to 2 1/2 miles, Vintage 2, density not specified			
NON-BASIC			EXMOX	ESSX exchange circuit, main station line, SCB-flat rate, SBT-flat, message or measured rate greater than 2 1/2 miles, Vintage 2, density not specified			
NON-BASIC			EXQNX	ESSX exchange circuit, main station line, SCB - flat rate, SBT - flat, message, or measured rate, with Caller ID, up to 2 1/2 miles			
NON-BASIC			EXQOX	ESSX exchange circuit, main station line, SCB - flat rate, SBT - flat, message, or measured rate, with Caller ID, over 2 1/2 miles			

BASIC/ NON-BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	
					Service Category Qty	Class of Service Qty
NON-BASIC			EXSNX	ESSX Service, wire center line, station message waiting lamp indication, flat rate, with flat rate Caller ID up to 2 1/2 miles		
NON-BASIC			LOQ1X	ISDN DSL access capability, two-wire interface low volume (official use only)		
NON-BASIC			NV75E	Main station line associated with automatic call distribution (ACD) service, ESSX service, SESS central office		
NON-BASIC			R63AA	ESSX flat rate wire center line, terminates in electronic telephone set up to 1/4 mile, wire center density A		
NON-BASIC			R63AB	ESSX flat rate wire center line, terminates in electronic telephone set up to 1/4 mile, wire center density B		
NON-BASIC			R63BA	ESSX flat rate wire center line, terminates in electronic telephone set greater than 1/4 up to 1/2, wire center density A		
NON-BASIC			R63BB	ESSX flat rate wire center line, terminates in electronic telephone set greater than 1/4 up to 1/2 mile, wire center density B		
NON-BASIC			R63DB	ESSX flat rate wire center line, terminates in electronic telephone set greater than 3/4 up to 1 mile, wire center density B		
NON-BASIC			R63NX	ESSX flat rate wire center line, terminates in electronic telephone set Vintage 2, up to 2 1/2 miles, wire center density not specified		
NON-BASIC			R63OX	ESSX flat rate wire center line, terminates in electronic telephone set Vintage 2, greater than 2 1/2 miles, wire center density not specified		
NON-BASIC			R65NX	Station message waiting lamp indication, distance sensitive, per line, Digital ESSX up to 2 1/2 miles, density not specified		
NON-BASIC			R65PS	Station message waiting lamp indication, distance sensitive, per line, Digital ESSX per system		
NON-BASIC			RNB	Digital ESSX attendant features arranged to work with data link consoles		
NON-BASIC			RNBX	Digital ESSX attendant features arranged to work with data link consoles per line, up to 2 1/2 miles, density not specified		
NON-BASIC			RNLNX	Digital ESSX attendant features arranged to work with data link consoles, loopless per line, up to 2 1/2 miles		
NON-BASIC			RXR	Centrex/ESSX main station line, flat rate, OE only		
NON-BASIC			RXRO1	Centrex/ESSX main station line, flat rate, OE only Vintage 2, greater than 2 1/2 miles, type 1		
NON-BASIC			WBBMV	Special Assembly, Feature Establishment For Originating Station Identification		
NON-BASIC			WBBP1	Special Assembly, Each Main Station Wire Center, Per Line, .25 Mile		
NON-BASIC			WBBP3	Special Assembly, Each Main Station Wire Center Line Per Line, 75 Mile		
NON-BASIC			WBBP4	Special Assembly, Each Main Station Wire Center Line Per Line, 1 Mile		
NON-BASIC			WBBP5	Special Assembly, Each Main Station Wire Center Line Per Line, 1.5 Miles		
NON-BASIC			WBBP6	Special Assembly, Each Main Station Wire Center Line Per Line, 2 Miles		
NON-BASIC			WBBP7	Special Assembly, Each Main Station Wire Center Line Per Line, 2.5 Miles		
NON-BASIC			WBBP8	Special Assembly, Each Main Station Wire Center Line Per Line, 3 Miles		
NON-BASIC			WBBP9	Special Assembly, Each Main Station Wire Center Line Per Line, 3.5 Miles		
NON-BASIC			WBBPA	Special Assembly, Each Main Station Wire Center Line Per Line, 4 Miles		
NON-BASIC			WBBPB	Special Assembly, Each Main Station Wire Center Line Per Line, 5.5 Miles		
NON-BASIC			WCC4M	Special Assembly, ESSX Service/Digital ESSX Service Intercom Per Main Station Line (Replaces USOC Z26XD)		
NON-BASIC			WEEGH	Special Assembly, ESSX-S and ESSX-M Service Wire Center Lines, Rates For Years 1 And 2 (Valid For 24 Months), Up To 2.5 Miles, Includes Loop, Intercom And Features, Per Line		
NON-BASIC			WEEHE	Special Assembly, Digital ESSX-S and ESSX-M Service Wire Center, Rates For Years 1 And 2 (valid for 24 months) Lines, Greater Than 2.5 Miles, Includes Loop, Intercom And Features, Per Line		
NON-BASIC			WFFU6	Special Assembly, Distance Charges For Airline Mileage From The Network Interface Location To The Serving Central Office, Each 7 Miles		
NON-BASIC			WOONS	Special Assembly, see chart for description, loaded from CSS/PPS		
NON-BASIC			WPPVK	Special Assembly, ISDN Basic Service Options, ISDN 2B+D, B Channels, Voice And D Channel, Signalling U Interface Card, Each (Low Volume)		
NON-BASIC			WTTMG	Special Assembly, Automatic Call Distribution (ACD), Agent Position Each (WTTMG)		
NON-BASIC			WUUH3	Special Assembly, ACD On 2500 Sets, Message Waiting Per Line (WUUH3)		

BASIC/ NON-BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	
					Service Category Qty	Class of Service Qty
NON-BASIC			WUUNO	Special Assembly, Intercom And Wire Center Lines		
			WUUR	Special Assembly, Distance Charges For Airline Mileage From The Network Interface Location To The Serving Central Office, Each ESSX Main Station Line In Digital System, 8 Miles		
NON-BASIC			WUURZ	Special Assembly, Wire Center Lines, 7 Miles, Each		
NON-BASIC			WWWAC	Special Assembly, Distance charges for airline mileage from the network interface location to the serving central office, each digital ESSX@ main stationline, large, 5.5 airline miles		
NON-BASIC			WWWAD	Special Assembly, Distance charges for airline mileage from the network interface location to the serving central office, each digital ESSX@ main stationline, large, 6 airline miles		
NON-BASIC			WWWAE	Special Assembly, Distance charges for airline mileage from the network interface location to the serving central office, each digital ESSX@ main stationline, large, 6.5 airline miles		
NON-BASIC			WWWAF	Special Assembly, Distance charges for airline mileage from the network interface location to the serving central office, each digital ESSX@ main stationline, large, 7 airline miles		
NON-BASIC			WWWAG	Special Assembly, Distance charges for airline mileage from the network interface location to the serving central office, each digital ESSX@ main stationline, large, 7.5 airline miles		
NON-BASIC			WXXA5	Special Assembly, Each Main Station Wire Center Line, 1/4 Mile		
NON-BASIC			WXXA6	Special Assembly, Each Main Station Wire Center Line, 1/2 Mile		
NON-BASIC			WXXAA	Special Assembly, Each Main Station Wire Center Line, 2 Miles		
NON-BASIC			WXXAB	Special Assembly, Each Main Station Wire Center Line, 2.5 Miles		
NON-BASIC			WXXAC	Special Assembly, Each Main Station Wire Center Line, 3 Miles		
NON-BASIC			WXXAD	Special Assembly, Each Main Station Wire Center Line, 3.5 Miles		
NON-BASIC			WXXAH	Special Assembly, Each Main Station Wire Center Line, 5.5 Miles		
NON-BASIC			WXXAK	Special Assembly, Each Main Station Wire Center Line, Terminates In Electronic Telephone Set, 1/4 Mile		
NON-BASIC			ZZ3VO	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YC	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YD	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YE	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YS	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YT	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YU	Special Assembly, has in-svc		
NON-BASIC			ZZ3YV	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YW	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YX	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YY	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ3YZ	Special Assembly, Has in-svc 3/94, description being researched		
NON-BASIC			ZZ4Y1	Special Assembly, Has in-svc 3/95, description being researched		
NON-BASIC			ZZ6U1	Special Assembly, ESSX Station Lines (Includes 1/2 mile loop, intercom and features), Each		
NON-BASIC			ZZ6U2	Special Assembly, ESSX Station Lines Equipped With Customer Provided Electronic Telephone Sets (Includes 5 Mi Loop, Intercom And Features)		
	800	ESSX LINES Line Count Total				
	810	MULTISERV PLUS LINES				
NON-BASIC			M4LF3	Station links, flat rate, terminated on electronic telephone set/M5316 (DMS-100 only)		
NON-BASIC			M4LF6	Station links, flat rate, for provisioning in a different wire center, for electronic telephone set/M5216 (DMS-100 only)		
NON-BASIC			M4LF7	Station links, flat rate, for provisioning in a different wire center, for electronic telephone set/M5316 (DMS-100 only)		
NON-BASIC			M4LF9	Station links, terminated on MegaLink(r) service, MegaLink(r) Plus service, MegaLink(r) Light service, LightGate(r) service, or Equivalent Service, Flat rate		
NON-BASIC			M4LFA	Station links, flat rate, each		
NON-BASIC			M4LFB	Station links, for 800 Service Termination, flat rate, each		
NON-BASIC			M4LFC	Station links, terminated on electronic business sets/PSET, DMS-100 only, flat rate, each		
NON-BASIC			M4LFD	Station links, terminated on electronic business sets/M5009, DMS-100 only, flat rate, each		

BASIC/ NON-BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			M4LFE	Station links, terminated on electronic business sets/M5209, DMS-100 only, flat rate, each			
NON-BASIC			M4LFF	Station links, terminated on electronic business sets/M5112, DMS-100 only, flat rate, each			
NON-BASIC			M4LFG	Station links, terminated on electronic business sets/M5312, DMS-100 only, flat rate, each			
NON-BASIC			M4LFH	Station links, equipped with Caller ID, each, flat rate			
NON-BASIC			M4LFJ	Station links, equipped for Message Waiting Lamp Indication, DMS-100 only, flat rate, each			
NON-BASIC			M4LFM	Station links, for provisioning in a different wire center, flat rate, each			
NON-BASIC			M4LFQ	Station links, for provisioning in a different wire center, for Electronic Business Sets/M5209, DMS-100 only, flat rate, each			
NON-BASIC			M4LFT	Station links, flat rate, terminated on electronic telephone set/M5008 (DMS-100 only)			
NON-BASIC			M4LFU	Station links, flat rate, terminated on electronic telephone set/M5208 (DMS-100 only)			
NON-BASIC			M4LFV	Station links, flat rate, terminated on electronic telephone set/M5216 (DMS-100 only)			
NON-BASIC			M4LFW	Station links, equipped with Caller ID and Message Waiting Lamp Indication, DMS-100 only, flat rate, each			
NON-BASIC			M4LSA	Station links, message rate, each			
NON-BASIC			M4LSH	Station links, equipped with Caller ID, each, message rate			
	810	MULTISERV PLUS LINES Line Count Total					
	820	MULTISERV LINES					
NON-BASIC			M1LF3	MultiServ, station link, flat rate, terminated on electronic telephone set/M5316 (DMS-100 only)			
NON-BASIC			M1LF9	MultiServ, station link, flat rate, terminated on MegaLink(r) service, MegaLink(r) Plus service, MegaLink(r) Light service, LightGate(r) service, or Equivalent Services			
NON-BASIC			M1LFA	MultiServ, station link, flat rate, each			
NON-BASIC			M1LFB	MultiServ, station link, flat rate, 800 Service termination, each			
NON-BASIC			M1LFH	MultiServ, station link, flat rate, equipped with Caller ID			
NON-BASIC			M1LFJ	MultiServ, station link, flat rate, equipped for message waiting lamp indication (DMS-100 only)			
NON-BASIC			M1LFM	MultiServ, station link, flat rate, for provisioning in a different wire center			
NON-BASIC			M1LFR	MultiServ, station link, flat rate, for provisioning in a different wire center, for electronic business set/M5112 (DMS-100 only)			
NON-BASIC			M1LFT	MultiServ, station link, flat rate, terminated on electronic telephone set/M5008 (DMS-100 only)			
NON-BASIC			M1LSA	MultiServ, station link, message rate			
NON-BASIC			M1LSH	MultiServ, station link, message rate, equipped with Caller ID			
NON-BASIC			MULXA	Back-to-back trunks to work in connection with 1AESS System Communication toll guide establishment (no rate)			
NON-BASIC			MULXB	Back-to-back trunks to work in connection with 1AESS System Communication trunk termination (no rate)			
	820	MULTISERV LINES Line Count Total					
	830	MISC. OTHER					
NON-BASIC			91L	911 emergency reporting service, basic service code for 911 service, non PBX			
NON-BASIC			91M	911 emergency reporting service 911 line, without instrument, non-PBX, obsolete			
NON-BASIC			TGZ	911 emergency reporting service, 911 trunk			
NON-BASIC			1DCVX	Local access channel, dial access, voice			
NON-BASIC			ASL	Public Announcement Service, network usage, measured rate, modification of 557-B switchboard to accommodate interconnection of CO lines with radio channels of MCC			
NON-BASIC			DHK1M	AccuPulse Digital Switched Service access line, two-wire			
NON-BASIC			DHK4M	AccuPulse Digital Switched Service access line, four-wire			
NON-BASIC			E8K	E911 service features, per 1000 access lines served, additional (optional)			
NON-BASIC			FDKXE	E911 exchange line terminating at PSAP, each			
NON-BASIC				AccuPulse Digital Switched Service remote access line two-wire			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	
					Service Category Qty	Class of Service Qty
NON-BASIC			FFLT6	Restructured, official, measured foreign exchange service intrastate IntraLATA interexchange via BSCN transport		
NON-BASIC			FFLT6	Restructured, official, measured foreign exchange service intrastate InterLATA interexchange		
NON-BASIC			FFLT6	Restructured, official, measured foreign exchange service intrastate IntraLATA interexchange		
NON-BASIC			NQPCA	MegaLink Channel Service, per NAR line or trunk, inward Trunk Termination, Call Content Channel for CALEA		
NON-BASIC			TF81X	Mobile measured inward trunk (Radio Common Carriers) Inward only		
NON-BASIC			W1MSX	IntraLATA only 800 Service (Option 800 Service)		
NON-BASIC			WBB4Q	Special Assembly,		
NON-BASIC			WBBLC	Special Assembly, AccuPulse Service, Loop Extension Capability Per Access Line		
NON-BASIC			WBBNC	Special Assembly, Network Access Limiter (LNG), Per Network Access Register		
NON-BASIC			WCCQJ	Special Assembly, Distance Charges For Airline Mileage From The Network Interface Location To The Serving Central Office, Each Digital ESSX Main Station Line, 7.5 Miles		
NON-BASIC			WCCQL	Special Assembly, Distance Charges For Airline Mileage From The Network Interface Location To The Serving Central Office, Each Digital ESSX Main Station Line, 12 Miles		
NON-BASIC			WCCWA	Special Assembly, Distance Charges For Airline Mileage From The Network Interface Location To The Serving Central Office, Each Digital ESSX Main Station Line, 7.5 Miles		
NON-BASIC			WCCWB	Special Assembly, Distance Charges For Airline Mileage From The Network Interface Location To The Serving Central Office, Each Digital ESSX Main Station Line, 9.5 Miles		
NON-BASIC			WEE1Z	Special Assembly, AccuPulse Service Arrangement, Per Line Within AccuPulse Normal Serving Area		
NON-BASIC			WEE2S	Special Assembly, Four-Wire AccuPulse Service Arrangement, Per Access Line		
NON-BASIC			WEEJK	Special Assembly, Four-wire AccuPulse@ Service arrangement, per access line		
NON-BASIC			WEEJL	Special Assembly, Four-wire AccuPulse@ Service access lines, per access line		
NON-BASIC			WEEU7	Special Assembly, Four-Wire AccuPulse Service Arrangement, Per Access Line		
NON-BASIC			WGGLT	Special Assembly, Digital ESSX@ Service, medium wire center lines, greater than 5 miles, up to 7.5 miles each		
NON-BASIC			WGGMX	Special Assembly, Wire center lines, (loop and intercom), each		
NON-BASIC			WMM6A	Special Assembly Four-Wire AccuPulse Service Arrangement, Per Access Line 6)		
NON-BASIC			WMM6B	Special Assembly Four-Wire AccuPulse Service Access Lines, Per Access Line		
NON-BASIC			WMMB9	Special Assembly Four-Wire AccuPulse Service Access Lines, Per Access Line		
NON-BASIC			WMMCK	Special Assembly Distance Charges for Airline Mileage from The Network Interface Location to The Serving Central Office, Each Digital ESSX Main Station Line 8.5 - 9.0 Miles		
NON-BASIC			WMMN7	Special Assembly Four-Wire AccuPulse Service Access Lines Located At 10623 NW 12 Street, Miami, FL, Per Access Line		
NON-BASIC			WMMTE	Special Assembly Distance Charges for Airline Mileage from The Network Interface Location to The Serving Central Office, Each Digital ESSX-VS Main Station lines 8.0, 8.5 Miles		
NON-BASIC			WMMTS	Special Assembly Four-Wire AccuPulse Service Access Lines, Located 9200 NW 13th St, Per Access Line		
NON-BASIC			WNNDU	Special Assembly, MegaLink@ channel service, central office feature activation for ESSX@ ISDN Service, per first feature activated		
NON-BASIC			WNNDV	Special Assembly, MegaLink@ channel service, central office feature activation for ESSX@ ISDN Service, per each additional feature activated		
NON-BASIC			WPPJG	Special Assembly, each EDS line (includes wire center lines up to 1 mile and Touch-Tone)		
NON-BASIC			WPPKL	Special Assembly, AccuPulse Service Arrangement, Per Line Within AccuPulse Normal Serving Area		

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			WPPPR	Special Assembly, Each Additional Group Of 20 Non-Consecutive DID Numbers, Each DID Number			
NON-BASIC			WUUK2	Special Assembly, Each EDS Line (Includes 3.25 Mile Loop And Touch-Tone)			
NON-BASIC			WVBE	Special Assembly, Four-Wire AccuPulse Service Access Lines, Per Access Line, Located 3000 Old Chemstrand Road			
NON-BASIC			WVVD4	Special Assembly, Customer connection to frame relay, minimum of 1 required, per fast packet exchange line 64 Kbps DS0), each (USOC FRF64 & ZUN64)			
NON-BASIC			WVWH	Special Assembly, Distance Charges for Airline Mileage from The Serving Central Office to The Network Interface At 9001 SW Busch Street 8.5 Miles Each			
NON-BASIC			WWVA8	Special Assembly, Four-wire AccuPulse@ Service access lines, per access line			
NON-BASIC			WWWBJ	Special Assembly, Distance charges for airline mileage from the network interface location to the serving central office, each Digital ESSX@ main station line/very small, 9.5 miles			
NON-BASIC			WWWEG	Special Assembly, Two-way DID trunk for MSP, per termination			
NON-BASIC			WWWHP	Special Assembly, Distance charges for airline mileage from the network interface location to the serving central office, each Digital ESSX@ main station line, 8 miles			
NON-BASIC			ZZ4Y2	Special Assembly, Has in-svc 3/95, description being researched			
	830	MISC. OTHER Line Count Total					
	835	UNE LINES					
NON-BASIC			U1L2X	Unbundled ISDN BRI Loop, 2 wire			
NON-BASIC			UAL2W	Unbundled ADSL loop 2 wire without manual service inquiry and facility reservation			
NON-BASIC			UAL2X	Unbundled ADSL loop 2 wire including manual service inquiry and facility reservation			
NON-BASIC			UCL2L	Unbundled Copper Loop - Non Loaded, 2-Wire Unbundled Copper Loop/Long (greater than 18K FT), including manual service inquiry and facility reservation			
NON-BASIC			UCL2W	Unbundled Copper Loop - Non Loaded, 2-Wire Loop/Long (greater than 18K FT), without manual service inquiry and facility reservation			
NON-BASIC			UCL4L	Unbundled Copper Loop - Non Loaded, 4-Wire Unbundled Copper Loop/Long (greater than 18K FT), including manual service inquiry and facility reservation			
NON-BASIC			UCL4O	Unbundled Copper Loop - Non Loaded, 4 wire Loop/Long (greater than 18K FT), without manual service inquiry and facility reservation			
NON-BASIC			UCL4S	Unbundled Copper Loop - Non Loaded, 4-Wire Unbundled Copper Loop/Short(equal to or less than 18K FT), including manual service inquiry and facility reservation			
NON-BASIC			UCL4W	Unbundled Copper Loop - Non Loaded, 4-Wire Loop/Short(equal to or less than 18K FT), without manual service inquiry and facility reservation			
NON-BASIC			UCLPB	Unbundled Copper Loop - Non Loaded, 2-Wire Unbundled Copper Loop/Short(equal to or less than 18K FT), including manual service inquiry and facility reservation			
NON-BASIC			UCLPW	Unbundled Copper Loop - Non Loaded, 2-Wire Loop/Short(equal to or less than 18K FT), without manual service inquiry and facility reservation			
NON-BASIC			UDC2X	Unbundled Universal Digital Channel Loop, 2-Wire			
NON-BASIC			UDL56	Unbundled Digital Loop, 56 Kbps			
NON-BASIC			UDL64	Unbundled Digital Loop, 64 Kbps			
NON-BASIC			UEAL2	Unbundled Voice Loop, 2 wire, loop start and ground start			
NON-BASIC			UEAL4	Unbundled Voice Loop, 4 wire, Loop Start and Ground Start			
NON-BASIC			UEAR2	Unbundled Voice Loop, 2 wire, Reverse Battery			
NON-BASIC			UECD1	Unbundled Combination Voice Loop, 2-Wire Direct Inward Dialing (DID) Loop			
NON-BASIC			UECF2	Unbundled Combination Voice Loop, SL2, FX/FCO 2-Wire Voice Grade Design Loop			
NON-BASIC			UECS1	Unbundled Combination Voice Loop, SL 1 Centrex (non-design)			
NON-BASIC			UEPA1	Unbundled Exchange Ports, 2-Wire Voice Florida Residence Extended Dialing Plan with Caller ID Capability			
NON-BASIC			UEPA8	Unbundled Exchange Ports, 2-Wire Voice Florida Residence Extended Dialing Plan without Caller ID Capability			

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	Service Category Qty	Class of Service Qty
NON-BASIC			UEPA9	Unbundled Exchange Ports, 2-Wire Voice Florida Residence Area Calling Plan and non-Caller ID Capable			
NON-BASIC			UEPAF	Unbundled Exchange Ports, 2-Wire Voice Florida Residence Area Calling with Caller ID			
NON-BASIC			UEPAP	Unbundled Exchange Ports, 2-Wire Voice Residence Area Calling with caller ID			
NON-BASIC			UEPB1	Unbundled Exchange Ports, 2-Wire Business Incoming Only with Caller ID			
NON-BASIC			UEPBC	Unbundled Exchange Ports, business ports equipped with Caller ID			
NON-BASIC			UEPBE	Unbundled Exchange Ports, Business Incoming only without Caller ID capability			
NON-BASIC			UEPBL	Unbundled Exchange Ports, measured, line assignable, business			
NON-BASIC			UEPBM	Unbundled Exchange Ports, 2-Wire Voice Business Area Dialing Plus Port with Caller ID			
NON-BASIC			UEPBO	Unbundled Exchange Ports, 2-Wire Business Outgoing Only			
NON-BASIC			UEPLD	Unbundled Exchange Ports, Unbundled PBX 2-Way LD Terminals Port			
NON-BASIC			UEPLX	Unbundled Exchange Ports, Unbundled Port/Loop Combination Element			
NON-BASIC			UEPP1	Unbundled Exchange Ports, 2-Wire Business Trunk Incoming Only			
			UEPPC	Unbundled Exchange Ports, measured, line assignable, PBX combination			
NON-BASIC			UEPPO	Unbundled Exchange Ports, measured, line assignable, PBX outdial			
NON-BASIC			UEPRC	Unbundled Exchange Ports, residence ports equipped with Caller ID			
NON-BASIC			UEPRL	Unbundled Exchange Ports, measured, line assignable, residence			
NON-BASIC			UEPRM	Unbundled Exchange Ports, 2-Wire Voice Residence Area Dialing Plus Port with Caller ID			
NON-BASIC			UEPRO	Unbundled Exchange Ports, 2-Wire Residence Outgoing Only			
NON-BASIC			UEPXA	Unbundled Exchange Ports, Unbundled PBX 2-Way Usage Port			
NON-BASIC			UEPXD	Unbundled Exchange Ports, Unbundled PBX LD Toll Terminal Switchboard Port			
NON-BASIC			UEPXE	Unbundled Exchange Ports, Unbundled PBX LD Toll Terminal Switchboard IDDD Capable Port			
NON-BASIC			UEQ2X	Unbundled Copper Loop, Non-Designed Non-Loaded, 2-Wire			
NON-BASIC			UHL2W	Unbundled HDLSL loop 2 wire without manual service inquiry and facility reservation			
NON-BASIC			UHL2X	Unbundled HDLSL loop 2 wire including manual service inquiry and facility reservation			
NON-BASIC			UHL4W	Unbundled HDLSL loop 4 wire without manual service inquiry and facility reservation			
NON-BASIC			UHL4X	Unbundled HDLSL loop 4 wire including manual service inquiry and facility reservation			
NON-BASIC			USL2X	Unbundled DS1 Loop, Basic Rate ISDN 2-Wire DS1 Unbundled Loop			
NON-BASIC			USLDC	Unbundled DS1 Loop, 4-Wire DS1 Digital Combination Loop			
	835	UNE LINES Line Count Total					
	840	TOTAL (INC. ESSX LINES, NO TOLL TERM)					
	860	TOTAL (INC. ESSX NARS, W/ TOLL TERM)					
	920	RES HUNTING					
NON-BASIC			HTG	Hunting/Rotary/Grouping Feature			
NON-BASIC			HTG	Hunting/Rotary/Grouping Feature			
	920	RES HUNTING Line Count Total					
	930	BUS FLAT HTG					
NON-BASIC			HTG	Hunting/Rotary/Grouping Feature			
NON-BASIC			HTGSD	Hunting/Rotary/Grouping Feature Circuit Switched Data Call Hunting, each			
NON-BASIC			HTG	Hunting/Rotary/Grouping Feature			
NON-BASIC			HTGSD	Hunting/Rotary/Grouping Feature Circuit Switched Data Call Hunting, each			
	930	BUS FLAT HTG Line Count Total					
	940	BUS MESS HTG					
NON-BASIC			HTG	Hunting/Rotary/Grouping Feature			
NON-BASIC			HTGMS	Hunting/Rotary/Grouping Feature used with business message service			
	940	BUS MESS HTG Line Count Total					

BASIC/ NON- BASIC	Line Code	Service Category	USOC	USOC Description	June 2006 In Service Qty	
					Service Category Qty	Class of Service Qty
	950	BUS MEAS HTG				
			HTGNS	Hunting/Rotary/Grouping Feature used when access line is provided via		
NON-BASIC				MegaLink ISDN Service NAR, business		
NON-BASIC			HTG	Hunting/Rotary/Grouping Feature		
NON-BASIC			HTG	Hunting/Rotary/Grouping Feature		
	950	BUS MEAS HTG Line Count Total				
	960	BUS MEAS PLAN HTG				
NON-BASIC			HTGTR	Hunting/Rotary/Grouping Feature RegionServ Service		
	960	BUS MEAS PLAN HTG Line Count Total				
	970	SUB-TOTAL BUS HTG				

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Deposition of Kathy K. Blake
November 29, 2006
Late-Filed Exhibit No. 6

REQUEST: Please provide revised retail line counts based upon the assumption that "activated channels" would not be included in the total number of retail lines that would be assessed the line-item charge.

RESPONSE: The revised count of retail lines is included in the attached. This data is based upon the assumption that only the "facility" would be counted and not the channels that have been activated (BellSouth does not agree with this type of methodology). As a result, the quantity of Basic Rate ISDN B-Channels, Primary Rate ISDN B-Channels, MegaLink/LightGate NARs, and Private Line Local Channels decreases as reflected in the proprietary documentation provided with a Request for Confidential Classification.

Estimated Florida Storm Recovery Amount					
Retail Basic and Nonbasic Services					
(Access Line data as of June 2006)					
			Revised*	Revised*	Revised*
		Access	Access	Monthly	Annual
State		Lines	Lines	Revenue	Revenue
FL	Residence Lines (incl Lifeline)	3,413,192	3,413,192	\$ 1,706,596.00	\$ 20,479,152
FL		1,149,266	1,138,184	\$ 569,092.00	\$ 6,829,104
FL		27,445	27,445	\$ 13,722.50	\$ 164,670
FL		39,765	39,765	\$ 19,882.50	\$ 238,590
FL		33,339	0	\$ -	\$ -
FL	COCOTS Lines	4,131	4,131	\$ 2,065.50	\$ 24,786
FL		243,529	11,378	\$ 5,689.00	\$ 68,268
FL		468	468	\$ 234.00	\$ 2,808
FL		2,436	2,436	\$ 1,218.00	\$ 14,616
FL		61,492	30,746	\$ 15,373.00	\$ 184,476
Total		4,975,063	4,667,745	\$ 2,333,872.50	\$ 28,006,470
	Lifeline Lines	83,745	83,745	\$ 41,872.50	\$ 502,470
Total Excluding Lifeline Lines		4,891,318	4,584,000	\$ 2,292,000.00	\$ 27,504,000
* Revised pursuant to Late-Filed Deposition Request #6					
Highlighting denotes proprietary information					

June 2006				
Line No.	Description	June 2006 Units	Revised Units*	Included in Proposal?
10	RES 1-PARTY FLAT			Y
20	RES MULTI-PARTY			Y
30	RES ISDN (LINES)			Y
40	RES MESSAGE			Y
50	RES STD MEAS			Y
60	RES LOW USE MEAS			Y
70	RES MEAS PLAN			Y
80	RES AREA PLUS			Y
85	RES FEATURE PACK PLANS			Y
90	RES COMPLETE CHOICE			Y
100	RES AREA PLUS W/COMP. CHOICE			Y
110	SUB-TOTAL RES LINES			Subtotal
150	RES TRUNKS			Y
210	BUS 1-PARTY FLAT			Y
215	BUS FLAT STATE-WIDE			Y
220	BUS MULTI-PARTY			Y
230	BUS ISDN (B-CHANNELS)			Y
240	BUS MESSAGE			Y
250	BUS STD MEAS			Y
260	BUS MEAS PLAN			Y
270	BUS PLUS OPT 1			Y
275	BUS PLUS OPT 2			Y
280	BUS CHOICE OPT 1			Y
285	BUS CHOICE OPT 2			Y
290	BUS COMPLETE CHOICE FR			Y
293	BUS COMPLETE CHOICE BP OPT 1			Y
296	BUS COMPLETE CHOICE BP OPT 2			Y
300	SUB-TOTAL BUS LINES			Subtotal
310	BUS TRK FLAT			Y
320	BUS TRK MESS 1ST			Y
330	BUS TRK MESS ADDL			Y
340	BUS TRK MEAS			Y
350	BUS TRK MEAS PLAN			Y
400	SUB-TOTAL BUS TRUNKS			Subtotal
410	NAR ESSX-1			Y
420	NAR ESSX/MSP/CTX FLAT			Y
430	NAR ESSX/MSP/CTX MESS			Y
440	NAR ESSX/MSP/CTX MEAS			Y
450	NAR ESSX/MSP/CTX MEAS PLAN			Y
500	SUB-TOTAL ESSX/MSP NARS			Subtotal
510	NAR ML/G FLAT			Y
520	NAR ML/G MESS			Y
530	NAR ML/G MEAS VU			Y
550	NAR ML/G MEAS PLAN VU			Y
570	SUB-TOTAL ML/G NARS			Subtotal
600	ML/G NAS LINE & TRK			Y
610	COCOTS FLAT			Y
620	COCOTS MESS			Y
630	COCOTS MEAS			Y
640	COCOTS MEAS PLAN			Y
650	SMARTLINE FLAT			Y
660	SMARTLINE USAGE			Y
700	SUB-TOTAL COCOTS LINES			Subtotal
750	PRI RATE ISDN (B-CHANNELS)			Y
760	TOLL TERMINALS			Y
770	CTX/ESSX ISDN (B-CHANNELS)			N
780	CENTREX LINES			N
800	ESSX LINES			N
810	MULTISERV PLUS LINES			N
820	MULTISERV LINES			N
830	MISC. OTHER			Y
835	UNE LINES			N
840	TOTAL (INC. ESSX LINES, NO TOLL TERM)			N/A
860	TOTAL (INC. ESSX NARS, W/ TOLL TERM)			N/A
920	RES HUNTING			N
930	BUS FLAT HTG			N
940	BUS MESS HTG			N
950	BUS MEAS HTG			N
960	BUS MEAS PLAN HTG			N
970	SUB-TOTAL BUS HTG			N

* Revised to exclude BRI B-Channels (Line # 230), PRI B-Channels (Line #750) and NAR ML/G (Line #s 510 and 520)

June 2006

USOC	MKT	SUM(INSERV)	Revised (cut in half)
1LDPZ	R		
1LDPZ	W		
1RSD2	R		
1RSD3	R		
1RSD3	W		
1RSD4	R		
1RSD5	R		
1RSD5	W		
1RSD6	R		
1RSD6	W		
1RSD9	R		
1RSD9	W		
ATA1F	R		
ATA4F	R		
ATA7F	R		
ATA7M	R		
ATAA1	R		
ATAA3	R		
ATAA4	R		
ATAA6	R		
ATAA7	R		
ATAAA	R		
ATACM	R		
ATACS	R		
ATAEA	R		
ATAG3	R		
ATAG4	R		
ATAG6	R		
ATANK	R		
ATANM	R		
ATANS	R		
ATAT8	R		
ATAUS	R		
ATAVK	R		
ATAVM	R		
ATAVS	R		
FDKXE	R		
FRH11	R		
FRH11	W		
FRH12	R		
FRH12	W		
FRH15	R		
FRH15	W		

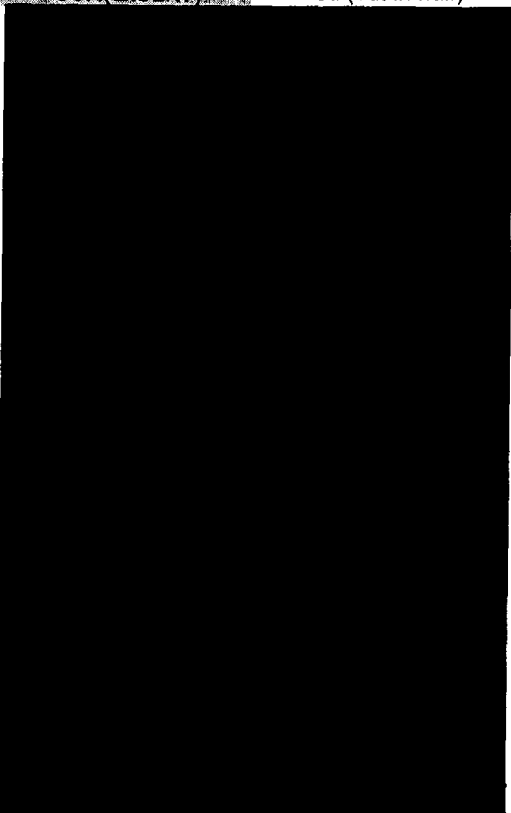
BellSouth Telecommunications, Inc.
FPSC Docket No. 060598-TL
Deposition of Kathy K. Blake
November 29, 2006
Late Filed Exhibit No. 6
Attachment

June 2006

USOC	MKT	SUM (INSERV)	Revised (cut in half)
FRH18	R		
FRH19	R		
FRH19	W		
FRH10	R		
FRH10	W		
FRH21	R		
FRH21	W		
FRH24	R		
FRH24	W		
FRH25	R		
FRH25	W		
FRH27	R		
FRH27	W		
FRH2M	R		
FRH2M	W		
FRH32	R		
FRH32	W		
FRH38	R		
FRH38	W		
FRH3O	R		
FRH4O	R		
FRH51	R		
FRH51	W		
FRH56	R		
FRH56	W		
FRH57	R		
FRH5M	R		
FRH64	R		
FRH64	W		
FRH76	R		
FRH76	W		
FRHFS	R		
FRHM3	R		
FRHM3	W		
FRHM6	R		
FRHM9	R		
FRHO3	R		
FRHO6	R		
FRHO6	W		
FRHO9	R		
FRHS1	R		
FRHS1	W		
FRHS2	R		
FRHS2	W		

June 2006

USOC	MKT	SUM(INSERV)	Revised (cut in half)
FRHS3	R		
FRHS5	R		
FRHS5	W		
FRHS7	R		
FRHSE	R		
FRHT1	R		
FRHT1	W		
FRHT3	R		
HFQ4N	R		
HFQ5N	R		
HFS12	R		
HFS1C	R		
HFS1W	R		
HFS48	R		
HFS4C	R		
HFSC7	R		
HFSO3	R		
HFSOC	R		
HFSOW	R		
HFST1	R		
MTEBZ	R		
MTEDZ	R		
MTEPZ	R		
NMLBL	R		
NMLEN	R		
NMLG7	R		
P2JGX	R		
P2JHX	R		
P2JHX	W		
P2JKX	R		
P2JKX	W		
P2JLX	R		
P2JMX	R		
P2JMX	W		
P2JNX	R		
P2JNX	W		
P2JQX	R		
P2JQX	W		
P2JRX	R		
P2JRX	W		
P2JUX	R		
P2JUX	W		

June 2006			
USOC	MKT	SUM(INSERV)	Revised (cut in half)
P2JWX	R		
SHNC1	R		
SHNC3	R		
SHNH1	R		
SHNH3	R		
SHNH5	R		
SHNH6	R		
SHNH7	R		
SHNH8	R		
SHNH9	R		
SHNN2	R		
SHNN5	R		
SHNN6	R		
SHNN8	R		
SHNN9	R		
CAR2T	R		
CAROT	R		
MTEBZ	R		
MTEDZ	R		
MTEPZ	R		
NMLBL	R		
NMLEN	R		
NMLG7	R		
Total	R & W		
Retail Only			

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Deposition of Kathy K. Blake
November 29, 2006
Late-Filed Exhibit No. 8

REQUEST: Please provide documentation demonstrating how BellSouth determined the 47% utilization factor to be applied to the maximum capacity of DS1 and DS3 unbundled loops.

RESPONSE: Please see proprietary documentation provided with a Request for Confidential Classification.

REDACTED VERSION

Hicap System Utilization
BST - Florida

BellSouth Telecommunications, Inc.
FPSC Docket No. 060598-TL
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Florida WC CLLIT	WC Name	Actual channels	Max channels	Avg % Channel Utilization
		144	144	100%
		261	264	99%
		468	480	98%
		45	48	94%
		312	336	93%
		1,166	1,272	92%
		1,231	1,440	85%
		254	312	81%
		371	456	81%
		624	768	81%
		773	960	81%
		96	120	80%
		419	528	79%
		38	48	79%
		319	408	78%
		168	216	78%
		444	576	77%
		147	192	77%
		658	864	76%
		36	48	75%
		88	120	73%
		88	120	73%
		138	192	72%
		317	456	70%
		1,234	1,776	69%
		66	96	69%
		872	1,272	69%
		209	312	67%
		128	192	67%
		527	792	67%
		525	792	66%
		327	504	65%
		249	384	65%
		264	408	65%
		225	360	63%
		149	240	62%
		74	120	62%
		570	936	61%
		174	288	60%
		145	240	60%
		345	576	60%
		443	744	60%

REDACTED VERSION

Hicap System Utilization
BST - Florida

BellSouth Telecommunications, Inc.
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Page 2 of 3

Florida WC CLI	WC Name	Actual channels	Max. channels	Avg. % Channel Utilization
		71	120	59%
		56	96	58%
		224	384	58%
		192	336	57%
		82	144	57%
		299	528	57%
		13	24	54%
		214	408	52%
		214	408	52%
		12	24	50%
		108	216	50%
		58	120	48%
		58	120	48%
		1,397	2,952	47%
		170	360	47%
		79	168	47%
		101	216	47%
		33	72	46%
		22	48	46%
		87	192	45%
		163	360	45%
		389	864	45%
		538	1,224	44%
		179	408	44%
		42	96	44%
		42	96	44%
		73	168	43%
		114	264	43%
		287	672	43%
		61	144	42%
		2,934	7,032	42%
		10	24	42%
		20	48	42%
		40	96	42%
		20	48	42%
		815	1,968	41%
		79	192	41%
		121	312	39%
		493	1,296	38%
		189	504	38%
		27	72	38%
		9	24	38%
		178	480	37%
		124	336	37%
		79	216	37%
		78	216	36%
		43	120	36%
		162	456	36%

REDACTED VERSION

Hicap System Utilization
BST - Florida

BellSouth Telecommunications, Inc.
FPSC Docket No. 060598-TL
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Jun-06

Florida WC CLLI	WC Name	Actual channels	Max. channels	Avg % Channel Utilization
		76	216	35%
		99	288	34%
		181	528	34%
		252	744	34%
		162	480	34%
		24	72	33%
		16	48	33%
		55	168	33%
		82	264	31%
		214	696	31%
		57	192	30%
		119	408	29%
		62	216	29%
		570	2,040	28%
		39	144	27%
		175	648	27%
		32	120	27%
		297	1,128	26%
		194	744	26%
		25	96	26%
		183	720	25%
		48	192	25%
		6	24	25%
		407	1,680	24%
		111	480	23%
		162	720	23%
		10	48	21%
		24	120	20%
		27	144	19%
		9	48	19%
		43	240	18%
		4	24	17%
		16	96	17%
		86	528	16%
		542	3,432	16%
		18	144	13%
		27	216	13%
		8	72	11%
		72	672	11%
		36	408	9%
		6	96	6%
	Total	30,506	64,416	47%

**BellSouth's Responses and Objections to
CompSouth's
First Set of Interrogatories (Nos. 1-13)**

and

First Request for Production of Documents (Nos. 1-12)

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 060598-72 Exhibit No. 10

Company/ CompSouth

Witness: BS Responses to CompSouth Discover

Date: 12/06/06

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition by BellSouth Telecommunications, Inc.,)	Docket No. 060598-TL
pursuant to Florida Statutes § 364.051(4) to Recover)	
2005 Tropical System Related Costs and Expenses)	
<hr style="width: 50%; margin-left: 0;"/>		October 5, 2006

**BELLSOUTH TELECOMMUNICATIONS, INC.'S RESPONSES AND
OBJECTIONS TO COMPETITIVE CARRIERS OF THE SOUTH, INC.'S FIRST
SET OF INTERROGATORIES (NOS. 1-13) AND FIRST REQUEST FOR
PRODUCTION OF DOCUMENTS (NOS. 1-12)**

BellSouth Telecommunications, Inc. ("BellSouth"), pursuant to Rule 28-106.206, Florida Administrative Code, and Rules 1.340 and 1.280, Florida Rules of Civil Procedure, hereby files the following Responses and Objections to the Competitive Carriers of the South, Inc.'s (CompSouth) First Set of Interrogatories (Nos. 1-13) and First Request for Production of Documents (Nos. 1-12) (collectively referred to as the "Discovery"), dated September 15, 2006.

GENERAL OBJECTIONS

1. BellSouth objects to the Discovery to the extent it seeks to impose an obligation on BellSouth to respond on behalf of subsidiaries, affiliates, or other persons that are not parties to this case on the grounds that such discovery is overly broad, unduly burdensome, oppressive, and not permitted by applicable discovery rules.

2. BellSouth objects to the Discovery to the extent it is intended to apply to matters other than those subject to the jurisdiction of the Commission. BellSouth objects to such requests as being irrelevant, overly broad, unduly burdensome, and oppressive.

3. BellSouth objects to each and every Discovery request and instruction to the extent that such request or instruction calls for information that is exempt from

discovery by virtue of the attorney-client privilege, work product privilege, or other applicable privilege.

4. BellSouth objects to each and every Discovery request insofar as the requests are vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations but are not properly defined or explained for purposes of these data requests. Any answers provided by BellSouth in response to the requests will be provided subject to, and without waiver of, the foregoing objection.

5. BellSouth objects to each and every Discovery request insofar as they are not reasonably calculated to lead to the discovery of admissible evidence and are not relevant to the subject matter of this action.

6. BellSouth objects to providing information to the extent that such information is already in the public record before the Commission or already in the possession of CompSouth.

7. BellSouth objects to the Discovery requests, instructions and definitions, insofar as they seek to impose obligations on BellSouth that exceed the requirements of the Florida Rules of Civil Procedure or Florida law.

8. BellSouth objects to each and every Discovery request that are unduly burdensome, expensive, oppressive, or excessively time consuming as written.

9. BellSouth is a large corporation with employees located in many different locations in Florida and in other states. In the course of its business, BellSouth creates countless documents that are not subject to Commission or FCC retention of records requirements. These documents are kept in numerous locations that are frequently moved from site to site as employees change jobs or as the business is reorganized.

Therefore, it is possible that not every document has been identified in response to these requests. BellSouth will conduct a search of those files that are reasonably expected to contain the requested information. To the extent that the requests purport to require more, BellSouth objects on the grounds that compliance would impose an undue burden or expense.


10. BellSouth objects to each and every Discovery request to the extent that the information requested constitutes "trade secrets" pursuant to Florida Statutes. To the extent that CompSouth requests proprietary confidential business information, BellSouth will make such information available upon execution and in accordance with a protective agreement, subject to any other general or specific objections contained herein.

11. BellSouth objects to any Discovery request that seeks to obtain "all" of particular documents, items, or information to the extent that such requests are overly broad and unduly burdensome. Any answers provided by BellSouth in response to this discovery will be provided subject to, and without waiver of, the foregoing objection.


Specific Responses

Respectfully submitted this 5th day of October, 2006.

BELLSOUTH TELECOMMUNICATIONS, INC.



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E. EARL EDENFIELD, JR.
JOHN T. TYLER
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REQUEST: At page 3, lines 12-14 of her direct testimony, BellSouth witness Kathy Blake states that based on BellSouth's most recent data (as of June 2006), BellSouth had "approximately 406,000 unbundled loops in service." What is the source of "BellSouth's most recent data"?

RESPONSE: On September 20, 2006, BellSouth filed Amended Direct Testimony of Kathy Blake to correct the approximate number of unbundled loops in service as of June 30, 2006 from 406,000 to 797,300. The correction was due to a calculation error and the failure to include the DS1 and DS3 loop portion of enhanced extended loops ("EELs").

The source of BellSouth's most recent data is BellSouth's wholesale data warehouses fed by Carrier Access Billing System ("CABS"), the Tapestry billing system and Customer Records Information System ("CRIS").

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: Of the "approximately 406,000 unbundled loops in service" in June 2006, how many were:

stand-alone loops?
ISDN loops?
DS1 loops?
xDSL loops?
Other?

RESPONSE: On September 20, 2006, BellSouth filed Amended Direct Testimony of Kathy Blake to correct the approximate number of unbundled loops in service as of June 30, 2006 from 406,000 to 797,300. The correction was due to a calculation error and the failure to include the DS1 and DS3 loop portion of enhanced extended loops ("EELs").

Below is a chart that provides the number of loops for each loop type identified above:

Loop Type	Number of Loops in Service	Line equivalents
Stand-alone Loops	195,494	195,494
ISDN Loops	5,353	5,353
DS1 Loops ¹	24,369	584,856
xDSL Loops	6,222	6,222
DS3 Loops ²	8	5,376
Total	231,446	797,301

RESPONSE PROVIDED BY: Kathy Blake

¹ To determine the voice grade equivalent number of lines for each DS1 Loop, the total number of DS1 loops is multiplied by 24.

² To determine the voice-grade equivalent number of lines for each DS3 Loop, the total number of DS3 loops is multiplied by 672.

REQUEST: At page 10, lines 17-18 of his direct testimony, BellSouth witness Hilyer states that "BellSouth does not purchase insurance to protect its outside plant." Prior to its operation pursuant to the price regulation provisions of §364.051, Florida Statutes, did BellSouth purchase any form of insurance "to protect its outside plant" in Florida? If the answer to this question is anything other than an unqualified "no", describe in detail any and all insurance purchased by BellSouth "to protect its outside plant" in Florida during each of the ten years prior to the beginning of its operation pursuant to §364.051.

RESPONSE: BellSouth did not purchase insurance coverage for outside plant from 1986 to 1990. The last time BellSouth purchased insurance coverage for its outside plant was in 1993. The following outlines the coverage purchased from 1990 through 1993:

Period	Policy Limits	Deductible
7/23/1990-1991	\$70 million	\$10 million
7/23/1991-3/1/1992	\$70 million	\$10 million
3/1/1992-1993	\$70 million	\$10 million
3/1/1993-1994	\$20 million	\$20 million

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: Explain in detail why BellSouth has chosen not to purchase insurance to protect its outside plant.

RESPONSE: Following Hurricane Andrew in 1992, the available insurance capacity for named windstorms was reduced dramatically, especially for Florida risks. The limited insurance that was available was not reasonably priced and the coverage terms were prohibitive. Faced with this insurance market, BellSouth did not renew its outside plant insurance in 1994. BellSouth evaluated outside plant insurance capacity again in 1998 and found that reasonably priced coverage was still not available. Conditions have not improved since 1998.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: At page 10, lines 17-21 of his direct testimony, BellSouth witness Hilyer states that "while BellSouth does maintain a self insurance program for real and personal property such as central office buildings, through a captive insurance company, this insurance carriers a \$10 million deductible per occurrence." Prior to its operation pursuant to the price regulation provisions of §364.051, did BellSouth purchase any form of insurance for real and/or personal property in Florida? If the answer to this question is anything other than an unqualified "no", describe in detail any and all insurance purchased by BellSouth to cover real and/or personal property in Florida during each of the ten years prior to the beginning of its operation pursuant to §364.051.

RESPONSE: BellSouth objects on the grounds that the subject interrogatory seeks information related to insurance programs for real and personal property, which is irrelevant and not likely to lead to the discovery of admissible evidence as BellSouth has not included any such damages or claims in its Petition. Notwithstanding and without waiving said objections, BellSouth has always purchased commercial insurance for real and personal property. Coverage terms, deductibles and limits may vary from year to year, but insurance has generally been available. The following outlines BellSouth's insurance coverage for real and personal property from 1987 – 2006:

Period	Insurance Coverage	Florida Wind Deductible	Corporate Deductible
12/1/1987-1991	\$300 million	\$2 million	\$2 million
12/1/1991-1993	\$400 million	\$2 million	\$2 million
12/1/1993-1994	\$400 million	\$5 million	\$5 million
12/1/1994-1995	\$400 million	\$10 million	\$10 million
12/1/1995 – 2004	\$500 million	\$10 million	\$10 million
12/1/2004 – 2006	\$450 million	\$10 million	\$60 million

Note – Effective 12/1/2005, coverage for windstorm limited to \$250 million

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RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: Explain in detail why BellSouth has chosen to limit insurance for real and/or personal property to:

- a. that purchased "from a captive insurance company";
- b. that which "carries a \$10 million deductible per occurrence."

RESPONSE: BellSouth objects on the grounds that the subject interrogatory seeks information related to insurance programs for real and personal property, which is irrelevant and not likely to lead to the discovery of admissible evidence as BellSouth has not included any such damages or claims in its Petition. Notwithstanding and without waiving said objections, BellSouth's insurance purchasing decisions are influenced by commercial market conditions and risk management best practices. These factors influence the amount of coverage purchased and the most efficient deductible.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: Refer to pages 9-10 of Mr. Hilyer's direct testimony. Is it Mr. Hilyer's testimony that SFAS No. 5 prohibits BellSouth from:

- a. maintaining a storm reserve fund?
- b. purchasing insurance to cover damage to outside plant, real property, or personal property?

Explain in detail your answers to this question.

RESPONSE: a. Yes. It is Mr. Hilyer's testimony that expense accruals for future storm damage necessary to establish or maintain a storm reserve are not allowed for BellSouth under Generally Accepted Accounting Principles.

b. No. Please see the responses to Items 4 and 6 for discussions of decisions regarding the purchasing of insurance.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: Subsequent to the time that it discontinued its storm reserve fund, and prior to the enactment of §364.051(4), did BellSouth have a plan, policy, or any other strategy in place for how it would respond to the financial implications of a storm season with above-average activity and costs? If the answer to the preceding question is anything other than an unqualified no, provide a complete description of any and all plans, policies, or any other strategies in place during that time.

RESPONSE: Please see the preceding items for a discussion of BellSouth's risk management practices with regard to insurance coverage for storm damage and the factors that influence these practices. Neither BellSouth's regulatory accounting for the storm reserve nor the provisions of Florida Statute §364.051(4) affected BellSouth's decisions to purchase insurance coverage.

RESPONSE PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

REQUEST: When incurring the intrastate costs and expenses identified in its petition "relating to repairing, restoring, or replacing its lines, plants, or facilities damaged by a named tropical system," in those instances in which the existing equipment and/or facilities could not be repaired and was replaced, were BellSouth's repair efforts limited to the replacement of damaged equipment and facilities with identical equipment and facilities? If the answer to the preceding question is anything other than an unqualified yes, explain in detail how decisions *are* made to replace damaged equipment and facilities with non-identical equipment and facilities, including a listing of all considerations that are taken into account when reaching such a decision.

RESPONSE: Whenever possible, BellSouth replaced damaged plant with the same type of equipment. However, to facilitate faster restoration of service, in some instances, crews utilized similar equipment that provided the equivalent capacity of the damaged facility. For instance, during storm restoration, our work centers are stocked with several reels of our most common types of cable and related hardware of the most common size and type. The crews replace the damaged equipment with the equipment they have in stock. If an identical match is not available or if the existing plant is manufacturer discontinued, it is replaced with current equipment with similar capacity. Loop Electronics are also replaced with the most readily available equipment of the same type or capacity. Technological upgrades and complete network rebuild is only undertaken in rare situations.

RESPONSE PROVIDED BY: Jeff McKinney

REQUEST: Section §364.051(4)(a)(5) limits the charge that BellSouth may impose to a maximum of "50 cents per month per customer line for a period of not more than 12 months." Ms. Blake testifies that the total amount of incremental intrastate costs identified by BellSouth exceeds an amount equal to the total BellSouth Florida retail access lines x \$6.00 (the maximum allowable charge). Refer to the direct testimony of Ms. Blake, pages 16-17. Is it Ms. Blake's testimony that it is mathematically possible for BellSouth's retail customers to be subjected to a higher recovery surcharge if such charge is not also assessed on wholesale customers?

- a. If your answer is yes, explain in detail how such an outcome is possible.

RESPONSE: No.

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: If the same access line is used to provide service to both a BellSouth retail customer and a CLEC customer (through the use of a line sharing or line splitting arrangement, for example), explain how BellSouth plans to impose the maximum recovery charge of "50 cents per month per customer line for a period of not more than 12 months" to these lines.

RESPONSE: In the instances where there is a line sharing or line splitting arrangement, the line item charge will be applied to the customer who is subscribing to the voice services on the line.

RESPONSE PROVIDED BY: Kathy Blake

- REQUEST: For the most recent TELRIC studies performed by BellSouth for Florida, provide a listing, by USOA investment account, of all Annual Cost Factors ("ACFs", sometimes referred to as Annual Charge Factors or investment-to-cost factors) used to convert investment to annual cost.
- a. For each ACF, provide a listing of all capital and non-capital (expense) components that comprise that ACF. Provide both a descriptive label (e.g. "depreciation") and a numeric value for each component for each ACF.
 - b. Describe in detail how each component of the ACFs was calculated, including a description of all data relied upon and a description of the calculations involved.
 - c. For each ACF component that was calculated using data from multiple periods of time (whether used to calculate an average over multiple time periods, to conduct a trend analysis, or for any other use), provide the beginning date and ending date of the data used. For example, if the depreciation expense component of the ACF for a given USOA investment account was calculated based on an average of the yearly depreciation amounts for 1996 through 2005, the response would be "Account xxx, Depreciation, January 1, 1996 through December 31, 2005."

RESPONSE: Although this item is somewhat vague and subject to interpretation, BellSouth assumes that it is referring to the filings associated with FPSC Docket Number 990649-TP, which provided the data used to establish rates for unbundled loops. Some of the filings associated with this docket were required in response to an FPSC order that required a bottoms-up approach to developing loop costs. The factors provided in this item are BellSouth's proposed annual cost factors (ACFs) and do not include any of the FPSC stipulated adjustments. These FPSC adjustments included, but were not limited to changes to cost of capital, changes to some parameters relating to depreciation lives, tax rates for both state and federal income taxes, ad valorem tax rates, and gross receipts tax rates.

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RESPONSE: (Cont.)

The ACF factors were developed on the calendar base year of 1998 (1999 Vintage factors). The expenses for that year were normalized (adjusted under BellSouth's normal ongoing procedures) to exclude several types of costs including extraordinary costs resulting from hurricane damage.

- a. Please see attached document 1999 Vintage Factors (Item No. 12a Attachment).
- b. Please see attached document Capital Cost Calculator (Item No. 12b Attachment).
- c. Please see responses to items 12a and 12b above.

INFORMATION PROVIDED BY:

Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

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ATTACHMENT

1999 Vintage Factors								
FLORIDA ANNUAL COST FACTORS *								
FRC	DESCRIPTION	DEPRECIATION	COST OF MONEY	INCOME TAX	PLANT SPECIFIC	AD VALOREM	SHARED	TOTAL
12C	Aerial Cable - Met - Bldg Entr	0.077484	0.066860	0.031716	0.044641	0.009515	0.027680	0.257897
22C	Aerial Cable - Met - Other	0.077484	0.066860	0.031716	0.044641	0.009515	0.027680	0.257897
812C	Aerial Cable - Non - Met - Bldg Entr	0.059967	0.066547	0.031567	0.010326	0.009515	0.021852	0.199774
822C	Aerial Cable - Non - Met - Other	0.059967	0.066547	0.031567	0.010326	0.009515	0.021852	0.199774
57C	Analog Circuit Equip - Other	0.134326	0.067381	0.031963	0.000000	0.000000	0.000000	0.233671
457C	Analog Circuit Equip - Pair Gain	0.134326	0.067381	0.031963	0.000000	0.000000	0.000000	0.233671
77C	Analog Switching System	0.604062	0.082375	0.039076	0.000000	0.000000	0.000000	0.725513
10C	Bulldings	0.020962	0.089313	0.042367	0.054536	0.009515	0.000107	0.216800
45C	Buried Cable - Met	0.071886	0.067492	0.032016	0.046195	0.009515	0.024556	0.251661
845C	Buried Cable - Non-Met	0.055237	0.067254	0.031903	0.005732	0.009515	0.015134	0.184776
4C	Conduit Systems	0.011820	0.082313	0.039046	0.002618	0.009515	0.009805	0.155117
4CP	Conduit Systems w/o Rent in Plt Spec	0.011820	0.082313	0.039046	0.000000	0.009515	0.009805	0.152500
718C	Corporate Communications Equip	0.126166	0.052444	0.024878	0.000000	0.000000	0.000000	0.203488
157C	Digital Circuit Equip - DDS	0.121264	0.051249	0.024311	0.038857	0.009515	0.018693	0.263890
357C	Digital Circuit Equip - Other	0.112283	0.049081	0.023282	0.013321	0.009515	0.016287	0.223770
257C	Digital Circuit Equip - Pair Gain	0.112283	0.049081	0.023282	0.016093	0.009515	0.017115	0.227369
377CP	Digital Sw Sys w/o Pwr in Plt Spec	0.098608	0.051343	0.024355	0.019633	0.009515	0.016687	0.220143
377C	Digital Switching System	0.098608	0.051343	0.024355	0.022084	0.009515	0.016687	0.222594
30C	Furniture	0.063217	0.052377	0.024846	0.000000	0.000000	0.000000	0.140440
340C	Garage Work Equip	0.088238	0.055229	0.026199	0.000000	0.000000	0.000000	0.169666
530C	General Purpose Computers - Centr	0.212271	0.056084	0.026604	0.000000	0.009515	0.000000	0.304476
630C	General Purpose Computers - Other	0.212271	0.056084	0.026604	0.000000	0.009515	0.000000	0.304476
460C	Intangibles - Gen Purpose Software RTU	0.200000	0.048385	0.022952	0.000000	0.009515	0.000000	0.280852
660C	Intangibles - Ntwk Ckt Software RTU	0.333333	0.052489	0.024899	0.000000	0.009515	0.000000	0.420237
760C	Intangibles - Ntwk Software Other RTU	0.333333	0.052489	0.024899	0.000000	0.009515	0.000000	0.420237
560C	Intangibles - Ntwk Switch Software RTU	0.333333	0.052489	0.024899	0.000000	0.009515	0.000000	0.420237
860C	Intangibles - Oper Svcs Software RTU	0.333333	0.052489	0.024899	0.000000	0.009515	0.000000	0.420237

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1999 Vintage Factors								
FLORIDA ANNUAL COST FACTORS *								
FRC	DESCRIPTION	DEPRECIATION	COST OF MONEY	INCOME TAX	PLANT SPECIFIC	AD VALOREM	SHARED	TOTAL
52C	IntraBldg Ntwk Cable - Met	0.057863	0.066547	0.031567	0.004102	0.009515	0.013482	0.183076
852C	IntraBldg Ntwk Cable - Non-Met	0.057863	0.066547	0.031567	0.019398	0.009515	0.043428	0.228318
20C	Land	0.000000	0.112480	0.053357	0.000000	0.009515	0.000000	0.175352
158C	Large PBX	0.153931	0.072721	0.034496	0.000000	0.000000	0.000000	0.261148
40C	Motor Vehicles	0.101457	0.053988	0.025610	0.000000	0.000000	0.000000	0.181055
430C	Office Support Equip	0.083243	0.049811	0.023628	0.000000	0.009515	0.000000	0.166197
117C	Operator Systems	0.098608	0.069273	0.032860	0.067381	0.009515	0.020124	0.297761
358C	Other Terminal Equip	0.153931	0.072721	0.034496	0.000000	0.000000	0.000000	0.261148
540C	Other Work Equip	0.071833	0.055192	0.026181	0.000000	0.000000	0.000000	0.153207
1C	Poles	0.043854	0.072290	0.034292	0.020367	0.009515	0.013731	0.194049
1CP	Poles w/o Rent in Plt Spec	0.043854	0.072290	0.034292	0.002990	0.009515	0.013731	0.176672
67C	Radio Systems	0.120885	0.064690	0.030687	0.000000	0.000000	0.000000	0.216262
240C	Special Purpose Vehicles	0.137830	0.055187	0.026179	0.000000	0.000000	0.000000	0.219195
418C	Station Apparatus - Other	0.153931	0.072721	0.034496	0.000000	0.000000	0.000000	0.261148
318C	Station Apparatus - Regular	0.153931	0.072721	0.034496	0.000000	0.000000	0.000000	0.261148
6C	Submarine Cable - Met	0.070543	0.067492	0.032016	0.000564	0.009515	0.011819	0.191949
86C	Submarine Cable - Non-Met	0.070543	0.067492	0.032016	0.001654	0.009515	0.011992	0.193211
5C	Underground Cable - Met	0.078575	0.066802	0.031688	0.020173	0.009515	0.019084	0.225838
85C	Underground Cable - Non-Met	0.057300	0.066198	0.031402	0.003639	0.009515	0.017650	0.185706
<p>* The Florida 1999 vintage Annual Cost Factors were developed based on the following data:</p> <p>The BellSouth Capital Cost Factors were developed based on 1998 actual accounting data.</p> <p>The Florida Plant Specific Factors were developed based on 1998 actual accounting data & projected 2000-2002 accounting data.</p> <p>The Florida ad Valorem Tax Factors were developed based on 1998 actual accounting data.</p> <p>The BellSouth Shared & Common Cost Factors were developed based on 1998 actual accounting data & projected 2000-2002 accounting data.</p>								
All factors were released on 03/23/2000.								

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Capital Cost Calculator

The Capital Cost Calculator calculates the three annual capital cost factors - depreciation, cost of money and income tax for each class of physical plant. Depreciation (book) is a function of the Gompertz-Makeham survival curve for the respective classes of plant, and is defined in the calculator by the c, G and S parameters. Cost of Money is the return on investment needed to satisfy both the debt and equity investors in the enterprise. Income tax calculations are a function of the return on equity (that portion of the Cost of Money not directed toward debt retirement) and debt service requirements.

User adjustable inputs to the calculator include financial data, tax data, tax depreciation information, and book depreciation data. The calculator also allows the user to input the Gompertz-Makeham curve shapes, the lives, and the future net salvage (FNS) of each plant account.

Survival data for each class of plant is based on the Gompertz-Makeham survival curve defined by the c, G, and S parameters describing the attrition of plant over its useful life. The curve is adjusted to match the respective economic lives. The G-M survival curves are the standard approach used in the telecom industry and approved by most state and federal regulatory bodies. While the curve represents the pattern of retirements, the area under the curve represents the average life of the plant. Thus, as the user adjusts the average life, the area under the curve must also be adjusted to match the input average life.

The calculator contains survival data for both beginning of year (BOY) convention and end of year (EOY) convention. Yearly retirements are obtained by subtracting current year survival proportions from previous year survival proportions.

In calculating annual depreciation amounts, the Calculator methodology uses the standard Midyear Equal Life Group (ELG) approach. Since midyear convention is used, the first year values recognize that capital is only on the books for ½ of a year.

Average Capital per year is used as the basis against which Cost of Money calculations are made. Beginning of Year Capital and End of Year Capital are averaged together to develop the Average Capital per year.

The EOY capital balance is calculated as:

$$(\text{BOY Capital}) - (\text{Book Depreciation}) - (\text{Deferred Tax})$$

This balance recognizes the deferred tax balance that is available to the company from "normalizing" its deferred taxes. However, this balance is

assumed to have a 0% rate of return (therefore, it can be removed from the capital amount the company has invested).

Annual Deferred Tax is calculated as:

$$(\text{Tax Depreciation}) - (\text{Book Depreciation}) * (\text{Combined Income Tax Rate})$$

Data inputs for income tax data calculations include a MACRS (Modified Accelerated Cost Recovery System) table. This table provides the yearly tax depreciation rates for each Recovery Class as specified by MACRS tax depreciation rules.

Grossed-up Income Tax is calculated as:

$$\frac{(\text{Return on Equity} * \text{Combined Income Tax Rate})}{(1 - \text{the Combined Income Tax Rate})}$$

This formula recognizes that most states do not allow Federal Income Taxes to be deducted from income.

Tax depreciation is included in Federal Income Tax calculations and serves to reduce the effective tax on the Return on Equity portion of Cost of Money.

When the initial operations of the Calculator are completed, the total capital cost factors for each year that plant survives is determined. In order to develop a set of levelized annual cost factors, two steps are necessary. First, the net present value (NPV) of the annual factor streams is calculated using a discount rate equal to the Cost of Money. Second, the NPV is spread over the economic life of the plant account using a midyear convention to arrive at a set of levelized annual cost factors for book depreciation, cost of money, and combined income taxes.

ANNUAL COST FACTORS

GENERAL

Annual cost factors are translators used to determine the amount of recurring cost for one year associated with acquiring and using a particular investment. Annual cost factors were developed for each category of plant investment. When the dollar amount for a particular investment is multiplied by the annual cost factor for that particular category of plant investment, the product reflects the annual recurring cost incurred by BellSouth with respect to that particular investment. There are basically two types of cost associated with investment: capital-related costs and operating-related costs.

The initial purchase price of plant equipment and any installation costs are paid with a combination of investor supplied funds and retained earnings. The investors who provide the "loan" may be either bondholders or stockholders. The plant placed must be able to generate enough revenues to cover capital costs associated with its placement and usage. Capital-related costs consist of three major categories: depreciation, cost of money, and income tax. The capital-related cost factors are developed using a PC based spreadsheet, the Capital Cost Calculator, which uses various financial data and plant investment characteristics to compute the annual capital costs by category of plant.

Plant investments must also be maintained to provide for continuing operations. Ordinary repairs and maintenance, as well as rearrangements and changes, are necessary costs for all categories of plant (except land) in order to provide proper service. These maintenance costs, as well as ad valorem taxes and other taxes must be covered by the revenues received from the use of the asset. The operating-related cost factors are developed using various spreadsheets, which basically compute the annual operating-related costs by category of plant, and divide that amount by the investment in that category of plant.

CAPITAL-RELATED COSTS

DEPRECIATION (book) - the allocation of the initial plant investment over the years of service provided by the plant. Depreciation is determined by analysis of survivor curve data. Survivor curves represent the survival pattern of plant investment. Specifically, for any year, depreciation is defined as the difference in the plant surviving at the beginning of the year less the amount of that same plant surviving at the end of the year. Survivor curve shapes for different classes of plant are determined by the respective Gompertz-Makeham c, G, and S parameters.

COST OF MONEY - the annual cost to the firm of the debt and equity on capital invested in the business. This annual cost is determined in the financial market as it represents the investors' expected return on their investment.

INCOME TAX - the composite of income taxes paid to the Federal and State governments based on the taxable net income of the company.

OPERATING-RELATED COSTS

PLANT SPECIFIC EXPENSE - the expense required to keep existing telephone plant, circuits, and service up to standards, as well as rents paid for facilities. This includes trouble clearing, rearrangements, and replacing defective elements.

AD VALOREM AND OTHER TAX - taxes levied by city and county governments based on the assessed value of property. This includes property taxes, capital stock taxes, and other taxes.

FACTOR DEVELOPMENT - CAPITAL COST

Depreciation is the allocation of the initial plant investment over the years of service provided by the plant. The method employed in these studies employs survivor curves as defined by the Gompertz-Makeham c, G, S parameters. The general form of the survivor curves, in log form, is:

$$P_x = P_0 + xS + G [(c^x) - 1],$$

where:

P_x = Proportion surviving at age x,
 P_0 = Proportion surviving at age zero, and
 x = Age.

The curve shape parameters describe a particular curve shape, along with an associated life. In practice, the parameters are determined by actuarial-type studies of classes of telephone plant.

The curves for specific classes of plant are rendered as tables of proportions surviving versus years in service. Depreciation ratios for specific years of service are determined by subtracting proportions surviving at the beginning and end of the years in question. Where the half-year convention is employed, proportions surviving may be expressed at intervals such as 0.5, 1.5, 2.5, etc. years.

Cost of Money is the amount of money that must be paid to investors for the use of investor-supplied funds. This amount to be paid investors is the annual cost to the company of the debt and equity capital invested in the company. Cost of money is determined in part by the financial market and, as it represents the investors' expected return on their investment, may differ considerably from the actual earnings a company generates. The overall cost of money rate provided by BellSouth Treasury depends on the cost of equity financing, the cost of debt financing, and the debt to equity ratio of the capital structure of the company. The overall cost of money rate is equivalent to the rate of return currently authorized by the Federal Communications Commission (FCC) and the rate of return referred to by the FCC in its First Report and Order, CC Docket 96-98.

Income tax expense is the federal and state taxes levied on "taxable income." For income tax purposes, what is considered gross income and what expenses are deductible are defined by laws and codes. The income tax factor is developed to reflect the income tax in two situations: 1) payment of dividends to stockholders, which are neither tax deductions nor accounting expenses; and 2)

and the existence of a tax-timing difference between book depreciation and tax depreciation. While interest to bondholders is book expense and deductible for income tax purposes, the federal government and most state governments levy a tax on the revenues, which are earned to compensate stockholders for the use of their money. A company must pay income taxes on the equity portion of return, but the debt portion is tax exempt. The timing differences for depreciation are the result of both different depreciable lives and different depreciation methods. In addition, the basis for tax depreciation may be different from the basis for accounting depreciation.

FACTOR DEVELOPMENT - OPERATING RELATED

PLANT SPECIFIC EXPENSE

The plant specific expense factor, which includes the cost of material used and direct labor, is a ratio that reflects the relationship between the expenses for plant category and the respective investment. The factor also includes maintenance-type expenses for existing plant that cannot be directly assigned to a given plant category, such as, transmission power. Certain expenses, such as service order activity, have been excluded from the appropriate categories. These costs are excluded because: 1) they should be separately identified for each service, or 2) they should be included in nonrecurring cost studies. The maintenance expenses incorporated in the Plant Specific Expense Factors include those associated with the following types of operations:

1. Inspecting and reporting on the condition of plant investment to determine the need for repairs, replacements, rearrangements and changes
2. Performing routine work to prevent trouble
3. Replacing items of plant other than retirement units
4. Rearranging and changing the location of plant not retired
5. Repairing material for reuse
6. Restoring the condition of plant damaged by storms, floods, fire and other casualties (other than the cost of replacing retirement units)
7. Inspecting after repairs have been made
8. Salaries, wages and expense associated with plant craft and work reporting engineers, as well as their immediate supervision and office support.

The plant specific expense factors are based on three years of projected expense and investment data. The 1998 expenses used in the study were pulled from the Cost Separations System (CSS). Rent expense is excluded from building expense; net rent (rent revenue less rent expense) is included in pole and conduit expenses. Projected view data was obtained from the Finance Regulatory Accounting Group for the 1999 through 2000 expenses and spread based on actual expenses. Service order-related expenses were excluded from the study because such expenses are recovered in a direct manner rather than through the use of a factor. The 2000 through 2002 projected expense amounts are added together and averaged to represent the average annual expenses for the projected period.

The investment dollars are derived from actual EOY 1997 and 1998 levels plus 1999 through 2002 projected net additions from the Network Budgets Group. The investment projections are based on plant additions less retirements added to the cumulative historical year. The actual EOY 1997 and EOY 1998 dollars were extracted from BellSouth financial systems. EOY 1997 and EOY 1998 investments are averaged to develop average 1998 amounts, current cost factors are applied, and then 1999 through 2002 net additions are added together to represent the projected period. The expenses are then divided by the investments, resulting in the unloaded plant specific expense factors. Power expense loadings are then added to the factors for central office equipment investment. These plant specific expense factor calculations result in a factor for each category of plant representative of the average expense per investment expected in the future for each plant category.

AD VALOREM AND OTHER TAXES

The ad valorem and other tax factor is an effective tax factor furnished by the BellSouth Tax Department. The BellSouth Tax Department develops the factor by calculating the ratio of certain tax expenses to the telephone plant in service, as follows:

$$\frac{\text{Accounts 7240.1000} + \text{7240.3000} + \text{7240.9000}}{\text{Telephone Plant In Service}}$$

Account 7240.1000 includes taxes levied upon the assessed value of property.

Account 7240.3000 includes taxes levied upon the value or number of shares of outstanding capital stock, upon invested capital, upon rate of dividends paid, etc.

Account 7240.9000 includes other nonincome, nonrevenue taxes such as municipal license taxes, state privilege taxes, state self-insurer's tax, etc.

SHARED FACTORS AND COMMON FACTOR DEVELOPMENT AND APPLICATION

Process Overview

In order to develop factors that reflect a distribution of a) shared costs to distinct network elements or facilities and b) common costs that span the activities of the business, BellSouth designed a process which complies with FCC pronouncements. This process employs cost assignments, where possible, based on the cost attribution principles underlying the Cost Allocation Manual (CAM) approved by the FCC. These principles provide a structural "cost causative" basis for assigning costs to network related plant or to non-network related groupings (Common, Non-Recurring Costs, Retail, etc.).

Base Period Data

Base period cost profile data for regulated 1998 expenses and 1998 average investment amounts were extracted from BellSouth's financial records. In addition, the related salary and wage amounts were retrieved for use in the apportionment processes. The data was retrieved by Account, Field Reporting Code/Subsidiary Record Category (FRC/SRC), Cost Pool, Cost Sub-Pool, Expense Matrix Indicator (EMI), and Account Type as appropriate.

STEP 1. Development of 2000-2002 Average Annual Costs

Projection factors were applied to the base period data at a cost pool/sub-pool level to develop average annual forward-looking costs for the 2000-2002 period. As a first step in this process, the 1998 expenses and salary and wage amounts were multiplied by the 2000-2002 Expense/Salary & Wage Development Factors to develop the related average annual expenses and salary and wage amounts for the 2000-2002 period. Next, 1998 averaged investment amounts were multiplied by the 2000-2002 Investment Development Factors to develop the average 2000-2002 investment levels. Next, the 2000-2002 average investment levels were converted to average annual capital related costs by applying the Capital Cost and Ad Valorem Factors. The final process in this step was the identification and segregation of all nonrecurring costs to prevent them from being impacted by any recurring costs.

After the expenses and investments have been converted into forward-looking costs in Step 1, the next steps assigned these costs to cost objectives such as wholesale network investments, retail, nonrecurring, etc.

STEP 2. Reclassification

The next operation identified those accounts where there were direct, cost causative relationships between expense accounts and related investment accounts, and performed a reclassification process to combine the expenses and capital costs of the related accounts. As an example, Account 6112 Motor Vehicle maintenance expense was combined with Account 2112 Motor Vehicle capital related costs. Most of the plant specific expenses have a direct, cost-causative relationship with either a general support or network investment account.

STEP 3. Primary Attribution of Cost

After the above-referenced reclassifications, the remaining expenses and support asset costs (Accounts 61XX, 65XX, 66XX, 67XX, 1220, 21XX, and 26XX) were assigned by applying factors based on the cost attribution principles underlying the CAM. Apportionment factors were developed on a cost pool/sub-pool basis reflecting salary and wage relationships, investment relationships, or expense relationships.

STEP 4. Secondary Reclassification

Following the first iteration of cost assignments, a reclassification of assigned costs was made to associate costs which, by their nature, were assignable to related accounts or to final non-network related groupings.

During the first iteration of cost assignments, some apportionments were made to support type accounts; and therefore, a second iteration of cost assignment was required to appropriately distribute support type costs on a cost causative basis. The second iteration of cost assignment began in this step and included only computer costs (Account 6124).

STEP 5. Secondary Attribution of Costs

This step continued the distribution of support type costs referred to in Step 4 above. It included the assignment of provisioning expenses (Account 6512), and network operations expenses (Accounts 653X).

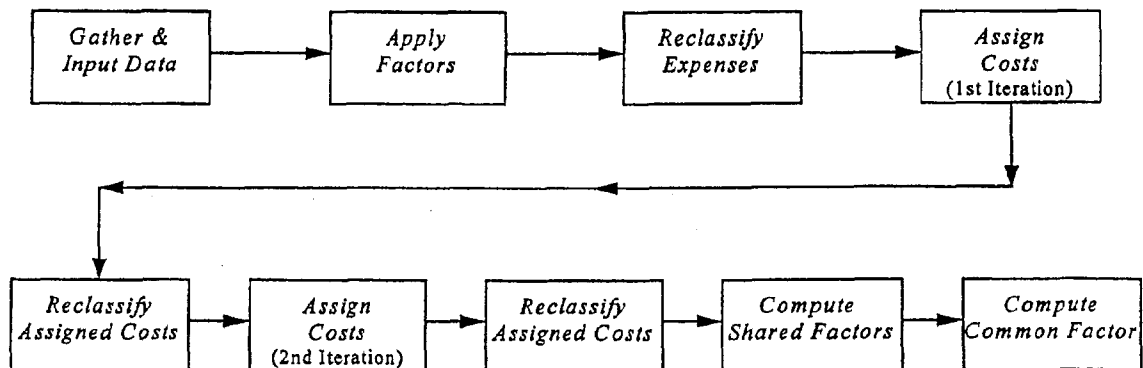
STEP 6. Reclassification and Factors Development

After the second iteration of cost assignment, a final reclassification was required to associate the remaining costs with either a network related account or with a nonnetwork related grouping. The cost assignments that were associated with network related accounts were then divided by the related 2000-2002 investment amounts in order to develop the shared factors

In the steps of the process outlined above, some costs, though common in nature, have wholesale/retail attributions that facilitate an assignment to the wholesale or retail category. These costs are referred to as directly assigned common costs. Other common costs, having no reasonable cost causation basis, were allocated to the wholesale and retail categories on the basis of the relationship between total wholesale costs and total retail costs.

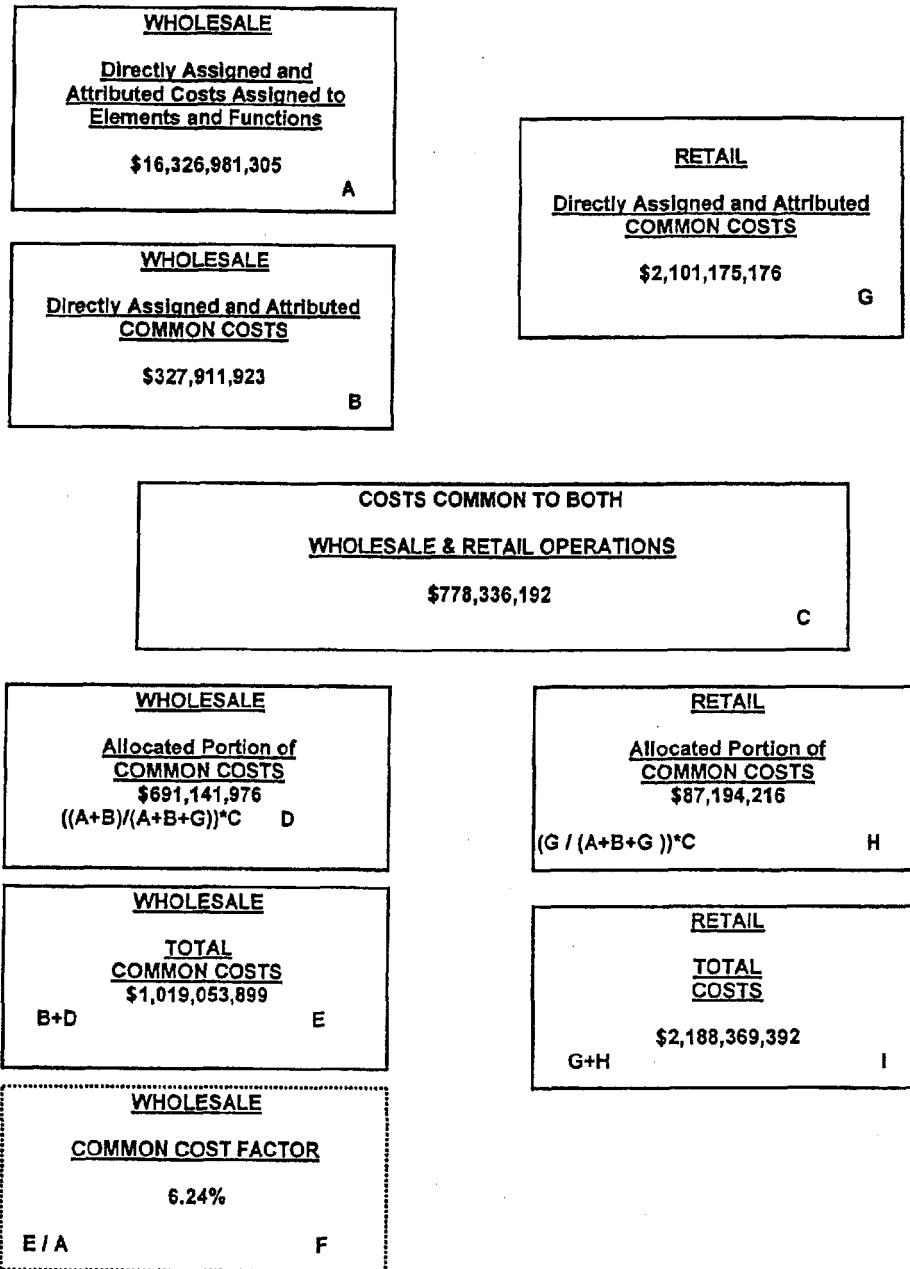
Total wholesale common costs were developed by summing the directly assigned wholesale common costs and the allocated wholesale common costs. The common cost factor was developed by dividing the total wholesale common costs by the total wholesale costs excluding the common portion (Nonrecurring costs were included with the total wholesale costs to form the denominator).

Flow Diagram of the Calculation of the Shared Cost Factors and the Common Cost Factor



CALCULATION OF COMMON COST FACTOR

Note: The amounts and percentages on this diagram are illustrative in nature and may or may not reflect the amounts or results incorporated in this filing.



Inputs To The Application

The inputs to the Shared and Common Cost Application consist of the following:

- 1998 regulated expenses
- 1998 averaged regulated investment amounts
- 1998 regulated salary and wage amounts
- 2000-2002 Expense/S&W Development Factors
- Capital Cost Factors
- Ad Valorem Factors
- 2000-2002 Investment Development Factors
- Service Order Proportion Factors
- Wholesale/Retail Factors for A/C 661X Marketing
- Wholesale/Retail Factors for A/C 6623 Customer Services

The 1998 expense and investment data provides a foundation or template to drive the 2000-2002 projected expenses and investment to appropriate cost pool/sub pool assignments. The salary and wage (S&W) amounts are used in the apportionment processes performed by the application. The 1998 salary and wage amounts were input into the application and were utilized in appropriate salary and wage attribution bases for assigning attributable costs.

The 2000-2002 Expense/S&W Development factors that were input to the shared and common application are a reflection of the relationships of projected average annual expense for the 2000-2002 period to the actual 1998 expense amounts on an account level basis. Estimates of expenses for each of the three years in the 2000-2002 period were developed to reflect BellSouth's projected operations. These expenses were averaged and utilized in the 2000-2002 Expense/S&W factors described above.

The 2000-2002 Investment Development factors were calculated by restating the 1998 investment based on historical cost to investment based on current prices. In addition, any planned additions and retirements were considered in arriving at an investment reflecting the forward-looking costs required by the FCC. Once the investment was calculated for each year, it was averaged for the period 2000-2002. The 2000-2002 averaged investment by account was divided by the 1998 investment by account to produce the 2000-2002 Investment Development factors.

Capital Cost and Ad Valorem Factors include calculations for Depreciation, Cost of Money, Income Taxes, and Ad Valorem Taxes. The Capital Cost Calculator computes the Capital Cost factors used in the Shared and Common Cost Application. For details concerning the calculations of these factors, see the Capital Cost Calculator and Ad Valorem Costs.

The Service Order Proportion factors are used to derive the non-recurring costs associated with Central Office Equipment Expenses (62XX accounts), Terminal Equipment Expenses (63XX accounts), and Cable and Wire Expenses (64XX accounts). Actual service order work hours by network related plant were retrieved and a relationship to total work hours was developed for each type of plant. The hours were extracted on a study basis.

The Wholesale/Retail Factors relating to Accounts 6611, 6612, 6613, and 6623 reflected an analysis of each account by cost pool/sub pool to determine the nature of the expenses and how they would be reflected in a wholesale versus retail company. The study was often carried out at a Work ID level. Based on the analysis, an assignment to wholesale or retail was specified for each cost pool/sub pool. At the conclusion of the analysis, the total wholesale portion was divided by the account total to arrive at a wholesale percentage. A similar calculation was done for determining the retail percentage.

BellSouth Shared and Common Cost Application

The BellSouth Shared and Common Cost Application is a menu driven application used in calculating the Common Cost Factor and the Shared Cost Factors. Users are guided through the process by selecting from easy to understand choices.

The user interface for the Shared and Common Cost Application allows for editing inputs, viewing reports of the outputs, examining the underlying methodology of the Application, and saving and loading edits as scenarios. The Application provides help screens and descriptions of processes to guide the user in understanding the process, creating new scenarios and reviewing the results/outputs of the process. The application processes in either of two modes. By selecting SETTINGS on the user interface main screen, the user may process the application in steps or all at once. The Batch mode processes the data without allowing the user to view results at various stages of the process. The Interactive mode allows the user to access data at various stages of the process and provides a description of the step being performed.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
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Item No. 13
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REQUEST: If ACFs or their equivalents were not used in BellSouth's most recent TELRIC studies in Florida, explain in detail how the conversion of investment into annual cost was accomplished.

RESPONSE: ACFs were used in BellSouth's most recent TELRIC studies in Florida.

INFORMATION PROVIDED BY: Ronald L. Hilyer
675 W. Peachtree Street
Atlanta, GA

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 1
Page 1 of 1

REQUEST: Produce all documents relied upon in responding to CompSouth
Interrogatory Nos. 1-13.

RESPONSE: All documents relied upon by BellSouth in responding to Interrogatories
are provided in BellSouth's responses to CompSouth's Request for
Production.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 2
Page 1 of 1

REQUEST: Produce all documents which support BellSouth's response to
Interrogatory No. 1.

RESPONSE: BellSouth has no responsive documents.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
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Item No. 3
Page 1 of 1

REQUEST: Produce all documents which support BellSouth's response to
Interrogatory No. 2.

RESPONSE: See the attached responsive documents.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
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Item No. 3
ATTACHMENT

**Estimated Florida Storm Recovery Fee Revenue
Wholesale Market**

<u>State</u>	<u>Loop Type</u>	Number in Service June 2006	Number to Apply Surcharge*	Monthly Revenue	Annual Revenue
FL	601 UNE UDL 4-Wire	3	3	\$1.50	\$18.00
FL	602 UNE UVL 2 WD	28,375	28,375	\$14,187.50	\$170,250.00
FL	603 UNE UVL 4 WD	1	1	\$0.50	\$6.00
FL	604 UNE UDL 2-Wire ISDN	5,353	5,353	\$2,676.50	\$32,118.00
FL	609 UNE UDL 2-Wire HDSL	993	993	\$496.50	\$5,958.00
FL	610 UNE UDL 2-Wire ADSL	5,229	5,229	\$2,614.50	\$31,374.00
FL	618 UNE UVL 2-Wire	166,863	166,863	\$83,431.50	\$1,001,178.00
FL	645 UNE Non Loaded Copper Loop	168	168	\$84.00	\$1,008.00
FL	684 Unbundled Copper Loop - ND	84	84	\$42.00	\$504.00
FL	606 UNE UDL 4-W DS1/ISDN	16,353	392,472	\$196,236.00	\$2,354,832.00
FL	659 UNE Combo Local Loop DS1	8,016	192,384	\$96,192.00	\$1,154,304.00
FL	607 UNE UDL DS3	4	2,688	\$1,344.00	\$16,128.00
FL	660 UNE Combo Local Loop DS3	4	2,688	\$1,344.00	\$16,128.00
Total		231,446	797,301	\$398,650.50	\$4,783,806.00
* Wholesale line equivalents as of June 2006					

McClurkin, Elizabeth

From: Williard, Craig
Sent: Thursday, August 24, 2006 9:14 AM
To: McClurkin, Elizabeth
Cc: Blake, Kathy
Subject: RE: REQUEST: June 2006 Line Count Totals for Unbundled loops

We also have 16,353 DS1 stand alone loops and 4 DS3 loops in Florida in June. Sorry left these off, we have these in UNE-T category. Note Product 618 is the SL1 loops and 602 is the SL2 loops.

-WCW

-----Original Message-----

From: Williard, Craig
Sent: Thursday, August 24, 2006 8:00 AM
To: McClurkin, Elizabeth
Subject: RE: REQUEST: June 2006 Line Count Totals for Unbundled loops

Here is what I am showing for June...

Mm	St	Category	Product	In Svc Qty
6	FL	UNE-L	601 UNE UDL 4-Wire	3
6	FL	UNE-L	602 UNE UVL 2 WD	28,375
6	FL	UNE-L	603 UNE UVL 4 WD	1
6	FL	UNE-L	604 UNE UDL 2-Wire ISDN	5,353
6	FL	UNE-L	609 UNE UDL 2-Wire HDSL	993
6	FL	UNE-L	610 UNE UDL 2-Wire ADSL	5,229
6	FL	UNE-L	618 UNE UVL 2-Wire	166,863
6	FL	UNE-L	624 UNE Sub-Loop Distribution	372
6	FL	UNE-L	637 UNE Terminating Wire	116
6	FL	UNE-L	645 UNE Non Loaded Copper Loop	168
6	FL	UNE-L	684 Unbundled Copper Loop - ND	84
Total Total			Total Total	207,557

-WCW

-----Original Message-----

From: McClurkin, Elizabeth
Sent: Wednesday, August 23, 2006 2:34 PM
To: Williard, Craig
Subject: FW: REQUEST: June 2006 Line Count Totals for Unbundled loops
Importance: High

Craig,

Please read my note to Tommy below. He emailed me back and asked if I could check with you to see if can pull these line count totals for me. Please let me know whether you have the data or not and whether you can pull the information.

Thanks so much,
Elizabeth

-----Original Message-----

From: McClurkin, Elizabeth
Sent: Wednesday, August 23, 2006 2:25 PM
To: Williams, Tommy G
Cc: Blake, Kathy
Subject: REQUEST: June 2006 Line Count Totals for Unbundled loops
Importance: High

Tommy,

[REDACTED] As we discussed, can you pull the line count totals for unbundled loops for June 2006. The attached word document provides the USOCs for the elements that we are planning on applying the surcharge to. I thought this information would help identify exactly what line count totals we need. Also, if it would be easier for you, I can check with Craig Williard about pulling this data. I'm not sure who has the most accurate information. Just let me know.

If you have any questions, please feel free to call me.

Thanks,
Elizabeth
(404) 330-0481

Description	USOC	CRIS Basic Class of Service	CABS Basic Class of Service	UNE Loop	Rate
UVL-SL1 Loop	UEAL2	UEANL	UEA, NTCVG	DS0	\$.50
UVL- SL 1 Loop	UEASL	UEANL	-	DS0	\$.50
Copper Loop	UEQ2X	UEQ	-	DS0	\$.50
Sub-Loop 2 Wire	USBN2	UEANL	-	DS0	\$.50
Sub-Loop 4 Wire	USBN4	UEANL	-	DS0	\$.50
Copper Sub Loop 2 Wire	UCS2X	UEF	-	DS0	\$.50
Copper Sub Loop 4 Wire	UCS4X	UEF	-	DS0	\$.50
UVL 4 Wire	UEAL4	-	UEA, NTCVG, UNCVX, XDV6X	DS0	\$.50
UVL-SL2	UEAL2	-	UEA, NTCVG, UNCVX, XDV6X	DS0	\$.50
UVL-SL2	UEAR2	-	UEA, NTCVG	DS0	\$.50
ADSL Loop 2 Wire	UAL2X	-	UAL	DS0	\$.50
ADSL Loop 2 Wire	UAL2W	-	UAL	DS0	\$.50
HDSL Loop 2 Wire	UHL2X	-	UHL	DS0	\$.50
HDSL Loop 2 Wire	UHL2W	-	UHL	DS0	\$.50
HDSL Loop 4	UHL4X	-	UHL	DS0	\$.50
HDSL Loop 4	UHL4W	-	UHL	DS0	\$.50
Copper Loop	UCL2L	-	UCL	DS0	\$.50
Copper Loop	UCL4L	-	UCL	DS0	\$.50
Copper Loop	UCL2W	-	UCL	DS0	\$.50
Copper Loop	UCL4W	-	UCL	DS0	\$.50

Description	USOC	CRIS Basic Class of Service	CABS Basic Class of Service	UNE Loop	Rate
Copper Loop	UCLPW	-	UCL	DS0	\$.50
Copper Loop	UCLPB	-	UCL	DS0	\$.50
Copper Loop	UCL4S	-	UCL	DS0	\$.50
Copper Loop	UCL4O	-	UCL	DS0	\$.50
Digital Loop 2.4 KBPS	UDL2X	-	UDL, NTCUD	DS0	\$.50
Digital Loop 4.8 KBPS	UDL4X	-	UDL, NTCUD	DS0	\$.50
Digital Loop 9.6 KBPS	UDL9X	-	UDL, NTCUD	DS0	\$.50
Digital Loop 19.2 KBPS	UDL19	-	UDL, NTCUD	DS0	\$.50
Digital Loop 56 KBPS	UDL56	-	UDL, NTCUD, UNCDX, XDD4X	DS0	\$.50
Digital Loop 64 KBPS	UDL64	-	UDL, NTCUD, UNCDX, XDD4X	DS0	\$.50
DS1 Loop	USLXX	-	USL, NTCD1, UNC1X, XDH1X	DS0	\$.50
ISDN Loop 2 Wire	U1L2X	-	UDN, UNCNX, XDD4X	DS1	\$12.00
2 Wire Universal Digital Channel	UDC2X	-	UDC	DS0	\$.50
DS3 Unbundled Local Loop	UE3PX	-	UE3, UNC3X, HFQC6	DS3	\$336.00
STS-1 Unbundled Local Loop	UDLS1	-	UDLSX, UNCSX, HFRST	DS3	\$336.00

McClurkin, Elizabeth

From: Williard, Craig
Sent: Monday, September 18, 2006 3:04 PM
To: McClurkin, Elizabeth
Subject: Florida Storm Recovery data

[REDACTED] There are also 4 DS3 loops associated
with EELS (Combos). [REDACTED]
[REDACTED]

Let me know if questions,

-WCW

[REDACTED]

Redacted -
NOT
Relevant

REQUEST: Produce all documents which support BellSouth's response to Interrogatory No. 3.

RESPONSE: BellSouth objects to this request to produce all documents related to its outside plant insurance dating back ten years prior to its operation under price regulation as irrelevant, overly broad, unduly burdensome, not reasonably calculated to lead to the discovery of admissible evidence and seeks confidential and proprietary documents.

Notwithstanding and without waiving said objection, BellSouth will produce responsive documents upon execution of a mutually-agreeable protective agreement.

BellSouth Telecommunications, Inc.
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ATTACHMENT

PROPRIETARY

PAGE

REDACTED

REQUEST: Produce all documents which support BellSouth's response to Interrogatory No. 5.

RESPONSE: BellSouth objects on the grounds that the subject request seeks information related to insurance programs for real and personal property, which is irrelevant, overly broad, unduly burdensome, not reasonably calculated to lead to the discovery of admissible evidence, and seeks confidential and proprietary documents as BellSouth has not included such damages or claims in its Petition.

Notwithstanding and without waiving said objection, BellSouth will produce responsive documents for 2004-2006 upon execution of a mutually-agreeable protective agreement.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
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Item No. 5
ATTACHMENT

PROPRIETARY

**12/1/2004 –
12/1/2005**

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**12/1/2005 –
12/1/2006**

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BellSouth Telecommunications, Inc.
Florida Public Service Commission
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September 15, 2006
Item No. 6
Page 1 of 1

REQUEST: Produce all documents which support BellSouth's response to
Interrogatory No. 6.

RESPONSE: Please see documents provided in response to Item Nos. 4 and 5.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
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CompSouth's 1st Request for Production
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Page 1 of 1

REQUEST: Produce all documents which support BellSouth's response to
Interrogatory No. 7.

RESPONSE: Please see documents provided in response to Item Nos. 4, 5 and 12.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 8
Page 1 of 1

REQUEST: Produce all documents which support BellSouth's response to Interrogatory No. 8.

RESPONSE: Please see documents provided in response to Item Nos. 4 and 5.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 9
Page 1 of 1

REQUEST: Produce all documents which support BellSouth's response to
Interrogatory No. 9.

RESPONSE: BellSouth has no responsive documents.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 10
Page 1 of 1

REQUEST: Produce all documents which support BellSouth's response to Interrogatory No. 12.

RESPONSE: Please see response to Interrogatory No. 12.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
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Item No. 11
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REQUEST: Produce all documents which support BellSouth's response to
Interrogatory No. 13.

RESPONSE: Please see response to Interrogatory No. 13.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 12
Page 1 of 1

REQUEST: Produce all documents requested by the Office of Public Counsel in its First Requests Set of Production of Documents to BellSouth (Nos. 1-10), dated September 11, 2006.

RESPONSE: BellSouth is providing non-proprietary documents in response to this request. BellSouth will provide the proprietary documents upon execution of a mutually-agreeable protective agreement.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 12
ATTACHMENT

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Citizen's 1st Requests for Production
September 11, 2006
Item No. 1
ATTACHMENT

	Actuals	Booked	Florida	Matrix Tot JD017
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Jan1999	(34,489,001.00)			
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May2005	(34,488,999.98)
Jun2005	(34,488,999.98)

Report Number: 1003P
Job Number: LR1003P

BellSouth Telecommunications, Inc.
AREA LEDGER

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Run Date: 09/14/2006
Run Time: 15:50:00

Report Month/Year: December, 2005
View: PSC View
Level: FLORIDA

ACCOUNT: 4300-4700- LIABILITY-LT-INTRASTATE

MONTH	BEGINNING BALANCE	NET ACTIVITY	ENDING BALANCE
January	(34,488,999.98)	0.00	(34,488,999.98)
February	(34,488,999.98)	0.00	(34,488,999.98)
March	(34,488,999.98)	0.00	(34,488,999.98)
April	(34,488,999.98)	0.00	(34,488,999.98)
May	(34,488,999.98)	0.00	(34,488,999.98)
June	(34,488,999.98)	0.00	(34,488,999.98)
July	(34,488,999.98)	0.00	(34,488,999.98)
August	(34,488,999.98)	0.00	(34,488,999.98)
September	(34,488,999.98)	0.00	(34,488,999.98)
October	(34,488,999.98)	0.00	(34,488,999.98)
November	(34,488,999.98)	0.00	(34,488,999.98)
December	(34,488,999.98)	0.00	(34,488,999.98)
YTD Total		0.00	

CITIZENS REPORT 000004

000003

Report Number: GLR1003P
Job Number: GLR1003P

BellSouth Telecommunications, Inc.
AREA LEDGER

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Run Date: 09/15/2006
Run Time: 07:43:46

Report Month/Year: August 2006
View: PSC View
Level: FLORIDA

ACCOUNT: 4500-4700- LIABILITY, LI- INTRASTATE

MONTH	BEGINNING BALANCE	NET ACTIVITY	ENDING BALANCE
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February	(34,488,999.98)	0.00	(34,488,999.98)
March	(34,488,999.98)	0.00	(34,488,999.98)
April	(34,488,999.98)	0.00	(34,488,999.98)
May	(34,488,999.98)	0.00	(34,488,999.98)
June	(34,488,999.98)	0.00	(34,488,999.98)
July	(34,488,999.98)	0.00	(34,488,999.98)
August	(34,488,999.98)	0.00	(34,488,999.98)
YTD Total		0.00	

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Citizen's 1st Requests for Production
September 11, 2006
Item No. 8
ATTACHMENT

Fiscal Period	Authority	entered_plan_id	asset_category_desc	asset_category_cd	Resource Grouping	RTC	RTC Desc	wire_center_cd	Source System	wire_center_desc	Storm	Capital
200507	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLP	OSPCM2	FL,PENSACOLA-FERRY PASS	H Dennis	868.10
200507	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLB	OSPCM2	FL,PENSACOLA-BELMONT	H Dennis	173.62
200507	F4172		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	CAPRI	FL,GULF BREEZE	H Dennis	6,298.15
200507	F4172		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL,GULF BREEZE	H Dennis	4,394.39
200507	F4171		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLNVFLMA	AM-DIRECT	FL,HOLLY NAVARRA	H Dennis	1,199.10
200507	F4171		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL,HOLLY NAVARRA	H Dennis	173.62
200507	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL,PAGE	H Dennis	5,945.75
200507	F4144		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	4,397.61
200507	F4144		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	1,515.15
200507	F4144		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	370.32
200507	F4144		CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	201.25
200507	F4143		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	OSPCM2	FL,PANAMA CITY BEACH	H Dennis	173.62
200508	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLB	AM-DIRECT	FL,PENSACOLA-BELMONT	H Dennis	3,479.30
200508	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLP	OSPCM2	FL,PENSACOLA-FERRY PASS	H Dennis	1,298.79
200508	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLP	AM-DIRECT	FL,PENSACOLA-FERRY PASS	H Dennis	1,034.52
200508	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLB	OSPCM2	FL,PENSACOLA-BELMONT	H Dennis	1,012.17
200508	F4173		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLB	AM-DIRECT	FL,PENSACOLA-BELMONT	H Dennis	377.40
200508	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLWA	OSPCM2	FL,PENSACOLA-WARRINGTON	H Dennis	330.00
200508	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLWA	OSPCM2	FL,PENSACOLA-WARRINGTON	H Dennis	173.62
200508	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLP	FINANCE-APPORTIONED	FL,PENSACOLA-FERRY PASS	H Dennis	131.55
200508	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLP	AM-DIRECT	FL,PENSACOLA-BELMONT	H Dennis	15.75
200508	F4172		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	CAPRI	FL,GULF BREEZE	H Dennis	2,585.10
200508	F4172		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL,GULF BREEZE	H Dennis	2,273.17
200508	F4172		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	GLBRFLMC	AM-DIRECT	FL,GULF BREEZE	H Dennis	1,734.70
200508	F4172		CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	GLBRFLMC	AM-DIRECT	FL,GULF BREEZE	H Dennis	1,036.00
200508	F4171		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL,HOLLY NAVARRA	H Dennis	1,382.49
200508	F4171		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLNVFLMA	FINANCE-APPORTIONED	FL,HOLLY NAVARRA	H Dennis	1,368.18
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL,PAGE	H Dennis	11,459.40
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	FINANCE-APPORTIONED	FL,PAGE	H Dennis	5,683.22
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL,PAGE	H Dennis	1,928.25
200508	F4170		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PAGE	H Dennis	1,667.21
200508	F4170		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JAY-FLMA	OSPCM2	FL,JAY	H Dennis	1,572.22
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	FINANCE-APPORTIONED	FL,PAGE	H Dennis	1,236.62
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL,JAY	H Dennis	778.95
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL,JAY	H Dennis	730.00
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	184.17
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PAGE	H Dennis	100.80
200508	F4170		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	FINANCE-APPORTIONED	FL,PAGE	H Dennis	78.93
200508	F4144		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	5,075.75
200508	F4144		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	3,052.10
200508	F4144		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	2,420.63
200508	F4144		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	838.55
200508	F4144		CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	263.11
200508	F4144		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	210.48
200508	F4144		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	131.55
200508	F4144		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	36.50
200508	F4144		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MNSNFLMA	AM-DIRECT	FL,MUNSON	H Dennis	18.00
200508	F4143		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	OSPCM2	FL,PANAMA CITY BEACH	H Dennis	722.13
200508	F4143		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PCBHFLNT	AM-DIRECT	FL,PANAMA CITY BEACH	H Dennis	528.75
200508	F4143		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLMA	FINANCE-APPORTIONED	FL,PANAMA CITY-MAIN	H Dennis	131.55
200508	F4143		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	LYHNFLHO	FINANCE-APPORTIONED	FL,LYNN HAVEN	H Dennis	105.24
200508	F4143		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	78.93
200508	F4143		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	52.62
200508	F4143		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	26.31
200508	F4141		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	28,626.61
200508	F4141		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	7,209.27
200508	D8913		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-HIALEAH	H Katrina	368.28
200509	S7760		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL,BOCA RATON-MAIN	H Katrina	228.88
200509	S7760		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	FINANCE-APPORTIONED	FL,BOCA RATON-MAIN	H Katrina	139.38
200509	S7760		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	FINANCE-APPORTIONED	FL,BOCA RATON-MAIN	H Katrina	34.59
200509	S7662		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	FINANCE-APPORTIONED	FL,BOCA RATON-MAIN	H Katrina	2,975.48
200509	S7662		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL,HOLLYWOOD-PEMBROKE PINES	H Katrina	965.25
200509	S7662		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	OSPCM2	FL,HOLLYWOOD-PEMBROKE PINES	H Katrina	963.11
200509	S7662		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	FINANCE-APPORTIONED	FL,HOLLYWOOD-PEMBROKE PINES	H Katrina	691.96
200509	S7662		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FL,HOLLYWOOD-W HOLLYWOOD	H Katrina	299.70
200509	S7661		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	HLWDFLWH	FINANCE-APPORTIONED	FL,HOLLYWOOD-W HOLLYWOOD	H Katrina	3,044.88
200509	S7661		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL,FT LAUDERDALE-MAIN	H Katrina	1,367.17
200509	S7661		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	OSPCM2	FL,FT LAUDERDALE-PLANTATION	H Katrina	1,052.56
200509	S7661		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	FINANCE-APPORTIONED	FL,FT LAUDERDALE-PLANTATION	H Katrina	1,011.25
200509	S7661		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	FTLDFLPL	AM-DIRECT	FL,FT LAUDERDALE-MAIN	H Katrina	934.16
200509	S7661		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL,FT LAUDERDALE-PLANTATION	H Katrina	705.50
200509	S7661		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	FTLDFLPL	FINANCE-APPORTIONED	FL,FT LAUDERDALE-PLANTATION	H Katrina	657.37
200509	S7661		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL,FT LAUDERDALE-MAIN	H Katrina	80.00
200509	S7660		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	FTLDFLPL	FINANCE-APPORTIONED	FL,FT LAUDERDALE-MAIN	H Katrina	6,504.54
200509	S7660		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	FTLDFLPL	FINANCE-APPORTIONED	FL,FT LAUDERDALE-MAIN	H Katrina	1,453.13
200509	S7660		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL,POMPANO BCH-CORAL SPRINGS	H Katrina	1,184.80
200509	S7660		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	OSPCM2	FL,POMPANO BCH-CORAL SPRINGS	H Katrina	507.50
200509	S7660		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLOA	OSPCM2	FL,FT LAUDERDALE-OAKLAND	H Katrina	507.50
200509	S7660		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLOA	OSPCM2	FL,FT LAUDERDALE-OAKLAND	H Katrina	507.50
200509	S7660		CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due To Storm	MLTNFLRA	Additional PICS Caused By Storm Impact	FL,MILTON	H Katrina	1,510,456.00
200509	F4177		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	CAPRI	FL,MILTON	H Katrina	44,866.93
200509	F4177		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLP	CAPRI	FL,PENSACOLA-PERDIDO BAY	H Katrina	3,676.50
200509	F4177		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLP	FINANCE-APPORTIONED	FL,PENSACOLA-PERDIDO BAY	H Katrina	691.97
200509	F4177		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	JCVLFLBW	FINANCE-APPORTIONED	FL,JACKSONVILLE-BEACHWOOD	H Katrina	276.79
200509	F4177		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	JCVLFLBW	FINANCE-APPORTIONED	FL,JACKSONVILLE-BEACHWOOD	H Katrina	172.99
200509	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLB	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	2,733.30
200509	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLWA	AM-DIRECT	FL,PENSACOLA-WARRINGTON	H Dennis	1,714.95
200509	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLB	AM-DIRECT	FL,PENSACOLA-BELMONT	H Dennis	554.70
200509	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLP	FINANCE-APPORTIONED	FL,PENSACOLA-FERRY PASS	H Dennis	518.98
200509	F4173		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLB	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	415.18
200509	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLP	OSPCM2	FL,PENSACOLA-FERRY PASS	H Dennis	347.74

200509	F4173	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFBL	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	276.79
200509	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFBL	OSPCM2	FL,PENSACOLA-BELMONT	H Dennis	81.25
200509	F4172	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	CAPRI	FL,GULF BREEZE	H Dennis	38,945.48
200509	F4172	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	2,248.92
200509	F4172	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	1,141.76
200509	F4172	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL,GULF BREEZE	H Dennis	543.94
200509	F4172	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	103.79
200509	F4171	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL,HOLLY NAVARRA	H Dennis	173.62
200509	F4171	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLNVFLMA	FINANCE-APPORTIONED	FL,HOLLY NAVARRA	H Dennis	172.99
200509	F4170	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	CAPRI	FL,PACE	H Dennis	5,577.50
200509	F4170	CARI F-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL,PACE	H Dennis	4,255.85
200509	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL,JAY	H Dennis	2,552.18
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL,JAY	H Dennis	1,339.25
200509	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PACE	H Dennis	722.13
200509	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JAY-FLMA	OSPCM2	FL,JAY	H Dennis	481.42
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	380.58
200509	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	345.98
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL,PACE	H Dennis	306.80
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL,PACE	H Dennis	207.69
200509	F4144	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	2,271.23
200509	F4144	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	1,210.95
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	415.18
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	343.10
200509	F4144	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	199.50
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MNSNFLMA	FINANCE-APPORTIONED	FL,MUNSON	H Dennis	172.99
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	77.50
200509	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PCBHFLNT	AM-DIRECT	FL,PANAMA CITY BEACH	H Dennis	2,044.90
200509	F4143	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	242.19
200509	F4142	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	34.59
200509	F4142	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	380.58
200509	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	69.19
200509	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	42,729.54
200509	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Dennis	9,410.86
200509	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING		H Dennis	34.59
200509	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING		H Dennis	19.88
200509	D9921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-NORTHSIDE	H Katrina	5,156.22
200509	D9921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDAFLBLR	AM-DIRECT	FL,NORTH DADE-BRENTWOOD	H Katrina	1,387.50
200509	D9921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLME	AM-DIRECT	FL,MIAMI-METRO	H Katrina	1,030.00
200509	D9921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-HIALEAH	H Katrina	516.75
200509	D9921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBC	AM-DIRECT	FL,MIAMI-BISCAYNE	H Katrina	480.00
200509	D9921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPL	AM-DIRECT	FL,MIAMI-PALMETTO	H Katrina	364.08
200509	D9921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL,MIAMI-ALLAPATTAH	H Katrina	310.80
200509	D9921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,MIAMI-NORTHSIDE	H Katrina	243.18
200509	D9920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-RED ROAD	H Katrina	3,689.55
200509	D9920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	AM-DIRECT	FL,MIAMI-FLAGLER	H Katrina	1,133.50
200509	D9920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Katrina	2,298.40
200509	D9920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Katrina	1,627.55
200509	D9920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Katrina	876.60
200509	D9920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	288.35
200509	D9920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLWM	AM-DIRECT	FL,MIAMI-WEST MIAMI	H Katrina	293.80
200509	D9920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL,PERRINE	H Katrina	243.18
200509	D9920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL,KEY WEST	H Katrina	154.16
200509	D9916	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	154.16
200509	D9916	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	15,431.04
200509	D9915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Katrina	69,774.08
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	24,705.50
200509	D9915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	CAPRI	FL,MIAMI-SILVER OAKS	H Katrina	7,036.56
200509	D9915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	CAPRI	FL,MIAMI-ALHAMBRA	H Katrina	6,995.43
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Katrina	6,920.95
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLCA	AM-DIRECT	FL,MIAMI-CANAL	H Katrina	5,737.25
200509	D9915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	CAPRI	FL,MIAMI-BAYSHORE	H Katrina	5,486.83
200509	D9915	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Katrina	4,488.00
200509	D9915	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	3,749.00
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLCA	AM-DIRECT	FL,HOMESTEAD-EAST	H Katrina	3,362.44
200509	D9915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FL,HOMESTEAD	H Katrina	2,871.88
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLCA	OSPCM2	FL,HOMESTEAD-EAST	H Katrina	2,359.79
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWM	AM-DIRECT	FL,MIAMI-WEST MIAMI	H Katrina	2,054.50
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-RED ROAD	H Katrina	1,942.50
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FL,MIAMI-SILVER OAKS	H Katrina	1,527.17
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBA	AM-DIRECT	FL,MIAMI-BAYSHORE	H Katrina	1,423.00
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FL,MIAMI-CANAL	H Katrina	1,413.23
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL,PERRINE	H Katrina	1,307.58
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Katrina	1,212.80
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL,MIAMI-RED ROAD	H Katrina	980.51
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Katrina	948.10
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	AM-DIRECT	FL,MIAMI-SILVER OAKS	H Katrina	710.40
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Katrina	691.97
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL,KEY WEST	H Katrina	616.64
200509	D9915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	CAPRI	FL,HOMESTEAD-NARANJA	H Katrina	609.90
200509	D9915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Katrina	345.98
200509	D9915	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BSPFLMA	AM-DIRECT	FL,BIG PINE	H Katrina	310.61
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	260.65
200509	D9915	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	OSPCM2	FL,HOMESTEAD	H Katrina	243.18
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	OSPCM2	FL,MIAMI-BAYSHORE	H Katrina	243.18
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	ISLMFLMA	AM-DIRECT	FL,ISLAMORADA	H Katrina	237.60
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	AM-DIRECT	FL,MIAMI-FLAGLER	H Katrina	226.60
200509	D9915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLKE	AM-DIRECT	FL,MIAMI-KEY BISCAYNE	H Katrina	224.40
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Katrina	182.50
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	ISLMFLMA	OSPCM2	FL,ISLAMORADA	H Katrina	154.16
200509	D9915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL,MIAMI-ALHAMBRA	H Katrina	112.37

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200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLWH	PICS Storm Damage Summary	FL HOLLYWOOD-W HOLLYWOOD	H Wlma	16,863.09
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLFL	PICS Storm Damage Summary	FL MIAMI-FLAGLER	H Wlma	16,355.46
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLLO	PICS Storm Damage Summary	FL MIAMI-OPA LOCKA	H Wlma	15,799.98
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLGG	PICS Storm Damage Summary	FL NORTH DADE-GOLDEN GLADES	H Wlma	15,468.12
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BYBFLMA	PICS Storm Damage Summary	FL BOYNTON-VEACH	H Wlma	15,198.17
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MRTHFLVE	PICS Storm Damage Summary	FL MARATHON-BOCA KEY	H Wlma	15,191.96
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLMA	PICS Storm Damage Summary	FL PORT ST. LUCIE-MAIN	H Wlma	15,172.07
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLAC	PICS Storm Damage Summary	FL NORTH DADE-ARCH CREEK	H Wlma	15,000.38
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSH	PICS Storm Damage Summary	FL MIAMI-MIAMI SHORES	H Wlma	13,991.89
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLOA	PICS Storm Damage Summary	FL FT LAUDERDALE-OAKLAND	H Wlma	13,805.99
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLUA	PICS Storm Damage Summary	FL FT LAUDERDALE-JACARANDA	H Wlma	13,703.36
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBA	PICS Storm Damage Summary	FL MIAMI-BAYSHORE	H Wlma	13,472.85
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLBT	PICS Storm Damage Summary	FL BOCA RATON-BOCA-TEEGA	H Wlma	13,162.64
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLCS	PICS Storm Damage Summary	FL POMPANO BCH-CORAL SPRINGS	H Wlma	12,666.41
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLKP	PICS Storm Damage Summary	FL KINGS POINT	H Wlma	11,373.41
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWD	PICS Storm Damage Summary	FL MIAMI-WEST DADE	H Wlma	10,875.63
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSTFLFA	PICS Storm Damage Summary	FL HOMESTEAD-EAST	H Wlma	10,556.64
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL MIAMI-ALHAMBRA	H Wlma	9,714.40
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLSO	PICS Storm Damage Summary	FL PORT ST. LUCIE-SOUTH	H Wlma	9,322.90
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLOR	PICS Storm Damage Summary	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	9,300.25
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLLO	PICS Storm Damage Summary	FL NORTH DADE-OLETA	H Wlma	9,013.04
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLE	PICS Storm Damage Summary	FL W. PALM BEACH-LAKE WORTH	H Wlma	8,810.08
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SBSTFLMA	PICS Storm Damage Summary	FL SEBASTIAN-MAIN	H Wlma	7,655.47
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLGR	PICS Storm Damage Summary	FL W. PALM BEACH-GARDENS	H Wlma	7,649.38
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSO	PICS Storm Damage Summary	FL MIAMI-SILVER OAKS	H Wlma	7,553.56
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	JPTRFLMA	PICS Storm Damage Summary	FL JUPITER	H Wlma	7,485.13
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL MIAMI BEACH	H Wlma	7,346.68
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLVN	PICS Storm Damage Summary	FL FT LAUDERDALE-WESTON	H Wlma	6,878.83
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLMA	PICS Storm Damage Summary	FL DELRAY BEACH	H Wlma	6,141.81
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL MIAMI-ALLAPATTAH	H Wlma	5,655.03
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DRBHFLMA	PICS Storm Damage Summary	FL DEERFIELD	H Wlma	5,330.92
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLMA	PICS Storm Damage Summary	FL MIAMI-WEST MIAMI	H Wlma	5,111.92
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SKCYFLMA	PICS Storm Damage Summary	FL FT LAUDERDALE SAWGRASS	H Wlma	5,090.29
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLSG	PICS Storm Damage Summary	FL WEST PALM BEACH MAIN	H Wlma	4,983.91
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLAN	PICS Storm Damage Summary	FL MIAMI-RED ROAD	H Wlma	4,624.19
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL FT LAUDERDALE-CYPRESS	H Wlma	3,796.43
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCY	PICS Storm Damage Summary	FL POMPANO BCH-TAMERAC	H Wlma	2,732.79
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLTA	PICS Storm Damage Summary	FL FT LAUDERDALE-SUNRISE	H Wlma	2,159.69
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLSU	PICS Storm Damage Summary	FL MIAMI-POINCIANA	H Wlma	1,898.79
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL BOCA RATON-SANDALFOOT	H Wlma	1,693.69
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLSA	PICS Storm Damage Summary	FL KEY LARGO	H Wlma	1,520.37
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFLMA	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wlma	1,385.23
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLIC	PICS Storm Damage Summary	FL NORTH KEY LARGO	H Wlma	1,339.97
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NKLRFLMA	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wlma	1,332.07
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	1,257.08
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL MIAMI-GRANDE	H Wlma	1,232.87
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLPE	PICS Storm Damage Summary	FL HOLLYWOOD-W HOLLYWOOD	H Wlma	1,122.70
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HTISFLMA	PICS Storm Damage Summary	FL HUTCH IS 225,334	H Wlma	1,061.89
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBG	PICS Storm Damage Summary	FL MIAMI-BISCAYNE	H Wlma	1,052.42
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLHA	PICS Storm Damage Summary	FL HOLLYWOOD HALLANDALE	H Wlma	876.68
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLIC	PICS Storm Damage Summary	FL MIAMI-INDIAN CREEK	H Wlma	864.02
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAP	PICS Storm Damage Summary	FL MIAMI-AIRPORT	H Wlma	839.96
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNS	PICS Storm Damage Summary	FL MIAMI-NORTHSIDE	H Wlma	838.20
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLMR	PICS Storm Damage Summary	FL HOLLYWOOD-MAIN	H Wlma	679.13
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFLLS	PICS Storm Damage Summary	FL LARGO SOUND	H Wlma	617.88
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HBSDFLMA	PICS Storm Damage Summary	FL HOBE SOUND	H Wlma	614.42
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL HOLLYWOOD-W HOLLYWOOD	H Wlma	550.41
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BGPFLMA	PICS Storm Damage Summary	FL BIG PINE	H Wlma	520.98
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLKE	PICS Storm Damage Summary	FL MIAMI-KEY BISCAYNE	H Wlma	462.05
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wlma	369.61
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	VRBHFLBE	PICS Storm Damage Summary	FL VERO BEACH-BEACHLAND	H Wlma	319.15
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLGR	PICS Storm Damage Summary	FL MIAMI-WEST DADE	H Wlma	294.51
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNM	PICS Storm Damage Summary	FL MIAMI-PALMETTO	H Wlma	238.31
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SBSTFLFE	PICS Storm Damage Summary	FL SEBASTIAN-FELLSMERE	H Wlma	219.00
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWD	PICS Storm Damage Summary	FL MIAMI-INDIAN CREEK	H Wlma	200.28
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLE	PICS Storm Damage Summary	FL W. PALM BEACH-GREENACRES	H Wlma	198.93
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLAP	PICS Storm Damage Summary	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	189.69
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLOR	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wlma	178.45
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLOR	PICS Storm Damage Summary	FL FT LAUDERDALE-MAIN	H Wlma	175.90
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL MIAMI-DADELAND	H Wlma	139.73
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BLGLFLMA	PICS Storm Damage Summary	FL BELLE GLADE	H Wlma	132.74
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL NORTH DADE-OLETA	H Wlma	104.19
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLOA	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wlma	91.40
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	ISLMFLMA	PICS Storm Damage Summary	FL ISLAMORADA	H Wlma	71.06
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL MIAMI-RED ROAD	H Wlma	63.84
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MRTHFLVE	PICS Storm Damage Summary	FL LARGO SOUND	H Wlma	53.17
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLAP	PICS Storm Damage Summary	FL FT LAUDERDALE AIRPORT	H Wlma	53.04
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLMA	PICS Storm Damage Summary	FL BOCA RATON-BOCA-TEEGA	H Wlma	41.61
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL NORTH DADE-ARCH CREEK	H Wlma	38.91
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PAHKFLMA	PICS Storm Damage Summary	FL PAHOKEE	H Wlma	30.23
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCY	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wlma	24.54
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLVN	PICS Storm Damage Summary	FL FT LAUDERDALE-MAIN	H Wlma	22.72
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLMA	PICS Storm Damage Summary	FL BOCA RATON-SANDALFOOT	H Wlma	13.56
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLCA	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wlma	2.56
200510	F4214	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLBRFLMA	AM-DIRECT	FL MELBORNE MAIN	H Wlma	9,561.57
200510	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	EGULFLBG	AM-DIRECT	FL EAU GALLEE-BOWE GARDENS	H Wlma	3,543.62
200510	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	COCOFIMA	AM-DIRECT	FL COCOA MAIN	H Wlma	329.47
200510	F4177	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	9,363.50
200510	F4177	CABLE-AERIAL METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	1,908.48
200510	F4177	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	CAPRI	FL MILITON	H Katrina	1,248.41

200510	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PNSCFBLB	FINANCE-APPORTIONED	FL PENSACOLA-BELMONT	H Dennis	1,491.00
200510	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFBLB	AM-DIRECT	FL PENSACOLA-BELMONT	H Dennis	1,131.50
200510	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PNSCFBLWA	FINANCE-APPORTIONED	FL PENSACOLA-WARRINGTON	H Dennis	954.24
200510	F4173	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLFP	OSPCM2	FL PENSACOLA-FERRY PASS	H Dennis	682.94
200510	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	PNSCFBLB	FINANCE-APPORTIONED	FL PENSACOLA-BELMONT	H Dennis	417.48
200510	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-DISBURSED	PNSCFBLWA	AM-DIRECT	FL PENSACOLA-WARRINGTON	H Dennis	288.60
200510	F4173	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFBLB	OSPCM2	FL PENSACOLA-BELMONT	H Dennis	189.98
200510	F4172	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL PENSACOLA-BELMONT	H Dennis	89.46
200510	F4171	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HJNVFLMA	OSPCM2	FL CULF BREEZE	H Dennis	240.71
200510	F4170	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL HOLLY NAVARRA	H Dennis	1,226.89
200510	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL JAY	H Dennis	37,699.81
200510	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL JAY	H Dennis	1,997.84
200510	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL JAY	H Dennis	1,518.57
200510	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL JAY	H Dennis	325.60
200510	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL JAY	H Dennis	238.56
200510	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JAY-FLMA	OSPCM2	FL JAY	H Dennis	208.74
200510	F4170	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL JAY	H Dennis	50.00
200510	F4144	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL JAY	H Dennis	29.82
200510	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL MILTON	H Dennis	347.24
200510	F4143	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL PANAMA CITY BEACH	H Dennis	298.20
200510	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PCBHFLNT	AM-DIRECT	FL PANAMA CITY BEACH	H Dennis	149.10
200510	F4142	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL PANAMA CITY BEACH	H Dennis	13.50
200510	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	477.12
200510	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	89.46
200510	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	3,429.30
200510	D8932	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Dennis	715.69
200510	D8932	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	MATERIAL & SUPPLIES-DISBURSED		AM-DIRECT		H Rita	2,964.76
200510	D8932	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	2,385.60
200510	D8932	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Rita	477.12
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPS	AM-DIRECT	FL MIAMI-PALMETTO	H Katrina	32.85
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSHORE	H Katrina	2,815.00
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	2,445.24
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	FINANCE-APPORTIONED	FL MIAMI-PALMETTO	H Katrina	2,236.50
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLLO	AM-DIRECT	FL NORTH DADE-OLETA	H Katrina	1,252.44
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBC	FINANCE-APPORTIONED	FL MIAMI-BISCAYNE	H Katrina	1,228.12
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL MIAMI-PALMETTO	H Katrina	805.14
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FL MIAMI-METRO	H Katrina	769.53
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSHORE	H Katrina	745.50
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL MIAMI-NORTHSHORE	H Katrina	669.66
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBC	AM-DIRECT	FL MIAMI-BISCAYNE	H Katrina	644.80
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Katrina	634.00
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Katrina	399.60
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HIALEAH	H Katrina	387.66
200510	D8921	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL MIAMI-MIAMI SHORES	H Katrina	375.55
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL MIAMI-MIAMI SHORES	H Katrina	328.02
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL MIAMI-POINCIANA	H Katrina	298.80
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLME	OSPCM2	FL NORTH DADE-BRENTWOOD	H Katrina	243.18
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-METRO	H Katrina	183.32
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLIC	OSPCM2	FL MIAMI-ALLAPATTAH	H Katrina	178.81
200510	D8921	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FL MIAMI-INDIAN CREEK	H Katrina	91.68
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	59.64
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	FINANCE-APPORTIONED	FL MIAMI-FLAGLER	H Katrina	29.82
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BPFLFLMA	AM-DIRECT	FL MIAMI-FLAGLER	H Katrina	4,323.80
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL BIG PINE	H Katrina	3,321.12
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Katrina	3,160.92
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	1,371.72
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	FINANCE-APPORTIONED	FL PERRINE	H Katrina	1,282.26
200510	D8920	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLFL	AM-DIRECT	FL MIAMI-ALHAMBRA	H Katrina	1,073.52
200510	D8920	CABLE-BURIED METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	CAPRI	FL MIAMI-FLAGLER	H Katrina	875.50
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	AM-DIRECT	FL HOMESTEAD	H Katrina	813.20
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	OSPCM2	FL MIAMI-RED ROAD	H Katrina	781.20
200510	D8920	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	AM-DIRECT	FL MIAMI-RED ROAD	H Katrina	656.31
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	FINANCE-APPORTIONED	FL PERRINE	H Katrina	644.80
200510	D8920	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Katrina	536.76
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	AM-DIRECT	FL KEY WEST	H Katrina	475.95
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL MIAMI-CANAL	H Katrina	467.21
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL KEY WEST	H Katrina	482.48
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLFL	OSPCM2	FL MIAMI-ALHAMBRA	H Katrina	431.56
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWM	AM-DIRECT	FL MIAMI-FLAGLER	H Katrina	375.55
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL MIAMI-WEST MIAMI	H Katrina	366.30
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLWM	OSPCM2	FL PERRINE	H Katrina	302.32
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL MIAMI-WEST MIAMI	H Katrina	243.18
200510	D8920	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL HOMESTEAD	H Katrina	238.56
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL PERRINE	H Katrina	208.74
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL PERRINE	H Katrina	203.30
200510	D8916	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLKE	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Katrina	119.28
200510	D8916	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL MIAMI-KEY BISCAYNE	H Katrina	59.64
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED		H Katrina	28,209.75
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLAE	FINANCE-APPORTIONED	FL MIAMI-ALHAMBRA	H Katrina	5,785.08
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL HOMESTEAD-EAST	H Katrina	8,111.05
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	6,679.69
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	6,543.23
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL MIAMI-CANAL	H Katrina	6,053.47
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL PERRINE	H Katrina	5,397.42
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL HOMESTEAD	H Katrina	5,218.51
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Katrina	3,459.12
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLBA	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Katrina	2,713.62
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL HOMESTEAD	H Katrina	2,415.42
200510	D8915	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL MIAMI-BAYSHORE	H Katrina	2,415.42
200510	D8915	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	1,401.54

200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCPIFLMA	FINANCE-APPORTIONED	FL,BIG PINE	H Katrina	1,252.44
200510	D8915	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,HOMESTEAD	H Katrina	1,013.88
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSO	FINANCE-APPORTIONED	FL,MIAMI-SILVER OAKS	H Katrina	1,013.88
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Katrina	970.90
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLVM	FINANCE-APPORTIONED	FL,MIAMI-WEST MIAMI	H Katrina	954.78
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLEA	OSPCM2	FL,HOMESTEAD-EAST	H Katrina	710.58
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLEA	AM-DIRECT	FL,HOMESTEAD-EAST	H Katrina	702.50
200510	D8915	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,HOMESTEAD	H Katrina	656.04
200510	D8915	CABLE-BURIED-FIBER	845	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,HOMESTEAD	H Katrina	656.04
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-RED ROAD	H Katrina	618.00
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FL,HOMESTEAD	H Katrina	609.90
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Katrina	596.40
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLKE	FINANCE-APPORTIONED	FL,MIAMI-KEY BISCAYNE	H Katrina	596.40
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL,PERRINE	H Katrina	580.83
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLFL	FINANCE-APPORTIONED	FL,MIAMI-FLAGLER	H Katrina	566.58
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FL,MIAMI-SILVER OAKS	H Katrina	486.36
200510	D8915	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Katrina	477.12
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL,KEY WEST	H Katrina	447.30
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLEA	CAPRI	FL,HOMESTEAD-EAST	H Katrina	406.60
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	ISLMFLMA	FINANCE-APPORTIONED	FL,ISLAMORADA	H Katrina	357.84
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL,MIAMI-RED ROAD	H Katrina	357.84
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCPIFLMA	AM-DIRECT	FL,BIG PINE	H Katrina	345.40
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	CAPRI	FL,HOMESTEAD-NARANJA	H Katrina	317.79
200510	D8915	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	302.48
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	298.20
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL,MIAMI-ALHAMBRA	H Katrina	281.61
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FL,MIAMI-CANAL	H Katrina	243.19
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL,KEY WEST	H Katrina	208.74
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLVM	OSPCM2	FL,MIAMI-WEST MIAMI	H Katrina	183.32
200510	D8915	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL,MIAMI-CANAL	H Katrina	179.92
200510	D8915	CABLE-CONDUIT SYSTEM	004	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	119.28
200510	D8915	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL,KEY WEST	H Katrina	119.28
200510	D8915	CABLE-BURIED-FIBER	845	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Katrina	119.28
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL,MIAMI-RED ROAD	H Katrina	91.66
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLEA	FINANCE-APPORTIONED	FL,HOMESTEAD-EAST	H Katrina	89.46
200510	D8915	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	85.25
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL,MIAMI-CANAL	H Katrina	59.64
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	FINANCE-APPORTIONED	FL,MIAMI-SILVER OAKS	H Katrina	29.82
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Katrina	(268.39)
200510	D8914	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Katrina	23,259.63
200510	D8914	CABLE-CONDUIT SYSTEM	004	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	7,145.96
200510	D8914	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Katrina	4,830.84
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL,MIAMI-HIALEAH	H Katrina	8,468.89
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Katrina	8,081.23
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	5,385.63
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL,NORTH DADE-GOLDEN GLADES	H Katrina	4,204.62
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLOL	FINANCE-APPORTIONED	FL,NORTH DADE-OLETA	H Katrina	3,608.22
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL,MIAMI-NORTHSIDE	H Katrina	3,608.22
200510	D8913	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLAC	AM-DIRECT	FL,NORTH DADE-ARCH CREEK	H Katrina	3,454.02
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL,MIAMI-OPA LOCKA	H Katrina	3,310.02
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLOL	OSPCM2	FL,MIAMI-OPA LOCKA	H Katrina	2,862.59
200510	D8913	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL,NORTH DADE-ARCH CREEK	H Katrina	2,325.96
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Katrina	2,191.00
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	OSPCM2	FL,MIAMI-MIAMI SHORES	H Katrina	1,874.28
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	AM-DIRECT	FL,NORTH DADE-BRENTWOOD	H Katrina	1,713.20
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL,MIAMI-ALLAPATTAH	H Katrina	1,424.11
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL,MIAMI-PALMETTO	H Katrina	1,385.85
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL,MIAMI-MIAMI SHORES	H Katrina	1,371.72
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLGG	AM-DIRECT	FL,NORTH DADE-GOLDEN GLADES	H Katrina	1,335.85
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL,MIAMI-MIAMI SHORES	H Katrina	1,312.08
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL,NORTH DADE-BRENTWOOD	H Katrina	1,307.58
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSH	AM-DIRECT	FL,MIAMI-MIAMI SHORES	H Katrina	1,255.50
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL,MIAMI BEACH	H Katrina	1,103.34
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FL,MIAMI-BISCAYNE	H Katrina	685.86
200510	D8913	CABLE-CONDUIT SYSTEM	004	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	656.04
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL,MIAMI BEACH	H Katrina	626.22
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FL,MIAMI-METRO	H Katrina	536.78
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLLOI	OSPCM2	FL,MIAMI-OPA LOCKA	H Katrina	486.36
200510	D8913	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	477.12
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBC	OSPCM2	FL,MIAMI-BISCAYNE	H Katrina	438.59
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,MIAMI-NORTHSIDE	H Katrina	413.13
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL,MIAMI-ALLAPATTAH	H Katrina	387.66
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLUC	FINANCE-APPORTIONED	FL,MIAMI-INDIAN CREEK	H Katrina	329.02
200510	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	328.02
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLOL	OSPCM2	FL,NORTH DADE-OLETA	H Katrina	294.58
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLNM	FINANCE-APPORTIONED	FL,MIAMI-NORTH MIAMI	H Katrina	208.74
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL,MIAMI-POINCIANA	H Katrina	169.95
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL,MIAMI-NORTHSIDE	H Katrina	119.28
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLOL	FINANCE-APPORTIONED	FL,NORTH DADE-OLETA	H Katrina	89.46
200510	D8913	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	89.46
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Katrina	59.64
200510	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	29.82
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL,NORTH DADE-GOLDEN GLADES	H Katrina	29.82
200510	D8913	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	29.82
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL,MIAMI-OPA LOCKA	H Katrina	29.82
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	(29.82)
200510	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-HIALEAH	H Katrina	(288.30)
200510	D8913	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTES - PURCHASES	MIAMFLNM	CAPRI	FL,MIAMI-NORTH MIAMI	H Katrina	1,341.32
200510	D8913	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FL,MIAMI-NORTH MIAMI	H Katrina	1,206.68
200510	D8913	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTES - PURCHASES	FTDIFLOA	CAPRI	FL,FT LAUDERDALE-OAKLAND	H Katrina	465.09

200510		BPWLMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTES - PURCHASES	HLWDFLPE	CAPRI	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	78.42
200511	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W. PALM BEACH-RIVIERA BEACH	H Wilma	1,814.13
200511	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	895.09
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	12,197.82
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL PAHOKEE	H Wilma	10,051.14
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	2,476.68
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	2,354.60
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	2,089.34
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,439.40
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	1,373.04
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	1,154.57
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	967.92
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	863.01
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	515.79
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	273.28
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	169.48
200511	S7806		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFLMA	CAPRI	FL BOYONTON BEACH	H Wilma	100.61
200511	S7805		CABLE-UNDERGROUND METALLIC	005	Material and Supplies	523	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	15,144.83
200511	S7805		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	7,477.85
200511	S7805		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL DEERFIELD	H Wilma	3,264.45
200511	S7805		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wilma	605.01
200511	S7805		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	CAPRI	FL POMPANO BCH-CORAL SPRINGS	H Wilma	396.38
200511	S7805		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	CAPRI	FL DEERFIELD	H Wilma	309.80
200511	S7805		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLOFLOA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	102.34
200511	S7805		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL DEERFIELD	H Wilma	68.88
200511	S7803		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	ORACLE MANUAL INVOICE	FL HOLLYWOOD MAIN	H Wilma	7,477.88
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	17,249.06
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL PAHOKEE	H Wilma	5,944.77
200511	S7802		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	5,331.35
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDAL FOOT	H Wilma	3,823.66
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	2,422.24
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,956.69
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	1,686.41
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	1,501.05
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	1,104.62
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	936.76
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	OSPCM2	FL PAHOKEE	H Wilma	738.00
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	590.24
200511	S7802		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	458.08
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	381.71
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Wilma	267.60
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLMA	OSPCM2	FL DELRAY BEACH	H Wilma	267.60
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	155.51
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	113.10
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL STUART	H Wilma	11,690.84
200511	S7801		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLSO	AM-DIRECT	FL PORT ST. LUCIE-SOUTH	H Wilma	6,822.77
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	AM-DIRECT	FL HUTCH IS 225,334	H Wilma	1,120.27
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	976.46
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL FORT PIERCE	H Wilma	965.85
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	OSPCM2	FL STUART	H Wilma	811.32
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MICGFLBB	AM-DIRECT	FL MICCO-BAREFOOT BAY	H Wilma	754.89
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HTISFLMA	OSPCM2	FL HUTCH IS 225,334	H Wilma	557.28
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wilma	499.77
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	OSPCM2	FL PORT ST. LUCIE-MAIN	H Wilma	485.42
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	394.44
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wilma	146.78
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	8,848.46
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	7,038.07
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	3,643.17
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	3,135.33
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	3,001.17
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	2,189.31
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	1,598.13
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	1,543.61
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	1,077.56
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	808.51
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wilma	660.56
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Wilma	603.53
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLKP	OSPCM2	FL KINGS POINT	H Wilma	540.33
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	OSPCM2	FL W PALM BEACH-GREENACRES	H Wilma	535.20
200511	S7800		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLKP	CAPRI	FL KINGS POINT	H Wilma	311.27
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL JUPITER	H Wilma	232.75
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wilma	232.75
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	211.92
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	162.26
200511	S7798		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLOFLOA	CAPRI	FL FT LAUDERDALE-OAKLAND	H Wilma	4,518.51
200511	S7797		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wilma	9,147.26
200511	S7797		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	524	GTES - PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wilma	325.73
200511	S7792		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	16,638.31
200511	S7792		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	3,721.30
200511	S7791	BPWLMA	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	ORACLE MANUAL INVOICE	FL PAHOKEE	H Wilma	72,963.89
200511	S7791	BPWLMA	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	ORACLE MANUAL INVOICE	FL WEST PALM BEACH MAIN	H Wilma	37,021.37
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	14,160.57
200511	S7791		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLMA	ORACLE MANUAL INVOICE	FL W PALM BEACH,159	H Wilma	10,186.44
200511	S7791	BPWLMA	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	10,184.48
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	9,984.44
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	7,495.46
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	5,540.95
200511	S7791		CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	5,096.44
200511	S7781		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FL WEST PALM BEACH MAIN	H Wilma	4,146.64
200511	S7781		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	4,099.03

200511	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFUMA	CAPRI	FL BOYONTON BEACH	H Wilma	3,833.44
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	3,812.92
200511	S7791	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	3,639.26
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	3,294.81
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	2,648.97
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLLP	OSPCM2	FL KINGS POINT	H Wilma	2,241.93
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRP	OSPCM2	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	2,059.13
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL W PALM BEACH-GARDENS	H Wilma	1,544.32
200511	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	CAPRI	FL W PALM BEACH-GARDENS	H Wilma	1,085.72
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	OSPCM2	FL W PALM BEACH-GREENACRES	H Wilma	1,023.23
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	611.76
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA TEECA	H Wilma	597.77
200511	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLLP	AM-DIRECT	FL KINGS POINT	H Wilma	532.34
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wilma	500.35
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	491.31
200511	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	CAPRI	FL BOCA RATON-BOCA TEECA	H Wilma	406.14
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLSA	OSPCM2	FL BOCA RATON-SANDALFOOT	H Wilma	324.48
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	307.54
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLE	OSPCM2	FL W PALM BEACH-LAKE WORTH	H Wilma	270.17
200511	S7790	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	219.74
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	ORACLE MANUAL INVOICE	FL WEST PALM BEACH MAIN	H Wilma	37,573.46
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	ORACLE MANUAL INVOICE	FL PAHOKEE	H Wilma	11,977.52
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	10,934.49
200511	S7790	CABLE-AERIAL METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	10,369.45
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	9,466.24
200511	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLLP	AM-DIRECT	FL PAHOKEE	H Wilma	7,627.77
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	CAPRI	FL KINGS POINT	H Wilma	7,066.99
200511	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL JUPITER	H Wilma	4,152.63
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	CAPRI	FL W PALM BEACH-HAVERHILL	H Wilma	4,053.79
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	4,021.58
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL BOCA RATON-MAIN	H Wilma	3,550.28
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	3,088.53
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLLP	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	2,855.87
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL KINGS POINT	H Wilma	2,670.33
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	ORACLE MANUAL INVOICE	FL W PALM BEACH-HAVERHILL	H Wilma	2,664.24
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BELLE GLADE	H Wilma	2,635.81
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wilma	1,840.80
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL BOCA RATON-SANDALFOOT	H Wilma	1,262.76
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FL W PALM BEACH-GARDENS	H Wilma	1,198.61
200511	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFUMA	CAPRI	FL WEST PALM BEACH MAIN	H Wilma	1,127.22
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL BOYONTON BEACH	H Wilma	992.36
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFUMA	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	948.61
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRP	OSPCM2	FL BOYONTON BEACH	H Wilma	829.77
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	807.93
200511	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL JUPITER	H Wilma	696.82
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLSA	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	681.37
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL BOCA RATON-SANDALFOOT	H Wilma	540.33
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	465.50
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	429.88
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLLP	OSPCM2	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	415.65
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLE	OSPCM2	FL DELRAY BEACH	H Wilma	301.76
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLLP	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	267.60
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFUMA	OSPCM2	FL DELRAY BEACH	H Wilma	187.71
200511	S7790	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLLP	AM-DIRECT	FL BOYONTON BEACH	H Wilma	162.26
200511	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL KINGS POINT	H Wilma	48.22
200511	S7790	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	36.81
200511	S7790	CABLE-BURIED METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	32.33
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT		H Wilma	22,450.95
200511	S7777	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	FINANCE-APPORTIONED	FL DEERFIELD	H Wilma	4,920.71
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	AM-DIRECT	FL DEERFIELD	H Wilma	46,538.35
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	36,239.91
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLMA	OSPCM2	FL POMPANO BCH-FEDERAL	H Wilma	15,845.01
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FL DEERFIELD	H Wilma	4,915.43
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	OSPCM2	FL POMPANO BCH-MARGATE	H Wilma	4,809.27
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	OSPCM2	FL POMPANO BCH-FEDERAL	H Wilma	4,698.27
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	4,478.02
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLTA	OSPCM2	FL POMPANO BCH-CORAL SPRINGS	H Wilma	3,771.07
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLTA	AM-DIRECT	FL DEERFIELD	H Wilma	3,439.66
200511	S7777	CABLE-AERIAL METALLIC	002	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-TAMERAC	H Wilma	3,283.29
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLOA	OSPCM2	FL POMPANO BCH-MARGATE	H Wilma	3,136.33
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	AM-DIRECT	FL FT LAUDERDALE OAKLAND	H Wilma	1,925.74
200511	S7777	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	1,342.02
200511	S7777	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	830.38
200511	S7777	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wilma	436.06
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLOA	CAPRI	FL DEERFIELD	H Wilma	406.14
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLOA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	396.09
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	196.81
200511	S7777	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	146.43
200511	S7777	CABLE-BURIED METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	92.26
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL POMPANO BCH-CORAL SPRINGS	H Wilma	68.88
200511	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCP	CAPRI	FL POMPANO BCH-CORAL SPRINGS	H Wilma	30.75
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCP	CAPRI	FL POMPANO BCH-CORAL SPRINGS	H Wilma	1.53
200511	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCP	ORACLE MANUAL INVOICE	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	27,003.09
200511	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCP	OSPCM2	FL FT LAUDERDALE-MAIN	H Wilma	23,322.88
200511	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCP	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	6,327.41
200511	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCP	CAPRI	FL FT LAUDERDALE-JACARANDA	H Wilma	3,303.92
200511	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCP	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	2,093.73
200511	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCP	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	1,470.69
200511	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCP	AM-DIRECT	FL FT LAUDERDALE-MAIN	H Wilma	1,343.26
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCP	OSPCM2	FL FT LAUDERDALE-PLANTATION	H Wilma	1,210.41
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCP	OSPCM2	FL FT LAUDERDALE-MAIN	H Wilma	696.76

200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCR	OSPCM2	FL FT LAUDERDALE-CORAL RIDGE	H Wlrma	605.90
200511	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wlrma	569.30
200511	S7776	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wlrma	455.03
200511	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLAP	CAPRI	FL FT LAUDERDALE AIRPORT	H Wlrma	267.83
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCY	OSPCM2	FL FT LAUDERDALE-CYPRESS	H Wlrma	256.59
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLIA	OSPCM2	FL FT LAUDERDALE-JACARANDA	H Wlrma	232.26
200511	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wlrma	152.53
200511	S7776	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wlrma	112.97
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	ORACLE MANUAL INVOICE	FL HOLLYWOOD MAIN	H Wlrma	15,845.07
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	OSPCM2	FL HOLLYWOOD PEMBROKE PINES	H Wlrma	4,267.39
200511	S7775	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	CAPRI	FL HOLLYWOOD PEMBROKE PINES	H Wlrma	3,117.07
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLWH	OSPCM2	FL HOLLYWOOD W HOLLYWOOD	H Wlrma	769.48
200511	S7775	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLWN	CAPRI	FL FT LAUDERDALE-WESTON	H Wlrma	705.14
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	OSPCM2	FL HOLLYWOOD MAIN	H Wlrma	179.16
200511	S7775	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlrma	30.75
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Wlrma	11,580.67
200511	S7761	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	H8SDFLMA	CAPRI	FL HOBE SOUND	H Wlrma	2,947.66
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VR8HFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wlrma	2,769.57
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRTFLMA	AM-DIRECT	FL STUART	H Wlrma	2,344.20
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	S8STFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wlrma	1,727.04
200511	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL FORT PIERCE	H Wlrma	1,420.38
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wlrma	1,157.51
200511	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRTFLMA	OSPCM2	FL STUART	H Wlrma	1,092.47
200511	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	S8STFLMA	OSPCM2	FL SEBASTIAN-MAIN	H Wlrma	985.21
200511	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	OSPCM2	FL PORT ST. LUCIE-MAIN	H Wlrma	979.74
200511	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	VR8HFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wlrma	790.03
200511	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-DISBURSED	STRTFLMA	AM-DIRECT	FL STUART	H Wlrma	668.68
200511	S7761	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	OSPCM2	FL HUTCH IS 225,334	H Wlrma	267.60
200511	S7761	CABLE-AERIAL METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlrma	184.52
200511	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED		FINANCE-APPORTIONED		H Wlrma	153.77
200511	S7761	CABLE-AERIAL METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	S8STFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wlrma	95.95
200511	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Wlrma	50.29
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRTFLMA	OSPCM2	FL STUART	H Wlrma	38.58
200511	S7662	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	S8STFLFE	AM-DIRECT	FL SEBASTIAN-FELLSMERE	H Wlrma	35.82
200511	S7662	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HLWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Klrma	156.26
200511	S7662	CABLE-AERIAL METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	125.00
200511	S7661	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	31.25
200511	S7661	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	718.80
200511	S7661	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Klrma	562.54
200511	S7661	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Klrma	562.54
200511	S7661	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	156.26
200511	S7661	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING		H Klrma	58.02
200511	S7660	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Klrma	29.01
200511	S7660	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	368.88
200511	S7660	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	125.01
200511	L4880	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	93.75
200511	L4859	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Klrma	31.25
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due To Storm		Additional PICS Caused By Storm Impact		H Klrma	1,859,863.00
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPB	PICS Storm Damage Summary	FL MIAMI-POINCIANA	H Wlrma	126,853.05
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLPE	PICS Storm Damage Summary	FL HOLLYWOOD-PEMBROKE PINES	H Wlrma	73,587.67
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PR8HFLMA	PICS Storm Damage Summary	FL PERRINE	H Wlrma	70,199.89
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLH	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wlrma	63,793.56
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SGKYFLMA	PICS Storm Damage Summary	FL SUGARLOAF KEY	H Wlrma	56,150.03
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPL	PICS Storm Damage Summary	FL MIAMI-PALMETTO	H Wlrma	55,991.57
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWM	PICS Storm Damage Summary	FL MIAMI-WEST MIAMI	H Wlrma	52,642.48
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLPL	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wlrma	50,679.93
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MRTHFLVE	PICS Storm Damage Summary	FL MARATHON-VACA KEY	H Wlrma	50,275.35
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDA8FLAC	PICS Storm Damage Summary	FL NORTH DADE-ARCH CREEK	H Wlrma	49,029.56
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLCA	PICS Storm Damage Summary	FL MIAMI-CANAL	H Wlrma	42,894.20
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNM	PICS Storm Damage Summary	FL MIAMI-NORTH MIAMI	H Wlrma	41,840.78
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSH	PICS Storm Damage Summary	FL MIAMI-MIAMI SHORES	H Wlrma	36,467.81
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLHH	PICS Storm Damage Summary	FL W PALM BEACH-HAVERHILL	H Wlrma	36,340.90
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BGPFLMA	PICS Storm Damage Summary	FL BIG PINE	H Wlrma	35,191.10
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	STRTFLMA	PICS Storm Damage Summary	FL STUART	H Wlrma	34,687.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYWSFLMA	PICS Storm Damage Summary	FL KEY WEST	H Wlrma	33,588.86
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDA8FLOL	PICS Storm Damage Summary	FL NORTH DADE-OLETA	H Wlrma	32,577.71
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDA8FLBR	PICS Storm Damage Summary	FL NORTH DADE-BRENTWOOD	H Wlrma	31,685.17
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLTB	PICS Storm Damage Summary	FL BOCA RATON-BOCA TEECA	H Wlrma	27,846.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLMR	PICS Storm Damage Summary	FL FT LAUDERDALE MAIN	H Wlrma	25,750.14
200511	FP051	CIRCUIT-OTHER (PICS)	357	Material and Supplies	PICS	Storm Damage PICS	MIAMFLME	PICS Storm Damage Summary	FL MIAMI-METRO	H Wlrma	23,617.67
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL MIAMI-METRO	H Wlrma	22,850.30
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	VR8HFLMA	PICS Storm Damage Summary	FL HOLLYWOOD MAIN	H Wlrma	22,841.69
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSO	PICS Storm Damage Summary	FL VERO BEACH-MAIN	H Wlrma	22,329.21
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLWH	PICS Storm Damage Summary	FL MIAMI-SILVER OAKS	H Wlrma	21,029.28
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDA8FLCG	PICS Storm Damage Summary	FL HOLLYWOOD W HOLLYWOOD	H Wlrma	20,783.77
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL NORTH DADE-GOLDEN GLADES	H Wlrma	18,383.43
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLGR	PICS Storm Damage Summary	FL MIAMI BEACH	H Wlrma	17,305.56
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLMA	PICS Storm Damage Summary	FL MIAMI-GRANDE	H Wlrma	16,401.82
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLSO	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wlrma	16,204.18
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLSA	PICS Storm Damage Summary	FL PORT ST. LUCIE-SOUTH	H Wlrma	16,036.56
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLGA	PICS Storm Damage Summary	FL BOCA RATON-SANDALFOOT	H Wlrma	15,935.25
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCY	PICS Storm Damage Summary	FL W PALM BEACH-GREENACRES	H Wlrma	15,803.34
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLOA	PICS Storm Damage Summary	FL FT LAUDERDALE-CYPRESS	H Wlrma	15,160.41
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLRP	PICS Storm Damage Summary	FL W PALM BCH-ROYAL PALM BEACH	H Wlrma	14,696.36
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLJA	PICS Storm Damage Summary	FL FT LAUDERDALE-OAKLAND	H Wlrma	14,303.25
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLFE	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wlrma	14,159.28
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLJA	PICS Storm Damage Summary	FL FT LAUDERDALE-JACARANDA	H Wlrma	14,055.01
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLMA	PICS Storm Damage Summary	FL BOCA RATON-MAIN	H Wlrma	13,847.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTPRFLMA	PICS Storm Damage Summary	FL FORT PIERCE	H Wlrma	13,277.24
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSTFLHM	PICS Storm Damage Summary	FL HOMESTEAD	H Wlrma	13,184.27

200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLGR	PICS Storm Damage Summary	FL.W. PALM BEACH GARDENS	H Wilma	12,728.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BYBHFLMA	PICS Storm Damage Summary	FL BOYNTON BEACH	H Wilma	12,704.40
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLRB	PICS Storm Damage Summary	FL.W. PALM BEACH-RIVIERA BEACH	H Wilma	12,376.20
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLSC	PICS Storm Damage Summary	FL FT LAUDERDALE-SAWGRASS	H Wilma	11,513.69
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLFE	PICS Storm Damage Summary	FL POMPANO BCH-FEDERAL	H Wilma	10,958.77
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFIOL	PICS Storm Damage Summary	FL MIAMI-OPA LOCKA	H Wilma	10,436.11
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLKP	PICS Storm Damage Summary	FL KINGS POINT	H Wilma	9,683.42
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLMA	PICS Storm Damage Summary	FL DELRAY BEACH	H Wilma	9,958.91
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLFL	PICS Storm Damage Summary	FL MIAMI-FLAGLER	H Wilma	8,278.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLIC	PICS Storm Damage Summary	FL MIAMI-INDIAN CREEK	H Wilma	8,038.03
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLAN	PICS Storm Damage Summary	FL WEST PALM BEACH MAIN	H Wilma	7,560.22
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DRBHFLMA	PICS Storm Damage Summary	FL DEERFIELD	H Wilma	6,493.27
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL MIAMI-ALHAMBRA	H Wilma	6,411.74
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLMA	PICS Storm Damage Summary	FL PORT ST. LUCIE-MAIN	H Wilma	5,998.39
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBA	PICS Storm Damage Summary	FL MIAMI-BAYSHORE	H Wilma	5,952.59
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL MIAMI-RED ROAD	H Wilma	5,725.90
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFLLS	PICS Storm Damage Summary	FL LARGO SOUND	H Wilma	5,059.37
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLCS	PICS Storm Damage Summary	FL POMPANO BCH-CORAL SPRINGS	H Wilma	5,007.31
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWD	PICS Storm Damage Summary	FL MIAMI-WEST DADE	H Wilma	4,624.31
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	JTRFLMA	PICS Storm Damage Summary	FL JUPITER	H Wilma	4,432.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLWN	PICS Storm Damage Summary	FL FT LAUDERDALE-WESTON	H Wilma	3,621.63
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSFTLEA	PICS Storm Damage Summary	FL HOMESTEAD- EAST	H Wilma	3,407.49
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLCR	PICS Storm Damage Summary	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	3,121.05
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SBSTFLMA	PICS Storm Damage Summary	FL SEBASTIAN-MAIN	H Wilma	3,108.71
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HBSDFLMA	PICS Storm Damage Summary	FL HOBE SOUND	H Wilma	3,046.99
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL MIAMI-RED ROAD	H Wilma	2,825.38
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLE	PICS Storm Damage Summary	FL.W. PALM BEACH-LAKE WORTH	H Wilma	2,824.50
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLWN	PICS Storm Damage Summary	FL FT LAUDERDALE-CYPRESS	H Wilma	2,312.09
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPL	PICS Storm Damage Summary	FL NORTH DADE-BRENTWOOD	H Wilma	2,205.98
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAP	PICS Storm Damage Summary	FL MIAMI-AIRPORT	H Wilma	1,673.83
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HTISFLMA	PICS Storm Damage Summary	FL HUTCH IS 225.334	H Wilma	1,819.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBC	PICS Storm Damage Summary	FL MIAMI-BISCAYNE	H Wilma	1,796.33
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL MIAMI-ALLAPATTAH	H Wilma	1,789.32
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLHA	PICS Storm Damage Summary	FL HOLLYWOOD HALLANDALE	H Wilma	1,760.19
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSFTLNA	PICS Storm Damage Summary	FL HOMESTEAD-NARANJA	H Wilma	1,724.53
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFLMA	PICS Storm Damage Summary	FL KEY LARGO	H Wilma	1,636.92
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLSU	PICS Storm Damage Summary	FL FT LAUDERDALE-SUNRISE	H Wilma	1,345.83
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLSU	PICS Storm Damage Summary	FL FT LAUDERDALE-CYPRESS	H Wilma	1,069.71
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL HOLLYWOOD PEMBROKE PINES	H Wilma	1,030.60
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BLGLFLMA	PICS Storm Damage Summary	FL BELLE GLADE	H Wilma	966.53
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNM	PICS Storm Damage Summary	FL MIAMI-PALMETTO	H Wilma	740.18
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLTA	PICS Storm Damage Summary	FL POMPANO BCH-FEDERAL	H Wilma	675.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL MIAMI-MIAMI SHORES	H Wilma	649.22
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLTA	PICS Storm Damage Summary	FL POMPANO BCH-TAMERAC	H Wilma	637.69
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL HOLLYWOOD W. HOLLYWOOD	H Wilma	618.16
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	VRBHFLBE	PICS Storm Damage Summary	FL VERO BEACH-BEACHLAND	H Wilma	560.85
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NKLRFLMA	PICS Storm Damage Summary	FL NORTH KEY LARGO	H Wilma	450.81
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DRBHFLMA	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wilma	295.38
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	ISLMFLMA	PICS Storm Damage Summary	FL ISLAMORADA	H Wilma	284.94
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSO	PICS Storm Damage Summary	FL MIAMI-PALMETTO	H Wilma	233.86
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLAP	PICS Storm Damage Summary	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	226.64
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MICCFLLB	PICS Storm Damage Summary	FL MICCO-BAREFOOT BAY	H Wilma	218.96
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLPE	PICS Storm Damage Summary	FL HOLLYWOOD W. HOLLYWOOD	H Wilma	212.54
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSH	PICS Storm Damage Summary	FL MIAMI-NORTH MIAMI	H Wilma	198.33
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NOADFLOL	PICS Storm Damage Summary	FL MIAMI-OPA LOCKA	H Wilma	169.90
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLCR	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wilma	168.85
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLGR	PICS Storm Damage Summary	FL MIAMI BEACH	H Wilma	167.34
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNS	PICS Storm Damage Summary	FL MIAMI-NORTHSIDE	H Wilma	121.28
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLJA	PICS Storm Damage Summary	FL FT. LAUDERDALE MAIN	H Wilma	116.73
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL NORTH DADE-ARCH CREEK	H Wilma	105.65
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLKE	PICS Storm Damage Summary	FL MIAMI-KEY BISCAYNE	H Wilma	98.52
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wilma	87.19
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLJA	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wilma	76.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLCS	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wilma	50.46
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPL	PICS Storm Damage Summary	FL MIAMI-CANAL	H Wilma	30.22
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLMA	PICS Storm Damage Summary	FL POMPANO BCH-TAMERAC	H Wilma	26.18
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLCR	PICS Storm Damage Summary	FL FT. LAUDERDALE MAIN	H Wilma	13.16
200511	F4214	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wilma	20,636.44
200511	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wilma	17,314.93
200511	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	EGGLFLBG	FINANCE-APPORTIONED	FL EAU GALLIE-BOWE GARDENS	H Wilma	553.58
200511	F4214	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLBRFLMA	OSPCM2	FL MELBORNE MAIN	H Wilma	342.78
200511	F4214	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	175.06
200511	F4214	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	COCOFILMA	OSPCM2	FL COCOA MAIN	H Wilma	123.02
200511	F4214	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wilma	101.08
200511	F4214	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	EGGLFLFH	OSPCM2	FL EAU GALLIE-INDIAN HARBR BCH	H Wilma	92.26
200511	F4214	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	82.26
200511	F4214	CABLE-UNDERGROUND METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	EGGLFLBG	AM-DIRECT	FL EAU GALLIE-BOWE GARDENS	H Wilma	(3,543.62)
200511	F4214	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	AM-DIRECT	FL MELBORNE MAIN	H Wilma	(9,561.57)
200511	F4177	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	12,282.28
200511	F4177	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED		FINANCE-APPORTIONED		H Katrina	2,656.47
200511	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	2,089.80
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLB	AM-DIRECT	FL PENSACOLA-BELMONT	H Dennis	1,125.09
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	CNTMFLLE	AM-DIRECT	FL CANTONMENT	H Dennis	1,040.25
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PNSCFLWA	FINANCE-APPORTIONED	FL PENSACOLA-WARRINGTON	H Dennis	906.32
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PNSCFLLB	FINANCE-APPORTIONED	FL PENSACOLA-BELMONT	H Dennis	906.32
200511	F4173	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLP	OSPCM2	FL PENSACOLA-FERRY PASS	H Dennis	717.56
200511	F4173	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CNTMFLLE	CAPRI	FL CANTONMENT	H Dennis	547.18
200511	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLLB	AM-DIRECT	FL PENSACOLA-BELMONT	H Dennis	489.10
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLLB	OSPCM2	FL PENSACOLA-BELMONT	H Dennis	316.04
200511	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PNSCFLWA	FINANCE-APPORTIONED	FL PENSACOLA-WARRINGTON	H Dennis	93.75
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PNSCFLLP	FINANCE-APPORTIONED	FL PENSACOLA-FERRY PASS	H Dennis	11.76

200511	F4173	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFBL	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	31.25
200511	F4172	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	1,218.85
200511	F4171	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL,HOLLY NAVARRE	H Dennis	587.95
200511	F4171	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLNVFLMA	AM-DIRECT	FL,HOLLY NAVARRE	H Dennis	189.42
200511	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	500.04
200511	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PACE	H Dennis	173.62
200511	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PACE	H Dennis	118.55
200511	F4170	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PACE	H Dennis	16.20
200511	F4144	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	537.22
200511	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PCBHLFNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	187.51
200511	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	62.50
200511	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	62.50
200511	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING		H Dennis	62.50 (0.14)
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Wilma	14,615.65
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-RED ROAD	H Wilma	11,530.89
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWM	AM-DIRECT	FL,MIAMI-WEST MIAMI	H Wilma	6,990.14
200511	D8948	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	CAPRI	FL,MIAMI-BAYSHORE	H Wilma	4,527.70
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	AM-DIRECT	FL,MIAMI-FLAGLER	H Wilma	1,569.94
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBA	AM-DIRECT	FL,MIAMI-BAYSHORE	H Wilma	1,414.40
200511	D8948	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL,MIAMI-RED ROAD	H Wilma	739.11
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLKE	AM-DIRECT	FL,MIAMI-KEY BISCAYNE	H Wilma	393.63
200511	D8948	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Wilma	127.93
200511	D8948	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	AM-DIRECT	FL,MIAMI-FLAGLER	H Wilma	21.65
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-HIALEAH	H Wilma	13,185.18
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-NORTHSIDE	H Wilma	5,731.99
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLLOL	AM-DIRECT	FL,MIAMI-OPA LOCKA	H Wilma	3,734.82
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL,MIAMI-ALLAPATTAH	H Wilma	1,951.56
200511	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	CAPRI	FL,MIAMI-HIALEAH	H Wilma	1,576.00
200511	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL,MIAMI-POINCIANA	H Wilma	536.91
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAP	AM-DIRECT	FL,MIAMI-AIRPORT	H Wilma	502.74
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL,MIAMI-POINCIANA	H Wilma	451.49
200511	D8947	CABLE-AERIAL FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-HIALEAH	H Wilma	185.99
200511	D8945	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-NORTHSIDE	H Wilma	15.86
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLBR	AM-DIRECT	FL,NORTH DADE-BRENTWOOD	H Wilma	8,237.26
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLAC	AM-DIRECT	FL,NORTH DADE-ARCH CREEK	H Wilma	5,523.89
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLGG	AM-DIRECT	FL,NORTH DADE-GOLDEN GLADES	H Wilma	3,473.27
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Wilma	2,029.81
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLAC	OSPCM2	FL,NORTH DADE-ARCH CREEK	H Wilma	1,880.55
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLLOL	AM-DIRECT	FL,NORTH DADE-OLETA	H Wilma	1,744.90
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLLOL	OSPCM2	FL,NORTH DADE-OLETA	H Wilma	1,844.27
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL,NORTH DADE-BRENTWOOD	H Wilma	1,524.77
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLGG	OSPCM2	FL,NORTH DADE-GOLDEN GLADES	H Wilma	1,001.35
200511	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	307.54
200511	D8945	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	215.28
200511	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	61.50
200511	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Wilma	61.50
200511	D8945	CABLE-CONDUIT SYSTEM	004	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	61.50
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Wilma	34,802.28
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	CAPRI	FL,KEY WEST	H Wilma	24,442.00
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	CAPRI	FL,SUGARLOAF KEY	H Wilma	24,111.28
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	CAPRI	FL,BIG PINE	H Wilma	16,643.63
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Wilma	8,655.63
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SGKYFLMA	AM-DIRECT	FL,SUGARLOAF KEY	H Wilma	7,581.32
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	CAPRI	FL,MARATHON-VACA KEY	H Wilma	3,777.76
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BGPFLMA	AM-DIRECT	FL,BIG PINE	H Wilma	3,567.61
200511	D8943	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Wilma	2,040.55
200511	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	OSPCM2	FL,SUGARLOAF KEY	H Wilma	1,213.63
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYLRFLLS	AM-DIRECT	FL,LARGO SOUND	H Wilma	1,103.38
200511	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL,KEY WEST	H Wilma	910.23
200511	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	OSPCM2	FL,BIG PINE	H Wilma	769.52
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYLRFLLS	OSPCM2	FL,LARGO SOUND	H Wilma	446.81
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MRTHFLVE	AM-DIRECT	FL,MARATHON-VACA KEY	H Wilma	316.82
200511	D8943	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYLRFLMA	AM-DIRECT	FL,KEY LARGO	H Wilma	298.12
200511	D8933	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Wilma	110.71
200511	D8933	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	11,225.46
200511	D8932	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL,KEY WEST	H Rita	2,614.13
200511	D8932	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	1,031.33
200511	D8932	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL,KEY WEST	H Rita	218.76
200511	D8932	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	187.51
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	ORACLE MANUAL INVOICE	FL,HOMESTEAD-NARANJA	H Wilma	54,368.93
200511	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Wilma	37,129.99
200511	D8931	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Wilma	22,566.11
200511	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLMA	AM-DIRECT	FL,HOMESTEAD-EAST	H Wilma	15,032.21
200511	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Wilma	5,611.02
200511	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,HOMESTEAD	H Wilma	1,753.02
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLMA	OSPCM2	FL,HOMESTEAD-EAST	H Wilma	939.54
200511	D8931	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FL,HOMESTEAD	H Wilma	698.60
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL,PERRINE	H Wilma	278.90
200511	D8931	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Wilma	219.74
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	OSPCM2	FL,HOMESTEAD	H Wilma	82.97
200511	D8931	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	82.26
200511	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Wilma	76.78
200511	D8931	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	30.75
200511	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Wilma	10,178.93
200511	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLCA	AM-DIRECT	FL,MIAMI-CANAL	H Wilma	8,549.79
200511	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSO	AM-DIRECT	FL,MIAMI-SILVER OAKS	H Wilma	3,715.42
200511	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Wilma	1,814.53
200511	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLCA	AM-DIRECT	FL,MIAMI-CANAL	H Wilma	789.42
200511	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Wilma	61.01
200511	D8930	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Wilma	29.52

200511 BPIWILMA CABLE-AERIAL-MET
COMPSOUTHS1stPOD000044

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200511	BPWLMA	NCTE-ANALOG	858	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTPRFLMA	MARTA-REGIS	FL,FORT PIERCE	H Wilma	1,008.47
200511	BPWLMA	NCTE-DIGITAL	358	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	CAPRI	FL,FORT PIERCE	H Wilma	555.51
200511	BPWLMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMA	CAPRI	FL,FT LAUDERDALE-OAKLAND	H Wilma	102.48
200512	S7913	NCTE-ANALOG-OTHER COST	558	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTPRFLMA	MARTA-REGIS	FL,FORT PIERCE	H Wilma	5.04
200512	S7913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL,FORT PIERCE	H Wilma	3,980.49
200512	S7913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBFLMA	AM-DIRECT	FL,VERO BEACH-MAIN	H Wilma	1,395.12
200512	S7913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRTFLMA	AM-DIRECT	FL,STUART	H Wilma	1,352.85
200512	S7913	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBFLMA	AM-DIRECT	FL,VERO BEACH-MAIN	H Wilma	427.09
200512	S7913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL,FORT PIERCE	H Wilma	232.75
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	8,730.21
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL,JUPITER	H Wilma	5,826.63
200512	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	CAPRI	FL,JUPITER	H Wilma	4,904.24
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL,WEST PALM BEACH MAIN	H Wilma	4,410.16
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL,W. PALM BEACH-LAKE WORTH	H Wilma	4,066.66
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL,DELRAY BEACH	H Wilma	3,846.58
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL,BOCA RATON-MAIN	H Wilma	3,773.22
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	3,709.20
200512	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	CAPRI	FL,W. PALM BEACH-HAVERHILL	H Wilma	3,409.97
200512	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL,W. PALM BEACH-HAVERHILL	H Wilma	3,264.66
200512	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	CAPRI	FL,BELLE GLADE	H Wilma	2,928.43
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	2,880.09
200512	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	CAPRI	FL,W. PALM BEACH-GARDENS	H Wilma	2,183.30
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL,W. PALM BEACH-HAVERHILL	H Wilma	1,864.95
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL,KINGS POINT	H Wilma	1,853.43
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL,BOYONTON BEACH	H Wilma	1,543.96
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	AM-DIRECT	FL,W. PALM BCH-ROYAL PALM BEACH	H Wilma	1,463.42
200512	S7808	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL,BELLE GLADE	H Wilma	1,227.58
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL,BOCA RATON-BOCA-TEECA	H Wilma	681.00
200512	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFLMA	OSPCM2	FL,BOYONTON BEACH	H Wilma	649.95
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL,W. PALM BEACH-GARDENS	H Wilma	635.76
200512	S7808	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	629.41
200512	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wilma	566.57
200512	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FL,WEST PALM BEACH MAIN	H Wilma	288.60
200512	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL,BELLE GLADE	H Wilma	267.60
200512	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL,JUPITER	H Wilma	232.75
200512	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRP	OSPCM2	FL,W. PALM BCH-ROYAL PALM BEACH	H Wilma	232.75
200512	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	232.75
200512	S7808	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	143.99
200512	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL,KINGS POINT	H Wilma	118.53
200512	S7808	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL,KINGS POINT	H Wilma	71.35
200512	S7808	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL,DELRAY BEACH	H Wilma	17.96
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	31,435.23
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL,W. PALM BCH-ROYAL PALM BEACH	H Wilma	14,526.95
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL,BELLE GLADE	H Wilma	12,577.64
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wilma	12,299.17
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL,PAHOKEE	H Wilma	11,587.87
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL,W. PALM BCH-ROYAL PALM BEACH	H Wilma	9,328.45
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL,WEST PALM BEACH MAIN	H Wilma	2,923.95
200512	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL,W. PALM BEACH-HAVERHILL	H Wilma	2,845.48
200512	S7806	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	FINANCE-APPORTIONED	FL,BELLE GLADE	H Wilma	1,794.16
200512	S7806	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL,BELLE GLADE	H Wilma	1,742.28
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	OSPCM2	FL,W. PALM BEACH-HAVERHILL	H Wilma	1,383.40
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL,W. PALM BEACH-GARDENS	H Wilma	1,021.06
200512	S7806	POLES	001	Material and Supplies	JPTRFLMA	FINANCE-APPORTIONED	JPTRFLMA	FINANCE-APPORTIONED	FL,JUPITER	H Wilma	974.64
200512	S7806	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLE	FINANCE-APPORTIONED	FL,W. PALM BEACH-LAKE WORTH	H Wilma	974.64
200512	S7806	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	OSPCM2	FL,PAHOKEE	H Wilma	836.96
200512	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	767.95
200512	S7806	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	732.15
200512	S7806	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FL,WEST PALM BEACH MAIN	H Wilma	697.46
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	CAPRI	FL,BOYONTON BEACH	H Wilma	695.89
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	649.76
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL,KINGS POINT	H Wilma	621.42
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL,DELRAY BEACH	H Wilma	575.78
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL,W. PALM BEACH-HAVERHILL	H Wilma	557.87
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL,DELRAY BEACH	H Wilma	566.94
200512	S7806	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL,KINGS POINT	H Wilma	484.16
200512	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wilma	424.93
200512	S7806	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL,W. PALM BCH-ROYAL PALM BEACH	H Wilma	330.50
200512	S7806	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL,BELLE GLADE	H Wilma	293.28
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL,W. PALM BEACH-LAKE WORTH	H Wilma	240.09
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wilma	232.08
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL,BOCA RATON-MAIN	H Wilma	236.06
200512	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL,W. PALM BEACH-GREENACRES	H Wilma	139.23
200512	S7806	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	CAPRI	FL,W. PALM BEACH-GREENACRES	H Wilma	100.61
200512	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL,W. PALM BEACH-GREENACRES	H Wilma	71.84
200512	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	47.21
200512	S7806	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLKP	OSPCM2	FL,KINGS POINT	H Wilma	25.35
200512	S7805	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL,POMPANO BCH-FEDERAL	H Wilma	11,803.66
200512	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL,POMPANO BCH-FEDERAL	H Wilma	9,847.81
200512	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL,POMPANO BCH-CORAL SPRINGS	H Wilma	2,419.34
200512	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL,DEERFIELD	H Wilma	1,652.51
200512	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL,DEERFIELD	H Wilma	872.38
200512	S7805	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMA	OSPCM2	FL,FT LAUDERDALE-OAKLAND	H Wilma	823.47
200512	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLMA	FINANCE-APPORTIONED	FL,FT LAUDERDALE-OAKLAND	H Wilma	802.65
200512	S7805	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMA	AM-DIRECT	FL,FT LAUDERDALE-OAKLAND	H Wilma	695.95
200512	S7805	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL,DEERFIELD	H Wilma	661.00
200512	S7805	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	FINANCE-APPORTIONED	FL,DEERFIELD	H Wilma	472.14
200512	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FL,POMPANO BCH-FEDERAL	H Wilma	349.32
200512	S7805	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	OSPCM2	FL,POMPANO BCH-FEDERAL	H Wilma	297.99
200512	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL,POMPANO BCH-CORAL SPRINGS	H Wilma	279.55
200512	S7805	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL,POMPANO BCH-MARGATE	H Wilma	244.75

200512	S7805	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	CAPRI	FL DEERFIELD	H Wilma	79.28
200512	S7805	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL DEERFIELD	H Wilma	47.21
200512	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FL HOLLYWOOD-W. HOLLYWOOD	H Wilma	2,182.57
200512	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL HOLLYWOOD PEMBROKE PINES	H Wilma	886.74
200512	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLMA	AM-DIRECT	FL HOLLYWOOD MAIN	H Wilma	915.18
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL PAHOKEE	H Wilma	22,001.30
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	17,489.01
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	8,269.73
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	7,247.63
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	5,110.51
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	4,367.16
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	3,021.17
200512	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	CAPRI	FL BELLE GLADE	H Wilma	2,817.68
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	2,360.72
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	2,183.58
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	2,085.53
200512	S7802	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	1,966.55
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DEL RAY BEACH	H Wilma	1,765.45
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON SANDALFOOT	H Wilma	1,746.94
200512	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	CAPRI	FL BOCA RATON MAIN	H Wilma	1,329.97
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	1,133.15
200512	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	CAPRI	FL WEST PALM BEACH MAIN	H Wilma	1,090.84
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,000.76
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	789.80
200512	S7802	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	681.00
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	650.42
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DEL RAY BEACH	H Wilma	566.57
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON BOCA-TEECA	H Wilma	566.57
200512	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	519.35
200512	S7802	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	465.50
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	424.93
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	418.13
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	371.67
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	346.37
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	335.77
200512	S7802	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON MAIN	H Wilma	330.50
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Wilma	301.76
200512	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	283.28
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL PAHOKEE	H Wilma	270.17
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	236.77
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL BELLE GLADE	H Wilma	214.48
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	195.24
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	141.64
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON SANDALFOOT	H Wilma	114.15
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	94.42
200512	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	47.21
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	47.21
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOYNTON BEACH	H Wilma	46.45
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL BOCA RATON-BOCA-TEECA	H Wilma	34.84
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	18.60
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	14,337.18
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL PORT ST. LUCIE-SOUTH	H Wilma	11,662.01
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	10,549.83
200512	S7801	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	7,488.19
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	6,669.40
200512	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	5,854.60
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	OSPCM2	FL PORT ST. LUCIE-MAIN	H Wilma	4,903.91
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	3,783.92
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL STUART	H Wilma	3,210.59
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MICCFLLB	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	3,134.47
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL MICCO-BAREFOOT BAY	H Wilma	3,009.48
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wilma	2,966.86
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	2,587.12
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	2,572.63
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wilma	2,205.11
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	1,936.16
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wilma	1,837.59
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MICCFLLB	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wilma	1,837.59
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FL MICCO-BAREFOOT BAY	H Wilma	1,745.71
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	1,139.33
200512	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wilma	802.65
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wilma	681.00
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLSO	OSPCM2	FL FORT PIERCE	H Wilma	613.78
200512	S7801	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-SOUTH	H Wilma	577.08
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLSO	AM-DIRECT	FL HOBE SOUND	H Wilma	519.35
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	AM-DIRECT	FL PORT ST. LUCIE-SOUTH	H Wilma	492.43
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	367.52
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	268.65
200512	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	268.45
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	236.07
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	FINANCE-APPORTIONED	FL PORT ST. LUCIE-SOUTH	H Wilma	229.69
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	AM-DIRECT	FL HUTCH IS 225,334	H Wilma	206.90
200512	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	188.85
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	189.85
200512	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL FORT PIERCE	H Wilma	172.35
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	136.30
200512	S7801	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLSO	CAPRI	FL PORT ST. LUCIE-SOUTH	H Wilma	102.23
200512	S7801	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	47.21
200512	S7801	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wilma	47.21

200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	VRBHFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wilma	19.84
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	20,585.58
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	7,837.62
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	7,176.62
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	7,129.41
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	4,047.97
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	3,933.33
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	3,530.84
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wilma	3,212.54
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	2,325.78
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLSA	CAPRI	FL BOCA RATON-SANDALFOOT	H Wilma	2,183.30
200512	S7800	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,652.51
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	1,652.51
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	1,463.65
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,322.01
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	1,274.79
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	1,274.79
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	1,227.58
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	1,210.21
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wilma	1,163.76
200512	S7800	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	897.08
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	753.40
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	744.35
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	736.33
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	711.48
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	708.22
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	708.22
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	708.22
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	613.78
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	613.78
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	568.57
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL JUPITER	H Wilma	534.52
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	500.35
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	472.14
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	396.70
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL W PALM BEACH-GARDENS	H Wilma	372.83
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLMA	OSPCM2	FL DELRAY BEACH	H Wilma	324.53
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Wilma	301.76
200512	S7800	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	296.20
200512	S7800	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	188.85
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	150.86
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLE	OSPCM2	FL W PALM BEACH-LAKE WORTH	H Wilma	126.33
200512	S7800	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	94.42
200512	S7800	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	47.21
200512	S7800	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	47.21
200512	S7800	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	47.21
200512	S7798	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFOLO	CAPRI	FL FT LAUDERDALE-OAKLAND	H Wilma	4,016.86
200512	S7797	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wilma	39,757.16
200512	S7797	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	524	GTS - PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wilma	4,484.31
200512	S7797	CABLE-UNDERGROUND FIBER	085	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	283.28
200512	S7792	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	68,177.91
200512	S7792	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	20,207.84
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	29,618.93
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	15,701.62
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	11,189.87
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	10,670.50
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	8,687.48
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	7,365.48
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	5,760.18
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-BOCA-TEECA	H Wilma	5,146.39
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	5,004.74
200512	S7791	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	4,768.67
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	4,642.55
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	4,101.43
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	3,399.45
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	2,832.87
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	2,785.66
200512	S7791	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	2,644.02
200512	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	CAPRI	FL BOCA RATON-BOCA-TEECA	H Wilma	2,183.30
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	2,077.44
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wilma	1,873.08
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	1,652.51
200512	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	CAPRI	FL BOCA RATON-MAIN	H Wilma	1,567.86
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	1,381.63
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	1,277.57
200512	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	1,180.36
200512	S7791	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,180.36
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,045.82
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	1,039.72
200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	944.28
200512	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	OSPCM2	FL W PALM BEACH-LAKE WORTH	H Wilma	905.29
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	897.08
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON SANDALFOOT	H Wilma	802.65
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wilma	684.91
200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-BOCA-TEECA	H Wilma	661.00
200512	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FL WEST PALM BEACH MAIN	H Wilma	507.78
200512	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL JUPITER	H Wilma	465.50
200512	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL W PALM BEACH-GARDENS	H Wilma	465.50
200512	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	424.93
200512	S7791	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	330.60
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	238.77

200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	207.34
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	189.85
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON- SANDALFOOT	H Wilma	189.85
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFUMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	164.73
200512	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	120.55
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	58.16
200512	S7791	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	47.21
200512	S7791	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFUMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	47.21
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	47.21
200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	OSPCM2	FL BOCA RATON-BOCA-TEECA	H Wilma	18.74
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	26,015.26
200512	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFUMA	CAPRI	FL BOYONTON BEACH	H Wilma	19,269.70
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	8,498.63
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH RIVIERA BEACH	H Wilma	8,215.34
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	6,137.90
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	5,325.17
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	5,289.04
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	4,910.31
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	4,202.10
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	3,635.53
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	3,430.22
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	2,832.87
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFUMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	2,598.80
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	2,360.72
200512	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	2,124.65
200512	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	2,077.44
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	1,558.08
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	1,558.08
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	CAPRI	FL BOCA RATON-GREENACRES	H Wilma	1,553.47
200512	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON- SANDALFOOT	H Wilma	1,416.43
200512	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	1,274.79
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	1,217.64
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON- SANDALFOOT	H Wilma	1,133.15
200512	S7790	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,085.93
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	1,039.72
200512	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON MAIN	H Wilma	802.79
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	755.43
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	566.57
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	566.57
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	524.41
200512	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	500.35
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	308.90
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	244.05
200512	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL W PALM BEACH-GARDENS	H Wilma	232.75
200512	S7790	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	188.85
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	145.40
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	104.16
200512	S7790	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	94.42
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFUMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	47.21
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	47.21
200512	S7790	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL JUPITER	H Wilma	47.21
200512	S7790	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	47.21
200512	S7790	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	47.21
200512	S7790	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	106,232.87
200512	S7790	CABLE-AERIAL METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	30,264.55
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL DEERFIELD	H Wilma	17,139.91
200512	S7777	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	16,100.19
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wilma	5,072.48
200512	S7777	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	4,107.66
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL POMPANO BCH-CORAL SPRINGS	H Wilma	3,534.78
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	2,810.80
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLOA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	2,549.82
200512	S7777	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	2,171.87
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	1,888.58
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL DEERFIELD	H Wilma	1,510.86
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	1,369.21
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	897.08
200512	S7777	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	708.21
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLOA	FINANCE-APPORTIONED	FL FT LAUDERDALE-OAKLAND	H Wilma	661.00
200512	S7777	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	519.35
200512	S7777	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	424.82
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL DEERFIELD	H Wilma	346.39
200512	S7777	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	188.85
200512	S7777	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLTA	FINANCE-APPORTIONED	FL POMPANO BCH-TAMERAC	H Wilma	188.85
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	94.42
200512	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FL POMPANO BCH-FEDERAL	H Wilma	92.73
200512	S7777	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	47.21
200512	S7777	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLOA	FINANCE-APPORTIONED	FL FT LAUDERDALE-OAKLAND	H Wilma	47.21
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLOA	FINANCE-APPORTIONED	FL FT LAUDERDALE-OAKLAND	H Wilma	47.21
200512	S7777	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	47.21
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	25,853.87
200512	S7776	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLCY	FINANCE-APPORTIONED	FL FT LAUDERDALE-CYPRESS	H Wilma	20,019.00
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	19,678.09
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	16,020.49
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	12,652.77
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	11,822.46
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	9,017.99
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	5,901.83
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Wilma	5,476.89
200512	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCY	CAPRI	FL FT LAUDERDALE-CYPRESS	H Wilma	5,272.12
200512	S7776	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLAP	FINANCE-APPORTIONED	FL FT LAUDERDALE AIRPORT	H Wilma	5,193.60

200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCR	AM-DIRECT	FL FT LAUDERDALE CORAL RIDGE	H Wilma	4,602.32
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDLFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Wilma	3,966.03
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDLFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wilma	3,682.73
200512	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	905.05
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDLFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Wilma	849.86
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLMR	OSPCM2	FL FT LAUDERDALE MAIN	H Wilma	839.13
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	F1DLFLPL	OSPCM2	FL FT LAUDERDALE-PLANTATION	H Wilma	649.04
200512	S7776	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	F1DLFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	571.51
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	F1DLFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	541.08
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	F1DLFLCR	OSPCM2	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	396.12
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLCY	OSPCM2	FL FT LAUDERDALE-CYPRESS	H Wilma	358.29
200512	S7776	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDLFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wilma	330.50
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	195.73
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	167.29
200512	S7776	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL				H Wilma	141.64
200512	S7776	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDLFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wilma	94.42
200512	S7776	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL				H Wilma	47.21
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	(86.11)
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HWDFLPE	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	27,516.67
200512	S7775	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDLFLCR	FINANCE-APPORTIONED	FL FT LAUDERDALE CORAL RIDGE	H Wilma	23,087.96
200512	S7775	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HWDFLWH	AM-DIRECT	FL HOLLYWOOD-W HOLLYWOOD	H Wilma	15,121.34
200512	S7775	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLWN	AM-DIRECT	FL FT LAUDERDALE-WESTON	H Wilma	11,832.45
200512	S7775	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HWDFLMA	AM-DIRECT	FL HOLLYWOOD MAIN	H Wilma	6,658.45
200512	S7775	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	4,910.32
200512	S7775	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	4,438.17
200512	S7775	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HWDFLWH	FINANCE-APPORTIONED	FL HOLLYWOOD-W HOLLYWOOD	H Wilma	4,107.66
200512	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HWDFLPE	CAPRI	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	2,909.30
200512	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HWDFLMA	OSPCM2	FL HOLLYWOOD MAIN	H Wilma	2,754.90
200512	S7775	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HWDFLPE	OSPCM2	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	2,602.68
200512	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HWDFLWH	AM-DIRECT	FL HOLLYWOOD-HALLANDALE	H Wilma	2,442.11
200512	S7775	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HWDFLWH	OSPCM2	FL HOLLYWOOD-W HOLLYWOOD	H Wilma	1,910.43
200512	S7775	CABLE-BURIED-FIBER	845	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Wilma	1,038.72
200512	S7775	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	1,038.72
200512	S7775	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	424.93
200512	S7775	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HWDFLWH	FINANCE-APPORTIONED	FL HOLLYWOOD-W HOLLYWOOD	H Wilma	330.50
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL				H Wilma	94.42
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	20,019.00
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	AM-DIRECT	FL HUTCH IS 225,334	H Wilma	10,142.02
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	9,915.07
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wilma	7,129.41
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	7,082.19
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRTFILMA	AM-DIRECT	FL STUART	H Wilma	6,911.12
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	STRTFILMA	FINANCE-APPORTIONED	FL STUART	H Wilma	6,893.33
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wilma	5,837.91
200512	S7761	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	5,335.24
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wilma	4,643.82
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	4,376.10
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	2,570.19
200512	S7761	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	CAPRI	FL HOBE SOUND	H Wilma	1,812.71
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wilma	1,652.51
200512	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL FORT PIERCE	H Wilma	1,529.91
200512	S7761	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	1,308.81
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	STRTFILMA	FINANCE-APPORTIONED	FL STUART	H Wilma	1,085.93
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	OSPCM2	FL HOBE SOUND	H Wilma	1,047.38
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	991.50
200512	S7761	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	971.67
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SBSTFLFE	FINANCE-APPORTIONED	FL SEBASTIAN-FELLSMERE	H Wilma	849.86
200512	S7761	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wilma	849.86
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wilma	660.90
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wilma	560.33
200512	S7761	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	STRTFILMA	FINANCE-APPORTIONED	FL STUART	H Wilma	424.93
200512	S7761	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	424.93
200512	S7761	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	STRTFILMA	FINANCE-APPORTIONED	FL STUART	H Wilma	424.93
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wilma	424.93
200512	S7761	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRTFILMA	CAPRI	FL STUART	H Wilma	371.67
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	330.50
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wilma	272.98
200512	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	OSPCM2	FL PORT ST. LUCIE-MAIN	H Wilma	232.75
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLMA	OSPCM2	FL SEBASTIAN-MAIN	H Wilma	212.85
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	VRBHFLBE	FINANCE-APPORTIONED	FL VERO BEACH-BEACHLAND	H Wilma	188.85
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wilma	188.85
200512	S7761	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	94.42
200512	S7761	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SBSTFLFE	FINANCE-APPORTIONED	FL SEBASTIAN-FELLSMERE	H Wilma	47.21
200512	S7761	CABLE-BURIED-FIBER	845	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	47.21
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SBSTFLFE	FINANCE-APPORTIONED	FL SEBASTIAN-FELLSMERE	H Wilma	47.21
200512	S7761	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL				H Wilma	(188.85)
200512	S7761	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL				H Wilma	(236.07)
200512	S7661	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL				H Wilma	575.74
200512	S7660	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Katrina	4,437.28
200512	JMC4038	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	BVAPP	FL SUGARLOAF KEY	H Wilma	15,414.33
200512	JMC4027	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	BVAPP	FL BIG PINE	H Wilma	25,478.93
200512	JEC5708	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHFLMA	BVAPP	FL PAHOKEE	H Wilma	367.43
200512	JEC5645	CO-SWITCHING DIGITAL	377	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	BVAPP	FL HOBE SOUND	H Wilma	31,971.99
200512	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due to Storm		Additional PICS Caused By Storm Impact		H Wilma	1,880,459.33
200512	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wilma	25,165.40
200512	F4214	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wilma	11,095.43
200512	F4214	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLBRFLMA	AM-DIRECT	FL MELBORNE MAIN	H Wilma	9,561.57
200512	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	EGLLFLBG	AM-DIRECT	FL EAU GALLEE BOWE GARDENS	H Wilma	3,543.62
200512	F4214	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLBRFLMA	OSPCM2	FL MELBORNE MAIN	H Wilma	847.59
200512	F4214	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	EGLLFLIH	OSPCM2	FL EAU GALLEE-INDIAN HARBR BCH	H Wilma	480.93
200512	F4214	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	94.42

200512	F4177	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED		H Katrina	335.84
200512	F4177	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED		H Katrina	95.95
200512	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,PENSACOLA-PERDIDO BAY	H Dennis	4,323.61
200512	F4173	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,CANTONMENT	H Dennis	1,478.75
200512	F4173	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,PENSACOLA-FERRY PASS	H Dennis	200.36
200512	F4171	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,HOLLY NAVARRA	H Dennis	3,215.20
200512	F4171	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,HOLLY NAVARRA	H Dennis	285.20
200512	F4171	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,HOLLY NAVARRA	H Dennis	114.40
200512	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,PAGE	H Dennis	379.96
200512	F4144	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MILITON	H Dennis	801.33
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Wilma	12,653.52
200512	D8948	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-RED ROAD	H Wilma	11,331.51
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-RED ROAD	H Wilma	8,120.92
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-WEST MIAMI	H Wilma	7,082.19
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-FLAGLER	H Wilma	4,343.74
200512	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-ALHAMBRA	H Wilma	3,734.10
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-RED ROAD	H Wilma	3,426.14
200512	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-RED ROAD	H Wilma	2,939.02
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Wilma	1,812.33
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-BAYSHORE	H Wilma	1,605.29
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-WEST MIAMI	H Wilma	693.34
200512	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-WEST MIAMI	H Wilma	502.41
200512	D8948	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-FLAGLER	H Wilma	472.14
200512	D8948	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,MIAMI-BAYSHORE	H Wilma	409.18
200512	D8948	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Wilma	283.28
200512	D8948	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-RED ROAD	H Wilma	236.07
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-FLAGLER	H Wilma	122.02
200512	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-BAYSHORE	H Wilma	106.57
200512	D8948	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Wilma	94.42
200512	D8948	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FINANCE-APPORTIONED	FL,MIAMI-WEST MIAMI	H Wilma	94.42
200512	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	CAPRI	FL,MIAMI-HIALEAH	H Wilma	16,616.28
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Wilma	14,919.82
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-NORTHSHIDE	H Wilma	13,361.74
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-HIALEAH	H Wilma	8,003.34
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-OPA LOCKA	H Wilma	6,515.61
200512	D8947	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Wilma	5,382.47
200512	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,MIAMI-OPA LOCKA	H Wilma	3,610.70
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-ALLAPATTAH	H Wilma	3,588.31
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-OPA LOCKA	H Wilma	2,417.31
200512	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,MIAMI-PALMETTO	H Wilma	2,286.03
200512	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-POINCIANA	H Wilma	1,941.93
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-AIRPORT	H Wilma	1,746.94
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-NORTHSHIDE	H Wilma	1,482.60
200512	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-ALLAPATTAH	H Wilma	1,115.50
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-HIALEAH	H Wilma	1,097.78
200512	D8947	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-POINCIANA	H Wilma	1,074.21
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Wilma	897.08
200512	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MIAMI-ALLAPATTAH	H Wilma	894.22
200512	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-POINCIANA	H Wilma	802.65
200512	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-POINCIANA	H Wilma	661.00
200512	D8947	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-OPA LOCKA	H Wilma	577.76
200512	D8947	CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-OPA LOCKA	H Wilma	377.22
200512	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FINANCE-APPORTIONED	FL,MIAMI-OPA LOCKA	H Wilma	284.15
200512	D8947	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	OSPCM2	FL,MIAMI-NORTHSHIDE	H Wilma	186.85
200512	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,MIAMI-NORTHSHIDE	H Wilma	185.93
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MIAMI-ALLAPATTAH	H Wilma	94.42
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	OSPCM2	FL,MIAMI-AIRPORT	H Wilma	92.97
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Wilma	17,847.13
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-ARCH CREEK	H Wilma	15,344.76
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-GOLDEN GLADES	H Wilma	7,648.77
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,NORTH DADE-BRENTWOOD	H Wilma	3,444.52
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-OLETA	H Wilma	2,880.09
200512	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,NORTH DADE-BRENTWOOD	H Wilma	2,614.96
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,NORTH DADE-GOLDEN GLADES	H Wilma	2,337.95
200512	D8945	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,NORTH DADE-ARCH CREEK	H Wilma	2,331.01
200512	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-ARCH CREEK	H Wilma	2,077.44
200512	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,NORTH DADE-GOLDEN GLADES	H Wilma	1,786.12
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,NORTH DADE-ARCH CREEK	H Wilma	961.38
200512	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,NORTH DADE-ARCH CREEK	H Wilma	530.10
200512	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Wilma	519.35
200512	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Wilma	330.50
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,NORTH DADE-OLETA	H Wilma	289.94
200512	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-GOLDEN GLADES	H Wilma	94.42
200512	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,NORTH DADE-ARCH CREEK	H Wilma	47.21
200512	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,PERNINE	H Wilma	235,090.14
200512	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,SUGARLOAF KEY	H Wilma	25,936.26
200512	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,KEY WEST	H Wilma	22,000.85
200512	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,MARATHON-VACA KEY	H Wilma	20,008.55
200512	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,KEY WEST	H Wilma	7,345.10
200512	D8943	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,KEY WEST	H Wilma	7,151.14
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	OSPCM2	FL,BIG PINE	H Wilma	6,515.61
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,KEY WEST	H Wilma	5,854.61
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,KEY WEST	H Wilma	2,455.16
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,SUGARLOAF KEY	H Wilma	2,360.72
200512	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CAPRI	FL,BIG PINE	H Wilma	2,296.72
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,SUGARLOAF KEY	H Wilma	1,451.11
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,KEY LARGO	H Wilma	1,416.43
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,MARATHON-VACA KEY	H Wilma	1,369.21
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,BIG PINE	H Wilma	1,174.95
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL,MARATHON-VACA KEY	H Wilma	1,112.33
200512	D8943	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED	FL,KEY WEST	H Wilma	897.08

200512	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	OSPCM2	FL MARATHON-VACA KEY	H Wilma	749.62
200512	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYLRFLLS	FINANCE-APPORTIONED	FL LARGO SOUND	H Wilma	519.35
200512	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYLRFLLS	OSPCM2	FL LARGO SOUND	H Wilma	332.44
200512	D8943	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	OSPCM2	FL BIG PINE	H Wilma	303.41
200512	D8943	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	265.82
200512	D8943	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SGKYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	189.85
200512	D8943	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BGPFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	189.85
200512	D8943	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	OSPCM2	FL SUGARLOAF KEY	H Wilma	151.70
200512	D8943	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BGPFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	47.21
200512	D8933	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	47.21
200512	D8933	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	72,352.78
200512	D8932	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	20,443.00
200512	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Rita	287.87
200512	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	25,590.33
200512	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	AM-DIRECT	FL HOMESTEAD	H Wilma	14,705.38
200512	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLMA	FINANCE-APPORTIONED	FL HOMESTEAD-EAST	H Wilma	11,992.51
200512	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLMA	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	7,034.98
200512	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Wilma	6,751.69
200512	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Wilma	4,674.24
200512	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLMA	OSPCM2	FL HOMESTEAD-EAST	H Wilma	2,916.50
200512	D8931	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLMA	AM-DIRECT	FL HOMESTEAD-EAST	H Wilma	2,681.49
200512	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	OSPCM2	FL HOMESTEAD	H Wilma	2,564.56
200512	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL PERRINE	H Wilma	1,644.27
200512	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLMA	OSPCM2	FL HOMESTEAD	H Wilma	753.61
200512	D8931	CABLE-AERIAL METALLIC	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Wilma	566.57
200512	D8931	CABLE-AERIAL-METALLIC-BLDG ENT	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	AM-DIRECT	FL PERRINE	H Wilma	534.74
200512	D8931	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLMA	FINANCE-APPORTIONED	FL HOMESTEAD-EAST	H Wilma	424.93
200512	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL PERRINE	H Wilma	312.73
200512	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLMA	OSPCM2	FL HOMESTEAD-NARANJA	H Wilma	251.20
200512	D8931	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	236.07
200512	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	236.07
200512	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	FINANCE-APPORTIONED	FL HOMESTEAD-EAST	H Wilma	141.64
200512	D8931	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLMA	AM-DIRECT	FL PERRINE	H Wilma	67.16
200512	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	AM-DIRECT	FL HOMESTEAD-EAST	H Wilma	19.48
200512	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	FINANCE-APPORTIONED	FL MIAMI-CANAL	H Wilma	14,353.25
200512	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	OSPCM2	FL MIAMI-SILVER OAKS	H Wilma	9,966.76
200512	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Wilma	9,678.98
200512	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	FINANCE-APPORTIONED	FL MIAMI-SILVER OAKS	H Wilma	9,206.85
200512	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Wilma	7,176.62
200512	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL MIAMI-CANAL	H Wilma	5,004.74
200512	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL MIAMI-WEST DADE	H Wilma	3,039.28
200512	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSO	AM-DIRECT	FL MIAMI-SILVER OAKS	H Wilma	2,948.19
200512	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FL MIAMI-CANAL	H Wilma	1,878.02
200512	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLWD	OSPCM2	FL MIAMI-WEST DADE	H Wilma	1,803.84
200512	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	ORACLE MANUAL INVOICE	FL MIAMI-SILVER OAKS	H Wilma	1,460.91
200512	D8930	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Wilma	330.50
200512	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL MIAMI-CANAL	H Wilma	188.85
200512	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Wilma	188.85
200512	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLCA	AM-DIRECT	FL MIAMI-CANAL	H Wilma	149.48
200512	D8929	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	FINANCE-APPORTIONED	FL MIAMI-CANAL	H Wilma	141.64
200512	D8929	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL MIAMI-SILVER OAKS	H Wilma	94.41
200512	D8928	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	58,121.19
200512	D8928	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	17,516.61
200512	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wilma	7,209.22
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wilma	7,129.41
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wilma	6,704.48
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	6,090.68
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	5,996.25
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	FINANCE-APPORTIONED	FL MIAMI-PALMETTO	H Wilma	5,760.18
200512	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HIALEAH	H Wilma	5,723.25
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALLAPATTAH	H Wilma	4,815.89
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL MIAMI-POINCIANA	H Wilma	4,252.95
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL MIAMI-HIALEAH	H Wilma	3,063.57
200512	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	2,402.71
200512	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	2,266.30
200512	D8927	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	FINANCE-APPORTIONED	FL MIAMI-PALMETTO	H Wilma	2,077.44
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Wilma	1,712.58
200512	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL MIAMI-PALMETTO	H Wilma	1,473.49
200512	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLLOL	AM-DIRECT	FL MIAMI-OPA LOCKA	H Wilma	1,205.58
200512	D8927	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	1,133.15
200512	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLLOL	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	935.11
200512	D8927	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	566.57
200512	D8927	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	FINANCE-APPORTIONED	FL MIAMI-PALMETTO	H Wilma	566.57
200512	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	330.50
200512	D8927	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL MIAMI-PALMETTO	H Wilma	291.05
200512	D8927	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	FINANCE-APPORTIONED	FL MIAMI-PALMETTO	H Wilma	283.28
200512	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-HIALEAH	H Wilma	270.74
200512	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSIDE	H Wilma	185.93
200512	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALLAPATTAH	H Wilma	94.42
200512	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	FINANCE-APPORTIONED	FL MIAMI-PALMETTO	H Wilma	47.21
200512	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wilma	47.21
200512	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL MIAMI-MIAMI SHORES	H Wilma	21,954.80
200512	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FL MIAMI-BISCAYNE	H Wilma	7,318.26
200512	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FL MIAMI-METRO	H Wilma	4,910.32
200512	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL MIAMI-MIAMI SHORES	H Wilma	3,635.53
200512	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNM	FINANCE-APPORTIONED	FL MIAMI-NORTH MIAMI	H Wilma	3,635.53
200512	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSH	AM-DIRECT	FL MIAMI-MIAMI SHORES	H Wilma	3,036.84
200512	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	OSPCM2	FL MIAMI-MIAMI SHORES	H Wilma	2,436.79
200512	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNM	FINANCE-APPORTIONED	FL MIAMI-NORTH MIAMI	H Wilma	1,369.21
200512	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FL MIAMI-BISCAYNE	H Wilma	1,369.21
200512	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FL MIAMI-METRO	H Wilma	1,190.36

200512	D8926	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL MIAMI BEACH	H Wilma	1,085.93
200512	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLIC	OSPCM2	FL MIAMI-INDIAN CREEK	H Wilma	842.49
200512	D8926	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL MIAMI-MIAMI SHORES	H Wilma	802.65
200512	D8926	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBC	AM-DIRECT	FL MIAMI-BISCAYNE	H Wilma	698.33
200512	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLGR	FINANCE-APPORTIONED	FL MIAMI-GRANDE	H Wilma	613.78
200512	D8926	CABLE-BURIED-METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL MIAMI-MIAMI SHORES	H Wilma	568.57
200512	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL MIAMI BEACH	H Wilma	424.93
200512	D8926	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL MIAMI-MIAMI SHORES	H Wilma	408.62
200512	D8926	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBR	AM-DIRECT	FL MIAMI BEACH	H Wilma	293.28
200512	D8926	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL MIAMI BEACH	H Wilma	251.20
200512	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	OSPCM2	FL MIAMI-NORTH MIAMI	H Wilma	244.66
200512	D8926	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FL MIAMI-NORTH MIAMI	H Wilma	236.07
200512	D8926	CABLE-INTRABUILDING-METALLIC	052	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL MIAMI BEACH	H Wilma	185.93
200512	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBC	OSPCM2	FL MIAMI BISCAYNE	H Wilma	47.21
200512	D8926	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL MIAMI BEACH	H Wilma	47.21
200512	D8926	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL MIAMI BEACH	H Wilma	47.21
200512	D8921	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	2,158.05
200512	D8920	CABLE-BURIED-METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	12,186.65
200512	D8920	CABLE-BURIED-METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL HOMESTEAD	H Katrina	9,862.81
200512	D8920	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Katrina	671.70
200512	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FL MIAMI CANAL	H Katrina	349.74
200512	D8920	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL PERRINE	H Katrina	203.30
200512	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL MIAMI ALHAMBRA	H Katrina	139.27
200512	D8920	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	95.95
200512	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL MIAMI CANAL	H Katrina	47.97
200512	D8915	CABLE-BURIED-METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Katrina	4,318.10
200512	D8915	CABLE-BURIED-METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLNA	FINANCE-APPORTIONED	FL HOMESTEAD-NARANJA	H Katrina	3,694.38
200512	D8915	CABLE-BURIED-METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL HOMESTEAD	H Katrina	1,038.60
200512	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL PERRINE	H Katrina	188.94
200512	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FL MIAMI CANAL	H Katrina	94.47
200512	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLAE	OSPCM2	FL HOMESTEAD-EAST	H Katrina	91.66
200512	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL MIAMI CANAL	H Katrina	47.97
200512	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	ISMTFLMA	FINANCE-APPORTIONED	FL ISLAMORADA	H Katrina	47.97
200512	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	AM-DIRECT	FL MIAMI-SOUTH OAKS	H Katrina	689.28
200512	D8913	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	5,229.70
200512	D8913	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FL MIAMI-BISCAYNE	H Katrina	1,535.32
200512	D8913	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-ARCH CREEK	H Katrina	815.64
200512	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Katrina	178.81
200512	D8913	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	47.97
200512	D3202	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	BVAPP	FL MARATHON-VACA KEY	H Wilma	28,309.40
200512	D3200	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	BVAPP	FL KEY WEST	H Wilma	46,302.67
200512	5EA01197N	CABLE-BURIED-METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL DEERFIELD	H Wilma	4,013.24
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDLFLP	FOSS - Other	FL FT LAUDERDALE-PLANTATION	H Katrina	312,951.99
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	FOSS - Other	FL MIAMI-HIALEAH	H Katrina	260,885.23
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLHC	FOSS - Other	FL PENSACOLA-HILLCREST	H Katrina	223,553.36
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JCVLFLNO	FOSS - Other	FL JACKSONVILLE-NORMANDY	H Katrina	132,674.15
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	FOSS - Other	FL WEST PALM BEACH MAIN	H Katrina	122,645.90
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	FOSS - Other	FL FORT PIERCE	H Katrina	92,517.82
200512	BP024185	COMPUTERS-PERSONAL-RETIRE UNIT	633	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JCVLFLNO	BASC ORACLE PURCHASING MODULE	FL JACKSONVILLE-NORMANDY	H Katrina	72,453.21
200512	BP024185	COMPUTERS-PERSONAL-RETIRE UNIT	633	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	BASC ORACLE PURCHASING MODULE	FL MIAMI-PALMETTO	H Katrina	57,490.95
200512	BP024185	COMPUTERS-PERSONAL-RETIRE UNIT	633	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	ORLDFLMA	BASC ORACLE PURCHASING MODULE	FL ORLANDO MAIN	H Katrina	37,963.90
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	FOSS - Other	FL PERRINE	H Katrina	37,666.60
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	FOSS - Other	FL BOCA RATON-BOCA-TEECA	H Katrina	18,833.30
200512	BP024185	COMPUTERS-PERSONAL-RETIRE UNIT	633	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNCYFLMA	FOSS - Other	FL PANAMA CITY-MAIN	H Katrina	18,821.98
200512	BP024185	COMPUTERS-PERSONAL-OTHER COSTS	733	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	ORLDFLPH	BASC ORACLE PURCHASING MODULE	FL ORLANDO-PINE HILLS	H Katrina	11,393.19
200512	BP024185	COMPUTERS-PERSONAL-OTHER COSTS	733	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JCVLFLNO	BASC ORACLE PURCHASING MODULE	FL JACKSONVILLE-NORMANDY	H Katrina	10,326.46
200512	BP KAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	BASC ORACLE PURCHASING MODULE	FL MIAMI-PALMETTO	H Katrina	8,212.98
200512	BP024185	COMPUTERS-PERSONAL-OTHER COSTS	733	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	LYTFLMA	FOSS - Other	LA LAFAYETTE-MAIN	H Katrina	4,261.60
200512	BPWILMA	NCTE-DIGITAL	358	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	ORLDFLPH	BASC ORACLE PURCHASING MODULE	FL ORLANDO-PINE HILLS	H Wilma	637.59
200512	BPWILMA	WORK-EQUIPMENT-OTHER	540	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDLFLM	MARTA-REGIS	FL FT LAUDERDALE MAIN	H Wilma	33,969.78
200512	BPWILMA	NCTE-DIGITAL	358	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	HLWDFLWH	CAPRI	FL HOLLYWOOD-W HOLLYWOOD	H Wilma	22,391.99
200512	BPWILMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTS - PURCHASES	FTPRFLMA	MARTA-REGIS	FL FORT PIERCE	H Wilma	15,072.66
200512	BPWILMA	CABLE-CONDUIT SYSTEM	004	Material and Supplies	524	GTS - PURCHASES	MIAMFLNM	CAPRI	FL MIAMI-NORTH MIAMI	H Wilma	8,165.72
200512	BP WILMA	NCTE-DIGITAL	358	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL PERRINE	H Wilma	8,132.71
200512	BPWILMA	CABLE-CONDUIT SYSTEM	004	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	VRBHFLMA	MARTA-REGIS	FL VERO BEACH-MAIN	H Wilma	4,129.23
200512	BPWILMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDLFLA	CAPRI	FL FT LAUDERDALE-OAKLAND	H Wilma	1,499.27
200512	BPWILMA	NCTE-DIGITAL	358	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	CAPRI	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	672.34
200512	BPWILMA	NCTE-DIGITAL	358	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	CAPRI	FL FORT PIERCE	H Wilma	644.40
200512	BPWILMA	NCTE-ANALOG	858	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTPRFLMA	MARTA-REGIS	FL FORT PIERCE	H Wilma	400.14
200512	BP WILMA	NCTE-DIGITAL	358	Material and Supplies	524	GTS - PURCHASES	VRBHFLMA	CAPRI	FL VERO BEACH-MAIN	H Wilma	351.96
200512	BPWILMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FL MIAMI-NORTH MIAMI	H Wilma	338.10
200512	BPWILMA	NCTE-ANALOG-OTHER COST	558	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTPRFLMA	MARTA-REGIS	FL FORT PIERCE	H Wilma	2.00
200601	S7817	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	7,942.48
200601	S7817	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	2,005.29
200601	S7817	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,923.07
200601	S7817	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPRFLMA	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,504.00
200601	S7817	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAKHFLMA	AM-DIRECT	FL JUPITER	H Wilma	1,185.46
200601	S7817	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL PAHOKEE	H Wilma	992.63
200601	S7817	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	671.14
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRTLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	597.13
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	7,688.96
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	5,340.60
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLFE	AM-DIRECT	FL VERO BEACH-MAIN	H Wilma	4,961.84
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRTLFLMA	AM-DIRECT	FL SEBASTIAN-FELLSMERE	H Wilma	3,660.10
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLBE	AM-DIRECT	FL STUART	H Wilma	3,590.13
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wilma	1,929.83
200601	S7813	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL STUART	H Wilma	1,726.73
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLBE	AM-DIRECT	FL FORT PIERCE	H Wilma	1,554.24
200601	S7813	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLBE	AM-DIRECT	FL VERO BEACH-BEACHLAND	H Wilma	1,476.50
200601	S7813	CABLE-BURIED-METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLBE	AM-DIRECT	FL VERO BEACH-BEACHLAND	H Wilma	1,329.99
200601	S7813	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	H8SDFLMA	OSPCM2	FL HOBE SOUND	H Wilma	1,285.76

200601	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	1,049.41
200601	S7813	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL FORT PIERCE	H Wilma	931.01
200601	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	871.16
200601	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wilma	831.34
200601	S7813	POLES	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	378.76
200601	S7813	CABLE-BURIED METALLIC	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	VRBHFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wilma	162.26
200601	S7813	POLES	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	151.50
200601	S7813	CABLE-BURIED METALLIC	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	75.74
200601	S7812	BPWLMA	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	VRBHFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wilma	39.68
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	ORACLE MANUAL INVOICE	FL W PALM BEACH, 159	H Wilma	21,615.92
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	12,612.93
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	9,241.91
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	7,893.68
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	7,201.19
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	6,580.54
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	5,226.97
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	5,075.47
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	4,735.29
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wilma	4,334.93
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	4,144.48
200601	S7812	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	3,560.40
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	3,333.14
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	2,794.46
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	2,764.99
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	2,386.57
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	2,234.72
200601	S7812	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	2,097.40
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,515.08
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,372.06
200601	S7812	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	1,146.34
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL JUPITER	H Wilma	1,079.61
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	984.79
200601	S7812	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	OSPCM2	FL W PALM BEACH-GREENACRES	H Wilma	818.67
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	OSPCM2	FL BOYONTON BEACH	H Wilma	627.77
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	405.88
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Wilma	366.37
200601	S7812	POLES	001	Material and Supplies	JPTRFLMA	FINANCE-APPORTIONED	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	340.88
200601	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRP	OSPCM2	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	232.75
200601	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wilma	232.75
200601	S7812	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	227.25
200601	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	204.74
200601	S7812	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	OSPCM2	FL BOCA RATON-BOCA-TEECA	H Wilma	162.26
200601	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	151.50
200601	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	113.62
200601	S7812	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	37.87
200601	S7812	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	37.87
200601	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	12.99
200601	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	CAPRI	FL BELLE GLADE	H Wilma	18,190.53
200601	S7808	CABLE-AERIAL FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	14,090.13
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	9,620.67
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	8,522.25
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	8,446.50
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	6,181.36
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	7,916.22
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	7,349.07
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	6,580.54
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	5,492.11
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	2,982.25
200601	S7808	CABLE-AERIAL FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	2,874.33
200601	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	2,234.72
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wilma	2,176.91
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	2,083.22
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	1,961.64
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	1,552.94
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	1,391.08
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	1,287.80
200601	S7808	CABLE-BURIED-FIBER	845	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	719.65
200601	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	CAPRI	FL BOCA RATON-MAIN	H Wilma	518.43
200601	S7808	CABLE-AERIAL FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	454.51
200601	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	454.51
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	423.74
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	348.41
200601	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	267.60
200601	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	267.60
200601	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	225.13
200601	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	227.25
200601	S7808	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	CAPRI	FL W PALM BEACH-HAVERHILL	H Wilma	224.46
200601	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Wilma	198.35
200601	S7808	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	113.62
200601	S7808	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	37.87
200601	S7808	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	37.87
200601	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	37.87
200601	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	29.23
200601	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	19.68
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	17,705.36
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	14,872.50
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	9,244.06
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL PAHOKEE	H Wilma	5,486.27
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	4,733.84
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	2,466.52

200601	S7806	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFILGA	FINANCE-APPORTIONED	FL,W. PALM BEACH-GREENACRES	H Wlrma	3,062.18
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFILH	FINANCE-APPORTIONED	FL,W. PALM BEACH-HAVERHILL	H Wlrma	2,944.67
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFILGA	FINANCE-APPORTIONED	FL,W. PALM BEACH-GREENACRES	H Wlrma	2,311.02
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BYBHFILMA	FINANCE-APPORTIONED	FL,BOYFONTON BEACH	H Wlrma	2,087.37
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wlrma	1,814.36
200601	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL,BELLE GLADE	H Wlrma	1,575.70
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wlrma	1,192.78
200601	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JPTRFILMA	FINANCE-APPORTIONED	FL,JUPITER	H Wlrma	637.79
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL,BOCA RATON MAIN	H Wlrma	521.83
200601	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wlrma	450.19
200601	S7806	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL,BELLE GLADE	H Wlrma	301.19
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLE	AM-DIRECT	FL,W. PALM BEACH-LAKE WORTH	H Wlrma	287.52
200601	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL,DELRAY BEACH	H Wlrma	282.78
200601	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLE	FINANCE-APPORTIONED	FL,W. PALM BEACH-LAKE WORTH	H Wlrma	225.09
200601	S7806	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFILRP	FINANCE-APPORTIONED	FL,W. PALM BCH-ROYAL PALM BEACH	H Wlrma	37.80
200601	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL,POMPANO BCH-FEDERAL	H Wlrma	16,604.12
200601	S7805	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	ORACLE MANUAL INVOICE	FL,POMPANO BCH-FEDERAL	H Wlrma	10,271.73
200601	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL,DEERFIELD	H Wlrma	8,358.37
200601	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLQA	AM-DIRECT	FL,FT LAUDERDALE-OAKLAND	H Wlrma	7,453.91
200601	S7805	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL,POMPANO BCH-MARGATE	H Wlrma	3,823.66
200601	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL,POMPANO BCH-MARGATE	H Wlrma	3,775.78
200601	S7805	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL,POMPANO BCH-CORAL SPRINGS	H Wlrma	3,176.58
200601	S7805	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL,POMPANO BCH-FEDERAL	H Wlrma	2,791.60
200601	S7805	CABLE-BURIED FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL,DEERFIELD	H Wlrma	1,448.43
200601	S7805	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL,POMPANO BCH-CORAL SPRINGS	H Wlrma	303.00
200601	S7804	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	FINANCE-APPORTIONED	FL,POMPANO BCH-CORAL SPRINGS	H Wlrma	265.12
200601	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL,POMPANO BCH-FEDERAL	H Wlrma	125.71
200601	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL,FT LAUDERDALE-CYPRESS	H Wlrma	1,473.84
200601	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCR	AM-DIRECT	FL,FT LAUDERDALE-CORAL RIDGE	H Wlrma	651.45
200601	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL,FT LAUDERDALE MAIN	H Wlrma	155.17
200601	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FL,HOLLYWOOD-W. HOLLYWOOD	H Wlrma	19,638.77
200601	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL,HOLLYWOOD-PEMBROKE PINES	H Wlrma	6,081.70
200601	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLMA	AM-DIRECT	FL,HOLLYWOOD MAIN	H Wlrma	1,466.22
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLHA	AM-DIRECT	FL,HOLLYWOOD-HALLANDALE	H Wlrma	773.91
200601	S7802	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wlrma	54,051.62
200601	S7802	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wlrma	12,842.42
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL,PAHOKEE	H Wlrma	10,292.42
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLE	FINANCE-APPORTIONED	FL,W. PALM BEACH-LAKE WORTH	H Wlrma	8,129.13
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFILH	FINANCE-APPORTIONED	FL,W. PALM BEACH-HAVERHILL	H Wlrma	3,020.45
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFILAN	FINANCE-APPORTIONED	FL,WEST PALM BEACH MAIN	H Wlrma	1,789.90
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFILRB	FINANCE-APPORTIONED	FL,W. PALM BEACH-RIVIERA BEACH	H Wlrma	1,678.03
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFILMA	FINANCE-APPORTIONED	FL,BOYFONTON BEACH	H Wlrma	1,417.00
200601	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	CAPRI	FL,PAHOKEE	H Wlrma	1,316.05
200601	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFILH	FINANCE-APPORTIONED	FL,W. PALM BEACH-HAVERHILL	H Wlrma	1,278.53
200601	S7802	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wlrma	1,244.30
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFILGA	FINANCE-APPORTIONED	FL,W. PALM BEACH-GREENACRES	H Wlrma	1,193.26
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wlrma	1,081.39
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL,PAHOKEE	H Wlrma	1,057.90
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wlrma	1,038.06
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL,BELLE GLADE	H Wlrma	820.36
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFILRP	FINANCE-APPORTIONED	FL,W. PALM BCH-ROYAL PALM BEACH	H Wlrma	559.34
200601	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wlrma	526.45
200601	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFILGA	FINANCE-APPORTIONED	FL,W. PALM BEACH-GREENACRES	H Wlrma	451.74
200601	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFILAN	FINANCE-APPORTIONED	FL,WEST PALM BEACH MAIN	H Wlrma	376.03
200601	S7802	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL,BELLE GLADE	H Wlrma	300.41
200601	S7802	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL,PAHOKEE	H Wlrma	193.37
200601	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL,DELRAY BEACH	H Wlrma	169.79
200601	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFILRB	AM-DIRECT	FL,W. PALM BEACH-RIVIERA BEACH	H Wlrma	91.47
200601	S7802	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFILAN	FINANCE-APPORTIONED	FL,WEST PALM BEACH MAIN	H Wlrma	37.70
200601	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL,KINGS POINT	H Wlrma	(346.55)
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MICCFLLB	FINANCE-APPORTIONED	FL,MICCO-BAREFOOT BAY	H Wlrma	24,308.10
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL,FORT PIERCE	H Wlrma	14,816.42
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FL,HOBE SOUND	H Wlrma	6,613.82
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	FINANCE-APPORTIONED	FL,FORT ST. LUCIE-SOUTH	H Wlrma	5,880.63
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL,STUART	H Wlrma	5,837.89
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL,SEBASTIAN-MAIN	H Wlrma	5,690.10
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL,FORT ST. LUCIE-MAIN	H Wlrma	4,794.39
200601	S7801	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLMA	AM-DIRECT	FL,FORT PIERCE	H Wlrma	4,013.60
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL,FORT PIERCE	H Wlrma	3,468.26
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL,FORT ST. LUCIE-MAIN	H Wlrma	2,697.25
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL,VERO BEACH-MAIN	H Wlrma	2,135.01
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL,FORT PIERCE	H Wlrma	1,947.71
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL,HUTCH IS 225,334	H Wlrma	1,588.79
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL,VERO BEACH-MAIN	H Wlrma	1,256.25
200601	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL,FORT ST. LUCIE-MAIN	H Wlrma	1,094.91
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	AM-DIRECT	FL,SEBASTIAN-MAIN	H Wlrma	772.72
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	MICCFLLB	FINANCE-APPORTIONED	FL,MICCO-BAREFOOT BAY	H Wlrma	665.07
200601	S7801	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	CAPRI	FL,STUART	H Wlrma	547.31
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTRFLMA	OSPCM2	FL,FORT PIERCE	H Wlrma	414.44
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL,HOBE SOUND	H Wlrma	314.25
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLMA	AM-DIRECT	FL,FORT PIERCE	H Wlrma	280.31
200601	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	OSPCM2	FL,HOBE SOUND	H Wlrma	280.16
200601	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLMA	OSPCM2	FL,SEBASTIAN-MAIN	H Wlrma	239.73
200601	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FL,SEBASTIAN-FELLSMERE	H Wlrma	231.66
200601	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL,HOBE SOUND	H Wlrma	224.63
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	MICCFLLB	OSPCM2	FL,MICCO-BAREFOOT BAY	H Wlrma	198.46
200601	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HTISFLMA	OSPCM2	FL,HUTCH IS 225,334	H Wlrma	197.42
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL,HUTCH IS 225,334	H Wlrma	187.27
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MICCFLLB	AM-DIRECT	FL,MICCO-BAREFOOT BAY	H Wlrma	165.43
200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL,STUART	H Wlrma	156.29
200601	S7801	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL,VERO BEACH-MAIN	H Wlrma	114.00

200601	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wilma	112.36
200601	S7801	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	FINANCE-APPORTIONED	FL PORT ST. LUCIE-SOUTH	H Wilma	37.69
200601	S7801	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wilma	37.69
200601	S7800	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	CAPRI	FL W PALM BEACH-HAVERHILL	H Wilma	23,766.96
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	5,933.00
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	5,454.24
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	4,545.20
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	4,014.93
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	3,409.90
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	3,257.39
200601	S7800	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	3,068.00
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-BOCA TEECA	H Wilma	2,386.22
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	1,780.20
200601	S7800	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,099.42
200601	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	1,022.66
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	909.03
200601	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	871.16
200601	S7800	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	802.79
200601	S7800	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BYBHFLMA	OSPCM2	FL BOYONTON BEACH	H Wilma	486.79
200601	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Wilma	478.75
200601	S7800	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W PALM BEACH-RIVIERA BEACH	H Wilma	465.50
200601	S7800	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	454.51
200601	S7800	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	189.37
200601	S7800	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	37.87
200601	S7799	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	37.87
200601	S7797	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLOA	CAPRI	FL FT LAUDERDALE-OAKLAND	H Wilma	33,647.26
200601	S7792	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wilma	7,124.47
200601	S7792	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	45,717.12
200601	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	CAPRI	FL BOCA RATON-MAIN	H Wilma	17,044.48
200601	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	24,762.00
200601	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	2,575.61
200601	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	2,272.50
200601	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	1,439.31
200601	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	1,060.54
200601	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	1,060.54
200601	S7791	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	416.64
200601	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	362.14
200601	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	113.62
200601	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	113.62
200601	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	37.87
200601	S7791	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	37.87
200601	S7791	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	25.98
200601	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	18.60
200601	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	3,097.18
200601	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	2,795.02
200601	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	2,606.16
200601	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	2,379.54
200601	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	CAPRI	FL W PALM BEACH-GREENACRES	H Wilma	1,572.59
200601	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-BOCA TEECA	H Wilma	642.09
200601	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	528.20
200601	S7789	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	352.88
200601	S7789	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	264.39
200601	S7789	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	254.31
200601	S7789	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	AM-DIRECT	FL PAHOKEE	H Wilma	220.21
200601	S7789	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	151.07
200601	S7789	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	113.30
200601	S7789	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	68,481.00
200601	S7789	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	24,619.81
200601	S7789	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	984.79
200601	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLOA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	9,590.74
200601	S7777	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	ORACLE MANUAL INVOICE	FL POMPANO BCH-FEDERAL	H Wilma	8,147.70
200601	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	2,956.15
200601	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	2,878.62
200601	S7777	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	CAPRI	FL DEERFIELD	H Wilma	2,183.30
200601	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wilma	1,990.89
200601	S7777	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	1,022.66
200601	S7777	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	568.14
200601	S7777	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	75.74
200601	S7777	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wilma	59.04
200601	S7776	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	37.87
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	17,066.08
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	17,612.19
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	17,064.13
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT LAUDERDALE-MAIN	H Wilma	16,353.73
200601	S7776	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	10,434.26
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	ORACLE MANUAL INVOICE	FL FT LAUDERDALE-MAIN	H Wilma	8,147.66
200601	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	6,489.35
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLAP	CAPRI	FL FT LAUDERDALE-AIRPORT	H Wilma	1,893.63
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wilma	1,704.45
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wilma	1,439.31
200601	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	984.79
200601	S7776	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCR	OSPCM2	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	396.12
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE-MAIN	H Wilma	303.00
200601	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	303.00
200601	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE-MAIN	H Wilma	113.62
200601	S7776	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	113.62
200601	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	111.94
200601	S7776	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE-MAIN	H Wilma	75.74
200601	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	45.46
200601	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	39.36

200601	S7776	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	37.87
200601	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDLFCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wlma	34.44
200601	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDLFCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	28.73
200601	S7775	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLW	AM-DIRECT	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	8,744.55
200601	S7775	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	8,615.16
200601	S7775	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLHM	FINANCE-APPORTIONED	FL HOLLYWOOD,55	H Wlma	8,147.66
200601	S7775	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLMA	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	2,121.09
200601	S7775	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Wlma	1,805.14
200601	S7775	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	681.78
200601	S7775	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HRSDFLMA	CAPRI	FL HOBE SOUND	H Wlma	37.87
200601	S7775	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSFLFSO	CAPRI	FL PORT ST. LUCIE-SOUTH	H Wlma	5,835.59
200601	S7761	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wlma	5,587.80
200601	S7761	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wlma	5,361.27
200601	S7761	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wlma	3,926.57
200601	S7761	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wlma	2,073.22
200601	S7761	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL STUART	H Wlma	1,957.13
200601	S7761	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wlma	1,736.75
200601	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wlma	1,694.56
200601	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wlma	1,355.65
200601	S7761	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wlma	1,245.93
200601	S7761	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN MAIN	H Wlma	1,132.66
200601	S7761	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wlma	1,130.84
200601	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wlma	717.35
200601	S7761	CABLE-AERIAL-METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLFE	OSPCM2	FL SEBASTIAN-FELL SMERE	H Wlma	536.64
200601	S7761	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLMA	AM-DIRECT	FL FORT PIERCE	H Wlma	465.45
200601	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wlma	301.40
200601	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wlma	239.58
200601	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wlma	161.77
200601	JMD0019	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRNRLMA	FINANCE-APPORTIONED	FL PERRINE	H Wlma	2,426.83
200601	JMC4056	CO-SWITCHING-DIGITAL	377	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	BVAPP	FL MARATHON-VACA KEY	H Wlma	39,340.66
200601	JMC4055	CO-SWITCHING-DIGITAL	377	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	BVAPP	FL KEY WEST	H Wlma	3,683.13
200601	JMC4038	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	BVAPP	FL SUGARLOAF KEY	H Wlma	24,418.62
200601	JMC4027	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	BVAPP	FL BIG PINE	H Wlma	23,876.62
200601	JEC5708	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	BVAPP	FL PAHOKEE	H Wlma	5.98
200601	FP081	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due to Storm		Additional PICS Caused By Storm Impact		H Wlma	135,161.59
200601	F4214	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wlma	5,529.99
200601	F4214	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wlma	719.65
200601	F4214	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	EGLLFLH	FINANCE-APPORTIONED	FL EAU GALLEE-INDIAN HARBR BCH	H Wlma	75.74
200601	F4173	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CNTMFLLE	CAPRI	FL CANTONMENT	H Dennis	22,083.90
200601	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLFP	AM-DIRECT	FL PENSACOLA-FERRY PASS	H Dennis	5,058.04
200601	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFLBL	FINANCE-APPORTIONED	FL PENSACOLA-BELMONT	H Dennis	1,193.18
200601	F4173	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFLFP	FINANCE-APPORTIONED	FL PENSACOLA-FERRY PASS	H Dennis	38.48
200601	F4173	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFLBL	FINANCE-APPORTIONED	FL PENSACOLA-BELMONT	H Dennis	38.48
200601	F4171	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLNVFLMA	FINANCE-APPORTIONED	FL HOLLY NAVARRE	H Dennis	1,385.63
200601	F4142	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Dennis	846.77
200601	D8961	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wlma	3,682.01
200601	D8961	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MRTHFLVE	AM-DIRECT	FL MARATHON-VACA KEY	H Wlma	1,589.14
200601	D8961	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	OSPCM2	FL BIG PINE	H Wlma	1,017.07
200601	D8958	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MRTHFLVE	AM-DIRECT	FL BIG PINE	H Wlma	438.40
200601	D8958	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL MARATHON-VACA KEY	H Wlma	42.71
200601	D8958	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL MIAMI-ALHAMBRA	H Wlma	921.09
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLKE	AM-DIRECT	FL MIAMI-RED ROAD	H Wlma	454.64
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLH	AM-DIRECT	FL MIAMI-KEY BISCAVNE	H Wlma	357.22
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLH	AM-DIRECT	FL MIAMI-HIALEAH	H Wlma	15,437.94
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wlma	8,976.77
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLH	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wlma	5,416.36
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL MIAMI-NORTHSIDE	H Wlma	3,342.84
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALLAPATTAH	H Wlma	3,068.00
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wlma	2,461.97
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLOL	AM-DIRECT	FL MIAMI-OPA LOCKA	H Wlma	2,337.17
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Wlma	2,019.25
200601	D8957	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLH	AM-DIRECT	FL MIAMI-HIALEAH	H Wlma	1,381.63
200601	D8957	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLH	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wlma	1,212.05
200601	D8957	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wlma	643.90
200601	D8957	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSIDE	H Wlma	477.88
200601	D8957	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLH	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wlma	416.64
200601	D8957	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wlma	185.83
200601	D8957	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wlma	151.50
200601	D8957	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wlma	92.74
200601	D8957	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLH	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wlma	75.74
200601	D8957	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALLAPATTAH	H Wlma	37.87
200601	D8957	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wlma	37.87
200601	D8957	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wlma	37.87
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLH	AM-DIRECT	FL MIAMI-HIALEAH	H Wlma	30,894.32
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Wlma	8,457.53
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL MIAMI-NORTHSIDE	H Wlma	6,885.90
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wlma	6,552.66
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLH	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wlma	5,908.76
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLOL	AM-DIRECT	FL MIAMI-OPA LOCKA	H Wlma	2,948.82
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wlma	2,537.73
200601	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wlma	1,802.83
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL MIAMI-POINCIANA	H Wlma	1,793.37
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wlma	1,590.82
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALLAPATTAH	H Wlma	1,590.82
200601	D8956	CABLE-AERIAL-METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPL	AM-DIRECT	FL MIAMI-PALMETTO	H Wlma	793.16
200601	D8956	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLOL	AM-DIRECT	FL MIAMI-OPA LOCKA	H Wlma	364.11
200601	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL MIAMI-PALMETTO	H Wlma	304.74
200601	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLOL	OSPCM2	FL MIAMI-OPA LOCKA	H Wlma	251.20
200601	D8956	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wlma	151.50

200601	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	92.97
200601	D8956	POLES	001	Material and Supplies	523	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wilma	37.87
200601	D8951	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	CAPRI	FL KEY WEST	H Wilma	23,741.71
200601	D8951	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BGPFLMA	AM-DIRECT	FL BIG PINE	H Wilma	1,911.56
200601	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLVM	FINANCE-APPORTIONED	FL MIAMI-WEST MIAMI	H Wilma	1,879.34
200601	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	5,226.97
200601	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL MIAMI-ALHAMBRA	H Wilma	4,772.45
200601	D8948	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	3,596.28
200601	D8948	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	CAPRI	FL MIAMI-BAYSHORE	H Wilma	1,902.42
200601	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLKE	FINANCE-APPORTIONED	FL MIAMI-KEY BISCAYNE	H Wilma	1,626.69
200601	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL MIAMI-RED ROAD	H Wilma	1,256.02
200601	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBA	FINANCE-APPORTIONED	FL MIAMI-BAYSHORE	H Wilma	833.28
200601	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL MIAMI-RED ROAD	H Wilma	649.49
200601	D8948	CABLE-CONDUIT SYSTEM	004	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBA	AM-DIRECT	FL MIAMI-BAYSHORE	H Wilma	594.87
200601	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	530.27
200601	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL MIAMI-ALHAMBRA	H Wilma	437.13
200601	D8948	POLES	001	Material and Supplies	523	OVERHEAD EXEMPT MATERIAL	MIAMFLFL	FINANCE-APPORTIONED	FL MIAMI-FLAGLER	H Wilma	378.76
200601	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	OSPCM2	FL MIAMI-BAYSHORE	H Wilma	251.20
200601	D8948	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLVM	OSPCM2	FL MIAMI-WEST MIAMI	H Wilma	137.05
200601	D8948	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	113.62
200601	D8948	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL MIAMI-ALHAMBRA	H Wilma	75.74
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL MIAMI-ALHAMBRA	H Wilma	75.74
200601	D8947	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wilma	4,052.80
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	2,575.61
200601	D8947	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	2,158.97
200601	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	1,931.71
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-ALAPATTAH	H Wilma	1,585.50
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALAPATTAH	H Wilma	1,515.06
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL MIAMI-POINCIANA	H Wilma	1,269.06
200601	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	AM-DIRECT	FL MIAMI-HIALEAH	H Wilma	1,185.95
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	862.43
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSHORE	H Wilma	795.40
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLCL	AM-DIRECT	FL MIAMI-OPA LOCKA	H Wilma	707.74
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALAPATTAH	H Wilma	525.89
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL MIAMI-NORTHSHORE	H Wilma	439.29
200601	D8947	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wilma	340.89
200601	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALAPATTAH	H Wilma	265.13
200601	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSHORE	H Wilma	92.97
200601	D8947	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	75.74
200601	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	75.74
200601	D8947	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Wilma	37.87
200601	D8947	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALAPATTAH	H Wilma	37.87
200601	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALAPATTAH	H Wilma	30.51
200601	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL NORTH DADE-BRENTWOOD	H Wilma	10,046.80
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Wilma	8,522.25
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Wilma	7,007.19
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-ARCH CREEK	H Wilma	4,204.31
200601	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLAC	OSPCM2	FL NORTH DADE-ARCH CREEK	H Wilma	2,875.72
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLBR	AM-DIRECT	FL NORTH DADE-BRENTWOOD	H Wilma	2,332.62
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLCL	FINANCE-APPORTIONED	FL NORTH DADE-OLETA	H Wilma	2,272.80
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLCL	AM-DIRECT	FL NORTH DADE-OLETA	H Wilma	1,892.27
200601	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLGG	OSPCM2	FL NORTH DADE-GOLDEN GLADES	H Wilma	1,627.88
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLAC	AM-DIRECT	FL NORTH DADE-ARCH CREEK	H Wilma	1,436.74
200601	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLGG	AM-DIRECT	FL NORTH DADE-GOLDEN GLADES	H Wilma	1,427.54
200601	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLCL	OSPCM2	FL NORTH DADE-OLETA	H Wilma	1,040.16
200601	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Wilma	113.62
200601	D8945	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLGG	AM-DIRECT	FL NORTH DADE-GOLDEN GLADES	H Wilma	82.27
200601	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLGG	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Wilma	75.74
200601	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL PERRINE	H Wilma	38,968.77
200601	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	CAPRI	FL SUGARLOAF KEY	H Wilma	16,556.25
200601	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	CAPRI	FL KEY WEST	H Wilma	13,558.60
200601	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	12,082.65
200601	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	6,359.25
200601	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTFLVLE	CAPRI	FL MARATHON-VACA KEY	H Wilma	5,072.54
200601	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BGPFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	3,257.39
200601	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MRTFLVLE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	2,083.22
200601	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SGKYFLMA	AM-DIRECT	FL SUGARLOAF KEY	H Wilma	1,682.46
200601	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SGKYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	946.91
200601	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL KEY WEST	H Wilma	784.50
200601	D8943	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	763.74
200601	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYRFLMA	OSPCM2	FL KEY LARGO	H Wilma	446.81
200601	D8943	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	416.64
200601	D8943	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SGKYFLMA	AM-DIRECT	FL SUGARLOAF KEY	H Wilma	411.30
200601	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	ISLFLMA	OSPCM2	FL ISLAMORADA	H Wilma	332.44
200601	D8933	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	189.37
200601	D8933	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MRTFLVLE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	151.50
200601	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	19,544.33
200601	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	6,931.40
200601	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL HOMESTEAD	H Wilma	3,901.29
200601	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Wilma	2,954.37
200601	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL PERRINE	H Wilma	2,544.21
200601	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL PERRINE	H Wilma	1,931.71
200601	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLMA	AM-DIRECT	FL HOMESTEAD	H Wilma	1,618.41
200601	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL HOMESTEAD-EAST	H Wilma	1,304.14
200601	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLMA	OSPCM2	FL PERRINE	H Wilma	828.98
200601	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLMA	FINANCE-APPORTIONED	FL PERRINE	H Wilma	706.06
200601	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLMA	OSPCM2	FL HOMESTEAD-EAST	H Wilma	695.99
200601	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLMA	FINANCE-APPORTIONED	FL HOMESTEAD-EAST	H Wilma	643.90
200601	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	OSPCM2	FL HOMESTEAD	H Wilma	371.86
200601	D8931	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL PERRINE	H Wilma	200.06

200601	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLEA	FINANCE-APPORTIONED	FLHOMESTEAD-EAST	H Wilma	37.87
200601	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FLMIAMI-WEST DADE	H Wilma	12,650.81
200601	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSO	AM-DIRECT	FLMIAMI-SILVER OAKS	H Wilma	4,254.73
200601	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FLMIAMI-WEST DADE	H Wilma	4,151.08
200601	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FLMIAMI-CANAL	H Wilma	3,787.66
200601	D8930	POLES	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FLMIAMI-SILVER OAKS	H Wilma	1,273.74
200601	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	FINANCE-APPORTIONED	FLMIAMI-SILVER OAKS	H Wilma	1,249.93
200601	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FLMIAMI-WEST DADE	H Wilma	643.90
200601	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	FINANCE-APPORTIONED	FLMIAMI-CANAL	H Wilma	568.14
200601	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FLMIAMI-WEST DADE	H Wilma	427.16
200601	D8930	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FLMIAMI-CANAL	H Wilma	344.17
200601	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FLMIAMI-WEST DADE	H Wilma	324.74
200601	D8929	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FLMIAMI-CANAL	H Wilma	189.37
200601	D8929	CABLE-AERIAL-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	113.62
200601	D8929	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	22,915.36
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPL	AM-DIRECT	FLMIAMI-PALMETTO	H Wilma	8,029.93
200601	D8927	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FLMIAMI-HIALEAH	H Wilma	9,756.65
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FLMIAMI-POINCIANA	H Wilma	5,837.91
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FLMIAMI-POINCIANA	H Wilma	4,536.46
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Wilma	3,560.40
200601	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Wilma	2,954.37
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLLOL	AM-DIRECT	FLMIAMI-OPA LOCKA	H Wilma	2,083.22
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLLOL	FINANCE-APPORTIONED	FLMIAMI-OPA LOCKA	H Wilma	1,761.04
200601	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FLMIAMI-ALLAPATTAH	H Wilma	1,742.32
200601	D8927	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Wilma	1,266.25
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FLMIAMI-ALLAPATTAH	H Wilma	1,136.30
200601	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	FINANCE-APPORTIONED	FLMIAMI-ALLAPATTAH	H Wilma	929.65
200601	D8927	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	OSPCM2	FLMIAMI-PALMETTO	H Wilma	606.02
200601	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	FINANCE-APPORTIONED	FLMIAMI-POINCIANA	H Wilma	477.88
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FLMIAMI-POINCIANA	H Wilma	416.64
200601	D8927	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FLMIAMI-NORTHSHIDE	H Wilma	344.17
200601	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FLMIAMI-ALLAPATTAH	H Wilma	227.25
200601	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FLMIAMI-NORTHSHIDE	H Wilma	77.74
200601	D8927	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FLMIAMI-POINCIANA	H Wilma	75.74
200601	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FLMIAMI-POINCIANA	H Wilma	61.01
200601	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	OSPCM2	FLMIAMI-MIAMI SHORES	H Wilma	37.87
200601	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FLMIAMI-MIAMI SHORES	H Wilma	5,528.98
200601	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRB	FINANCE-APPORTIONED	FLMIAMI BEACH	H Wilma	2,954.37
200601	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRB	OSPCM2	FLMIAMI BEACH	H Wilma	1,287.80
200601	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBC	OSPCM2	FLMIAMI BEACH	H Wilma	827.43
200601	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FLMIAMI-BISCAYNE	H Wilma	696.09
200601	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNM	FINANCE-APPORTIONED	FLMIAMI-BISCAYNE	H Wilma	681.77
200601	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FLMIAMI-NORTH MIAMI	H Wilma	681.77
200601	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FLMIAMI-MIAMI SHORES	H Wilma	606.02
200601	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FLMIAMI-BISCAYNE	H Wilma	568.14
200601	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRB	FINANCE-APPORTIONED	FLMIAMI-METRO	H Wilma	454.51
200601	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLIC	FINANCE-APPORTIONED	FLMIAMI BEACH	H Wilma	303.00
200601	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLIC	OSPCM2	FLMIAMI-INDIAN CREEK	H Wilma	303.00
200601	D8926	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FLMIAMI-INDIAN CREEK	H Wilma	251.20
200601	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLME	OSPCM2	FLMIAMI-MIAMI SHORES	H Wilma	227.25
200601	D8926	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FLMIAMI-METRO	H Wilma	189.93
200601	D8920	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLIC	FINANCE-APPORTIONED	FLMIAMI-INDIAN CREEK	H Wilma	37.87
200601	D8920	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLIC	FINANCE-APPORTIONED	FLMIAMI-INDIAN CREEK	H Wilma	37.87
200601	D8920	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FLHOMESTEAD	H Katrina	7,095.15
200601	D8920	CABLE-AERIAL METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FLMIAMI-HALMBRA	H Katrina	986.26
200601	D8920	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRNFELMA	FINANCE-APPORTIONED	FLPERRINE	H Katrina	461.87
200601	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FLKEY WEST	H Katrina	307.91
200601	D8915	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FLHOMESTEAD	H Katrina	115.46
200601	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FLHOMESTEAD	H Katrina	923.75
200601	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLEA	OSPCM2	FLMIAMI-SILVER OAKS	H Katrina	115.46
200601	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FLHOMESTEAD-EAST	H Katrina	94.47
200601	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FLKEY WEST	H Katrina	76.97
200601	D3202	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	BVAPP	FLMARATHON-VACA KEY	H Wilma	38.48
200601	D3200	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	BVAPP	FLKEY WEST	H Wilma	58,680.67
200601	5EA01197N	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	CAPRI	FLDEERFIELD	H Wilma	34,281.18
200601		VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	AM-DIRECT	FLFORT PIERCE	H Wilma	2,373.08
200601	BPKAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	AM-DIRECT	FLFORT PIERCE	H Katrina	(24,565.28)
200601	BPKAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JCVLFLNO	AM-DIRECT	FLMIAMI-HIALEAH	H Katrina	(57,243.13)
200601	BPKAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFHIC	AM-DIRECT	FLJACKSONVILLE-NORMANDY	H Katrina	(95,386.23)
200601	BPKAT	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	AM-DIRECT	FLPENSACOLA-HILLCREST	H Katrina	(57,506.00)
200601	BPWILMA	NCTE-DIGITAL	358	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTLDFLPL	AM-DIRECT	FLWEST PALM BEACH MAIN	H Katrina	(76,892.04)
200601	BPWILMA	NCTE-DIGITAL	358	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTLDFLMR	MARTA-REGIS	FLFT LAUDERDALE-PLANTATION	H Katrina	(96,780.34)
200601	BPWILMA	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	MARTA-REGIS	FLFT LAUDERDALE MAIN	H Wilma	23,796.32
200601	BPWILMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FLFORT PIERCE	H Wilma	9,497.24
200601	BPWILMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FLMIAMI-NORTH MIAMI	H Wilma	3,634.11
200601	BP WILMA	NCTE-ANALOG	858	Material and Supplies	524	GTS - PURCHASES	MIAMFLNM	CAPRI	FLMIAMI-NORTH MIAMI	H Wilma	2,314.91
200601	BPWILMA	CABLE-CONDUIT SYSTEM	004	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	VRBHFLMA	MARTA-REGIS	FLMIAMI-NORTH MIAMI	H Wilma	2,030.25
200601	BPWILMA	NCTE-DIGITAL	358	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FLVERO BEACH-MAIN	H Wilma	1,503.86
200601	BPWILMA	CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	CAPRI	FLHOMESTEAD	H Wilma	1,222.16
200601	BPWILMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRNFELMA	CAPRI	FLFORT PIERCE	H Wilma	644.38
200601	BP WILMA	NCTE-ANALOG-OTHER COST	558	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLE	CAPRI	FLPERRINE	H Wilma	448.73
200602	S7817	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	VRBHFLMA	MARTA-REGIS	FLHOLLYWOOD-PEMBROKE PINES	H Wilma	182.25
200602	S7817	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGFLMA	CAPRI	FLVERO BEACH-MAIN	H Wilma	15.05
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FLBELLE GLADE	H Wilma	12,355.16
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGFLMA	AM-DIRECT	FLBELLE GLADE	H Wilma	9,207.93
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FLWEST PALM BEACH MAIN	H Wilma	8,720.31
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FLBELLE GLADE	H Wilma	7,125.99
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FLW. PALM BEACH-GARDENS	H Wilma	5,946.93
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FLJUPITER	H Wilma	1,506.60

200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FLW. PALM BEACH-RIVIERA BEACH	H Wima	3,254.52
200602	S7817	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wima	2,880.44
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Wima	2,816.79
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFKP	AM-DIRECT	FL KINGS POINT	H Wima	2,650.54
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHLFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wima	2,349.40
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wima	2,036.03
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wima	1,468.50
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wima	1,203.71
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wima	1,111.30
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wima	1,098.22
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wima	1,069.93
200602	S7817	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRH	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wima	992.23
200602	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wima	971.93
200602	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL JUPITER	H Wima	674.72
200602	S7817	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FL WEST PALM BEACH MAIN	H Wima	565.33
200602	S7817	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Wima	450.94
200602	S7817	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wima	450.94
200602	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH GARDENS	H Wima	212.17
200602	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wima	112.58
200602	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON SANDALFOOT	H Wima	29.23
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLMA	AM-DIRECT	FL FORT PIERCE	H Wima	15,677.46
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL STUART	H Wima	11,145.92
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wima	5,765.57
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wima	4,762.72
200602	S7813	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wima	4,405.51
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wima	4,286.45
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLFE	FINANCE-APPORTIONED	FL SEBASTIAN-FELLSMERE	H Wima	3,413.28
200602	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wima	3,294.21
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLBE	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wima	3,135.45
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wima	3,056.08
200602	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wima	2,732.27
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wima	2,659.18
200602	S7813	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wima	2,448.56
200602	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLBE	FINANCE-APPORTIONED	FL STUART	H Wima	2,262.33
200602	S7813	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL VERO BEACH-BEACHLAND	H Wima	2,024.15
200602	S7813	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wima	1,547.88
200602	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FL FORT PIERCE	H Wima	1,309.75
200602	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wima	1,295.02
200602	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLBE	FINANCE-APPORTIONED	FL STUART	H Wima	708.53
200602	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLBE	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wima	515.96
200602	S7813	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL VERO BEACH-BEACHLAND	H Wima	436.58
200602	S7813	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wima	396.89
200602	S7813	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	OSPCM2	FL HOBE SOUND	H Wima	335.44
200602	S7813	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	VRBHFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wima	240.86
200602	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	VRBHFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wima	173.59
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wima	119.06
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHLFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wima	9,485.75
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wima	9,287.31
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W. PALM BEACH-RIVIERA BEACH	H Wima	8,056.94
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wima	6,032.78
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W. PALM BEACH-LAKE WORTH	H Wima	5,953.40
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFLMA	AM-DIRECT	FL DELRAY BEACH	H Wima	4,358.43
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHLFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	4,048.31
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHLFKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wima	2,301.98
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wima	1,853.45
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W. PALM BEACH-GARDENS	H Wima	1,429.81
200602	S7812	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W. PALM BEACH-GREENACRES	H Wima	1,150.09
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFKP	AM-DIRECT	FL KINGS POINT	H Wima	1,091.14
200602	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wima	942.35
200602	S7812	CABLE-BURIED METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wima	762.65
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wima	635.03
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W. PALM BEACH-RIVIERA BEACH	H Wima	526.62
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wima	476.27
200602	S7812	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRP	OSPCM2	FL W PALM BCH-ROYAL PALM BEACH	H Wima	312.10
200602	S7812	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL W. PALM BEACH-GARDENS	H Wima	279.50
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W. PALM BEACH-LAKE WORTH	H Wima	277.11
200602	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W. PALM BEACH-RIVIERA BEACH	H Wima	239.08
200602	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wima	238.14
200602	S7812	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wima	200.36
200602	S7812	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHLFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	158.75
200602	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wima	119.06
200602	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wima	119.06
200602	S7812	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W. PALM BEACH-LAKE WORTH	H Wima	79.38
200602	S7812	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wima	79.38
200602	S7808	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wima	(29.52)
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHLFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wima	(755.77)
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wima	21,511.84
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wima	4,008.63
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHLFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	2,619.49
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W. PALM BEACH-LAKE WORTH	H Wima	2,063.84
200602	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W. PALM BEACH-LAKE WORTH	H Wima	1,634.93
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHLFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wima	1,102.35
200602	S7808	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W. PALM BEACH-GREENACRES	H Wima	873.16
200602	S7808	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FL W. PALM BEACH-RIVIERA BEACH	H Wima	670.88
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wima	515.96
200602	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wima	471.86
200602	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wima	319.13
200602	S7808	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL W. PALM BEACH-RIVIERA BEACH	H Wima	248.80
200602	S7808	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL JUPITER	H Wima	240.86
200602	S7808	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL W. PALM BEACH-GARDENS	H Wima	240.86

200602	S7809	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BYBHFUMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	238.14
200602	S7809	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLUH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	154.79
200602	S7809	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	39.69
200602	S7809	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wilma	36.90
200602	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	2,539.79
200602	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	1,952.91
200602	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	1,210.80
200602	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFUMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	1,100.74
200602	S7806	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	703.05
200602	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL BOCA RATON MAIN	H Wilma	312.46
200602	S7806	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BYBHFUMA	CAPRI	FL PAHOKEE	H Wilma	240.40
200602	S7806	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	172.08
200602	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	148.82
200602	S7805	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	ORACLE MANUAL INVOICE	FL BELLE GLADE	H Wilma	119.94
200602	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	107.49
200602	S7805	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	16,864.09
200602	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL DEERFIELD	H Wilma	10,897.27
200602	S7805	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL DEERFIELD	H Wilma	4,524.58
200602	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	1,495.16
200602	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMA	AM-DIRECT	FL DEERFIELD	H Wilma	1,230.36
200602	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	963.43
200602	S7805	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	847.34
200602	S7804	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	AM-DIRECT	FL DEERFIELD	H Wilma	396.89
200602	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	ORACLE MANUAL INVOICE	FL DEERFIELD	H Wilma	324.94
200602	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	16,940.85
200602	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	16,600.34
200602	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	14,047.53
200602	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLCY	FINANCE-APPORTIONED	FL FT LAUDERDALE-CYPRESS	H Wilma	9,191.35
200602	S7804	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	FINANCE-APPORTIONED	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	8,686.43
200602	S7803	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	HLWDFLHM	ORACLE MANUAL INVOICE	FL FT LAUDERDALE MAIN	H Wilma	1,984.46
200602	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	396.89
200602	S7803	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	57.08
200602	S7803	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	ORACLE MANUAL INVOICE	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	16,840.87
200602	S7803	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	7,646.72
200602	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	397.47
200602	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	152.41
200602	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Wilma	78.77
200602	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD-W HOLLYWOOD	H Wilma	141.05
200602	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	13,811.17
200602	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL JUPITER	H Wilma	12,637.13
200602	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	3,349.31
200602	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wilma	1,602.04
200602	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	898.70
200602	S7802	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	959.63
200602	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	742.40
200602	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	394.03
200602	S7802	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	355.59
200602	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	312.59
200602	S7802	CABLE-CONDUIT SYSTEM	004	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	235.52
200602	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLUH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	234.44
200602	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	140.69
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	118.21
200602	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	6,039.85
200602	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HSBDFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	2,798.66
200602	S7801	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	2,708.16
200602	S7801	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	2,646.68
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	2,421.05
200602	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wilma	1,625.10
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HSBDFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	1,412.95
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	1,200.22
200602	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL STUART	H Wilma	1,084.07
200602	S7801	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	HSBDFLMA	OSPCM2	FL FORT PIERCE	H Wilma	522.39
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	479.46
200602	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	425.89
200602	S7801	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HSBDFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	392.00
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	362.96
200602	S7801	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL PORT ST. LUCIE-SOUTH	H Wilma	348.45
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	291.87
200602	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	249.25
200602	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	235.49
200602	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	HSBDFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wilma	156.99
200602	S7801	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	77.43
200602	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	41.69
200602	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wilma	39.50
200602	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wilma	39.50
200602	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL STUART	H Wilma	24.00
200602	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	6,231.23
200602	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	3,889.55
200602	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	1,309.75
200602	S7800	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	674.72
200602	S7800	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	515.96
200602	S7799	CABLE-CONDUIT SYSTEM	004	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCY	OSPCM2	FL BCCA RATON MAIN	H Wilma	277.82
200602	S7798	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	39.69
200602	S7792	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	39.69
200602	S7792	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL FT LAUDERDALE-OAKLAND	H Wilma	330.65
200602	S7792	CABLE-INTRABUILDING METALLIC	052	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLMA	ORACLE MANUAL INVOICE	FL JACKSONVILLE-CLAY	H Wilma	31,037.07
200602	S7791	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLMA	ORACLE MANUAL INVOICE	FL JACKSONVILLE-CLAY	H Wilma	12,383.06
200602	S7791	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLMA	ORACLE MANUAL INVOICE	FL W PALM BEACH-159	H Wilma	595.32

200602	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL,W PALM BEACH-GARDENS	H Wilma	141.71
200602	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	39.69
200602	S7791	BPWILMA	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	ORACLE MANUAL INVOICE	FL WEST PALM BEACH MAIN	H Wilma	(45.91)
200602	S7790		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFILMA	FINANCE-APPORTIONED	FL BOYNTON BEACH	H Wilma	2,569.75
200602	S7790		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL,W PALM BCH-ROYAL PALM BEACH	H Wilma	489.24
200602	S7790		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRP	OSPCM2	FL,W PALM BCH-ROYAL PALM BEACH	H Wilma	275.85
200602	S7790		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	39.58
200602	S7780	BPWILMA	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAKFLMA	ORACLE MANUAL INVOICE	FL PAHOKEE	H Wilma	(45.22)
200602	S7780	BPWILMA	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	ORACLE MANUAL INVOICE	FL BELLE GLADE	H Wilma	(60.41)
200602	S7789		CABLE-AERIAL METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	50,326.11
200602	S7789		CABLE-AERIAL METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	20,241.55
200602	S7789		CABLE-INTRABUILDING METALLIC	052	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	1,031.91
200602	S7777		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLTA	CAPRI	FL POMPANO BCH-TAMERAC	H Wilma	396.89
200602	S7777		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	ORACLE MANUAL INVOICE	FL POMPANO BCH-FEDERAL	H Wilma	15,738.16
200602	S7777		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	3,423.91
200602	S7777		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	804.91
200602	S7777		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	357.20
200602	S7776		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	79.39
200602	S7776		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDLFLP	AM-DIRECT	FL FT LAUDERDALE PLANTATION	H Wilma	13,790.92
200602	S7776		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	8,210.33
200602	S7776		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLJ	ORACLE MANUAL INVOICE	FL FT LAUDERDALE MAIN	H Wilma	3,596.66
200602	S7776		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	3,347.14
200602	S7776		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	2,262.28
200602	S7776		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	1,596.16
200602	S7776		CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	1,293.26
200602	S7776		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Wilma	1,150.99
200602	S7776		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	239.14
200602	S7776		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	119.06
200602	S7776		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	92.73
200602	S7775		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDLFLP	CAPRI	FL FT LAUDERDALE AIRPORT	H Wilma	39.69
200602	S7775		CABLE-AERIAL METALLIC	002	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FL HOLLYWOOD-W HOLLYWOOD	H Wilma	10,567.49
200602	S7775		POLES	021	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	ORACLE MANUAL INVOICE	FL HOLLYWOOD,55	H Wilma	4,466.69
200602	S7775		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED		AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	3,423.91
200602	S7775		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	985.49
200602	S7775		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLMA	AM-DIRECT	FL HOLLYWOOD MAIN	H Wilma	39.69
200602	S7761		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wilma	(3,672.92)
200602	S7761		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	CAPRI	FL HOBE SOUND	H Wilma	2,519.41
200602	S7761		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	1,268.00
200602	S7761		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	907.56
200602	S7761		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	514.31
200602	S7761		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLMA	OSPCM2	FL SEBASTIAN MAIN	H Wilma	239.58
200602	S7761		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	VRBHFLMA	OSPCM2	FL VERO BEACH-MAIN	H Wilma	239.58
200602	S7761		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Wilma	197.29
200602	S7761		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	VRBHFLMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	39.56
200602	JED0271		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	OSPCM2	FL HOBE SOUND	H Wilma	28.35
200602	FP061		CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due to Storm	HLWDFLPE	BVAPP	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	6,415.37
200602	F4177		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL MILTON	H Wilma	219,053.43
200602	F4177		CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Wilma	6,676.28
200602	F4173		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CNTMFLLE	CAPRI	FL CANTONMENT	H Wilma	362.98
200602	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCLFPB	FINANCE-APPORTIONED	FL PENSACOLA-PERDIDO BAY	H Wilma	3,722.47
200602	F4172		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	GLBRFLMC	AM-DIRECT	FL GULF BREEZE	H Wilma	120.99
200602	F4172		CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	GLBRFLMC	AM-DIRECT	FL GULF BREEZE	H Wilma	1,292.70
200602	F4171		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLNVFLMA	FINANCE-APPORTIONED	FL HOLLY NAVARRRE	H Wilma	122.50
200602	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACFLPV	AM-DIRECT	FL PACE	H Wilma	40.33
200602	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACFLPV	AM-DIRECT	FL PACE	H Wilma	6,676.28
200602	F4170		CABLE-UNDERGROUND FIBER	085	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PACFLPV	FINANCE-APPORTIONED	FL PACE	H Wilma	1,422.30
200602	F4170		CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACFLPV	FINANCE-APPORTIONED	FL PACE	H Wilma	1,250.28
200602	F4170		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACFLPV	ORACLE MANUAL INVOICE	FL PACE	H Wilma	1,086.96
200602	F4170		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACFLPV	CAPRI	FL PACE	H Wilma	535.75
200602	F4170		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACFLPV	OSPCM2	FL PACE	H Wilma	499.88
200602	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACFLPV	OSPCM2	FL PACE	H Wilma	284.97
200602	F4170		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACFLPV	OSPCM2	FL PACE	H Wilma	83.70
200602	F4170		CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PACFLPV	FINANCE-APPORTIONED	FL PACE	H Wilma	40.33
200602	F4144		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACFLPV	OSPCM2	FL PACE	H Wilma	27.50
200602	D8961		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Wilma	40.33
200602	D8961		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	RGPIFLMA	AM-DIRECT	FL BIG PINE	H Wilma	8,476.07
200602	D8961		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	6,735.41
200602	D8961		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	5,022.40
200602	D8961		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MRTHFLVE	AM-DIRECT	FL MARATHON-VACA KEY	H Wilma	4,895.12
200602	D8961		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	2,024.15
200602	D8961		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	RGPIFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	1,349.44
200602	D8961		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	OSPCM2	FL MARATHON-VACA KEY	H Wilma	1,225.34
200602	D8961		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	674.72
200602	D8961		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	RGPIFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	396.99
200602	D8961		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	317.51
200602	D8961		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	298.14
200602	D8961		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SKGYFLMA	AM-DIRECT	FL SUGARLOAF KEY	H Wilma	198.44
200602	D8958		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	173.20
200602	D8958		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRP	OSPCM2	FL KEY WEST	H Wilma	159.29
200602	D8957		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLKE	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	1,270.06
200602	D8957		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL MIAMI-KEY BISCAYNE	H Wilma	952.54
200602	D8957		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAP	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	793.78
200602	D8957		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAP	OSPCM2	FL MIAMI-AIRPORT	H Wilma	519.35
200602	D8957		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAH	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	436.58
200602	D8957		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	-299.59
200602	D8957		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Wilma	164.14
200602	D8957		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL MIAMI-MIAMI SHORES	H Wilma	119.06
200602	D8957		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSHORE	H Wilma	79.38
200602	D8957		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Wilma	47.87
200602	D8956		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wilma	2,848.87

200602	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	2,176.27
200602	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLOL	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	1,979.73
200602	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL MIAMI-POINCIANA	H Wilma	1,752.23
200602	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wilma	1,587.57
200602	D8956	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	1,349.44
200602	D8956	CABLE-AERIAL METALLIC	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	992.23
200602	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSIDE	H Wilma	964.98
200602	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HIALEAH	H Wilma	898.74
200602	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	873.16
200602	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALLAPATTAH	H Wilma	873.16
200602	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL MIAMI-NORTHSIDE	H Wilma	825.34
200602	D8956	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	354.27
200602	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	277.82
200602	D8956	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-PALMETTO	H Wilma	92.97
200602	D8955	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSIDE	H Wilma	39.69
200602	D8951	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSIDE	H Wilma	443.22
200602	D8951	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	RGPIFLMA	CAPRI	FL BIG PINE	H Wilma	6,912.63
200602	D8951	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	CAPRI	FL MARATHON-VACA KEY	H Wilma	6,292.20
200602	D8951	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	RGPIFLMA	OSPCM2	FL BIG PINE	H Wilma	2,301.98
200602	D8951	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MRTHFLVE	AM-DIRECT	FL MARATHON-VACA KEY	H Wilma	477.87
200602	D8948	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	RGPIFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	180.23
200602	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL MIAMI-AL HAMBRA	H Wilma	119.06
200602	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	4,484.90
200602	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLVM	FINANCE-APPORTIONED	FL MIAMI-WEST MIAMI	H Wilma	3,989.93
200602	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	OSPCM2	FL MIAMI-BAYSHORE	H Wilma	2,063.84
200602	D8948	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	1,079.85
200602	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBA	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	912.85
200602	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL MIAMI-BAYSHORE	H Wilma	873.16
200602	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLVM	OSPCM2	FL MIAMI-AL HAMBRA	H Wilma	708.34
200602	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL MIAMI-WEST MIAMI	H Wilma	565.94
200602	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLKE	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	289.94
200602	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLOL	CAPRI	FL MIAMI-KEY BISCAYNE	H Wilma	36,731.06
200602	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	4,405.51
200602	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL MIAMI-HIALEAH	H Wilma	4,302.35
200602	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-POINCIANA	H Wilma	2,096.47
200602	D8947	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLOL	AM-DIRECT	FL MIAMI-HIALEAH	H Wilma	1,998.15
200602	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	555.65
200602	D8947	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	515.96
200602	D8947	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Wilma	317.51
200602	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HIALEAH	H Wilma	259.68
200602	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	259.68
200602	D8947	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HIALEAH	H Wilma	97.13
200602	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLOL	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	92.97
200602	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wilma	79.38
200602	D8947	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HIALEAH	H Wilma	28.54
200602	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLBR	AM-DIRECT	FL NORTH DADE-BRENTWOOD	H Wilma	7,938.82
200602	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-ARCH CREEK	H Wilma	5,516.82
200602	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Wilma	5,397.75
200602	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLDL	FINANCE-APPORTIONED	FL NORTH DADE-OLETA	H Wilma	4,802.41
200602	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL NORTH DADE-OLETA	H Wilma	3,810.19
200602	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLGG	AM-DIRECT	FL NORTH DADE-GOLDEN GLADES	H Wilma	2,431.49
200602	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL NORTH DADE-GOLDEN GLADES	H Wilma	1,950.60
200602	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLDL	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Wilma	1,111.30
200602	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLDL	FINANCE-APPORTIONED	FL NORTH DADE-OLETA	H Wilma	555.65
200602	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLGG	OSPCM2	FL NORTH DADE-OLETA	H Wilma	259.68
200602	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Wilma	158.75
200602	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-ARCH CREEK	H Wilma	158.75
200602	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Wilma	39.69
200602	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	CAPRI	FL NORTH DADE-ARCH CREEK	H Wilma	21,625.62
200602	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	4,008.63
200602	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL KEY WEST	H Wilma	796.46
200602	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	ISLMFLMA	OSPCM2	FL ISLAMORADA	H Wilma	337.75
200602	D8943	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	317.51
200602	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	OSPCM2	FL SUGARLOAF KEY	H Wilma	159.29
200602	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	RGPIFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	119.06
200602	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SGKYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	79.38
200602	D8943	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	ISLMFLMA	FINANCE-APPORTIONED	FL ISLAMORADA	H Wilma	79.38
200602	D8933	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	6,905.94
200602	D8933	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	2,779.25
200602	D8933	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	119.06
200602	D8932	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Rita	1,142.70
200602	D8932	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Rita	458.70
200602	D8932	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL KEY WEST	H Rita	161.87
200602	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Rita	85.00
200602	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	AM-DIRECT	FL HOMESTEAD	H Wilma	9,081.27
200602	D8931	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	2,976.70
200602	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL PERRINE	H Wilma	2,638.70
200602	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	1,905.09
200602	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLAE	FINANCE-APPORTIONED	FL HOMESTEAD-EAST	H Wilma	1,111.30
200602	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLAE	OSPCM2	FL HOMESTEAD-EAST	H Wilma	952.54
200602	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLAE	OSPCM2	FL HOMESTEAD-EAST	H Wilma	728.62
200602	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Wilma	674.72
200602	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	OSPCM2	FL HOMESTEAD	H Wilma	445.61
200602	D8931	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Wilma	436.58
200602	D8931	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLAE	AM-DIRECT	FL HOMESTEAD-EAST	H Wilma	259.79
200602	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL PERRINE	H Wilma	92.97
200602	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	ORACLE MANUAL INVOICE	FL HOMESTEAD-NARANJA	H Wilma	(23.39)
200602	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Wilma	6,509.05
200602	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FL MIAMI-SILVER OAKS	H Wilma	1,428.25
200602	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Wilma	1,349.44

200602	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL MIAMI-ALHAMBRA	H Vilma	357.20
200602	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLWD	OSPCM2	FL MIAMI-WEST DADE	H Vilma	259.68
200602	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	FINANCE-APPORTIONED	FL MIAMI-SILVER OAKS	H Vilma	198.44
200602	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL MIAMI-WEST DADE	H Vilma	158.75
200602	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL MIAMI-CANAL	H Vilma	39.69
200602	D8929	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Vilma	119.06
200602	D8929	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Vilma	39.69
200602	D8928	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Vilma	9,406.37
200602	D8928	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Vilma	3,770.47
200602	D8928	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Vilma	158.75
200602	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Vilma	1,298.38
200602	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Vilma	198.44
200602	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL MIAMI-PALMETTO	H Vilma	92.97
200602	D8927	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Vilma	79.38
200602	D8927	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Vilma	39.69
200602	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLQL	ORACLE MANUAL INVOICE	FL MIAMI-OPA LOCKA	H Vilma	(22.45)
200602	D8927	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPB	FINANCE-APPORTIONED	FL MIAMI-POINCIANA	H Vilma	(357.20)
200602	D8926	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FL MIAMI-NORTH MIAMI	H Vilma	1,911.08
200602	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	OSPCM2	FL MIAMI-MIAMI SHORES	H Vilma	612.32
200602	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBC	AM-DIRECT	FL MIAMI-BISCAYNE	H Vilma	119.06
200602	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLIC	FINANCE-APPORTIONED	FL MIAMI-INDIAN CREEK	H Vilma	102.74
200602	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSH	AM-DIRECT	FL MIAMI-MIAMI SHORES	H Vilma	2,370.13
200602	D8925	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL NORTH DADE-BRENTWOOD	H Vilma	94.47
200602	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL MIAMI-PALMETTO	H Katrina	645.31
200602	D8920	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Katrina	201.65
200602	D8920	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Katrina	80.66
200602	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	40.33
200602	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	40.33
200602	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Katrina	322.65
200602	D8915	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	120.99
200602	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	317.35
200602	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL MIAMI-HIALEAH	H Katrina	80.66
200602	D8913	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL MIAMI-ALLAPATTAH	H Vilma	222.15
200602	D8913	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	BVAPRI	FL MARATHON-VACA KEY	H Vilma	4,193.34
200602	D3202	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	BVAPRI	FL KEY WEST	H Vilma	64.12
200602	D3200	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUMA	AM-DIRECT	FL DELRAY BEACH	H Vilma	(50,195.88)
200602	5E807002N	VEHICLES-MOTOR	040	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Katrina	12,493.53
200602		CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	CAPRI	FL FORT PIERCE	H Vilma	10,502.84
200602		NCITE-DIGITAL	358	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTLDFLMR	MARTA-REGIS	FL FT LAUDERDALE-MAIN	H Vilma	8,966.95
200602		CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	CAPRI	FL W PALM BEACH-HAVERHILL	H Vilma	6,334.66
200602		CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	CAPRI	FL HOLLYWOOD-PEMBROKE PINES	H Vilma	3,616.32
200602		NCITE-DIGITAL	358	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	VRBHFUMA	MARTA-REGIS	FL VERO BEACH-MAIN	H Vilma	3,111.66
200602		CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	MARTA-REGIS	FL FORT PIERCE	H Vilma	1,803.71
200602		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FL HOMESTEAD	H Vilma	1,545.44
200602		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTS - PURCHASES	HLWDFLPE	CAPRI	FL HOLLYWOOD-PEMBROKE PINES	H Vilma	1,377.81
200602		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTS - PURCHASES	HMSTFLHM	CAPRI	FL HOMESTEAD	H Vilma	522.73
200602		CABLE-UNDERGROUND FIBER	085	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FL MIAMI-NORTH MIAMI	H Vilma	184.27
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Vilma	14,089.99
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH-MAIN	H Vilma	9,235.45
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Vilma	8,350.96
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-RIVIERA BEACH	H Vilma	7,858.08
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Vilma	7,812.43
200603	S7817	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Vilma	6,409.74
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFCLK	FINANCE-APPORTIONED	FL KINGS POINT	H Vilma	5,446.55
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Vilma	5,248.24
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Vilma	5,130.80
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFLMA	FINANCE-APPORTIONED	FL BOYNTON BEACH	H Vilma	4,104.84
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Vilma	3,670.50
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Vilma	2,881.14
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Vilma	2,506.03
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Vilma	2,491.96
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Vilma	2,368.07
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Vilma	2,289.12
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLIE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Vilma	2,289.12
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Vilma	1,776.05
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFCLK	AM-DIRECT	FL KINGS POINT	H Vilma	1,428.04
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYNTON BEACH	H Vilma	720.34
200603	S7817	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Vilma	684.17
200603	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Vilma	670.95
200603	S7817	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH-MAIN	H Vilma	631.48
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLIE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Vilma	618.78
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL PAHOKEE	H Vilma	467.83
200603	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Vilma	434.14
200603	S7817	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Vilma	433.78
200603	S7817	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Vilma	355.21
200603	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Vilma	278.27
200603	S7817	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	CAPRI	FL W PALM BEACH-HAVERHILL	H Vilma	244.79
200603	S7817	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFCLK	FINANCE-APPORTIONED	FL KINGS POINT	H Vilma	78.93
200603	S7817	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FL W PALM BEACH-GARDENS	H Vilma	34.64
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Vilma	14,368.26
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSIFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Vilma	10,064.28
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Vilma	7,498.87
200603	S7813	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Vilma	3,749.42
200603	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FL STUART	H Vilma	2,604.87
200603	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFUMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Vilma	2,289.12
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Vilma	2,012.85
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HRSDFLMA	AM-DIRECT	FL HOBE SOUND	H Vilma	1,736.58
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HRSDFLMA	AM-DIRECT	FL HOBE SOUND	H Vilma	1,458.14
200603	S7813	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Vilma	1,223.49
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFUMA	AM-DIRECT	FL VERO BEACH-MAIN	H Vilma	935.36

200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBFLMA	FINANCE-APPORTIONED	FL,VERO BEACH-MAIN	H Wilma	749.88
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL,FORT PIERCE	H Wilma	590.91
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL,SEBASTIAN-MAIN	H Wilma	487.63
200603	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL,SEBASTIAN-MAIN	H Wilma	276.27
200603	S7813	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL,PORT ST. LUCIE-MAIN	H Wilma	236.81
200603	S7813	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBFLMA	FINANCE-APPORTIONED	FL,VERO BEACH-MAIN	H Wilma	78.93
200603	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL,FORT PIERCE	H Wilma	72.82
200603	S7813	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBFLMA	AM-DIRECT	FL,VERO BEACH-MAIN	H Wilma	68.39
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FL,SEBASTIAN-MAIN	H Wilma	39.46
200603	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBFLMA	FINANCE-APPORTIONED	FL,DELRAY BEACH	H Wilma	8,603.97
200603	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL,JUPITER	H Wilma	6,591.11
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL,WEST PALM BEACH MAIN	H Wilma	6,569.92
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL,BOCA RATON-MAIN	H Wilma	3,631.03
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBFLMA	AM-DIRECT	FL,DELRAY BEACH	H Wilma	3,117.95
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBFLMA	FINANCE-APPORTIONED	FL,BOYONTON BEACH	H Wilma	1,539.24
200603	S7812	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL,BELLE GLADE	H Wilma	1,144.56
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	1,144.56
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBFLMA	AM-DIRECT	FL,BOYONTON BEACH	H Wilma	794.73
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL,W. PALM BEACH-HAVERHILL	H Wilma	670.95
200603	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	592.02
200603	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL,WEST PALM BEACH MAIN	H Wilma	473.61
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	436.93
200603	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FL,W. PALM BEACH-RIVIERA BEACH	H Wilma	426.12
200603	S7812	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wilma	365.21
200603	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBFLMA	FINANCE-APPORTIONED	FL,BOYONTON BEACH	H Wilma	276.27
200603	S7812	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBFLMA	AM-DIRECT	FL,BOYONTON BEACH	H Wilma	67.31
200603	S7812	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	46.74
200603	S7808	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	29.52
200603	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	AM-DIRECT	FL,BOCA RATON-BOCA-TEECA	H Wilma	3,365.50
200603	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBFLMA	FINANCE-APPORTIONED	FL,BOYONTON BEACH	H Wilma	1,894.45
200603	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	1,585.74
200603	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL,W. PALM BEACH-HAVERHILL	H Wilma	1,499.77
200603	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL,W. PALM BEACH-LAKE WORTH	H Wilma	907.76
200603	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	CAPRI	FL,BOCA RATON-MAIN	H Wilma	869.02
200603	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL,BOCA RATON-MAIN	H Wilma	291.10
200603	S7808	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	OSPCM2	FL,BOCA RATON-BOCA-TEECA	H Wilma	291.10
200603	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL,BOCA RATON-MAIN	H Wilma	276.27
200603	S7808	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBFLMA	FINANCE-APPORTIONED	FL,BOYONTON BEACH	H Wilma	236.81
200603	S7808	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLUH	AM-DIRECT	FL,W. PALM BEACH-HAVERHILL	H Wilma	168.87
200603	S7808	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL,BOCA RATON-BOCA-TEECA	H Wilma	147.07
200603	S7808	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL,W. PALM BEACH-GREENACRES	H Wilma	119.40
200603	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	AM-DIRECT	FL,W. PALM BEACH-GARDENS	H Wilma	(205.98)
200603	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLUH	AM-DIRECT	FL,W. PALM BEACH-HAVERHILL	H Wilma	(321.70)
200603	S7808	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	AM-DIRECT	FL,JUPITER	H Wilma	(410.76)
200603	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wilma	1,864.33
200603	S7806	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wilma	1,837.54
200603	S7806	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wilma	1,398.25
200603	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wilma	1,368.25
200603	S7806	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBFLKP	FINANCE-APPORTIONED	FL,KINGS POINT	H Wilma	234.56
200603	S7806	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL,W. PALM BEACH-GREENACRES	H Wilma	78.78
200603	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	ORACLE MANUAL INVOICE	FL,POMPANO BCH-FEDERAL	H Wilma	27,813.28
200603	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL,POMPANO BCH-FEDERAL	H Wilma	12,916.27
200603	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMA	AM-DIRECT	FL,FT. LAUDERDALE-OAKLAND	H Wilma	4,485.84
200603	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	ORBFLMA	AM-DIRECT	FL,DERFIELD	H Wilma	1,601.36
200603	S7805	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL,POMPANO BCH-MARGATE	H Wilma	1,369.33
200603	S7805	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL,POMPANO BCH-CORAL SPRINGS	H Wilma	1,209.93
200603	S7805	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMA	AM-DIRECT	FL,FT. LAUDERDALE-OAKLAND	H Wilma	86.80
200603	S7805	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL,POMPANO BCH-CORAL SPRINGS	H Wilma	39.46
200603	S7805	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL,POMPANO BCH-CORAL SPRINGS	H Wilma	39.46
200603	S7805	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL,POMPANO BCH-CORAL SPRINGS	H Wilma	17.22
200603	S7805	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	AM-DIRECT	FL,POMPANO BCH-FEDERAL	H Wilma	(263.36)
200603	S7804	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	ORACLE MANUAL INVOICE	FL,FT. LAUDERDALE MAIN	H Wilma	27,733.89
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL,FT. LAUDERDALE MAIN	H Wilma	11,927.58
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL,FT. LAUDERDALE-CYPRESS	H Wilma	10,781.40
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCR	AM-DIRECT	FL,FT. LAUDERDALE-CORAL RIDGE	H Wilma	10,032.14
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL,FT. LAUDERDALE-PLANTATION	H Wilma	9,119.05
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL,FT. LAUDERDALE MAIN	H Wilma	6,946.32
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL,FT. LAUDERDALE-JACARANDA	H Wilma	6,449.47
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLCR	FINANCE-APPORTIONED	FL,FT. LAUDERDALE-CORAL RIDGE	H Wilma	2,841.68
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLCY	FINANCE-APPORTIONED	FL,FT. LAUDERDALE-CYPRESS	H Wilma	1,381.37
200603	S7804	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLPL	FINANCE-APPORTIONED	FL,FT. LAUDERDALE-PLANTATION	H Wilma	276.27
200603	S7804	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	FINANCE-APPORTIONED	FL,FT. LAUDERDALE-PLANTATION	H Wilma	276.27
200603	S7804	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL,FT. LAUDERDALE MAIN	H Wilma	109.23
200603	S7803	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL,FT. LAUDERDALE MAIN	H Wilma	39.46
200603	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLHM	ORACLE MANUAL INVOICE	FL,HOLLYWOOD,55	H Wilma	27,046.53
200603	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL,HOLLYWOOD-PEMBROKE PINES	H Wilma	74.47
200603	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	CAPRI	FL,PAHOKEE	H Wilma	19,705.23
200603	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	CAPRI	FL,BELLE GLADE	H Wilma	2,412.37
200603	S7802	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wilma	1,602.64
200603	S7802	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wilma	1,017.33
200603	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	CAPRI	FL,WEST PALM BEACH MAIN	H Wilma	517.68
200603	S7802	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL,JUPITER	H Wilma	471.48
200603	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL,PAHOKEE	H Wilma	310.84
200603	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL,PAHOKEE	H Wilma	281.86
200603	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL,JUPITER	H Wilma	194.28
200603	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	AM-DIRECT	FL,BELLE GLADE	H Wilma	(262.60)
200603	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL,FORT PIERCE	H Wilma	1,578.53
200603	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	AM-DIRECT	FL,HUTCH IS 225,334	H Wilma	1,339.13
200603	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL,STUART	H Wilma	562.63

200603	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRTFLMA	OSPCM2	FL STUART	H Wilma	147.14
200603	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	78.06
200603	S7801	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	39.28
200603	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFILMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	1,379.08
200603	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON MAIN	H Wilma	1,026.16
200603	S7800	CABLE-BURIED METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLHH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	749.88
200603	S7800	CABLE-AERIAL METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFILMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	91.32
200603	S7800	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFILMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	69.28
200603	S7798	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wilma	(205.98)
200603	S7792	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTDLFL0A	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	(28.65)
200603	S7792	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	17,128.98
200603	S7792	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	6,433.23
200603	S7792	CABLE-INTRABUILDING METALLIC	052	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	513.06
200603	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFILMA	CAPRI	FL BOYONTON BEACH	H Wilma	315.73
200603	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	CAPRI	FL W PALM BEACH-GARDENS	H Wilma	2,604.37
200603	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	CAPRI	FL BOCA RATON-BOCA-TEECA	H Wilma	2,088.92
200603	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	157.86
200603	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	157.86
200603	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	(205.98)
200603	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	(241.10)
200603	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,180.72
200603	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFILMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	869.51
200603	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	132.77
200603	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	117.94
200603	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	(345.19)
200603	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wilma	(394.32)
200603	S7789	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	10,064.27
200603	S7789	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	3,749.41
200603	S7789	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	315.73
200603	S7777	CABLE-INTRABUILDING METALLIC	052	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	118.40
200603	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	ORACLE MANUAL INVOICE	FL POMPAÑO BCH-FEDERAL	H Wilma	6,489.73
200603	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFILMA	AM-DIRECT	FL DEERFIELD	H Wilma	663.41
200603	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFL0A	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	118.64
200603	S7777	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFILMA	AM-DIRECT	FL DEERFIELD	H Wilma	(205.98)
200603	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLAP	PROJECT ACCOUNTING	FL FT LAUDERDALE AIRPORT	H Wilma	21,253.04
200603	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	7,038.71
200603	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLMR	ORACLE MANUAL INVOICE	FL FT LAUDERDALE MAIN	H Wilma	1,812.41
200603	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	1,776.05
200603	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTDLFLCY	FINANCE-APPORTIONED	FL FT LAUDERDALE-CYPRESS	H Wilma	394.67
200603	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	226.14
200603	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	56.09
200603	S7776	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	39.46
200603	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTDLFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	(78.93)
200603	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	(131.75)
200603	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	(487.37)
200603	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLCR	PROJECT ACCOUNTING	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	(21,253.04)
200603	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLHM	ORACLE MANUAL INVOICE	FL HOLLYWOOD,55	H Wilma	6,489.73
200603	S7775	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	(205.98)
200603	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wilma	5,729.29
200603	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FL HOBE SOUND	H Wilma	1,059.45
200603	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	865.51
200603	S7761	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wilma	565.57
200603	S7761	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wilma	157.03
200603	S7761	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	VRBHFILMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wilma	39.26
200603	S7760	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRTFLMA	AM-DIRECT	FL STUART	H Wilma	(36.03)
200603	JMC4038	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL POMPAÑO BCH-FEDERAL	H Katrina	106.00
200603	JMC4027	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SKGYFLMA	BVAPP	FL SUGARLOAF KEY	H Wilma	7,823.10
200603	FP061	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due to Storm	BGPFLMA	BVAPP	FL BIG PINE	H Wilma	528.94
200603	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PNSCFLPB	FINANCE-APPORTIONED	FL PENSACOLA-PERDIDO BAY	H Dennis	48,807.98
200603	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLPB	AM-DIRECT	FL PENSACOLA-PERDIDO BAY	H Dennis	2,286.08
200603	F4173	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CNTMFLLE	CAPRI	FL CANTONMENT	H Dennis	1,038.60
200603	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFHGC	CAPRI	FL PENSACOLA-HILLCREST	H Dennis	481.34
200603	F4172	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL GULF BREEZE	H Dennis	265.19
200603	F4172	CABLE-BURIED-FIBER	845	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL GULF BREEZE	H Dennis	441.17
200603	F4171	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HLNVFLMA	FINANCE-APPORTIONED	FL HOLLY NAVARRRE	H Dennis	360.96
200603	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL PACE	H Dennis	200.53
200603	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL PACE	H Dennis	3,088.21
200603	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL PACE	H Dennis	1,122.98
200603	F4170	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL JAY	H Dennis	200.53
200603	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL PACE	H Dennis	160.42
200603	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL JAY	H Dennis	80.21
200603	F4144	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	481.28
200603	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	200.53
200603	F4144	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MNSNFLMA	FINANCE-APPORTIONED	FL MUNSON	H Dennis	40.10
200603	D8961	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	40.10
200603	D8961	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	8,919.71
200603	D8961	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	7,301.53
200603	D8961	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	AM-DIRECT	FL MARATHON-VACA KEY	H Wilma	5,145.34
200603	D8961	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	SKGYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	5,086.89
200603	D8961	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BGPFLMA	AM-DIRECT	FL BIG PINE	H Wilma	4,380.82
200603	D8961	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	1,626.08
200603	D8961	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	OSPCM2	FL MARATHON-VACA KEY	H Wilma	1,274.33
200603	D8961	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	OSPCM2	FL BIG PINE	H Wilma	955.75
200603	D8961	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SKGYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	631.48
200603	D8961	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL KEY WEST	H Wilma	316.58
200603	D8961	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	276.27
200603	D8961	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SKGYFLMA	OSPCM2	FL SUGARLOAF KEY	H Wilma	159.29
200603	D8961	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	157.86
200603	D8961	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	157.86

200603	D8961	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	118.40
200603	D8961	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	79.93
200603	D8961	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SGKYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	39.46
200603	D8961	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	39.46
200603	D8958	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL MIAMI-ALHAMBRA	H Wilma	1,353.89
200603	D8958	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL MIAMI-ALHAMBRA	H Wilma	986.69
200603	D8958	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLFL	OSPCM2	FL MIAMI-FLAGLER	H Wilma	314.78
200603	D8958	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLVM	OSPCM2	FL MIAMI-WEST MIAMI	H Wilma	92.97
200603	D8957	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	259.69
200603	D8957	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-AL LAPATTAH	H Wilma	141.51
200603	D8957	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HALEAH	H Wilma	92.97
200603	D8957	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HALEAH	H Wilma	78.93
200603	D8957	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL MIAMI-NORTHSIDE	H Wilma	39.46
200603	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL MIAMI-HALEAH	H Wilma	5,485.11
200603	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wilma	960.73
200603	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HALEAH	H Wilma	798.25
200603	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	749.88
200603	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FL MIAMI-POINCIANA	H Wilma	441.37
200603	D8956	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Wilma	437.71
200603	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSIDE	H Wilma	352.64
200603	D8956	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLLOL	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	259.69
200603	D8955	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL MIAMI-HALEAH	H Wilma	3,815.63
200603	D8955	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wilma	1,994.80
200603	D8955	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HALEAH	H Wilma	1,499.77
200603	D8955	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLLOL	OSPCM2	FL MIAMI-OPA LOCKA	H Wilma	1,116.47
200603	D8955	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HALEAH	H Wilma	779.03
200603	D8951	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	CAPRI	FL MARATHON-VACA KEY	H Wilma	5,930.01
200603	D8951	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	CAPRI	FL KEY WEST	H Wilma	5,476.84
200603	D8951	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	3,581.56
200603	D8951	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BGPFLMA	AM DIRECT	FL BIG PINE	H Wilma	720.34
200603	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLVM	FINANCE-APPORTIONED	FL MIAMI-WEST MIAMI	H Wilma	1,065.63
200603	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	1,026.16
200603	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL MIAMI-RED ROAD	H Wilma	956.32
200603	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL MIAMI-RED ROAD	H Wilma	845.58
200603	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLVM	AM-DIRECT	FL MIAMI-WEST MIAMI	H Wilma	637.19
200603	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL MIAMI-ALHAMBRA	H Wilma	565.83
200603	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL MIAMI-ALHAMBRA	H Wilma	315.74
200603	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBA	AM-DIRECT	FL MIAMI-BAYSHORE	H Wilma	149.58
200603	D8948	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	OSPCM2	FL MIAMI-BAYSHORE	H Wilma	92.97
200603	D8948	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	AM-DIRECT	FL MIAMI-BAYSHORE	H Wilma	(131.75)
200603	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL MIAMI-HALEAH	H Wilma	4,151.08
200603	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HALEAH	H Wilma	1,082.97
200603	D8947	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HALEAH	H Wilma	710.42
200603	D8947	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wilma	259.69
200603	D8947	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLLOL	FINANCE-APPORTIONED	FL MIAMI-OPA LOCKA	H Wilma	236.81
200603	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	AM-DIRECT	FL MIAMI-PALMETTO	H Wilma	(213.65)
200603	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	AM-DIRECT	FL MIAMI-HALEAH	H Wilma	(294.63)
200603	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Wilma	15,274.02
200603	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Wilma	11,554.05
200603	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-ARCH CREEK	H Wilma	710.42
200603	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL NORTH DADE-BRENTWOOD	H Wilma	652.22
200603	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Wilma	394.67
200603	D8945	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Wilma	119.40
200603	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLGG	OSPCM2	FL NORTH DADE-GOLDEN GLADES	H Wilma	92.97
200603	D8945	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Wilma	39.46
200603	D8945	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLAC	AM-DIRECT	FL NORTH DADE-ARCH CREEK	H Wilma	(217.85)
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	PROJECT ACCOUNTING	FL MIAMI-HALEAH	H Wilma	308,859.19
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	28,480.45
200603	D8943	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SGKYFLMA	AM-DIRECT	FL SUGARLOAF KEY	H Wilma	9,032.07
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	CAPRI	FL KEY WEST	H Wilma	4,909.86
200603	D8943	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SGKYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	473.61
200603	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	SGKYFLMA	FINANCE-APPORTIONED	FL SUGARLOAF KEY	H Wilma	315.74
200603	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	236.81
200603	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BGPFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Wilma	197.34
200603	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL KEY WEST	H Wilma	159.29
200603	D8943	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	118.40
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	AM-DIRECT	FL BIG PINE	H Wilma	(427.30)
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	AM-DIRECT	FL MARATHON-VACA KEY	H Wilma	(501.49)
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFMA	AM-DIRECT	FL PERRINE	H Wilma	(1,121.94)
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	(1,448.16)
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	AM-DIRECT	FL SUGARLOAF KEY	H Wilma	(2,124.17)
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFMA	PROJECT ACCOUNTING	FL PERRINE	H Wilma	(308,859.19)
200603	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	AM-DIRECT	FL KEY WEST	H Wilma	3,676.28
200603	D8932	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	2,205.66
200603	D8932	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	280.74
200603	D8932	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Wilma	40.10
200603	D8932	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL HOMESTEAD	H Wilma	5,209.74
200603	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	OSPCM2	FL HOMESTEAD	H Wilma	1,062.62
200603	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLAE	OSPCM2	FL HOMESTEAD-EAST	H Wilma	274.66
200603	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FL MIAMI-SILVER OAKS	H Wilma	445.61
200603	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLWO	OSPCM2	FL MIAMI-WEST DADE	H Wilma	92.97
200603	D8930	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	ORACLE MANUAL INVOICE	FL MIAMI-SILVER OAKS	H Wilma	(95.57)
200603	D8929	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	5,170.27
200603	D8929	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	78.93
200603	D8928	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	2,328.58
200603	D8928	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL MIAMI-RED ROAD	H Wilma	868.28
200603	D8928	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL JACKSONVILLE-CLAY	H Wilma	78.92
200603	D8927	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Wilma	267.06
200603	D8927	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	AM-DIRECT	FL MIAMI-HALEAH	H Wilma	(25.55)
200603	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSH	AM-DIRECT	FL MIAMI-MIAMI SHORES	H Wilma	(1,808.66)

200603	D8926	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FL,MIAMI-BISCAYNE	H Wilma	1,973.38
200603	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	OSPCM2	FL,MIAMI-MIAMI SHORES	H Wilma	274.66
200603	D8926	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLIC	OSPCM2	FL,MIAMI-INDIAN CREEK	H Wilma	181.70
200603	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL,MIAMI BEACH	H Wilma	39.46
200603	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL,MIAMI-MIAMI SHORES	H Wilma	39.46
200603	D8926	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FL,MIAMI-BISCAYNE	H Wilma	39.46
200603	D8926	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	AM-DIRECT	FL,MIAMI-NORTH MIAMI	H Wilma	(391.23)
200603	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL,MIAMI-ALLAPATTAH	H Katrina	243.18
200603	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	AM-DIRECT	FL,MIAMI-FLAGLER	H Katrina	610.20
200603	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FL,MIAMI-SILVER OAKS	H Katrina	263.88
200603	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,HOMESTEAD	H Katrina	80.21
200603	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	40.10
200603	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,HOMESTEAD	H Katrina	40.10
200603	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	40.10
200603	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FL,MIAMI-ALLAPATTAH	H Katrina	200.53
200603	D3202	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	BVAPP	FL,MARATHON-VACA KEY	H Wilma	1,505.71
200603	D3200	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	BVAPP	FL,KEY WEST	H Wilma	95.19
200603	5E807002N	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL,DELRAY BEACH	H Wilma	236.81
200603		WORK EQUIPMENT-GARAGE	340	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	ORACLE MANUAL INVOICE	FL,MIAMI-HIALEAH	H Katrina	14,244.43
200603	BPKAT	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLMA	ORACLE MANUAL INVOICE	FL,W PALM BEACH,159	H Wilma	22,724.86
200603	BPWLMA	CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	CAPRI	FL,FORT PIERCE	H Wilma	16,656.03
200603	BPWLMA	CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLHH	CAPRI	FL,W PALM BEACH-HAVERHILL	H Wilma	14,018.13
200603	BPWLMA	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	ORACLE MANUAL INVOICE	FL,WEST PALM BEACH MAIN	H Wilma	12,892.71
200603	BPWLMA	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FL,HOMESTEAD	H Wilma	1,292.61
200603	BPWLMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FL,MIAMI-NORTH MIAMI	H Wilma	1,100.22
200603	BPWLMA	CABLE-CONDUIT SYSTEM	004	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Wilma	448.73
200603	BPWLMA	CABLE-UNDERGROUND FIBER	085	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Wilma	78.97

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Citizen's 1st Requests for Production
September 11, 2006
Item No. 10
ATTACHMENT

CC Paper Report 43-01
ARMIS Annual Summary Report

COMPANY: BELLSOUTH CORPORATION
STUDY AREA: FLORIDA
PERIOD: From: Jan 2005 To: Dec 2005
COSA: SBFL

Approved by OMB
3060-0512
Edition Date: 12/2005
Unrestricted Version
SUBMISSION 01
TABLE I

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
									Switching (n)	Transport (p)	Total (r)			
Revenues														
1010	Basic Local Services	2,053,074	N/A	0	2,053,074	2,053,074	0	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	1,529,084	N/A	0	1,529,084	199,245	1,329,839	406,555	45,333	64,824	110,380	737,151	N/A	75,754
1030	Toll Network Services	90,854	N/A	0	90,854	90,542	312	0	0	0	0	0	N/A	312
1040	Miscellaneous	486,630	N/A	0	486,630	375,272	111,358	54,301	2,832	5,904	8,748	22,387	25,888	33
1045	Nonregulated	359,210	359,210	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	50,675	18,044	0	32,631	29,368	3,263	2,263	30	0	30	765	0	205
1090	Total Operating Revenues	4,468,175	341,166	0	4,127,010	2,688,764	1,438,246	458,593	48,134	70,728	119,098	758,773	25,888	75,893
Expenses														
1120	Plant Specific	904,703	141,377	191	763,135	554,108	209,027	146,288	11,665	11,096	22,890	36,008	3,499	343
1130	Plant Non-Specific	244,615	39,194	-1,664	207,085	149,440	57,645	36,626	1,905	3,982	5,895	15,102	0	22
1140	Customer Operations Marketing	257,248	101,163	-137	156,222	112,026	44,196	28,080	1,463	3,053	4,522	11,577	0	17
1150	Customer Operations Services	444,408	107,108	-7,253	344,552	252,610	91,943	15,129	981	2,047	5,385	15,640	54,598	1,190
1160	General & Administrative	502,740	82,062	-1,349	422,026	306,461	115,566	54,628	3,869	4,878	9,351	18,936	14,027	18,623
1170	Access	97,427	68	0	97,360	21,613	75,747	0	0	0	0	0	N/A	75,747
1180	Depreciation/Amortization	1,101,714	49,023	-6	1,052,697	751,833	300,865	175,160	10,374	24,181	34,636	89,342	1,513	213
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	-2,780	-1,382	-94	-150	-254	-565	-249	-329
1190	Total Operating Expenses	3,552,855	519,995	-10,218	3,043,078	2,148,090	892,207	454,528	30,163	49,087	82,425	186,040	73,388	95,826
Other Operating Items														
1290	Other Operating Income/Losses	11,494	-221	0	11,714	8,501	3,213	2,028	104	220	325	836	23	1
Non-operating Items														
1320	Inc Effect/Jurisdictional Difference (Rev)	110,811	N/A	0	110,811	110,811	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0	0	0	0	0	0	0	0
1365	Non-operating Income and Expenses	-399,168	-392,369	-6,951	152	102	50	31	2	3	5	13	1	0
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0
1390	Total Non-operating Items (Exp)	288,357	392,369	6,951	-110,964	-110,913	-50	-31	-2	-3	-5	-13	-1	0
Other Taxes														
1410	State and Local Income	31,639	-7,797	377	39,059	17,443	21,616	2,176	475	706	1,068	24,773	-2,139	-4,262
1420	Other State and Local	100,218	3,000	0	97,218	70,649	26,570	16,892	951	1,877	2,832	6,423	225	198
1490	Total Other Taxes	131,857	-4,797	377	136,277	88,092	48,185	19,068	1,426	2,584	3,900	31,196	-1,915	-4,065
Federal Income Taxes														
1510	Fixed Charges (Exp)	91,741	4,785	16,465	70,491	51,110	19,381	12,202	635	1,327	1,965	5,031	176	7
1520	IRS Income Adjustment (Rev)	-35,455	N/A	10,190	-45,645	-32,953	-12,692	-7,993	-415	-869	-1,285	-3,296	-113	-5
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	125	79	4	9	13	32	1	0
1540	ITC Amortization (Rev)	8,232	78	0	8,154	5,888	2,266	1,427	74	155	230	588	20	1
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0

CITIZENS

1590	Federal Income Taxes (Exp)	225,391	-59,022	-1,185	325,815	164,889	161,943	-12,998	5,387	5,828	10,223	186,344	-16,067	-5,559
Plant-In-Service														
1620	Support Plant	1,364,531	147,707	-7,009	1,223,833	888,777	335,056	189,884	9,912	20,648	30,603	78,279	36,176	115
1630	COE-Operator Systems Equipment	27,298	2,809	-1,143	25,632	23,492	2,140	N/A	213	0	742	N/A	N/A	1,398
1640	COE-Switching	2,199,377	57,861	87,338	2,054,178	1,799,428	254,750	108,077	106,748	39,921	146,669	0	N/A	3
1650	COE-Transmission	4,420,056	90,331	-19,944	4,349,670	2,753,434	1,596,236	657,763	13,169	188,766	201,935	736,536	N/A	2
1660	Cable and Wire Facilities	6,702,238	27,231	101,705	6,573,302	4,805,944	1,767,359	1,527,935	494	22,635	23,129	216,295	N/A	0
1670	IOT Equipment	154,740	80,881	3,841	70,018	52,514	17,505	17,504	N/A	N/A	N/A	0	N/A	N/A
1680	Amortizable Assets	288,300	66,003	-2,241	224,539	162,166	62,372	39,175	2,046	4,260	6,314	16,150	709	24
1690	Total Plant In-Service	15,156,540	472,822	162,547	14,521,172	10,485,755	4,035,417	2,540,338	132,681	276,230	409,392	1,047,260	36,885	1,542
Other Investments														
1705	Other Jurisdictional Assets-Net	284,865	N/A	65,616	219,248	219,248	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1710	Property Held for Future Use	0	0	-686	686	496	190	120	6	13	19	49	2	0
1720	Plant Under Construction	56,936	704	7,226	49,006	35,388	13,618	8,572	447	932	1,381	3,534	126	5
1730	Plant Acquisition Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0	0	0	0	0	0	0	0
1750	Other Deferred Charges	392,260	52,256	340,004	0	0	0	0	0	0	0	0	0	0
1760	Inventories	31,917	1,531	-1,091	31,477	23,014	8,463	5,328	278	579	859	2,197	77	3
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	-12,148	-7,651	-399	-832	-1,232	-3,155	-105	-5
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	239,711	150,910	7,873	16,409	24,317	62,214	2,178	92
1790	Total Other Investments	765,978	54,491	411,069	300,418	278,146	249,835	157,278	8,207	17,102	25,344	64,839	2,278	95
Reserves														
1820	Accumulated Depreciation	10,634,353	203,792	325,316	10,105,245	7,253,332	2,851,912	1,802,429	82,687	195,358	278,535	757,493	12,154	1,300
1830	Accumulated Amortization	17,823	17,806	-28	44	32	12	7	0	1	1	3	1	0
1840	Deferred Operating Income Taxes	988,090	29,955	-41,000	999,125	754,915	244,211	134,815	20,472	21,922	42,445	62,896	4,118	137
1850	Customer Deposits	10,413	362	-444	10,494	7,578	2,916	1,836	96	200	296	757	27	1
1865	Other Long-term Liabilities & Deferred Credits	809,006	7,199	498,795	303,012	220,001	83,011	52,264	2,725	5,683	8,419	21,547	749	32
1882	Deferred Tax Liabilities	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	98,586	N/A	10,735	87,850	87,850	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0
1890	Total Reserves	12,558,269	259,124	793,375	11,505,771	8,323,709	3,182,062	1,991,350	105,980	223,163	329,696	842,496	17,050	1,469
Return Data														
1910	Average Net Investment	N/A	N/A	N/A	3,315,819	2,440,192	1,103,189	706,266	34,808	70,169	105,040	269,603	22,113	168
1915	Net Return	N/A	N/A	N/A	N/A	N/A	339,174	54	11,264	13,453	22,880	356,042	N/A	N/A
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	30.74	0	0	0	0	0	N/A	N/A
Miscellaneous Data														
1950	Lifeline Adjustment	N/A	N/A	N/A	0	-114	114	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A

FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
1	1045	ALL	1	NON REGULATED REVENUES INCREASED PRIMARILY DUE TO GROWTH IN RETAIL DSL SERVICE.
	1290	B	2	OTHER OPERATING INCOME AND LOSSES INCREASED DUE TO THE SALE OF A WAREHOUSE IN SOUTH FLORIDA.
	1705	ALL	3	ACCOUNT 1500 (OTHER JURISDICTIONAL ASSETS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE PSC AND FCC DEPRECIATION RATES.
	1883	ALL	4	ACCOUNT 4370 (OTHER JURISDICTIONAL LIABILITIES AND

1915

ALL

5

DEFERRED CREDITS - NET) INCREASED SIGNIFICANTLY
DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE
PSC AND FCC DEPRECIATION RATES.
NET RETURNS FOR THE PART 38/69 JURISDICTIONS/RATE
ELEMENTS DO NOT ACCURATELY PORTRAY ACTUAL RESULTS
BECAUSE REVENUES ARE STATED ON AN ACTUAL BASIS
WHILE EXPENSES AND INVESTMENTS ARE ALLOCATED TO
JURISDICTIONS/RATE ELEMENTS BASED ON YEAR 2000
FROZEN BASIC STUDY FACTORS AND ACCOUNT RELATIONSHIPS
IN ACCORDANCE WITH FCC ORDER 01-162.

ARMIS 43-01 BellSouth Florida
Derivation of Non-Reg and Intrastate Factors - Expense

<u>Line</u>	<u>Classification</u>	<u>Total \$</u>	<u>Subl to Sep \$</u>	<u>State \$</u>	<u>% Reg/Tot</u>	<u>% Intra/Reg</u>	<u>% Intra/Total</u>
1998	1120 Plant Specific	681,599	603,660	449,230	0.885653	0.744177186	0.65908254
	1130 Plant Non-Specific	230,949	204,581	152,030	0.885828	0.743128639	0.65828386
	1140 Cust Ops Marketing	209,866	148,765	103,794	0.708857	0.697704433	0.49457273
	1150 Cust Ops Services	402,407	380,947	289,289	0.946671	0.759394351	0.71889654
	1160 Gen'l and Admin	322,001	292,863	218,247	0.90951	0.745218754	0.67778361
	1170 Access	57,414	57,438	25,958	1.000418	0.451930778	0.45211969
	1180 Depr/Amort	795,678	776,683	573,801	0.976127	0.738784034	0.72114725
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	2,699,914	2,464,937	1,812,349	0.912969	0.735251651	0.67126175
	Check	0	0	0			
	Comp Plt Spec & Plt Non-Spec Exp	912,548	808,241	601,260	0.885697	0.743911779	0.65888041
1999	1120 Plant Specific	655,281	539,839	400,525	0.823828	0.741934169	0.61122633
	1130 Plant Non-Specific	237,864	204,041	151,453	0.857805	0.742267485	0.63672098
	1140 Cust Ops Marketing	192,478	139,611	100,672	0.725335	0.721089312	0.5230312
	1150 Cust Ops Services	415,279	372,569	273,923	0.897153	0.735227569	0.65961197
	1160 Gen'l and Admin	323,975	289,444	213,128	0.893415	0.736335872	0.65785323
	1170 Access	78,128	78,143	46,580	1.000192	0.596086662	0.59620111
	1180 Depr/Amort	840,611	812,443	599,555	0.966491	0.737965617	0.71323716
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	2,743,616	2,436,090	1,785,836	0.887912	0.733074722	0.65090596
	Check	0	0	0			
	Comp Plt Spec & Plt Non-Spec Exp	893,145	743,880	551,978	0.832877	0.742025596	0.61801611
2000	1120 Plant Specific	647,713	459,395	337,434	0.709257	0.734518225	0.52096222
	1130 Plant Non-Specific	229,258	183,718	134,388	0.801359	0.731490654	0.58618674
	1140 Cust Ops Marketing	190,740	145,763	104,618	0.764197	0.717726721	0.54848485
	1150 Cust Ops Services	372,829	315,522	229,746	0.846291	0.728145739	0.61622352
	1160 Gen'l and Admin	319,760	290,313	227,326	0.907909	0.783037618	0.71092695
	1170 Access	97,873	97,879	73,249	1.000061	0.748362774	0.74840865
	1180 Depr/Amort	910,111	877,135	637,621	0.963767	0.72693599	0.70059696
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	2,768,284	2,369,725	1,744,382	0.856027	0.736111574	0.63013116
	Check	0	0	0			
	Comp Plt Spec & Plt Non-Spec Exp	876,971	643,113	471,822	0.733334	0.733653339	0.53801323
2001	1120 Plant Specific	696,091	511,753	372,690	0.735181	0.728261486	0.53540414
	1130 Plant Non-Specific	271,935	223,020	161,778	0.820122	0.725396825	0.59491423
	1140 Cust Ops Marketing	189,861	144,801	103,538	0.762668	0.715036498	0.5453358
	1150 Cust Ops Services	401,049	336,115	245,393	0.83809	0.730086429	0.61187785
	1160 Gen'l and Admin	428,968	336,460	244,508	0.784348	0.726707484	0.56999123
	1170 Access	184,936	184,939	147,478	1.000016	0.797441318	0.79745425
	1180 Depr/Amort	1,016,750	941,761	677,024	0.926246	0.718891523	0.66587067
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	3,189,588	2,678,849	1,952,407	0.839873	0.728823088	0.61211887
	Check	2	0	2			
	Comp Plt Spec & Plt Non-Spec Exp	968,026	734,773	534,468	0.759043	0.727391997	0.55212153

ARMIS 43-01 BellSouth Florida
Derivation of Non-Reg and Intrastate Factors - Expense

Line	Classification	Total \$	Subj to Sep \$	State \$	% Reg/Tot	% Intra/Reg	% Intra/Total
2002	1120 Plant Specific	704,942	561,436	409,323	0.796429	0.729064399	0.58064777
	1130 Plant Non-Specific	277,630	234,976	170,636	0.846364	0.726184802	0.61461658
	1140 Cust Ops Marketing	191,918	138,296	99,171	0.720599	0.717092324	0.51673631
	1150 Cust Ops Services	453,664	376,323	275,903	0.829519	0.733154763	0.60816596
	1160 Gen'l and Admin	424,060	373,795	272,281	0.881467	0.728423334	0.64208131
	1170 Access	137,378	137,384	92,601	1.000044	0.674030455	0.67405989
	1180 Depr/Amort	1,054,884	1,009,074	725,275	0.956573	0.718753035	0.68754005
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	3,244,475	2,831,283	2,045,190	0.872648	0.722354494	0.63036084
	Check	1	1	0			
	Comp Plt Spec & Plt Non-Spec Exp	982,572	796,412	578,959	0.810538	0.728214793	0.5902458
2003	1120 Plant Specific	676,852	602,161	438,169	0.889649	0.727660875	0.64736309
	1130 Plant Non-Specific	243,935	204,522	148,158	0.838428	0.724411066	0.60736672
	1140 Cust Ops Marketing	227,795	141,239	101,282	0.620027	0.717096553	0.44461907
	1150 Cust Ops Services	470,025	388,289	284,675	0.826103	0.733152368	0.60565927
	1160 Gen'l and Admin	460,933	396,205	288,296	0.859572	0.727643518	0.62546184
	1170 Access	104,858	104,828	50,086	0.999714	0.477792193	0.4776555
	1180 Depr/Amort	1,080,850	1,030,657	739,028	0.953562	0.717045535	0.68374705
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	3,265,248	2,867,901	2,049,694	0.87831	0.714701798	0.62772996
	Check	0	0	0			
	Comp Plt Spec & Plt Non-Spec Exp	920,787	806,683	586,327	0.87608	0.726836936	0.63676724
2004	1120 Plant Specific	825,313	726,139	527,799	0.879835	0.726856704	0.63951374
	1130 Plant Non-Specific	243,171	204,802	148,053	0.842214	0.722907979	0.60884316
	1140 Cust Ops Marketing	239,759	145,047	104,013	0.60497	0.717098596	0.43382313
	1150 Cust Ops Services	467,077	365,738	268,142	0.783036	0.733153241	0.57408522
	1160 Gen'l and Admin	501,918	429,582	312,259	0.855881	0.726890326	0.6221315
	1170 Access	85,318	85,229	29,170	0.998957	0.342254397	0.34189737
	1180 Depr/Amort	1,097,090	1,041,897	745,484	0.949691	0.715506427	0.67951034
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	3,459,646	2,998,434	2,134,920	0.866688	0.71201167	0.61709204
	Check	0	0	0			
	Comp Plt Spec & Plt Non-Spec Exp	1,068,484	930,941	675,852	0.871273	0.725988006	0.63253357
2005	1120 Plant Specific	904,703	763,135	554,108	0.84352	0.728094335	0.61247503
	1130 Plant Non-Specific	244,615	207,085	149,440	0.846575	0.721636043	0.6109192
	1140 Cust Ops Marketing	257,248	156,222	112,026	0.607282	0.717094903	0.4354786
	1150 Cust Ops Services	444,408	344,552	252,610	0.775306	0.733154937	0.56841911
	1160 Gen'l and Admin	502,740	422,026	306,461	0.839452	0.72616616	0.60958149
	1170 Access	97,427	97,360	21,613	0.999312	0.221990551	0.22183789
	1180 Depr/Amort	1,101,714	1,052,697	751,833	0.955508	0.714196963	0.68242121
	1185 FCC Expense Adj	n/a	n/a	n/a			
	1190 Total Op Expense	3,552,855	3,043,078	2,148,090	0.856516	0.705893835	0.60460953
	Check	0	-1	1			
	Comp Plt Spec & Plt Non-Spec Exp	1,149,318	970,220	703,548	0.84417	0.725142751	0.6121439

BellSouth's Responses and Objections to

CompSouth's

**Second Set of Interrogatories (Nos. 14-23)
(includes supplemental responses to Nos. 14 and 15)**

and

Second Request for Production of Documents (Nos. 13-15)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition by BellSouth Telecommunications, Inc.,)	Docket No. 060598-TL
pursuant to Florida Statutes § 364.051(4) to Recover)	
2005 Tropical System Related Costs and Expenses)	
<hr style="width: 50%; margin-left: 0;"/>		October 25, 2006

**BELLSOUTH TELECOMMUNICATIONS, INC.'S RESPONSES AND
OBJECTIONS TO COMPETITIVE CARRIERS OF THE SOUTH, INC.'S
SECOND SET OF INTERROGATORIES (NOS. 14-23) AND SECOND REQUEST
FOR PRODUCTION OF DOCUMENTS (NOS. 13-15)**

BellSouth Telecommunications, Inc. ("BellSouth"), pursuant to Rule 28-106.206, Florida Administrative Code, and Rules 1.340 and 1.280, Florida Rules of Civil Procedure, hereby files the following Responses and Objections to the Competitive Carriers of the South, Inc.'s (CompSouth) Second Set of Interrogatories (Nos. 14-23) and Second Request for Production of Documents (Nos. 13-15) (collectively referred to as the "Discovery"), dated October 10, 2006.

GENERAL OBJECTIONS

1. BellSouth objects to the Discovery to the extent it seeks to impose an obligation on BellSouth to respond on behalf of subsidiaries, affiliates, or other persons that are not parties to this case on the grounds that such discovery is overly broad, unduly burdensome, oppressive, and not permitted by applicable discovery rules.

2. BellSouth objects to the Discovery to the extent it is intended to apply to matters other than those subject to the jurisdiction of the Commission. BellSouth objects to such requests as being irrelevant, overly broad, unduly burdensome, and oppressive.

3. BellSouth objects to each and every Discovery request and instruction to the extent that such request or instruction calls for information that is exempt from

discovery by virtue of the attorney-client privilege, work product privilege, or other applicable privilege.

4. BellSouth objects to each and every Discovery request insofar as the requests are vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations but are not properly defined or explained for purposes of these data requests. Any answers provided by BellSouth in response to the requests will be provided subject to, and without waiver of, the foregoing objection.

5. BellSouth objects to each and every Discovery request insofar as they are not reasonably calculated to lead to the discovery of admissible evidence and are not relevant to the subject matter of this action.

6. BellSouth objects to providing information to the extent that such information is already in the public record before the Commission or already in the possession of CompSouth.

7. BellSouth objects to the Discovery requests, instructions and definitions, insofar as they seek to impose obligations on BellSouth that exceed the requirements of the Florida Rules of Civil Procedure or Florida law.

8. BellSouth objects to each and every Discovery request that are unduly burdensome, expensive, oppressive, or excessively time consuming as written.

9. BellSouth is a large corporation with employees located in many different locations in Florida and in other states. In the course of its business, BellSouth creates countless documents that are not subject to Commission or FCC retention of records requirements. These documents are kept in numerous locations that are frequently moved from site to site as employees change jobs or as the business is reorganized.

Therefore, it is possible that not every document has been identified in response to these requests. BellSouth will conduct a search of those files that are reasonably expected to contain the requested information. To the extent that the requests purport to require more, BellSouth objects on the grounds that compliance would impose an undue burden or expense.

10. BellSouth objects to each and every Discovery request to the extent that the information requested constitutes "trade secrets" pursuant to Florida Statutes. To the extent that CompSouth requests proprietary confidential business information, BellSouth will make such information available upon execution and in accordance with a protective agreement, subject to any other general or specific objections contained herein.

11. BellSouth objects to any Discovery request that seeks to obtain "all" of particular documents, items, or information to the extent that such requests are overly broad and unduly burdensome. Any answers provided by BellSouth in response to this discovery will be provided subject to, and without waiver of, the foregoing objection.

Specific Responses

REQUEST: Does BellSouth propose to assess the storm charge on its own retail customers on a voice grade equivalent basis? If the answer to this question is anything other than an unqualified yes, explain why not.

RESPONSE: BellSouth's proposal is to apply the line item charge on its own retail customers for each activated channel/access line.

RESPONSE PROVIDED BY: Kathy Blake

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Interrogatories
October 10, 2006
SUPPLEMENTAL Item No. 14
Page 1 of 1

REQUEST: Does BellSouth propose to assess the storm charge on its own retail customers on a voice grade equivalent basis? If the answer to this question is anything other than an unqualified yes, explain why not.

**SUPPLEMENTAL
RESPONSE:**

Yes, to the extent possible. BellSouth's proposal is to apply the line item charge on its own retail customers for each activated voice channel/access line.

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: Does BellSouth propose to assess the storm charge on its own retail customers with term commercial agreements? If the answer to this question is yes, does it propose to assess such charge on a voice grade equivalent basis? If the answer to the preceding question is anything other than an unqualified yes, explain why not.

RESPONSE: Irrespective of whether the retail customer has entered into a term agreement, if the retail customer is purchasing a qualifying access line (basic local telecommunications service or non-basic local telecommunications service) then BellSouth is proposing to access the line-item charge on said customer.

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: Does BellSouth propose to assess the storm charge on its own retail customers with term commercial agreements? If the answer to this question is yes, does it propose to assess such charge on a voice grade equivalent basis? If the answer to the preceding question is anything other than an unqualified yes, explain why not.

SUPPLEMENTAL
RESPONSE:

Yes, if the retail customer has activated voice channels/access lines in service with BellSouth, BellSouth will apply the line item charge for these customers irrespective of whether or not the customer has a term agreement. *See also* BellSouth's answer to CompSouth Interrogatory No. 14.

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: Does BellSouth propose to assess the storm charge on resale, special access, and commercial agreement customers? Explain your answer.

RESPONSE: At this time, BellSouth is not proposing to apply the line item charge on resale, special access or commercial agreement customers; because Florida Statutes Section 364.051(4) provides that the charge could apply to wholesale loop unbundled network element customers. BellSouth; however, would not be opposed to applying the line-item charge on resale, special access, or commercial agreement customers if so ordered.

RESPONSE PROVIDED BY: Kathy Blake

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Interrogatories
October 10, 2006
Item No. 17
Page 1 of 1

REQUEST: If BellSouth's proposed storm charge is approved as to customers with whom BellSouth has current interconnection agreements, does BellSouth plan to seek amendments to such interconnection agreements? If the answer to the preceding question is yes, under what basis does BellSouth plan to seek such amendments?

RESPONSE: No, BellSouth does not plan to amend interconnection agreements to bill for the proposed line-item charge, unless the Commission orders BellSouth to do so.

RESPONSE PROVIDED BY: Kathy Blake

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Interrogatories
October 10, 2006
Item No. 18
Page 1 of 1

REQUEST: Does BellSouth propose to assess the storm charge on any VoIP services, including CLEC-provided service? If the answer to this question is yes, explain the basis for such proposed assessment.

RESPONSE: No.

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: Does BellSouth propose to assess the storm charge on its DSL customers?
If the answer to this question is yes, what is the basis for such assessment?

RESPONSE: BellSouth's DSL customers will be assessed the line item charge, but only
because such customers also subscribe to a BellSouth voice service.
BellSouth does not have any DSL customers who do not also subscribe to
a voice service.

RESPONSE PROVIDED BY: Kathy Blake

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Interrogatories
October 10, 2006
Item No. 20
Page 1 of 1

REQUEST: If the answer to the first part of Interrogatory No. 19 is yes, does BellSouth propose to assess CLEC DSL customers on a voice grade equivalent basis?

RESPONSE: *See* BellSouth's response to CompSouth's 2nd Set of Interrogatories No. 19.

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: Refer to BellSouth's response to CompSouth's 1st Set of Interrogatories, Item Nos. 1 and 2:

- a. Describe in detail the "calculation error" that caused BellSouth to restate the number of unbundled loops from 406,000 to 797,000.
- b. Of the increase in unbundled loops from 406,000 to 797,000, indicate the amount of the increase attributable to the "calculation error" and the amount of the increase attributable to "the failure to include the DS1 and DS3 loop portion of enhanced extended loops."

RESPONSE: a. The calculation error that caused BellSouth to restate the number of unbundled loops from approximately 406,000 to 797,300 occurred because the original number of DS1 loops (16,353) was multiplied by 12 instead of 24 to determine the number of loop equivalents.

b. The calculation error caused the number of DS1 loop equivalents to be understated by 196,236.

The failure to include the DS1 and DS3 loop portion of enhanced extended loops caused the DS1 and DS3 loop equivalent numbers to be understated by 195,072 (192,384 DS1 loop equivalents and 2,688 DS3 loop equivalents).

RESPONSE PROVIDED BY: Kathy Blake

REQUEST: Refer to BellSouth's response to CompSouth's 1st Set of Interrogatories, Item No. 12:

- a. Provide a complete description of "BellSouth's normal ongoing procedures" used to normalize expenses.
- b. Provide a complete description of the "several types of costs including extraordinary costs resulting from hurricane damage" that were excluded from BellSouth's 1998 expenses when developing its 1999 vintage ACF factors.

RESPONSE:

- a. *See* BellSouth's Response to CompSouth's Request for Production, No. 13.
- b. *See* BellSouth's Response to CompSouth's Request for Production, No. 13.

RESPONSE PROVIDED BY: Ronald L. Hilyer

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Interrogatories
October 10, 2006
Item No. 23
Page 1 of 1

REQUEST: Refer to BellSouth's response to CompSouth's 1st Set of Interrogatories, Item No. 12, Attachment 12a, and provide a listing of all categories of expense that are included in the "plant specific" column on this table.

RESPONSE: Plant Specific expenses are defined by Part 32.5999(b) of the FCC Rules and Regulations. See page 5 of the attachment provided in response to CompSouth's 1st Set of Interrogatories, Item No. 12b for a list of the types of expenses included in plant specific expenses. Please note that as explained in the document provided in response to Item No. 22 of this request, expense amounts which may not be representative of on-going expenses (such as hurricanes) are excluded.

RESPONSE PROVIDED BY: Ronald L. Hilyer

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Request for Production
October 10, 2006
Item No. 13
Page 1 of 1

REQUEST: All documents supporting your answers to CompSouth's 2nd Set of Interrogatories (Nos. 14-23).

RESPONSE: Documents responsive to this request are being provided.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Request for Production
October 10, 2006
Item No. 13
ATTACHMENT

(Interrogatory No. 22)

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002
Filing Forecast

<u>Description</u>		<u>Workpaper No.</u>
I. Overview of Projection Procedure		2-3
II. Components of Forecast		
A. MR 1998 Historical Data	Exhibit A	4-5
B. 1998 Normalize Issues		6
1. Hurricane Georges	Exhibit B	7
2. Operation Support System Upgrades	Exhibit C	8
3. Software Capitalization	Exhibit D	9
4. IT Mobilization	Exhibit E	10
5. SFAS 112	Exhibit F	11
C. 1998 Normalized MR Regulated	Exhibit H	12
D. Projection Factors		
1. Inflation	Exhibit I	13
2. Load	Exhibit J	14
3. Productivity	Exhibit K	15
4. Growth Rate	Exhibit L	16-17
E. Annual 1999 MR Regulated	Exhibit M	18
F. 1999 Overlay Adjustment		19
2% Shift of G&A to Sales	Exhibit L	20
G. Description of Forecast Model & Forecast Summary		21
III. Forecast Model		

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002
"OVERVIEW OF PROJECTION PROCEDURE"

Required information: A projection of BST MR regulated operating expenses by state and total BST for the years 1999 through 2002. The data is needed by USOA summary account for all accounts except depreciation expense and universal service fund expense. The exceptions will be separately calculated and therefore a projection of them is not required.

Basic projection procedure: The projection procedure begins with data from a recent historical period. This data is normalized for occurrences, such as hurricanes, special accounting transactions, certain levels of employee separation costs, etc. The normalized data by account is then projected forward to future years by the application of growth factors that are appropriate for the nature of the expense recorded in the account. The growth factors account for inflation, a normal level of operating productivity improvements, and expected growth in volume of business. Finally, any known events which will impact the level of expenses over and above ordinary inflation, productivity, and growth are estimated and an overlay adjustment is applied to the projected expenses.

Inputs required for projection:

- 1) MR 1998 historical data by summary account --
Regulatory accounting provided data from its COREDATA system
- 2) Adjustments to normalize 1998 data --
The Financial Analysis - Current Reporting Group, Accounting Policy, and other subject-matter-experts identified and priced out transactions journalized in 1998 which are not representative of ongoing expense levels. Shown below is a list of these transactions:
 - Hurricane Georges.
 - Operation Support System Upgrades.
 - Software Capitalization.
 - IT Mobilization.
 - SFAS 112.
- 3) Inflation factor --
Determined the appropriate inflation factor for the various accounts and obtained a projection of these factors for 1999 through 2002 from BellSouth Telephone Plant Indexes (TPI : October 1998 Forecast).

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002
"OVERVIEW OF PROJECTION PROCEDURE"

- 4) **Operating productivity factor --**
This factor represents a level of operating productivity improvement that we would expect to obtain each year.
- 5) **Load factors--**
Determined appropriate growth factors due to expected change in volume of business or load. In addition, determined which expense accounts are sensitive to various measures of volume of business change.
- 6) **Price-outs of items for 1999 Overlay Adjustments --**
Determined any known changes in expense levels that would not be reflected in the historical data or in the growth factors applied. Shown below is the item identified, effective with the projection for calendar year 1999:
 - ❑ **General and Administration (G&A) Initiative.** This item reflects the Company goal to shift certain costs which are currently recorded in the G&A accounts (67xx) to sales and marketing accounts (66xx.)

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"MR 1998 Historical Data"
Exhibit A

Actual operating expense data for the 1998 calendar year was obtained from BellSouth's COREDATA system. The expense data has been determined on an FCC accounting basis for each Uniform System of Accounts (USOA) summary account 6XXX, with the exception of Depreciation and Amortization Expenses classified to Account 6560 and Access Expenses, including Universal Service Fund contributions, classified to Account 6540.

"USOA Summary Accounts 6XXX"

<u>USOA Account</u>	<u>Description of Operating Expense</u>
6110	Network Support
6120	General Support
6210	Central Office Switching
6220	Central Office Operator Systems
6230	Central Office Transmission
6310	Information Origination/Termination
6410	Cable and Wire Facilities
6510	Other Property, Plant and Equipment
6530	Network Operations
6610	Customer Operations – Marketing
6620	Customer Operations – Services
6710	Executive and Planning
6720	General and Administrative

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"MR 1998 Historical Data"
Exhibit A

MR Regulated Operating Expenses are calculated as MR Booked expenses less amounts related to the provisioning of non-regulated services.

"1998 Operating Expenses "
Account 6XXX *
(\$000)

<u>Entity</u>	<u>MR Book</u>	<u>Non-Regulated</u>	<u>MR Regulated</u>
BellSouth	6,786,868	734,789	6,052,079

* All references to Account 6XXX exclude Account 6560 and Account 6540.

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002
"1998 Normalize Issues"

Transactions journalized in 1998 which are not representative of ongoing expenses were identified and removed from the historical base period amounts. The effect of these transactions on operating expense accounts 6XXX are labeled as "1998 Normalize Issues". A dollar threshold of \$10M was used as a guideline for identifying adjustments subject to normalization. Also, individual state operations were examined using a threshold of \$5M. The 1998 Normalize Issues are described in Exhibits B through F.

"Summary of 1998 Normalize Issues"
(\$000)

<u>Entity</u>	<u>Exhibit</u>	<u>Issue Description</u>	<u>Adjustment to 1998 data</u>	
BellSouth	B	Hurricane Georges	Remove	-22,416
BellSouth	C	Operation Support	Remove	-39,709
		System Upgrades		
BellSouth	D	Software Capitalization	Remove	-369,779
BellSouth	E	IT Mobilization	Remove	-30,498
BellSouth	F	SFAS 112	Add	22,986
BellSouth		Total of Issues	Remove	-439,416

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Hurricane Georges"
Exhibit B

In September 1998, Hurricane Georges struck BellSouth. The path of destruction affected Florida, Alabama, Mississippi, and Louisiana. BellSouth spent \$22,416,000 to repair damages inflicted by the storm.

"Hurricane Georges"
Account 6XXX
(\$000)

<u>Entity</u>	<u>Total Charges</u>
BellSouth	22,416

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Operation Support System Upgrades"
Exhibit C

Operation Support System Upgrades refer to BellSouth's plan to provide the backbone capabilities required to meet the Telecommunication Act of 1996, FCC and other mandates relative to local interconnection with service providers such as CLECs. Operation Support System Upgrades as used in this projection consists of Service Provider Portability and Service Provider Upgrade.

Service Provider Portability (SPP) refers to the ability of a customer to change service providers and retain their local telephone number. Service Provider Upgrade (SPUP) refers to upgrades necessary to support SPP. These projects provide funding for the planning and development required to deploy SPP in the live BellSouth network. This includes infrastructure and Operating Support Systems upgrades, development of electronic interfaces and other work necessary to support various orders including FCC Docket 95-1169.

"Operation Support System Upgrades"
Account 6XXX
(\$000)

<u>Entity</u>	<u>Total Charges</u>
BellSouth	39,709

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Software Capitalization "
Exhibit D

Effective 1/1/99, BellSouth will adopt Statement of Position (SOP) 98-1 issued by the American Institute of Certified Public Accountants. SOP 98-1, "Accounting for the Costs of Computer Software Developed or Obtained for Internal Use" unifies the accounting presentation of expenditures for internally developed software. For BellSouth adopting SOP 98-1 requires capitalization of software development costs which were expensed during 1998. This adjustment would have decreased 1998 expense by \$369,779,000. It is embedded in projections for 1999 through 2002.

" Capitalization of Software"
(\$000)

<u>Entity/Account</u>	<u>6210</u>	<u>6220</u>	<u>6230</u>	<u>6724</u>	<u>Total</u>
BellSouth	-172,480	-5,816	-989	-190,494	-369,779

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"IT Mobilization"
Exhibit E

In 1998, BellSouth recognized a one-time charge associated with IT Mobilization expenses. IT Mobilization relates to a BellSouth program of outsourcing certain Information Technology functions.

"IT Mobilization"
Account 6728
\$(000)

Entity
BellSouth

Total Charges
30,498

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"SFAS 112 Liability"
Exhibit F

In October 1998, it became necessary to adjust the SFAS 112 liability to reflect updated projections of other post retirement benefits (OPEBS.) This review prompted an adjustment to the liability and a corresponding credit to expenses.

"SFAS 112 Liability"
Account 6728
\$(000)

Entity
BellSouth

Total Charges
(22,986)

BELLSOUTH
 OPERATING EXPENSE PROJECTION
 CALENDAR YEAR 1999-2002
 "1998 Normalized MR Regulated Expenses"
 Exhibit H

Normalized MR Regulated Expenses are defined as MR Regulated dollars less amounts related to normalize issues described on Exhibits B, C, D, E and F. The 1998 Normalized MR Regulated Expenses for the BellSouth region total \$5,612,662.

"1998 Normalized MR Regulated Expenses"
 (\$000)

<u>Entity</u>	<u>1998 MR Regulated</u>	<u>1998 Normalize Issues</u>	<u>1998 Normalized MR Regulated</u>
BellSouth	6,052,079	-439,416	5,612,662

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Inflation Factor"
Exhibit I

The projection of the "Union Wage" inflation factor for years 1999 through 2002 is provided on Attachment C, page 7, of the October, 1998 Forecast of BellSouth Telecommunications' Telephone Plant Indexes (TPI), RL: 97-11-002BT. Recognizing that the telecommunications business is highly labor intensive, the forecast of the percentage change in Union Wages is deemed as the appropriate forecast to utilize for all USOA Accounts.

"Inflation Factor"
Percentage Change in Union Wages

<u>Account</u>	<u>Year 1999</u>	<u>Year 2000</u>	<u>Year 2001</u>	<u>Year 2002</u>
All 6XXX	.032	.034	.035	.035

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Load Factors"
Exhibit J

The load factors utilized in this projection are forecasts of the percentage change in BellSouth's Average Access Lines In-Service (AALIS). The AALIS is used as the driver because work is assumed to be driven by the total customers served by the regulated entity.

"Load Factors"

<u>Account</u>	<u>Driver</u>	<u>Year 1999</u>	<u>Year 2000</u>	<u>Year 2001</u>	<u>Year 2002</u>
6XXX	AALIS	.037	.027	.022	.032

BELLSOUTH
 OPERATING EXPENSE PROJECTION
 CALENDAR YEAR 1999-2002
 "Operating Productivity Factor"
 Exhibit K

This factor represents a level of operating productivity improvement which BellSouth expects to achieve for each year of the four years included in the projection. Total Factor Productivity (TFP) has been deemed as an appropriate inflation factor for load driven accounts. The TFP of 3.1% is the latest five-year moving average growth rate, based on years 1990-1995, for Local Exchange Carriers subject to price cap regulation. The TFP of 3.1% was presented by Christensen Associates, as referenced in USTA Comments to the FCC, CC Docket No. 96-262, January 29, 1998, Table 2.

"Operating Productivity Factor"

<u>Account</u>	<u>Account Description</u>	<u>Load Driven</u>	<u>Productivity</u>
6210	CO Switching	Yes	3.1%
6220	CO Operator Services	Yes	3.1%
6230	CO Transmission	Yes	3.1%
6310	Inf/Orig/Term	Yes	3.1%
6410	Cable & Wire	Yes	3.1%
6530	Network Operations	Yes	3.1%
6610	Customer Oper – Mktg	Yes	3.1%
6620	Customer Oper – Svcs	Yes	3.1%
All Other 6xxx	Various	No	0.0%

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002
"Growth Rate"
Exhibit L

The Growth Rate Factor is calculated using the "Inflation Factor", the "Load Factor" and "Productivity". A simple mathematical formula for calculating Growth Rate is: Growth Rate = Inflation + Load - Productivity.

" 1999 Growth Rate "				
<u>Account</u>	<u>Inflation</u> <u>(A)</u>	<u>Load</u> <u>(B)</u>	<u>Productivity</u> <u>(C)</u>	<u>Growth Rate</u> <u>(A + B - C)</u>
61XX	.032	.000	.000	.032
62XX, 6310	.032	.037	.031	.038
6410	.032	.037	.031	.038
6510	.032	.000	.000	.032
6530	.032	.037	.031	.038
6610	.032	.037	.031	.038
6620	.032	.037	.031	.038
6727	.046	.000	.000	.046
67XX	.032	.000	.000	.032

" 2000 Growth Rate "				
<u>Account</u>	<u>Inflation</u> <u>(A)</u>	<u>Load</u> <u>(B)</u>	<u>Productivity</u> <u>(C)</u>	<u>Growth Rate</u> <u>(A + B - C)</u>
61XX	.034	.000	.000	.034
62XX, 6310	.034	.027	.031	.030
6410	.034	.027	.031	.030
6510	.034	.000	.000	.034
6530	.034	.027	.031	.030
6610	.034	.027	.031	.030
6620	.034	.027	.031	.030
6727	.050	.000	.000	.050
67XX	.034	.000	.000	.034

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Growth Rate"
Exhibit L

<u>Account</u>	<u>Inflation</u> <u>(A)</u>	<u>" 2001 Growth Rate "</u>		<u>Growth Rate</u> <u>(A + B - C)</u>
		<u>Load</u> <u>(B)</u>	<u>Productivity</u> <u>(C)</u>	
61XX	.035	.000	.000	.035
62XX, 6310	.035	.022	.031	.026
6410	.035	.022	.031	.026
6510	.035	.000	.000	.035
6530	.035	.022	.031	.026
6610	.035	.022	.031	.026
6620	.035	.022	.031	.026
6727	.045	.000	.000	.045
67XX	.035	.000	.000	.035

" 2002 Growth Rate "

<u>Account</u>	<u>Inflation</u> <u>(A)</u>	<u>Load</u> <u>(B)</u>	<u>Productivity</u> <u>(C)</u>	<u>Growth Rate</u> <u>(A + B - C)</u>
61XX	.035	.000	.000	.035
62XX, 6310	.035	.0032	.031	.036
6410	.035	.032	.031	.036
6510	.035	.000	.000	.035
6530	.035	.032	.031	.036
6610	.035	.032	.031	.036
6620	.035	.032	.031	.036
6727	.045	.000	.000	.045
67XX	.035	.000	.000	.035

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Annual 1999 MR Regulated "
Before Overlay Adjustments
Exhibit M

Annual 1999 MR Regulated Expenses, Before Overlay Adjustments, is calculated by applying a factor of "one plus the Growth Rate" in Exhibit J to the Annual 1998 Normalized MR Regulated amounts displayed on Exhibit F. Annual 1999 MR Regulated Expenses, Before Overlay Adjustments, for the BellSouth region total \$ 5,818,397,360.

"Annual 1999 MR Regulated "
Before Overlay Adjustment
(\$000)

	<u>Entity</u>	
BellSouth		5,818,397

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Overlay Adjustment"

Known changes in expense levels which are not reflected in the historical 1998 data nor the applicable growth rate for a summary account are entered as "overlay adjustments." This type adjustment is required to normalize the period 1999 through 2002.

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"G & A Reduction"
Exhibit O

BellSouth periodically adopts initiatives to ensure that resources are deployed in such a manner to maximize the organization's effectiveness. One such initiative involves an ongoing examination of functions which are performed and charged to G & A, general and administrative expense. Those functions charged to G & A, but closely relate to selling functions will be reclassified. This effort is expected to reduce general and administrative 2% annually.

BELLSOUTH
OPERATING EXPENSE PROJECTION
CALENDAR YEAR 1999-2002

"Forecast Model & Forecast Summary"

The Forecast Model used to calculate the projection of operating expenses for calendar years 1999-2002 is provided on the following pages. This model is structured to encompass the forecast components described in this document. The resulting calendar year projection is displayed in the Forecast Model.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Request for Production
October 10, 2006
Item No. 14
Page 1 of 1

REQUEST: Refer to BellSouth's response to CompSouth's 1st Set of Interrogatories, Item No. 12, Attachment 12a, and provide a copy of BellSouth's 1999 vintage ACFs table shown in Attachment 12a populated with values that fully reflect all "FPSC stipulated adjustments."

RESPONSE: Objection. This request is overbroad, unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence as the Request asks BellSouth to create a document that does not exist. Notwithstanding and without waiving said objections, BellSouth is not in possession of the requested table.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Request for Production
October 10, 2006
Item No. 15
Page 1 of 1

REQUEST: All documents provided in response to Staff's Request for Production of Documents No. 2.

RESPONSE: This information is proprietary and is being provided subject to the terms of the non-disclosure agreement executed in this proceeding.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 2nd Request for Production
October 10, 2006
Item No. 15
ATTACHMENT

PROPRIETARY

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Staff's 1st Request for Production
September 21, 2006
Item No. 2
ATTACHMENT

PROPRIETARY

STAFFS1stPOD000007

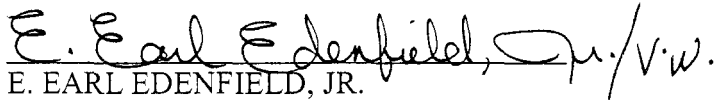
COMPSOUTHS2ndPOD000794

Respectfully submitted this 25th day of October, 2006.

BELLSOUTH TELECOMMUNICATIONS, INC.



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BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 12
Page 1 of 1

REQUEST: Produce all documents requested by the Office of Public Counsel in its First Requests Set of Production of Documents to BellSouth (Nos. 1-10), dated September 11, 2006.

RESPONSE: BellSouth is providing non-proprietary documents in response to this request. BellSouth will provide the proprietary documents upon execution of a mutually-agreeable protective agreement.

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
CompSouth's 1st Request for Production
September 15, 2006
Item No. 12
ATTACHMENT

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Citizen's 1st Requests for Production
September 11, 2006
Item No. 1
ATTACHMENT

	Actuals	Booked	Florida	Matrix Tot JD017
4300-4700 old4310-8000 Dec1998	(34,489,001.00)			
Jan1999	(34,489,001.00)			
Feb1999	(34,489,001.00)			
Mar1999	(34,489,001.00)			
Apr1999	(34,489,001.00)			
May1999	(34,489,001.00)			
Jun1999	(34,489,001.00)			
Jul1999	(34,489,001.00)			
Aug1999	(34,489,001.00)			
Sep1999	(34,489,001.00)			
Oct1999	(34,489,001.00)			
Nov1999	(34,489,001.00)			
Dec1999	(34,489,001.00)			
Jan2000	(34,489,001.00)			
Feb2000	(34,489,001.00)			
Mar2000	(34,489,001.00)			
Apr2000	(34,489,001.00)			
May2000	(34,489,001.00)			
Jun2000	(34,489,001.00)			
Jul2000	(34,489,001.00)			
Aug2000	(34,489,001.00)			
Sep2000	(34,489,001.00)			
Oct2000	(34,489,001.00)			
Nov2000	(34,489,001.00)			
Dec2000	(34,489,001.00)			
Jan2001	(34,489,001.00)			
Feb2001	(34,489,001.00)			
Mar2001	(34,489,001.00)			
Apr2001	(34,489,001.00)			
May2001	(34,489,001.00)			
Jun2001	(34,489,001.00)			
Jul2001	(34,489,001.00)			
Aug2001	(34,489,001.00)			
Sep2001	(34,489,001.00)			
Oct2001	(34,489,001.00)			
Nov2001	(34,489,001.00)			
Dec2001	(34,489,001.00)			
Jan2002	(34,489,001.00)			
Feb2002	(34,489,001.00)			
Mar2002	(34,489,001.00)			
Apr2002	(34,489,001.00)			
May2002	(34,489,001.00)			
Jun2002	(34,489,001.00)			
Jul2002	(34,489,001.00)			
Aug2002	(34,489,001.00)			
Sep2002	(34,489,001.00)			
Oct2002	(34,489,001.00)			
Nov2002	(34,489,001.00)			
Dec2002	(34,489,001.00)			
Jan2003	(34,489,001.00)			

Feb2003	(34,489,001.00)
Mar2003	(34,489,001.00)
Apr2003	(34,489,001.00)
May2003	(34,489,001.00)
Jun2003	(34,489,001.00)
Jul2003	(34,489,001.00)
Aug2003	(34,489,001.00)
Sep2003	(34,489,001.00)
Oct2003	(34,488,999.98)
Nov2003	(34,488,999.98)
Dec2003	(34,488,999.98)
Jan2004	(34,488,999.98)
Feb2004	(34,488,999.98)
Mar2004	(34,488,999.98)
Apr2004	(34,488,999.98)
May2004	(34,488,999.98)
Jun2004	(34,488,999.98)
Jul2004	(34,488,999.98)
Aug2004	(34,488,999.98)
Sep2004	(34,488,999.98)
Oct2004	(34,488,999.98)
Nov2004	(34,488,999.98)
Dec2004	(34,488,999.98)
Jan2005	(34,488,999.98)
Feb2005	(34,488,999.98)
Mar2005	(34,488,999.98)
Apr2005	(34,488,999.98)
May2005	(34,488,999.98)
Jun2005	(34,488,999.98)

Report Number: 1003P
Job Number: R1003P

BellSouth Telecommunications, Inc.
AREA LEDGER

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Run Time: 15:50:00

Report Month/Year: December, 2005
View: PSC View
Level: FLORIDA

MONTH	ACCOUNT: 4300-4700- LIABILITY, LT- INTRASTATE	BEGINNING BALANCE	NET ACTIVITY	ENDING BALANCE
January		(34,488,999.98)	0.00	(34,488,999.98)
February		(34,488,999.98)	0.00	(34,488,999.98)
March		(34,488,999.98)	0.00	(34,488,999.98)
April		(34,488,999.98)	0.00	(34,488,999.98)
May		(34,488,999.98)	0.00	(34,488,999.98)
June		(34,488,999.98)	0.00	(34,488,999.98)
July		(34,488,999.98)	0.00	(34,488,999.98)
August		(34,488,999.98)	0.00	(34,488,999.98)
September		(34,488,999.98)	0.00	(34,488,999.98)
October		(34,488,999.98)	0.00	(34,488,999.98)
November		(34,488,999.98)	0.00	(34,488,999.98)
December		(34,488,999.98)	0.00	(34,488,999.98)
YTD Total			0.00	

CITIZENS REPORT 000004

0000030

Report Number: GLR1003P
Job Number: GLR1003P

BellSouth Telecommunications, Inc.
AREA LEDGER

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Run Date: 09/15/2006
Run Time: 07:43:46

Report Month/Year: August, 2006
View: PSC View
Level: FLORIDA

ACCOUNT: 4300-4700 LIABILITY LT INTRASTATE

MONTH	BEGINNING BALANCE	NET ACTIVITY	ENDING BALANCE
January	(34,488,999.98)	0.00	(34,488,999.98)
February	(34,488,999.98)	0.00	(34,488,999.98)
March	(34,488,999.98)	0.00	(34,488,999.98)
April	(34,488,999.98)	0.00	(34,488,999.98)
May	(34,488,999.98)	0.00	(34,488,999.98)
June	(34,488,999.98)	0.00	(34,488,999.98)
July	(34,488,999.98)	0.00	(34,488,999.98)
August	(34,488,999.98)	0.00	(34,488,999.98)
YTD Total		0.00	

BellSouth Telecommunications, Inc.
Florida Public Service Commission
Docket No. 060598-TL
Citizen's 1st Requests for Production
September 11, 2006
Item No. 8
ATTACHMENT

Fiscal Period	Authority	entered_plan_id	asset_category_desc	asset_category_cd	Resource Grouping	RTC	RTC Desc	wire_center_cd	Source System	wire_center_desc	Storm	Capital
200507	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLFP	OSPCM2	FL PENSACOLA-FERRY PASS	H Dennis	968.10
200607	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLBL	OSPCM2	FL PENSACOLA-BELMONT	H Dennis	173.62
200507	F4172		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	CAPRI	FL GULF BREEZE	H Dennis	6,298.15
200507	F4172		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL GULF BREEZE	H Dennis	4,394.39
200607	F4171		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLNVFLMA	AM-DIRECT	FL HOLLY NAVARRE	H Dennis	1,189.10
200507	F4170		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL HOLLY NAVARRE	H Dennis	173.62
200507	F4144		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL PACE	H Dennis	5,945.75
200507	F4144		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL MILTON	H Dennis	4,397.61
200507	F4144		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL MILTON	H Dennis	1,515.15
200507	F4144		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL MILTON	H Dennis	370.32
200507	F4144		CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	AM-DIRECT	FL MILTON	H Dennis	201.25
200508	F4173		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PCBHFLNT	OSPCM2	FL PANAMA CITY BEACH	H Dennis	173.62
200508	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLBL	AM-DIRECT	FL PENSACOLA-BELMONT	H Dennis	3,479.30
200508	F4173		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFCLFP	OSPCM2	FL PENSACOLA-FERRY PASS	H Dennis	1,298.79
200508	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLBL	AM-DIRECT	FL PENSACOLA-FERRY PASS	H Dennis	1,034.52
200508	F4173		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFCLFP	OSPCM2	FL PENSACOLA-BELMONT	H Dennis	1,012.17
200508	F4173		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLBL	AM-DIRECT	FL PENSACOLA-BELMONT	H Dennis	377.40
200508	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLWA	OSPCM2	FL PENSACOLA-WARRINGTON	H Dennis	330.00
200508	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLWA	OSPCM2	FL PENSACOLA-WARRINGTON	H Dennis	173.62
200508	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFCLFP	FINANCE-APPORTIONED	FL PENSACOLA-FERRY PASS	H Dennis	131.55
200508	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFCLBL	AM-DIRECT	FL PENSACOLA-BELMONT	H Dennis	15.75
200508	F4172		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	CAPRI	FL GULF BREEZE	H Dennis	2,585.10
200508	F4172		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL GULF BREEZE	H Dennis	2,273.17
200508	F4172		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	GLBRFLMC	AM-DIRECT	FL GULF BREEZE	H Dennis	1,734.70
200508	F4172		CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	GLBRFLMC	AM-DIRECT	FL GULF BREEZE	H Dennis	1,036.00
200508	F4171		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL HOLLY NAVARRE	H Dennis	1,382.49
200508	F4171		CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLNVFLMA	FINANCE-APPORTIONED	FL HOLLY NAVARRE	H Dennis	1,368.18
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL PACE	H Dennis	11,458.40
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL PACE	H Dennis	5,683.22
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL PACE	H Dennis	1,928.25
200508	F4170		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL PACE	H Dennis	1,667.21
200508	F4170		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JAY-FLMA	OSPCM2	FL JAY	H Dennis	1,572.22
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL PACE	H Dennis	1,236.62
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL JAY	H Dennis	778.95
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL JAY	H Dennis	730.00
200508	F4170		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL JAY	H Dennis	184.17
200508	F4170		CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL PACE	H Dennis	100.80
200508	F4170		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL PACE	H Dennis	78.93
200508	F4144		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL MILTON	H Dennis	5,075.75
200508	F4144		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	3,952.10
200508	F4144		CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	2,420.63
200508	F4144		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL MILTON	H Dennis	839.55
200508	F4144		CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	263.11
200508	F4144		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	210.48
200508	F4144		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL MILTON	H Dennis	131.55
200508	F4144		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL MILTON	H Dennis	36.50
200508	F4144		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MNSNFLMA	AM-DIRECT	FL MUNSON	H Dennis	18.00
200508	F4143		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PCBHFLNT	OSPCM2	FL PANAMA CITY BEACH	H Dennis	722.13
200508	F4143		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PCBHFLNT	AM-DIRECT	FL PANAMA CITY BEACH	H Dennis	528.75
200508	F4143		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNCYFLMA	FINANCE-APPORTIONED	FL PANAMA CITY-MAIN	H Dennis	131.55
200508	F4143		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	105.24
200508	F4143		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	LYHNFLH	FINANCE-APPORTIONED	FL LYNN HAVEN	H Dennis	78.93
200508	F4143		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL PANAMA CITY BEACH	H Dennis	52.62
200508	F4143		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	26.31
200508	F4141		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	28,626.61
200508	F4141		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	7,209.27
200508	D8913		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL MIAMI-HIALEAH	H Katrina	368.28
200509	S7760		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Katrina	228.88
200509	S7760		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	138.38
200509	S7760		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	34.59
200509	S7662		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	2,975.48
200509	S7662		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLPE	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Katrina	985.25
200509	S7662		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	OSPCM2	FL HOLLYWOOD-PEMBROKE PINES	H Katrina	983.11
200509	S7662		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	691.96
200509	S7661		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLWH	FINANCE-APPORTIONED	FL HOLLYWOOD-W. HOLLYWOOD	H Katrina	299.70
200509	S7661		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED		FINANCE-APPORTIONED		H Katrina	3,044.69
200509	S7661		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	AM-DIRECT	FL FT. LAUDERDALE E MAIN	H Katrina	1,367.17
200509	S7661		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	OSPCM2	FL FT. LAUDERDALE MAIN	H Katrina	1,052.58
200509	S7661		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLPL	OSPCM2	FL FT. LAUDERDALE-PLANTATION	H Katrina	1,011.25
200509	S7661		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL FT. LAUDERDALE MAIN	H Katrina	934.16
200509	S7661		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL FT. LAUDERDALE-PLANTATION	H Katrina	705.50
200509	S7661		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	657.37
200509	S7660		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT. LAUDERDALE MAIN	H Katrina	80.00
200509	S7660		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	6,504.54
200509	S7660		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL POMPANO BCH-CORAL SPRINGS	H Katrina	1,453.13
200509	S7660		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	OSPCM2	FL POMPANO BCH-CORAL SPRINGS	H Katrina	507.50
200509	S7660		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLDFOA	OSPCM2	FL FT LAUDERDALE-OAKLAND	H Katrina	507.50
200509	FP051		CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due To Storm		Additional PICS Caused By Storm Impact		H Katrina	1,510,456.00
200509	F4177		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	CAPRI	FL MILTON	H Katrina	44,866.93
200509	F4177		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLPB	CAPRI	FL PENSACOLA-PERDIDO BAY	H Katrina	3,676.50
200509	F4177		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	691.97
200509	F4177		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLBW	FINANCE-APPORTIONED	FL JACKSONVILLE-BEACHWOOD	H Katrina	276.79
200509	F4177		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	172.98
200509	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFCLBL	FINANCE-APPORTIONED	FL PENSACOLA-BELMONT	H Dennis	2,733.30
200509	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFCLWA	AM-DIRECT	FL PENSACOLA-WARRINGTON	H Dennis	1,714.96
200509	F4173		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFCLBL	AM-DIRECT	FL PENSACOLA-BELMONT	H Dennis	554.70
200509	F4173		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFCLFP	FINANCE-APPORTIONED	FL PENSACOLA-FERRY PASS	H Dennis	515.98
200509	F4173		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFCLBL	FINANCE-APPORTIONED	FL PENSACOLA-BELMONT	H Dennis	415.18
200509	F4173		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFCLFP	OSPCM2	FL PENSACOLA-FERRY PASS	H Dennis	342.74

200509	F4173	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PNSCLBL	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	276.79
200509	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCLBL	OSPCM2	FL,PENSACOLA-BELMONT	H Dennis	81.25
200509	F4172	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	CAPRI	FL,GULF BREEZE	H Dennis	38,945.48
200509	F4172	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	2,248.92
200509	F4172	CABLE-BURIED-FIBER	845	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	1,141.76
200509	F4172	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL,GULF BREEZE	H Dennis	543.94
200509	F4172	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	103.79
200509	F4171	CABLE-BURIED METALLIC	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL,HOLLY NAVARRRE	H Dennis	173.62
200509	F4171	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HLNVFLMA	FINANCE-APPORTIONED	FL,HOLLY NAVARRRE	H Dennis	172.99
200509	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	CAPRI	FL,PACE	H Dennis	5,577.50
200509	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL,PACE	H Dennis	4,255.85
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	AM-DIRECT	FL,JAY	H Dennis	2,502.18
200509	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	AM-DIRECT	FL,PACE	H Dennis	1,339.25
200509	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JAY-FLMA	OSPCM2	FL,JAY	H Dennis	722.13
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	481.42
200509	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	380.58
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PACEFLPV	AM-DIRECT	FL,PACE	H Dennis	345.98
200509	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PACEFLPV	FINANCE-APPORTIONED	FL,PACE	H Dennis	308.90
200509	F4144	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	207.59
200509	F4144	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	271.23
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MLTNFLRA	FINANCE-APPORTIONED	FL,MILTON	H Dennis	1,210.95
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	415.18
200509	F4144	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLTNFLRA	AM-DIRECT	FL,MILTON	H Dennis	343.10
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MNSNFLMA	FINANCE-APPORTIONED	FL,MUNSON	H Dennis	172.99
200509	F4144	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	77.50
200509	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PCBHFLNT	AM-DIRECT	FL,PANAMA CITY BEACH	H Dennis	2,044.90
200509	F4143	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	242.19
200509	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	34.59
200509	F4142	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED		H Dennis	380.58
200509	F4142	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	69.19
200509	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	42,729.54
200509	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Dennis	9,410.86
200509	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING		H Dennis	19.88
200509	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-NORTHSIDE	H Katrina	5,156.22
200509	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLBR	AM-DIRECT	FL,NORTH DADE-BRENTWOOD	H Katrina	1,387.50
200509	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLME	AM-DIRECT	FL,MIAMI-METRO	H Katrina	1,030.00
200509	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-HIALEAH	H Katrina	516.75
200509	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBC	AM-DIRECT	FL,MIAMI-BISCAYNE	H Katrina	480.00
200509	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPL	AM-DIRECT	FL,MIAMI-PALMETTO	H Katrina	364.08
200509	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	AM-DIRECT	FL,MIAMI-ALAPATTAH	H Katrina	310.80
200509	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,MIAMI-NORTHSIDE	H Katrina	243.19
200509	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-RED ROAD	H Katrina	3,688.55
200509	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	AM-DIRECT	FL,MIAMI-FLAGLER	H Katrina	3,133.50
200509	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Katrina	2,298.40
200509	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Katrina	1,627.55
200509	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Katrina	878.60
200509	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	288.35
200509	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWM	AM-DIRECT	FL,MIAMI-WEST MIAMI	H Katrina	283.80
200509	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL,PERRINE	H Katrina	243.18
200509	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL,KEY WEST	H Katrina	154.16
200509	D8916	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	15,431.04
200509	D8916	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	3,390.66
200509	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Katrina	69,774.08
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	24,705.50
200509	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	CAPRI	FL,MIAMI-SILVER OAKS	H Katrina	7,036.56
200509	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	CAPRI	FL,MIAMI-ALHAMBRA	H Katrina	6,995.43
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Katrina	6,820.95
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLCA	AM-DIRECT	FL,MIAMI-CANAL	H Katrina	5,737.25
200509	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	CAPRI	FL,MIAMI-BAYSHORE	H Katrina	5,486.63
200509	D8915	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Katrina	4,488.00
200509	D8915	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	3,749.00
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLFA	AM-DIRECT	FL,HOMESTEAD-EAST	H Katrina	3,362.44
200509	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FL,HOMESTEAD	H Katrina	2,871.88
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLFA	OSPCM2	FL,HOMESTEAD-EAST	H Katrina	2,359.79
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWM	AM-DIRECT	FL,MIAMI-WEST MIAMI	H Katrina	2,054.50
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-RED ROAD	H Katrina	1,942.50
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FL,MIAMI-SILVER OAKS	H Katrina	1,527.17
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBA	AM-DIRECT	FL,MIAMI-BAYSHORE	H Katrina	1,423.00
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FL,MIAMI-CANAL	H Katrina	1,413.23
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL,PERRINE	H Katrina	1,307.56
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Katrina	1,212.80
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL,MIAMI-RED ROAD	H Katrina	860.51
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Katrina	848.10
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSO	AM-DIRECT	FL,MIAMI-SILVER OAKS	H Katrina	710.40
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Katrina	691.97
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL,KEY WEST	H Katrina	616.64
200509	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	CAPRI	FL,HOMESTEAD-NARANJA	H Katrina	609.80
200509	D8915	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Katrina	345.98
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BGPFLMA	AM-DIRECT	FL,BIG PINE	H Katrina	310.61
200509	D8915	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Katrina	260.65
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	OSPCM2	FL,HOMESTEAD	H Katrina	243.18
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	OSPCM2	FL,MIAMI-BAYSHORE	H Katrina	243.18
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	ISLWFLMA	AM-DIRECT	FL,ISLAMORADA	H Katrina	237.60
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLKE	AM-DIRECT	FL,MIAMI-FLAGLER	H Katrina	226.60
200509	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,MIAMI-KEY BISCAYNE	H Katrina	224.40
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	ISLWFLMA	OSPCM2	FL,KEY WEST	H Katrina	182.50
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLMA	OSPCM2	FL,ISLAMORADA	H Katrina	154.16
200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL,MIAMI-ALHAMBRA	H Katrina	132.37

200509	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLWD	OSPCM2	FL MIAMI-WEST DADE	H Katrina	91.86
200509	D8915	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	AM-DIRECT	FL KEY WEST	H Katrina	47.45	
200509	D8914	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED		H Katrina	14,704.46	
200509	D8914	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FINANCE-APPORTIONED		H Katrina	3,217.67	
200509	D8913	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL PERRINE	H Katrina	11,893.83
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFUHL	AM-DIRECT	FL MIAMI-HIALEAH	H Katrina	11,505.80
200509	D8913	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFUHL	CAPRI	FL MIAMI-HIALEAH	H Katrina	6,409.30
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLBR	AM-DIRECT	FL NORTH DADE-BRENTWOOD	H Katrina	5,391.55
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLOL	AM-DIRECT	FL MIAMI-OPA LOCKA	H Katrina	5,337.30
200509	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL MIAMI-ALLAPATTAH	H Katrina	3,527.07
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL MIAMI-NORTHSIDE	H Katrina	3,186.63
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSH	AM-DIRECT	FL MIAMI-MIAMI SHORES	H Katrina	2,387.85
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL MIAMI-ALLAPATTAH	H Katrina	1,381.95
200509	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL MIAMI-HIALEAH	H Katrina	1,235.11
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLGG	AM-DIRECT	FL NORTH DADE-GOLDEN GLADES	H Katrina	1,084.05
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Katrina	1,037.98
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	899.56
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLAC	AM-DIRECT	FL NORTH DADE-ARCH CREEK	H Katrina	749.76
200509	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	AM-DIRECT	FL MIAMI-POINCIANA	H Katrina	614.25
200509	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLOL	OSPCM2	FL MIAMI-OPA LOCKA	H Katrina	527.45
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	NDADFLBR	OSPCM2	FL NORTH DADE-BRENTWOOD	H Katrina	525.67
200509	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBR	AM-DIRECT	FL MIAMI BEACH	H Katrina	500.00
200509	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	OSPCM2	FL MIAMI-MIAMI SHORES	H Katrina	339.90
200509	D8913	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLQL	AM-DIRECT	FL NORTH DADE-OLETA	H Katrina	305.40
200509	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL MIAMI-NORTHSIDE	H Katrina	243.18
200509	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLQL	OSPCM2	FL NORTH DADE-OLETA	H Katrina	183.32
200509	D8913	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL MIAMI-HIALEAH	H Katrina	103.79
200509	D8913	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTES - PURCHASES	MIAMFLNM	CAPRI	FL MIAMI-NORTH MIAMI	H Katrina	2,603.73
200509	D8913	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FL MIAMI-NORTH MIAMI	H Katrina	1,293.76
200509	S7760	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	149.10
200509	S7760	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	29.82
200509	S7682	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	5,545.53
200509	S7682	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HLWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Katrina	2,803.08
200509	S7682	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	1,133.16
200509	S7682	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	OSPCM2	FL HOLLYWOOD MAIN	H Katrina	545.06
200509	S7682	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HLWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Katrina	208.74
200509	S7682	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLHA	CAPRI	FL HOLLYWOOD-HALLANDALE	H Katrina	201.40
200509	S7682	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HLWDFLWH	FINANCE-APPORTIONED	FL HOLLYWOOD-W. HOLLYWOOD	H Katrina	119.28
200509	S7682	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLWH	OSPCM2	FL HOLLYWOOD-W. HOLLYWOOD	H Katrina	91.48
200509	S7682	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	HLWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Katrina	59.64
200509	S7661	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	13,896.14
200509	S7661	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	2,862.72
200509	S7661	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDFLMR	OSPCM2	FL FT. LAUDERDALE MAIN	H Katrina	1,528.30
200509	S7661	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDFLMR	FINANCE-APPORTIONED	FL FT. LAUDERDALE MAIN	H Katrina	1,461.18
200509	S7661	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDFLCLR	FINANCE-APPORTIONED	FL FT. LAUDERDALE-CORAL RIDGE	H Katrina	506.84
200509	S7661	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDFLPL	FINANCE-APPORTIONED	FL FT. LAUDERDALE-PLANTATION	H Katrina	477.12
200509	S7661	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDFLPL	OSPCM2	FL FT. LAUDERDALE-PLANTATION	H Katrina	457.47
200509	S7661	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDFLCLR	OSPCM2	FL FT. LAUDERDALE-CORAL RIDGE	H Katrina	138.12
200509	S7661	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDFLPL	FINANCE-APPORTIONED	FL FT. LAUDERDALE-PLANTATION	H Katrina	59.64
200509	S7661	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDFLMR	FINANCE-APPORTIONED	FL FT. LAUDERDALE MAIN	H Katrina	59.64
200509	S7661	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTDFLCLR	FINANCE-APPORTIONED	FL FT. LAUDERDALE-CORAL RIDGE	H Katrina	29.82
200509	S7661	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDFLMR	AM-DIRECT	FL FT. LAUDERDALE MAIN	H Katrina	14.60
200509	S7660	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	17,176.35
200509	S7660	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	3,518.76
200509	S7660	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Katrina	805.14
200509	S7660	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDFLQA	OSPCM2	FL FT. LAUDERDALE-OAKLAND	H Katrina	775.23
200509	S7660	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	OSPCM2	FL POMPANO BCH-CORAL SPRINGS	H Katrina	453.58
200509	S7660	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Katrina	357.84
200509	S7660	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDFLSU	OSPCM2	FL FT. LAUDERDALE-SUNRISE	H Katrina	332.83
200509	S7660	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Katrina	29.82
200509	L4860	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	119.28
200509	L4860	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	29.82
200509	L4840	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	149.10
200509	L4840	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	29.82
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due To Storm		Additional PICS Caused By Storm Impact		H Katrina	1,896,100.00
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPB	PICS Storm Damage Summary	FL MIAMI-POINCIANA	H Wilma	151,293.14
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PRRNFLMA	PICS Storm Damage Summary	FL PERRINE	H Wilma	144,655.84
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPL	PICS Storm Damage Summary	FL MIAMI-PALMETTO	H Wilma	113,428.32
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLCA	PICS Storm Damage Summary	FL MIAMI-CANAL	H Wilma	101,597.95
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLPE	PICS Storm Damage Summary	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	97,204.28
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLBR	PICS Storm Damage Summary	FL NORTH DADE-BRENTWOOD	H Wilma	85,993.86
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLHL	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wilma	78,079.72
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSFTFLHM	PICS Storm Damage Summary	FL HOMESTEAD	H Wilma	55,950.71
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFUIH	PICS Storm Damage Summary	FL W PALM BEACH-HAVERHILL	H Wilma	52,977.39
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDFLPL	PICS Storm Damage Summary	FL FT. LAUDERDALE-PLANTATION	H Wilma	50,535.29
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYWSFLMA	PICS Storm Damage Summary	FL KEY WEST	H Wilma	48,177.26
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLME	PICS Storm Damage Summary	FL MIAMI-METRO	H Wilma	46,099.93
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFRLP	PICS Storm Damage Summary	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	37,793.90
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLMA	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wilma	35,814.84
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL HOLLYWOOD MAIN	H Wilma	34,255.44
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNM	PICS Storm Damage Summary	FL MIAMI-NORTH MIAMI	H Wilma	31,828.97
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDFLMR	PICS Storm Damage Summary	FL FT. LAUDERDALE MAIN	H Wilma	27,803.84
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTPRFLMA	PICS Storm Damage Summary	FL FORT PIERCE	H Wilma	26,866.83
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	STRFTLMA	PICS Storm Damage Summary	FL STUART	H Wilma	25,982.62
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLGR	PICS Storm Damage Summary	FL MIAMI-GRANDE	H Wilma	25,435.51
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLGA	PICS Storm Damage Summary	FL W. PALM BEACH-GREENACRES	H Wilma	24,011.39
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLMA	PICS Storm Damage Summary	FL BOCA RATON-MAIN	H Wilma	20,815.23
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLRB	PICS Storm Damage Summary	FL W. PALM BEACH-RIVIERA BEACH	H Wilma	19,928.39
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	VRBHFLMA	PICS Storm Damage Summary	FL VERO BEACH-MAIN	H Wilma	18,653.88
200509	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS					

200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLWH	PICS Storm Damage Summary	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	16,863.09
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLFL	PICS Storm Damage Summary	FL MIAMI-FLAGLER	H Wlma	16,355.46
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLOL	PICS Storm Damage Summary	FL MIAMI-OPA LOCKA	H Wlma	15,799.88
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLGG	PICS Storm Damage Summary	FL NORTH DADE-GOLDEN GLADES	H Wlma	15,488.12
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BYBHFUMA	PICS Storm Damage Summary	FL BOYNTON BEACH	H Wlma	15,198.17
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MRTHFLVE	PICS Storm Damage Summary	FL MARATHON-VACA KEY	H Wlma	15,191.96
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLMA	PICS Storm Damage Summary	FL PORT ST. LUCIE-MAIN	H Wlma	15,172.07
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLAC	PICS Storm Damage Summary	FL NORTH DADE-ARCH CREEK	H Wlma	15,000.38
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSH	PICS Storm Damage Summary	FL MIAMI-MIAMI SHORES	H Wlma	13,991.89
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFOA	PICS Storm Damage Summary	FL FT LAUDERDALE-OAKLAND	H Wlma	13,805.99
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLJA	PICS Storm Damage Summary	FL FT LAUDERDALE-JACARANDA	H Wlma	13,703.36
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBA	PICS Storm Damage Summary	FL MIAMI-BAYSHORE	H Wlma	13,472.85
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLBT	PICS Storm Damage Summary	FL BOCA RATON-BOCA TEECA	H Wlma	13,162.64
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLCS	PICS Storm Damage Summary	FL POMPANO BCH-CORAL SPRINGS	H Wlma	12,668.41
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLKP	PICS Storm Damage Summary	FL KINGS POINT	H Wlma	11,373.41
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWD	PICS Storm Damage Summary	FL MIAMI-WEST DADE	H Wlma	10,875.63
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSTFLFA	PICS Storm Damage Summary	FL HOMESTEAD-EAST	H Wlma	10,555.64
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL MIAMI-ALHAMBRA	H Wlma	9,714.40
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLSO	PICS Storm Damage Summary	FL PORT ST. LUCIE-SOUTH	H Wlma	9,322.80
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCR	PICS Storm Damage Summary	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	9,300.25
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLOR	PICS Storm Damage Summary	FL NORTH DADE-OLETA	H Wlma	9,013.04
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLE	PICS Storm Damage Summary	FL W. PALM BEACH-LAKE WORTH	H Wlma	8,910.08
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SBSTFLMA	PICS Storm Damage Summary	FL SEBASTIAN-MAIN	H Wlma	7,655.47
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLGR	PICS Storm Damage Summary	FL W. PALM BEACH-GARDENS	H Wlma	7,648.38
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSO	PICS Storm Damage Summary	FL MIAMI-SILVER OAKS	H Wlma	7,553.56
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	JPTRFLMA	PICS Storm Damage Summary	FL JUPITER	H Wlma	7,486.13
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL MIAMI BEACH	H Wlma	7,346.69
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLWN	PICS Storm Damage Summary	FL FT LAUDERDALE-WESTON	H Wlma	6,878.83
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLMA	PICS Storm Damage Summary	FL DELRAY BEACH	H Wlma	6,141.81
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL MIAMI-ALAPATTAH	H Wlma	5,855.03
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DRBHFUMA	PICS Storm Damage Summary	FL DEERFIELD	H Wlma	5,330.92
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLVM	PICS Storm Damage Summary	FL MIAMI-WEST MIAMI	H Wlma	5,111.92
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SGKYFLMA	PICS Storm Damage Summary	FL SUGARLOAF KEY	H Wlma	5,090.29
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLSG	PICS Storm Damage Summary	FL FT LAUDERDALE-SAWGRASS	H Wlma	5,022.70
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLAN	PICS Storm Damage Summary	FL WEST PALM BEACH MAIN	H Wlma	4,983.91
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL MIAMI-RED ROAD	H Wlma	4,624.19
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCY	PICS Storm Damage Summary	FL FT LAUDERDALE-CYPRESS	H Wlma	3,786.43
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLTA	PICS Storm Damage Summary	FL POMPANO BCH-TAMERAC	H Wlma	2,732.79
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLSU	PICS Storm Damage Summary	FL FT LAUDERDALE-SUNRISE	H Wlma	2,159.69
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL MIAMI-POINCIANA	H Wlma	1,899.79
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLSA	PICS Storm Damage Summary	FL BOCA RATON-SANDALFOOT	H Wlma	1,693.69
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFUMA	PICS Storm Damage Summary	FL KEY LARGO	H Wlma	1,520.37
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLIC	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wlma	1,385.23
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NKLRFUMA	PICS Storm Damage Summary	FL NORTH KEY LARGO	H Wlma	1,339.97
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLCS	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wlma	1,332.07
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	1,257.08
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL MIAMI-GRANDE	H Wlma	1,232.87
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLPE	PICS Storm Damage Summary	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	1,122.70
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HTISFLMA	PICS Storm Damage Summary	FL HUTCH IS 225,334	H Wlma	1,061.89
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBC	PICS Storm Damage Summary	FL MIAMI-BISCAYNE	H Wlma	1,052.42
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLHA	PICS Storm Damage Summary	FL HOLLYWOOD-HALLANDALE	H Wlma	978.68
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLIC	PICS Storm Damage Summary	FL MIAMI-INDIAN CREEK	H Wlma	964.02
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAP	PICS Storm Damage Summary	FL MIAMI-AIRPORT	H Wlma	839.96
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNS	PICS Storm Damage Summary	FL MIAMI-NORTHSIDE	H Wlma	838.20
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLMR	PICS Storm Damage Summary	FL HOLLYWOOD MAIN	H Wlma	679.13
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFLLS	PICS Storm Damage Summary	FL LARGO SOUND	H Wlma	617.88
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HBSDFUMA	PICS Storm Damage Summary	FL HOBE SOUND	H Wlma	614.42
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	550.41
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BGPFLMA	PICS Storm Damage Summary	FL BIG PINE	H Wlma	520.98
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLKE	PICS Storm Damage Summary	FL MIAMI-KEY BISCAYNE	H Wlma	482.05
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wlma	369.81
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	VRBHFLEB	PICS Storm Damage Summary	FL VERO BEACH-BEACHLAND	H Wlma	319.15
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLGR	PICS Storm Damage Summary	FL MIAMI-WEST DADE	H Wlma	294.51
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNM	PICS Storm Damage Summary	FL MIAMI-PALMETTO	H Wlma	238.31
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SBSTFLFE	PICS Storm Damage Summary	FL SEBASTIAN-FELLSMERE	H Wlma	219.00
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWD	PICS Storm Damage Summary	FL MIAMI-INDIAN CREEK	H Wlma	200.28
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLE	PICS Storm Damage Summary	FL W. PALM BEACH-GREENACRES	H Wlma	198.93
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLAP	PICS Storm Damage Summary	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	189.69
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCR	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wlma	178.45
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCR	PICS Storm Damage Summary	FL FT LAUDERDALE MAIN	H Wlma	175.90
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL MIAMI-DADELAND	H Wlma	139.73
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BLGFLMA	PICS Storm Damage Summary	FL BELLE GLADE	H Wlma	132.74
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL NORTH DADE-OLETA	H Wlma	104.19
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFOA	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wlma	91.40
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	ISLMFLMA	PICS Storm Damage Summary	FL ISLAMORADA	H Wlma	71.06
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL MIAMI-RED ROAD	H Wlma	63.84
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MRTHFLVE	PICS Storm Damage Summary	FL LARGO SOUND	H Wlma	53.17
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLAP	PICS Storm Damage Summary	FL FT LAUDERDALE AIRPORT	H Wlma	53.04
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLMA	PICS Storm Damage Summary	FL BOCA RATON-BOCA TEECA	H Wlma	41.61
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL NORTH DADE-ARCH CREEK	H Wlma	38.91
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PAHKFLMA	PICS Storm Damage Summary	FL PAHOKEE	H Wlma	30.23
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCY	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wlma	24.54
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLWN	PICS Storm Damage Summary	FL FT LAUDERDALE MAIN	H Wlma	22.72
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLMA	PICS Storm Damage Summary	FL BOCA RATON-SANDALFOOT	H Wlma	13.56
200510	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLCA	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wlma	2.56
200510	F4214	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLBRFLMA	AM-DIRECT	FL MELBORNE MAIN	H Wlma	9,561.57
200510	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	EGFLFLBG	AM-DIRECT	FL EAU GALIE-BOWE GARDENS	H Wlma	3,543.62
200510	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	COCOFUMA	AM-DIRECT	FL COCOA MAIN	H Wlma	329.47
200510	F4177	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	9,363.50
200510	F4177	CABLE-AERIAL METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	1,908.48
200510	F4177	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	CAPRI	FL MILTON	H Katrina	1,249.41

200510	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFBL	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	1,491.00
200510	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFBL	AM-DIRECT	FL,PENSACOLA-BELMONT	H Dennis	1,131.50
200510	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFBLWA	FINANCE-APPORTIONED	FL,PENSACOLA-WARRINGTON	H Dennis	954.24
200510	F4173	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLFP	OSPCM2	FL,PENSACOLA-FERRY PASS	H Dennis	682.94
200510	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFBL	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	417.48
200510	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFBLWA	AM-DIRECT	FL,PENSACOLA-WARRINGTON	H Dennis	288.60
200510	F4173	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFBL	OSPCM2	FL,PENSACOLA-BELMONT	H Dennis	189.98
200510	F4173	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCFBL	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	89.48
200510	F4172	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	GLBRFLMC	OSPCM2	FL,GULF BREEZE	H Dennis	240.71
200510	F4171	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL,HOLLY NAVARRE	H Dennis	1,226.88
200510	F4170	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	CAPRI	FL,PACE	H Dennis	37,699.81
200510	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	1,997.94
200510	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	AM-DIRECT	FL,PACE	H Dennis	1,518.67
200510	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JAY-FLMA	FINANCE-APPORTIONED	FL,PACE	H Dennis	325.60
200510	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	238.58
200510	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JAY-FLMA	OSPCM2	FL,JAY	H Dennis	208.74
200510	F4170	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	50.00
200510	F4144	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	29.82
200510	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	347.24
200510	F4143	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	238.20
200510	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PCBHFLNT	AM-DIRECT	FL,PANAMA CITY BEACH	H Dennis	148.10
200510	F4142	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	13.50
200510	F4142	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	477.12
200510	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	89.48
200510	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	3,429.30
200510	D8932	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Rita	715.68
200510	D8932	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	2,964.76
200510	D8932	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	2,385.60
200510	D8932	CABLE-AERIAL-METALLIC-BLOG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Rita	477.12
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPL	AM-DIRECT	FL,MIAMI-PALMETTO	H Katrina	32.85
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL,MIAMI-NORTHSHORE	H Katrina	2,815.00
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLLR	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Katrina	2,445.24
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	MIAMFLPL	FINANCE-APPORTIONED	FL,MIAMI-PALMETTO	H Katrina	2,236.50
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLOL	AM-DIRECT	FL,NORTH DADE-OLETA	H Katrina	1,252.44
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FL,MIAMI-BISCAYNE	H Katrina	1,228.12
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FL,MIAMI-PALMETTO	H Katrina	805.14
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FL,MIAMI-METRO	H Katrina	769.53
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,MIAMI-NORTHSHORE	H Katrina	745.50
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-NORTHSHORE	H Katrina	669.68
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBC	AM-DIRECT	FL,MIAMI-NORTHSHORE	H Katrina	644.80
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAL	AM-DIRECT	FL,MIAMI-BISCAYNE	H Katrina	634.00
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL,MIAMI-ALLAPATTAH	H Katrina	399.60
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FL,MIAMI-HIALEAH	H Katrina	397.68
200510	D8921	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FL,MIAMI-HIALEAH	H Katrina	375.55
200510	D8921	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLPB	AM-DIRECT	FL,MIAMI-MIAMI SHORES	H Katrina	328.02
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLLR	OSPCM2	FL,MIAMI-POINCIANA	H Katrina	288.60
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLME	OSPCM2	FL,NORTH DADE-BRENTWOOD	H Katrina	243.18
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FL,MIAMI-METRO	H Katrina	183.32
200510	D8921	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLIC	OSPCM2	FL,MIAMI-ALLAPATTAH	H Katrina	178.81
200510	D8921	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FL,MIAMI-INDIAN CREEK	H Katrina	91.86
200510	D8921	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	NDADFLLR	FINANCE-APPORTIONED	FL,MIAMI-METRO	H Katrina	59.64
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	BGPFLMA	AM-DIRECT	FL,NORTH DADE-BRENTWOOD	H Katrina	29.82
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL,MIAMI-FLAGLER	H Katrina	4,323.90
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL,BIG PINE	H Katrina	3,321.12
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	FINANCE-APPORTIONED	FL,MIAMI-RED ROAD	H Katrina	3,160.82
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL,KEY WEST	H Katrina	1,371.72
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLFL	AM-DIRECT	FL,PERRINE	H Katrina	1,282.28
200510	D8920	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FL,MIAMI-ALHAMBRA	H Katrina	1,073.52
200510	D8920	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-FLAGLER	H Katrina	875.50
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL,HOMESTEAD	H Katrina	813.20
200510	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	AM-DIRECT	FL,MIAMI-RED ROAD	H Katrina	781.20
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FL,MIAMI-RED ROAD	H Katrina	658.31
200510	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	644.80
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	AM-DIRECT	FL,MIAMI-RED ROAD	H Katrina	536.76
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLCA	OSPCM2	FL,KEY WEST	H Katrina	475.95
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL,MIAMI-CANAL	H Katrina	467.21
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL,KEY WEST	H Katrina	462.48
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FL,MIAMI-ALHAMBRA	H Katrina	431.58
200510	D8920	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWA	AM-DIRECT	FL,MIAMI-FLAGLER	H Katrina	375.55
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLLMA	OSPCM2	FL,MIAMI-WEST MIAMI	H Katrina	368.30
200510	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	302.32
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLLMA	FINANCE-APPORTIONED	FL,MIAMI-WEST MIAMI	H Katrina	243.18
200510	D8920	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLLMA	CAPRI	FL,HOMESTEAD	H Katrina	238.58
200510	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	208.74
200510	D8920	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLKE	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	203.30
200510	D8916	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Katrina	119.28
200510	D8916	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL,MIAMI-KEY BISCAYNE	H Katrina	59.64
200510	D8916	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Katrina	28,209.75
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Katrina	5,785.08
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLAE	FINANCE-APPORTIONED	FL,MIAMI-ALHAMBRA	H Katrina	8,111.05
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	CAPRI	FL,HOMESTEAD-EAST	H Katrina	6,679.89
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	6,543.23
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,MIAMI-CANAL	H Katrina	6,053.47
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	5,397.42
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL,HOMESTEAD	H Katrina	5,218.51
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Katrina	3,459.12
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLBA	FINANCE-APPORTIONED	FL,MIAMI-RED ROAD	H Katrina	2,713.62
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	FINANCE-APPORTIONED	FL,HOMESTEAD	H Katrina	2,415.42
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	FINANCE-APPORTIONED	FL,MIAMI-BAYSHORE	H Katrina	2,415.42
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	1,401.54
200510	D8915	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PRRNFLLMA	FINANCE-APPORTIONED	FL,PERRINE	H Katrina	1,341.90

200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	BGPFLMA	FINANCE-APPORTIONED	FL BIG PINE	H Katrina	1,252.44
200510	D8915	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FLHOMESTEAD	H Katrina	1,013.88
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	FINANCE-APPORTIONED	FLMIAMI-SILVER OAKS	H Katrina	1,013.88
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL PERRINE	H Katrina	870.90
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWM	FINANCE-APPORTIONED	FLMIAMI-WEST MIAMI	H Katrina	864.78
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLEA	OSPCM2	FLHOMESTEAD-EAST	H Katrina	984.78
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLEA	AM-DIRECT	FLHOMESTEAD-EAST	H Katrina	710.39
200510	D8915	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FLHOMESTEAD	H Katrina	702.50
200510	D8915	CABLE-BURIED-FIBER	845	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FLHOMESTEAD	H Katrina	656.04
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FLMIAMI-RED ROAD	H Katrina	618.00
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	CAPRI	FLHOMESTEAD	H Katrina	609.90
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLAE	FINANCE-APPORTIONED	FLMIAMI-ALHAMBRA	H Katrina	596.40
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLKE	FINANCE-APPORTIONED	FLMIAMI-KEY BISCAYNE	H Katrina	596.40
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL PERRINE	H Katrina	580.93
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLFL	FINANCE-APPORTIONED	FLMIAMI-FLAGLER	H Katrina	566.58
200510	D8915	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSO	OSPCM2	FLMIAMI-SILVER OAKS	H Katrina	496.36
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FLMIAMI-WEST DADE	H Katrina	477.12
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	447.30
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLEA	CAPRI	FLHOMESTEAD-EAST	H Katrina	406.60
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	ISLMFLMA	FINANCE-APPORTIONED	FL ISLAMORADA	H Katrina	357.84
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	FINANCE-APPORTIONED	FLMIAMI-RED ROAD	H Katrina	357.84
200510	D8915	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	AM-DIRECT	FL BIG PINE	H Katrina	345.40
200510	D8915	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	CAPRI	FLHOMESTEAD-NARANJA	H Katrina	317.79
200510	D8915	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FLHOMESTEAD	H Katrina	302.48
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	298.20
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAE	OSPCM2	FLMIAMI-ALHAMBRA	H Katrina	261.61
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	OSPCM2	FLMIAMI-CANAL	H Katrina	243.18
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	208.74
200510	D8915	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FLMIAMI-WEST MIAMI	H Katrina	183.32
200510	D8915	CABLE-CONDUIT SYSTEM	004	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FLMIAMI-CANAL	H Katrina	178.92
200510	D8915	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	119.28
200510	D8915	CABLE-BURIED-FIBER	845	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL KEY WEST	H Katrina	119.28
200510	D8915	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLRR	OSPCM2	FLMIAMI-RED ROAD	H Katrina	119.28
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	HMSTFLEA	FINANCE-APPORTIONED	FLHOMESTEAD-EAST	H Katrina	91.68
200510	D8915	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FLHOMESTEAD	H Katrina	89.46
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLCA	FINANCE-APPORTIONED	FLMIAMI-CANAL	H Katrina	85.25
200510	D8915	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLSO	FINANCE-APPORTIONED	FLMIAMI-SILVER OAKS	H Katrina	59.64
200510	D8915	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FLMIAMI-WEST DADE	H Katrina	29.82
200510	D8914	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	FINANCE-APPORTIONED	FLMIAMI-WEST DADE	H Katrina	(268.38)
200510	D8914	CABLE-CONDUIT SYSTEM	004	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	CAPRI	FINANCE-APPORTIONED	FL PERRINE	H Katrina	23,259.63
200510	D8914	CABLE-AERIAL-METALLIC-SVC DROP	249	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	7,145.96
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	4,830.84
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLHL	OSPCM2	FLMIAMI-HIALEAH	H Katrina	8,468.98
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	6,081.23
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	5,385.83
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLLO	FINANCE-APPORTIONED	FL PERRINE	H Katrina	4,204.62
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Katrina	4,204.62
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FL NORTH DADE-OLETA	H Katrina	3,608.22
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLLO	AM-DIRECT	FLMIAMI-NORTHSIDE	H Katrina	3,454.02
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLAC	OSPCM2	FLMIAMI-OPA LOCKA	H Katrina	3,310.02
200510	D8913	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLAC	FINANCE-APPORTIONED	FLMIAMI-OPA LOCKA	H Katrina	2,862.59
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	FINANCE-APPORTIONED	FL NORTH DADE-ARCH CREEK	H Katrina	2,325.96
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	CAPRI	FL PERRINE	H Katrina	2,191.00
200510	D8913	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLBR	OSPCM2	FLMIAMI-MIAMI SHORES	H Katrina	1,874.28
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	AM-DIRECT	FL NORTH DADE-BRENTWOOD	H Katrina	1,713.20
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLAL	OSPCM2	FLMIAMI-ALLAPATTAH	H Katrina	1,424.11
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPL	OSPCM2	FLMIAMI-PALMETTO	H Katrina	1,385.85
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLSH	FINANCE-APPORTIONED	FLMIAMI-MIAMI SHORES	H Katrina	1,371.72
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	NDADFLGG	AM-DIRECT	FL NORTH DADE-GOLDEN GLADES	H Katrina	1,335.85
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLSH	FINANCE-APPORTIONED	FLMIAMI-MIAMI SHORES	H Katrina	1,312.08
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLSH	OSPCM2	FL NORTH DADE-BRENTWOOD	H Katrina	1,307.58
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSH	AM-DIRECT	FLMIAMI-MIAMI SHORES	H Katrina	1,255.50
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FLMIAMI-BEACH	H Katrina	1,103.34
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLBC	FINANCE-APPORTIONED	FLMIAMI-BISCAYNE	H Katrina	885.86
200510	D8913	CABLE-CONDUIT SYSTEM	004	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FLMIAMI-BEACH	H Katrina	864.04
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLBR	FINANCE-APPORTIONED	FL PERRINE	H Katrina	626.22
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLME	FINANCE-APPORTIONED	FLMIAMI-METRO	H Katrina	536.78
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLLO	OSPCM2	FLMIAMI-OPA LOCKA	H Katrina	486.36
200510	D8913	CABLE-AERIAL-FIBER	822	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	477.12
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBC	OSPCM2	FLMIAMI-BISCAYNE	H Katrina	438.59
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FLMIAMI-NORTHSIDE	H Katrina	413.13
200510	D8913	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLAL	FINANCE-APPORTIONED	FLMIAMI-ALLAPATTAH	H Katrina	387.66
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLIC	FINANCE-APPORTIONED	FLMIAMI-INDIAN CREEK	H Katrina	329.02
200510	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PRRNFLMA	FINANCE-APPORTIONED	FL PERRINE	H Katrina	328.02
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	NDADFLLO	OSPCM2	FL NORTH DADE-OLETA	H Katrina	294.58
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLNM	FINANCE-APPORTIONED	FLMIAMI-NORTH MIAMI	H Katrina	208.74
200510	D8913	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLPB	OSPCM2	FLMIAMI-POINCIANA	H Katrina	169.95
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FLMIAMI-NORTHSIDE	H Katrina	119.28
200510	D8913	CABLE-AERIAL-METALLIC-SVC DROP	249	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLLO	FINANCE-APPORTIONED	FLMIAMI-NORTHSIDE	H Katrina	89.46
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL NORTH DADE-OLETA	H Katrina	89.46
200510	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLBR	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	89.46
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL NORTH DADE-BRENTWOOD	H Katrina	59.64
200510	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	NDADFLGG	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	29.82
200510	D8913	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FL NORTH DADE-GOLDEN GLADES	H Katrina	29.82
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	29.82
200510	D8913	POLES	001	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-OPA LOCKA	H Katrina	29.82
200510	D8913	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLHL	FINANCE-APPORTIONED	FLMIAMI-HIALEAH	H Katrina	(29.82)
200510	D8913	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FLMIAMI-HIALEAH	H Katrina	(289.30)
200510	D8913	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTES - PURCHASES	MIAMFLNM	CAPRI	FLMIAMI-NORTH MIAMI	H Katrina	1,341.32
200510	D8913	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNM	CAPRI	FLMIAMI-NORTH MIAMI	H Katrina	1,206.68
200510	D8913	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTES - PURCHASES	FTDLFOA	CAPRI	FL FT LAUDERDALE-OAKLAND	H Katrina	465.88

200510		BPWLMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	524	GTES - PURCHASES	HLWDFLPE	CAPRI	FLHOLLYWOOD-PEMBROKE PINES	H Wlma	78.42
200511	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Wlma	1,814.13
200511	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLKINGS POINT	H Wlma	895.09
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wlma	12,197.82
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL PAHOKEE	H Wlma	10,051.14
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wlma	2,476.68
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FLW. PALM BEACH-HAVERHILL	H Wlma	2,354.60
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FLW. PALM BCH-ROYAL PALM BEACH	H Wlma	2,069.34
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Wlma	1,439.40
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FLW. PALM BEACH-LAKE WORTH	H Wlma	1,373.04
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FLW. PALM BEACH-GREENACRES	H Wlma	1,154.57
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FLWEST PALM BEACH MAIN	H Wlma	967.92
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLKINGS POINT	H Wlma	863.01
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FLW. PALM BEACH-GARDENS	H Wlma	515.79
200511	S7806		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wlma	273.28
200511	S7806		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wlma	169.48
200511	S7805		CABLE-UNDERGROUND METALLIC	005	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFLMA	CAPRI	FL BOYONTON BEACH	H Wlma	100.61
200511	S7805		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wlma	15,144.83
200511	S7805		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	ORACLE MANUAL INVOICE	FL POMPANO BCH-FEDERAL	H Wlma	7,477.95
200511	S7805		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL DEERFIELD	H Wlma	3,264.45
200511	S7805		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	CAPRI	FL POMPANO BCH-MARGATE	H Wlma	605.01
200511	S7805		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHFLMA	CAPRI	FL POMPANO BCH-CORAL SPRINGS	H Wlma	398.38
200511	S7805		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLOFLMA	AM-DIRECT	FL DEERFIELD	H Wlma	306.90
200511	S7805		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wlma	102.34
200511	S7803		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	ORACLE MANUAL INVOICE	FL DEERFIELD	H Wlma	66.98
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL HOLLYWOOD MAIN	H Wlma	7,477.89
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FL BELLE GLADE	H Wlma	17,249.06
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FL PAHOKEE	H Wlma	5,944.77
200511	S7802		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BORTFLSA	AM-DIRECT	FLW. PALM BEACH-HAVERHILL	H Wlma	5,331.35
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wlma	3,823.66
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FLW. PALM BEACH-LAKE WORTH	H Wlma	2,422.24
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFLMA	AM-DIRECT	FLW. PALM BCH-ROYAL PALM BEACH	H Wlma	1,866.69
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	OSPCM2	FL BOYONTON BEACH	H Wlma	1,696.41
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLW. PALM BEACH-HAVERHILL	H Wlma	1,501.05
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	AM-DIRECT	FL KINGS POINT	H Wlma	1,104.62
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	OSPCM2	FL DELRAY BEACH	H Wlma	936.76
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	OSPCM2	FL PAHOKEE	H Wlma	738.00
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wlma	590.24
200511	S7802		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	AM-DIRECT	FLW. PALM BEACH-HAVERHILL	H Wlma	458.08
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Wlma	381.71
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BELLE GLADE	H Wlma	267.80
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	OSPCM2	FL DELRAY BEACH	H Wlma	267.60
200511	S7802		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	AM-DIRECT	FLW. PALM BEACH-GARDENS	H Wlma	155.51
200511	S7802		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FLWEST PALM BEACH MAIN	H Wlma	113.10
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRTFLMA	AM-DIRECT	FL STUART	H Wlma	11,690.64
200511	S7801		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLSO	AM-DIRECT	FL PORT ST. LUCIE-SOUTH	H Wlma	8,922.77
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	AM-DIRECT	FL HUTCH IS 225,334	H Wlma	1,120.27
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL FORT PIERCE	H Wlma	976.48
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTRPFLMA	OSPCM2	FL FORT PIERCE	H Wlma	965.85
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRTFLMA	OSPCM2	FL STUART	H Wlma	811.32
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MICCFLLB	AM-DIRECT	FL MICCO-BAREFOOT BAY	H Wlma	754.89
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HTISFLMA	OSPCM2	FL HUTCH IS 225,334	H Wlma	557.28
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wlma	499.77
200511	S7801		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	OSPCM2	FL PORT ST. LUCIE-MAIN	H Wlma	485.42
200511	S7801		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wlma	384.44
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wlma	146.78
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FLW. PALM BCH-ROYAL PALM BEACH	H Wlma	8,848.48
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL BELLE GLADE	H Wlma	7,038.07
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Wlma	3,643.17
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wlma	3,135.33
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	AM-DIRECT	FLW. PALM BEACH-GARDENS	H Wlma	3,001.17
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLHH	OSPCM2	FLW. PALM BEACH-HAVERHILL	H Wlma	2,199.31
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FLW. PALM BEACH-HAVERHILL	H Wlma	1,598.13
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLW. PALM BEACH-GREENACRES	H Wlma	1,543.81
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL KINGS POINT	H Wlma	1,077.58
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BORTFLMA	AM-DIRECT	FLW. PALM BEACH-LAKE WORTH	H Wlma	808.51
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wlma	680.58
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLKP	OSPCM2	FL BELLE GLADE	H Wlma	603.53
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLKP	OSPCM2	FLKINGS POINT	H Wlma	540.33
200511	S7800		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	OSPCM2	FLW. PALM BEACH-GREENACRES	H Wlma	535.20
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFLKP	CAPRI	FLKINGS POINT	H Wlma	311.27
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL JUPITER	H Wlma	232.75
200511	S7800		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BORTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wlma	232.75
200511	S7800		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wlma	211.92
200511	S7798		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FLW. PALM BEACH-RIVIERA BEACH	H Wlma	162.26
200511	S7797		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLOFLMA	CAPRI	FL FT LAUDERDALE-OAKLAND	H Wlma	4,519.51
200511	S7797		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wlma	9,147.29
200511	S7792		CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	524	GTES - PURCHASES	PMBHFLFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wlma	325.73
200511	S7792		CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	16,638.31
200511	S7791	BPWLMA	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	3,721.30
200511	S7791	BPWLMA	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	ORACLE MANUAL INVOICE	FL PAHOKEE	H Wlma	72,963.89
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	ORACLE MANUAL INVOICE	FL WEST PALM BEACH MAIN	H Wlma	37,021.37
200511	S7791	BPWLMA	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FLW. PALM BCH-ROYAL PALM BEACH	H Wlma	14,180.57
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLMA	ORACLE MANUAL INVOICE	FLW. PALM BEACH, 159	H Wlma	10,186.44
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wlma	10,184.48
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Wlma	9,984.44
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGR	AM-DIRECT	FLW. PALM BEACH-GARDENS	H Wlma	7,495.46
200511	S7791		CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLKINGS POINT	H Wlma	5,540.95
200511	S7791		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	AM-DIRECT	FLW. PALM BEACH-GREENACRES	H Wlma	5,096.44
200511	S7791		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FL WEST PALM BEACH MAIN	H Wlma	4,146.64
200511	S7791			022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wlma	1,007.23

200511	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHLMA	CAPRI	FL BOYONTON BEACH	H Wlma	3,833.44
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFMA	AM-DIRECT	FL DELRAY BEACH	H Wlma	3,812.92
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUHH	OSPCM2	FLW PALM BEACH-HAVERHILL	H Wlma	3,639.26
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLG	AM-DIRECT	FLW PALM BEACH-GREENACRES	H Wlma	3,294.81
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLH	AM-DIRECT	FLW PALM BEACH-HAVERHILL	H Wlma	2,648.97
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHLFKP	OSPCM2	FL KINGS POINT	H Wlma	2,241.93
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	OSPCM2	FLW PALM BCH-ROYAL PALM BEACH	H Wlma	2,059.13
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	OSPCM2	FLW PALM BEACH-GARDENS	H Wlma	1,544.32
200511	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	CAPRI	FLW PALM BEACH-GARDENS	H Wlma	1,085.72
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLG	OSPCM2	FLW PALM BEACH-GREENACRES	H Wlma	1,023.23
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLR	OSPCM2	FLW PALM BEACH-RIVIERA BEACH	H Wlma	811.78
200511	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wlma	597.77
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHLFKP	AM-DIRECT	FL KINGS POINT	H Wlma	532.34
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wlma	500.35
200511	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wlma	481.31
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	CAPRI	FL BOCA RATON-BOCA-TEECA	H Wlma	406.14
200511	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLSA	OSPCM2	FL BOCA RATON-SANDALFOOT	H Wlma	324.48
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wlma	307.54
200511	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLH	OSPCM2	FLW PALM BEACH-LAKE WORTH	H Wlma	270.17
200511	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLH	AM-DIRECT	FLW PALM BEACH-HAVERHILL	H Wlma	219.74
200511	S7790	BPWLMA	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLN	ORACLE MANUAL INVOICE	FL WEST PALM BEACH MAIN	H Wlma	37,573.46
200511	S7790	BPWLMA	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKLFLA	ORACLE MANUAL INVOICE	FL PAHOKEE	H Wlma	11,977.62
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLR	AM-DIRECT	FLW PALM BCH-ROYAL PALM BEACH	H Wlma	10,934.49
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLR	AM-DIRECT	FLW PALM BEACH-HAVERHILL	H Wlma	10,369.45
200511	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLN	ORACLE MANUAL INVOICE	FL WEST PALM BEACH MAIN	H Wlma	9,466.24
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKLFLA	AM-DIRECT	FL PAHOKEE	H Wlma	7,627.77
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFKP	AM-DIRECT	FL KINGS POINT	H Wlma	7,089.99
200511	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	CAPRI	FL JUPITER	H Wlma	4,152.83
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLH	OSPCM2	FLW PALM BEACH-HAVERHILL	H Wlma	4,053.79
200511	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLG	CAPRI	FLW PALM BEACH-GREENACRES	H Wlma	4,021.58
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wlma	3,560.28
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLR	AM-DIRECT	FLW PALM BEACH-GARDENS	H Wlma	3,068.53
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLG	AM-DIRECT	FLW PALM BEACH-GREENACRES	H Wlma	2,855.87
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFKP	AM-DIRECT	FL KINGS POINT	H Wlma	2,670.33
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLH	AM-DIRECT	FLW PALM BEACH-HAVERHILL	H Wlma	2,664.24
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	ORACLE MANUAL INVOICE	FL BELLE GLADE	H Wlma	2,635.81
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wlma	1,840.80
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wlma	1,262.76
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	OSPCM2	FLW PALM BEACH-GARDENS	H Wlma	1,198.81
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLN	OSPCM2	FL WEST PALM BEACH MAIN	H Wlma	1,127.22
200511	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHLMA	CAPRI	FL BOYONTON BEACH	H Wlma	992.36
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wlma	848.61
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHLMA	AM-DIRECT	FL BOYONTON BEACH	H Wlma	829.77
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	OSPCM2	FLW PALM BCH-ROYAL PALM BEACH	H Wlma	807.93
200511	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FL JUPITER	H Wlma	696.82
200511	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLR	AM-DIRECT	FLW PALM BEACH-RIVIERA BEACH	H Wlma	681.37
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-SANDALFOOT	H Wlma	540.33
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	OSPCM2	FLW PALM BEACH-RIVIERA BEACH	H Wlma	465.50
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLR	OSPCM2	FLW PALM BEACH-GREENACRES	H Wlma	429.86
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLR	AM-DIRECT	FLW PALM BCH-ROYAL PALM BEACH	H Wlma	415.85
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHLFMA	OSPCM2	FL DELRAY BEACH	H Wlma	301.76
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLH	OSPCM2	FLW PALM BEACH-LAKE WORTH	H Wlma	267.80
200511	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFMA	AM-DIRECT	FL DELRAY BEACH	H Wlma	187.71
200511	S7790	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHLMA	OSPCM2	FL BOYONTON BEACH	H Wlma	162.26
200511	S7790	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLFKP	AM-DIRECT	FL KINGS POINT	H Wlma	48.22
200511	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFUHH	AM-DIRECT	FLW PALM BEACH-HAVERHILL	H Wlma	36.61
200511	S7789	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLG	AM-DIRECT	FLW PALM BEACH-GREENACRES	H Wlma	32.33
200511	S7789	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	22,450.95
200511	S7789	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	4,920.71
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHLFLMA	AM-DIRECT	FL DEERFIELD	H Wlma	46,536.35
200511	S7777	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wlma	36,239.91
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	ORACLE MANUAL INVOICE	FL POMPANO BCH-FEDERAL	H Wlma	15,845.01
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHLFLMA	AM-DIRECT	FL DEERFIELD	H Wlma	4,915.43
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLMA	OSPCM2	FL POMPANO BCH-MARGATE	H Wlma	4,809.27
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FL POMPANO BCH-FEDERAL	H Wlma	4,698.27
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wlma	4,478.02
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	OSPCM2	FL POMPANO BCH-CORAL SPRINGS	H Wlma	3,771.07
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHLFLMA	OSPCM2	FL DEERFIELD	H Wlma	3,439.66
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLTA	AM-DIRECT	FL POMPANO BCH-TAMERAC	H Wlma	3,293.29
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wlma	3,136.33
200511	S7777	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFOA	OSPCM2	FL FT LAUDERDALE-OAKLAND	H Wlma	1,925.74
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wlma	1,342.02
200511	S7777	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wlma	850.38
200511	S7777	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wlma	438.06
200511	S7777	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHLFLMA	CAPRI	FL DEERFIELD	H Wlma	408.14
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFOA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wlma	386.09
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFOA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wlma	196.81
200511	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL POMPANO BCH-CORAL SPRINGS	H Wlma	146.43
200511	S7777	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	82.26
200511	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL POMPANO BCH-CORAL SPRINGS	H Wlma	66.98
200511	S7777	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	30.75
200511	S7777	CABLE-AERIAL-FIBER-BLOG ENTR	812	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL POMPANO BCH-CORAL SPRINGS	H Wlma	1.53
200511	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCR	CAPRI	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	27,003.09
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	ORACLE MANUAL INVOICE	FL FT LAUDERDALE MAIN	H Wlma	23,322.88
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLJA	OSPCM2	FL FT LAUDERDALE-PLANTATION	H Wlma	8,327.41
200511	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wlma	3,303.92
200511	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLPL	CAPRI	FL FT LAUDERDALE-PLANTATION	H Wlma	2,093.73
200511	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wlma	1,470.69
200511	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wlma	1,343.26
200511	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wlma	1,210.41
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLMR	OSPCM2	FL FT LAUDERDALE MAIN	H Wlma	698.79

200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCR	OSPCM2	FL FT LAUDERDALE-CORAL RIDGE	H Wilma	605.90
200511	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	568.30
200511	S7776	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	455.03
200511	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLAP	CAPRI	FL FT LAUDERDALE AIRPORT	H Wilma	267.83
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCY	OSPCM2	FL FT LAUDERDALE-CYPRESS	H Wilma	256.59
200511	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLJA	OSPCM2	FL FT LAUDERDALE-JACARANDA	H Wilma	232.26
200511	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	152.53
200511	S7776	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	112.97
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	ORACLE MANUAL INVOICE	FL HOLLYWOOD MAIN	H Wilma	15,845.07
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	OSPCM2	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	4,267.38
200511	S7775	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLPE	CAPRI	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	3,117.87
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLWH	OSPCM2	FL HOLLYWOOD-W. HOLLYWOOD	H Wilma	769.48
200511	S7775	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLWH	CAPRI	FL FT LAUDERDALE-WESTON	H Wilma	705.14
200511	S7775	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	OSPCM2	FL HOLLYWOOD MAIN	H Wilma	179.18
200511	S7776	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTPRFLMA	FINANCE-APPORTIONED			
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	11,580.87
200511	S7761	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	VRBHFUMA	CAPRI	FL HOBE SOUND	H Wilma	2,947.88
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wilma	2,769.57
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wilma	2,344.20
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FL FORT PIERCE	H Wilma	1,727.04
200511	S7761	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wilma	1,420.38
200511	S7761	CABLE-AERIAL METALLIC	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	OSPCM2	FL STUART	H Wilma	1,167.51
200511	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLMA	OSPCM2	FL SEBASTIAN-MAIN	H Wilma	985.21
200511	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	OSPCM2	FL PORT ST. LUCIE-MAIN	H Wilma	979.74
200511	S7761	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFUMA	OSPCM2	FL VERO BEACH-MAIN	H Wilma	780.03
200511	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	AM-DIRECT	FL STUART	H Wilma	698.68
200511	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HTISFLMA	OSPCM2	FL HUTCH IS 225,334	H Wilma	267.80
200511	S7761	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED			
200511	S7761	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED			
200511	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wilma	153.77
200511	S7761	CABLE-BURIED-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FL FORT PIERCE	H Wilma	95.95
200511	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	OSPCM2	FL STUART	H Wilma	50.29
200511	S7662	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-FELLSMERE	H Wilma	38.58
200511	S7662	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Katrina	35.92
200511	S7662	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED			
200511	S7661	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED			
200511	S7661	CABLE-BURIED METALLIC	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Katrina	156.26
200511	S7661	POLES	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Katrina	125.00
200511	S7661	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED			
200511	S7661	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED			
200511	S7661	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED			
200511	S7660	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES		PROJECT ACCOUNTING			
200511	S7660	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING			
200511	S7660	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING			
200511	S7660	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING			
200511	L4889	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING			
200511	L4859	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING			
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due To Storm		Additional PICS Caused By Storm Impact			
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPB	PICS Storm Damage Summary	FL MIAMI-POINCIANA	H Wilma	1,859,983.00
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLPE	PICS Storm Damage Summary	FL HOLLYWOOD-PEMBROKE PINES	H Wilma	126,853.06
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PRNRLFLMA	PICS Storm Damage Summary	FL PERRINE	H Wilma	73,587.87
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLHL	PICS Storm Damage Summary	FL MIAMI-HIALEAH	H Wilma	70,189.89
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SGKYFLMA	PICS Storm Damage Summary	FL SUGARLOAF KEY	H Wilma	63,793.56
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPL	PICS Storm Damage Summary	FL MIAMI-PALMETTO	H Wilma	58,150.03
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWM	PICS Storm Damage Summary	FL MIAMI-WEST MIAMI	H Wilma	55,991.57
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLPL	PICS Storm Damage Summary	FL FT LAUDERDALE-PLANTATION	H Wilma	52,642.48
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MRTHLVLE	PICS Storm Damage Summary	FL MARATHON-VACA KEY	H Wilma	50,879.93
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLAC	PICS Storm Damage Summary	FL NORTH DADE-ARCH CREEK	H Wilma	50,275.35
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLCA	PICS Storm Damage Summary	FL NORTH DADE-BOCA CREEK	H Wilma	49,029.58
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNM	PICS Storm Damage Summary	FL MIAMI-CANAL	H Wilma	42,894.20
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSH	PICS Storm Damage Summary	FL MIAMI-NORTH MIAMI	H Wilma	41,840.78
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFUHH	PICS Storm Damage Summary	FL MIAMI-MIAMI SHORES	H Wilma	38,467.81
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BGPFLMA	PICS Storm Damage Summary	FL W PALM BEACH-HAVERHILL	H Wilma	36,340.80
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	STRFLMA	PICS Storm Damage Summary	FL BIG PINE	H Wilma	35,191.10
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYWSFLMA	PICS Storm Damage Summary	FL STUART	H Wilma	34,687.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NOADFLQ	PICS Storm Damage Summary	FL KEY WEST	H Wilma	33,589.88
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NOADFLBR	PICS Storm Damage Summary	FL NORTH DADE-OLETA	H Wilma	32,577.71
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLBT	PICS Storm Damage Summary	FL NORTH DADE-BRENTWOOD	H Wilma	31,685.17
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLMR	PICS Storm Damage Summary	FL BOCA RATON-BOCA-TEECA	H Wilma	27,846.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLME	PICS Storm Damage Summary	FL FT LAUDERDALE MAIN	H Wilma	25,750.14
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLME	PICS Storm Damage Summary	FL MIAMI-METRO	H Wilma	23,617.87
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL MIAMI-METRO	H Wilma	22,850.30
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	VRBHFUMA	PICS Storm Damage Summary	FL HOLLYWOOD MAIN	H Wilma	22,841.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSO	PICS Storm Damage Summary	FL VERO BEACH-MAIN	H Wilma	22,329.21
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLWH	PICS Storm Damage Summary	FL MIAMI-SILVER OAKS	H Wilma	21,029.28
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NOADFLGG	PICS Storm Damage Summary	FL HOLLYWOOD-W. HOLLYWOOD	H Wilma	20,283.77
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBR	PICS Storm Damage Summary	FL NORTH DADE-GOLDEN GLADES	H Wilma	18,383.43
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLMA	PICS Storm Damage Summary	FL MIAMI BEACH	H Wilma	17,305.58
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLSO	PICS Storm Damage Summary	FL MIAMI-GRANDE	H Wilma	16,401.82
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLSO	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wilma	16,204.18
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFGLA	PICS Storm Damage Summary	FL PORT ST. LUCIE-SOUTH	H Wilma	16,038.56
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLCY	PICS Storm Damage Summary	FL BOCA RATON-SANDAL FOOT	H Wilma	15,935.25
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFRLP	PICS Storm Damage Summary	FL W. PALM BEACH-GREENACRES	H Wilma	15,800.34
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLQ	PICS Storm Damage Summary	FL FT LAUDERDALE-CYPRESS	H Wilma	15,180.41
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLFE	PICS Storm Damage Summary	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	14,696.36
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLJA	PICS Storm Damage Summary	FL FT LAUDERDALE OAKLAND	H Wilma	14,303.25
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTLDFLJA	PICS Storm Damage Summary	FL POMPANO BCH-MARGATE	H Wilma	14,159.28
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BCRTFLMA	PICS Storm Damage Summary	FL FT LAUDERDALE-JACARANDA	H Wilma	14,055.01
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTPRFLMA	PICS Storm Damage Summary	FL BOCA RATON-MAIN	H Wilma	13,847.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSTFLHM	PICS Storm Damage Summary	FL FORT PIERCE	H Wilma	13,277.24
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS			FL HOMESTEAD	H Wilma	13,184.27

200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLGR	PICS Storm Damage Summary	FL.W. PALM BEACH-GARDENS	H Wilma	12,728.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BYBHFUMA	PICS Storm Damage Summary	FL. BOYNTON BEACH	H Wilma	12,704.40
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLRB	PICS Storm Damage Summary	FL.W. PALM BEACH-RIVIERA BEACH	H Wilma	12,376.20
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLSG	PICS Storm Damage Summary	FL.FT LAUDERDALE-SAWGRASS	H Wilma	11,513.59
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLFE	PICS Storm Damage Summary	FL.POMPANO BCH-FEDERAL	H Wilma	10,959.75
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLLO	PICS Storm Damage Summary	FL.MIAMI-OPA LOCKA	H Wilma	10,436.11
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLKP	PICS Storm Damage Summary	FL.KINGS POINT	H Wilma	9,883.42
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DLBHFLMA	PICS Storm Damage Summary	FL.DELRAY BEACH	H Wilma	9,858.91
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLFL	PICS Storm Damage Summary	FL.MIAMI-FLAGLER	H Wilma	8,278.22
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLIC	PICS Storm Damage Summary	FL.MIAMI-INDIAN CREEK	H Wilma	8,038.03
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLAN	PICS Storm Damage Summary	FL.WEST PALM BEACH MAIN	H Wilma	7,560.22
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DRBHFLMA	PICS Storm Damage Summary	FL.DEEFIELD	H Wilma	6,932.27
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL.MIAMI-ALHAMBRA	H Wilma	6,411.74
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PTSLFLMA	PICS Storm Damage Summary	FL.PORT ST. LUCIE-MAIN	H Wilma	5,998.39
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBA	PICS Storm Damage Summary	FL.MIAMI-BAYSHORE	H Wilma	5,952.59
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL.MIAMI-RED ROAD	H Wilma	5,725.90
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFLLS	PICS Storm Damage Summary	FL.LARGO SOUND	H Wilma	5,058.37
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLCS	PICS Storm Damage Summary	FL.POMPANO BCH-CORAL SPRINGS	H Wilma	5,007.31
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLWD	PICS Storm Damage Summary	FL.MIAMI-WEST DADE	H Wilma	4,624.31
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	JTRFLMA	PICS Storm Damage Summary	FL.JUPITER	H Wilma	4,432.68
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLMA	PICS Storm Damage Summary	FL.FT LAUDERDALE-WESTON	H Wilma	3,621.83
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSTFLCA	PICS Storm Damage Summary	FL.HOMESTEAD-EAST	H Wilma	3,407.49
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLCR	PICS Storm Damage Summary	FL.FT LAUDERDALE-CORAL RIDGE	H Wilma	3,121.05
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	SBSTFLMA	PICS Storm Damage Summary	FL.SEBASTIAN-MAIN	H Wilma	3,108.71
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HSDFLMA	PICS Storm Damage Summary	FL.HOBE SOUND	H Wilma	3,048.99
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL.MIAMI-RED ROAD	H Wilma	2,825.38
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	WPBHFLLE	PICS Storm Damage Summary	FL.W. PALM BEACH-LAKE WORTH	H Wilma	2,824.50
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLVN	PICS Storm Damage Summary	FL.FT LAUDERDALE-CYPRESS	H Wilma	2,312.09
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPL	PICS Storm Damage Summary	FL.NORTH DADE-BRENTWOOD	H Wilma	2,205.98
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAP	PICS Storm Damage Summary	FL.MIAMI-AIRPORT	H Wilma	1,873.63
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HTISFLMA	PICS Storm Damage Summary	FL.HUTCH IS 225,334	H Wilma	1,819.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLBC	PICS Storm Damage Summary	FL.MIAMI-BISCAYNE	H Wilma	1,796.33
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL.MIAMI-ALLAPATTAH	H Wilma	1,789.32
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLHA	PICS Storm Damage Summary	FL.HOLLYWOOD-HALLANDALE	H Wilma	1,760.19
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HMSTFLNA	PICS Storm Damage Summary	FL.HOMESTEAD-NARANJA	H Wilma	1,724.53
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	KYLRFLMA	PICS Storm Damage Summary	FL.KEY LARGO	H Wilma	1,636.92
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLSU	PICS Storm Damage Summary	FL.FT LAUDERDALE-SUNRISE	H Wilma	1,345.83
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLSU	PICS Storm Damage Summary	FL.FT LAUDERDALE-CYPRESS	H Wilma	1,089.71
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL.HOLLYWOOD-PEMBROKE PINES	H Wilma	1,030.80
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	BLGLFLMA	PICS Storm Damage Summary	FL.BELLE GLADE	H Wilma	968.53
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNM	PICS Storm Damage Summary	FL.MIAMI-PALMETTO	H Wilma	740.18
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLTA	PICS Storm Damage Summary	FL.POMPANO BCH-FEDERAL	H Wilma	675.72
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLRR	PICS Storm Damage Summary	FL.MIAMI-MIAMI SHORES	H Wilma	649.22
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLTA	PICS Storm Damage Summary	FL.POMPANO BCH-TAMERAC	H Wilma	637.69
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLMA	PICS Storm Damage Summary	FL.HOLLYWOOD-W. HOLLYWOOD	H Wilma	618.16
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	VRBHFLBE	PICS Storm Damage Summary	FL.VERO BEACH-BEACHLAND	H Wilma	580.85
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NKRLFLMA	PICS Storm Damage Summary	FL.NORTH KEY LARGO	H Wilma	450.81
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	DRBHFLMA	PICS Storm Damage Summary	FL.POMPANO BCH-MARGATE	H Wilma	295.36
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	ISLMFLMA	PICS Storm Damage Summary	FL.ISLAMORADA	H Wilma	284.94
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSO	PICS Storm Damage Summary	FL.MIAMI-PALMETTO	H Wilma	233.86
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLAP	PICS Storm Damage Summary	FL.HOLLYWOOD-PEMBROKE PINES	H Wilma	228.84
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MICCFLLB	PICS Storm Damage Summary	FL.MICCO-BAREFOOT BAY	H Wilma	218.96
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	HLWDFLPE	PICS Storm Damage Summary	FL.HOLLYWOOD-W. HOLLYWOOD	H Wilma	212.54
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLSH	PICS Storm Damage Summary	FL.MIAMI-NORTH MIAMI	H Wilma	198.33
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	NDADFLLO	PICS Storm Damage Summary	FL.MIAMI-OPA LOCKA	H Wilma	169.90
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLCR	PICS Storm Damage Summary	FL.FT LAUDERDALE-PLANTATION	H Wilma	168.85
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLGR	PICS Storm Damage Summary	FL.MIAMI BEACH	H Wilma	167.34
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLNS	PICS Storm Damage Summary	FL.MIAMI-NORTHSIDE	H Wilma	121.28
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLJA	PICS Storm Damage Summary	FL.FT. LAUDERDALE MAIN	H Wilma	116.73
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAE	PICS Storm Damage Summary	FL.NORTH DADE-ARCH CREEK	H Wilma	105.65
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLKE	PICS Storm Damage Summary	FL.MIAMI-KEY BISCAYNE	H Wilma	98.52
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLAL	PICS Storm Damage Summary	FL.MIAMI-HIALEAH	H Wilma	87.18
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLJA	PICS Storm Damage Summary	FL.FT LAUDERDALE-PLANTATION	H Wilma	76.69
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLCS	PICS Storm Damage Summary	FL.POMPANO BCH-MARGATE	H Wilma	50.46
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	MIAMFLPL	PICS Storm Damage Summary	FL.MIAMI-CANAL	H Wilma	30.22
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	PMBHFLMA	PICS Storm Damage Summary	FL.POMPANO BCH-TAMERAC	H Wilma	26.18
200511	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS	Storm Damage PICS	FTDLFLCR	PICS Storm Damage Summary	FL.FT. LAUDERDALE MAIN	H Wilma	13.19
200511	F4214	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL.MELBORNE MAIN	H Wilma	20,638.44
200511	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL.MELBORNE MAIN	H Wilma	17,314.93
200511	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	EGLLFLMG	FINANCE-APPORTIONED	FL.EAU GALLIE-BOWE GARDENS	H Wilma	553.58
200511	F4214	POLES	001	Material and Supplies	C01	MATERIAL & SUPPLIES-PURCHASES	MLBRFLMA	OSPCM2	FL.MELBORNE MAIN	H Wilma	342.78
200511	F4214	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL.MELBORNE MAIN	H Wilma	38.29
200511	F4214	POLES	001	Material and Supplies	C01	MATERIAL & SUPPLIES-PURCHASES	COCOFUMA	OSPCM2	FL.COCOA MAIN	H Wilma	175.06
200511	F4214	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL.MELBORNE MAIN	H Wilma	123.02
200511	F4214	POLES	001	Material and Supplies	C01	MATERIAL & SUPPLIES-PURCHASES	EGLLFLMH	OSPCM2	FL.EAU GALLIE-INDIAN HARBR BCH	H Wilma	101.08
200511	F4214	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL.MELBORNE MAIN	H Wilma	92.26
200511	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	EGLLFLBG	AM-DIRECT	FL.EAU GALLIE-BOWE GARDENS	H Wilma	(3,543.62)
200511	F4214	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLBRFLMA	AM-DIRECT	FL.MELBORNE MAIN	H Wilma	(9,561.57)
200511	F4177	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL.MELBORNE MAIN	H Wilma	12,282.28
200511	F4177	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL.MELBORNE MAIN	H Wilma	2,656.47
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLBL	AM-DIRECT	FL.PENSACOLA-BELMONT	H Dennis	2,089.80
200511	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	PNSCFLBL	FINANCE-APPORTIONED	FL.PENSACOLA-BELMONT	H Dennis	1,125.09
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	CNTMFLLE	AM-DIRECT	FL.CANTONMENT	H Dennis	1,040.25
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PNSCFLWA	FINANCE-APPORTIONED	FL.PENSACOLA-WARRINGTON	H Dennis	906.32
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PNSCFLBL	FINANCE-APPORTIONED	FL.PENSACOLA-BELMONT	H Dennis	906.32
200511	F4173	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLFP	OSPCM2	FL.PENSACOLA-FERRY PASS	H Dennis	717.56
200511	F4173	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	CNTMFLLE	CAPRI	FL.CANTONMENT	H Dennis	547.18
200511	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PNSCFLBL	AM-DIRECT	FL.PENSACOLA-BELMONT	H Dennis	489.10
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PNSCFLBL	OSPCM2	FL.PENSACOLA-BELMONT	H Dennis	318.04
200511	F4173	CABLE-AERIAL METALLIC	022	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PNSCFLWA	FINANCE-APPORTIONED	FL.PENSACOLA-WARRINGTON	H Dennis	93.75
200511	F4173	CABLE-BURIED METALLIC	045	Material and Supplies	C01	OVERHEAD EXEMPT MATERIAL	PNSCFLFP	FINANCE-APPORTIONED	FL.PENSACOLA-FERRY PASS	H Dennis	31.26

200511	F4173	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PNSCLBL	FINANCE-APPORTIONED	FL,PENSACOLA-BELMONT	H Dennis	31.25
200511	F4172	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	GLBRFLMC	FINANCE-APPORTIONED	FL,GULF BREEZE	H Dennis	1,218.95
200511	F4171	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLNVFLMA	OSPCM2	FL,HOLLY NAVARRRE	H Dennis	587.95
200511	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLNVFLMA	AM-DIRECT	FL,HOLLY NAVARRRE	H Dennis	189.42
200511	F4170	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JAY-FLMA	FINANCE-APPORTIONED	FL,JAY	H Dennis	500.04
200511	F4170	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PAGE	H Dennis	173.62
200511	F4170	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PAGE	H Dennis	118.55
200511	F4170	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PACEFLPV	OSPCM2	FL,PAGE	H Dennis	18.20
200511	F4144	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLTNFLRA	OSPCM2	FL,MILTON	H Dennis	537.22
200511	F4143	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PCBHFLNT	FINANCE-APPORTIONED	FL,PANAMA CITY BEACH	H Dennis	187.51
200511	F4141	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	62.50
200511	F4141	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Dennis	62.50
200511	F4141	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		PROJECT ACCOUNTING		H Dennis	(0.14)
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Wilma	14,615.65
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLRR	AM-DIRECT	FL,MIAMI-RED ROAD	H Wilma	11,530.89
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWM	AM-DIRECT	FL,MIAMI-WEST MIAMI	H Wilma	6,990.14
200511	D8948	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLBA	CAPRI	FL,MIAMI-BAYSHORE	H Wilma	4,527.70
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLBA	AM-DIRECT	FL,MIAMI-FLAGLER	H Wilma	1,569.94
200511	D8948	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLRR	FINANCE-APPORTIONED	FL,MIAMI-BAYSHORE	H Wilma	1,414.40
200511	D8948	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-RED ROAD	H Wilma	738.11
200511	D8948	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLAE	AM-DIRECT	FL,MIAMI-KEY BISCAYNE	H Wilma	383.63
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-ALHAMBRA	H Wilma	127.93
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLHL	AM-DIRECT	FL,MIAMI-FLAGLER	H Wilma	21.85
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-HIALEAH	H Wilma	13,185.18
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-NORTHSIDE	H Wilma	5,731.89
200511	D8947	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	AM-DIRECT	FL,MIAMI-OPA LOCKA	H Wilma	3,734.82
200511	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-ALLAPATTAH	H Wilma	1,951.56
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-HIALEAH	H Wilma	1,576.00
200511	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-POINCIANA	H Wilma	536.81
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-AIRPORT	H Wilma	502.74
200511	D8947	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-POINCIANA	H Wilma	451.49
200511	D8947	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-HIALEAH	H Wilma	185.89
200511	D8947	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,MIAMI-NORTHSIDE	H Wilma	15.88
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,NORTH DADE-BRENTWOOD	H Wilma	8,237.26
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,NORTH DADE-ARCH CREEK	H Wilma	5,523.89
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,NORTH DADE-GOLDEN GLADES	H Wilma	3,473.27
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLNS	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Wilma	2,029.81
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,NORTH DADE-ARCH CREEK	H Wilma	1,880.55
200511	D8945	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLNS	AM-DIRECT	FL,NORTH DADE-OLETA	H Wilma	1,744.90
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,NORTH DADE-OLETA	H Wilma	1,644.27
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,NORTH DADE-BRENTWOOD	H Wilma	1,524.77
200511	D8945	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MIAMFLNS	OSPCM2	FL,NORTH DADE-GOLDEN GLADES	H Wilma	1,001.35
200511	D8945	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	307.54
200511	D8945	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	215.28
200511	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	61.50
200511	D8945	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,NORTH DADE-BRENTWOOD	H Wilma	81.50
200511	D8945	CABLE-CONDUIT SYSTEM	004	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JCVLFLCL	FINANCE-APPORTIONED	FL,JACKSONVILLE-CLAY	H Wilma	61.50
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Wilma	34,802.28
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	CAPRI	FL,KEY WEST	H Wilma	24,442.00
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	CAPRI	FL,SUGARLOAF KEY	H Wilma	24,111.28
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	CAPRI	FL,BIG PINE	H Wilma	16,643.83
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Wilma	8,655.63
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SGKYFLMA	AM-DIRECT	FL,SUGARLOAF KEY	H Wilma	7,581.32
200511	D8943	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MRTHFLVE	CAPRI	FL,MARATHON-VACA KEY	H Wilma	3,777.76
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BGPFLMA	AM-DIRECT	FL,BIG PINE	H Wilma	3,567.81
200511	D8943	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Wilma	2,040.55
200511	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	OSPCM2	FL,SUGARLOAF KEY	H Wilma	1,213.83
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYLRFLLS	AM-DIRECT	FL,LARGO SOUND	H Wilma	1,103.39
200511	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYWSFLMA	OSPCM2	FL,KEY WEST	H Wilma	910.23
200511	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	OSPCM2	FL,BIG PINE	H Wilma	758.52
200511	D8943	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	KYLRFLLS	OSPCM2	FL,LARGO SOUND	H Wilma	448.81
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MRTHFLVE	AM-DIRECT	FL,MARATHON-VACA KEY	H Wilma	316.62
200511	D8943	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYLRFLMA	AM-DIRECT	FL,KEY LARGO	H Wilma	298.12
200511	D8943	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	KYWSFLMA	AM-DIRECT	FL,KEY WEST	H Wilma	110.71
200511	D8933	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	11,225.48
200511	D8933	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	2,614.13
200511	D8932	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	KYWSFLMA	FINANCE-APPORTIONED	FL,KEY WEST	H Rita	7,625.84
200511	D8932	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	1,031.33
200511	D8932	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	218.76
200511	D8932	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Rita	187.51
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	ORACLE MANUAL INVOICE	FL,HOMESTEAD-NARANJA	H Wilma	54,368.93
200511	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Wilma	37,129.99
200511	D8931	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,PERRINE	H Wilma	22,566.11
200511	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLNA	AM-DIRECT	FL,HOMESTEAD-EAST	H Wilma	15,032.21
200511	D8931	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PRRNFLMA	AM-DIRECT	FL,PERRINE	H Wilma	5,611.02
200511	D8931	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HMSTFLHM	FINANCE-APPORTIONED	FL,HOMESTEAD	H Wilma	1,753.02
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLNA	OSPCM2	FL,HOMESTEAD-EAST	H Wilma	939.54
200511	D8931	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	CAPRI	FL,HOMESTEAD	H Wilma	698.60
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PRRNFLMA	OSPCM2	FL,PERRINE	H Wilma	278.90
200511	D8931	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Wilma	219.74
200511	D8931	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HMSTFLHM	OSPCM2	FL,HOMESTEAD	H Wilma	82.97
200511	D8931	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	92.26
200511	D8931	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HMSTFLHM	AM-DIRECT	FL,HOMESTEAD	H Wilma	76.78
200511	D8931	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	30.75
200511	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Wilma	10,176.93
200511	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLCA	AM-DIRECT	FL,MIAMI-CANAL	H Wilma	8,549.79
200511	D8930	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLSO	AM-DIRECT	FL,MIAMI-SILVER OAKS	H Wilma	3,715.42
200511	D8930	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MIAMFLWD	FINANCE-APPORTIONED	FL,MIAMI-WEST DADE	H Wilma	1,814.53
200511	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-CANAL	H Wilma	789.42
200511	D8930	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Wilma	61.01
200511	D8930	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MIAMFLWD	AM-DIRECT	FL,MIAMI-WEST DADE	H Wilma	28.52

200511		BPWLMA	NCTE-ANALOG	858	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTPRFLMA	MARTA-REGIS	FLFORT PIERCE	H Vlrma	1,008.47
200511		BPWLMA	NCTE-DIGITAL	358	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	CAPRI	FLFORT PIERCE	H Vlrma	555.51
200511		BPWLMA	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLOA	CAPRI	FLFT LAUDERDALE-OAKLAND	H Vlrma	102.48
200511		BPWLMA	NCTE-ANALOG-OTHER COST	558	Material and Supplies	CJ6	MATERIAL & SUPPLIES-NEW	FTPRFLMA	MARTA-REGIS	FLFORT PIERCE	H Vlrma	5.04
200512	S7813		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTPRFLMA	AM-DIRECT	FLFORT PIERCE	H Vlrma	3,980.49
200512	S7813		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FLVERO BEACH-MAIN	H Vlrma	1,395.12
200512	S7813		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRTFMLA	AM-DIRECT	FLSTUART	H Vlrma	1,352.85
200512	S7813		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFLMA	AM-DIRECT	FLVERO BEACH-MAIN	H Vlrma	427.09
200512	S7813		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTPRFLMA	OSPCM2	FLFORT PIERCE	H Vlrma	232.75
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FLBELLE GLADE	H Vlrma	8,730.21
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	JPTRFLMA	AM-DIRECT	FLJUPITER	H Vlrma	5,825.83
200512	S7808		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	CAPRI	FLJUPITER	H Vlrma	4,904.24
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FLWEST PALM BEACH MAIN	H Vlrma	4,410.16
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FLW. PALM BEACH-LAKE WORTH	H Vlrma	4,068.68
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FLDELRAY BEACH	H Vlrma	3,848.58
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FLBOCA RATON-MAIN	H Vlrma	3,773.22
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Vlrma	3,709.20
200512	S7808		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRH	CAPRI	FLW. PALM BEACH-HAVERHILL	H Vlrma	3,409.97
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRH	OSPCM2	FLW. PALM BEACH-HAVERHILL	H Vlrma	3,284.66
200512	S7808		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	CAPRI	FLBELLE GLADE	H Vlrma	2,828.43
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FLW. PALM BEACH-RIVIERA BEACH	H Vlrma	2,880.08
200512	S7808		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRG	CAPRI	FLW. PALM BEACH-GARDENS	H Vlrma	2,183.30
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRH	AM-DIRECT	FLW. PALM BEACH-HAVERHILL	H Vlrma	1,684.95
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLKINGS POINT	H Vlrma	1,653.43
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFLMA	AM-DIRECT	FLBOYONTON BEACH	H Vlrma	1,543.98
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FLW. PALM BCH-ROYAL PALM BEACH	H Vlrma	1,463.42
200512	S7808		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLBELLE GLADE	H Vlrma	1,227.58
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FLBOCA RATON-BOCA-TEECA	H Vlrma	681.00
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFLMA	OSPCM2	FLBOYONTON BEACH	H Vlrma	648.95
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRG	AM-DIRECT	FLW. PALM BEACH-GARDENS	H Vlrma	635.78
200512	S7808		CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRB	AM-DIRECT	FLW. PALM BEACH-RIVIERA BEACH	H Vlrma	629.41
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FLKINGS POINT	H Vlrma	568.57
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FLWEST PALM BEACH MAIN	H Vlrma	289.80
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FLBELLE GLADE	H Vlrma	267.60
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FLJUPITER	H Vlrma	232.75
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRP	OSPCM2	FLW. PALM BEACH-ROYAL PALM BEACH	H Vlrma	232.75
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FLW. PALM BEACH-RIVIERA BEACH	H Vlrma	143.99
200512	S7808		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FLBELLE GLADE	H Vlrma	119.53
200512	S7808		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLKINGS POINT	H Vlrma	71.35
200512	S7808		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLKINGS POINT	H Vlrma	71.35
200512	S7808		CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FLDELRAY BEACH	H Vlrma	17.98
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FLBELLE GLADE	H Vlrma	31,435.23
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FLW. PALM BCH-ROYAL PALM BEACH	H Vlrma	14,526.95
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLBELLE GLADE	H Vlrma	12,577.64
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FLPAHOKEE	H Vlrma	12,298.17
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FLPAHOKEE	H Vlrma	11,587.87
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FLW. PALM BCH-ROYAL PALM BEACH	H Vlrma	9,328.45
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FLWEST PALM BEACH MAIN	H Vlrma	2,923.95
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRH	FINANCE-APPORTIONED	FLW. PALM BEACH-HAVERHILL	H Vlrma	2,645.48
200512	S7808		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLBELLE GLADE	H Vlrma	1,794.16
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FLBELLE GLADE	H Vlrma	1,742.26
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRH	OSPCM2	FLW. PALM BEACH-HAVERHILL	H Vlrma	1,383.40
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRG	FINANCE-APPORTIONED	FLW. PALM BEACH-GARDENS	H Vlrma	1,021.06
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FLJUPITER	H Vlrma	974.64
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLLE	FINANCE-APPORTIONED	FLW. PALM BEACH-LAKE WORTH	H Vlrma	974.64
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	OSPCM2	FLPAHOKEE	H Vlrma	836.98
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	OSPCM2	FLW. PALM BEACH-RIVIERA BEACH	H Vlrma	767.95
200512	S7808		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FLBELLE GLADE	H Vlrma	732.15
200512	S7808		POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLAN	OSPCM2	FLWEST PALM BEACH MAIN	H Vlrma	697.48
200512	S7808		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BYBHFLMA	CAPRI	FLBOYONTON BEACH	H Vlrma	695.89
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FLW. PALM BEACH-RIVIERA BEACH	H Vlrma	649.78
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FLKINGS POINT	H Vlrma	621.42
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRH	AM-DIRECT	FLDELRAY BEACH	H Vlrma	575.78
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLW. PALM BEACH-HAVERHILL	H Vlrma	557.87
200512	S7808		CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	AM-DIRECT	FLDELRAY BEACH	H Vlrma	558.94
200512	S7808		CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FLKINGS POINT	H Vlrma	494.18
200512	S7808		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FLW. PALM BCH-ROYAL PALM BEACH	H Vlrma	424.93
200512	S7808		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLBELLE GLADE	H Vlrma	330.50
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FLW. PALM BEACH-LAKE WORTH	H Vlrma	283.28
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FLW. PALM BEACH-LAKE WORTH	H Vlrma	240.09
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FLKINGS POINT	H Vlrma	232.06
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FLBOCA RATON-MAIN	H Vlrma	232.06
200512	S7808		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	CAPRI	FLW. PALM BEACH-GREENACRES	H Vlrma	139.23
200512	S7808		CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FLW. PALM BEACH-GREENACRES	H Vlrma	100.81
200512	S7808		CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFLRB	AM-DIRECT	FLPAHOKEE	H Vlrma	71.84
200512	S7808		CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FLW. PALM BEACH-RIVIERA BEACH	H Vlrma	47.21
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FLKINGS POINT	H Vlrma	25.35
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	FINANCE-APPORTIONED	FLPOMPAÑO BCH-FEDERAL	H Vlrma	11,803.86
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FLPOMPAÑO BCH-FEDERAL	H Vlrma	9,847.81
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	AM-DIRECT	FLPOMPAÑO BCH-CORAL SPRINGS	H Vlrma	2,419.34
200512	S7808		POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	FINANCE-APPORTIONED	FLDEERFIELD	H Vlrma	1,652.51
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDFLOA	AM-DIRECT	FLDEERFIELD	H Vlrma	872.38
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLOA	OSPCM2	FLFT LAUDERDALE-OAKLAND	H Vlrma	823.47
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLOA	FINANCE-APPORTIONED	FLFT LAUDERDALE-OAKLAND	H Vlrma	802.65
200512	S7808		CABLE-AERIAL-FIBER-BLOG ENTR	812	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTLDFLOA	AM-DIRECT	FLFT LAUDERDALE-OAKLAND	H Vlrma	695.95
200512	S7808		POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FLDEERFIELD	H Vlrma	661.00
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FLDEERFIELD	H Vlrma	472.14
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FLPOMPAÑO BCH-FEDERAL	H Vlrma	349.32
200512	S7808		CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLCS	CAPRI	FLPOMPAÑO BCH-FEDERAL	H Vlrma	297.99
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FLPOMPAÑO BCH-CORAL SPRINGS	H Vlrma	279.65
200512	S7808		CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FLPOMPAÑO BCH-MARTIN	H Vlrma	247.29

200512	S7805	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DRBHLMA	CAPRI	FLDEERFIELD	H Wilma	79.29
200512	S7805	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DRBFLMA	FINANCE-APPORTIONED	FLDEERFIELD	H Wilma	47.21
200512	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FLHOLLYWOOD-W. HOLLYWOOD	H Wilma	2,182.57
200512	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWE	AM-DIRECT	FLHOLLYWOOD-PEMBROKE PINES	H Wilma	986.74
200512	S7803	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLMA	AM-DIRECT	FLHOLLYWOOD MAIN	H Wilma	915.18
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FLPAHOKEE	H Wilma	22,001.30
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	AM-DIRECT	FLBELLE GLADE	H Wilma	17,489.01
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-HAVERHILL	H Wilma	8,269.73
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLBELLE GLADE	H Wilma	7,247.83
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLE	FINANCE-APPORTIONED	FLW PALM BEACH-LAKE WORTH	H Wilma	5,110.51
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FLPAHOKEE	H Wilma	4,387.16
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBFLGA	AM-DIRECT	FLW PALM BEACH-GREENACRES	H Wilma	3,021.17
200512	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	CAPRI	FLBELLE GLADE	H Wilma	2,817.68
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-HAVERHILL	H Wilma	2,360.72
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wilma	2,183.59
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLE	AM-DIRECT	FLW PALM BEACH-LAKE WORTH	H Wilma	2,085.53
200512	S7802	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUHH	OSPCM2	FLW PALM BEACH-HAVERHILL	H Wilma	1,988.55
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	1,765.45
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON-SANDALFOOT	H Wilma	1,748.94
200512	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	CAPRI	FL BOCA RATON-MAIN	H Wilma	1,329.97
200512	S7802	CABLE-AERIAL-FIBER	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-HAVERHILL	H Wilma	1,133.15
200512	S7802	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUHH	CAPRI	FLWEST PALM BEACH MAIN	H Wilma	1,090.84
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFRLB	AM-DIRECT	FLW PALM BEACH-RIVIERA BEACH	H Wilma	1,000.76
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	789.80
200512	S7802	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wilma	661.00
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLWEST PALM BEACH MAIN	H Wilma	650.42
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	566.57
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-BOCA-TEECA	H Wilma	568.57
200512	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLB	FINANCE-APPORTIONED	FLW PALM BEACH-RIVIERA BEACH	H Wilma	519.35
200512	S7802	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFRLB	OSPCM2	FLW PALM BEACH-RIVIERA BEACH	H Wilma	465.50
200512	S7802	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FLPAHOKEE	H Wilma	424.93
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BEACH-RIVIERA BEACH	H Wilma	418.13
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLG	FINANCE-APPORTIONED	FLW PALM BEACH-GARDENS	H Wilma	371.67
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHLKP	AM-DIRECT	FLKINGS POINT	H Wilma	346.37
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFUHH	AM-DIRECT	FLWEST PALM BEACH MAIN	H Wilma	335.77
200512	S7802	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	330.50
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FLBELLE GLADE	H Wilma	301.76
200512	S7802	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	OSPCM2	FLBELLE GLADE	H Wilma	283.28
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLE	AM-DIRECT	FLW PALM BEACH-LAKE WORTH	H Wilma	270.17
200512	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLBELLE GLADE	H Wilma	236.07
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFUHH	AM-DIRECT	FLW PALM BEACH-HAVERHILL	H Wilma	214.48
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PAHKFLMA	AM-DIRECT	FLPAHOKEE	H Wilma	196.24
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-GREENACRES	H Wilma	141.64
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wilma	114.15
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FLPAHOKEE	H Wilma	94.42
200512	S7802	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FLPAHOKEE	H Wilma	47.21
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFLE	FINANCE-APPORTIONED	FLW PALM BEACH-LAKE WORTH	H Wilma	47.21
200512	S7802	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHLMA	FINANCE-APPORTIONED	FLBOYONTON BEACH	H Wilma	46.45
200512	S7802	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	34.64
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFRLB	OSPCM2	FLW PALM BEACH-RIVIERA BEACH	H Wilma	16.60
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRPRFLMA	AM-DIRECT	FLFORT PIERCE	H Wilma	14,337.18
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	FINANCE-APPORTIONED	FLPORT ST. LUCIE-SOUTH	H Wilma	11,662.01
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLMA	AM-DIRECT	FLSTUART	H Wilma	10,549.93
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRPRFLMA	FINANCE-APPORTIONED	FLFORT PIERCE	H Wilma	7,498.19
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FLSTUART	H Wilma	6,589.40
200512	S7801	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRPRFLMA	FINANCE-APPORTIONED	FLFORT PIERCE	H Wilma	6,584.60
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FLPORT ST. LUCIE-MAIN	H Wilma	4,903.91
200512	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTRPRFLMA	OSPCM2	FLFORT PIERCE	H Wilma	3,783.92
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FLSTUART	H Wilma	3,210.59
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FLPORT ST. LUCIE-MAIN	H Wilma	3,134.47
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MICGFLBB	AM-DIRECT	FLMICCO-BAREFOOT BAY	H Wilma	3,009.48
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FLSEBASTIAN-MAIN	H Wilma	2,968.66
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHLMA	AM-DIRECT	FLVERO BEACH-MAIN	H Wilma	2,587.12
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHLMA	FINANCE-APPORTIONED	FLVERO BEACH-MAIN	H Wilma	2,572.63
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	FINANCE-APPORTIONED	FLHOBE SOUND	H Wilma	2,205.11
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	AM-DIRECT	FLHOBE SOUND	H Wilma	1,936.16
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	FINANCE-APPORTIONED	FLPORT ST. LUCIE-MAIN	H Wilma	1,837.59
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLMA	FINANCE-APPORTIONED	FLSEBASTIAN-MAIN	H Wilma	1,837.59
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MICGFLBB	FINANCE-APPORTIONED	FLMICCO-BAREFOOT BAY	H Wilma	1,745.71
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHLMA	AM-DIRECT	FLVERO BEACH-MAIN	H Wilma	1,139.33
200512	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FLPORT ST. LUCIE-MAIN	H Wilma	802.65
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FLPORT ST. LUCIE-MAIN	H Wilma	681.00
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRPRFLMA	FINANCE-APPORTIONED	FLFORT PIERCE	H Wilma	613.78
200512	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLSO	OSPCM2	FLPORT ST. LUCIE-SOUTH	H Wilma	577.08
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FLHOBE SOUND	H Wilma	519.35
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLSO	AM-DIRECT	FLPORT ST. LUCIE-SOUTH	H Wilma	492.43
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FLHUTCH IS 225,334	H Wilma	367.52
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRPRFLMA	AM-DIRECT	FLFORT PIERCE	H Wilma	268.85
200512	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FLPORT ST. LUCIE-MAIN	H Wilma	268.45
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHLMA	FINANCE-APPORTIONED	FLVERO BEACH-MAIN	H Wilma	236.07
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLSO	FINANCE-APPORTIONED	FLPORT ST. LUCIE-SOUTH	H Wilma	229.69
200512	S7801	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	AM-DIRECT	FLHUTCH IS 225,334	H Wilma	206.90
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HBSDFLMA	FINANCE-APPORTIONED	FLHOBE SOUND	H Wilma	189.85
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FLSTUART	H Wilma	188.85
200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTRPRFLMA	OSPCM2	FLFORT PIERCE	H Wilma	172.35
200512	S7801	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	OSPCM2	FLPORT ST. LUCIE-MAIN	H Wilma	139.52
200512	S7801	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLSO	AM-DIRECT	FLPORT ST. LUCIE-SOUTH	H Wilma	136.30
200512	S7801	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLMA	CAPRI	FLSTUART	H Wilma	102.23
200512	S7801	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLMA	FINANCE-APPORTIONED	FLSTUART	H Wilma	47.21
200512	S7801	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FLPORT ST. LUCIE-MAIN	H Wilma	47.21

200512	S7801	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	VRBHFUMA	OSPCM2	FLVERO BEACH-MAIN	H Wima	19.84
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wima	20,585.58
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	7,937.82
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wima	7,176.82
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wima	7,129.41
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUMA	AM-DIRECT	FL DELRAY BEACH	H Wima	4,047.97
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFUHH	AM-DIRECT	FLW PALM BEACH-HAVERHILL	H Wima	3,933.33
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUHH	AM-DIRECT	FL KINGS POINT	H Wima	3,530.84
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLMA	AM-DIRECT	FL BOCA RATON-MAIN	H Wima	3,212.54
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFRLP	AM-DIRECT	FLW PALM BCH-ROYAL PALM BEACH	H Wima	2,325.78
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-PURCHASES	BCRTFLSA	CAPRI	FL BOCA RATON-SANDALFOOT	H Wima	2,183.30
200512	S7800	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFRLB	AM-DIRECT	FLW PALM BEACH-RIVIERA BEACH	H Wima	1,985.07
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	1,852.51
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLB	FINANCE-APPORTIONED	FLW PALM BEACH-GARDENS	H Wima	1,465.85
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLB	FINANCE-APPORTIONED	FLW PALM BEACH-RIVIERA BEACH	H Wima	1,322.01
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-LAKE WORTH	H Wima	1,274.79
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-HAVERHILL	H Wima	1,272.59
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wima	1,227.58
200512	S7800	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFUGA	AM-DIRECT	FLW PALM BEACH-GREENACRES	H Wima	1,210.21
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wima	1,163.76
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wima	897.08
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	8YBHFUMA	AM-DIRECT	FL BOYONTON BEACH	H Wima	753.40
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFUGA	AM-DIRECT	FLW PALM BEACH-GARDENS	H Wima	744.35
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FLW PALM BEACH-GREENACRES	H Wima	736.33
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FL BOCA RATON-BOCA-TEECA	H Wima	711.48
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-GARDENS	H Wima	709.22
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-GREENACRES	H Wima	708.22
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FL KINGS POINT	H Wima	708.22
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BLGLFLMA	FINANCE-APPORTIONED	FLW PALM BEACH-GREENACRES	H Wima	613.78
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL BELLE GLADE	H Wima	613.78
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL PAHOKEE	H Wima	566.57
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUHH	OSPCM2	FL JUPITER	H Wima	534.52
200512	S7800	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLB	FINANCE-APPORTIONED	FLW PALM BEACH-HAVERHILL	H Wima	500.35
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFRLB	OSPCM2	FLW PALM BEACH-RIVIERA BEACH	H Wima	472.14
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUGA	OSPCM2	FLW PALM BEACH-RIVIERA BEACH	H Wima	398.70
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	DLBHFUMA	OSPCM2	FLW PALM BEACH-GARDENS	H Wima	372.83
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BLGLFLMA	OSPCM2	FL DELRAY BEACH	H Wima	324.53
200512	S7800	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUMA	AM-DIRECT	FL BELLE GLADE	H Wima	301.76
200512	S7800	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	296.20
200512	S7800	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BLGLFLMA	AM-DIRECT	FL DELRAY BEACH	H Wima	189.85
200512	S7800	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUHH	OSPCM2	FL BELLE GLADE	H Wima	150.86
200512	S7800	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BEACH-LAKE WORTH	H Wima	126.33
200512	S7800	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wima	94.42
200512	S7800	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUMA	FINANCE-APPORTIONED	FL JUPITER	H Wima	47.21
200512	S7800	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	47.21
200512	S7798	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTLDLFOA	CAPRI	FLW PALM BEACH-GREENACRES	H Wima	47.21
200512	S7797	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFUFE	CAPRI	FL FT LAUDERDALE-OAKLAND	H Wima	4,016.86
200512	S7797	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	524	GTS - PURCHASES	PMBHFUFE	CAPRI	FL POMPANO BCH-FEDERAL	H Wima	39,757.16
200512	S7792	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PMBHFUFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wima	4,484.31
200512	S7792	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wima	283.28
200512	S7792	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wima	68,177.91
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wima	20,207.84
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUHH	AM-DIRECT	FL KINGS POINT	H Wima	29,619.93
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFUMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wima	15,701.62
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUHH	FINANCE-APPORTIONED	FL KINGS POINT	H Wima	11,189.87
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-GARDENS	H Wima	10,670.50
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFRLB	FINANCE-APPORTIONED	FLW PALM BEACH-RIVIERA BEACH	H Wima	8,897.48
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wima	7,365.48
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-BOCA-TEECA	H Wima	5,769.18
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-GREENACRES	H Wima	5,146.39
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-GREENACRES	H Wima	5,004.74
200512	S7791	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBHFUMA	AM-DIRECT	FL BOYONTON BEACH	H Wima	4,769.67
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFUGA	AM-DIRECT	FLW PALM BEACH-GREENACRES	H Wima	4,642.55
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BYBHFUMA	FINANCE-APPORTIONED	FLW PALM BEACH-RIVIERA BEACH	H Wima	4,101.43
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wima	3,399.45
200512	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wima	2,832.87
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wima	2,785.66
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-GREENACRES	H Wima	2,644.02
200512	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	CAPRI	FL BOCA RATON-BOCA-TEECA	H Wima	2,183.30
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-GARDENS	H Wima	2,077.44
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLSA	AM-DIRECT	FL BOCA RATON-SANDALFOOT	H Wima	1,873.08
200512	S7791	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-HAVERHILL	H Wima	1,652.51
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	CAPRI	FL BOCA RATON-MAIN	H Wima	1,567.86
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wima	1,381.63
200512	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	AM-DIRECT	FLW PALM BEACH-GARDENS	H Wima	1,277.57
200512	S7791	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUHH	FINANCE-APPORTIONED	FLW PALM BEACH-HAVERHILL	H Wima	1,180.36
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFRLP	FINANCE-APPORTIONED	FLW PALM BCH-ROYAL PALM BEACH	H Wima	1,180.36
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-RIVIERA BEACH	H Wima	1,045.82
200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	WPBHFUGA	FINANCE-APPORTIONED	FLW PALM BEACH-GREENACRES	H Wima	1,039.72
200512	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUHH	OSPCM2	FLW PALM BEACH-HAVERHILL	H Wima	944.28
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL BOCA RATON-SANDALFOOT	H Wima	905.29
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	AM-DIRECT	FL BOCA RATON-MAIN	H Wima	897.08
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	FINANCE-APPORTIONED	FL BOCA RATON-BOCA-TEECA	H Wima	802.65
200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUGA	OSPCM2	FL WEST PALM BEACH MAIN	H Wima	684.91
200512	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	JPTRFLMA	OSPCM2	FL BOCA RATON-BOCA-TEECA	H Wima	661.00
200512	S7791	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	WPBHFUGA	OSPCM2	FL WEST PALM BEACH MAIN	H Wima	507.78
200512	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUHH	FINANCE-APPORTIONED	FL JUPITER	H Wima	465.50
200512	S7791	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	OSPCM2	FLW PALM BEACH-GARDENS	H Wima	465.50
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	DLBHFUHH	FINANCE-APPORTIONED	FL KINGS POINT	H Wima	424.93
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUMA	AM-DIRECT	FL JUPITER	H Wima	330.50
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFUMA	AM-DIRECT	FL DELRAY BEACH	H Wima	736.77

200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	207.34
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	189.85
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON-SANDALFOOT	H Wilma	189.85
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BYBFLMA	AM-DIRECT	FL BOYONTON BEACH	H Wilma	164.73
200512	S7791	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	120.55
200512	S7791	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLMA	AM-DIRECT	FL DELRAY BEACH	H Wilma	58.16
200512	S7791	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	47.21
200512	S7791	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BYBFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	47.21
200512	S7791	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	47.21
200512	S7791	CABLE-BURIED-FIBER	845	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BCRTFLBT	OSPCM2	FL BOCA RATON-BOCA-TEECA	H Wilma	18.74
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	28,015.26
200512	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BYBFLMA	CAPRI	FL BOYONTON BEACH	H Wilma	19,269.70
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PAHKFLMA	FINANCE-APPORTIONED	FL PAHOKEE	H Wilma	8,498.83
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	8,215.34
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLMA	FINANCE-APPORTIONED	FL BOCA RATON-MAIN	H Wilma	6,137.90
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	5,325.17
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	5,288.04
200512	S7790	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	4,910.31
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGR	FINANCE-APPORTIONED	FL W PALM BEACH-GARDENS	H Wilma	4,202.10
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	3,635.53
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	3,430.22
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRB	FINANCE-APPORTIONED	FL W PALM BEACH-RIVIERA BEACH	H Wilma	2,832.87
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BYBFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	2,598.80
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	2,360.72
200512	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	2,124.65
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLGA	FINANCE-APPORTIONED	FL W PALM BEACH-GREENACRES	H Wilma	2,077.44
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	1,558.08
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLLE	FINANCE-APPORTIONED	FL W PALM BEACH-LAKE WORTH	H Wilma	1,558.08
200512	S7790	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGA	CAPRI	FL W PALM BEACH-GREENACRES	H Wilma	1,553.47
200512	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON-SANDALFOOT	H Wilma	1,418.43
200512	S7790	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	1,274.79
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLUH	AM-DIRECT	FL W PALM BEACH-HAVERHILL	H Wilma	1,217.64
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BCRTFLSA	FINANCE-APPORTIONED	FL BOCA RATON-SANDALFOOT	H Wilma	1,133.15
200512	S7790	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	1,085.93
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLKP	FINANCE-APPORTIONED	FL KINGS POINT	H Wilma	1,038.72
200512	S7790	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	BCRTFLMA	OSPCM2	FL BOCA RATON-MAIN	H Wilma	902.79
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DLBHFLMA	FINANCE-APPORTIONED	FL DELRAY BEACH	H Wilma	755.43
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLRP	FINANCE-APPORTIONED	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	566.57
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	566.57
200512	S7790	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLRP	AM-DIRECT	FL W PALM BCH-ROYAL PALM BEACH	H Wilma	524.41
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLUH	OSPCM2	FL W PALM BEACH-HAVERHILL	H Wilma	500.35
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLLE	AM-DIRECT	FL W PALM BEACH-LAKE WORTH	H Wilma	309.90
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	BCRTFLBT	AM-DIRECT	FL BOCA RATON-BOCA-TEECA	H Wilma	244.05
200512	S7790	POLES	001	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	WPBHFLGR	OSPCM2	FL W PALM BEACH-GARDENS	H Wilma	232.75
200512	S7790	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLAN	FINANCE-APPORTIONED	FL WEST PALM BEACH MAIN	H Wilma	189.85
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLGA	AM-DIRECT	FL W PALM BEACH-GREENACRES	H Wilma	145.40
200512	S7790	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	WPBHFLAN	AM-DIRECT	FL WEST PALM BEACH MAIN	H Wilma	104.16
200512	S7790	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	94.42
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	BYBFLMA	FINANCE-APPORTIONED	FL BOYONTON BEACH	H Wilma	94.42
200512	S7790	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	47.21
200512	S7790	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	WPBHFLUH	FINANCE-APPORTIONED	FL W PALM BEACH-HAVERHILL	H Wilma	47.21
200512	S7790	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	JPTRFLMA	FINANCE-APPORTIONED	FL JUPITER	H Wilma	47.21
200512	S7790	CABLE-BURIED-FIBER	845	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DLBHFLKP	AM-DIRECT	FL KINGS POINT	H Wilma	31.00
200512	S7790	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	106,232.87
200512	S7790	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	30,264.55
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL DEERFIELD	H Wilma	17,138.91
200512	S7777	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	16,100.19
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLMA	AM-DIRECT	FL POMPANO BCH-MARGATE	H Wilma	5,072.48
200512	S7777	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	MRTHFLVE	FINANCE-APPORTIONED	FL MARATHON-VACA KEY	H Wilma	4,107.66
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLCS	AM-DIRECT	FL POMPANO BCH-CORAL SPRINGS	H Wilma	3,534.78
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PMBHFLFE	AM-DIRECT	FL POMPANO BCH-FEDERAL	H Wilma	2,810.80
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLA	AM-DIRECT	FL FT LAUDERDALE-OAKLAND	H Wilma	2,549.82
200512	S7777	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	2,171.87
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	1,889.58
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	DRBHFLMA	FINANCE-APPORTIONED	FL DEERFIELD	H Wilma	1,510.86
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	1,369.21
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	897.08
200512	S7777	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	708.21
200512	S7777	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLA	FINANCE-APPORTIONED	FL FT LAUDERDALE-OAKLAND	H Wilma	681.00
200512	S7777	CABLE-UNDERGROUND FIBER	085	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	519.35
200512	S7777	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wilma	424.92
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	DRBHFLMA	AM-DIRECT	FL DEERFIELD	H Wilma	346.39
200512	S7777	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	188.85
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLTA	FINANCE-APPORTIONED	FL POMPANO BCH-TAMERAC	H Wilma	188.85
200512	S7777	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLCS	FINANCE-APPORTIONED	FL POMPANO BCH-CORAL SPRINGS	H Wilma	94.42
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	OSPCM2	FL POMPANO BCH-FEDERAL	H Wilma	92.73
200512	S7777	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLMA	FINANCE-APPORTIONED	FL POMPANO BCH-MARGATE	H Wilma	47.21
200512	S7777	CABLE-BURIED METALLIC	045	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLA	FINANCE-APPORTIONED	FL FT LAUDERDALE-OAKLAND	H Wilma	47.21
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLA	FINANCE-APPORTIONED	FL FT LAUDERDALE-OAKLAND	H Wilma	47.21
200512	S7777	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	PMBHFLFE	FINANCE-APPORTIONED	FL POMPANO BCH-FEDERAL	H Wilma	47.21
200512	S7777	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLP	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wilma	25,853.87
200512	S7776	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLCY	FINANCE-APPORTIONED	FL FT LAUDERDALE-CYPRESS	H Wilma	20,019.00
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wilma	19,676.09
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	16,020.49
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLJA	AM-DIRECT	FL FT LAUDERDALE-JACARANDA	H Wilma	12,652.77
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTLDFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wilma	11,822.46
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	9,017.99
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLJA	FINANCE-APPORTIONED	FL FT LAUDERDALE-JACARANDA	H Wilma	5,901.83
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Wilma	5,476.89
200512	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	S23	MATERIAL & SUPPLIES-PURCHASES	FTLDFLCY	CAPRI	FL FT LAUDERDALE-CYPRESS	H Wilma	5,272.12
200512	S7776	POLES	001	Material and Supplies	CO1	OVERHEAD EXEMPT MATERIAL	FTLDFLAP	FINANCE-APPORTIONED	FL FT LAUDERDALE AIRPORT	H Wilma	5,193.00

200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	4,802.32
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTDLFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Wlma	3,968.03
200512	S7776	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTDLFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wlma	3,682.73
200512	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wlma	905.05
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTDLFLMR	FINANCE-APPORTIONED	FL FT LAUDERDALE MAIN	H Wlma	849.86
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLMR	OSPCM2	FL FT LAUDERDALE MAIN	H Wlma	839.13
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLPL	OSPCM2	FL FT LAUDERDALE-PLANTATION	H Wlma	649.04
200512	S7776	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCY	AM-DIRECT	FL FT LAUDERDALE-CYPRESS	H Wlma	571.51
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLPL	AM-DIRECT	FL FT LAUDERDALE-PLANTATION	H Wlma	541.08
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLCR	OSPCM2	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	396.12
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	FTDLFLCY	OSPCM2	FL FT LAUDERDALE-CYPRESS	H Wlma	358.29
200512	S7776	CABLE-AERIAL-FIBER-BLDG ENTR	812	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTDLFLPL	FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wlma	330.50
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLCR	AM-DIRECT	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	195.73
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wlma	167.29
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	141.64
200512	S7776	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	94.42
200512	S7776	CABLE-AERIAL-METALLIC-SVC DROP	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED	FL FT LAUDERDALE-PLANTATION	H Wlma	47.21
200512	S7776	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTDLFLMR	AM-DIRECT	FL FT LAUDERDALE MAIN	H Wlma	(86.11)
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLCR	AM-DIRECT	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	27,516.87
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLCR	FINANCE-APPORTIONED	FL FT LAUDERDALE-CORAL RIDGE	H Wlma	23,087.96
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	15,121.34
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLWH	AM-DIRECT	FL FT LAUDERDALE-WESTON	H Wlma	11,832.45
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLMA	AM-DIRECT	FL HOLLYWOOD MAIN	H Wlma	6,058.45
200512	S7776	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	4,910.32
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	4,438.17
200512	S7776	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLWH	FINANCE-APPORTIONED	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	4,107.68
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	CAPRI	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	2,906.30
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLMA	OSPCM2	FL HOLLYWOOD MAIN	H Wlma	2,754.90
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HLWDFLHA	OSPCM2	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	2,602.68
200512	S7776	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLHA	AM-DIRECT	FL HOLLYWOOD-HALLANDALE	H Wlma	2,442.11
200512	S7776	CABLE-AERIAL METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HLWDFLWH	OSPCM2	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	1,910.43
200512	S7776	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLMA	FINANCE-APPORTIONED	FL HOLLYWOOD MAIN	H Wlma	1,038.72
200512	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	1,038.72
200512	S7776	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLPE	FINANCE-APPORTIONED	FL HOLLYWOOD-PEMBROKE PINES	H Wlma	424.93
200512	S7776	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HLWDFLWH	FINANCE-APPORTIONED	FL HOLLYWOOD-W. HOLLYWOOD	H Wlma	330.50
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	94.42
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLFMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wlma	20,019.00
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	AM-DIRECT	FL HUTCH IS 225,334	H Wlma	10,142.02
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wlma	9,915.07
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wlma	7,129.41
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFUMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wlma	7,082.19
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	STRFLFMA	AM-DIRECT	FL STUART	H Wlma	6,911.12
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLFMA	FINANCE-APPORTIONED	FL STUART	H Wlma	6,893.33
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wlma	5,837.91
200512	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLFMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wlma	5,335.24
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wlma	4,843.82
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLFMA	AM-DIRECT	FL FORT PIERCE	H Wlma	4,376.10
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wlma	2,570.19
200512	S7761	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	CAPRI	FL HOBE SOUND	H Wlma	1,812.71
200512	S7761	CABLE-BURIED METALLIC	022	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wlma	1,852.51
200512	S7761	POLES	001	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	FTRFLFMA	OSPCM2	FL FORT PIERCE	H Wlma	1,529.91
200512	S7761	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	AM-DIRECT	FL PORT ST. LUCIE-MAIN	H Wlma	1,308.91
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	STRFLFMA	FINANCE-APPORTIONED	FL STUART	H Wlma	1,095.93
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	OSPCM2	FL HOBE SOUND	H Wlma	1,047.38
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	FTRFLFMA	FINANCE-APPORTIONED	FL FORT PIERCE	H Wlma	991.50
200512	S7761	CABLE-AERIAL-FIBER	822	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wlma	971.67
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLFE	FINANCE-APPORTIONED	FL SEBASTIAN-FELLSMERE	H Wlma	949.86
200512	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLFE	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wlma	849.86
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	VRBHFUMA	AM-DIRECT	FL VERO BEACH-MAIN	H Wlma	660.90
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	SBSTFLMA	AM-DIRECT	FL SEBASTIAN-MAIN	H Wlma	560.33
200512	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLFMA	FINANCE-APPORTIONED	FL STUART	H Wlma	424.93
200512	S7761	CABLE-AERIAL-METALLIC-BLDG ENT	012	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wlma	424.93
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLFMA	FINANCE-APPORTIONED	FL STUART	H Wlma	424.93
200512	S7761	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLMA	FINANCE-APPORTIONED	FL SEBASTIAN-MAIN	H Wlma	424.93
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	STRFLFMA	FINANCE-APPORTIONED	FL STUART	H Wlma	371.87
200512	S7761	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wlma	330.50
200512	S7761	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	AM-DIRECT	FL HOBE SOUND	H Wlma	272.99
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PTSLFLMA	OSPCM2	FL PORT ST. LUCIE-MAIN	H Wlma	232.75
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SBSTFLMA	OSPCM2	FL SEBASTIAN-MAIN	H Wlma	212.85
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFUMA	FINANCE-APPORTIONED	FL VERO BEACH-BEACHLAND	H Wlma	189.85
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	PTSLFLMA	FINANCE-APPORTIONED	FL PORT ST. LUCIE-MAIN	H Wlma	189.85
200512	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	VRBHFUMA	FINANCE-APPORTIONED	FL VERO BEACH-MAIN	H Wlma	94.42
200512	S7761	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLFE	FINANCE-APPORTIONED	FL SEBASTIAN-FELLSMERE	H Wlma	47.21
200512	S7761	CABLE-BURIED-FIBER	845	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	HTISFLMA	FINANCE-APPORTIONED	FL HUTCH IS 225,334	H Wlma	47.21
200512	S7761	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	SBSTFLFE	FINANCE-APPORTIONED	FL SEBASTIAN-FELLSMERE	H Wlma	47.21
200512	S7761	CABLE-BURIED-METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	(189.85)
200512	S7761	CABLE-AERIAL-METALLIC-SVC DROP	248	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	(236.07)
200512	S7681	POLES	001	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	575.74
200512	S7680	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PMBHFLFE	CAPRI	FL POMPAHO BCH-FEDERAL	H Kabina	4,37.28
200512	JMC4038	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	SGKYFLMA	BVAPP	FL SUGARLOAF KEY	H Kabina	15,414.33
200512	JMC4027	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	BGPFLMA	BVAPP	FL BIG PINE	H Wlma	25,478.03
200512	JEC5708	CIRCUIT-DIGITAL LOOP EQUIPMENT	257	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	PAHKFLMA	BVAPP	FL PAHOKEE	H Wlma	387.43
200512	JEC5845	CO-SWITCHING-DIGITAL	377	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	HBSDFLMA	BVAPP	FL HOBE SOUND	H Wlma	31,971.99
200512	FP051	CIRCUIT-DIGITAL LOOP EQUIPMENT (PICS)	257	Material and Supplies	PICS2	Extra PICS Due to Storm		Additional PICS Caused By Storm Impact		H Wlma	1,880,459.33
200512	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wlma	25,165.40
200512	F4214	CABLE-BURIED METALLIC	045	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL	MLBRFLMA	FINANCE-APPORTIONED	FL MELBORNE MAIN	H Wlma	11,095.43
200512	F4214	CABLE-UNDERGROUND METALLIC	005	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	MLBRFLMA	AM-DIRECT	FL MELBORNE MAIN	H Wlma	9,561.57
200512	F4214	CABLE-AERIAL METALLIC	022	Material and Supplies	CJ1	MATERIAL & SUPPLIES-DISBURSED	EGLLFLBC	AM-DIRECT	FL EAU GALIEE-BOWE GARDENS	H Wlma	3,543.82
200512	F4214	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	MLBRFLMA	OSPCM2	FL MELBORNE MAIN	H Wlma	847.59
200512	F4214	POLES	001	Material and Supplies	523	MATERIAL & SUPPLIES-PURCHASES	EGLLFLH	OSPCM2	FL EAU GALIEE-INDIAN HARBOR BCH	H Wlma	480.93
200512	F4214	CABLE-BURIED METALLIC-SVC DROP	548	Material and Supplies	CQ1	OVERHEAD EXEMPT MATERIAL		FINANCE-APPORTIONED		H Wlma	94.42

BellSouth's Responses and Objections to
CompSouth's
Third Set of Interrogatories (No. 24)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition by BellSouth Telecommunications, Inc.,)
pursuant to Florida Statutes § 364.051(4) to Recover)
2005 Tropical System Related Costs and Expenses)
_____) November 8, 2006

**BELLSOUTH TELECOMMUNICATIONS, INC.'S RESPONSE TO
COMPETITIVE CARRIERS OF THE SOUTH, INC.'S THIRD SET OF
INTERROGATORIES (NO. 24)**

BellSouth Telecommunications, Inc. ("BellSouth"), pursuant to Rule 28-106.206, Florida Administrative Code, and Rules 1.340 and 1.280, Florida Rules of Civil Procedure, hereby files the following Response to the Competitive Carriers of the South, Inc.'s (CompSouth) Third Set of Interrogatories (No. 24) referred to as the "Discovery", dated October 24, 2006.

GENERAL OBJECTIONS

1. BellSouth objects to the Discovery to the extent it seeks to impose an obligation on BellSouth to respond on behalf of subsidiaries, affiliates, or other persons that are not parties to this case on the grounds that such discovery is overly broad, unduly burdensome, oppressive, and not permitted by applicable discovery rules.

2. BellSouth objects to the Discovery to the extent it is intended to apply to matters other than those subject to the jurisdiction of the Commission. BellSouth objects to such requests as being irrelevant, overly broad, unduly burdensome, and oppressive.

3. BellSouth objects to each and every Discovery request and instruction to the extent that such request or instruction calls for information that is exempt from discovery by virtue of the attorney-client privilege, work product privilege, or other applicable privilege.

4. BellSouth objects to each and every Discovery request insofar as the requests are vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations but are not properly defined or explained for purposes of these data requests. Any answers provided by BellSouth in response to the requests will be provided subject to, and without waiver of, the foregoing objection.

5. BellSouth objects to each and every Discovery request insofar as they are not reasonably calculated to lead to the discovery of admissible evidence and are not relevant to the subject matter of this action.

6. BellSouth objects to providing information to the extent that such information is already in the public record before the Commission or already in the possession of CompSouth.

7. BellSouth objects to the Discovery requests, instructions and definitions, insofar as they seek to impose obligations on BellSouth that exceed the requirements of the Florida Rules of Civil Procedure or Florida law.

8. BellSouth objects to each and every Discovery request that is unduly burdensome, expensive, oppressive, or excessively time consuming as written.

9. BellSouth is a large corporation with employees located in many different locations in Florida and in other states. In the course of its business, BellSouth creates countless documents that are not subject to Commission or FCC retention of records requirements. These documents are kept in numerous locations that are frequently moved from site to site as employees change jobs or as the business is reorganized. Therefore, it is possible that not every document has been identified in response to these requests. BellSouth will conduct a search of those files that are reasonably expected to

contain the requested information. To the extent that the requests purport to require more, BellSouth objects on the grounds that compliance would impose an undue burden or expense.

10. BellSouth objects to each and every Discovery request to the extent that the information requested constitutes "trade secrets" pursuant to Florida Statutes. To the extent that CompSouth requests proprietary confidential business information, BellSouth will make such information available upon execution and in accordance with a protective agreement, subject to any other general or specific objections contained herein.

11. BellSouth objects to any Discovery request that seeks to obtain "all" of particular documents, items, or information to the extent that such requests are overly broad and unduly burdensome. Any answers provided by BellSouth in response to this discovery will be provided subject to, and without waiver of, the foregoing objection.

Specific Responses

REQUEST: In assessing its proposed storm charge, how many access line equivalents does BellSouth propose to use for:

- a. SDSL UNE loops
- b. ADSL UNE loops
- c. IDSL/ISDN UNE loops
- d. HDSL UNE loops

RESPONSE: a. BellSouth is not familiar with the term "SDSL UNE loops".

b. One 2-wire ADSL UNE loop is equivalent to one access line.


c. One 2-wire ISDN UNE loop is equivalent to one access line.

d. One 2-wire HDSL UNE loop is equivalent to one access line.

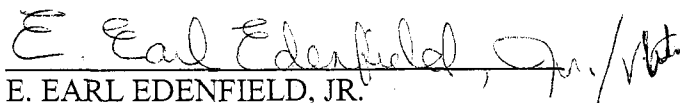
RESPONSE PROVIDED BY: Kathy Blake

Respectfully submitted this 8th day of November, 2006.

BELLSOUTH TELECOMMUNICATIONS, INC.



JAMES MEZA III
MANUEL A. GURDIAN
c/o Nancy H. Sims
150 So. Monroe Street, Suite 400
Tallahassee, FL 32301
(305) 347-5558



E. EARL EDENFIELD, JR.
Suite 4300
675 W. Peachtree St., NE
Atlanta, GA 30375
(404) 335-0757

CERTIFICATE OF SERVICE
Docket No. 060598-TL

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via Electronic Mail and (*) Federal Express or First Class U. S. Mail this 8th day of November, 2006 to the following:

Patrick Wiggins
Adam Teitzman
Felicia Banks
Theresa Lee Eng Tan
Staff Counsels
Florida Public Service
Commission
Division of Legal Services
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
pwiggins@psc.state.fl.us
ateitzma@psc.state.fl.us
fbanks@psc.state.fl.us
ltan@psc.state.fl.us

NuVox Communications, Inc.
Susan J. Berlin (+)
Two North Main Street
Greenville, SC 29601
Phone: 864-331-7323
FAX: 864-672-5105
sberlin@nuvox.com



Manuel A. Gurdian

(+) Signed Protective Agreement

Charlie Beck
Deputy Public Counsel
Office of Public Counsel
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
Phone: (850) 488-9330
Fax No. (850) 488-4491
Beck.Charles@leg.state.fl.us

Vicki Gordon Kaufman (+) (*)
Moyle Flanigan Katz Raymond
& Sheehan, PA
118 North Gadsden Street
Tallahassee, FL 32301
(850) 681-3828
vkaufman@moylelaw.com
Represents NuVox
Represents CompSouth

11

Staff's Response to
CompSouth's
First Request for Production of Documents (No. 1)

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 060598-TL Exhibit No. 11

Company/ CompSouth

Witness: Staff Responses to CompSouth Discover

Date: 12/06/06

COMMISSIONERS:
LISA POLAK EDGAR, CHAIRMAN
J. TERRY DEASON
ISILIO ARRIAGA
MATTHEW M. CARTER II
KATRINA J. TEW

STATE OF FLORIDA



OFFICE OF THE GENERAL COUNSEL
MICHAEL G. COOKE
GENERAL COUNSEL
(850) 413-6199

Public Service Commission

November 8, 2006

Ms. Blanca S. Bayó
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 060598-TL – Petition to recover 2005 tropical system related costs and expenses by BellSouth Telecommunications, Inc.

Dear Ms. Bayó:

Enclosed for filing on behalf of Commission Staff are the original and one copy of Staff's Notice of Service of Responses to Competitive Carriers of the South, Inc.'s First Request for Production of Documents (No. 1).

Copies are being served on the parties in this docket pursuant to the attached Certificate of Service.

Please acknowledge receipt of this filing by stamping a copy of this letter and returning same to me.

Sincerely,

A handwritten signature in black ink, appearing to read "Lee Eng Tan".

Lee Eng Tan
Staff Counsel

TLT/js

Enclosures (2)

cc: Certificate of Service

BEFORE THE PUBLIC SERVICE COMMISSION


In re: Petition to recover 2005 tropical system
related costs and expenses, by BellSouth
Telecommunications, Inc.

DOCKET NO. 060598-TL

DATED: NOVEMBER 8, 2006

NOTICE OF SERVICE OF COMMISSION STAFF'S RESPONSES TO
COMPETITIVE CARRIERS OF THE SOUTH, INC.'S
FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NO. 1)

NOTICE IS HEREBY GIVEN that a copy of Commission Staff's Responses to Competitive Carriers of the South, Inc.'s (CompSouth) First Request for Production of Documents (No. 1), which was legally propounded by CompSouth on October 24, 2006, was furnished by U.S. Mail to Vicki Gordon Kaufman, Moyle Flanigan Katz Raymond White & Krasker, PA, 118 North Gadsden Street, Tallahassee, Florida 32301. Copies of this Notice have been served on the parties to this docket pursuant to the attached Certificate of Service.

A handwritten signature in black ink, appearing to read 'Theresa Lee Eng Tan', is written over a horizontal line.

ADAM TEITZMAN
THERESA LEE ENG TAN
Staff Counsel

FLORIDA PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
(850) 413-6199

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Petition by BellSouth Telecommunications, Inc., pursuant to Florida Statutes §364.051(4), to Recover 2005 Tropical System Related Costs and Expenses	DOCKET NO. 060598-TL DATED: November 8, 2006
--	---

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the original and one correct copy of STAFF'S RESPONSES TO COMPETITIVE CARRIERS OF THE SOUTH, INC.'S FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NO. 1) has been served by Facsimile and U. S. mail to Vicki Gordon Kaufman, Moyle Law Firm, 118 North Gadsden Street, Tallahassee, FL 32301, on behalf of COMPETITIVE CARRIERS OF THE SOUTH, INC., and that a true copy thereof has been furnished to the following by Facsimile and U. S. mail this 8th day of November, 2006:

NuVox Communications, Inc.
Susan J. Berlin
Two North Main Street
Greenville SC 29601

Office of Public Counsel
Mr. Harold McLean, Esquire
Mr. Charles J. Beck, Esquire
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400

BellSouth Telecommunications, Inc.
Mr. James Meza III
Manuel A. Gurdian
c/o Nancy Sims
150 South Monroe Street, Suite 400
Tallahassee, FL 32301


ADAM J. TEITZMAN
THERESA LEE ENG TAN
Staff Counsel

FLORIDA PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
(850) 413-6199

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006

mB
9/29/06

- REQUEST: 1) On page 3 of Kathy Blake's direct testimony filed on September 2, 2006 in Docket 060598-TL, she indicated that BellSouth had approximately five million retail access lines (as of June 2006). Please explain how the company segregates these lines into customer classes such as residential, payphone and wholesale. Please provide the specific numbers, by class as of June 2006, as referenced in the testimony.
- 2) Please provide same information as stated in item #1 as of June 10, 2005.
- 3) Please explain how the number of customers translates into number of access lines. Give specific examples for each class.

RESPONSE: 1) The chart below reflects the segregation of BellSouth's approximate five million retail access lines (as of June 2006) into the different customer classes of service (residential, business, and payphone). Wholesale line counts are not included in the approximately five million retail access lines (See Audit Request No. 4).

<u>Class of Customer</u>	<u>Number of Access Lines (June '06)</u>
Residential	3,413,192
Business	1,553,301
COCOTS (Payphone) Lines	4,131
Total	4,970,624

- 2) The chart below reflects the segregation of BellSouth's approximate five million retail access lines (as of month end June 2005)¹ into the different customer classes of service (residential, business, and payphone).

<u>Class of Customer</u>	<u>Number of Access Lines (June '05)</u>
Residential	3,576,359
Business	1,493,227
COCOTS (Payphone) Lines	3,536
Total	5,073,122

¹ Line count totals are not available for specific mid-month dates.



COCOTS = Customer Owned Coin Operated Telephone

10-3.1

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
September 14, 2006
Item No. 3
Page 2 of 2

MB
9/29/06

- 3) The line counts provided above are based on retail access lines in service as of June 2006 and do not equate to the number of customers that subscribe to the approximately five million retail access lines. Florida Statutes § 364.051(4)(b)(5) specifically requires that the line item charge be applied on a per customer line basis. In accordance with the statute, BellSouth provided the Commission with an approximate number of retail access lines that would be billed the line item charge. For example, a customer with five lines would be billed the line item charge on each line for the 12 month period.



10-3.2

MB
10/16/06

- REQUEST:
1. Please show how 797,300 unbundled loops were calculated from the June 2006 PSC Schedule 8.
 2. Are the access lines from Document Request 3, 4,970,624, to be added to, 797,300, to come to a total of 5,767,924 for recovery?

- RESPONSE:
- The 797,300 number included in Ms. Blake's testimony was an approximate number of unbundled loop equivalents in service as of June 30, 2006. The actual number of unbundled loop equivalents based on June 2006 data is 797,301.
1. Schedule 8 does not include stand-alone unbundled loops or unbundled loops that are part of an enhanced extended loop. Therefore, the 797,301 unbundled loops can not be calculated from Schedule 8.
 2. Yes, that is the correct methodology. However, if using actual numbers, then the 797,301 unbundled loop equivalents should be added to the 4,970,624 retail access lines for a total of 5,767,925. The total of 5,767,925 is an anticipated total as the "final" number of access lines and unbundled loops that the line item charge will be applied against will depend on which date BellSouth begins applying the charge after receiving Commission approval.

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



10-26.1

COMPANY: BELL SOUTH TELECOMMUNICATIONS
DOCKET NO.: 060598-TL
AUDIT: 2005 STORM RECOVERY
PERIOD: 12 MONTHS ENDED DECEMBER 31, 2005
DESCRIPTION: CLEC ACCESS AGREEMENTS
PREPARED BY: GENNARRO JACKSON II

ACN: 06-255-1-1

22 14/06
CJ
10/06

Objective: To verify the number of lines to be assessed. Verify the number of wholesale lines to be assessed and determine who are the major Competitive Local Exchange Companies (CLECs) that control these lines.

Work Performed:

1. Verify the total number of unbundled access lines as of June 2006 reported by BellSouth Telecommunications, Inc. per the amended petition filed on September 20, 2006.
2. Reconcile the difference between the number of access lines reported to the Commission on September 20, 2006, Docket No. 060598, with the company provided documents that supports the petition.
3. Determine the number of wholesale lines to be assessed subject to Florida Statutes § 364.051(4)(b) and verify the CLECs that control these lines.

Procedure:

1. Staff gathered a sufficient understanding of BellSouth's processes and procedures concerning industry norms and terminology.
2. Issued a document request (DR# 4) requesting the company to provide a list of the CLECs that it has access agreements with and the number of wholesale lines for each agreement. (Confidential)
3. The Commission's General Council served a subpoena to obtain company documents requested by staff in document request #4.
4. Generated a spreadsheet of the active CLEC agreements with BellSouth as of June 2006, scheduled by the number of resold lines, the number of unbundled loop equivalents, and the associated percentages of those lines relative to the total resold lines and unbundled equivalents provided to the CLECs from BellSouth. 46-1 → 46-6
5. Generated a spreadsheet of the non-active CLEC agreements with BellSouth as of June 2006, scheduled by the number of resold lines, the number of unbundled loop equivalents, and the associated percentages of those lines relative to the total resold lines and unbundled equivalents provided to the CLECs from BellSouth. 46-10 → 46-19
6. Staff made note of those CLECs controlling 20% or more of BellSouth's resold and/or unbundled access lines. Using the auditor's judgment, criteria was established to set a controlling threshold at 20%. Any CLEC controlling 20% or more of BellSouth's resold and/or unbundled access lines is classified as having significant control.

7. Change in unbundled loops.

	Unbundled Loops	Recovery Sought
Schedule 8 as of June 2006	313,224	\$1.8 Million
Revised Petition September 20, 2006	797,300	\$4.7 Million
Difference	484,076	\$2.9 Million

Proof: 484,076 x \$.50* x 12* = \$2,904,456

COMPANY: BELL SOUTH TELECOMMUNICATIONS
DOCKET NO.: 060598-TL
AUDIT: 2005 STORM RECOVERY
PERIOD: 12 MONTHS ENDED DECEMBER 31, 2005
DESCRIPTION: CLEC ACCESS AGREEMENTS
PREPARED BY: GENNARRO JACKSON II

ACN: 06-255-1-1

CO
1006

11/8/06
2012/06

*Maximum amount of recovery allowed by Chapter 364, Florida Statutes

CONCLUSION: Staff found that the 797,300 unbundled loop equivalents access lines supported by company documents in accordance with the number of unbundled loop equivalents reported in the amended petition filed with the Commission on September 20, 2006, Docket No. 060598, but do not reconcile with the number of unbundled wholesale loop network element (UNE) lines reported on Schedule 8. When the company was asked to reconcile and explain the calculation needed to equate the UNE lines to the unbundled loop equivalents filed in the amended petition, they responded that the 797,300 can not be calculated from Schedule 8. In addition, staff found one company that qualified for controlling 20% or more of BellSouth's unbundled access lines. There where no CLECs controlling 20% or more of BellSouth's resold access lines. No further work done.

Mike Buckley

From: Gennarro Jackson
Sent: Tuesday, October 17, 2006 3:46 PM
To: Charleston Winston; Mike Buckley
Subject: FW: Schedule 8

MB
 10/19/06
 CW
 10/06
 28
 10/06

Read forward below.

From: Rick Moses
Sent: Tuesday, October 17, 2006 3:34 PM
To: Gennarro Jackson
Subject: Schedule 8

I verified with BellSouth that it only counts a DS-1 as 1 access line under UNE on Schedule 8. In the petition, it would count as 24 voice equivalent channels. I believe that is where the difference in the numbers is coming from.

State of Florida**Rick Moses**

Chief, Bureau of Telecommunications Service Quality, Certification and Enforcement

RMoses@PSC.STATE.FL.US

Florida Public Service Commission

2540 Shumard Oak Blvd.
 Tallahassee, FL 32399-0850

tel: 850/413-6582
 fax: 850/413-6583

Add me to your address book...

Want a signature like this?

Source: As Referenced

10/17/2006

46.1

COMPANY: BELLSOUTH TELECOMMUNICATIONS
DOCKET NO.: 060598-TL
AUDIT: 2005 STORM RECOVERY ACN: 06-255-1-1
PERIOD: 12 MONTHS ENDED DECEMBER 31, 2005
DESCRIPTION: ACCESS LINES

AO
10/06
MB
10/20/06
AD 10/06

Objective: To verify the number of Retail Lines to be assessed.

Work Performed:

1. Reconcile the difference between the number of Retail Access Lines reported to the Commission on Schedule 8 per Rule 25-4.0185, Florida Administrative Code, for June 30, 2006, with the number Company provided in the petition filed September 20, 2006, Docket No. 060598,

Procedure:

1. Staff gathered a sufficient understanding of BellSouth's processes and procedures concerning industry norms and terminology.

2. Issued Document Request No. 3 requesting the Company to reconcile the numbers in Schedule 8 to the numbers provided in the Petition.

52-1 to 52-18

CONCLUSION: Staff found that there was a difference of 155,134 Retail Access Lines between the Schedule 8 and the Petition. The Company stated that the numbers were calculated differently. Finding #4

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

Resale = CLECS

FL PSC SCHEDULE 8
JANUARY 2005

MB
9/29/06

FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE CMBO ACC LNS	RESIDENCE UNE CMBOs	BUSINESS UNE CMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,072	2,825	247	29	29	0	68	39	29	5	50	3,224
BALDWIN	2,333	1,882	451	56	31	25	113	69	44	31	48	2,581
BELLE GLADE	7,009	4,359	2,650	223	132	91	2,498	1,886	612	112	181	10,023
BOKA RATON	143,257	105,368	37,889	568	210	358	19,881	14,018	5,863	220	1,195	165,121
BOYNTON	68,278	58,490	9,788	214	129	85	10,005	8,415	1,590	138	251	78,886
BRONSON	4,046	3,188	858	69	69	0	140	66	74	19	73	4,347
BROOKSVILLE	23,096	18,017	5,079	155	144	11	1,882	797	1,085	110	356	25,599
BUNNELL	11,480	9,511	1,969	139	122	17	512	170	342	22	61	12,214
CANTONMENT	8,285	7,279	1,006	78	63	15	528	406	120	28	99	9,016
CEDAR KEY	1,376	1,110	266	0	0	0	31	4	27	2	39	1,448
CENTURY	1,949	1,521	428	78	70	8	73	40	33	13	10	2,123
CHIEFLAND	5,053	3,961	1,092	97	89	8	408	99	309	21	80	5,659
CHIPLEY	6,136	4,595	1,541	159	144	15	245	55	190	41	112	6,893
COCOA	68,163	51,355	16,808	689	604	85	6,007	3,992	2,015	352	1,057	76,268
COCOA BEACH	19,063	14,640	4,423	62	48	14	1,605	901	704	268	163	21,161
CORAL SPRINGS	64,469	51,832	12,637	364	254	110	11,899	9,523	2,376	135	604	77,471
CROSS CITY	4,211	3,091	1,120	68	67	1	184	43	141	25	55	4,543
JAYTONA BEACH	128,234	92,820	35,414	1,037	534	503	16,774	10,014	6,760	628	1,267	147,940
DEBARY	20,206	17,656	2,550	65	58	7	2,842	2,282	560	58	164	23,335
DEERFIELD BCH	49,547	37,547	12,000	225	132	93	7,546	5,574	1,972	143	478	57,939
DELAND	26,261	18,913	7,348	201	131	70	3,501	2,272	1,229	145	129	30,237
DELEON SPRINGS	2,176	1,905	271	10	10	0	187	140	47	9	41	2,423
DELRAY	79,850	64,163	15,687	216	142	74	10,853	8,464	2,389	144	434	91,497
DUNNELLON	14,802	13,326	1,476	109	102	7	372	101	271	30	150	15,483
EAST ORANGE	6,723	5,935	788	96	58	38	202	86	116	22	91	7,134
EAU GALIE	60,855	48,505	12,350	481	323	158	8,036	3,927	2,109	153	351	67,876
ERNANDINA BCH	18,611	14,565	4,046	106	64	42	1,957	1,267	690	56	113	20,843
FLAGLER BEACH	4,835	4,063	772	78	55	21	608	329	279	21	68	5,608
FORT LAUDERDALE	350,442	234,949	115,493	2,188	1,207	981	65,725	47,404	16,321	1,448	10,073	426,876
FORT PIERCE	52,802	37,084	15,718	781	752	29	4,294	2,742	1,552	397	726	59,000
GAINESVILLE	101,242	68,509	42,733	483	294	189	9,462	5,245	4,217	359	1,243	112,789
GENEVA	2,672	2,485	187	14	14	0	88	42	46	4	83	2,861
GRACEVILLE	3,350	2,748	602	101	95	6	128	55	73	23	68	3,670
GREEN COVE SPGS	9,111	7,083	2,028	171	141	30	471	166	305	30	99	9,882
GULF BREEZE	14,299	11,215	3,083	170	79	91	1,574	780	794	39	109	16,191
HAVANA	5,172	4,490	682	141	140	1	120	60	60	19	98	5,550
HAWTHORNE	3,675	3,197	478	42	41	1	95	42	53	16	71	3,901
HOBE SOUND	10,538	9,131	1,407	20	18	2	1,058	735	323	22	91	11,729
HOLLY NAVARRE	13,200	11,590	1,610	116	63	53	692	467	225	33	50	14,091
HOLLYWOOD	213,542	164,486	49,056	1,533	1,089	444	53,842	45,047	8,795	757	2,686	272,360
HOMESTEAD	41,481	29,807	11,674	598	520	78	6,823	5,474	1,349	295	357	49,554
JACKSONVILLE	344,369	240,323	104,046	3,509	2,806	703	33,944	24,341	9,603	2,301	8,923	393,046
JACKSONVL BEACH	24,575	17,589	7,006	132	79	53	2,369	1,660	706	204	175	27,455
JAY	2,808	2,295	513	30	25	5	75	43	32	7	40	2,960
JENSEN BEACH	14,819	11,427	3,392	26	15	11	1,514	861	653	68	128	16,555
JULINGTON	12,845	11,786	1,079	19	12	7	608	431	177	16	45	13,533
JUPITER	47,760	38,118	9,642	108	61	47	4,510	3,145	1,365	72	192	52,842
KEYS	63,624	43,899	19,725	188	92	6	6,182	3,314	2,868	477	701	71,372
KEYSTONE HTS	6,364	5,635	729	82	71	11	329	205	124	14	81	6,870
LAKE CITY	26,821	19,120	7,701	439	387	52	1,480	407	1,073	189	219	29,148
LYNN HAVEN	9,597	8,191	1,406	69	63	6	437	281	156	32	81	10,216
MAXVILLE	1,388	1,231	157	9	8	1	81	48	33	5	35	1,518
MELBOURNE	80,592	62,145	18,447	737	591	146	8,440	5,634	2,806	235	558	90,562
MIAMI	806,893	525,832	281,061	5,635	3,199	2,436	141,479	100,701	40,778	5,453	11,804	871,264
MICANOPY	1,628	1,402	226	4	4	0	32	14	18	9	51	1,724
MIDDLEBURG	16,452	14,908	1,544	115	108	7	535	359	176	29	122	17,253
MILTON	20,809	16,575	4,234	342	324	18	685	225	460	90	187	22,113
MUNSON	650	563	87	2	2	0	10	8	2	1	28	691
NEW SMYRNA BCH	28,440	23,334	5,106	118	67	51	7,302	5,635	1,667	99	183	36,142
NEWBERRY	4,751	4,150	601	91	64	27	131	38	93	6	6	5,039
NORTH DADE	124,369	93,716	30,653	1,250	724	526	32,068	26,191	5,877	650	1,339	159,678
NORTH KEY LARGO	2,830	2,275	555	1	0	1	129	60	69	23	41	3,024
OAK HILL	1,999	1,829	170	17	17	0	125	88	37	5	40	2,186
OLD TOWN	4,478	4,180	298	83	80	3	95	54	41	10	45	4,711
ORANGE PARK	36,524	28,118	8,406	175	106	69	4,216	2,731	1,485	148	887	41,950
ORLANDO	317,897	218,158	99,739	2,112	1,458	654	42,176	30,651	11,525	2,316	4,114	368,615
OVIEDO	33,471	28,116	5,355	125	41	84	3,662	2,876	786	76	195	37,529
PACE	12,198	10,513	1,685	108	96	12	730	428	302	33	63	13,132
PAHOKEE	2,137	1,700	437	88	77	11	881	706	175	25	45	3,178
PALATKA	19,690	13,798	5,892	384	347	37	1,420	862	758	95	192	21,781
PALM COAST	24,362	20,598	3,764	243	103	140	1,843	946	897	37	95	26,580
PANAMA CITY	37,593	23,951	13,642	277	207	70	4,083	2,080	2,003	308	614	42,875
PANAMA CITY BCH	21,715	18,862	4,753	145	47	98	1,536	799	737	171	137	23,704
PENSACOLA	120,861	88,106	32,755	1,852	1,088	568	15,318	9,165	6,151	829	1,496	140,154
PERRINE	91,269	70,562	20,707	602	373	229	12,385	9,240	3,145	328	809	105,391
PIERSON	2,683	2,173	510	46	42	4	115	37	28	15	44	2,903
POMONA PARK	3,043	2,850	193	44	44	0	82	54	78	5	44	3,218
POMPANO BEACH	145,125	109,889	35,236	775	399	376	28,944	22,382	6,562	523	1,306	176,673
PONTE VEDRA	18,532	14,349	4,183	51	28	23	1,439	940	499	23	61	20,106
PT ST LUCIE	71,566	60,947	10,619	285	189	96	6,803	4,910	1,893	164	403	79,221
SANFORD	54,381	38,285	16,096	362	185	177	8,348	6,195	2,153	347	494	63,932
SEBASTIAN	25,057	21,341	3,716	95	72	23	1,444	950	494	73	208	26,877
ST AUGUSTINE	47,291	36,065	11,226	1,078	809	269	4,443	2,327	2,116	253	411	53,476
ST JOHNS	2,899	2,092	807	20	8	12	136	21	115	7	18	3,080
STUART	54,780	40,069	14,711	227	148	79	6,033	3,669	2,364	153	211	61,404
SUNNY HILLS	1,931	1,674	257	14	14	0	28	17	11	1	39	2,013
TITUSVILLE	31,433	25,471	5,962	223	194	29	2,592	1,784	808	117	191	34,556
TRENTON	4,829	3,516	1,311	82	74	8	207	50	157	16	70	5,204
VERNON	2,044	1,839	205	31	31	0	68	24	44	10	52	2,205
VERO BEACH	60,877	45,772	15,105	234	177	57	6,292	3,635	2,657	212	395	68,010
WEEKI WACHEE SP	51,359	44,532	6,827	123	95	28	6,350	4,000	2,350	72	273	58,177
WELAKA	2,657	2,470	187	26	26	0	53	23	30	6	36	2,778
WEST PALM BEACH	373,858	280,230	93,628	1,992	1,437	555	49,207	36,919	12,288	1,343	2,897	429,297
WINTERGARDEN	2,447	2,132	315	23	22	1	82	13	69	7	82	2,621
WINTERGARDEN FNTN	3,825	3,575	250	47	47	0	83	49	34	14	37	4,006
WULF	4,674	3,692	982	42	40	2	194	102	92	30	61	5,001
FLORIDA	5,006,971	3,653,227	1,353,744	36,765	25,092	11,673	705,078	505,366	199,712	24,145	64,512	5,837,471

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL; ACN 06-255-1-1;
As of March 31, 2006

UNE =
unbundled Network Elements
cmbo = combination
official = Govt
Public Acc = Pay Phones

52-1



BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE 8
FEBRUARY 2005

MB
CW 9/29/06

	RETAIL LINES			RESALE LINES		UNE COMBO LINES						
FLORIDA EXCHANGE	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE CMBO ACC LNS	RESIDENCE UNE CMBOs	BUSINESS UNE CMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,073	2,825	248	29	29	0	65	36	29	5	50	3,222
BALDWIN	2,323	1,873	450	53	28	25	112	66	46	31	48	2,567
BELLE GLADE	7,005	4,378	2,627	235	141	94	2,487	1,869	618	113	182	10,022
BOCA RATON	142,800	105,076	37,724	545	213	332	19,747	13,915	5,832	219	1,206	164,517
BOYNTON	68,223	58,412	9,811	213	130	83	9,921	8,315	1,606	135	262	78,754
BRONSON	4,057	3,200	857	63	63	0	140	64	76	19	73	4,352
BROOKSVILLE	23,125	18,021	5,104	162	151	11	1,829	750	1,079	111	358	25,585
BUNNELL	11,606	9,607	2,001	154	137	17	520	175	345	22	61	12,365
CANTONMENT	8,286	7,283	1,003	80	65	15	510	390	120	27	99	9,002
CEDAR KEY	1,380	1,115	265	2	2	0	32	4	28	2	39	1,455
CENTURY	1,951	1,524	427	80	72	8	74	42	32	12	10	2,127
CHIEFLAND	5,066	3,966	1,100	98	90	8	405	91	314	21	80	5,670
CHIPLEY	6,175	4,629	1,546	156	141	15	244	52	192	41	112	6,728
COCOA	68,036	51,157	16,879	719	631	88	5,974	3,895	2,079	353	1,057	76,139
COCOA BEACH	19,061	14,615	4,446	67	52	15	1,538	865	673	269	163	21,098
CORAL SPRINGS	64,592	51,835	12,757	376	262	114	11,761	9,387	2,374	139	604	77,472
CROSS CITY	4,242	3,111	1,131	68	67	1	184	41	143	25	55	4,574
DAYTONA BEACH	128,356	92,741	35,615	1,113	613	500	16,542	9,861	6,681	837	1,271	147,919
DEBARY	20,236	17,660	2,576	69	62	7	2,799	2,243	556	58	164	23,326
DEERFIELD BCH	49,442	37,464	11,978	229	134	95	7,444	5,519	1,925	143	478	57,736
DELAND	26,207	18,918	7,289	227	155	72	3,486	2,235	1,251	147	126	30,193
DELEON SPRINGS	2,170	1,900	270	10	10	0	181	133	48	9	41	2,411
DELRAY	79,894	64,211	15,683	228	141	87	10,677	8,352	2,325	144	434	91,377
DUNNELLON	14,847	13,380	1,467	118	111	7	366	95	271	30	150	15,511
EAST ORANGE	6,752	5,951	801	100	82	38	194	82	112	22	91	7,159
EAU GALIE	60,737	48,294	12,443	490	338	154	5,904	3,799	2,105	150	351	67,832
FERNANDINA BCH	18,614	14,563	4,051	99	59	40	1,925	1,235	690	56	113	20,807
FLAGLER BEACH	4,854	4,073	781	74	56	18	591	316	275	21	68	5,608
FORT LAUDERDALE	350,111	234,743	115,368	2,240	1,249	991	65,507	46,960	18,547	1,471	10,072	429,401
FORT PIERCE	52,883	37,165	15,718	631	802	29	4,202	2,664	1,538	393	726	59,035
GAINESVILLE	101,092	58,313	42,779	535	348	187	9,427	5,180	4,247	357	1,193	112,604
GENEVA	2,678	2,485	193	13	13	0	81	40	41	4	83	2,859
GRACEVILLE	3,364	2,763	601	108	102	6	133	58	75	23	68	3,696
GREEN COVE SPGS	9,101	7,094	2,007	174	144	30	469	166	303	30	99	9,873
GULF BREEZE	14,288	11,201	3,087	167	76	91	1,543	766	777	40	109	16,147
HAVANA	5,186	4,497	689	154	153	1	120	58	62	19	98	5,577
HAWTHORNE	3,681	3,209	472	45	44	1	92	44	48	19	71	3,908
HOBE SOUND	10,543	9,124	1,419	22	20	2	1,051	731	320	23	91	11,730
HOLLY NAVARRE	13,241	11,613	1,628	113	60	53	671	445	226	33	50	14,108
HOLLYWOOD	213,575	164,326	49,249	1,533	1,093	440	53,260	44,497	8,763	804	2,688	271,860
HOMESTEAD	41,686	29,941	11,745	604	527	77	6,800	5,454	1,346	289	357	49,736
JACKSONVILLE	343,240	240,405	102,835	3,861	3,138	723	33,164	23,732	9,432	2,296	9,066	391,627
JACKSONVL BEACH	24,485	17,471	7,014	148	95	53	2,320	1,623	697	202	174	27,329
JAY	2,812	2,302	510	32	27	5	72	43	29	7	40	2,963
JENSEN BEACH	14,824	11,425	3,399	24	13	11	1,508	859	649	68	128	16,552
JULINGTON	12,943	11,844	1,099	21	13	8	589	413	176	16	46	13,615
JUPITER	47,705	38,064	9,641	170	119	51	4,396	3,034	1,362	71	192	52,534
KEYS	63,767	43,798	19,969	186	97	89	6,127	3,278	2,849	479	701	71,260
KEYSTONE HTS	6,378	5,646	732	85	74	11	328	201	127	14	81	6,886
LAKE CITY	26,922	19,210	7,712	444	392	52	1,492	411	1,081	191	219	29,268
LYNN HAVEN	9,567	8,167	1,400	73	67	6	416	259	157	32	81	10,169
MAXVILLE	1,389	1,231	158	9	8	1	79	45	34	5	35	1,517
MELBOURNE	80,446	62,036	18,410	747	599	148	8,227	5,418	2,809	231	558	90,209
MIAMI	806,494	524,891	281,603	5,735	3,300	2,435	140,025	99,785	40,240	5,397	11,785	969,436
MICANOPY	1,620	1,390	230	7	7	0	31	13	18	9	51	1,718
MIDDLEBURG	16,544	14,986	1,558	121	114	7	517	348	169	29	122	17,333
MILTON	20,870	16,614	4,256	363	345	18	687	220	467	90	188	22,198
MUNSON	654	564	90	2	2	0	9	7	2	1	28	694
NEW SMYRNA BCH	28,543	23,376	5,167	120	69	51	7,214	5,584	1,630	98	183	36,158
NEWBERRY	4,774	4,164	610	92	65	27	126	34	92	6	60	5,058
NORTH DADE	124,534	93,704	30,830	1,260	734	526	31,812	26,027	5,785	658	1,336	159,600
NORTH KEY LARGO	2,828	2,274	554	1	0	127	59	68	8	8	41	3,005
OAK HILL	1,995	1,820	175	15	15	0	126	89	37	5	40	2,181
OLD TOWN	4,501	4,193	306	87	84	3	94	53	41	10	45	4,737
ORANGE PARK	36,522	28,117	8,405	191	119	72	4,131	2,671	1,460	147	886	41,877
ORLANDO	317,581	217,608	99,973	2,287	1,618	669	41,274	29,698	11,576	2,305	4,248	367,695
OVIEDO	33,294	27,915	5,379	121	39	82	3,563	2,780	783	76	195	37,249
PAGE	12,264	10,572	1,692	110	98	12	707	394	313	33	63	13,177
PAHOKEE	2,139	1,695	444	104	93	11	877	708	169	24	46	3,190
PALATKA	19,649	13,766	5,883	399	362	37	1,449	699	750	95	192	21,784
PALM COAST	24,456	20,676	3,780	249	113	136	1,799	918	881	37	95	26,636
PANAMA CITY	37,503	23,889	13,614	280	222	58	4,081	2,044	2,037	304	614	42,782
PANAMA CITY BCH	21,647	16,864	4,783	143	45	98	1,501	777	724	170	137	23,598
PENSACOLA	120,473	87,888	32,585	1,690	1,135	555	15,208	9,018	6,190	825	1,497	139,663
PERRINE	91,572	70,668	20,904	581	364	217	12,228	9,093	3,135	306	809	105,496
PIERSON	2,672	2,160	512	52	47	5	116	41	75	17	44	2,901
POMONA PARK	3,056	2,857	199	49	49	0	86	57	29	5	44	3,240
POMPANO BEACH	145,052	109,775	35,277	831	421	410	28,638	22,252	6,386	542	1,303	176,366
PONTE VEDRA	18,283	14,279	4,004	46	23	23	1,428	631	497	21	61	19,639
PT ST LUCIE	72,034	61,256	10,778	293	195	98	6,699	4,828	1,871	167	403	79,596
SANFORD	54,311	38,166	16,145	374	199	175	8,066	5,973	2,093	346	494	63,591
SEBASTIAN	25,062	21,361	3,701	113	87	26	1,433	948	485	72	208	26,888
ST AUGUSTINE	47,338	36,054	11,284	1,156	664	292	4,329	2,242	2,087	252	411	53,486
ST JOHNS	2,791	2,101	690	23	11	12	137	20	117	7	18	2,976
STUART	54,759	40,106	14,6									

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



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BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FLPSC SCHEDULE 8
MARCH 2005

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9/29/06

FLORIDA EXCHANGE	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	UNE COMBO ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,072	2,823	249	29	29	0	61	32	29	5	50	3,217
BALDWIN	2,303	1,858	445	57	32	25	109	61	48	31	48	2,548
BELLE GLADE	8,962	4,329	2,633	226	133	93	2,484	1,888	596	114	182	9,968
BOCA RATON	142,265	104,500	37,765	530	215	315	19,379	13,603	5,776	224	1,206	163,604
BOYNTON	68,080	58,237	9,843	195	122	73	9,728	8,121	1,607	129	262	78,394
BRONSON	4,080	3,219	861	62	62	0	136	64	72	20	73	4,371
BROOKSVILLE	22,971	17,887	5,084	161	150	11	1,816	705	1,111	112	358	25,418
BUNNELL	11,734	9,719	2,015	151	134	17	501	180	321	23	61	12,470
CANTONMENT	8,276	7,278	998	76	61	15	499	374	125	26	99	8,976
CEDAR KEY	1,366	1,101	265	0	0	0	29	4	25	2	39	1,436
CENTURY	1,957	1,523	434	83	75	8	75	42	33	11	10	2,136
CHIEFLAND	5,073	3,962	1,111	99	91	8	399	84	315	22	80	5,673
CHIPLEY	6,186	4,634	1,552	160	145	15	233	44	189	44	112	6,735
COCOA	67,750	50,789	16,961	708	616	92	5,828	3,790	2,038	353	1,057	75,696
COCOA BEACH	15,850	14,420	4,430	66	51	15	1,559	860	699	267	163	20,925
CORAL SPRINGS	64,540	51,679	12,861	350	251	99	11,442	9,151	2,291	140	604	77,076
CROSS CITY	4,262	3,125	1,137	67	67	0	161	38	143	25	55	4,590
DAYTONA BEACH	127,496	92,081	35,417	1,085	587	498	16,188	9,582	6,606	644	1,270	146,685
DEBARY	20,194	17,624	2,570	75	68	7	2,706	2,140	566	56	164	23,195
DEERFIELD BCH	49,169	37,167	12,002	216	131	85	7,318	5,412	1,906	148	478	57,329
DELAND	26,230	18,916	7,314	219	151	68	3,403	2,181	1,222	148	126	30,126
DELEON SPRINGS	2,157	1,891	266	13	13	0	168	118	50	10	41	2,389
DELRAY	79,563	63,866	15,697	243	130	113	10,441	8,165	2,276	143	435	90,825
DUNNELLON	14,868	13,389	1,479	115	109	6	356	96	260	30	150	15,519
EAST ORANGE	6,772	5,972	800	99	81	38	185	78	109	22	91	7,169
EAU GALIE	60,220	47,679	12,541	481	326	155	5,739	3,664	2,075	152	351	66,943
FERNANDINA BCH	18,569	14,518	4,053	93	54	39	1,917	1,231	686	57	113	20,749
FLAGLER BEACH	4,807	4,037	770	75	57	18	585	312	273	22	68	5,557
FORT LAUDERDALE	349,626	233,934	115,692	2,215	1,217	998	64,613	46,283	18,330	1,507	10,075	428,036
FORT PIERCE	52,781	37,065	15,716	818	789	29	4,011	2,543	1,468	393	724	58,727
GAINESVILLE	100,692	57,904	42,788	511	331	180	9,366	5,188	4,168	380	1,191	112,120
GENEVA	2,678	2,480	198	11	11	0	77	36	41	4	83	2,853
GRACEVILLE	3,353	2,750	603	106	100	6	133	58	75	23	68	3,683
GREEN COVE SPGS	9,107	7,085	2,022	189	140	29	480	162	298	30	99	9,865
GULF BREEZE	14,256	11,166	3,090	161	69	92	1,521	755	768	43	109	16,090
HAVANA	5,190	4,498	692	153	152	1	112	51	61	19	98	5,572
HAWTHORNE	3,670	3,192	478	47	46	1	85	42	43	20	71	3,893
HOBE SOUND	10,497	9,079	1,418	23	19	4	1,042	726	316	23	91	11,676
HOLLY NAVARRE	13,292	11,625	1,667	111	60	51	648	425	223	34	50	14,135
HOLLYWOOD	213,353	163,680	49,673	1,505	1,056	449	52,003	43,431	8,572	607	2,695	270,363
HOMESTEAD	41,623	29,874	11,749	635	580	55	6,738	5,373	1,365	300	325	49,621
JACKSONVILLE	342,433	240,102	102,331	3,930	3,187	743	32,551	23,166	9,385	2,327	9,068	390,309
JACKSONVILLE BEACH	24,427	17,376	7,051	139	90	49	2,294	1,599	695	197	174	27,231
JAY	2,820	2,303	517	33	28	5	72	45	29	8	41	2,974
JENSEN BEACH	14,770	11,362	3,408	24	14	10	1,474	840	634	65	128	16,461
JULINGTON	13,034	11,936	1,098	24	17	7	574	398	176	16	44	13,692
JUPITER	47,591	37,943	9,648	188	134	54	4,293	2,950	1,343	74	192	52,338
KEYS	63,150	43,265	19,885	177	91	86	6,076	3,283	2,793	479	702	70,584
KEYSTONE HTS	6,379	5,643	736	83	72	11	328	200	128	15	81	6,886
LAKE CITY	27,006	19,248	7,760	443	391	52	1,451	413	1,038	171	219	29,292
LYNN HAVEN	9,534	8,136	1,398	73	67	6	399	242	157	32	81	10,119
MAXVILLE	1,392	1,236	156	9	8	1	79	45	34	5	35	1,520
MELBOURNE	80,056	61,620	18,436	733	589	144	7,988	5,231	2,757	234	557	89,588
MIAMI	806,264	523,823	282,441	5,789	3,369	2,420	138,302	98,962	39,340	5,559	11,802	967,716
MICANOPY	1,620	1,392	228	6	6	0	31	10	21	9	51	1,717
MIDDLEBURG	16,802	15,023	1,579	128	120	8	509	345	164	29	121	17,389
MILTON	20,884	16,644	4,240	368	350	18	655	198	457	94	188	22,189
MUNSON	659	567	92	2	2	0	9	7	2	1	28	699
NEW SMYRNA BCH	28,555	23,349	5,206	119	68	51	7,054	5,439	1,615	98	183	36,009
NEWBERRY	4,773	4,168	605	94	67	27	123	32	91	6	60	5,056
NORTH DADE	124,371	93,328	31,043	1,290	780	530	31,631	25,900	5,731	675	1,338	159,305
NORTH KEY LARGO	2,819	2,267	552	1	0	1	126	58	68	8	41	2,995
OAK HILL	1,980	1,797	183	13	13	0	118	81	37	5	40	2,156
OLD TOWN	4,542	4,224	318	89	86	3	91	49	42	10	45	4,777
ORANGE PARK	36,525	28,101	8,424	192	118	74	4,119	2,660	1,459	149	883	41,868
ORLANDO	316,774	216,526	100,248	2,251	1,588	663	40,652	29,129	11,523	2,338	4,256	366,271
OVIEDO	33,154	27,765	5,389	124	44	80	3,424	2,652	772	76	195	36,973
PACE	12,271	10,548	1,723	121	109	12	688	373	315	36	64	13,180
PAHOKEE	2,153	1,699	454	100	89	11	867	697	170	24	46	3,190
PALATKA	19,679	13,727	5,952	376	341	35	1,433	727	706	96	192	21,776
PALM COAST	24,607	20,774	3,833	251	116	135	1,759	893	866	37	95	26,749
PANAMA CITY	37,317	23,728	13,589	325	267	58	4,024	2,034	1,990	312	614	42,592
PANAMA CITY BCH	21,549	16,722	4,827	139	51	88	1,474	794	680	177	136	23,475
PENSACOLA	120,145	87,485	32,660	1,594	1,082	512	15,109	8,927	6,182	849	1,500	139,197
PERRINE	91,771	70,634	21,137	579	364	215	11,878	8,752	3,126	322	809	105,359
PIERSON	2,673	2,158	515	54	49	5	118	41	77	17	44	2,906
POMONA PARK	3,059	2,856	203	57	56	1	81	53	28	5	44	3,246
POMPANO BEACH	144,811	109,425	35,386	845	448	397	27,889	21,827	6,062	551	1,304	175,400
PONTE VEDRA	18,178	14,191	3,987	45	23	22	1,411	920	491	22	81	19,717
PT ST LUCIE	72,173	61,313	10,860	308	210	98	6,567	4,713	1,854	163	403	79,614
SANFORD	42,496	31,931	10,565	319	204	115	6,743	5,145	1,598	326	352	50,236
SEBASTIAN	25,043	21,315	3,728	113	87	26	1,376	911	465	68	208	26,808
ST AUGUSTINE	47,439	36,046	11,393	1,189	887	302	4,146	2,145	2,001	250	411	53,435
ST JOHNS	2,814	2,129	685	23	11	12	133	17	118	7	18	2,995
STUART	54,594	39,939	14,655	241	150	91	5,948	3,595	2,353	150	211	61,144
SUNNY HILLS	1,955	1,680	275	10	10	0	30	16	14	1	39	2,035
TITUSVILLE	31,153	25,139	6,014	220	200	20	2,531	1,696	835	120	191	34,215
TRENTON	4,858	3,538	1,320	86	78	8	204	55	149	16	70	5,234
VERNON	2,059	1,848	211	36	36	0	69	25	44	10	52	2,226
VERO BEACH	60,872	45,584	15,288	230	171	59	6,082	3,505	2,577	218	395	67,797
WEEKI WACHEE SP	51,195	44,259	6,936	108	76	32	6,095	3,809	2,286	78	273	57,749
WELAKA	2,626	2,443	183	31	31	0	53	24	29	7	36	2,753
WEST PALM BEACH	372,917	279,025	93,892	2,176	1,600	576	47,756	35,573	12,183	1,343	2,902	427,094
YANKEETOWN	2,417	2,107	310	25	24	1	82	12	70	7	62	2,593
YOUNGSTOWN FNTN	3,864	3,612	252	53	53	0	80	46	34	14	37	4,048
YULEE	4,725	3,740	985	42	42	0	183	91	92	29	61	5,040
FLORIDA	4,983,421	3,631,292	1,352,129	36,217	26,635	11,582	683,506	488,405	195,101	24,498	64,608	5,794,250

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006

BC

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BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FLPSC SCHEDULE 8
APRIL 2005

MB
9/29/06

FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE CMBO ACC LNS	RESIDENCE UNE CMBOs	BUSINESS UNE CMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,063	2,810	253	33	33	0	55	27	28	5	50	3,206
BALDWIN	2,304	1,856	448	57	32	25	105	57	48	31	48	2,545
BELLE GLADE	6,961	4,319	2,642	196	103	93	2,461	1,885	576	118	182	9,918
BOCA RATON	141,730	103,961	37,769	515	206	310	18,836	13,149	5,687	218	1,202	162,501
BOYNTON	67,554	57,757	9,797	205	130	75	9,500	7,908	1,592	131	262	77,652
BRONSON	4,077	3,206	871	64	63	1	127	59	68	18	73	4,359
BROOKSVILLE	22,765	17,639	5,126	161	150	11	1,738	856	1,082	113	358	25,135
BUNNELL	11,847	9,777	2,070	146	129	17	506	173	333	22	61	12,582
CANTONMENT	8,284	7,284	1,000	81	66	15	480	358	122	25	100	8,970
CEDAR KEY	1,355	1,089	266	1	1	0	29	4	25	2	39	1,426
CENTURY	1,950	1,528	422	75	67	8	73	42	31	11	10	2,119
CHIEFLAND	5,045	3,934	1,111	98	90	8	391	83	308	22	80	5,636
CHIPLEY	6,185	4,633	1,552	161	146	15	223	43	180	42	112	6,723
COCOA	67,229	50,220	17,009	658	565	93	5,739	3,720	2,019	352	1,057	75,035
COCOA BEACH	18,640	14,170	4,470	73	53	20	1,496	827	669	289	163	20,661
CORAL SPRINGS	64,337	51,508	12,829	359	253	106	11,240	8,935	2,305	139	604	76,879
CROSS CITY	4,258	3,112	1,146	67	67	0	180	37	143	24	55	4,584
DAYTONA BEACH	126,433	91,137	35,296	1,047	556	491	15,633	9,101	6,532	641	1,267	145,021
DEBARY	20,042	17,488	2,554	68	62	6	2,624	2,046	576	57	164	22,955
DEERFIELD BCH	48,873	36,790	12,083	214	128	86	7,124	5,211	1,913	146	479	56,836
DELAND	28,099	18,773	7,326	220	158	62	3,330	2,120	1,210	149	126	29,924
DELEON SPRINGS	2,166	1,893	275	10	10	0	167	120	47	9	41	2,395
DELRAY	79,055	63,271	15,784	247	133	114	10,201	7,926	2,275	143	435	90,081
DUNNELLON	14,863	13,365	1,498	122	116	6	332	80	252	29	150	15,496
EAST ORANGE	8,794	5,982	812	102	84	38	174	89	105	22	91	7,183
EAU GALIE	59,476	49,900	12,576	473	316	157	5,575	3,539	2,036	145	351	66,020
FERNANDINA BCH	18,578	14,524	4,054	97	57	40	1,872	1,192	680	56	111	20,714
FLAGLER BEACH	4,791	4,014	777	73	55	18	569	295	274	22	68	5,523
FORT LAUDERDALE	347,844	232,534	115,310	2,213	1,206	1,007	83,044	45,122	17,922	1,527	10,077	424,705
FORT PIERCE	52,491	36,769	15,722	867	821	46	3,859	2,421	1,438	394	724	58,335
GAINESVILLE	99,793	57,101	42,692	524	350	174	9,114	5,009	4,105	354	1,191	110,976
GENEVA	2,676	2,471	205	12	12	0	72	34	38	4	83	2,847
GRACEVILLE	3,340	2,744	596	105	99	6	130	57	73	23	68	3,666
GREEN COVE SPGS	9,110	7,082	2,028	178	149	29	430	149	281	31	99	9,848
GULF BREEZE	14,271	11,171	3,100	158	101	91	1,446	701	745	41	110	16,026
HAVANA	5,171	4,488	683	143	142	1	110	49	61	18	100	5,542
HAWTHORNE	3,679	3,200	479	47	46	1	80	37	43	20	71	3,897
HOBE SOUND	10,389	8,995	1,394	20	18	4	1,031	713	318	21	91	11,552
HOLLY NAVARRE	13,265	11,589	1,676	110	60	50	619	396	223	34	51	14,079
HOLLYWOOD	211,855	162,232	49,623	1,479	1,036	443	50,933	42,478	8,455	815	2,694	267,776
HOMESTEAD	41,509	29,621	11,888	805	746	59	6,319	4,984	1,335	293	325	49,251
JACKSONVILLE	341,710	239,502	102,208	4,107	3,382	725	31,456	22,164	9,292	2,319	9,066	388,658
JACKSONVILLE BEACH	24,278	17,258	7,020	147	97	50	2,217	1,531	686	198	177	27,014
JAY	2,819	2,303	516	37	32	5	67	38	29	8	41	2,972
JENSEN BEACH	14,682	11,250	3,432	28	18	10	1,424	801	623	68	129	16,331
JULINGTON	13,086	11,959	1,127	30	23	7	558	377	181	16	44	13,734
JUPITER	47,498	37,759	9,739	191	141	50	4,155	2,850	1,305	73	192	52,109
KEYS	62,397	42,572	19,825	186	101	85	5,930	3,181	2,789	479	702	69,694
KEYSTONE HTS	6,374	5,631	743	89	78	11	312	184	128	15	80	6,870
LAKE CITY	26,929	19,163	7,766	436	384	52	1,448	402	1,046	170	219	29,202
LYNN HAVEN	9,521	8,131	1,390	72	67	5	388	233	155	30	81	10,092
MAXVILLE	1,398	1,230	168	13	12	1	75	41	34	5	35	1,526
MELBOURNE	79,381	60,985	18,396	714	570	144	7,873	5,164	2,709	234	557	88,759
MIAMI	805,687	522,794	282,893	5,770	3,354	2,416	134,350	95,558	38,782	5,549	11,362	962,718
MICANOPY	1,628	1,396	232	6	6	0	30	11	19	9	51	1,724
MIDDLEBURG	16,718	15,114	1,604	129	125	4	487	329	158	29	121	17,484
MILTON	20,842	16,588	4,254	376	357	19	627	186	441	90	188	22,123
MUNSON	663	572	91	2	2	0	9	7	2	1	2	703
NEW SMYRNA BCH	28,331	23,098	5,233	119	62	57	6,867	5,295	1,572	97	183	35,597
NEWBERRY	4,792	4,177	615	95	68	27	117	29	88	6	60	5,070
NORTH DADE	123,953	92,874	31,079	1,299	773	526	30,054	24,418	5,636	671	1,338	157,315
NORTH KEY LARGO	2,803	2,250	553	1	1	1	127	57	70	8	41	2,980
OAK HILL	1,951	1,765	186	14	14	0	115	79	36	5	40	2,125
OLD TOWN	4,515	4,199	316	90	87	3	90	48	42	10	45	4,750
ORANGE PARK	36,508	28,087	8,421	202	124	78	3,999	2,581	1,438	147	882	41,738
ORLANDO	315,562	215,185	100,377	2,163	1,513	650	39,696	28,146	11,550	2,316	4,256	363,993
OVIEDO	33,037	27,618	5,419	124	49	75	3,332	2,575	757	77	195	36,765
PACE	12,289	10,546	1,743	128	116	12	648	327	321	33	64	13,162
PAHOKEE	2,180	1,682	498	90	81	9	827	690	137	25	46	3,168
PALATKA	19,634	13,681	5,953	382	348	34	1,399	689	710	108	192	21,715
PALM COAST	24,678	20,761	3,917	248	119	129	1,681	847	834	36	95	26,738
PANAMA CITY	37,169	23,579	13,590	375	317	58	3,882	1,851	2,031	309	614	42,349
PANAMA CITY BCH	21,444	16,612	4,832	145	56	89	1,411	752	659	178	136	23,316
PENSACOLA	119,766	87,063	32,703	1,598	1,067	511	14,550	8,553	5,997	843	1,501	138,258
PERRINE	91,753	70,666	21,087	575	364	211	11,126	8,053	3,073	323	809	104,586
PIERSON	2,669	2,155	514	47	41	4	118	41	77	16	44	2,898
POMONA PARK	3,040	2,835	205	56	55	1	75	51	24	5	44	3,220
POMPANO BEACH	144,134	108,712	35,422	845	447	398	27,279	21,340	5,939	548	1,326	174,132
PONTE VEDRA	18,013	14,104	3,909	45	23	22	1,389	900	489	23	59	19,529
PT ST LUCIE	72,373	61,364	11,009	358	256	102	6,348	4,544	1,804	163	405	79,647
SANFORD	53,934	37,721	16,213	374	208	166	7,641	5,586	2,055	349	495	62,793
SEBASTIAN	24,935	21,198	3,737	116	90	28	1,351	890	461	69	208	26,679
ST AUGUSTINE	47,409	35,878	11,531	1,228	923	305	4,008	2,042	1,966	249	411	53,305
ST JOHNS	2,846	2,160	686	23	11	12	122	18	104	8	18	3,017
STUART	54,493	39,698	14,795	231	148	83	5,825	3,494	2,331	150	211	60,910
SUNNY HILLS	1,958	1,681	277	9	9	0	29	16	13	2	39	2,037
TITUSVILLE	30,752	24,754	5,998	200	178	22	2,505	1,666	839	120	191	33,768
TRENTON	4,865	3,537	1,328	88	80	8	190	51	139	16	70	5,229
VERNON	2,056	1,850	206	35	35	0	67	24	43	10	52	2,220
VERO BEACH	60,632	45,262	15,370	215	161	54	5,979	3,405	2,574	217	395	67,438
WEEKI WACHEE SP	50,805	43,872	6,933	93	71	22	5,899	3,635	2,264	79	273	57,149
WELAKA	2,602	2,420	182	31	31	0	52	23	29	7	36	2,728
WEST PALM BEACH	371,783	276,971	94,812	2,214	1,661	553	46,591	34,680	11,911	1,340	2,907	424,835
YANKEETOWN	2,394	2,081	313	27	26	1	82	12	70	7	62	2,572
YOUNGSTOWN FNTN	3,868	3,610	258	58	58	0	77	43	34	14	37	4,054
YULEE	4,739	3,759	980	44	44	0	176	85	91	29	61	5,049
FLORIDA	4,976,425	3,616,809	1,359,616	38,606	27,047	11,559	665,097	472,365	192,732	24,462	64,336	5,768,926

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



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BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE 8
MAY 2006

MB
9/29/06

FLORIDA EXCHANGE	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,057	2,802	255	35	35	0	54	25	29	5	50	3,201
BALDWIN	2,309	1,853	456	57	32	25	104	58	46	31	48	2,549
BELLE GLADE	6,902	4,297	2,605	191	113	78	2,331	1,810	521	122	182	9,728
BOCA RATON	140,960	103,303	37,657	575	252	323	18,302	12,756	5,546	225	1,202	161,264
BOYNTON	67,314	57,426	9,888	266	190	76	9,106	7,565	1,541	130	262	77,078
BRONSON	4,082	3,206	876	62	62	0	126	59	67	24	73	4,367
BROOKSVILLE	22,666	17,508	5,158	153	145	8	1,704	629	1,075	110	358	24,991
BUNNELL	11,862	9,712	2,150	133	116	17	494	158	336	19	61	12,569
CANTONMENT	8,257	7,245	1,012	78	63	15	458	338	120	24	100	8,917
CEDAR KEY	1,343	1,076	267	1	1	0	30	4	26	2	39	1,415
CENTURY	1,945	1,529	416	74	65	9	69	38	31	11	10	2,109
CHIEFLAND	5,052	3,928	1,124	102	94	8	381	82	299	22	80	5,637
CHIPLEY	6,171	4,613	1,558	159	143	16	213	39	174	41	112	6,696
COCOA	66,809	49,736	17,073	630	540	90	5,607	3,571	2,036	350	1,057	74,453
COCOA BEACH	18,410	13,940	4,470	69	50	19	1,450	794	656	287	163	20,379
CORAL SPRINGS	64,228	51,351	12,877	405	301	104	10,804	8,529	2,275	136	613	76,166
CROSS CITY	4,263	3,118	1,145	68	68	0	172	35	137	27	55	4,585
DAYTONA BEACH	125,508	90,068	35,440	1,034	546	488	15,025	8,535	6,490	637	1,270	143,474
DEBARY	19,800	17,232	2,568	66	60	6	2,494	1,925	569	57	164	22,581
DEERFIELD BCH	48,704	36,566	12,138	224	143	81	6,751	4,959	1,792	147	483	56,309
DELAND	25,844	18,536	7,308	211	150	61	3,197	1,989	1,208	148	126	29,528
DELEON SPRINGS	2,166	1,891	275	13	13	0	166	116	50	8	41	2,394
DELRAY	78,762	62,926	15,836	298	178	120	9,803	7,595	2,208	143	437	89,443
DUNNELLON	14,866	13,357	1,509	115	109	6	314	74	240	28	150	15,473
EAST ORANGE	6,791	5,970	821	94	56	38	165	63	102	21	92	7,193
EAU GALIE	58,686	46,376	12,510	459	302	157	5,477	3,401	2,076	141	351	65,314
FERNANDINA BCH	18,577	14,508	4,069	104	63	41	1,814	1,143	671	56	111	20,862
FLAGLER BEACH	4,768	3,989	779	73	55	18	550	282	268	20	68	5,479
FORT LAUDERDALE	346,915	231,746	115,169	2,534	1,516	1,018	60,676	43,062	17,614	1,505	10,104	421,734
FORT PIERCE	52,236	36,566	15,670	850	804	46	3,726	2,307	1,419	371	724	57,907
GAINESVILLE	98,731	56,021	42,710	551	378	173	8,756	4,787	3,969	351	1,192	109,581
GENEVA	2,692	2,475	217	11	11	0	71	33	38	4	83	2,861
GRACEVILLE	3,310	2,710	600	102	96	6	127	54	73	23	68	3,630
GREEN COVE SPGS	9,116	7,072	2,044	167	142	25	414	143	271	29	99	9,825
GULF BREEZE	14,261	11,149	3,112	159	66	93	1,116	691	725	40	110	15,986
HAVANA	5,178	4,486	692	138	137	1	100	39	61	18	98	5,532
HAWTHORNE	3,670	3,186	484	46	45	1	79	37	42	20	71	3,886
HOBE SOUND	10,336	8,936	1,400	19	15	4	972	672	300	19	91	11,437
HOLLY NAVARRE	13,222	11,537	1,685	114	64	50	800	380	220	32	51	14,019
HOLLYWOOD	211,346	161,777	49,569	1,775	1,319	456	48,809	40,525	8,284	790	2,704	265,424
HOMESTEAD	41,706	29,901	11,805	844	783	61	5,974	4,667	1,307	255	320	49,099
JACKSONVILLE	340,565	238,468	102,097	4,500	3,774	728	30,008	20,964	9,044	2,268	9,096	386,437
JACKSONVILLE BEACH	24,163	17,111	7,052	151	101	50	2,143	1,468	675	197	171	26,825
JAY	2,784	2,282	502	39	34	5	63	32	31	8	41	2,935
JENSEN BEACH	14,572	11,122	3,450	31	20	11	1,352	770	582	66	128	16,149
JULINGTON	13,156	12,029	1,127	31	23	8	537	356	181	16	44	13,784
JUPITER	47,251	37,559	9,692	224	159	65	4,024	2,760	1,264	72	182	51,763
KEYS	61,939	42,095	19,844	208	117	91	5,729	3,026	2,703	477	702	69,055
KEYSTONE HTS	6,377	5,644	733	91	80	11	300	174	126	15	80	6,863
LAKE CITY	26,901	19,096	7,805	421	370	51	1,427	387	1,040	163	219	28,131
LYNN HAVEN	9,468	8,105	1,363	74	69	5	381	213	168	27	81	10,031
MAXVILLE	1,401	1,232	169	13	12	1	75	41	34	5	35	1,529
MELBOURNE	78,976	60,515	18,461	704	559	145	7,501	4,870	2,631	231	557	87,969
MIAMI	804,366	521,409	282,957	6,795	4,353	2,442	128,475	90,650	37,825	5,529	11,359	956,524
MICANOPY	1,622	1,391	231	6	5	0	27	11	16	9	51	1,715
MIDDLEBURG	16,785	15,188	1,598	132	129	3	474	316	158	29	121	17,522
MILTON	20,810	16,591	4,219	367	348	19	600	159	441	89	188	22,054
MUNSON	660	569	91	3	3	0	6	6	2	1	28	700
NEW SMYRNA BCH	28,219	22,970	5,249	115	61	54	6,616	5,106	1,510	97	183	35,230
NEWBERRY	4,771	4,153	618	98	70	28	117	27	90	6	60	5,052
NORTH DADE	123,706	92,507	31,199	1,474	957	517	28,928	23,430	5,498	674	1,333	158,115
NORTH KEY LARGO	2,785	2,228	557	1	0	1	121	54	67	8	40	2,955
OAK HILL	1,951	1,783	188	14	14	0	113	79	34	4	40	2,122
OLD TOWN	4,525	4,204	321	61	88	3	84	45	39	10	45	4,755
ORANGE PARK	36,475	28,017	8,458	198	123	75	3,834	2,445	1,389	137	882	41,526
ORLANDO	313,402	213,099	100,303	2,319	1,648	671	38,035	26,646	11,389	2,295	4,255	360,306
OVIDO	32,938	27,428	5,510	123	50	73	3,188	2,464	724	77	195	36,521
PACE	12,326	10,562	1,764	126	115	11	609	301	308	32	64	13,157
PAHOKEE	2,151	1,652	499	92	83	9	787	651	136	25	46	3,101
PALATKA	19,584	13,658	5,926	351	318	33	1,367	660	707	106	192	21,600
PALM COAST	24,589	20,688	3,921	243	114	129	1,633	807	826	34	95	26,594
PANAMA CITY	37,068	23,484	13,584	423	363	60	3,780	1,757	2,023	302	614	42,187
PANAMA CITY BCH	21,308	16,461	4,847	147	55	92	1,375	715	660	174	136	23,140
PENSACOLA	119,282	86,571	32,711	1,741	1,242	499	13,981	8,065	5,916	829	1,501	137,334
PERRINE	91,896	70,689	21,207	627	423	204	10,643	7,694	2,949	322	809	104,297
PIERSON	2,663	2,142	521	53	49	4	117	40	77	16	44	2,893
POMONA PARK	3,026	2,823	203	49	48	1	69	45	24	5	44	3,193
PONPANO BEACH	143,981	108,485	35,496	976	581	395	26,249	20,436	5,813	544	1,333	173,083
PONTE VEDRA	17,907	13,987	3,920	49	25	24	1,329	873	456	23	59	19,367
PT ST LUCIE	72,578	61,528	11,050	365	274	91	6,104	4,348	1,756	159	405	79,611
SANFORD	53,539	37,468	16,071	388	223	165	7,350	5,316	2,034	348	495	62,120
SEBASTIAN	24,888	21,113	3,775	115	89	26	1,291	849	442	68	208	26,570
ST AUGUSTINE	47,351	35,802	11,549	1,262	948	316	3,839	1,952	1,887	246	412	53,110
ST JOHNS	2,881	2,188	693	22	10	12	119	18	101	8	18	3,048
STUART	54,351	39,482	14,869	225	149	76	5,637	3,384	2,253	145	211	60,589
SUNNY HILLS	1,972	1,687	285	8	8	0	28	16	12	2	39	2,049
TITUSVILLE	30,555	24,510	6,045	206	180	26	2,424	1,597	827	125	191	33,501
TRENTON	4,881	3,537	1,344	86	78	8	174	46	128	16	70	5,227
VERNON	2,065	1,847	218	37	37	0	62	23	39	10	52	2,226
VERO BEACH	60,458	45,035	15,423	206	156	50	5,820	3,272	2,548	216	395	67,095
WEEKI WACHEE SP	50,562	43,512	7,050	96	74	22	5,712	3,485	2,227	77	273	56,720
WELAKA	2,595	2,414	181	30	30	0	53	24	29	7	36	2,721
WEST PALM BEACH	370,580	275,658	94,922	2,449	1,890	559	44,852	33,045	11,807	1,316	2,908	422,105
YANKEETOWN	2,382	2,064	318	24	23	1	82	13	69	7	62	2,557
YOUNGSTOWN FNTN	3,873	3,606	267	63	63	0	72	39	33	14	37	4,059
YULEE	4,760	3,780	980	45	45	0	171	80	91	27	61	5,064
FLORIDA	4,959,622	3,598,792	1,360,830	41,786	30,180	11,606	638,770	450,019	188,751	24,142	64,409	5,728,729

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
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As of March 31, 2006



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BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE B
JUNE 2005

MD
9/29/06

FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE COMBO ACC LNS	RESIDENCE UNE COMBOs	BUSINESS UNE COMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,067	2,812	255	31	31	0	53	24	29	5	50	3,206
BALDWIN	2,306	1,854	452	81	36	25	96	52	44	30	48	2,541
BELLE GLADE	6,829	4,262	2,567	245	165	80	2,194	1,695	499	123	182	9,573
BOCA RATON	140,456	102,784	37,672	677	357	320	17,643	12,260	5,383	214	1,196	160,186
BOYNTON	67,013	57,173	9,840	364	286	76	8,775	7,269	1,506	130	262	76,544
BRONSON	4,076	3,195	881	61	61	0	117	54	63	24	73	4,351
BROOKSVILLE	22,663	17,450	5,213	147	139	8	1,614	587	1,047	113	358	24,895
BUNNELL	11,858	9,685	2,173	125	109	16	474	146	328	22	61	12,540
CANTONMENT	8,253	7,227	1,026	81	66	15	439	319	120	25	100	8,898
CEDAR KEY	1,341	1,071	270	1	1	0	30	4	28	2	39	1,413
CENTURY	1,932	1,514	418	71	63	8	67	36	31	11	10	2,091
CHIEFLAND	5,052	3,918	1,134	97	89	8	364	73	291	22	80	5,815
CHIPLEY	6,140	4,585	1,555	157	142	15	211	37	174	40	112	6,660
COCOA	66,615	49,395	17,220	635	540	95	5,392	3,394	1,998	350	1,057	74,049
COCOA BEACH	18,227	13,750	4,477	73	49	24	1,415	763	652	286	163	20,164
CORAL SPRINGS	63,983	51,055	12,928	577	480	97	10,260	8,049	2,211	134	613	75,567
CROSS CITY	4,252	3,112	1,140	64	64	0	175	35	140	26	55	4,572
DAYTONA BEACH	124,806	89,228	35,578	1,031	545	486	14,543	8,147	6,396	625	1,271	142,276
DEBARY	19,657	17,086	2,571	69	63	6	2,397	1,827	570	57	164	22,344
DEERFIELD BCH	48,332	36,263	12,069	314	223	91	6,568	4,775	1,793	147	482	55,843
DELAND	25,709	18,397	7,312	205	142	63	3,085	1,902	1,183	148	126	29,273
DELEON SPRINGS	2,160	1,885	275	14	14	0	158	111	47	9	41	2,382
DELRAY	78,515	62,710	15,805	375	244	131	9,502	7,310	2,192	144	437	88,973
DUNNELLON	14,855	13,352	1,503	111	105	8	315	70	245	29	150	15,490
EAST ORANGE	6,754	5,924	830	96	58	38	182	60	102	22	92	7,126
EAU GALIE	58,432	45,913	12,519	449	310	139	5,309	3,277	2,032	142	351	64,683
FERNANDINA BCH	18,662	14,526	4,136	109	65	44	1,758	1,106	652	56	111	20,696
FLAGLER BEACH	4,762	3,941	821	71	53	18	536	264	272	21	88	5,458
FORT LAUDERDALE	345,625	230,542	115,083	3,286	2,228	1,058	58,024	40,803	17,221	1,494	10,105	418,534
FORT PIERCE	52,046	36,314	15,732	860	810	50	3,549	2,174	1,375	387	724	57,566
GAINESVILLE	98,025	55,249	42,776	572	398	174	8,227	4,604	3,623	342	1,192	108,358
GENEVA	2,674	2,461	213	10	10	0	69	31	38	4	63	2,840
GRACEVILLE	3,306	2,701	605	103	97	6	126	53	73	23	68	3,626
GREEN COVE SPGS	9,137	7,079	2,058	166	142	24	396	131	265	30	99	9,828
GULF BREEZE	14,267	11,154	3,113	158	66	92	1,391	668	723	43	110	15,965
HAVANA	5,144	4,453	691	135	133	2	98	41	57	18	96	5,493
HAWTHORNE	3,664	3,173	491	43	42	1	76	34	42	20	71	3,874
HOBE SOUND	10,333	8,903	1,430	21	18	3	951	650	301	19	91	11,415
HOLLY NAVARRE	13,241	11,549	1,692	112	61	51	577	363	214	32	51	14,013
HOLLYWOOD	211,004	161,216	49,788	2,345	1,896	449	48,567	38,532	8,035	781	2,706	263,403
HOMESTEAD	41,939	30,050	11,889	869	806	63	5,671	4,398	1,273	288	320	49,087
JACKSONVILLE	339,418	237,464	101,954	4,467	3,760	707	28,720	19,765	8,955	2,266	9,098	383,969
JACKSONVL BEACH	23,989	17,004	6,985	157	108	49	2,055	1,392	663	195	171	26,567
JAY	2,804	2,289	515	37	32	5	48	22	28	8	41	2,938
JENSEN BEACH	14,524	11,034	3,490	40	24	16	1,286	741	545	66	126	16,044
JULINGTON	13,268	12,120	1,148	31	23	8	525	344	181	16	46	13,886
JUPITER	47,181	37,417	9,764	231	168	63	3,912	2,676	1,236	70	192	51,586
KEYS	61,661	41,794	19,867	251	160	91	5,512	2,875	2,637	476	698	68,598
KEYSTONE HTS	6,391	5,631	760	82	72	10	270	162	108	15	80	6,838
LAKE CITY	26,854	18,990	7,864	435	384	51	1,404	374	1,030	170	219	29,082
LYNN HAVEN	9,432	8,061	1,371	77	72	5	369	200	169	29	81	9,988
MAXVILLE	1,408	1,241	167	11	10	1	72	38	34	5	35	1,531
MELBOURNE	78,803	60,174	18,629	712	567	145	7,255	4,696	2,559	234	557	87,561
MIAMI	803,127	519,222	283,905	8,981	6,518	2,463	122,715	85,964	36,751	5,373	11,118	951,314
MICANOPY	1,624	1,394	230	6	6	0	27	11	16	9	51	1,717
MIDDLEBURG	16,874	15,255	1,619	132	127	5	441	290	151	29	121	17,597
MILTON	20,794	16,535	4,259	373	354	19	567	143	424	89	188	22,011
MUNSON	653	568	85	4	4	0	10	5	5	1	28	696
NEW SMYRNA BCH	28,153	22,872	5,281	112	62	50	6,436	4,946	1,490	97	186	34,984
NEWBERRY	4,772	4,150	622	100	72	28	118	28	90	6	60	5,056
NORTH DADE	123,285	92,074	31,211	1,979	1,458	521	27,835	22,466	5,369	666	1,334	155,099
NORTH KEY LARGO	2,773	2,216	557	1	0	1	121	57	64	8	40	2,943
OAK HILL	1,949	1,758	191	17	17	0	114	80	34	5	40	2,125
OLD TOWN	4,506	4,181	325	91	88	3	82	44	38	10	45	4,734
ORANGE PARK	36,428	27,911	8,518	217	143	74	3,755	2,396	1,359	140	882	41,423
ORLANDO	311,348	210,822	100,526	2,504	1,854	650	36,242	25,181	11,061	2,297	4,257	356,648
OVIEDO	32,747	27,213	5,534	124	50	74	3,085	2,378	707	77	195	36,228
PACE	12,301	10,515	1,786	119	108	11	584	291	293	34	64	13,102
PAHOKEE	2,135	1,637	498	108	98	10	751	615	136	26	46	3,066
PALATKA	19,471	13,567	5,904	376	347	29	1,325	624	701	107	192	21,471
PALM COAST	24,593	20,600	3,993	236	107	129	1,576	765	811	38	95	26,536
PANAMA CITY	36,812	23,263	13,549	425	359	66	3,426	1,672	1,754	301	614	41,578
PANAMA CITY BCH	21,185	16,327	4,858	148	53	95	1,311	689	622	166	136	22,946
PENSACOLA	118,928	86,037	32,891	1,795	1,297	498	13,170	7,654	5,516	822	1,501	138,216
PERRINE	91,853	70,554	21,299	697	491	206	10,246	7,313	2,933	317	809	103,922
PIERSON	2,662	2,142	520	55	51	4	111	35	76	16	44	2,888
POMONA PARK	3,009	2,811	198	56	55	1	69	45	24	5	44	3,183
POMPANO BEACH	143,631	108,057	35,574	1,383	996	385	25,052	19,412	5,640	543	1,334	171,943
PONTE VEDRA	17,896	13,921	3,975	51	27	24	1,276	831	445	24	59	19,306
PT ST LUCIE	72,775	61,632	11,143	378	294	84	5,933	4,198	1,735	157	405	79,648
SANFORD	52,880	37,260	15,620	393	224	169	7,084	5,056	2,028	350	495	61,202
SEBASTIAN	24,871	21,053	3,818	121	95	26	1,246	811	435	65	208	26,511
ST AUGUSTINE	47,411	35,797	11,614	1,292	982	310	3,650	1,849	1,801	246	411	53,010
ST JOHNS	2,941	2,243	698	26	14	12	122	16	106	10	18	3,117
STUART	54,143	39,274	14,869	224	152	72	5,499	3,287	2,212	146	211	60,223
SUNNY HILLS	1,966	1,684	282	11	11	0	26	14	12	2	39	2,044
TITUSVILLE	30,444	24,346	6,098	199	172	27	2,373	1,516	857	121	191	33,328
TRENTON	4,906	3,554	1,352	86	78	8	162	41	121	16	70	5,240
VERNON	2,063	1,844	219	33	33	0	59	19	40	10	52	2,217
VERO BEACH	60,368	44,863	15,505	217	169	48	5,687	3,173	2,494	207	395	66,854
WEEKI WACHEE SP	50,381	43,252	7,129	99	77	22	5,501	3,327	2,174	79	273	56,333
WELAKA	2,586	2,401	185	26	26	0	53	24	29	7	36	2,708
WEST PALM BEACH	370,289	274,496	95,793	2,749	2,180	569	42,954	31,476	11,478	1,319	2,908	420,219
YANKEETOWN	2,344	2,028	316	25	24	1	79	10	69	7	62	2,517
YOUNGSTOWN FNTN	3,870	3,599	271	55	55	0	64	32	32	14	37	4,040
YULEE	4,778	3,790	988	45	45	0	166	77	89	29	61	5,079
FLORIDA	4,945,371	3,580,848	1,364,523	47,591	35,964	11,627	611,885	428,254	183,631	23,977	64,171	5,692,995

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FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE COMBO ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,053	2,796	257	31	31	0	53	24	29	5	50	3,192
BALDWIN	2,309	1,858	453	56	31	25	92	49	43	30	48	2,535
BELLE GLADE	6,797	4,191	2,606	262	192	70	2,116	1,636	480	119	178	9,472
BOCA RATON	140,115	102,490	37,625	727	392	335	17,158	11,861	5,297	215	1,197	159,412
BOYNTON	66,972	57,066	9,906	379	314	65	8,521	7,041	1,480	131	262	76,265
BRONSON	4,097	3,206	891	67	67	0	102	48	54	24	73	4,363
BROOKSVILLE	22,814	17,368	5,246	150	142	8	1,543	532	1,011	112	358	24,777
BUNNELL	11,973	9,726	2,247	115	99	16	456	142	314	22	81	12,627
CANTONMENT	8,178	7,163	1,015	82	67	15	420	302	118	24	98	8,802
CEDAR KEY	1,338	1,065	273	1	1	0	30	4	26	2	39	1,410
CENTURY	1,940	1,507	433	64	56	8	63	34	29	11	10	2,088
CHIEFLAND	5,049	3,916	1,133	104	96	8	353	69	284	22	80	5,608
CHIPLEY	6,136	4,586	1,550	147	132	15	208	40	168	40	111	6,642
COCOA	66,555	49,031	17,524	641	553	88	5,213	3,261	1,952	349	1,057	73,815
COCOA BEACH	18,175	13,652	4,523	70	52	18	1,391	740	651	284	163	20,083
CORAL SPRINGS	63,882	50,920	12,962	618	522	96	9,820	7,688	2,132	134	613	75,067
CROSS CITY	4,255	3,104	1,151	65	65	0	172	32	140	26	55	4,573
DAYTONA BEACH	123,977	86,525	35,452	1,037	574	463	13,892	7,692	6,200	620	1,271	140,797
DEBARY	19,543	16,962	2,581	67	59	8	2,311	1,743	588	57	164	22,142
DEERFIELD BCH	48,245	36,098	12,147	354	261	93	6,290	4,583	1,707	148	482	55,519
DELAND	25,644	18,279	7,365	201	140	61	2,983	1,808	1,175	145	126	29,099
DELEON SPRINGS	2,164	1,888	276	14	14	0	154	107	47	9	41	2,382
DELRAY	78,444	62,571	15,873	390	262	128	9,214	7,061	2,153	144	437	88,629
DUNNELLON	14,907	13,394	1,513	110	104	6	307	70	237	29	150	15,503
EAST ORANGE	6,739	5,904	835	88	50	38	157	55	102	22	92	7,098
EAU GALIE	58,156	45,547	12,609	444	317	127	5,164	3,152	2,012	143	349	64,256
FERNANDINA BCH	18,669	14,481	4,188	709	68	12	1,670	1,057	613	53	111	20,612
FLAGLER BEACH	4,734	3,928	806	10	52	18	536	286	270	21	68	5,429
FORT LAUDERDALE	345,049	229,755	115,294	3,512	2,487	1,025	55,756	38,906	16,850	1,472	10,109	415,898
FORT PIERCE	51,913	36,175	15,738	856	806	50	3,392	2,043	1,349	379	724	57,264
GAINESVILLE	97,104	54,135	42,969	608	438	170	7,761	4,276	3,485	339	1,192	107,004
GENEVA	2,672	2,456	216	10	10	0	68	30	38	4	83	2,837
GRACEVILLE	3,294	2,696	598	93	73	6	125	52	73	23	63	3,603
GREEN COVE SPGS	9,123	7,049	2,074	177	152	25	382	126	256	30	99	9,811
GULF BREEZE	14,152	11,028	3,124	156	65	91	1,373	648	725	43	110	15,834
HAVANA	5,156	4,452	704	126	124	2	89	39	50	18	98	5,467
HAWTHORNE	3,661	3,173	488	43	42	1	76	34	42	20	71	3,871
HOBE SOUND	10,311	8,878	1,433	21	18	3	923	634	289	20	91	11,366
HOLLY NAVARRE	13,112	11,420	1,692	107	56	51	551	341	210	31	51	13,852
HOLLYWOOD	210,915	160,930	49,985	2,855	2,212	443	44,537	36,704	7,833	776	2,708	261,591
HOMESTEAD	42,181	30,195	11,986	929	872	57	5,331	4,082	2,497	287	319	49,047
JACKSONVILLE	338,798	236,711	102,087	4,564	3,861	703	27,321	18,614	8,707	2,256	9,140	382,079
JACKSONVILLE BEACH	23,901	16,872	7,029	158	110	48	1,955	1,317	638	197	171	26,382
JAY	2,796	2,269	527	35	30	5	50	24	26	7	41	2,929
JENSEN BEACH	14,475	10,986	3,489	39	23	16	1,244	718	526	65	128	15,951
JULINGTON	13,372	12,224	1,148	33	24	9	508	331	177	16	46	13,975
JUPITER	47,108	37,299	9,809	231	169	62	3,831	2,620	1,211	68	192	51,430
KEYS	61,384	41,477	19,907	275	184	91	5,327	2,735	2,582	475	682	68,143
KEYSTONE HTS	6,374	5,597	777	89	79	10	259	152	107	15	80	6,817
LAKE CITY	26,866	18,965	7,901	432	384	48	1,364	359	1,005	168	219	29,049
LYNN HAVEN	9,459	8,043	1,416	78	73	5	350	192	158	29	81	9,997
MAXVILLE	1,401	1,234	167	14	13	1	71	35	36	5	35	1,526
MELBOURNE	78,462	59,836	18,626	706	574	132	7,023	4,489	2,534	239	556	86,986
MIAMI	802,997	517,547	285,450	9,782	7,383	2,399	117,170	81,327	35,843	5,355	11,123	946,427
MICANOPY	1,624	1,395	229	5	5	0	24	8	16	9	51	1,713
MIDDLEBURG	16,976	15,351	1,625	150	138	12	397	270	127	29	121	17,673
MILTON	20,556	16,332	4,224	358	339	19	556	133	423	90	188	21,748
MUNSON	653	565	88	4	4	0	6	4	2	1	28	692
NEW SMYRNA BCH	28,117	22,792	5,325	116	65	51	6,237	4,776	1,461	97	186	34,753
NEWBERRY	4,767	4,143	624	99	71	28	113	25	88	8	60	5,045
NORTH DADE	122,879	91,753	31,126	2,168	1,647	521	26,613	21,302	5,311	660	1,332	153,652
NORTH KEY LARGO	2,785	2,212	573	1	0	1	120	56	64	8	40	2,954
OAK HILL	1,934	1,744	190	17	17	0	112	78	34	5	40	2,108
OLD TOWN	4,492	4,165	327	92	89	3	81	42	39	10	45	4,720
ORANGE PARK	36,493	27,933	8,560	220	151	69	3,553	2,268	1,285	134	882	41,282
ORLANDO	309,925	209,108	100,817	2,614	2,007	607	34,395	23,566	10,829	2,279	4,259	353,472
OVIDO	32,655	27,069	5,586	123	54	69	2,977	2,289	688	76	195	36,026
PACE	12,223	10,437	1,786	119	108	11	563	275	288	34	64	13,003
PAHOKEE	2,131	1,623	508	112	102	10	723	592	131	24	46	3,036
PALATKA	19,475	13,524	5,951	365	336	29	1,254	579	675	107	192	21,393
PALM COAST	24,705	20,645	4,060	239	110	129	1,544	721	823	36	95	26,619
PANAMA CITY	36,685	23,025	13,660	468	403	65	3,157	1,565	1,592	300	614	41,224
PANAMA CITY BCH	21,117	16,262	4,855	150	55	95	1,259	658	601	162	136	22,824
PENSACOLA	118,249	85,374	32,875	1,824	1,307	517	12,277	7,222	5,055	795	1,504	134,649
PERRINE	91,840	70,472	21,368	770	562	208	9,706	6,926	2,780	319	815	103,450
PIERSON	2,655	2,130	525	56	52	4	108	36	72	16	44	2,879
POMONA PARK	2,992	2,797	195	52	51	1	66	43	23	5	44	3,159
POMPANO BEACH	143,527	107,732	35,795	1,501	1,144	357	23,988	16,527	5,461	535	1,333	170,884
PONTE VEDRA	17,787	13,835	3,952	46	25	21	1,216	800	416	24	59	19,132
PT ST LUCIE	73,193	61,907	11,286	409	321	88	5,646	3,976	1,670	154	405	79,807
SANFORD	52,831	37,132	15,699	408	237	171	6,744	4,753	1,991	350	496	60,829
SEBASTIAN	24,900	21,034	3,866	131	102	29	1,176	773	403	64	208	26,479
ST AUGUSTINE	47,495	35,801	11,694	1,313	995	318	3,484	1,794	1,690	243	410	52,945
ST JOHNS	3,024	2,313	711	22	14	8	95	14	81	10	18	3,169
STUART	54,146	39,140	15,006	239	157	82	5,340	3,177	2,163	144	211	60,080
SUNNY HILLS	1,984	1,696	288	11	11	0	26	14	12	2	39	2,062
TITUSVILLE	30,299	24,196	6,103	187	162	25	2,258	1,454	814	126	191	33,071
TRENTON	4,882	3,550	1,332	90	82	8	160	39	121	16	70	5,218
VERNON	2,059	1,839	220	32	32	0	59	18	41	10	52	2,212
VERO BEACH	60,302	44,777	15,525	220	171	49	5,545	3,072	2,473	206	395	66,668
WEEKI WACHEE SP	50,249	43,101	7,148	101	79	22	5,361	3,205	2,156	79	273	56,063
WELAKA	2,582	2,393	189	26	26	0	51	22	29	8	36	2,703
WEST PALM BEACH	369,717	273,599	96,118	2,842	2,268	574	41,431	30,211	11,220	1,306	2,918	418,214
YANKEETOWN	2,342	2,024	318	26	25	1	75	7	68	7	62	2,512
YOUNGSTOWN FNTN	3,865	3,585	280	52	52	0	60	29	31	14	37	4,028
YULEE	4,788	3,782	1,006	43	43	0	148	68	80	29	61	5,069
FLORIDA	4,936,596	3,566,909	1,369,687	50,013	38,608	11,405	585,940	407,312	178,628	23,807	64,216	5,660,572

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



52-7

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE B
Aug-05

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FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE COMBO ACC LNS	RESIDENCE UNE COMBOs	BUSINESS UNE COMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,053	2,796	257	31	31	0	53	24	29	5	50	3,192
BALDWIN	2,309	1,856	453	56	31	25	92	49	43	30	48	2,535
BELLE GLADE	6,797	4,191	2,606	262	192	70	2,116	1,636	480	119	178	9,472
BOCA RATON	140,115	102,490	37,625	727	392	335	17,158	11,861	5,297	215	1,197	159,412
BOYNTON	66,972	57,066	9,906	379	314	65	8,521	7,041	1,480	131	282	76,265
BRONSON	4,097	3,206	891	67	67	0	102	48	54	24	73	4,363
BROOKSVILLE	22,614	17,368	5,246	150	142	8	1,543	532	1,011	112	358	24,777
BUNNELL	11,973	9,726	2,247	115	99	16	456	142	314	22	61	12,627
CANTONMENT	8,178	7,163	1,015	82	67	15	420	302	118	24	98	8,802
CEDAR KEY	1,338	1,065	273	1	1	0	30	4	26	2	39	1,410
CENTURY	1,940	1,507	433	64	56	8	63	34	29	11	10	2,088
CHIEFLAND	5,049	3,916	1,133	104	96	8	353	69	284	22	80	5,608
CHIPLEY	6,136	4,586	1,550	147	132	15	208	40	168	40	111	6,642
COCOA	66,555	49,031	17,524	641	553	88	5,213	3,261	1,952	349	1,057	73,815
COCOA BEACH	18,175	13,652	4,523	70	52	18	1,391	740	651	284	163	20,083
CORAL SPRINGS	63,882	50,820	12,962	618	522	96	9,820	7,688	2,132	134	613	75,067
CROSS CITY	4,255	3,104	1,151	65	65	0	172	32	140	26	55	4,573
DAYTONA BEACH	123,977	88,525	35,452	1,037	574	463	13,892	7,692	6,200	620	1,271	140,797
DEBARY	19,543	16,962	2,581	67	59	8	2,311	1,743	558	57	164	22,142
DEERFIELD BCH	48,245	38,098	12,147	354	261	93	6,290	4,583	1,707	148	482	55,519
DELAND	25,644	18,279	7,365	201	140	61	2,983	1,808	1,175	145	126	28,099
DELEON SPRINGS	2,164	1,888	276	14	14	0	154	107	47	9	41	2,382
DELRAY	78,444	62,571	15,873	390	282	128	9,214	7,061	2,153	144	437	88,629
DUNNELLON	14,907	13,394	1,513	110	104	6	307	70	237	29	150	15,503
EAST ORANGE	6,739	5,904	835	88	50	38	157	55	102	22	92	7,098
EAU GALIE	58,156	45,547	12,609	444	317	127	5,164	3,152	2,012	143	349	64,256
FERNANDINA BCH	18,689	14,481	4,188	109	68	41	1,670	1,057	613	53	111	20,612
FLAGLER BEACH	4,734	3,928	806	70	52	18	536	266	270	21	68	5,429
FORT LAUDERDALE	345,049	229,755	115,294	3,512	2,487	1,025	55,756	38,906	16,850	1,472	10,109	415,898
FORT PIERCE	51,913	36,175	15,738	856	806	50	3,392	2,043	1,349	379	724	57,264
GAINESVILLE	97,104	54,135	42,969	608	438	170	7,761	4,276	3,485	339	1,192	107,004
GENEVA	2,672	2,456	216	10	10	0	68	30	38	4	83	2,837
GRACEVILLE	3,264	2,696	598	93	87	6	125	52	73	23	68	3,603
GREEN COVE SPGS	9,123	7,049	2,074	177	152	25	382	126	256	30	99	9,811
GULF BREEZE	14,152	11,028	3,124	156	65	91	1,373	648	725	43	110	15,834
HAVANA	5,156	4,452	704	126	124	2	89	39	50	18	98	5,487
HAWTHORNE	3,661	3,173	488	43	42	1	76	34	42	20	71	3,871
HOBE SOUND	10,311	8,878	1,433	21	18	3	923	634	289	20	91	11,366
HOLLY NAVARRE	13,112	11,420	1,692	107	56	51	551	341	210	31	51	13,852
HOLLYWOOD	210,915	160,930	49,985	2,655	2,212	443	44,537	36,704	7,833	776	2,708	261,591
HOMESTEAD	42,181	30,195	11,986	929	872	57	5,331	4,082	1,249	287	319	49,047
JACKSONVILLE	338,798	236,711	102,087	4,564	3,861	703	27,321	18,614	8,707	2,256	9,140	382,079
JACKSONVL BEACH	23,901	16,872	7,029	158	110	48	1,955	1,317	638	197	171	26,382
JAY	2,796	2,269	527	35	30	5	50	24	26	7	41	2,929
JENSEN BEACH	14,475	10,986	3,489	39	23	16	1,244	718	526	65	128	15,951
JULINGTON	13,372	12,224	1,148	33	24	9	508	331	177	16	46	13,975
JUPITER	47,108	37,299	9,809	231	169	62	3,831	2,620	1,211	68	192	51,430
KEYS	61,384	41,477	19,907	275	184	91	5,327	2,735	2,592	475	682	68,143
KEYSTONE HTS	6,374	5,597	777	89	79	10	259	152	107	15	80	6,817
LAKE CITY	26,866	18,965	7,901	432	384	48	1,364	359	1,005	168	219	29,049
LYNN HAVEN	9,459	8,043	1,416	78	73	5	350	192	158	29	81	9,997
MAXVILLE	1,401	1,234	167	14	13	1	71	35	36	5	35	1,526
MELBOURNE	78,462	58,836	18,626	706	574	132	7,023	4,489	2,534	239	556	86,986
MIAMI	802,967	517,547	285,450	9,782	7,383	2,399	117,170	81,327	35,843	5,355	11,123	946,427
MICANOPY	1,624	1,395	229	5	5	0	24	6	16	9	51	1,713
MIDDLEBURG	16,976	15,351	1,625	150	138	12	397	270	127	29	121	17,673
MILTON	20,556	16,332	4,224	358	339	19	556	133	423	90	188	21,748
MUNSON	653	565	88	4	4	0	6	4	2	1	28	692
NEW SMYRNA BCH	28,117	22,792	5,325	116	65	51	6,237	4,776	1,461	97	186	34,753
NEWBERRY	4,767	4,143	624	99	71	6	113	25	86	6	60	5,045
NORTH DADE	122,879	91,753	31,126	2,188	1,647	521	26,613	21,302	5,311	660	1,332	153,652
NORTH KEY LARGO	2,785	2,212	573	1	0	1	120	56	64	8	40	2,954
OAK HILL	1,934	1,744	190	17	17	0	112	78	34	5	40	2,108
OLD TOWN	4,492	4,165	327	92	89	3	61	42	39	10	45	4,720
ORANGE PARK	36,493	27,933	8,560	220	151	69	3,553	2,268	1,285	134	882	41,282
ORLANDO	309,925	209,108	100,817	2,614	2,007	607	34,395	23,566	10,826	2,279	4,259	353,472
OVIEDO	32,655	27,069	5,586	123	54	69	2,977	2,289	668	76	195	36,026
PACE	12,223	10,437	1,786	119	108	11	563	275	288	34	64	13,003
PAHOKEE	2,131	1,823	508	112	102	10	723	592	131	24	46	3,036
PALATKA	19,475	13,524	5,951	365	336	29	1,254	679	675	107	192	21,393
PALM COAST	24,705	20,845	4,060	239	110	129	1,544	721	823	36	95	28,619
PANAMA CITY	36,885	23,025	13,860	468	403	65	3,157	1,585	1,592	300	614	41,224
PANAMA CITY BCH	21,117	16,282	4,855	150	55	95	1,259	658	901	162	136	22,824
PENSACOLA	118,249	85,374	32,875	1,824	1,307	517	12,277	7,222	5,055	795	1,504	134,649
PERRINE	91,840	70,472	21,368	770	562	208	9,706	6,926	2,780	319	815	103,450
PIERSON	2,655	2,130	525	58	52	4	108	36	72	16	44	2,879
POMONA PARK	2,992	2,797	195	52	51	1	86	43	23	5	44	3,159
POMPANO BEACH	143,527	107,732	35,795	1,501	1,144	357	23,988	18,527	5,461	535	1,333	170,884
PONTE VEDRA	17,787	13,835	3,952	46	25	21	1,216	800	416	24	59	19,132
PT ST LUCIE	73,193	61,907	11,286	409	321	88	5,646	3,976	1,670	154	405	79,607
SANFORD	52,831	37,132	15,699	408	237	171	6,744	4,753	1,991	350	496	60,829
SEBASTIAN	24,900	21,034	3,866	131	102	29	1,176	773	403	64	208	26,479
ST AUGUSTINE	47,495	35,801	11,694	1,313	995	318	3,484	1,794	1,690	243	410	52,945
ST JOHNS	3,024	2,313	711	22	14	8	95	14	81	10	18	3,189
STUART	54,146	39,140	15,006	239	157	82	5,340	3,177	2,163	144	211	60,080
SUNNY HILLS	1,984	1,696	288	11	11	0	26	14	12	2	39	2,062
TITUSVILLE	30,299	24,196	6,103	187	162	25	2,268	1,454	814	126	191	33,071
TRENTON	4,882	3,550	1,332	90	82	8	160	39	121	16	70	5,218
VERNON	2,059	1,839	220	32	32	0	59	18	41	10	52	2,212
VERO BEACH	60,302	44,777	15,525	220	171	49	5,545	3,072	2,473	206	395	66,668
WEEKI WACHEE SP	50,249	43,101	7,148	101	79	22	5,361	3,205	2,156	79	273	56,065
WELAKA	2,582	2,393	189	26	26	0	51	22	29	8	36	2,703
WEST PALM BEACH	369,717	273,599	96,118	2,842	2,268	574	41,431	30,211	11,220	1,306	2,918	418,214
YANKEETOWN	2,342	2,024	318	26	25	1	75	7	68	7	62	2,512
YOUNGSTOWN FNTN	3,865	3,585	280	52	52	0	60	29	31	14	37	4,028
YULEE	4,788	3,782	1,006	43	43	0	148	68	80	29	61	5,069
FLORIDA	4,936,596	3,566,909	1,369,687	50,013	38,606	11,405	585,940	407,312	178,628	23,807	64,216	5,660,572

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Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



52-8

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE B
SEPTEMBER 2005

MB
9/29/06

	RETAIL LINES			RESALE LINES			UNE COMBO LINES						
FLORIDA EXCHANGE	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESALE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS	
ARCHER	3,057	2,798	259	35	34	1	48	20	28	5	50	3,195	
BALDWIN	2,279	1,832	447	58	32	26	84	44	40	30	48	2,499	
BELLE GLADE	6,765	4,155	2,630	320	253	67	2,019	1,547	472	120	178	9,422	
BOCA RATON	139,952	101,984	37,968	777	437	340	16,165	11,024	5,141	221	1,196	158,311	
BOYNTON	67,040	56,870	10,170	396	326	70	7,922	6,458	1,454	133	278	75,769	
BRONSON	4,120	3,210	910	69	69	0	98	45	53	24	73	4,384	
BROOKSVILLE	22,600	17,277	5,323	156	152	4	1,446	473	973	127	357	24,686	
BUNNELL	12,070	9,729	2,341	123	109	14	423	121	302	21	61	12,698	
CANTONMENT	8,169	7,148	1,021	102	86	16	388	287	121	24	98	8,781	
CEDAR KEY	1,341	1,060	281	3	2	1	28	4	24	2	39	1,413	
CENTURY	1,897	1,503	394	71	63	8	58	29	29	14	10	2,050	
CHIEFLAND	5,055	3,896	1,159	100	95	5	334	65	269	22	80	5,591	
CHIPLEY	6,095	4,583	1,532	163	148	15	204	39	165	41	111	6,614	
COCOA	65,513	48,208	17,305	630	539	91	5,021	3,089	1,932	348	1,061	72,573	
COCOA BEACH	17,996	13,375	4,621	62	44	18	1,331	702	629	278	164	19,831	
CORAL SPRINGS	64,217	50,913	13,304	670	575	95	8,876	6,877	1,999	140	616	74,519	
CROSS CITY	4,272	3,097	1,175	59	59	0	151	30	121	26	55	4,583	
DAYTONA BEACH	122,858	87,173	35,685	981	583	398	13,185	7,116	6,069	606	1,269	138,899	
DEBARY	19,244	16,558	2,686	78	62	16	2,186	1,620	568	57	164	21,729	
DEERFIELD BCH	48,205	35,858	12,347	394	308	86	5,864	4,205	1,659	152	484	55,099	
DELAND	25,435	18,033	7,402	201	140	61	2,852	1,689	1,163	145	127	28,760	
DELEON SPRINGS	2,153	1,869	284	18	18	0	146	102	44	9	41	2,367	
DELRAY	78,355	62,514	15,841	421	291	130	8,556	6,514	2,042	147	437	87,916	
DUNNELLON	15,007	13,469	1,538	107	104	3	288	62	226	30	150	15,582	
EAST ORANGE	6,883	5,845	838	87	50	37	139	41	98	22	92	7,023	
EAU GALLIE	57,396	44,720	12,676	430	297	133	4,895	2,979	1,916	140	349	63,210	
FERNANDINA BCH	18,610	14,450	4,160	115	78	37	1,578	960	818	52	111	20,466	
FLAGLER BEACH	4,702	3,875	827	72	54	18	507	243	264	20	68	5,369	
FORT LAUDERDALE	344,227	229,036	115,191	3,862	2,834	1,028	51,305	35,282	16,023	1,499	10,128	411,021	
FORT PIERCE	51,757	35,914	15,843	923	881	42	2,968	1,709	1,259	365	728	56,741	
GAINESVILLE	97,172	54,062	43,110	647	482	165	7,321	4,021	3,300	334	1,192	106,666	
GENEVA	2,649	2,433	216	10	10	0	66	29	37	4	83	2,812	
GRACEVILLE	3,277	2,680	597	91	84	7	116	46	70	24	68	3,576	
GREEN COVE SPGS	9,131	7,024	2,107	186	163	23	361	117	244	30	99	9,807	
GULF BREEZE	14,164	10,997	3,167	144	65	79	1,274	606	668	40	111	15,733	
HAVANA	5,126	4,417	709	138	136	2	84	33	51	16	98	5,462	
HAWTHORNE	3,639	3,141	498	46	44	2	62	26	36	20	71	3,838	
HOBE SOUND	10,322	8,864	1,458	20	17	3	866	586	280	23	91	11,322	
HOLLY NAVARRE	13,191	11,465	1,726	90	50	40	504	299	205	32	50	13,867	
HOLLYWOOD	211,163	160,514	50,649	3,102	2,641	461	40,412	33,038	7,374	794	2,723	258,184	
HOMESTEAD	42,228	30,116	12,112	1,191	1,134	57	4,700	3,543	1,157	276	315	48,710	
JACKSONVILLE	337,645	235,327	102,318	4,448	3,778	670	25,485	17,181	8,304	2,245	9,000	378,823	
JACKSONVILLE BEACH	23,716	18,705	7,011	161	106	55	1,770	1,196	574	195	171	26,013	
JAY	2,769	2,258	511	35	33	2	46	21	25	7	41	2,898	
JENSEN BEACH	16,086	12,179	3,907	35	24	11	1,353	775	578	66	125	17,985	
JULINGTON	13,539	12,391	1,148	36	24	12	475	303	172	16	46	14,112	
JUPITER	47,056	37,101	9,955	259	197	62	3,641	2,463	1,178	65	193	51,214	
KEYS	60,761	40,852	19,909	305	213	92	5,045	2,527	2,518	466	679	67,256	
KEYSTONE HTS	6,367	5,565	802	92	82	10	228	135	93	15	80	6,782	
LAKE CITY	28,971	18,974	7,997	404	361	43	1,326	344	982	166	219	29,086	
LYNN HAVEN	9,292	7,954	1,338	84	79	5	328	171	157	29	81	9,814	
MAXVILLE	1,400	1,234	166	15	14	1	66	30	36	5	35	1,521	
MELBOURNE	77,963	59,195	18,768	696	581	115	6,725	4,193	2,532	239	558	86,179	
MIAMI	801,365	514,001	287,364	10,823	8,560	2,263	106,953	72,803	34,350	5,328	10,735	935,204	
MICANOPY	1,615	1,387	228	5	5	0	24	8	16	8	51	1,703	
MIDDLEBURG	17,164	15,544	1,620	146	138	8	373	247	126	29	121	17,833	
MILTON	20,516	18,204	4,312	354	332	22	512	104	408	90	187	21,659	
MUNSON	657	566	91	5	5	0	6	5	1	1	28	697	
NEW SMYRNA BCH	28,038	22,619	5,419	116	64	52	5,889	4,464	1,425	95	187	34,325	
NEWBERRY	4,775	4,153	622	107	79	28	108	24	84	7	60	5,067	
NORTH DADE	122,613	91,284	31,329	2,357	1,838	519	24,322	19,253	5,069	656	1,339	151,287	
NORTH KEY LARGO	2,767	2,200	567	2	0	2	121	57	64	8	40	2,938	
OAK HILL	1,887	1,700	187	16	16	0	108	73	35	5	40	2,058	
OLD TOWN	4,501	4,176	325	91	88	3	82	43	39	10	45	4,729	
ORANGE PARK	36,750	28,125	8,625	235	171	64	3,390	2,126	1,264	133	881	41,389	
ORLANDO	306,866	205,543	101,323	2,667	2,057	610	31,842	21,284	10,558	2,253	4,266	347,894	
OVIEDO	32,450	26,778	5,672	128	60	68	2,758	2,103	655	66	195	35,597	
PAGE	12,235	10,427	1,808	134	124	10	499	227	272	34	65	12,967	
PAHOKEE	2,143	1,618	525	118	110	8	689	566	123	24	46	3,020	
PALATKA	19,430	13,444	5,986	369	342	27	1,167	524	643	107	192	21,265	
PALM COAST	25,037	20,768	4,269	237	116	121	1,477	666	811	37	95	26,883	
PANAMA CITY	36,476	22,788	13,688	550	469	81	2,905	1,422	1,483	299	612	40,842	
PANAMA CITY BCH	21,095	16,154	4,941	135	61	74	1,176	628	548	159	138	22,703	
PENSACOLA	117,756	84,400	33,366	1,989	1,485	504	11,171	6,488	4,683	787	1,509	133,222	
PERRINE	92,097	70,305	21,792	876	667	209	8,967	6,319	2,648	314	818	103,072	
PIERSON	2,654	2,133	521	52	48	4	101	30	71	16	44	2,867	
POMONA PARK	2,991	2,787	204	54	53	1	61	38	23	5	44	3,155	
POMPANO BEACH	142,318	106,125	36,193	1,699	1,320	379	22,012	16,770	5,242	559	1,339	167,927	
PONTE VEDRA	17,802	13,799	4,003	42	24	18	1,152	763	369	24	57	19,077	
PT ST LUCIE	73,344	61,774	11,570	556	467	89	5,137	3,591	1,546	149	406	79,592	
SANFORD	52,424	38,862	15,562	425	251	174	6,356	4,341	2,015	345	496	60,046	
SEBASTIAN	24,899	21,004	3,895	154	123	31	1,104	707	397	64	217	26,43	

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE 8
OCTOBER 2005

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9/29/06

FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE CMBO ACC LNS	RESIDENCE UNE CMBOs	BUSINESS UNE CMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,049	2,791	258	36	35	1	49	20	29	5	50	3,189
BALDWIN	2,281	1,827	454	33	33	26	74	37	37	29	48	2,491
BELLE GLADE	6,754	4,120	2,634	320	253	67	1,961	1,496	465	120	178	9,333
BOCA RATON	139,645	101,795	37,850	769	430	339	15,762	10,665	5,097	218	1,208	157,602
BOYNTON	67,040	56,803	10,237	396	319	77	7,615	6,197	1,418	133	278	75,462
BRONSON	4,106	3,193	913	69	67	2	94	42	52	24	73	4,366
BROOKSVILLE	22,541	17,183	5,358	156	152	4	1,384	437	947	127	358	24,566
BUNNELL	12,116	9,736	2,380	123	109	14	407	103	304	21	61	12,728
CANTONMENT	8,150	7,122	1,028	100	84	16	370	252	118	24	98	8,742
CEDAR KEY	1,333	1,053	280	3	2	1	27	4	23	2	39	1,404
CENTURY	1,905	1,511	394	68	60	8	58	29	29	14	10	2,055
CHIEFLAND	5,039	3,885	1,154	99	94	5	334	63	271	22	80	5,574
CHIPLEY	6,080	4,547	1,533	154	139	15	198	35	163	41	111	6,584
COCOA	65,381	47,934	17,447	597	510	87	4,837	2,975	1,862	346	1,080	72,241
COCOA BEACH	17,867	13,280	4,587	57	41	16	1,290	670	620	276	164	19,654
CORAL SPRINGS	64,134	50,833	13,301	668	567	101	8,484	6,512	1,972	137	616	74,039
CROSS CITY	4,283	3,107	1,178	59	59	0	151	30	121	26	55	4,574
DAYTONA BEACH	122,415	86,720	35,695	946	557	389	12,724	6,818	5,908	602	1,268	137,955
DEBARY	19,154	16,565	2,589	74	59	15	2,084	1,533	551	56	164	21,532
DEERFIELD BCH	48,161	35,763	12,398	400	309	91	5,731	4,038	1,693	149	484	54,925
DELAND	25,375	17,918	7,457	204	143	61	2,722	1,595	1,127	144	127	28,572
DELEON SPRINGS	2,161	1,874	287	15	15	0	141	97	44	9	41	2,367
DELRAY	78,420	62,517	15,903	413	299	114	8,324	6,290	2,034	146	437	87,740
DUNNELLON	15,061	13,493	1,568	106	103	3	282	58	224	30	150	15,629
EAST ORANGE	6,884	5,840	844	82	45	37	140	41	99	22	92	7,020
EAU GALIE	57,059	44,394	12,665	415	279	136	4,764	2,904	1,880	141	349	62,728
FERNANDINA BCH	18,612	14,447	4,165	100	63	37	1,571	941	630	52	111	20,448
FLAGLER BEACH	4,670	3,853	817	75	52	23	499	232	267	20	68	5,332
FORT LAUDERDALE	343,803	228,425	115,378	3,928	2,804	1,124	49,282	33,698	15,584	1,483	10,130	408,626
FORT PIERCE	51,647	35,815	15,832	900	859	41	2,822	1,615	1,207	354	745	56,488
GAINESVILLE	96,844	53,737	43,107	587	437	150	7,045	3,845	3,200	328	1,192	105,996
GENEVA	2,635	2,419	216	7	7	0	63	29	34	4	83	2,792
GRACEVILLE	3,254	2,662	592	89	82	7	117	46	71	24	68	3,552
GREEN COVE SPGS	9,114	7,016	2,098	179	159	20	347	109	238	30	99	9,769
GULF BREEZE	14,160	10,968	3,192	141	60	81	1,217	567	650	41	113	15,672
HAVANA	5,111	4,412	699	137	135	2	81	28	53	14	98	5,441
HAWTHORNE	3,630	3,131	499	46	44	2	62	28	34	20	71	3,829
HOBE SOUND	10,331	8,860	1,471	24	21	3	850	573	277	21	91	11,317
HOLLY NAVARRE	13,168	11,424	1,744	73	47	26	479	287	192	32	51	13,803
HOLLYWOOD	210,946	160,225	50,721	3,133	2,657	476	38,442	31,363	7,079	785	2,724	256,030
HOMESTEAD	42,327	30,139	12,188	1,217	1,160	57	4,486	3,364	1,122	279	314	48,623
JACKSONVILLE	337,122	235,061	102,061	4,252	3,556	696	24,759	16,485	8,274	2,202	8,996	377,331
JACKSONVL BEACH	23,651	16,601	7,050	142	82	60	1,724	1,156	568	193	172	25,880
JAY	2,777	2,263	514	34	32	2	45	20	25	7	41	2,904
JENSEN BEACH	16,041	12,126	3,915	33	22	11	1,337	756	581	65	125	17,601
JULINGTON	13,585	12,419	1,166	34	22	12	463	287	176	16	46	14,144
JUPITER	47,002	37,038	9,964	265	197	68	3,549	2,384	1,165	63	193	51,072
KEYS	60,364	40,482	19,882	320	226	94	4,934	2,444	2,490	465	679	66,762
KEYSTONE HTS	6,358	5,563	795	96	88	10	214	123	91	15	80	6,763
LAKE CITY	26,963	18,976	7,987	389	345	44	1,289	331	958	164	219	29,024
LYNN HAVEN	9,246	7,899	1,347	83	78	5	314	161	153	30	81	9,754
MAXVILLE	1,413	1,245	168	17	16	1	62	27	35	5	35	1,532
MELBOURNE	77,722	58,875	18,847	682	579	113	6,426	4,010	2,416	239	558	85,635
MIAMI	801,459	512,892	288,567	11,057	8,795	2,262	102,845	69,372	33,473	5,275	10,706	931,342
MICANOPY	1,616	1,385	231	5	5	0	23	7	16	8	51	1,703
MIDDLEBURG	17,303	15,658	1,645	146	138	8	357	231	126	29	121	17,956
MILTON	20,569	16,235	4,334	339	317	22	501	102	399	92	189	21,690
MUNSON	653	562	91	5	5	0	5	4	1	1	28	662
NEW SMYRNA BCH	27,963	22,542	5,421	118	60	58	5,673	4,282	1,391	95	187	34,036
NEWBERRY	4,772	4,149	623	104	76	28	106	63	83	7	60	5,049
NORTH DADE	122,468	91,010	31,458	2,362	1,838	524	23,370	18,420	4,950	648	1,340	150,188
NORTH KEY LARGO	2,776	2,206	570	1	0	0	118	57	61	8	40	2,943
OAK HILL	1,878	1,692	186	13	13	0	106	72	34	5	40	2,042
OLD TOWN	4,504	4,178	326	84	81	3	83	44	39	10	43	4,724
ORANGE PARK	36,754	28,076	8,678	225	150	75	3,268	2,040	1,228	135	879	41,261
ORLANDO	304,911	203,601	101,310	2,437	1,835	602	30,476	20,196	10,280	2,234	4,280	344,338
OVIEDO	32,330	26,656	5,674	125	55	70	2,666	2,016	650	63	195	35,379
PACE	12,233	10,395	1,838	134	124	10	474	212	262	34	65	12,940
PAHOKEE	2,158	1,634	524	113	105	8	652	537	115	24	46	2,993
PALATKA	19,403	13,422	5,981	366	339	27	1,128	497	631	107	192	21,196
PALM COAST	24,998	20,681	4,317	234	107	127	1,435	635	800	37	95	26,799
PANAMA CITY	36,322	22,656	13,666	569	488	81	2,842	1,376	1,466	299	612	40,644
PANAMA CITY BCH	21,068	16,099	4,969	137	62	75	1,130	595	535	159	138	22,632
PENSACOLA	113,170	83,617	29,553	2,027	1,521	506	10,881	6,251	4,630	791	1,515	128,384
PERRINE	92,500	70,463	22,037	917	702	215	8,428	5,863	2,565	308	818	102,971
PIERSON	2,660	2,137	523	51	47	4	102	29	73	16	44	2,873
POMONA PARK	2,998	2,795	203	53	53	0	56	36	22	5	44	3,158
POMPANO BEACH	141,958	105,872	36,086	1,721	1,325	396	21,115	16,011	5,104	548	1,339	166,681
PONTE VEDRA	17,724	13,702	4,022	41	22	19	1,112	736	376	23	57	18,957
PT ST LUCIE	73,427	61,718	11,709	588	506	82	4,921	3,452	1,469	143	407	79,486
SANFORD	52,246	36,693	15,553	403	225	178	6,012	4,080	1,932	338	496	59,495
SEBASTIAN	24,899	20,986	3,913	168	135	33	1,053	676	377	64	217	26,401
ST AUGUSTINE	47,683	36,128	11,555	1,324	994	330	3,132	1,563	1,569	244	438	52,821
ST JOHNS	3,138	2,429	709	27	19	8	64	10	74	9	18	3,276
STUART	53,521	38,473	15,048	233	142	91	4,952	2,933	2,019	178	211	59,095
SUNNY HILLS	1,983	1,694	289	13	13	0	27	11	16	2	39	2,064
TITUSVILLE	30,029	23,806	6,223	174	150	24	2,064	1,284	780	124	192	32,583
TRENTON	4,866	3,527	1,339	95	87	8	151	35	116	16	70	5,198
VERNON	2,049	1,816	233	36	35	1	50	16	34	10	52	2,197
VERO BEACH	60,167	44,561	15,606	221	167	54	5,182	2,847	2,335	197	395	66,162
WEEKI WACHEE SP	49,854	42,355	7,499	89	75	14	4,898	2,854	2,044	80	275	55,196
WELAKA	2,584	2,384	200	28	28	0	50	21	29	8	36	2,706
WEST PALM BEACH	368,257	271,624	96,633	2,969	2,423	546	37,059	26,474	10,585	1,299	2,916	412,500
YANKEETOWN	2,331	2,008	323	21	20	1	66	5	61	7	62	2,487
YOUNGSTOWN FNTN	3,827	3,564	263	56	56	0	56	25	31	14	37	3,990
YULEE	4,887	3,861	1,026	40	40	0	136	58	78	28	61	5,152
FLORIDA	4,911,586	3,533,827	1,377,759	53,250	41,969	11,281	521,333	353,838	167,495	23,537	63,844	5,573,550

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
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As of March 31, 2006



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BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE B
NOVEMBER 2005

MB
9/29/06

FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE CMBO ACC LNS	RESIDENCE UNE CMBOs	BUSINESS UNE CMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,034	2,776	258	33	32	1	48	20	28	5	50	3,170
ARDWIN	2,273	1,821	452	60	34	26	75	37	38	29	48	2,485
BELLE GLADE	6,691	4,066	2,625	329	262	67	1,868	1,413	455	117	178	9,183
BOKA RATON	139,303	101,657	37,646	905	556	349	14,917	9,964	4,953	217	1,208	156,550
BOYNTON	66,889	56,714	10,175	570	490	80	7,003	5,657	1,346	128	278	74,868
BROOKSON	4,118	3,203	915	73	68	5	87	37	50	24	73	4,375
BROOKSVILLE	22,502	17,113	5,389	150	142	8	1,370	413	957	125	358	24,505
BUNNELL	12,119	9,727	2,392	123	108	15	408	103	305	21	61	12,732
CANTONMENT	8,126	7,076	1,050	105	92	13	362	241	121	24	98	8,715
CEDAR KEY	1,332	1,051	281	4	2	2	26	4	22	2	39	1,403
CENTURY	1,904	1,514	390	72	64	8	54	27	27	14	10	2,054
CHIEFLAND	5,059	3,896	1,163	105	98	7	314	60	254	22	80	5,580
CHIPLEY	6,062	4,513	1,549	155	140	15	188	35	153	40	113	6,558
COCOA	65,096	47,592	17,504	606	519	87	4,883	2,845	1,838	345	1,078	71,808
COCOA BEACH	17,820	13,212	4,608	62	44	18	1,245	640	605	276	164	19,567
CORAL SPRINGS	63,916	50,695	13,221	793	693	100	7,922	6,007	1,915	136	611	73,378
CROSS CITY	4,267	3,088	1,179	60	59	1	148	29	119	25	55	4,555
JAYTONA BEACH	121,898	86,238	35,660	946	556	390	12,394	6,511	5,883	598	1,258	137,094
DEBARY	19,009	16,427	2,582	90	68	22	2,012	1,478	534	55	164	21,330
DEERFIELD BCH	47,916	35,570	12,346	498	412	86	5,300	3,675	1,625	149	482	54,345
DELAND	25,325	17,857	7,468	209	146	61	2,657	1,543	1,114	145	127	28,463
DELEON SPRINGS	2,153	1,861	292	12	12	0	139	95	44	9	41	2,354
DELRAY	78,282	62,405	15,877	534	409	125	7,888	5,888	2,000	146	437	87,287
DUNNELLON	15,060	13,492	1,568	104	101	3	274	54	220	30	150	15,818
EAST ORANGE	6,699	5,890	839	79	42	37	132	37	95	22	92	7,024
EAU GALIE	56,762	44,057	12,705	423	288	135	4,631	2,781	1,850	140	349	62,305
FERNANDINA BCH	18,599	14,474	4,125	106	66	40	1,531	899	632	52	111	20,399
FLAGLER BEACH	4,866	3,844	822	75	52	23	485	220	265	20	68	5,314
FORT LAUDERDALE	341,695	226,916	114,779	4,555	3,409	1,146	44,905	29,816	15,089	1,479	10,114	402,748
FORT PIERCE	51,602	35,751	15,851	901	857	44	2,687	1,522	1,165	353	741	56,284
GAINESVILLE	95,988	53,120	42,868	602	453	149	6,813	3,661	3,152	330	1,192	104,925
GENEVA	2,621	2,407	214	7	7	0	63	28	35	4	83	2,778
GRACEVILLE	3,245	2,654	591	95	88	7	113	42	71	24	69	3,546
GREEN COVE SPGS	9,093	7,009	2,084	178	159	19	344	107	237	30	99	9,744
GULF BREEZE	14,130	10,943	3,187	137	137	78	1,182	552	630	41	113	15,603
HAVANA	5,092	4,387	705	138	136	2	81	28	53	14	98	5,423
HAWTHORNE	3,609	3,107	502	46	44	2	59	26	33	20	71	3,805
HOBE SOUND	10,377	8,913	1,464	31	28	3	817	535	272	21	91	11,337
HOLLY NAVARRE	13,081	11,374	1,707	73	47	26	465	274	191	32	52	13,703
HOLLYWOOD	210,638	160,142	50,496	3,688	3,183	505	34,963	28,177	6,786	783	2,707	252,779
HOMESTEAD	42,345	30,099	12,246	1,289	1,224	65	4,238	3,133	1,105	278	314	48,464
JACKSONVILLE	336,186	234,147	102,039	4,244	3,563	681	23,838	15,604	8,234	2,190	8,970	375,428
JACKSONVL BEACH	23,468	16,446	7,022	141	84	57	1,655	1,102	553	191	170	25,625
JAY	2,776	2,258	518	36	34	2	43	18	25	7	41	2,903
JENSEN BEACH	16,043	12,130	3,913	39	29	10	1,293	727	566	65	125	17,565
JULINGTON	13,595	12,414	1,181	42	25	17	443	272	171	16	46	14,142
JUPITER	46,966	36,973	9,993	304	233	71	3,374	2,219	1,155	63	193	50,900
KEYS	59,719	39,654	19,865	391	286	105	4,662	2,229	2,433	459	679	65,910
KEYSTONE HTS	8,359	5,556	803	104	94	10	201	110	91	15	80	6,759
LAKE CITY	26,869	18,894	7,975	396	348	48	1,231	308	923	164	219	28,879
LYNN HAVEN	9,220	7,862	1,358	85	80	5	307	155	152	30	82	9,724
MAXVILLE	1,411	1,242	169	17	16	1	60	25	35	5	35	1,528
MELBOURNE	77,486	58,686	18,800	699	563	116	6,262	3,858	2,404	238	556	85,241
MIAMI	798,388	510,387	288,001	12,747	10,180	2,567	93,231	61,085	32,146	5,352	10,645	920,363
MICANOPY	1,618	1,393	225	6	6	0	22	6	16	8	51	1,705
MIDDLEBURG	17,332	15,661	1,671	151	142	9	341	216	125	28	121	17,973
MILTON	20,510	16,183	4,347	353	331	22	479	93	388	91	189	21,622
MUNSON	660	569	91	5	5	0	3	3	0	1	28	697
NEW SMYRNA BCH	28,008	22,566	5,442	126	68	58	5,497	4,101	1,396	95	186	33,912
NEWBERRY	4,759	4,134	625	107	79	28	107	23	84	7	60	5,040
NORTH DADE	122,209	90,618	31,391	2,638	2,077	561	21,635	16,835	4,800	642	1,336	148,460
NORTH KEY LARGO	2,789	2,215	574	1	0	1	115	54	61	8	40	2,953
OAK HILL	1,870	1,687	183	15	13	2	100	68	32	5	40	2,030
OLD TOWN	4,528	4,197	331	83	80	3	79	42	37	10	43	4,743
ORANGE PARK	36,732	28,012	8,720	241	168	73	3,152	1,943	1,209	131	879	41,135
ORLANDO	303,140	201,694	101,446	2,444	1,825	619	29,032	19,008	10,024	2,235	4,276	341,127
OVIEDO	32,247	26,512	5,735	134	64	70	2,522	1,914	608	63	195	35,161
PACE	12,203	10,355	1,838	144	134	10	459	199	260	35	65	12,906
PAHOKEE	2,129	1,605	524	133	125	8	596	485	111	24	45	2,928
PALATKA	19,300	13,352	5,948	385	354	31	1,079	456	623	106	192	21,062
PALM COAST	24,957	20,603	4,354	240	110	130	1,370	590	780	37	95	26,699
PANAMA CITY	36,088	22,478	13,610	573	494	79	2,747	1,321	1,426	297	612	40,317
PANAMA CITY BCH	20,978	16,013	4,965	133	63	70	1,098	565	533	158	138	22,505
PENSACOLA	115,675	82,585	33,290	2,101	1,592	509	10,459	5,921	4,538	790	(2,239)	126,986
PERRINE	92,335	70,276	22,059	988	746	242	7,909	5,423	2,486	306	809	102,347
PIERSON	2,660	2,138	522	57	51	6	97	26	71	16	44	2,874
POMONA PARK	3,004	2,802	202	54	54	0	53	32	21	6	44	3,161
POMPANO BEACH	141,320	105,318	36,002	2,039	1,611	428	19,091	14,164	4,927	543	1,330	164,323
PONTE VEDRA	17,614	13,617	3,997	44	24	20	1,088	707	381	23	57	18,626
PT ST LUCIE	73,869	61,867	11,802	645	562	83	4,696	3,259	1,437	142	411	79,563
SANFORD	52,178	36,565	15,613	404	224	180	5,778	3,852	1,926	339	496	59,195
SEBASTIAN	25,063	21,115	3,948	192	159	33	1,022	652	370	64	221	26,562
ST AUGUSTINE	47,827	38,197	11,630	1,293	960	333	3,003	1,455	1,548	244	438	52,805
ST JOHNS	3,203	2,483	720	25	18	8	84	10	74	6	18	3,337
STUART	53,656	38,507	15,149	232	158	74	4,772	2,797	1,975	181	211	59,052
SUNNY HILLS	1,981	1,695	286	12	12	0	28	9	19	2	39	2,062
TITUSVILLE	30,034	23,781	6,253	180	156	24	1,980	1,211	769	125	192	32,511
TRENTON	4,883	3,543	1,340	98	89	9	146	32	114	16	70	5,213
VERNON	2,055	1,819	236	37	35	2	47	15	32	10	52	2,201
VERO BEACH	60,428	44,707	15,719	237	194	43	5,034	2,720	2,314	197	395	66,289
WEEKI WACHEE SP	49,530	42,013	7,517	87	73	14	4,768	2,026	5,740	80	275	54,740
WELAKA	2,588	2,391	197	28	28	0	49	20	29	8	36	2,709
WEST PALM BEACH	367,003	270,618	96,385	3,278	2,732	546	34,606	24,321	10,285	1,276	2,913	406,076
YANKEETOWN	3,329	2,003	326	21	19	2	64	6	58	7	62	2,483
YOUNGSTOWN FNTN	3,824	3,559	265	61	61	0	56	25	31	14	37	3,992
YULEE	4,918	3,872	1,046	40	39	1	133	58	77	28	61	5,180
FLORIDA	4,898,914	3,518,978	1,379,936	58,332	46,541	11,791	486,887	323,713	163,174	23,524	59,930	5,527,587

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



52-11

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE 8
DECEMBER 2005

mb
9/29/06

FLORIDA EXCHANGE	RETAIL LINES		BUSINESS		RESALE LINES		UNE COMBO LINES		BUSINESS		PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE CMBO ACC LNS	RESIDENCE UNE CMBOs	BUSINESS UNE CMBOs				
ARCHER	3,011	2,754	257	34	33	1	48	20	28	5	50	3,148	
BALDWIN	2,278	1,826	452	58	32	26	69	33	36	29	48	2,482	
BELLE GLADE	6,738	4,061	2,677	346	287	59	1,771	1,339	432	115	178	9,148	
BOCA RATON	139,876	101,933	37,943	1,138	781	357	13,560	8,799	4,761	212	1,208	155,994	
BOYNTON	67,121	56,931	10,190	737	659	78	6,355	5,043	1,312	125	278	74,816	
BRONSON	4,114	3,196	918	72	69	3	87	35	52	24	73	4,370	
BROOKSVILLE	22,401	17,045	5,356	158	147	11	1,341	388	955	124	358	24,382	
BUNNELL	12,090	9,679	2,411	119	104	15	402	93	309	22	61	12,694	
CANTONMENT	8,105	7,063	1,042	106	94	12	340	220	120	24	98	8,673	
CEDAR KEY	1,326	1,052	274	5	3		26	4	22	2	39	1,398	
CENTURY	1,882	1,495	387	75	67	8	54	28	28	14	10	2,035	
CHIEFLAND	5,083	3,901	1,182	108	101	7	296	56	240	22	80	5,589	
CHIPLEY	8,039	4,485	1,554	153	138	15	182	33	149	40	116	8,530	
COCOA	64,884	47,369	17,515	634	550	84	4,583	2,740	1,843	339	1,078	71,518	
COCOA BEACH	17,760	13,181	4,579	66	44	22	1,205	603	602	274	164	19,469	
CORAL SPRINGS	64,158	50,678	13,480	1,009	895	114	6,880	5,030	1,850	134	607	72,788	
CROSS CITY	4,265	3,080	1,185	62	61	1	147	27	120	25	55	4,554	
DAYTONA BEACH	121,384	85,698	35,686	969	583	386	12,033	8,246	5,787	590	1,258	136,234	
DEBARY	18,935	16,328	2,607	102	76	26	1,936	1,411	525	52	164	21,189	
DEERFIELD BCH	48,122	35,697	12,425	642	550	92	4,695	3,134	1,561	148	481	54,088	
DELAND	25,258	17,763	7,495	211	150	61	2,584	1,488	1,096	144	127	28,324	
DELEON SPRINGS	2,148	1,855	293	14	14	0	134	90	44	9	41	2,346	
DELRAY	78,766	62,775	15,991	676	537	139	6,954	4,994	1,990	142	437	86,975	
DUNNELLON	15,059	13,487	1,572	108	105	3	287	47	220	30	150	15,814	
EAST ORANGE	6,705	5,871	834	76	39	37	131	36	95	22	92	7,076	
EAU GALIE	56,526	43,763	12,763	430	301	129	4,499	2,675	1,824	135	349	61,939	
FERNANDINA BCH	18,598	14,437	4,161	109	70	39	1,470	857	613	52	111	20,340	
FLAGLER BEACH	4,666	3,837	829	75	52	23	468	206	262	20	68	5,297	
FORT LAUDERDALE	342,806	226,986	115,820	5,653	4,495	1,158	40,373	25,685	14,688	1,464	10,109	400,406	
FORT PIERCE	51,725	35,819	15,906	921	878	43	2,524	1,377	1,147	351	737	56,258	
GAINESVILLE	95,160	52,382	42,778	577	442	135	6,822	3,520	3,102	328	1,192	103,879	
GENEVA	2,619	2,406	213	8	8	0	64	28	36	4	83	2,778	
GRACEVILLE	3,239	2,645	594	97	91	6	107	37	70	24	69	3,536	
GREEN COVE SPGS	9,087	6,995	2,092	169	151	18	330	102	228	30	99	9,715	
GULF BREEZE	14,093	10,881	3,212	138	59	79	1,158	541	617	41	113	15,543	
HAVANA	5,066	4,348	718	137	135	2	79	26	53	16	98	5,396	
HAWTHORNE	3,602	3,101	501	54	52	2	55	23	32	18	71	3,800	
HOBE SOUND	10,444	8,963	1,481	37	34	3	792	525	267	21	91	11,385	
HOLLY NAVARRE	13,079	11,359	1,720	73	47	26	438	259	179	32	53	13,675	
HOLLYWOOD	211,332	160,521	50,811	4,783	4,255	528	31,014	24,434	6,580	780	2,701	250,810	
HOMESTEAD	42,729	30,434	12,295	1,528	1,454	74	3,785	2,699	1,086	272	314	48,628	
JACKSONVILLE	335,054	232,961	102,093	4,324	3,854	670	22,822	14,599	8,223	2,207	8,787	373,194	
JACKSONVL BEACH	23,313	16,291	7,022	148	91	57	1,549	1,033	516	194	170	25,374	
JAY	2,776	2,261	515	31	29	2	43	18	25	7	41	2,898	
JENSEN BEACH	16,069	12,152	3,917	47	36	11	1,263	707	556	64	125	17,568	
JULINGTON	13,587	12,398	1,189	51	32	19	423	253	170	15	46	14,122	
JUPITER	47,083	37,048	10,035	311	236	75	3,175	2,044	1,131	58	193	50,820	
KEYS	59,824	39,851	19,973	496	386	110	4,420	2,028	2,392	458	679	65,877	
KEYSTONE HTS	6,362	5,551	811	104	94	10	194	105	89	15	80	6,755	
LAKE CITY	26,833	18,867	7,966	388	337	51	1,221	298	923	164	219	28,825	
LYNN HAVEN	9,173	7,802	1,371	85	80	5	289	151	138	30	82	9,659	
MAXVILLE	1,416	1,246	170	16	15	1	58	23	35	5	35	1,530	
MELBOURNE	77,295	58,416	18,879	701	590	111	6,125	3,756	2,369	229	556	84,906	
MIAMI	799,482	510,532	288,950	17,817	15,264	2,553	81,256	49,788	31,468	5,328	10,619	914,502	
MICANOPY	1,609	1,391	218	5	5	0	21	5	16	8	51	1,694	
MIDDLEBURG	17,401	15,745	1,656	159	145	14	314	192	122	29	121	18,024	
MILTON	20,487	16,120	4,367	351	328	23	457	86	371	93	188	21,576	
MUNSON	651	560	91	5	5	0	3	3	0	1	28	688	
NEW SMYRNA BCH	27,971	22,473	5,498	126	67	59	5,375	3,998	1,377	92	186	33,750	
NEWBERRY	4,772	4,129	643	106	78	28	107	23	84	7	60	5,052	
NORTH DADE	122,934	91,154	31,780	3,529	2,974	555	18,487	13,827	4,660	636	1,336	146,922	
NORTH KEY LARGO	2,796	2,221	575	1	0	1	115	54	61	8	40	2,960	
OAK HILL	1,887	1,700	187	13	11	2	96	64	32	5	40	2,041	
OLD TOWN	4,548	4,218	330	88	85	3	76	39	37	10	43	4,765	
ORANGE PARK	36,620	27,874	8,746	251	178	73	3,035	1,840	1,196	133	879	40,919	
ORLANDO	301,249	199,865	101,384	2,463	1,811	652	27,687	17,786	9,901	2,217	4,264	337,880	
OVIEDO	32,099	26,388	5,711	135	67	68	2,416	1,833	583	61	195	34,906	
PACE	12,157	10,327	1,830	143	133	10	445	191	254	35	65	12,845	
PAHOKEE	2,153	1,611	542	116	108	8	597	485	112	23	46	2,935	
PALATKA	19,260	13,328	5,932	402	370	32	1,043	421	622	103	192	21,000	
PALM COAST	24,875	20,526	4,349	239	103	136	1,322	550	772	36	95	26,567	
PANAMA CITY	35,918	22,318	13,600	593	515	78	2,652	1,277	1,375	297	616	40,076	
PANAMA CITY BCH	20,935	15,992	4,943	137	67	70	1,072	553	519	156	135	22,435	
PENSACOLA	111,187	81,576	29,611	2,207	1,688	519	10,165	5,715	4,450	792	1,510	125,881	
PERRINE	92,840	70,539	22,301	1,124	891	233	7,306	4,885	2,421	298	808	102,376	
PIERSON	2,646	2,126	520	57	51	6	97	26	71	15	44	2,859	
POMONA PARK	2,992	2,793	199	57	57	0	53	32	21	6	44	3,152	
POMPANO BEACH	141,786	105,595	36,191	2,627	2,181	446	17,387	12,537	4,850	529	1,330	163,859	
PONTE VEDRA	17,558	13,558	4,000	51	31	20	1,012	674	338	23	57	18,701	
PT ST LUCIE	73,822	62,102	11,720	712	624	88	4,473	3,056	1,417	141	411	79,559	
SANFORD	52,047	36,303	15,744	404	222	182	5,571	3,657	1,914	331	496	58,849	
SEBASTIAN	25,151	21,216	3,935	207	1747								

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE 8
JANUARY 2006

MB
9/29/06

FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE CMBO ACC LNS	RESIDENCE UNE CMBOs	BUSINESS UNE CMBOs	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	3,009	2,750	259	36	35	1	44	18	26	5	50	3,144
BALDWIN	2,258	1,815	443	60	32	28	64	30	34	29	48	2,459
BELLE GLADE	6,748	4,080	2,668	365	301	64	1,720	1,304	416	116	178	9,127
BOCA RATON	140,058	101,987	38,071	1,168	790	378	12,680	7,886	4,694	212	1,208	155,326
BOYNTON	67,414	57,088	10,326	728	639	89	5,781	4,466	1,295	126	278	74,307
BRONSON	4,123	3,207	916	70	67	3	85	33	52	24	73	4,375
BROOKSVILLE	22,395	17,017	5,378	157	146	11	1,286	379	907	123	358	24,319
BUNNELL	11,993	9,575	2,418	126	111	15	380	73	307	22	61	12,582
CANTONMENT	8,087	7,045	1,042	108	96	12	322	206	116	24	98	8,639
CEDAR KEY	1,337	1,064	273	6	4	2	27	4	23	2	39	1,411
CENTURY	1,870	1,486	384	80	72	8	51	24	27	14	10	2,025
CHIEFLAND	5,116	3,907	1,209	123	116	7	282	56	226	22	80	5,623
CHIPLEY	6,007	4,477	1,530	164	149	15	179	31	148	40	116	6,508
COCOA	64,430	46,947	17,483	660	571	89	4,528	2,751	1,777	338	1,079	71,035
COCOA BEACH	17,697	13,132	4,565	68	46	22	1,205	607	598	274	164	19,408
CORAL SPRINGS	64,363	50,778	13,585	997	881	116	6,196	4,405	1,791	134	606	72,296
CROSS CITY	4,259	3,075	1,184	73	72	1	147	28	119	25	55	4,559
DAYTONA BEACH	120,969	85,052	35,947	1,143	761	382	11,844	5,879	5,765	585	1,258	135,829
DEBARY	18,656	16,248	2,608	108	81	27	1,860	1,344	516	47	164	21,035
DEERFIELD BCH	48,327	35,867	12,440	624	526	98	4,269	2,737	1,532	146	481	53,847
DELAND	25,202	17,632	7,570	232	172	60	2,512	1,422	1,090	143	127	28,216
DELEON SPRINGS	2,142	1,849	293	13	13	0	124	80	44	9	41	2,329
DELRAY	79,237	62,977	16,260	667	533	134	6,169	4,252	1,917	141	437	86,851
DUNNELLON	15,039	13,454	1,585	106	103	3	266	43	223	29	150	15,590
EAST ORANGE	6,650	5,815	835	72	41	31	132	32	100	22	90	6,966
EAU GALIE	56,175	43,345	12,830	431	310	121	4,494	2,874	1,820	134	349	61,583
FERNANDINA BCH	18,623	14,423	4,200	115	75	40	1,416	830	586	51	110	20,315
FLAGLER BEACH	4,642	3,816	826	77	53	24	474	208	266	19	68	5,280
FORT LAUDERDALE	344,425	228,005	116,420	5,648	4,457	1,191	36,596	22,262	14,334	1,448	10,112	398,228
FORT PIERCE	51,938	35,967	15,971	911	884	27	2,442	1,307	1,135	348	737	56,376
GAINESVILLE	94,587	51,803	42,784	573	446	127	6,460	3,437	3,023	323	1,189	103,132
GENEVA	2,602	2,387	215	8	8	0	59	27	32	4	83	2,758
GRACEVILLE	3,227	2,632	596	92	86	6	103	33	70	24	69	3,515
GREEN COVE SPGS	9,081	6,977	2,104	168	151	17	314	99	215	29	99	9,691
GULF BREEZE	14,068	10,850	3,218	137	80	57	1,113	513	600	41	113	15,472
HAVANA	5,055	4,341	714	140	138	2	64	26	38	16	98	5,373
HAWTHORNE	3,608	3,101	507	51	49	2	52	20	32	18	71	3,800
HOBE SOUND	10,422	8,951	1,471	31	28	3	792	531	261	20	91	11,356
HOLLY NAVARRE	13,018	11,274	1,744	72	46	26	419	251	168	32	53	13,594
HOLLYWOOD	212,897	161,611	51,286	4,830	4,305	525	28,808	22,367	6,441	784	2,698	249,997
HOMESTEAD	43,329	30,935	12,394	1,593	1,519	74	3,573	2,533	1,040	271	315	49,081
JACKSONVILLE	334,123	231,941	102,182	4,628	3,666	662	21,959	13,747	8,212	2,177	8,834	371,721
JACKSONVL BEACH	23,196	16,171	7,025	171	111	60	1,464	951	513	190	170	25,191
JAY	2,753	2,235	518	35	33	2	43	18	25	7	41	2,879
JENSEN BEACH	16,126	12,194	3,932	55	41	14	1,246	691	555	63	125	17,615
JULINGTON	13,565	12,349	1,216	52	32	20	409	240	169	15	45	14,086
JUPITER	47,217	37,098	10,119	310	238	72	3,082	1,992	1,100	60	193	50,872
KEYS	58,881	39,905	19,976	491	383	108	4,307	1,960	2,347	455	678	65,812
KEYSTONE HTS	6,334	5,518	818	105	95	10	193	103	90	15	80	6,727
LAKE CITY	26,804	18,824	7,980	419	368	51	1,182	274	908	169	219	28,793
LYNN HAVEN	9,094	7,743	1,351	92	87	5	285	145	140	29	82	9,582
MAXVILLE	1,423	1,253	170	16	15	1	55	20	35	5	35	1,534
MELBOURNE	77,027	58,044	18,983	709	604	105	6,057	3,732	2,325	226	556	84,575
MIAMI	803,832	512,706	291,126	17,907	15,400	2,507	74,548	43,947	30,601	5,289	10,626	912,202
MICANOPY	1,606	1,384	222	4	4	0	21	5	16	8	51	1,690
MIDDLEBURG	17,362	15,719	1,643	156	142	14	302	180	122	29	121	17,970
MILTON	20,456	16,032	4,424	350	327	23	448	83	365	92	188	21,534
MUNSON	647	555	92	6	6	0	3	3	0	1	28	685
NEW SMYRNA BCH	26,042	22,505	5,537	140	81	59	5,212	3,855	1,357	92	186	33,672
NEWBERRY	4,772	4,138	634	106	78	28	103	22	81	7	60	5,048
NORTH DADE	123,703	91,691	32,012	3,540	2,981	559	16,090	11,532	4,558	629	1,332	145,294
NORTH KEY LARGO	2,815	2,228	587	1	0	1	116	55	61	8	40	2,980
OAK HILL	1,894	1,707	187	11	9	2	98	66	32	5	40	2,048
OLD TOWN	4,562	4,230	332	88	87	1	76	40	36	10	43	4,779
ORANGE PARK	36,589	27,789	8,800	259	193	66	2,991	1,799	1,192	129	879	40,847
ORLANDO	299,085	197,871	101,214	2,616	1,969	647	26,279	16,556	9,723	2,186	4,264	334,430
OVIEDO	31,910	26,207	5,703	131	65	66	2,353	1,756	597	61	195	34,650
PACE	12,092	10,238	1,854	130	120	10	427	179	248	35	65	12,749
PAHOKEE	2,172	1,627	545	123	115	8	585	479	106	22	46	2,948
PALATKA	19,220	13,265	5,955	494	462	32	940	338	602	103	192	20,949
PALM COAST	24,801	20,389	4,412	240	106	134	1,236	501	735	36	95	26,408
PANAMA CITY	35,811	22,165	13,646	628	542	86	2,571	1,281	1,290	290	616	39,816
PANAMA CITY BCH	20,884	15,993	4,921	138	68	70	1,062	557	505	152	135	22,371
PENSACOLA	110,384	80,802	29,582	2,335	1,800	535	9,915	5,578	4,337	785	1,515	124,934
PERRINE	93,448	70,875	22,573	1,209	960	249	6,884	4,520	2,364	294	806	102,641
PIERSON	2,648	2,124	524	56	50	6	95	24	71	14	44	2,857
POMONA PARK	2,986	2,787	199	59	59	0	46	26	20	6	44	3,141
POMPANO BEACH	142,857	106,160	36,697	2,579	2,144	435	14,806	9,907	4,699	524	1,331	161,897
PONTE VEDRA	17,478	13,478	4,000	50	30	20	979	658	321	23	57	18,587
PT ST LUCIE	74,083	62,392	11,691	747	663	84	4,311	2,933	1,378	136	410	79,887
SANFORD	51,838	36,018	15,820	425	243	182	5,372	3,504	1,868	331	496	58,462
SEBASTIAN	25,309	21,304	4,005	200	170	30	973	606	367	62	221	26,765
ST AUGUSTINE	47,921	36,164	11,757	1,259	945	314	2,787	1,336	1,451	249	438	52,654
ST JOHNS	3,350	2,577	773	29	18	11	88	10	78	6	18	3,491
STUART	53,783	38,635	15,148	273	195	78	4,491	2,576	1,915	179	211	58,937
SUNNY HILLS	1,984	1,695	289	13	13	0	23	10	13	2	39	2,061
TITUSVILLE	29,759	23,504	6,255	190	166	24	1,917	1,169	746	125	192	32,183
TRENTON	4,892	3,553	1,339	99	94	5	125	26	99	16	70	5,202
VERNON	2,051	1,816	235	35	35	2	39	11	28	10	52	2,187
VERO BEACH	60,539	44,814	15,725	251	207	44	4,768	2,588	2,180	189	394	66,141
WEEKI WACHEE SP	49,046	41,506	7,540	83	69	14	4,498	2,514	1,984	80	275	53,982
WELAKA	2,601	2,413	188	29	29	0	44	17	27	6	36	2,718
WEST PALM BEACH	370,322	272,588	97,734	3,701	3,122	579	30,170	20,329	9,841	1,250	2,915	408,558
YANKEETOWN	2,348	2,026	322	20	18	2	64	4	60	7	62	2,501
YOUNGSTOWN FNTN	3,812	3,542	270	66	66	0	55	24	31	13	37	3,983
YULEE	4,964	3,907	1,057	40	39	1	123	48	75	27	62	5,216
FLORIDA	4,903,514	3,515,126	1,388,388	70,730	58,831	11,899	417,238	260,833	156,405	23,125	63,489	5,478,096

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



52-13

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE B
FEBRUARY 2006

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9/29/06

	RETAIL LINES			RETAIL LINES			RESALE LINES			UNE COMBO LINES			PUBLIC			OFFICIAL			TOTAL		
FLORIDA EXCHANGE	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS
ARCHER	3,007	2,745	262	33	32	1	46	20	26	5	50	3,141									
BALDWIN	2,262	1,819	443	60	32	28	64	31	33	29	48	2,483									
BELLE GLADE	6,819	4,134	2,685	363	300	63	1,663	1,252	411	116	178	9,139									
BOCA RATON	139,796	101,623	38,173	1,164	783	381	12,189	7,589	4,600	214	1,208	154,571									
BOYNTON	67,281	56,945	10,336	733	647	86	5,225	3,955	1,270	125	278	73,642									
BRONSON	4,135	3,222	913	78	75	3	83	31	52	24	73	4,393									
BROOKSVILLE	22,304	16,968	5,336	153	142	11	1,263	363	900	124	358	24,202									
BUNNELL	11,975	9,523	2,452	124	109	15	371	75	296	22	61	12,553									
CANTONMENT	8,064	7,007	1,057	110	98	12	303	197	106	24	98	8,599									
CEDAR KEY	1,334	1,055	279	7	5	2	27	4	23	2	39	1,409									
CENTURY	1,870	1,487	383	82	74	8	56	24	32	14	10	2,032									
CHIEFLAND	5,145	3,916	1,229	135	124	11	263	50	213	22	80	5,645									
CHIPLEY	5,998	4,460	1,538	167	152	15	177	30	147	40	116	6,498									
COCOA	64,222	46,631	17,591	657	569	88	4,440	2,889	1,751	337	1,079	70,735									
COCOA BEACH	17,491	13,072	4,419	67	45	22	1,198	607	591	274	164	19,194									
CORAL SPRINGS	64,506	50,829	13,677	1,016	897	119	5,849	4,093	1,756	129	606	72,106									
CROSS CITY	4,273	3,082	1,191	85	84	1	142	24	118	25	55	4,580									
DAYTONA BEACH	120,503	84,402	36,101	1,171	784	387	11,071	5,715	5,356	577	1,260	134,582									
DEBARY	18,793	16,167	2,626	119	92	27	1,774	1,284	490	47	164	20,897									
DEERFIELD BCH	48,247	35,811	12,436	634	531	103	3,844	2,383	1,461	144	481	53,350									
DELAND	25,162	17,547	7,615	236	176	60	2,455	1,372	1,083	142	127	28,122									
DELEON SPRINGS	2,129	1,837	292	13	13	0	123	80	43	9	41	2,315									
DELRAY	79,120	62,943	16,177	666	532	134	5,796	3,985	1,811	139	437	86,158									
DUNNELLON	15,007	13,417	1,590	113	109	4	265	42	223	29	150	15,564									
EAST ORANGE	6,651	5,808	843	68	38	30	119	33	86	23	90	6,951									
EAU GALIE	55,928	42,980	12,948	447	317	130	4,394	2,609	1,785	132	349	61,250									
FERNANDINA BCH	16,684	14,420	4,264	123	83	40	1,392	808	584	51	110	20,360									
FLAGLER BEACH	4,614	3,782	832	78	54	24	448	197	251	19	68	5,227									
FORT LAUDERDALE	344,766	228,239	116,527	5,731	4,512	1,219	34,303	20,593	13,710	1,437	10,111	396,348									
FORT PIERCE	52,007	35,949	16,058	960	916	44	2,303	1,216	1,087	345	737	58,352									
GAINESVILLE	94,200	51,352	42,848	598	476	122	6,345	3,373	2,972	318	1,190	102,651									
GENEVA	2,590	2,367	223	12	12	0	52	24	28	4	83	2,741									
GRACEVILLE	3,243	2,641	602	101	95	6	101	31	70	24	69	3,538									
GREEN COVE SPGS	9,100	6,989	2,111	183	166	17	302	89	213	29	99	9,713									
GULF BREEZE	14,047	10,800	3,247	133	56	77	1,056	498	558	40	113	15,389									
HAVANA	5,041	4,328	713	144	142	2	75	28	47	15	98	5,373									
HAWTHORNE	3,605	3,090	515	56	53	3	44	19	25	18	67	3,790									
HOBE SOUND	10,384	8,915	1,469	34	30	4	794	530	264	20	91	11,323									
HOLLY NAVARRE	12,917	11,173	1,744	74	48	26	394	236	158	32	53	13,470									
HOLLYWOOD	213,608	161,940	51,668	4,896	4,390	508	27,286	21,074	6,192	758	2,698	249,228									
HOMESTEAD	43,642	31,202	12,440	1,814	1,691	123	3,273	2,327	946	272	314	49,315									
JACKSONVILLE	333,759	231,605	102,154	4,933	4,257	676	21,452	13,364	8,088	2,135	8,832	371,111									
JACKSONVL BEACH	23,048	16,043	7,005	170	110	60	1,406	909	497	185	168	24,977									
JAY	2,758	2,242	516	40	38	2	40	15	25	7	41	2,886									
JENSEN BEACH	16,136	12,198	3,938	55	40	15	1,212	669	543	61	125	17,589									
JULINGTON	13,579	12,326	1,253	51	31	20	404	235	169	14	46	14,094									
JUPITER	47,162	36,991	10,171	319	246	73	2,999	1,921	1,078	59	193	50,732									
KEYS	59,789	39,764	20,025	496	390	106	4,215	1,902	2,313	452	678	65,630									
KEYSTONE HTS	6,354	5,524	830	100	90	10	193	101	92	15	80	6,742									
LAKE CITY	26,888	18,829	8,059	399	351	48	1,156	258	898	166	219	28,828									
LYNN HAVEN	9,073	7,717	1,356	93	91	2	268	136	132	29	82	9,545									
MAXVILLE	1,423	1,252	171	22	18	4	49	17	32	5	35	1,534									
MELBOURNE	76,735	57,740	18,995	717	614	103	5,823	3,645	2,278	222	559	84,156									
MIAMI	804,964	512,590	292,374	18,240	15,722	2,518	69,849	40,354	29,495	5,272	10,670	908,995									
MICANOPY	1,598	1,377	221	6	6	0	21	5	16	8	51	1,684									
MIDDLEBURG	17,442	15,772	1,670	170	154	16	274	161	113	28	121	18,035									
MILTON	20,394	15,959	4,435	343	319	24	420	74	346	90	188	21,435									
MUNSON	647	555	92	5	5	0	3	3	0	1	28	684									
NEW SMYRNA BCH	28,077	22,478	5,599	141	85	56	5,096	3,745	1,351	90	186	33,590									
NEWBERRY	4,781	4,136	645	106	78	28	98	22	76	7	60	5,052									
NORTH DADE	124,072	91,797	32,275	3,628	3,061	567	15,459	11,023	4,436	627	1,332	145,118									
NORTH KEY LARGO	2,801	2,226	575	1	0	1	117	56	61	8	40	2,967									
OAK HILL	1,891	1,702	189	11	9	2	95	65	30	5	40	2,042									
OLD TOWN	4,551	4,217	334	106	105	1	71	36	35	10	43										

BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

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MARCH 2006

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FLORIDA EXCHANGE	RETAIL LINES RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL LINES RESALE ACC LNS	RESIDENCE RESALE LNS	BUSINESS RESALE LNS	UNE COMBO LINES UNE COMBO ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
ARCHER	2,999	2,736	263	38	37	1	41	15	26	5	50	3,133
BALDWIN	2,251	1,810	441	76	48	28	44	13	31	29	48	2,448
BELLE GLADE	6,836	4,144	2,692	405	339	66	1,590	1,168	422	112	178	9,121
BOCA RATON	138,927	100,917	38,010	1,476	1,081	395	11,287	6,892	4,395	212	1,208	153,110
BOYNTON	67,002	56,657	10,345	959	889	90	4,822	3,575	1,247	124	278	73,185
BRONSON	4,143	3,223	920	81	78	3	78	26	52	24	73	4,399
BROOKSVILLE	22,154	16,801	5,353	144	133	11	1,250	347	903	123	358	24,029
BUNNELL	11,826	9,434	2,392	131	116	15	359	63	296	22	61	12,399
CANTONMENT	8,051	6,989	1,062	108	96	12	302	197	105	24	98	8,583
CEDAR KEY	1,324	1,045	279	8	6	2	27	4	23	2	39	1,400
CENTURY	1,874	1,487	387	85	81	4	55	23	32	12	10	2,036
CHIEFLAND	5,119	3,906	1,213	157	145	12	243	25	218	22	80	5,621
CHIPLEY	5,980	4,451	1,529	171	156	15	183	26	157	40	116	6,490
COCOA	63,799	46,223	17,576	670	575	95	4,297	2,573	1,724	325	1,078	70,169
COCOA BEACH	17,338	12,908	4,430	70	47	23	1,149	587	562	273	164	18,994
CORAL SPRINGS	64,447	50,710	13,737	1,271	1,158	113	5,307	3,573	1,734	128	606	71,759
CROSS CITY	4,285	3,082	1,203	95	94	1	136	19	117	25	52	4,593
DAYTONA BEACH	119,508	83,522	35,986	1,135	751	384	10,912	5,494	5,418	563	1,260	133,378
DEBARY	18,648	15,991	2,657	125	99	26	1,716	1,233	483	47	164	20,700
DEERFIELD BCH	47,921	35,465	12,456	788	686	102	3,488	2,027	1,461	138	481	52,816
DELAND	25,019	17,378	7,641	220	157	63	2,421	1,325	1,096	136	129	27,925
DELEON SPRINGS	2,114	1,819	295	16	16	0	104	64	40	9	41	2,284
DELRAY	78,681	62,434	16,247	835	696	139	5,426	3,701	1,725	139	437	85,518
DUNNELLON	15,004	13,401	1,603	112	108	4	263	37	226	28	150	15,557
EAST ORANGE	6,641	5,786	855	82	50	32	97	21	76	23	90	6,933
EAU GALIE	55,361	42,371	12,990	455	325	130	4,315	2,532	1,783	131	349	60,611
FERNANDINA BCH	18,685	14,390	4,295	132	95	37	1,370	794	576	51	110	20,348
FLAGLER BEACH	4,577	3,730	847	79	56	23	436	186	250	19	68	5,179
FORT LAUDERDALE	344,227	227,507	116,720	7,095	5,893	1,202	30,916	17,605	13,311	1,390	10,095	393,732
FORT PIERCE	51,778	35,740	16,038	1,203	1,160	43	2,015	922	1,093	338	741	56,075
GAINESVILLE	93,496	50,628	42,868	580	466	112	6,226	3,291	2,935	313	1,190	101,805
GENEVA	2,578	2,355	223	22	22	0	42	14	28	3	83	2,728
GRACEVILLE	3,231	2,628	603	103	66	97	28	68	24	69	3	3,523
GREEN COVE SPGS	9,072	6,964	2,108	209	193	16	272	58	214	29	99	9,681
GULF BREEZE	13,975	10,747	3,228	112	55	57	1,063	488	575	39	113	15,302
HAVANA	5,040	4,331	709	138	136	2	65	23	42	16	98	5,357
HAWTHORNE	3,589	3,079	510	58	55	3	45	18	27	16	67	3,775
HOBE SOUND	10,381	8,878	1,503	39	33	6	753	505	248	20	91	11,284
HOLLY NAVARRE	12,852	11,087	1,765	75	49	26	387	217	170	31	53	13,398
HOLLYWOOD	213,421	161,319	52,102	6,647	6,147	500	23,238	17,431	5,807	749	2,696	246,751
HOMESTEAD	43,887	31,361	12,526	2,974	2,843	131	2,009	1,106	903	267	314	49,451
JACKSONVILLE	333,199	230,633	102,266	5,165	4,482	683	20,698	12,635	8,063	2,111	8,832	370,005
JACKSONVL BEACH	22,904	15,884	7,020	179	120	59	1,377	871	506	181	168	24,809
JAY	2,755	2,236	519	39	37	2	40	15	25	7	41	2,862
JENSEN BEACH	15,016	12,086	3,930	68	50	18	1,167	644	523	60	125	17,436
JULINGTON	13,561	12,279	1,282	72	57	15	355	194	161	14	44	14,046
JUPITER	47,038	36,816	10,222	335	261	74	2,759	1,738	1,021	59	193	50,384
KEYS	59,165	39,225	19,940	631	498	133	3,985	1,725	2,260	449	678	64,908
KEYSTONE HTS	6,330	5,512	818	144	134	10	144	50	94	15	80	6,713
LAKE CITY	26,879	18,774	8,105	438	394	44	1,053	188	885	166	220	28,756
LYNN HAVEN	8,996	7,650	1,346	106	104	2	262	119	143	29	83	9,476
MAXVILLE	1,425	1,256	169	34	30	4	39	7	32	5	35	1,538
MELBOURNE	76,188	57,225	18,963	693	588	105	5,769	3,496	2,273	215	562	83,427
MIAMI	804,925	512,044	292,881	23,086	20,634	2,452	59,475	30,775	28,700	5,219	10,665	903,370
MICANOPY	1,600	1,379	221	9	9	0	19	3	16	8	51	1,687
MIDDLEBURG	17,544	15,865	1,679	232	216	16	199	82	117	27	121	18,123
MILTON	20,360	15,806	4,554	337	314	23	429	71	358	88	188	21,402
MUNSON	552	560	92	6	6	0	3	0	0	1	28	690
NEW SMYRNA BCH	27,933	22,303	5,630	138	82	56	4,892	3,576	1,316	88	186	33,237
NEWBERRY	4,799	4,148	651	114	86	28	93	17	76	7	60	5,073
NORTH DADE	124,232	91,727	32,505	4,557	4,002	555	13,514	9,207	4,307	606	1,332	144,241
NORTH KEY LARGO	2,782	2,210	572	3	0	0	114	55	59	8	40	2,947
OAK HILL	1,873	1,688	185	13	11	2	89	59	30	5	40	2,020
OLD TOWN	4,560	4,226	334	120	119	1	61	26	35	10	43	4,794
ORANGE PARK	36,434	27,637	8,797	282	211	71	2,817	1,654	1,163	123	878	40,534
ORLANDO	296,420	194,513	101,907	2,792	2,599	693	24,750	15,181	9,569	2,152	4,278	330,932
OVIEDO	31,510	25,780	5,730	141	78	63	2,223	1,622	601	60	196	34,130
PACE	11,998	10,155	1,843	133	123	10	413	161	252	35	65	12,644
PAHOKEE	2,158	1,632	526	135	125	10	537	439	98	21	46	2,897
PALATKA	19,176	13,178	5,998	585	545	40	788	222	566	95	192	20,836
PALM COAST	24,663	20,112	4,551	255	121	134	1,149	425	724	38	95	25,198
PANAMA CITY	35,593	21,956	13,627	812	749	63	2,383	1,061	1,322	285	604	39,667
PANAMA CITY BCH	20,966	15,869	5,097	139	78	61	1,057	561	496	130	135	22,427
PENSACOLA	108,963	79,297	29,666	2,465	1,967	498	9,535	5,286	4,249	773	1,518	123,252
PERRINE	93,944	71,086	22,858	1,443	1,194	249	5,872	3,619	2,253	296	806	102,361
PIERSON	2,629	2,091	538	58	52	6	89	20	69	12	44	2,832
POMONA PARK	3,000	2,799	201	76	74	2	37	18	19	6	44	3,163
POMPANO BEACH	142,897	105,791	36,906	3,307	2,862	445	12,148	7,864	4,284	508	1,331	159,991
PONTE VEDRA	17,378	13,348	4,030	55	36	19	939	622	317	22	57	18,451
PT ST LUCIE	74,364	62,462	11,902	1,560	1,447	113	3,239	1,975	1,264	133	416	79,712
SANFORD	51,318	35,386	15,932	432	241	191	5,051	3,238	1,813	318	498	57,617
SEBASTIAN	25,284	21,252	4,032	255	223	32	887	527	360	60	221	26,707
ST AUGUSTINE	48,124	36,066	12,058	1,133	913	220	2,484	1,174	1,310	240	438	52,419
ST JOHNS	3,475	2,682	793	28	17	11	72	5	67	6	20	3,601
STUART	53,598	38,374	15,224	308	227	81	4,232	2,428	1,804	133	211	58,482
SUNNY HILLS	2,006	1,700	306	19	19	0	14	6	8	1	39	2,079
TITUSVILLE	29,358	23,079	6,279	184	162	22	1,843	1,110	733	120	192	31,697
TRENTON	4,895	3,557	1,338	116	111	5	116	17	99	16	70	5,213
VERNON	2,030	1,795	235	38	38	1	38	10	28	10	52	2,168
VERO BEACH	60,442	44,635	15,807	278	235	43	4,280	2,272	2,008	183	394	65,577
WEEKI WACHEE SP	48,354	40,752	7,602	90	76	14	4,217	2,291	1,926	80	275	53,016
WELAKA	2,585	2,388	197	40	40	0	34	8	26	6	36	2,701
WEST PALM BEACH	369,146	271,000	98,146	5,588	4,938	650	25,511	16,189	9,322	1,211	2,918	404,374
YANKEETOWN	2,309	1,993	316	20	16	2	64	4	60	7	62	2,462
YOUNGSTOWN FNTN	3,848	3,573	275	77	77	0	42	11	31	13	37	4,017
YULEE	5,025	3,955	1,070	59	58	1	96	26	70	26	62	5,268
FLORIDA	4,887,437	3,491,159	1,396,278	88,601	76,636	11,965	362,338	213,848	148,490	22,516	63,528	5,424,420

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
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As of March 31, 2006



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BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE 8
APRIL 2006

MB
9/29/06

FLORIDA EXCHANGE	RETAIL LINES			RETAIL LINES			RETAIL LINES			UNE COMBO LINES			PUBLIC			OFFICIAL			TOTAL		
	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	UNE COMBO ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	ACC LNS	OFFICIAL ACC LNS	ACC LNS	ACC LNS	ACC LNS				
ARCHER	2,986	2,722	264	36	35	37	1	37	11	26	5	50	3,114								
BALDWIN	2,248	1,808	440	75	47	28	41	12	29	28	48	2,440									
BELLE GLADE	8,839	4,142	2,697	435	367	68	1,539	1,119	420	109	178	9,100									
BOCA RATON	138,020	100,234	37,786	1,432	1,075	357	10,355	8,134	4,221	209	1,207	151,223									
BOYNTON	66,541	56,133	10,408	956	880	76	4,688	3,495	1,193	123	278	72,586									
BRONSON	4,139	3,213	926	78	75	3	75	23	52	24	73	4,389									
BROOKSVILLE	21,916	16,571	5,345	133	124	9	1,233	328	905	121	357	23,760									
BUNNELL	11,761	9,295	2,466	136	121	15	350	60	290	22	61	12,330									
CANTONMENT	8,015	6,946	1,069	76	64	12	320	221	99	24	98	8,533									
CEDAR KEY	1,313	1,034	279	7	6	1	27	3	24	2	39	1,388									
CENTURY	1,850	1,465	385	80	76	4	55	23	32	12	10	2,007									
CHIEFLAND	5,098	3,886	1,212	151	138	13	238	23	215	22	80	5,589									
CHIPLEY	5,958	4,436	1,522	171	156	15	181	24	157	40	116	6,486									
COCOA	63,309	45,770	17,539	654	557	97	4,246	2,529	1,717	324	1,078	69,611									
COCOA BEACH	17,102	12,674	4,428	64	41	23	1,135	569	566	271	164	18,736									
CORAL SPRINGS	64,265	50,537	13,728	1,292	1,185	107	4,746	3,116	1,630	122	606	71,031									
CROSS CITY	4,264	3,062	1,202	102	101	1	137	20	117	25	52	4,580									
DAYTONA BEACH	118,444	82,603	35,841	1,105	724	381	10,686	5,289	5,397	554	1,259	132,048									
DEBARY	18,539	15,863	2,676	121	96	25	1,676	1,197	479	39	164	20,539									
DEERFIELD BCH	47,442	34,967	12,475	784	678	106	3,301	1,823	1,478	139	482	52,148									
DELAND	24,788	17,203	7,585	217	156	61	2,354	1,303	1,051	135	129	27,623									
DELEON SPRINGS	2,090	1,795	295	16	16	0	101	62	39	9	41	2,257									
DELRAY	78,097	61,792	16,305	843	713	130	5,087	3,407	1,680	139	437	84,603									
DUNNELLON	14,939	13,334	1,605	111	107	4	265	36	229	27	150	15,492									
EAST ORANGE	6,833	5,766	867	86	53	33	97	18	79	22	90	6,928									
EAU GALIE	54,858	41,862	12,996	453	324	129	4,222	2,465	1,757	127	352	60,012									
FERNANDINA BCH	18,591	14,303	4,288	135	94	41	1,377	773	604	51	110	20,264									
FLAGLER BEACH	4,525	3,668	857	80	57	23	424	181	243	19	68	5,116									
FORT LAUDERDALE	342,302	226,020	116,282	7,288	6,152	1,136	29,160	16,314	12,846	1,399	10,095	390,244									
FORT PIERCE	51,495	35,411	16,084	1,186	1,129	57	1,947	879	1,068	338	741	55,707									
GAINESVILLE	92,662	49,959	42,703	564	451	113	6,075	3,174	2,901	312	1,188	100,801									
GENEVA	2,572	2,346	226	22	22	0	41	13	28	3	83	2,721									
GRACEVILLE	3,220	2,600	620	99	63	36	91	28	63	24	69	3,503									
GREEN COVE SPGS	9,028	6,917	2,111	201	186	15	262	49	213	29	99	9,619									
GULF BREEZE	13,926	10,702	3,224	109	55	54	1,030	476	554	39	113	15,217									
HAVANA	5,018	4,296	722	138	137	1	69	25	44	16	98	5,339									
HAWTHORNE	3,576	3,063	513	58	55	3	45	18	27	16	67	3,762									
HOBE SOUND	10,266	8,763	1,503	35	30	5	733	496	237	20	91	11,145									
HOLLY NAVARRE	12,756	10,973	1,783	69	43	26	376	212	164	31	53	13,285									
HOLLYWOOD	212,115	159,928	52,187	6,809	6,312	497	20,829	15,415	5,414	740	2,696	243,189									
HOMESTEAD	43,845	31,309	12,536	2,922	2,795	127	1,893	1,033	860	267	314	49,241									
JACKSONVILLE	331,510	229,291	102,219	5,069	4,383	686	20,206	12,228	7,978	2,108	8,827	367,720									
JACKSONVL BEACH	22,729	15,708	7,021	166	116	50	1,321	832	489	175	168	24,559									
JAY	2,755	2,233	522	34	32	2	40	15	25	7	41	2,877									
JENSEN BEACH	15,864	11,937	3,927	66	50	16	1,128	620	508	59	118	17,235									
JULINGTON	13,493	12,219	1,274	68	53	15	350	190	160	14	44	13,969									
JUPITER	46,772	36,556	10,216	338	268	70	2,670	1,683	987	58	193	50,031									
KEYS	58,614	38,659	19,955	623	487	136	3,892	1,682	2,210	444	678	64,251									
KEYSTONE HTS	8,329	5,509	820	145	134	11	140	47	93	15	80	6,709									
LAKE CITY	26,865	18,707	8,158	420	375	45	1,023	181	842	165	220	28,693									
LYNN HAVEN	8,957	7,594	1,363	106	104	2	255	114	141	29	83	9,430									
MAXVILLE	1,439	1,266	173	30	29	1	38	6	32	5	35	1,547									
MELBOURNE	75,616	56,575	19,041	693	583	110	5,634	3,428	2,206	216	559	82,718									
MIAMI	803,811	510,909	292,902	22,919	20,534	2,385	56,157	28,722	27,435	5,192	10,650	898,729									
MICANOPY	1,587	1,371	216	9	9	0	19	3	16	8	51	1,674									
MIDDLEBURG	17,499	15,813	1,686	220	204	16	183	76	107	27	121	18,050									
MILTON	20,243	15,651	4,592	328	308	20	430	73	357	89	188	21,278									
MUNSON	651	559	92	6	6	0	3	3	0	1	28	689									
NEW SMYRNA BCH	27,713	22,068	5,645	143	81	62	4,686	3,414	1,272	89	172	32,803									
NEWBERRY	4,780	4,122	658	111	83	28	90	18	72	5	60	5,046									
NORTH DADE	123,946	91,289	32,657	4,533	3,999	534	12,477	8,397	4,080	611	1,330	142,897									
NORTH KEY LARGO	2,753	2,183	570	3	3	0	114	56	58	8	40	2,918									
OAK HILL	1,851	1,666	185	16	14	2	84	55	29	5	40	1,996									
OLD TOWN	4,536	4,203	333	121	120	1	59	24	35	10	43	4,769									
ORANGE PARK	36,235	27,447	8,788	262	193	69	2,715	1,592	1,123	122	876	40,210									
ORLANDO	293,874	192,254	101,620	2,758	2,046	712	23,988	14,542	9,446	2,113	4,277	327,010									
OVIEDO	31,413	25,610	5,803	144	80	64	2,151	1,559	592	59	196	33,963									
PACE	11,988	10,115	1,873	122	112	10	410	171	239	35	65	12,620									
PAHOKEE	2,136	1,604	532	142	131	11	509	414	95	21	46	2,854									
PALATKA	19,147	13,116	6,031	581	545	36	761	196	565	95	192	20,778									
PALM COAST	24,560	19,956	4,604	242	117	125	1,129	411	718	35	95	26,061									
PANAMA CITY	35,371	21,759	13,612	785	722	63	2,366	1,065	1,311	278	605	39,405									
PANAMA CITY BCH	20,911	15,823	5,088	140	79	61	1,040	543	497	131	135	22,357									
PENSACOLA	111,868	78,513	33,355	2,021	1,532	489	9,770	5,604	4,166	771	1,512	125,742									
PERRINE	94,011	71,108	22,903	1,436	1,188	248	5,428	3,295	2,133	289	806	101,970									
PIERSON	2,611	2,075	536	56	50	6	88	19	69	11	44	2,810									
POMONA PARK	2,978	2,780	198	69	66	3	35	17	18	6	44	3,132									
POMPANO BEACH	141,784	104,747	37,037	3,341	2,912	429	11,511	7,528	3,983	504	1,306	158,446									
PONTE VEDRA	17,279	13,257	4,022	54	35	19	925	615	310	19	57	18,334									
PT ST LUCIE	74,152	62,212	11,940	1,559	1,443	116	3,151	1,902	1,249	130	416	79,408									
SANFORD	51,157	35,127	16,030	412	231	181	4,866	3,091	1,775	313	498	57,246									
SEBASTIAN	25,114	21,060	4,054	259	227	32	849	510	339	57	221	26,500									
ST AUGUSTINE	48,269	36,041	12,228	924	752	172	2,392	1,118	1,274	239	438	52,282									
ST JOHNS	3,508	2,739	769	28	1																

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
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As of March 31, 2006



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BELLSOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

FL PSC SCHEDULE 8
MAY 2006

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	RETAIL LINES			RETAIL LINES			UNE COMBO LINES			PUBLIC			OFFICIAL		TOTAL	
FLORIDA EXCHANGE	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	RETAIL ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	UNE COMBO ACC LNS	RESIDENCE UNE COMBO	BUSINESS UNE COMBO	ACC LNS	ACC LNS	ACC LNS	ACC LNS	ACC LNS	ACC LNS	
ARCHER	3,007	2,737	270	35	34	1	39	14	25	5	50	3,136				
BALDWIN	2,233	1,794	439	75	47	28	38	9	29	28	48	2,422				
BELLE GLADE	6,800	4,105	2,695	407	337	70	1,472	1,066	406	108	178	8,965				
BOCA RATON	137,139	99,452	37,687	1,393	1,041	352	9,960	5,829	4,131	204	1,204	149,900				
BOYNTON	66,128	55,774	10,354	923	850	73	4,442	3,282	1,160	123	278	71,894				
BRONSON	4,126	3,204	922	81	78	3	73	21	52	24	73	4,377				
BROOKSVILLE	21,717	16,360	5,357	136	127	9	1,213	311	902	122	357	23,545				
BUNNELL	11,676	9,222	2,454	135	120	15	343	55	288	22	61	12,237				
CANTONMENT	7,950	6,882	1,068	76	64	12	310	216	94	24	97	8,457				
CEDAR KEY	1,308	1,026	282	5	4	1	26	2	24	2	39	1,380				
CENTURY	1,846	1,459	387	76	72	4	62	30	32	11	10	2,005				
CHIEFLAND	5,091	3,860	1,231	158	145	13	232	23	209	22	80	5,583				
CHIPLEY	5,893	4,377	1,516	179	157	22	174	22	152	40	116	6,402				
COCOA	62,721	45,234	17,487	644	548	96	4,103	2,427	1,676	321	1,078	68,867				
COCOA BEACH	16,877	12,479	4,398	81	38	23	1,091	543	548	271	164	18,464				
CORAL SPRINGS	63,963	50,242	13,721	1,218	1,115	103	4,294	2,698	1,596	122	604	70,201				
CROSS CITY	4,258	3,046	1,212	105	104	1	131	17	114	25	52	4,571				
DAYTONA BEACH	116,457	81,730	34,727	1,066	699	369	10,420	5,048	5,372	578	1,280	129,783				
DEBARY	18,332	15,649	2,683	123	96	27	1,617	1,148	469	42	164	20,278				
DEERFIELD BCH	46,939	34,571	12,368	751	648	103	3,317	1,743	1,574	138	480	51,625				
DELAND	24,608	17,006	7,602	226	159	67	2,289	1,244	1,045	135	129	27,387				
DELEON SPRINGS	2,081	1,781	300	16	16	0	96	59	37	9	41	2,243				
DELRAY	77,555	61,323	16,232	842	721	121	4,795	3,148	1,647	131	437	83,760				
DUNNELLON	14,887	13,253	1,634	110	105	5	247	34	213	25	150	15,419				
EAST ORANGE	6,800	5,734	866	81	52	29	100	21	79	22	90	6,893				
EAU GALLIE	54,350	41,330	13,020	437	299	138	4,133	2,398	1,735	126	352	59,398				
FERNANDINA BCH	18,435	14,157	4,278	129	89	40	1,371	766	605	51	110	20,096				
FLAGLER BEACH	4,484	3,629	855	83	60	23	408	168	240	18	68	5,061				
FORT LAUDERDALE	340,596	224,328	116,268	6,783	5,701	1,082	28,001	15,488	12,513	1,571	10,087	387,038				
FORT PIERCE	51,260	35,203	16,057	1,116	1,072	44	1,851	788	1,063	338	739	55,302				
GAINESVILLE	91,459	48,827	42,632	522	412	110	5,886	3,050	2,836	310	1,188	99,365				
GENEVA	2,554	2,334	220	24	24	0	39	11	28	3	83	2,703				
GRACEVILLE	3,195	2,583	612	100	94	6	107	23	84	24	69	3,485				
GREEN COVE SPGS	8,975	6,856	2,119	203	188	15	259	39	220	29	99	9,565				
GULF BREEZE	13,842	10,615	3,227	105	52	53	1,026	467	559	39	111	15,123				
HAVANA	5,006	4,288	718	136	135	1	70	26	44	15	98	5,325				
HAWTHORNE	3,536	3,014	522	62	59	3	45	18	27	14	67	3,724				
HOBE SOUND	10,160	8,657	1,503	35	30	5	728	485	243	20	91	11,034				
HOLLY NAVARRE	12,698	10,926	1,772	65	39	26	358	209	149	31	53	13,205				
HOLLYWOOD	210,713	158,772	51,941	6,674	6,190	484	18,748	13,518	5,228	737	2,691	239,561				
HOMESTEAD	43,890	31,287	12,603	2,933	2,812	121	1,710	871	839	262	314	49,109				
JACKSONVILLE	329,490	227,066	102,424	4,915	4,220	695	19,632	11,678	7,956	2,094	8,815	364,948				
JACKSONVL BEACH	22,563	15,548	7,015	161	111	50	1,285	806	479	175	168	24,352				
JAY	2,738	2,218	520	40	38	2	40	15	25	8	41	2,867				
JENSEN BEACH	15,773	11,840	3,933	63	48	15	1,083	582	501	59	118	17,096				
JULINGTON	13,409	12,125	1,284	63	48	15	332	173	159	13	44	13,861				
JUPITER	46,479	36,265	10,214	340	271	69	2,603	1,639	964	57	193	49,672				
KEYS	58,051	38,132	19,919	631	494	137	3,801	1,820	2,181	433	678	63,594				
KEYSTONE HTS	6,321	5,497	824	140	136	4	132	42	90	15	80	6,888				
LAKE CITY	26,810	18,596	8,214	416	371	45	1,006	165	841	162	220	28,614				
LYNN HAVEN	8,896	7,517	1,379	99	97	2	248	110	138	29	83	9,355				
MAXVILLE	1,417	1,245	172	31	30	1	36	4	32	5	35	1,524				
MELBOURNE	75,086	56,037	19,049	688	562	106	5,499	3,306	2,193	212	559	82,024				
MIAMI	801,024	508,351	292,673	22,587	20,296	2,291	52,400	25,635	26,765	5,118	10,528	891,657				
MICANOPY	1,581	1,365	216	8	8	0	21	3	18	8	51	1,669				
MIDDLEBURG	17,485	15,776	1,709	224	208	16	175	67	108	27	121	18,032				
MILTON	20,126	15,518	4,608	319	299	20	419	67	352	88	189	21,141				
MUNSON	652	560	92	5	5	0	3	3	0	1	28	689				
NEW SMYRNA BCH	27,575	21,899	5,676	141	79	63	4,473	3,220	1,253	87	172	32,448				
NEWBERRY	4,744	4,089	655	111	83	28	92	18	74	5	60	5,012				
NORTH DADE	123,183	90,533	32,650	4,484	3,959	525	11,136	7,183	3,953	612	1,330	140,745				
NORTH KEY LARGO	2,721	2,147	574	4	3	1	111	53	58	8	40	2,884				
OAK HILL	1,839	1,645	194	18	16	2	83	54	29	5	40	1,985				
OLD TOWN	4,518	4,179	339	134	133	1	58	23	35	10	43	4,763				
ORANGE PARK	35,903	27,110	8,793	248	180	68	2,640	1,529	1,111	123	880	39,794				
ORLANDO	291,164	189,423	101,741	2,709	2,002	707	23,116	13,689	9,427	2,113	4,269	323,371				
OVIEDO	31,206	25,381	5,825	149	83	66	2,092	1,509	583	58	196	33,701				
PACE	11,931	10,055	1,876	114	104	10	401	182	239	33	65	12,544				
PAHOKEE	2,139	1,610	529	146	135	11	479	385	94	22	46	2,832				
PALATKA	19,081	13,029	6,052	581	546	35	721	168	553	97	192	20,672				
PALM COAST	24,353	19,769	4,584	246	121	125	1,092	383	709	36	95	25,822				
PANAMA CITY	35,080	21,532	13,548	763	695	68	2,313	1,034	1,279	280	505	39,041				
PANAMA CITY BCH	20,820	15,698	5,122	144	83	61	1,025	531	494	130	135	22,254				
PENSACOLA	110,382	77,476	32,906	1,914	1,445	469	9,578	5,465	4,113	767	1,512	124,153				
PERRINE	93,938	70,958	22,980	1,437	1,195	242	5,194	3,120	2,074	286	806	101,661				
PIERSON	2,593	2,063	530	59	53	6	88	19	69	11	44	2,795				
POMONA PARK	2,952	2,759	193	72	69	3	33	14	19	6	44	3,107				
POMFANO BEACH	140,577	103,680	36,897	3,201	2,777	424	10,690	6,788	3,902	499	1,304	156,271				
PONTE VEDRA	17,179	13,170	4,009	54	35	19	917	611	306	19	57	18,226				
PT ST LUCIE	73,960	61,969	11,991	1,585	1,467	118	3,007	1,766	1,241	128	416	79,096				
SANFORD	50,676	34,760	15,916	398	219	179	4,675	2,899	1,776	314	498	56,561				
SEBASTIAN	24,961	20,914	4,047	249	217	32	830	497	333	57	221	26,318				
ST AUGUSTINE	48,306	35,982	12,324	847	688	159	2,297	1,047	1,250	239	438	52,127				
ST JOHNS	3,581	2,805	776	25	13	12	72									

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



52-17

BELL SOUTH TELECOMMUNICATIONS
FLORIDA ACCESS LINES IN-SERVICE

PSC SCHEDULE B

JUNE 2006

MB

9/29/06

FLORIDA EXCHANGE	RETAIL LINES			SALE LINES			COMBO LINES			PUBLIC ACC LNS	OFFICIAL ACC LNS	TOTAL ACC LNS
	ACC LNS	RESIDENCE RETAIL LNS	BUSINESS RETAIL LNS	ACC LNS	RESALE LNS	BUSINESS RESALE LNS	ACC LNS	UNE CMBO LNS	BUSINESS UNE CMBO			
ARCHER	2,990	2,724	266	32	31	1	40	15	25	5	50	3,117
BALDWIN	2,223	1,786	437	70	42	28	33	7	26	25	48	2,399
BELLE GLADE	6,802	4,123	2,679	399	337	62	1,098	701	397	105	178	8,582
BOCA RATON	136,501	98,812	37,689	1,367	1,031	336	9,688	5,673	4,015	198	1,204	148,958
BOYNTON	65,771	55,445	10,326	887	819	68	4,263	3,109	1,154	122	279	71,322
BRONSON	4,130	3,191	939	80	77	3	64	17	47	24	73	4,371
BROOKSVILLE	21,580	16,218	5,362	128	117	11	1,187	300	887	122	357	23,374
BUNNELL	11,630	9,189	2,461	130	114	16	332	56	276	22	61	12,175
CANTONMENT	7,856	6,804	1,052	76	64	12	299	202	97	23	97	8,351
CEDAR KEY	1,313	1,022	291	5	4	1	22	2	20	2	39	1,381
CENTURY	1,826	1,444	382	85	81	4	55	23	32	12	10	1,988
CHIEFLAND	5,119	3,858	1,261	154	141	13	216	22	194	22	80	5,591
CHIPLEY	5,899	4,375	1,524	181	159	22	166	23	143	39	116	6,401
COCOA	62,648	44,892	17,756	633	544	89	3,986	2,346	1,640	320	1,078	68,665
COCOA BEACH	16,765	12,365	4,400	56	34	22	1,078	523	555	268	164	18,331
CORAL SPRINGS	63,606	49,912	13,694	1,197	1,093	104	3,938	2,370	1,568	116	603	69,460
CROSS CITY	4,270	3,039	1,231	104	102	2	116	16	100	25	52	4,567
DAYTONA BEACH	115,631	80,867	34,764	1,094	722	372	10,106	4,816	5,290	578	1,257	128,666
DEBARY	18,109	15,455	2,654	123	95	28	1,548	1,088	460	44	164	19,988
DEERFIELD BCH	46,578	34,277	12,301	749	652	97	3,233	1,677	1,556	137	481	51,178
DELAND	24,430	16,823	7,607	234	167	67	2,239	1,189	1,050	148	129	27,180
DELEON SPRINGS	2,073	1,767	306	16	16	0	95	57	38	9	41	2,234
DELRAY	77,336	61,065	16,271	770	653	117	4,548	3,007	1,541	128	437	83,219
DUNNELLON	14,892	13,236	1,656	109	103	6	242	33	209	25	150	15,418
EAST ORANGE	6,540	5,675	865	85	55	30	94	17	77	22	90	6,831
EAU GALIE	54,014	40,951	13,063	422	288	134	4,034	2,335	1,699	126	352	58,948
FERNANDINA BCH	18,409	14,069	4,340	136	95	41	1,313	728	585	49	109	20,016
FLAGLER BEACH	4,438	3,592	846	78	60	18	400	160	240	19	68	5,003
FORT LAUDERDALE	338,988	222,684	116,304	6,727	5,683	1,044	26,140	14,008	12,132	1,563	10,088	383,506
FORT PIERCE	50,916	34,839	16,077	1,090	1,047	43	1,790	771	1,019	328	739	54,863
GAINESVILLE	90,433	47,871	42,562	520	416	104	5,655	2,902	2,753	305	1,188	98,101
GENEVA	2,548	2,330	218	26	19	7	36	9	27	3	83	2,696
GRACEVILLE	3,215	2,596	619	95	88	7	102	21	81	23	69	3,504
GREEN COVE SPGS	8,932	6,806	2,126	200	186	14	271	42	229	28	99	9,530
GULF BREEZE	13,813	10,558	3,255	98	47	51	999	452	547	39	111	15,060
HAVANA	4,992	4,279	713	137	136	1	68	25	43	15	98	5,310
HAWTHORNE	3,512	2,994	518	66	63	3	40	13	27	14	67	3,699
HOBE SOUND	10,113	8,620	1,493	66	30	6	717	474	243	20	91	10,977
HOLLY NAVARRE	12,629	10,836	1,793	65	39	26	339	193	146	31	53	13,117
HOLLYWOOD	209,925	157,959	51,966	6,656	6,176	480	17,662	12,538	5,124	729	2,691	237,663
HOMESTEAD	43,882	31,318	12,564	2,896	2,779	117	1,651	831	820	248	314	48,991
JACKSONVILLE	327,597	225,321	102,276	4,826	4,120	706	19,094	11,196	7,898	2,075	8,808	362,400
JACKSONVL BEACH	22,394	15,346	7,048	160	113	47	1,262	773	489	175	168	24,159
JAY	2,735	2,213	522	40	38	2	39	14	25	7	41	2,862
JENSEN BEACH	15,672	11,757	3,915	64	52	12	1,052	558	494	56	118	16,962
JULINGTON	13,341	12,048	1,293	60	45	15	327	170	157	13	44	13,785
JUPITER	46,206	36,032	10,174	338	275	63	2,555	1,601	954	56	193	49,348
KEYS	57,554	37,690	19,864	630	494	136	3,702	1,572	2,130	427	678	62,991
KEYSTONE HTS	6,334	5,510	824	136	131	5	128	39	89	15	80	6,693
LAKE CITY	26,767	18,531	8,236	408	362	46	970	161	809	160	220	28,525
LYNN HAVEN	8,812	7,441	1,371	95	93	2	247	105	142	28	83	9,265
MAXVILLE	1,411	1,239	172	27	26	1	36	4	32	5	35	1,514
MELBOURNE	74,630	55,544	19,086	648	540	108	5,325	3,172	2,153	210	560	81,373
MIAMI	798,633	505,977	292,656	21,949	19,733	2,216	49,305	23,571	25,734	4,959	10,495	885,341
MICANOPY	1,581	1,365	216	7	7	0	21	3	18	8	51	1,668
MIDDLEBURG	17,439	15,744	1,695	216	200	16	161	60	101	26	121	17,963
MILTON	20,028	15,376	4,652	307	287	20	411	66	345	87	189	21,022
MUNSON	646	555	91	6	6	0	3	3	0	1	28	684
NEW SMYRNA BCH	27,868	22,092	5,776	141	78	63	3,719	2,586	1,133	87	172	31,987
NEWBERRY	4,662	4,002	660	97	77	20	90	17	73	5	60	4,914
NORTH DADE	122,670	90,034	32,636	4,340	3,812	528	10,545	6,740	3,805	586	1,329	139,470
NORTH KEY LARGO	2,714	2,131	583	4	1	3	112	53	59	7	40	2,877
OAK HILL	1,830	1,640	190	19	16	3	71	43	28	5	40	1,965
OLD TOWN	4,499	4,153	346	135	134	1	56	21	35	10	43	4,743
ORANGE PARK	35,619	26,837	8,782	248	178	70	2,586	1,460	1,126	121	880	39,454
ORLANDO	288,902	187,033	101,869	2,615	1,931	684	22,555	13,142	9,413	2,105	4,264	320,441
OVIEDO	30,651	25,112	5,539	149	84	65	2,022	1,441	581	58	194	33,074
PACE	11,850	9,965	1,885	100	89	11	378	150	228	34	65	12,427
PAHOKEE	2,106	1,589	517	129	118	11	469	374	95	22	46	2,772
PALATKA	19,055	12,996	6,059	573	538	35	703	159	544	95	192	20,618
PALM COAST	24,245	19,661	4,584	240	120	120	1,058	369	689	35	95	25,673
PANAMA CITY	34,794	21,334	13,460	767	700	67	2,275	1,009	1,266	280	605	38,721
PANAMA CITY BCH	20,720	15,582	5,138	138	76	62	1,000	511	489	130	135	22,123
PENSACOLA	109,465	76,515	32,950	1,939	1,476	463	9,291	5,252	4,039	760	1,513	122,968
PERRINE	94,037	70,889	23,148	1,400	1,167	233	4,999	2,991	2,008	272	804	101,512
PIERSON	2,600	2,064	536	59	53	6	90	20	70	11	44	2,804
POMONA PARK	2,931	2,740	191	72	69	3	33	13	20	6	44	3,086
POMPANO BEACH	139,844	102,984	36,860	3,161	2,739	422	10,049	6,257	3,792	492	1,305	154,851
PONTE VEDRA	17,074	13,078	3,996	53	33	20	894	586	308	19	57	18,097
PT ST LUCIE	73,849	61,772	12,077	1,569	1,458	111	2,898	1,710	1,188	127	415	78,858
SANFORD	50,099	34,335	15,764	375	209	166	4,524	2,802	1,722	310	498	55,806
SEBASTIAN	24,891	20,875	4,016	241	216	25	805	482	323	57	225	26,219
ST AUGUSTINE	48,229	35,927	12,302	753	605	148	2,274	1,003	1,271	234	440	51,930
ST JOHNS	3,667	2,899	768	23	12	11	70	3	67	6	20	3,786
STUART	53,006	37,725	15,281	287	206	81	3,782	2,080	1,702	129	211	57,415
SUNNY HILLS	2,014	1,694	320	19	18	1	12	5	7	1	39	2,085
TITUSVILLE	28,482	22,214	6,268	167	143	24	1,745	1,062	683	117	192	30,703
TRENTON	4,893	3,514	1,379	116	109	7	84	14	70	16	69	5,178
VERNON	2,030	1,794	236	37	35	2	34	8	26	10	52	2,163
VERO BEACH	59,488	43,697	15,791	249	204	45	4,090	2,169	1,921	178	394	64,399
WEEKI WACHEE SP	46,817	39,132	7,685	97	83	14	3,893	2,010	1,883	78	275	51,160
WELAKA	2,557	2,359	198	38	38	0	34	7	27	6	36	2,671
WEST PALM BEACH	362,960	265,218	97,742	5,817	5,209	608	21,281	12,622	8,659	1,184	2,909	394,151
YANKEETOWN	2,261	1,927	334	18	16	2	45	4	41	7	62	2,393
YOUNGSTOWN FNT	3,816	3,537	279	79	79	0	42	11	31	13	37	3,987
YULEE	5,107	4,019	1,088	66	65	1	75	18	57	26	61	5,335

UNE =
Unbundled
Network
Elements
CMBO =
Combination
Official =
Govt

06/10/06

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006



52-18

1. BellSouth's responses to CompSouth's Production of Documents 4, 5, and 12
2. BellSouth's responses to CompSouth's Production of Documents 15

CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-TL Exhibit No. 12

Company/ Comp South

Witness: BS conf. responses to Comp South

Date: 12/06/06 Discovery

EXHIBIT NO. 13

DOCKET NO.: 060598-TL

WITNESS:

PARTY: BellSouth

DESCRIPTION:

1. CompSouth's Responses to BST's 1st Set of Interrogatories and Production of Documents

PROFFERING PARTY: BellSouth

I.D. # BST-1

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 060598-TL Exhibit No. 13

Company/ CompSouth

Witness: CompSouth Responses to BS's Discovery

Date: 12/06/06

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition to recover 2005 tropical
system related costs and expenses, by
BellSouth Telecommunications, Inc.

Docket No. 060598-TL

**COMPETITIVE CARRIERS OF THE SOUTH, INC.'S OBJECTIONS AND
RESPONSES TO BELL SOUTH'S FIRST SET OF INTERROGATORIES (NOS. 1-18)
AND FIRST REQUEST FOR PRODUCTION OF DOCUMENTS (NO. 1)**

The Competitive Carriers of The South, Inc. (CompSouth), pursuant to Rule 28.106-206, Florida Administrative Code, and Rules 1.280, 1.340 and 1.350, Florida Rules of Civil Procedure, hereby respond to BellSouth Telecommunications, Inc.'s (BellSouth) First Set of Interrogatories (Nos. 1-18) and First Request for Production of Documents (No. 1) to CompSouth, dated November 3, 2006.

GENERAL OBJECTIONS

1. CompSouth objects to the discovery to the extent it seeks to impose an obligation on CompSouth to respond on behalf of subsidiaries, affiliates, or other persons that are not parties to this case on the grounds that such discovery is overly broad, unduly burdensome, oppressive, and not permitted by applicable discovery rules.

2. CompSouth objects to the discovery to the extent it is intended to apply to matters other than those subject to the jurisdiction of the Commission. CompSouth objects to such requests as being irrelevant, overly broad, unduly burdensome, and oppressive.

3. CompSouth objects to each and every discovery request and instruction to the extent that such request or instruction calls for information that is exempt from discovery by virtue of the attorney-client privilege, work product privilege, or other applicable privilege.

4. CompSouth objects to each and every discovery request insofar as the requests are vague, ambiguous, overly broad, imprecise, or utilize terms that are subject to multiple interpretations but are not properly defined or explained for purposes of these data requests. Any answers provided by CompSouth in response to the requests will be provided subject to, and without waiver of, the foregoing objection.

5. CompSouth objects to each and every discovery request insofar as it is not reasonably calculated to lead to the discovery of admissible evidence and is not relevant to the subject matter of this action.

6. CompSouth objects to providing information to the extent that such information is already in the public record before the Commission or already in the possession of BellSouth.

7. CompSouth objects to the discovery requests, instructions and definitions, insofar as they seek to impose obligations on CompSouth that exceed the requirements of the Florida Rules of Civil Procedure or Florida law.

8. CompSouth objects to each and every discovery request that is unduly burdensome, expensive, oppressive, or excessively time consuming as written.

9. CompSouth objects to each and every discovery request to the extent that the information requested constitutes “trade secrets” pursuant to Florida Statutes. To the extent that BellSouth requests proprietary confidential business information, CompSouth will make such information available upon execution and in accordance with a protective agreement, subject to any other general or specific objections contained herein.

11. CompSouth objects to any discovery request that seeks to obtain “all” or “every” of particular documents, items, or information to the extent that such requests are

overly broad and unduly burdensome. Any answers provided by CompSouth in response to this discovery will be provided subject to, and without waiver of, the foregoing objection.

INTERROGATORIES

1. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on page 4, lines 3-5 of his Testimony that BellSouth intends to “apply a surcharge to wholesale unbundled network element (“UNE”) loops that is not permitted by the Federal Telecommunications Act and FCC pricing rules.”

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that Mr. Wood relied on the language of 47 USC §252(d)(2) of the Act and the language of 47 CFR §51.505 and §51.511 as well as his experience testifying in TELRIC cost cases. In addition, the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PC0-TL.

2. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on page 4, lines 16-18 of his Testimony that “[t]he application of a surcharge to wholesale access lines is explicitly subject to a Commission finding that such an application is appropriate, and is further constrained by applicable federal law.”

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that Mr. Wood relied on the language of §364.051(4)(b)(6), 47 USC §252(d)(2), 47 CFR §51.505 and §51.511. In addition, the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

3. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on page 5, footnote 3 of his Testimony that “the application of the surcharge to UNE loops represents an end run around the FCC’s UNE pricing rules. This kind of post hoc adjustment to TELRIC-based prices is in conflict with the requirements of 47 CFR § 51.505 through §51.511.”

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that Mr. Wood relied on the language of §252(d)(2) of the Act and the language of 47 CFR §51.505 and §51.511. In addition, the legal issues raised by this interrogatory will be discussed in the

legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

4. Identify all evidence, documents, or other support that Don Wood relied upon in making the statement on page 7, lines 13-17 of his Testimony that “CLECs who purchase UNE loops from BellSouth have incurred their own expenses related to damage from these same storms. CLECs were required to repair and replace network facilities just as BellSouth was, and were likewise required to purchase new equipment, pay overtime wages, and do all of the other things necessary to restore their networks.”

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

5. Regarding Mr. Wood’s testimony on page 7, lines 13-17, please identify (1) the specific CLECs in Florida that incurred expenses related to damage from the storms, (2) when and where those damages were incurred; and (3) the total amount of damages by storm sustained by each CLEC.

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

6. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on page 9, lines 9-12 of his Testimony that “BellSouth’s proposal to effectively re-price UNE loops is directly at odds with the requirements of Federal Telecommunications Act and FCC rules.”

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that Mr. Wood relied on the language of §252(d)(2) of the Act and the language of 47 CFR §51.505 and §51.511. In addition, the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

7. Identify all evidence, documents, or other support that Don Wood relied upon in making the statement on page 12, lines 12-15 of his Testimony that “[b]etween September 1 and September 20, BellSouth apparently decided that the terms unbundled loop, access line, and customer line don’t mean ‘the line or loop used to provide service to a customer’ but instead all actually mean ‘DSO equivalent.’”

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that Mr. Wood relied on BellSouth’s Petition and the attached testimony of Kathy Blake, dated

September 1, 2006, and on BellSouth's Amended Petition and the attached amended testimony of Kathy Blake, dated September 20, 2006.

8. Identify all evidence, documents, legal citations or other support that Don Wood relied upon in making the statement on page 14, lines 6-9 of his Testimony that "[i]n effect, BellSouth is seeking to 'true-up' its forward looking costs (calculated pursuant to the FCC's TELRIC requirements and approved by the Commission) to a higher level based on the embedded costs recorded for a specific year."

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word "all" makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that the basis for this statement is set forth at pages 14-20 of Mr. Wood's testimony. In addition, the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

9. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement in footnote 11 of his Testimony that "TELRIC methodology explicitly precludes the inclusion of booked costs that BellSouth is seeking to recover through the storm surcharge."

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word "all" makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that Mr. Wood relied on the language of §252(d)(2) of the Act and the language of 47 CFR §51.505(d). In addition, the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

10. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on pages 14-15, footnote 11 of Don Woods' Testimony that "It is my understanding that the Commission is, therefore, pre-empted under federal law from applying the proposed surcharge to UNEs."

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word "all" makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

11. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on page 16, lines 9-11 of his Testimony that

“[a]ny time that in ILEC seeks to change its UNE prices, these rules are applicable. A failure to apply these requirements in a re-pricing scenario would strip the FCC’s pricing rules of any meaning.”

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that CompSouth responds that the basis for this statement is set forth at pages 14-20 of Mr. Wood’s testimony. In addition, the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

12. Identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on page 18, lines 23-25 of his Testimony that “BellSouth’s proposed re-pricing of unbundled loops is in conflict with the FCC’s pricing requirements (and with basic principles of equity and fairness) for at least three reasons.”

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Notwithstanding such objections and without waiving them, CompSouth responds that that the basis for this statement is provided in Mr. Wood’s testimony, immediately following the quoted sentence (beginning at p. 18, line 25 and continuing through p. 20, line 8). In addition, the legal issues raised by this interrogatory will be discussed in the legal memoranda to be filed on November 30, 2006, pursuant to Order No. PSC-06-0941-PCO-TL.

13. Please list every instance and identify all evidence, documents, legal citations, or other support that Don Wood relied upon in making the statement on page 24, lines 8-11 of his Testimony that “[a]s has often been the case since it ceased operating pursuant to traditional rate of return regulation, BellSouth wants the freedom of price regulation to retain higher profits when things go well, but effectively seeks the protection of rate of return regulation when things don’t go as well.”

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

14. Identify all CLECs that maintain insurance on their outside network plant in Florida.

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

15. For each CLEC identified in response to Interrogatory No. 14, please provide:

- (a) The amount of insurance coverage.
- (b) The amount of the deductible.
- (c) The annual premium.
- (d) A description of the outside network plant that is covered by the insurance.

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

16. Identify all CLECs that have obtained an insurance quote or otherwise attempted to obtain insurance to cover its outside network plant. In answering this Interrogatory, for each CLEC identified, please provide:

- a. The date and amount of any insurance coverage sought.
- b. The amount of the quote, including any deductible and premium.
- c. The carrier providing the quote or any information related to a CLEC's attempt to obtain insurance for its outside network plant.
- d. The reason the CLEC did not obtain the insurance.

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

17. Does CompSouth or Don Wood know of any CLEC that operates in Florida that currently has a storm reserve fund? If yes, please identify the CLECs that do and provide the amount of the storm reserve fund.

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

18. Does CompSouth know of any member of CompSouth or of any CLEC in Florida that has made a decision not to have a storm reserve? If so, explain in detail why the CompSouth member or CLEC chose not to have a storm reserve.

RESPONSE: The referenced testimony has been withdrawn and by agreement of counsel, no response to this interrogatory is required.

REQUEST FOR PRODUCTION

1. Please produce all documents which Don Wood or CompSouth relied upon, [sic] support, evidence, pertain, or otherwise relate to CompSouth's or Don Wood's responses to Interrogatory Nos. 1-18.

OBJECTION AND RESPONSE: CompSouth objects to this interrogatory on the grounds that its use of the word “all” makes it overly broad, ambiguous, and unduly burdensome. Further, CompSouth incorporates the specific objections to each of the interrogatories made above. Notwithstanding such objections and without waiving them and incorporating the objections made above, CompSouth responds that the documents relied upon as referenced in the above interrogatory responses, such as information in the federal Telecommunications Act and FCC regulations are equally available to BellSouth as they are to CompSouth.

s/ Vicki Gordon Kaufman
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Responses and Objections to BellSouth's First Set Of Interrogatories (Nos. 1-18) and First Request for Production of Documents (No. 1) was furnished by electronic and U.S. Mail this 20th day of November, 2006 to:

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s/ Vicki Gordon Kaufman
Vicki Gordon Kaufman

EXHIBIT NO. 14

DOCKET NO.: 060598-TL

WITNESS: Winston

PARTY: BellSouth

DESCRIPTION:

1. Deposition Transcript of FPSC witness Charleston J. Winston.
2. Deposition Late Filed Exhibit of FPSC witness Charleston J. Winston.

PROFFERING PARTY: BellSouth

I.D. # BST-2

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-TL Exhibit No. 14

Company/ CompSouth

Witness: Charleston J. Winston Deposition transcript

Date: 12/06/06

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060598-TL

In the Matter of:

PETITION TO RECOVER 2005 TROPICAL SYSTEM
RELATED COSTS AND EXPENSES, BY BELLSOUTH
TELECOMMUNICATIONS, INC.

ELECTRONIC VERSIONS OF THIS TRANSCRIPT ARE
A CONVENIENCE COPY ONLY AND ARE NOT
THE OFFICIAL TRANSCRIPT OF THE HEARING,
THE .PDF VERSION INCLUDES PREFILED TESTIMONY.

DEPOSITION OF: CHARLESTON J. WINSTON

TAKEN AT THE
INSTANCE OF: The Staff of the Florida
Public Service Commission

PLACE: Room 382D
Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, Florida

TIME: Commenced at 4:10 p.m.
Concluded at 5:02 p.m.

DATE: Tuesday, November 28, 2006

REPORTED BY: LINDA BOLES, CRR, RPR
Official FPSC Reporter
(850) 413-6734

FLORIDA PUBLIC SERVICE COMMISSION

1 PARTICIPATING:

2 JAMES MEZA III, ESQUIRE, E. EARL EDENFIELD, JR.,
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5 Monroe Street, Suite 400, Tallahassee, Florida 32303-1556,
6 appearing on behalf of BellSouth Telecommunications, Inc.

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10 SUSAN J. BERLIN, NuVox Communications, Inc., Two
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12 on behalf of NuVox Communications, Inc.

13 CHARLES J. BECK, ESQUIRE, Office of Public Counsel,
14 c/o The Florida Legislature, 111 West Madison Street, Room 812,
15 Tallahassee, Florida 32399-1400, appearing (via telephone) on
16 behalf of the Citizens of the State of Florida.

17 ALLISON HICKS, 2301 Lucien Way, Suite 200, Maitland,
18 Florida 32751, appearing (via telephone) on behalf of Florida
19 Digital Network.

20 PAT WIGGINS, ESQUIRE, FPSC General Counsel's Office,
21 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850,
22 appearing on behalf of the Florida Public Service Commission
23 Staff.

24

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S T I P U L A T I O N

IT IS STIPULATED that this deposition was taken pursuant to notice in accordance with the applicable Florida Rules of Civil Procedure; that objections, except as to the form of the question, are reserved until hearing in this cause; and that reading and signing was not waived.

IT IS ALSO STIPULATED that any off-the-record conversations are with the consent of the deponent.

1 D E P O S I T I O N

2 Whereupon,

3 CHARLESTON J. WINSTON

4 was called as a witness and, after being duly sworn, testified
5 as follows:

6 DIRECT EXAMINATION

7 BY MR. GURDIAN:

8 Q Would you please state your full name for the record?

9 A Charleston J. Winston.

10 Q And what is your business address?

11 A 2540 Shumard Oak Boulevard, Tallahassee, Florida
12 32399.

13 MR. GURDIAN: Okay. Off the record for a second.

14 (Discussion held off the record.)

15 BY MR. GURDIAN:

16 Q Mr. Winston, have you ever had your deposition taken
17 before?

18 A Yes.

19 Q Okay. So you understand the process, that I'll be
20 asking you questions, you're providing me answers, and that if
21 you have any questions regarding my questions, please feel free
22 to ask.

23 A Okay.

24 Q Okay? Did you prepare the report that was submitted
25 on November 17th, 2006?

1 A November 17th?

2 Q 2006.

3 A Yes, I did.

4 Q And it's the report entitled "Audit to Verify 2005

5 Storm Costs, BellSouth Telecommunications, Incorporated, in

6 Docket Number 060598"?

7 A That is correct.

8 Q Okay. And did anyone assist you in preparing the

9 report?

10 A Yes.

11 Q And who was that?

12 A Included on the audit staff was Gennarro Jackson and

13 Mike Buckley.

14 Q Okay. Did anyone else assist you in the report?

15 A Lynn Deamer, who is the supervisor.

16 Q Okay. Anyone else?

17 A That's basically it.

18 Q Okay. And you also submitted on November 17th

19 revised direct testimony; correct?

20 A Yes.

21 Q And did anyone assist you in the preparation of that

22 testimony?

23 A Same.

24 Q Same people?

25 A Yeah.

1 Q Anyone else?

2 A (Nods negatively.)

3 Q Now have you reviewed the testimony submitted by
4 Steve Pendergrass in this matter?

5 A Yes, I believe I have.

6 Q The direct and surrebuttal?

7 A Yes, I believe I have.

8 Q Okay. You brought some documents with you, sir?

9 A Sure.

10 Q Did you bring them to help you?

11 A Yes. Okay.

12 Q Okay. And did you review the testimony submitted by
13 Kathy Blake, the direct and surrebuttal?

14 A Yes, I have.

15 Q Okay. And in your review of Steve Pendergrass's
16 testimony, did you say to yourself that any of it was
17 incorrect?

18 A Now you're going to make me dig out these files,
19 aren't you?

20 MR. WIGGINS: Here, do you want this testimony?

21 THE WITNESS: In response to that question, can you,
22 like, point to a specific item, specific item?

23 BY MR. GURDIAN:

24 Q Do you have a recollection when you reviewed
25 Mr. Pendergrass's testimony that you stated to yourself that

1 some of it was incorrect?

2 A And the question is if some of Mr. Pendergrass's
3 testimony is incorrect; right?

4 Q Correct. Did you think to yourself when you reviewed
5 Mr. Pendergrass's testimony that some of it was incorrect?

6 A Can we go off the record?

7 (Discussion held off the record.)

8 BY MR. GURDIAN:

9 Q Let me actually move on to your revised direct
10 testimony and your revised audit report submitted on
11 November 17th, 2006.

12 MR. WIGGINS: You pull yours out because I need --

13 THE WITNESS: Right. Right. Right.

14 MR. WIGGINS: You know, Manny, while he's pulling it
15 out, this has been a little discombobulated because we broke
16 the other one off and we've had some more folks come in. Could
17 I go ahead and have my staff folks tell, say their names?
18 Denise, would you like to --

19 MS. VANDIVER: Oh, I'm Denise Vandiver, Bureau Chief
20 of Auditing.

21 MS. DEAMER: And Lynn Deamer, Audit Supervisor.

22 MR. BUCKLEY: Mike Buckley, Auditing.

23 MR. VICKERY: Paul Vickery.

24 MR. WIGGINS: Otherwise it's all the same cast of
25 characters here.

1 BY MR. GURDIAN:

2 Q Now let me specifically refer you to Audit Finding
3 Number 1.

4 A Okay. Go ahead.

5 Q In Audit Finding Number 1, you indicate that
6 BellSouth, excuse me, audit staff requested board of directors'
7 minutes from BellSouth.

8 A That is correct.

9 Q Why does -- why did you request board of directors'
10 minutes?

11 A Somebody can correct me if I'm wrong, but the board
12 of directors' minutes sets policy for the company, and then
13 this policy is also financial concerns, budget concerns.

14 Q Anything else?

15 A No. But that's not all. I'm giving you a broad
16 view.

17 Q But what exactly did you need from the board of
18 directors' minutes in order to perform your analysis with
19 regard to Audit Finding Number 1?

20 A Well, just to restate that in the board of directors'
21 minutes I have found out over the years that budget items are
22 discussed in the board of directors' minutes. And so we wanted
23 to review those board of directors' minutes to see was there
24 any forecasting in there concerning the budget. But we weren't
25 allowed to see it, so we'll never know.

1 Q Now BellSouth provided you information regarding its
2 expense budgets in 2005 and 2006; correct?

3 A That's correct.

4 Q And it also provided audit staff with its capital
5 budgets for 2005 and 2006.

6 A Purports to be. You said capital budget?

7 Q Yes, sir.

8 A Purports to be capital budget.

9 Q Do you have any reason to disbelieve that what
10 BellSouth indicated were its capital budgets were not its
11 capital budgets?

12 A It was provided so late, staff was not able to do an
13 analysis of it. So it purports to be.

14 Q Okay. Let me refer you back to the amended petition
15 that BellSouth has filed in this case.

16 A Yes.

17 Q In its petition it indicates that, BellSouth
18 indicates that it's not claiming capital. Is that your
19 understanding?

20 A That's my understanding.

21 Q If BellSouth is not claiming capital, what need would
22 audit staff have to review capital budgets?

23 A BellSouth says it is not claiming capital. Audit
24 staff wanted to determine that, in fact, to be true by looking
25 at the capital budget. In other words, in the capital budget

1 hopefully you have things that are going to be capitalized two
2 years out, four years out, five years out. I've seen capital
3 budgets ten years out. Things are going to be capitalized. We
4 wanted to look at that to see what's in this area covered in
5 the storm is projected to be considered as a capital cost.

6 Q Now have you reviewed the capital budgets that were
7 provided?

8 A I provided -- I reviewed what was provided, and it
9 was titled "Capital Budget."

10 Q Okay. And did you request additional documentation
11 from BellSouth with regard to the capital budget?

12 A No. It was too late to do the follow-up.

13 Q Okay. When did BellSouth provide you, the audit
14 staff, with the capital budget?

15 A If my data is correct, we think that we received that
16 information on 11/17/06, if my data is correct.

17 Q November 17th of '06, the capital budget, sir?

18 A That is correct.

19 Q Now moving on to executive management minutes that
20 audit staff requested. Now BellSouth, after receiving
21 clarification from audit staff, provided a supplemental
22 response to audit staff's request for the executive management
23 minutes; is that right?

24 A Could you please say that again?

25 Q Sure.

1 A I'm sorry.

2 Q That's all right. Maybe it was a bad question.

3 BellSouth, in response to a question from staff
4 regarding executive management minutes, after BellSouth had
5 received clarification that BellSouth (sic.) wanted the budget
6 meeting minutes, BellSouth indicated that it did not have
7 budget meeting minutes; is that correct?

8 A That's correct.

9 Q Do you have any reason to dispute this assertion by
10 BellSouth that it does not have budget meeting minutes?

11 A Yes.

12 Q Okay. Please explain.

13 A The second response came so late, here again, we were
14 not allowed ample time to do follow-up. If this response had
15 came earlier that executive management did not exist, then the
16 audit staff would have taken another course of action to
17 retrieve information of what executives do to formulate a
18 budget barring there is no formal minutes.

19 Q Now didn't BellSouth, in response to one of the audit
20 requests, provide the backup documentation that was used to
21 formulate the budgets, that it indicated was used to formulate
22 the budgets?

23 A Yes.

24 Q Okay. And you found this information to be
25 sufficient or insufficient?

1 A Insufficient.

2 Q And why?

3 A Because we wanted the executive management budget at
4 the time we requested them. Then later on it was brought to
5 our attention that these do not exist; too late in the game to
6 choose a new course of action.

7 Q Why is it too late?

8 A Yeah. It's too late in the game because if those
9 minutes did not exist, somebody discusses budget at the
10 executive level. Could we not have taken a course of action to
11 interview these people, request their notes, how do they go
12 about putting in budget input? All of these avenues would
13 have, we would have chosen if we knew that formal minutes did
14 not exist.

15 Q Okay. Why didn't you ask to do that?

16 A Because the response came so late and didn't give us
17 ample time to respond.

18 Q When did it come?

19 A Because, you've got to remember, there are two
20 responses out there.

21 Q Okay.

22 A Right.

23 Q When did the second response come?

24 A And somebody correct me again if I'm wrong because
25 I'm going from my notes and stuff, those were received on

1 November 15th, 2006, the second response.

2 Q Okay. Were you present at a meeting between myself,
3 Steve Pendergrass, Ms. Kaufman was there, a representative from
4 OPC was there, Ms. Deamer was there, Deamer, right, Deamer
5 and --

6 MS. VANDIVER: Vandiver.

7 BY MR. GURDIAN:

8 Q -- Vandiver, Ms. Vandiver was also there?

9 A Yes, I sat right across from you, Manny.

10 Q Okay. And Mr. Pendergrass indicated at that meeting,
11 which was earlier than November 15th, that BellSouth did not
12 have budget meeting minutes.

13 A Is that a question?

14 Q Yes.

15 A Oh, okay. Yes.

16 Q Okay. At that point why didn't you ask for more
17 information?

18 A Does anybody have a recollection what date that was?
19 I forgot what date that meeting was, but I guess it doesn't
20 really matter.

21 But anyway, we had a formal written response and
22 that's what we went on. Anything verbal we didn't rely on
23 because it wasn't formal in writing. So was this the company's
24 formal response in that meeting? No. We had a formal one in
25 writing.

1 Q Well, actually the first response was an objection,
2 wasn't it?

3 A Yeah. It could have been. I have it here. Yes.

4 Q So there was no response at that point.

5 A Right. BellSouth objects. Exactly.

6 Q Okay. Now going back to the capital budgets issue.

7 A Right.

8 Q We've already established that BellSouth provided
9 what it has indicated are its capital budgets for 2005 and
10 2006.

11 A Yes.

12 Q And it also indicated it had not completed its 2007
13 budgets.

14 A Yes.

15 Q Now. And you indicated that you don't think that
16 what BellSouth has provided is sufficient.

17 A No, I didn't indicate that. I indicated what was
18 provided purports to be the capital budget. We haven't had
19 time to do an analysis, ample time to do an analysis.

20 Q And you've indicated that the capital budgets were
21 provided to audit staff on November 15th.

22 A The capital budgets -- I indicated November the 17th.

23 Q November 17th. Thank you.

24 And we've already established that BellSouth has
25 provided its expense budgets for 2005 and 2006.

1 A Correct.

2 Q Okay. And now as part of its audit request, staff
3 requested budget amounts for hurricane damage from 2003 to
4 2010.

5 A Yes.

6 Q Okay. And BellSouth responded it did not, that it
7 did not include funding for tropical storm hurricane damage in
8 its budgets; correct?

9 A Correct.

10 Q Do you have any reason to dispute BellSouth's
11 statement that it doesn't include this type of damage in its
12 budgets?

13 A No.

14 Q Okay. Now in response to one of the audit requests,
15 BellSouth provided actual expenses per month and a
16 corresponding column for budget amounts. Do you recall that,
17 sir?

18 A Yes, I recall that.

19 Q And that would actually be in response to staff's
20 Audit Request Number 1.

21 A Yes, I believe that's correct.

22 Q Now could you turn to that page? Could you turn to
23 that section, sir? Do you have that with you?

24 A I don't think I do. I don't think that was included
25 as part of the work papers. Let me look real quick.

1 Q Well, if you don't, sir, I have a clean copy here.

2 A Okay. Right. It wasn't included as part of the work
3 papers.

4 Oh, okay. Go ahead with your question.

5 Q And you've seen what, the documents I've just
6 provided to you that were provided in response to Audit Request
7 Number 1 before; correct?

8 A Right. Yes. We have reviewed those.

9 Q Okay. And in those documents, BellSouth provided its
10 actual expenses per month from June 2005 to March 2006; is that
11 correct?

12 A That's correct.

13 Q Okay. And in those documents, BellSouth also
14 provided what were the budget amounts it had from June 2005 to
15 March 2006.

16 A That's correct.

17 Q Okay. Now BellSouth has also provided its financial
18 statements in response to an audit request; is that correct?

19 A Yes.

20 Q Okay. Now BellSouth has also provided its general
21 ledger listing all of its Florida network operations expenses
22 from June 2005 to March 2006; is that correct?

23 A Yes, that's correct.

24 Q In response to some of the audit requests, BellSouth
25 indicated that some of the audit, some of the requested

1 documentation that staff requested did not exist.

2 A That's correct.

3 Q Now considering that BellSouth has provided its
4 expense budgets, its actual expenses, what more does audit
5 staff need to verify the incremental amounts included in
6 BellSouth's petition?

7 A We need the BOD minutes, executive management minutes
8 that don't exist, but we would like to interview executive
9 management and review their notes, how they put the budget
10 together. We would also like ample time to review the capital
11 budget that was submitted.

12 Q Okay. Now when -- is that it?

13 A And then, of course, in all of these there would be
14 more follow-up. So is that it? Who knows?

15 Q It all depends what BellSouth would provide if you
16 had more time.

17 A Exactly.

18 Q Okay. Now what do you mean by executive management?

19 A Anybody -- the next level, and it can be, some people
20 call them directors, some people call them VPs, all this, but
21 it's the level below the president and the BOD.

22 Q Okay. Of BellSouth Corporation, BellSouth
23 Telecommunications, Incorporated; which entity are you
24 referring to?

25 A Whichever personnel would have an impact on the

1 budget, wherever that may be, wherever it occurs.

2 Q Now BellSouth is one of -- one of BellSouth's
3 witnesses is Steve Pendergrass, who has indicated that he is
4 the director of the Florida network operations.

5 A Yes.

6 Q Now wouldn't he be the one to be able to tell you
7 what information you might need?

8 A He would be one person.

9 Q Okay. Have you -- has audit staff requested the
10 deposition of Mr. Pendergrass?

11 A No, we have not.

12 Q Now Mr. Pendergrass filed direct testimony in this
13 case; correct?

14 A Yes.

15 Q And that was filed September 1st.

16 A Right. Right. Right.

17 Q Okay. And Mr. Pendergrass was actually at a meeting
18 with us in which I sat across from you.

19 A Yes.

20 MR. WIGGINS: Excuse me. Manny, what was the date of
21 that meeting roughly?

22 MS. DEAMER: I believe it was October 31st.

23 MR. WIGGINS: October 31st?

24 MR. GURDIAN: I know it was --

25 MR. WIGGINS: I just wanted to get a time frame.

1 MR. GURDIAN: Okay. From what I understand, it's
2 October 31st. But I can't confirm that without looking at my
3 calendar.

4 MR. WIGGINS: Subject to check.

5 MR. GURDIAN: Subject to check.

6 BY MR. GURDIAN:

7 Q Now moving on to Audit Finding Number 2, in your
8 audit report you state that the company on Page 8 of its
9 petition stated it had to replace 75 spans due to Hurricane
10 Rita; is that correct?

11 A Yes.

12 Q Now are you aware that BellSouth filed an amended
13 petition on September 20th?

14 A Yes.

15 Q And did you review that petition?

16 A Yes.

17 Q The amended petition?

18 A Yes, I did.

19 Q Okay. Isn't it true on Page 8 of its amended
20 petition filed on September 20th that BellSouth indicated that
21 it had to repair and/or replace the 75 spans of cable due to
22 the storm?

23 A That is correct.

24 Q Okay. And why didn't you make that modification to
25 your testimony? Excuse me. Let me -- strike that.

1 Why didn't you -- when you prepared your testimony,
2 which was originally filed on October 20th, is that right,
3 21st?

4 A Yeah. Somewhere in there.

5 Q Somewhere around there. Why didn't you indicate that
6 BellSouth had filed an amended petition and had modified that
7 particular statement?

8 A Yeah. If I did not do that -- just a second here.

9 There was a modification. Audit Finding 2?

10 Q Uh-huh.

11 A And maybe I'm misunderstanding the question, but it
12 reads, "In response to audit document requests, the company
13 stated that only 37 spans of cable were replaced. The other 38
14 spans of cable were repaired." That was in the amended, that
15 was in the amended petition filed by BellSouth.

16 Q Well, I'm looking at Page 5 of your revised audit
17 report.

18 A Oh, the audit report.

19 Q Yes.

20 A Oh, okay. All right. I thought you said, I thought
21 you said testimony.

22 Q Well, it's the -- what I'm referencing is your
23 revised audit report.

24 A Okay. All right.

25 Q In it you indicate the statement of fact, "In the

1 petition by BellSouth Telecommunications, pursuant to Florida
2 Statutes 364.051(4), to recover 2005 tropical storm-related
3 costs and expenses, Page 8, the company stated it had to
4 replace 75 spans of cable due to Hurricane Rita."

5 Now isn't it true that BellSouth's amended petition
6 states that BellSouth had to repair and/or replace 75 spans of
7 cable?

8 A Well, that was cleared up in the next, next paragraph
9 down.

10 MR. WIGGINS: I'm sorry. Just for me, Manny, would
11 you repeat the question? I --

12 MR. GURDIAN: Court reporter, could you please repeat
13 the question?

14 (Foregoing question read by the court reporter.)

15 MR. WIGGINS: Okay. Just for my clarification, so
16 the first said 78, this says 75.

17 MR. GURDIAN: No.

18 MR. WIGGINS: Sorry.

19 BY MR. GURDIAN:

20 Q The first petition indicated that BellSouth had to
21 replace 75 spans of cable; correct?

22 A Yes. That's correct.

23 Q Okay.

24 A I'm sorry. I thought he was talking to you.

25 MR. WIGGINS: I'm not sworn in.

1 (Laughter.)

2 BY MR. GURDIAN:

3 Q And that the amended petition stated that BellSouth
4 had to repair and/or replace 75 spans of cable; is that
5 correct?

6 A That is correct.

7 Q Okay. Now Audit Request 18 asks for supporting
8 documentation for the cost of the repair/replacement of the 75
9 spans of cable and whether there were any upgrades.

10 A That's correct.

11 Q Okay. In response, BellSouth provided the requested
12 documentation; correct?

13 A Correct.

14 Q Okay. And audit staff reviewed the information
15 provided and, in accordance with audit standards, was satisfied
16 with the supporting documentation.

17 A That is correct.

18 Q Okay. And it was satisfied that BellSouth incurred
19 the damage and the costs it said it incurred; correct?

20 A That is correct.

21 Q Okay. Moving on to Audit Finding Number 3.

22 (Discussion held off the record.)

23 BY MR. GURDIAN:

24 Q Now Audit Finding Number 3 discusses the costs that
25 BellSouth included in its petition; correct?

1 A That is correct.

2 Q And as part of the audit process, audit staff
3 requested supporting documentation regarding the costs
4 BellSouth included in the petition.

5 A That is correct.

6 Q And audit staff followed generally accepted
7 accounting procedures in reviewing this documentation; correct?

8 A Correct.

9 Q In response to audit staff's request, BellSouth
10 provided the requested documentation.

11 A That is correct.

12 Q And this supporting documentation verified the costs
13 that BellSouth included in its petition; correct?

14 A Correct.

15 Q Okay. And audit staff, having reviewed the
16 documentation provided and in accordance with audit standards,
17 generally accepted audit standards, is satisfied with
18 BellSouth's response; correct?

19 A Correct.

20 Q Okay. And, Mr. Winston, you would agree that
21 BellSouth followed the incremental method of reporting its
22 expenses incurred as a result of the 2005 storms.

23 A Correct.

24 Q Moving on to Audit Finding Number 4. In this Audit
25 Finding Number 4 you state that Schedule 8 of the periodic

1 reports -- let me rephrase.

2 What is, what is Schedule 8 of this periodic report
3 filed with the Commission?

4 A They are supposed to be the active access lines. But
5 really I shouldn't say that. There is a Florida Statute
6 definition of Schedule 8 and I don't know it, so I'm going to
7 retract that statement that that is what it is.

8 Q I'm not following you, sir.

9 MR. WIGGINS: It's a rule.

10 THE WITNESS: Yeah. In other words, there's a rule
11 out there stating what it is, Schedule 8 is and the parameters
12 and stuff, and I'm not familiar what it's actually called in
13 the rules.

14 BY MR. GURDIAN:

15 Q And what rule is that that you're referring to, sir?

16 A Just a second here. Have you got it? Right.
17 Rule 25-4.0185.

18 Q Now is there any Florida Statute to your knowledge
19 that requires that Schedule 8 be filed or talks about Schedule
20 8? Let me strike that.

21 Is there any Florida Statute that requires that
22 Schedule 8 be filed to your knowledge?

23 A I'm not sure if it's required to be filed or not.
24 Just filed in accordance with.

25 Q Okay. Is there any Florida Statute that Schedule 8

1 is filed in accordance with to your knowledge?

2 A Yes. Filed in accordance with 25-4.0185.

3 Q But that's a rule, isn't it, sir?

4 A Oh. Florida Administrative Code.

5 Q It's the -- the section -- the item that you're
6 referring to is a Florida Administrative Code rule; correct?

7 A It's the Florida Administrative Code and I'll leave
8 it at that.

9 Q Okay. You don't know of any particular Florida
10 Statute that deals with that?

11 A No.

12 Q Okay. Now you indicated that -- strike that.

13 What is, to your knowledge what is Schedule 8? What
14 is your general understanding of Schedule 8?

15 A My general understanding is it's a periodic report
16 that the Commission requires BellSouth to file.

17 Q Okay. And what goes into the composition of
18 Schedule 8?

19 A Basically -- just a second. Let me locate it. Here
20 it is. Basically it is the number of access lines in service.

21 Q And what is the purpose of Schedule 8 to your
22 knowledge?

23 A The best of my knowledge, it's the, it's the access
24 lines that provide that -- that BellSouth is required to
25 provide to the Commission as to access lines.

1 Q Other than that, do you know of any other purpose for
2 Schedule 8?

3 A No. No.

4 Q Okay. You've indicated that Schedule 8 counts access
5 lines.

6 A Exactly.

7 Q Okay. What do you mean by access lines?

8 A It is the access lines provided on Schedule 8.
9 That's what I mean by access lines. In other words, if you
10 look at Schedule 8, it has columns of all the lines. Did you
11 want me to read those?

12 Q What -- and tell me what the columns are, sir.

13 A Okay. Everybody bear with me. There's quite a few.
14 You have retail lines, you have resident lines, business
15 retail, resale lines, residential resale, business resale, UNE
16 combo lines, residence UNE combo, business UNE combo, public
17 access lines, official access lines, and then there's a total.

18 Q And you've indicated in your testimony that you
19 believe that the line count in Schedule 8 is more appropriate
20 to use in this docket than the method proposed by BellSouth.

21 A Correct.

22 Q Could you explain to us why you believe that to be
23 the case?

24 A Very basically because we wanted to bring this out to
25 the attention of everybody so everybody could weigh in on it.

1 But very basically this is the periodic report that BellSouth
2 provides to the Commission. This is BellSouth's periodic
3 report. So we put a lot of weight on that. This is their
4 report -- or your report provided.

5 And so this storm, when the two didn't match, and
6 this is a petition for a specific purpose, we rely more on the
7 periodic.

8 Q And you mentioned it's a periodic report.

9 A Yes.

10 Q When is it filed?

11 A I'm not sure how often this is filed. It looks like
12 monthly. Yeah. Monthly.

13 Q Okay. Now from my understanding at the Commission
14 there is audit staff and then there's technical staff. Is that
15 a fair statement?

16 A Well, there's more staff than that, that's for sure.
17 So that's not a fair statement, I guess.

18 MR. WIGGINS: There's audit and what's the --

19 MS. VANDIVER: RCA.

20 MR. WIGGINS: RCA. It's a different division than
21 competitive services, so audit has its own division.

22 MR. GURDIAN: And there's a competitive markets
23 division?

24 MS. VANDIVER: Uh-huh.

25 MR. WIGGINS: What do we call --

1 MS. VANDIVER: Competitive markets, CMP.

2 MR. WIGGINS: CMP. Okay.

3 BY MR. GURDIAN:

4 Q Now would you agree with me that Schedule 8 does not
5 include wholesale unbundled loops?

6 A No, I wouldn't agree with you on that.

7 Q Why do you believe that wholesale unbundled loops are
8 captured in Schedule 8?

9 A In disagreeing with you, I'm saying I'm not sure, I
10 don't know what is in or out.

11 Q Oh, you don't know what type of, of -- strike that.

12 Do you know whether or not wholesale unbundled loops
13 are captured in Schedule 8?

14 A No, I don't know.

15 Q Okay. Now moving on to Audit Finding Number 5, why
16 is it your opinion that the unbundled loops in service do not
17 agree to Schedule 8, do not agree with Schedule 8?

18 A Okay. Looking at the two audit findings, 4 and 5, in
19 conjunction, what, what Audit Finding 5 is basically saying,
20 what Audit Finding 5 is basically saying is that what the
21 company provided us in our document request and what's on
22 Schedule 8 cannot be reconciled.

23 Q Could that be because Schedule 8 does not include
24 wholesale unbundled loops?

25 A It could be because of a variety of things. I don't

1 know.

2 Q Now if it's not included, couldn't that explain why
3 they don't reconcile?

4 A Well, if you're asking me hypothetically --

5 Q Hypothetically.

6 A -- I'll give you a hypothetical answer. Sure.

7 Q Now wouldn't you agree with me that it would be
8 better for you to know whether Schedule 8 captures wholesale
9 unbundled loops prior to you making a finding that the
10 Schedule 8 and the unbundled loops in service don't match up?

11 A I don't know how to answer that question.

12 Q You can't give me a yes or no?

13 A I surely cannot.

14 Q Do you know whether Schedule 8 has any relation to
15 BellSouth's billing system?

16 A I could only state what I have read in BellSouth's
17 response, that it doesn't.

18 Q Okay. Do you have any reason to disagree with that
19 statement?

20 A No, I have no reason.

21 Q Okay. Are you aware that the Commission has used
22 different data sources other than Schedule 8 to determine the
23 appropriate line count totals to apply a particular line item
24 charge in the past?

25 A BellSouth stated this in their testimony.

1 Q Okay.

2 A And that's where I've gained knowledge of this at.

3 But in answer to your question: Do I know for sure? No.

4 Q Now have you discussed it with anyone outside of
5 audit staff whether BellSouth had in the past used different
6 data sources other than Schedule 8 to apply a line item charge?

7 A No, we haven't discussed that outside.

8 Q And are you aware of any instances where the
9 Schedule 8 line count data is used in determining the number of
10 lines that a line item charge should be assessed on?

11 A Repeat that question.

12 Q Sure. To your personal knowledge, are you aware of
13 any instances where the Schedule 8 line count data is used in
14 determining the number of lines that a line item charge should
15 be assessed on?

16 A I have no knowledge of that.

17 Q Now moving on to Audit Finding Number 6. Audit staff
18 requested information and documentation regarding BellSouth's
19 claim for exempt management overtime; is that correct?

20 A Yes.

21 Q And BellSouth provided the responsive information and
22 documentation.

23 A Yes. That is correct.

24 Q And the information by, the information provided by
25 BellSouth reasonably satisfies the audit objective.

1 A Yes.

2 Q Okay. And the information provided by BellSouth
3 included BellSouth's policies and procedures regarding employee
4 overtime and spreadsheets, identifying the employees who
5 received the overtime, the date the employee worked the
6 overtime and the amount of overtime worked by each of the
7 employees.

8 A Are you asking me was that all provided?

9 Q Yes.

10 A Yes.

11 Q In addition, did BellSouth provide a spreadsheet
12 which showed the total incremental management overtime by month
13 and by storm?

14 A Correct.

15 Q Even though you've indicated that BellSouth
16 reasonably satisfied the audit objective, you indicate in your
17 testimony that you have questions regarding this detail and you
18 were not able to reconcile the company's schedule to the
19 overtime amount included in the amended petition.

20 A That is correct.

21 Q Okay. Would you please explain that to me?

22 A The, the -- and basically it is what it says it is
23 right in the audit finding, that the two could not be
24 reconciled.

25 Q What do you mean it could not be reconciled? Could

1 you give me some specifics?

2 A Yeah. The information that BellSouth provided on the
3 management information overtime could not be reconciled to the
4 filed amended petition.

5 Q How could it not be reconciled?

6 A Well, the two simply didn't agree. And we needed
7 more time to make, to request follow-up, to get ample
8 justification why they, explanation why the two didn't agree.

9 Q How much of a difference was it?

10 A Oh, I don't have that information really. I'd have
11 to dig in my notes and everything else. I don't have that
12 information readily available.

13 Q Could you find that for us, please, and attach it as
14 a late-filed exhibit?

15 A You're talking about at a later date other than now?

16 MR. WIGGINS: Yeah. We would provide to BellSouth in
17 a reasonable period of time, Friday maybe because they are
18 getting us some stuff, you know, documentation where you saw
19 there were differences that you weren't able to reconcile, if I
20 understand the line of questioning.

21 THE WITNESS: Right. Right. Okay.

22 MR. GURDIAN: Fair enough, sir.

23 (Late-Filed Exhibit 1 identified for the record.)

24 BY MR. GURDIAN:

25 Q And with regard to the information that you were

1 unable to reconcile, did you ask BellSouth for more
2 information?

3 A No. We had to cut the audit process off. We
4 couldn't go no further. You've got to cut it off somewhere.

5 Q Okay. When did you cut it off?

6 A For this particular one, I don't know, but it was
7 just a judgment call like we've got to stop here. And we don't
8 know what date that was. Because this was late information,
9 this information was late getting to us, and to do the
10 reconciliation we just didn't have ample time.

11 Q But even though you were unable to reconcile the
12 company's schedule to the overtime amount included in the
13 petition, audit staff was reasonably satisfied that the
14 information provided by BellSouth met the audit objective.

15 A That is correct.

16 MR. GURDIAN: Okay. Thank you, sir. No further
17 questions.

18 THE WITNESS: Oh.

19 MR. GURDIAN: I don't know if anybody else has any
20 questions.

21 CROSS EXAMINATION

22 BY MS. KAUFMAN:

23 Q Mr. Winston, I'm Vicki Kaufman. I represent the
24 Competitive Carriers of the South. I just have a few questions
25 for you.

1 A Okay.

2 Q I know we've all been here a while.

3 A Yes.

4 Q You've been with the Commission since 1986; is that
5 right?

6 A That is correct.

7 Q About how many audits would you say you've
8 participated in?

9 A Wow, that's --

10 Q Just give us a ball park. More than 100?

11 A I'm thinking close like in the 100 range.

12 Q Okay. Mr. Gurdian asked you a number of questions in
13 regard to audit requests that were made and then supplemental
14 responses that were provided, et cetera. Do you recall that?

15 A Oh, yes.

16 Q In your audit experience, is it your responsibility
17 or is it the requesting party's responsibility to provide
18 enough information to justify whatever request it is that's
19 being made?

20 A Yeah. It's the provider to provide the adequate
21 information that is, that was requested.

22 Q And do you feel that in this instance in regard to
23 the request that the audit staff made that adequate information
24 was provided to you?

25 A No.

1 Q When did this audit start?

2 A The actual start date -- one second.

3 MR. GURDIAN: Can we go off the record one second,
4 please? Could I ask you to read back the last question and
5 answer?

6 MS. KAUFMAN: Excuse me? Sorry.

7 MR. GURDIAN: I was just wondering if I could just
8 get the last question and answer read back to me, if that's not
9 a problem.

10 MS. KAUFMAN: I guess not.

11 MR. GURDIAN: He's searching for his information.

12 MS. KAUFMAN: Go ahead.

13 MR. GURDIAN: Does anyone have an objection?

14 Could we go off the record for a second? Do you
15 mind?

16 (Discussion held off the record.)

17 (Foregoing question and answer read by the court
18 reporter.)

19 MR. GURDIAN: Thank you.

20 BY MS. KAUFMAN:

21 Q Okay. Mr. Winston, did you locate in your notes when
22 the audit began?

23 A Yes, I did. It roughly began on September the 14th,
24 2006.

25 Q And --

1 A That's rough.

2 Q Okay. Approximately.

3 A Approximately.

4 Q And when did you close the audit, considering all the
5 supplemental information that you got, approximately?

6 A The, the audit due date was October the 20th, so
7 roughly right around that date we wanted to close because that
8 was the official closing date.

9 Q But am I correct that you kept accepting supplemental
10 information even after that time?

11 A That is correct.

12 Q And then I think in response to some of Mr. Gurdian's
13 questions you said that somewhere around November 14th you had
14 to cut the audit off so that you could come to a conclusion; is
15 that right?

16 A Right. Roughly around about November 14th, 17th,
17 somewhere in there.

18 Q So that, if I'm doing my math right, that was about a
19 two-month period; is that about right?

20 A That's about right.

21 Q That you made the request and BellSouth had the
22 opportunity to provide whatever information they felt
23 appropriate.

24 A Yes, that's correct.

25 Q I just want to talk to you for a second or so about

1 these Schedule 8s that we've had some discussion about.

2 You were asked whether you were aware of any
3 statutory requirement that Schedule 8 be filed, and I think you
4 said that you were not. But I think you also said you were
5 aware of a rule that requires that they be filed; correct?

6 A That is correct.

7 Q And is it your understanding that all regulated
8 utilities must comply with Commission rules?

9 A That is my understanding.

10 Q And so that BellSouth is required pursuant to
11 Commission rule to file accurate Schedule 8s; correct?

12 A That is correct.

13 Q Okay. In your Audit Finding Number 5, which you
14 discussed, you discuss it in 4 and 5, but let's take a look at
15 Number 5. You stated that in reporting on Schedule 8,
16 BellSouth counts a DS1 as one access line; is that correct?

17 A That is correct.

18 Q Okay. And then in their petition they want to count
19 a DS1 as 24 voice equivalent channels; correct?

20 A Correct.

21 Q Does that difference cause you any concern?

22 A Yes, it did.

23 Q Can you explain why?

24 A Because the whole purpose was to try to reconcile the
25 two, try to get Schedule 8 to reconcile, and we could not. We

1 asked for an explanation. The company responded, they could
2 not. And so this information here is just information for the
3 reader, for the reader's consumption of stuff that we found.

4 Q What is your understanding of the need for accuracy
5 in the filing of these Schedule 8 reports? Is that something
6 that's important?

7 A Very important.

8 Q Is it -- in reading Audit Finding Number 4, is your
9 understanding correct that Schedule 8 is supposed to report
10 active access lines; is that correct?

11 A That is my understanding.

12 Q Are there any, do you know, are there any
13 instructions that accompany Schedule 8 regarding, for example,
14 how an access line is to be counted?

15 A Not to my knowledge.

16 Q Okay. So the way in which access lines are reported
17 on Schedule 8 is a matter of interpretation for the company?

18 A I don't know. I just know that we couldn't get them
19 to reconcile and they couldn't either. So I don't know.

20 Q But to your knowledge there's no instructions that
21 direct --

22 A Oh, no.

23 Q -- them as to how to count an access line for
24 reporting purposes?

25 A Oh, no. No. No. I misunderstood the question.

1 Right. No, there was no instructions.

2 Q So they chose to count it as one way in the
3 Schedule 8 and a different way in their petition?

4 A Exactly.

5 MS. KAUFMAN: That's all I have. Thank you.

6 THE WITNESS: Thank you.

7 MR. WIGGINS: Anybody there? Okay.

8 MR. MEZA: Thank you, sir.

9 (Deposition concluded at 5:02 p.m.)

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ERRATA SHEET

DO NOT WRITE ON TRANSCRIPT - ENTER CHANGES HERE

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IN RE: DOCKET NO. 060598-TL
 NAME: CHARLESTON J. WINSTON
 DATE: November 28, 2006

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21 Under penalties of perjury, I declare that I have read my
 22 deposition and that it is true and correct subject to any
 changes in form or substance entered here.

23

DATE

CHARLESTON J. WINSTON

24

25

1 STATE OF FLORIDA)
 :
2 COUNTY OF LEON) CERTIFICATE OF OATH

3

4 I, the undersigned authority, certify that CHARLESTON
5 J. WINSTON personally appeared before me and was duly sworn.

6 WITNESS my hand and official seal this ____ day of
7 December, 2006.

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11 _____
 LINDA BOLES
 Notary Public - State of Florida

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FLORIDA PUBLIC SERVICE COMMISSION

RECONCILIATION OF OVERTIME MANAGEMENT TO COMPANY FILED SP EXHIBIT 1 PREPARED BY CHARLESTON J. WINSTON

Docket No. 060598-TL

December 1, 2006

Description	Amount (in \$000's)
SP Exhibit 1 Wage and Salary Overtime	57,321
SP Exhibit 1 Capital Wage and Salary Overtime	(2,516)
Total Salary and Wages Overtime included in Petition	54,805
Support for SP Exhibit 1 & 47-1, Doc Req 1 & 27 , Salary and Wages Overtime Management	
Support for SP Exhibit 1, Doc Req 1, Salary and Wages Overtime Nonmanagement	
Total Salary and Wages Overtime included in Petition	54,806

This exhibit shows the reconciliation of a schedule of management overtime provided by BellSouth to SP Exhibit 1 filed in this Docket. This reconciliation changes the conclusion for Audit Finding 6 of the Revised Direct Testimony of Charleston J. Winston filed November 17, 2006. The conclusion should now read that we have reviewed the information and were able to reconcile it and resolve our questions.

1. BellSouth's responses to Staff's Audit requests (Confidential)

CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-71 Exhibit No. 15

Company/ Bell South

Witness: BS responses to Staff Audit Requests

Date: 12/06/06

EXHIBIT NO. 16

DOCKET NO.: 060598-TL

WITNESS: McKinney, Pendergrass, Hilyer, Blake

PARTY: BellSouth

DESCRIPTION:

1. McKinney - Exhibit 1 - Direct Testimony and Photographs of Damage to BellSouth's service areas from 2005 named storms.
2. Pendergrass - SP-1, Direct Testimony BellSouth's Storm Recovery Costs for 2005 named storms incurred through March 31, 2006.
3. Pendergrass - SP-2, Surrebuttal Testimony Exhibit Lists of Discovery Responses.
4. Pendergrass - SP-4, Surrebuttal Testimony Exhibit - Network Operations FL Expense Ledger 6/05 - 3/06.
5. Hilyer - RLH-1, Direct Testimony Comparison of OPC and BellSouth treatment of Certain Expense and Capital Storm Recovery Items.
6. Hilyer - RLH-2, Direct Testimony Florida Storm Recovery Costs for 2005 Named Storms, Incurred through March 31, 2006.
7. Blake - KKB-2, Estimated FL Storm Cost Recovery Amount, Wholesale Unbundled Loop.
8. Blake - KKB-3, Representative Sample of MegaLink Channel Service Account with USOC.

PROFFERING PARTY: BellSouth

I.D. # BST-4

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

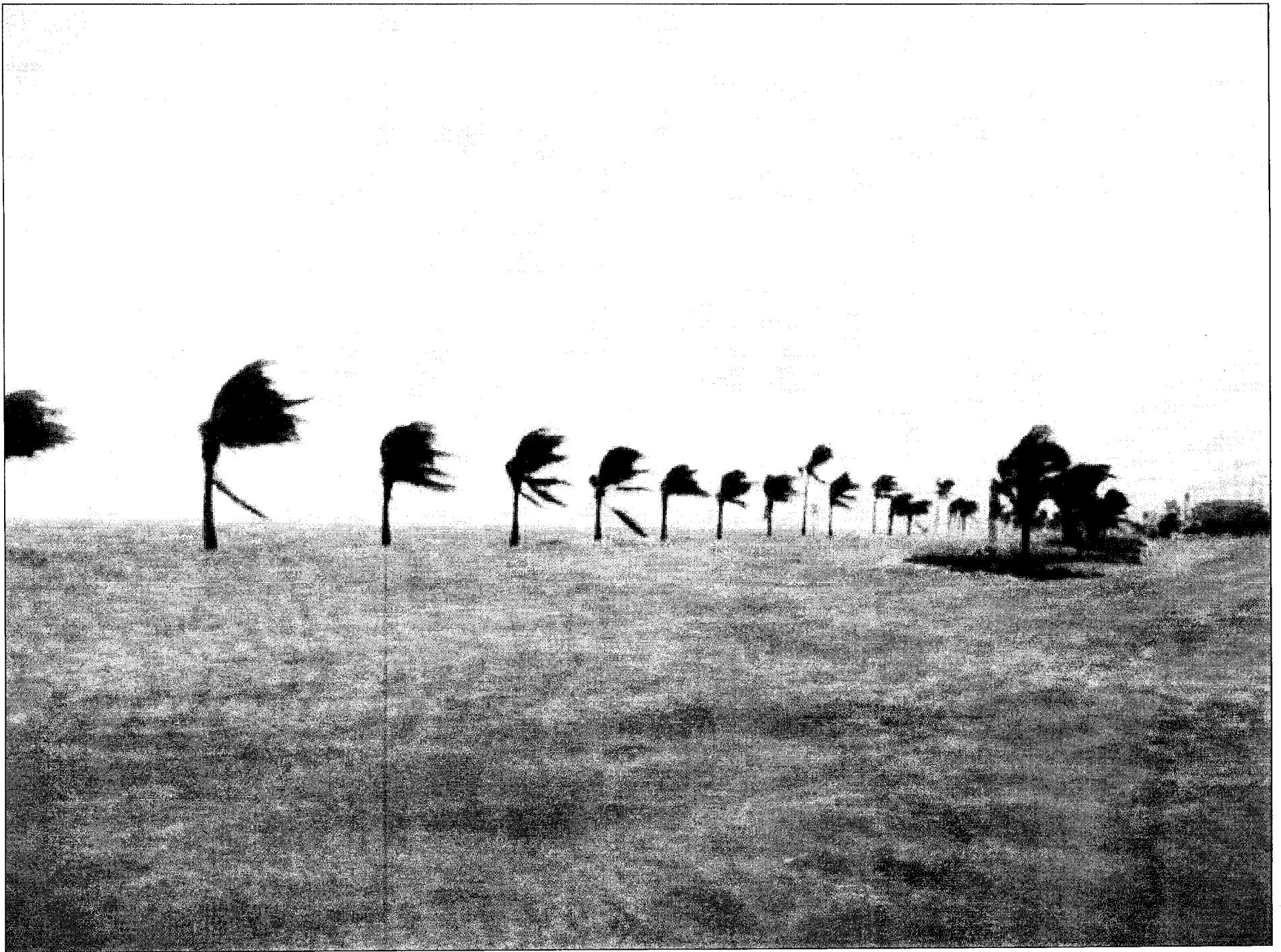
NO. 060598-TL Exhibit No. 16

Company/ BellSouth

Witness: McKinney, Pendergrass, Hilyer + Blake

Date: 12/06/06

EXHIBIT 1





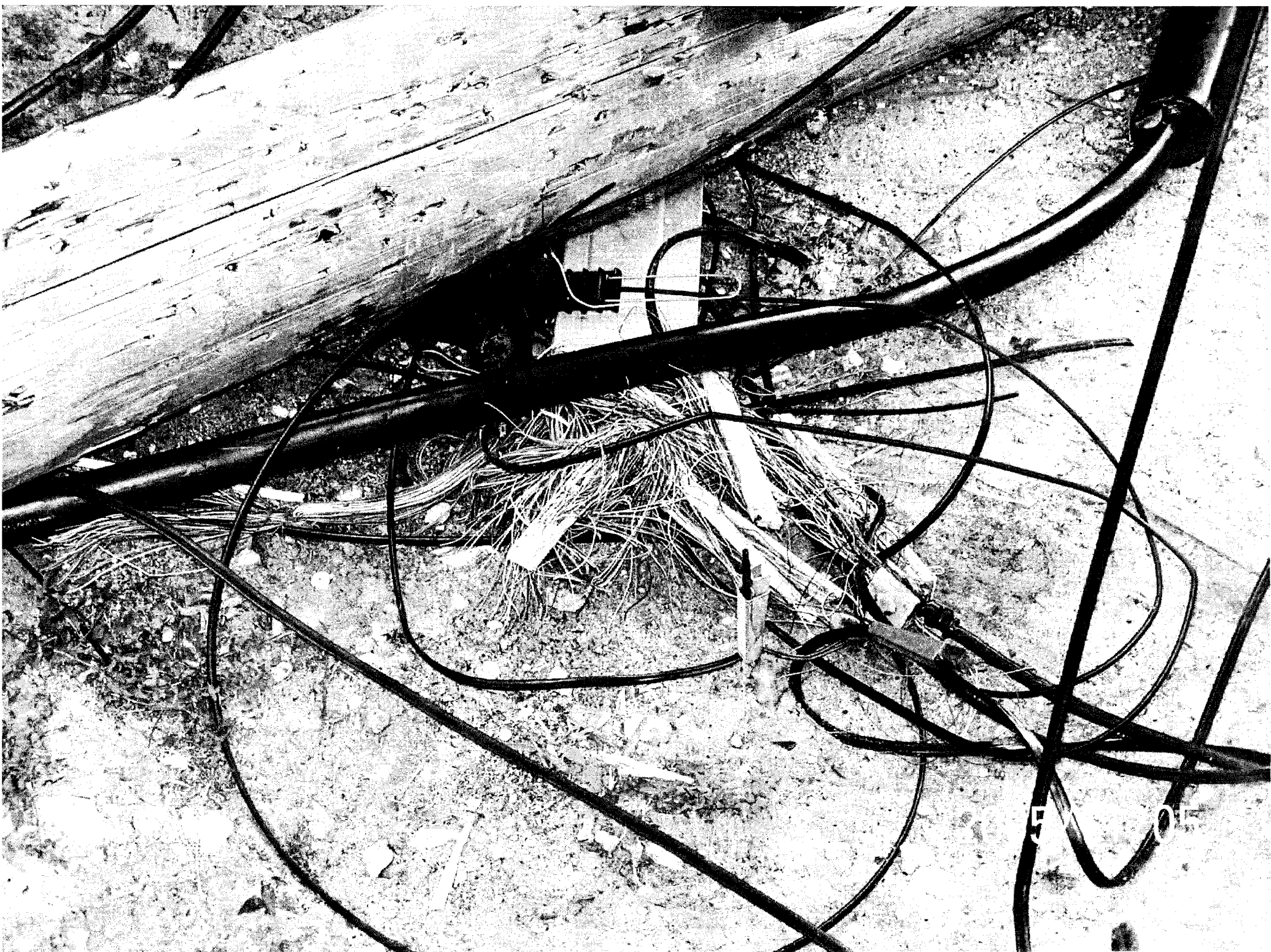














2005/11/05

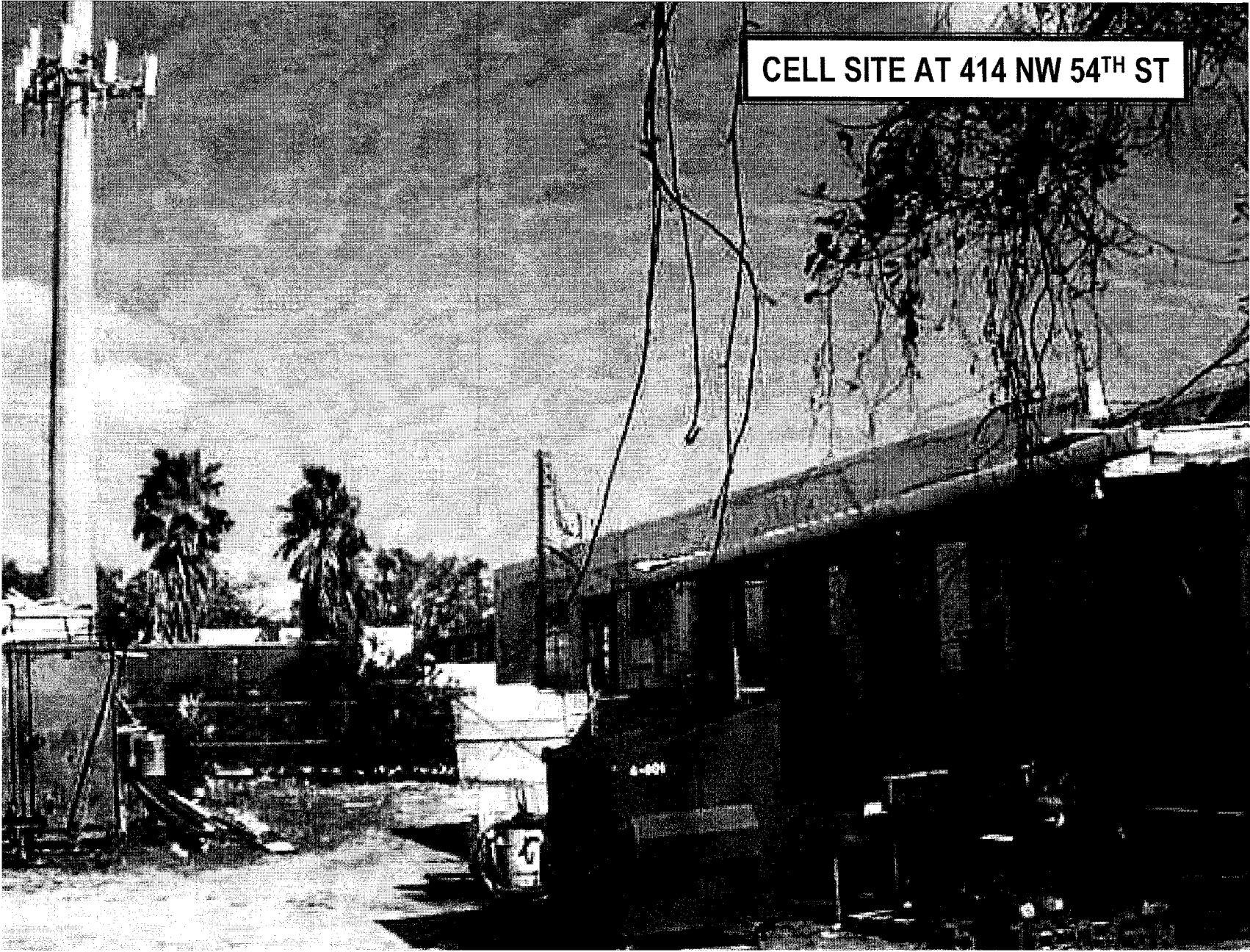


2005/11/05

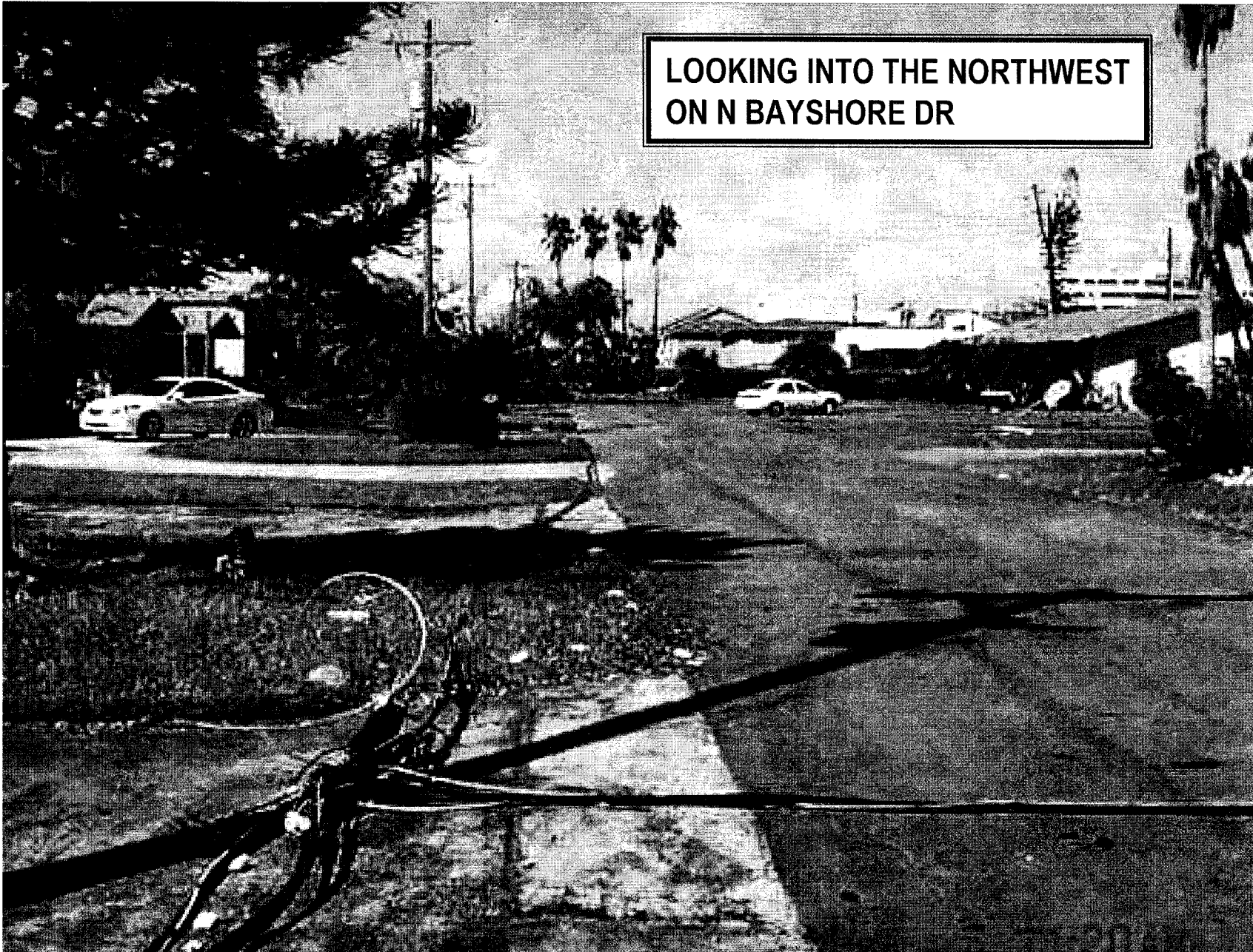




CELL SITE AT 414 NW 54TH ST

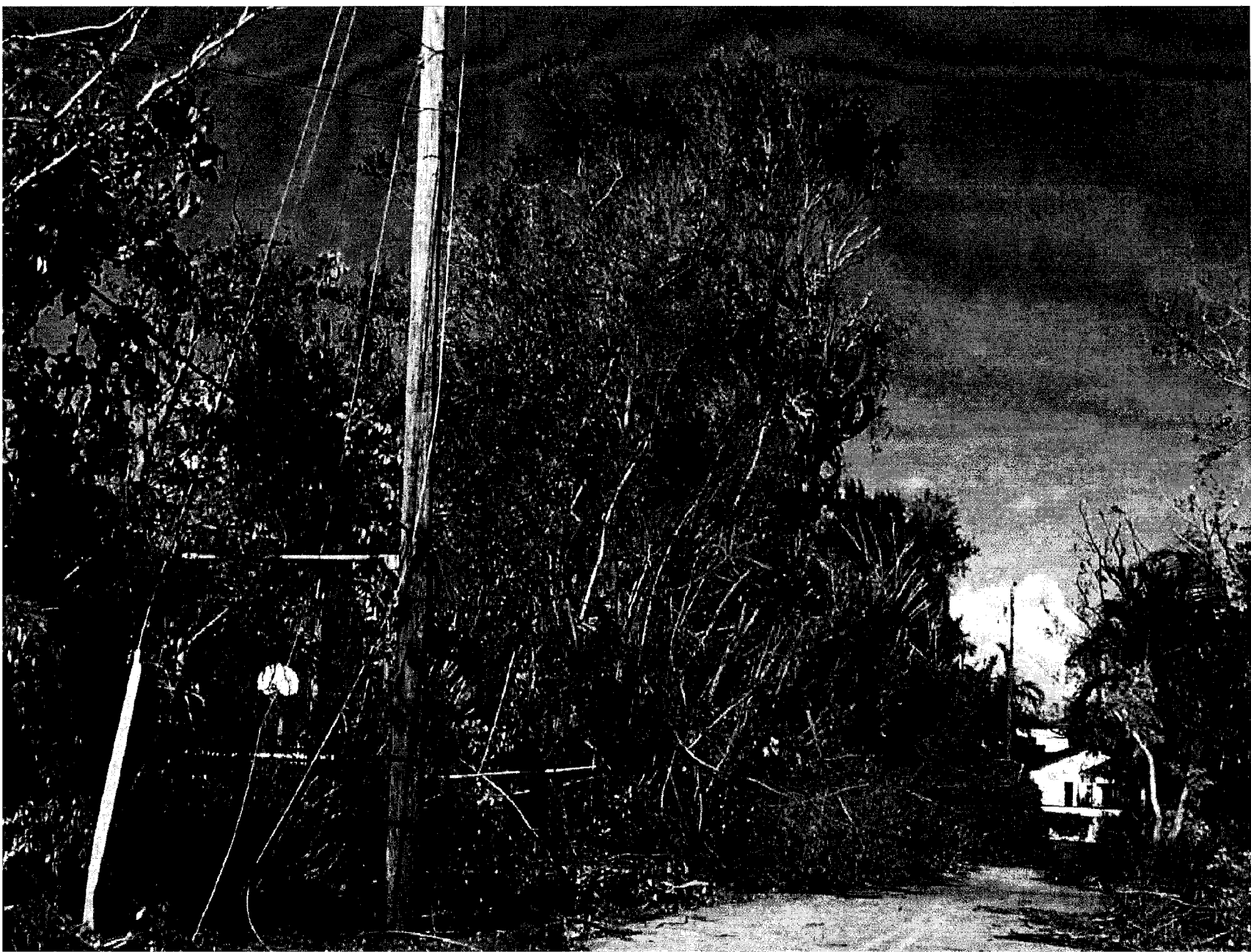


LOOKING INTO THE NORTHWEST
ON N BAYSHORE DR



ING INTO THE SOUTHEAST
BAYSHORE DR







BellSouth Telecommunications, Inc.
Florida Storm Recovery Costs for 2005 Named Storms
Incremental Costs Incurred Through March 31, 2006
\$ in 000s

SP Exhibit 1
Page 1 of 1

	<u>TS Arlene</u>	<u>H. Cindy</u>	<u>H Dennis</u>	<u>H Katrina</u>	<u>H. Rita</u>	<u>H Wilma</u>	<u>Total</u>
1. Wage & Salary - Basic	\$0	\$0	\$426	\$1,035	\$28	\$13,307	\$14,796
2. Wage & Salary - Overtime	\$2,953	\$928	\$3,120	\$19,166	\$22	\$31,132	\$57,321
3. Contract Labor & Services	\$0	\$22	\$227	\$2,969	\$45	\$90,301	\$93,564
4. Materials and Supplies	\$187	\$19	\$454	\$8,640	\$29	\$17,191	\$26,520
5. Incremental Taxes on Salary & Wage Expense	\$226	\$71	\$230	\$1,446	\$4	\$2,604	\$4,581
6. Other (Fuel, Rents, Network Communications, Meals and Lodging, Capital Other)	\$171	\$63	\$275	\$1,154	\$7	\$3,915	\$5,584
7. Total Cost	\$3,537	\$1,103	\$4,732	\$34,409	\$135	\$158,450	\$202,366
Less:							
8. Capital Cost:							
a. Wage & Salary - Basic	\$0	\$0	\$426	\$1,035	\$28	\$8,273	
b. Wage & Salary - Overtime	\$0	\$0	\$110	\$267	\$7	\$2,132	
c. Contract Labor & Services	\$0	\$0	\$111	\$544	\$3	\$10,584	
d. Materials and Supplies	\$0	\$0	\$380	\$7,246	\$29	\$13,666	
e. Other	\$0	\$0	\$68	\$177	\$7	\$1,264	
Total Capital Cost:	\$0	\$0	\$1,095	\$9,269	\$74	\$35,920	\$46,358
9. Total Incremental Storm Recovery Expense	\$3,537	\$1,103	\$3,637	\$25,140	\$61	\$122,530	\$156,008
10. Intrastate Jurisdictional Factor	0.612144	0.612144	0.612144	0.612144	0.612144	0.612144	
11. Intrastate Incremental Storm Recovery Expense	\$2,165	\$675	\$2,227	\$15,389	\$37	\$75,006	\$95,499

- Notes:
1. Total cost on Line 7 consists of capital amounts related directly to storm restoration and incremental expense amounts.
 2. The intrastate jurisdictional factor on Line 10 was computed from the 2005 BellSouth-Florida ARMIS 43-01, Plant Specific and Non-Specific Operating Expenses per Ron Hilyer's Testimony.
 3. Costs on this worksheet include only Network Operations and do not include any other incremental costs, e.g. Customer Service, Advertising, nor do they include Cost of Removal.

Documents	Pages	CD	DVD
Citizens 1st POD	743		
Florida Casualty Reserve accruals, charges and balance, 1994 – 1997 (Proprietary) Casualty reserve balance monthly history, Dec. 1998 – June 2005 BellSouth – Florida Analysis of Ledger, PSC Basis, as of December 2005 BellSouth – Florida Analysis of Ledger, PSC Basis, as of August 2006			
Storm Reserve Analysis Summary <ul style="list-style-type: none"> o Summary Narrative o Worksheet 1 – Hypothetical Reserve Balance o Worksheet 2 – Summary of Incremental Intrastate Storm Expense 1994 – 2005 o Worksheet 3 – Calculation of Intrastate Storm Costs Draft worksheet – FL Storm Recovery Costs for 1994 – 2005 storms (Network Field Ops only) Hurricane Georges (1998) incremental expense from FL Docket 990649-TP Summary of incremental costs of named storms 1992 – 2003, FL Network Field Ops Calculation of incremental storm expense 2000-2003, FL Network Field Ops FL incremental cost for 2004 storms – incurred in 2004 Support for 2004 storm costs incurred in 2004 and identified as incremental – FL Network Field Ops FL incremental cost of 2004 storms – incurred in 2004 – FL Network Field Ops FL storm recovery costs for 2004 storm – incurred in 2005 – FL Network Field Ops Miscellaneous worksheets, preliminary estimates, etc. supporting documents and workpapers that were used to prepare SP exhibit 1.			
Service Outage and Restoration Reports			
the backup workpapers that were used in the expense portion (\$5.199M) of the materials and supplies incremental costs related to storm restoration.			

Documents		Pages	CD	DVD
details the materials and supplies capital amounts (totaling \$21.322M) associated with the 2005 storms that were excluded from the recovery request as shown on SP Exhibit 1 at line 8d.				
2005 ARMIS 43-01 report and the worksheet showing the calculation of the intrastate factor.				
Staff 1st POD		18		
2005 ARMIS 43-01 report and the worksheet showing the calculation of the intrastate factor.				
Supporting data identifying the access lines included in the calculation of \$34.6 million.				
CompSouth 1st POD		770		
Back-up for loops in service				
Outside plant insurance info				
information related to insurance programs for real and personal property,				
Copy of Citizens PODs				
CompSouth 2nd POD		35		
Copy of Staffs POD No. 2				
Materials Produced in response to Staff's Audit Requests				
Excel Files provided:				
Audit 18		169	971kb	
Audit 19		456	11.3mb	
Audit 20		2627	61.4mb	
Audit 21		432	9.29mb	
Audit 22		4	26.0kb	
Audit 23		29	988kb	
Audit 24		359	10.4mb	
Audit 27		2265	19.5mb	
Audit 28		3	42.0kb	
Audit 28		3	53.5kb	
Audit 29		9	98.0kb	
Audit 30		83	599kb	

Documents	Pages	CD	DVD
Audit 30	1	69.5kb	
Audit 30	19	532kb	
Audit 32	9	89.0kb	
Audit 8	4	72.0kb	
Audit 8	7	44.5kb	
Audit 8	10	154kb	
Audit 18 – Network Drawings	22		
Audit 5 – BST Overtime Policy	18		
Audit 1 – Back up workpapers	20		
Audit 2 – Financial Statements	Apprx. 600		
Vouchers/Voucher Equivalents produced in Response to Staff's Audit Requests	413	53.6mb	
	219	22.6mb	
	327	15.6mb	
	446	19.3mb	
	104	7.88mb	
	59	8.09mb	
	97	9.85mb	
	72	7.84mb	
DVD Produced as an Exhibit to Pendergrass Surrebuttal Testimony			
Ledger Entries June 05-March 06 and Voucher Details	Apprx 472,000		3.1gb
Ledger Entries August 2004-March 2005 and Voucher Details	Apprx 381,000		2.4gb

BellSouth Telecommunications
Incremental Expense 2004 Hurricanes Network Florida Field Operations
\$ in 000's

Aug 2004	Sep 2004	Oct 2004	Nov 2004	Dec 2004	Annl 2004
-------------	-------------	-------------	-------------	-------------	--------------

Jan 2005	Feb 2005	Mar 2005	Annl 2005
-------------	-------------	-------------	--------------

2004 + 2005

Hurricane Charlie 8/13/04	Central and Northeast Districts
Hurricane Frances 8/24/04	Palm Beach / Indian River and Northeast Districts
Hurricane Ivan 9/16/04	Northwest District
Hurricane Jeanne 9/25/04	Palm Beach / Indian River, Central, and Northeast Districts

1. Wages & Salary - Basic	-	2,183	4,460	4,297	1,143	12,083	616	202	524	1,341	13,424
2. Wages & Salary - Overtime	2,049	16,022	20,346	14,772	3,309	56,499	-	-	-	-	56,499
3. Contract Labor & Services	1,136	601	3,746	6,273	5,535	17,291	2,452	1,870	945	5,267	22,558
4. Material and Supplies	680	1,311	2,067	2,043	1,301	7,401	576	439	222	1,237	8,638
5. Incremental Taxes on Salary & Wage Expense	157	1,393	1,898	1,459	341	5,246	47	15	40	103	5,349
6. Other (Fuel, Rents, Network Communications, Meals and Lodging)	604	625	2,911	3,560	4,578	12,278					12,278
7. Total Expense	4,626	22,134	35,428	32,404	16,207	110,798	3,691	2,527	1,731	7,949	118,747
8. Intrastate Jurisdictional Factor	0.63254	0.63254	0.63254	0.63254	0.63254	0.63254	0.612144	0.612144	0.612144	0.612144	
9. Intrastate Hurricane Expense	2,926	14,001	22,410	20,497	10,251	70,084	2,260	1,547	1,059	4,866	74,950

BellSouth Telecommunications, Inc.
Comparison of OPC and BellSouth Treatment of Certain Expense and Capital Storm Recovery Items

RLH Exhibit 1
Page 1 of 1

<u>Item</u>	<u>OPC Treatment</u>	<u>BST Treatment and Rationale if Diff from OPC</u>
1 Incremental costs exceeding "normal" costs	Included	Included
Capital amounts for restoration projects		
2 under normal operating conditions	Excluded	Excluded
3 Extraordinary capital amounts	Included	Excluded (See Note 1)
4 Advertising	Excluded	Excluded
5 Communications	Excluded	Excluded
6 "Normal" Level of Materials and Supplies	Excluded	Excluded
7 "Normal" Level of Labor Costs	Excluded	Excluded
8 Exempt Employee/Management Overtime	Majores supports inclusion of mgt overtime. Larkin supports exclusion of exempt employee overtime	Portion in excess of "normal" overtime included because it is reasonable and prudent in light of unusual demands of catastrophic storm recovery activities.
9 Employee Assistance Costs	Excluded	Excluded
10 Vacation Buybacks	Excluded	Excluded
11 "Catch-Up" Costs (See Note 2)	Excluded	Excluded
12 "Backfill Work" (See Note 3)	Excluded	Excluded
13 Cost of Removal	Excluded	Excluded
14 Lost Revenue	Excluded	Excluded
15 Uncollectibles	Excluded	Excluded

Notes:

1. While the Company has chosen not to claim capital amounts in the instant docket, the Company expressly reserves the right to claim capital amounts incurred as a result of future storm damage in any future storm recovery dockets.
2. "Catch-Up" costs as defined by OPC witness Larkin are costs associated with work postponed due to employees working on storm restoration and are not directly related to restoring facilities.
3. "Backfill" work as defined by OPC witness Larkin is payroll and overtime in work areas not directly affected by the storms.

BellSouth Telecommunications, Inc.
Florida Storm Recovery Costs for 2005 Named Storms
Costs Incurred Through March 31, 2006
\$ in 000s

RLH Exhibit 2
Page 1 of 1

	<u>TS Arlene</u>	<u>H Cindy</u>	<u>H Dennis</u>	<u>H Katrina</u>	<u>H Rita</u>	<u>H Wilma</u>	<u>Total</u>
1. Total Cost	\$3,537	\$1,103	\$4,732	\$34,409	\$135	\$158,450	\$202,366
2. Less Total Capital Cost	\$0	\$0	\$1,095	\$9,269	\$74	\$35,920	\$46,358
3. Total Incremental Storm Recovery Expense	\$3,537	\$1,103	\$3,637	\$25,140	\$61	\$122,530	\$156,008
4. Intrastate Jurisdictional Factor	0.612144	0.612144	0.612144	0.612144	0.612144	0.612144	
5. Intrastate Incremental Storm Recovery Expense	\$2,165	\$675	\$2,227	\$15,389	\$37	\$75,006	\$95,499

Notes:

1. Total cost on Line 1 consists of capital amounts related directly to storm restoration and incremental expense amounts as presented by BellSouth witness Mr. Steve Pendergrass.
2. The intrastate jurisdictional factor on Line 4 was computed from the 2005 BellSouth - Florida ARMIS 43-01, Plant Specific and Non-Specific Operating Expenses.
3. Costs on this worksheet include only Network Field Operations costs and do not include incremental costs incurred in other organizations, e.g. Real Estate, Supply Chain, Advertising, nor do they include Cost of Removal.

Florida Storm Cost Recovery

Estimated Florida Storm Cost Recovery Amount					
Wholesale Unbundled Loops					
(Loop data as of June 2006)					
Product Code	Loop Type	Number in Service June 2006	Number to Apply Surcharge*	Monthly Revenue	Annual Revenue
601	4-wire 19.2, 56 or 64 Kbps Digital Grade\ Loop	3	3	\$1.50	\$18.00
602	2-wire Analog Voice Grade Loop - Service Level 2	28,375	28,375	\$14,187.50	\$170,250.00
603	4-wire Analog Voice Grade Loop	1	1	\$0.50	\$6.00
604	2-wire ISDN Digital Grade Loop	5,353	5,353	\$2,676.50	\$32,118.00
609	2-wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	993	993	\$496.50	\$5,958.00
610	2-wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop	5,229	5,229	\$2,614.50	\$31,374.00
618	2-wire Analog Voice Grade Loop - Service Level 1	166,863	166,863	\$83,431.50	\$1,001,178.00
645	2-wire and 4-wire Unbundled Copper Loop	168	168	\$84.00	\$1,008.00
684	2-wire Unbundled Copper Loop - Non-designed	84	84	\$42.00	\$504.00
606	4-wire Unbundled DS1/ISDN Digital Grade Loop	16,353	179,883	\$89,941.50	\$1,079,298.00
659	4-wire Unbundled DS1/ISDN Digital Grade Loop in EEL Combination	8,016	88,176	\$44,088.00	\$529,056.00
607	DS3 Unbundled Digital Loop	4	1,260	\$630.00	\$7,560.00
660	DS3 Unbundled Digital Loop in EEL Combination	4	1,260	\$630.00	\$7,560.00
		231,446	477,648	\$238,824.00	\$2,865,888.00
* DS1 and DS3 counts based on applying 47% Utilization Factor (DS1 = 11 equivalent loops; DS3 = 315 equivalent loops)					

REPRESENTATIVE SAMPLE OF MEGALINK CHANNEL SERVICE ACCOUNT
WITH USOC IDENTIFIED FOR STORM RECOVERY FEE ASSESSMENT

407 M91 [REDACTED] *CSR* E
QTY USOC

---S&E

CKL 2-123 MAIN STREET, ORL
/SN ABC COMPANY

13 1LDPA MegaLink Local Channel,
/CLF [REDACTED]
OPLDFLSAK99/LSO 407 351
/TAR 000,901/SED [REDACTED]
/CLS 30. [REDACTED]..SB
/ZSER [REDACTED]
/CKL 2

1 1LDPZ MegaLink Local Channel,
/CLF [REDACTED]
ORLDFLSAK99/LSO 407 351
/TAR 000,901/[REDACTED]
/SED [REDACTED]
/CLS 30. [REDACTED]..SB
/ZSER [REDACTED]
/CKL 2

CKI; 1-4959 W SAND LAKE RD, ORL
/SN SBT CO

1 CTG Private Line Service, Cir+
/CLS 30. [REDACTED]..SB
/LSO 407 351/TAR 000,901/[REDACTED]
/SSP/ZNEA/SED [REDACTED]
/ZSER [REDACTED]
/CKL 1

CKL 2-123 MAIN STREET, ORL
/SN ABC COMPANY

1 DPN3L Dataphone Digital Service
/CLS 30. [REDACTED]..SB
/LSO 407 352/TAR 000,901
/SED [REDACTED]/ZSER [REDACTED]

REPRESENTATIVE SAMPLE OF PBX TRUNK ACCOUNT
WITH USOCs IDENTIFIED FOR STORM RECOVERY FEE ASSESSMENT

407 352 [REDACTED] [REDACTED] *CSR* E SLA: 1
QTY USOC

---S&E

1 NQM MegaLink Channel Service+

/TN 407 [REDACTED] /PIC [REDACTED]
/LPIC [REDACTED] /BLKD [REDACTED] /PSM .TKNC
/GST/ADSR/MTP N/ZLCP K
/PCA FR, [REDACTED]
/CFA [REDACTED] ORLDFLSAK99
[REDACTED]
/DSNA 30. [REDACTED] ..SB
/LPCA FR, [REDACTED]
/SED [REDACTED] /ZSER [REDACTED]
/RMKR (A)

1 TFBCX PBX Service, combination +

/TLI 407 345- [REDACTED] / [REDACTED]
/TN 407 354- [REDACTED] /PSM .TKNC
/HML [REDACTED] /ZLCP K/MTP N
/SED [REDACTED] /ZSER [REDACTED]

1 TTTXB Long distance trunks conn+

/TLI 407 345- [REDACTED] /TER [REDACTED]
/PIC [REDACTED] /LPIC [REDACTED] /HML [REDACTED]
/GST/PSM .LTNC
/PCA FR, [REDACTED] /MTP N
/ZLCP K [REDACTED]
/LPCA FR, [REDACTED]
/SED [REDACTED] /ZSER [REDACTED]
/RMKR (A)

1 NQT MegaLink Channel Service+

/TLI 407 351- [REDACTED] /TER [REDACTED]
TN 407 345- [REDACTED] /PIC [REDACTED]
/LPIC [REDACTED] /HML [REDACTED] /BLKD [REDACTED]
/PSM .TKNC/GST/ [REDACTED] /MTP N
/ZLCP K/PCA FR, [REDACTED]
/CFA [REDACTED] ORLDFLSAK99
[REDACTED]
/DSNA 30. [REDACTED] ..SB
/LPCA FR, [REDACTED]
/SED [REDACTED] /ZSER [REDACTED]
/RMKR (A)

1 TFU PBX Service, outgoing fla+
/TLI 407 351- [REDACTED] /TER [REDACTED]
/PTC [REDACTED] /LPIC [REDACTED] /HML [REDACTED]
/BLKD [REDACTED] /PSM .TKNC/GST/MTP N
/PCA FR, [REDACTED] /ZLCP K
/LPCA FR, [REDACTED]
/SED [REDACTED] /ZSER [REDACTED]
/RMKR (A) [REDACTED]

1 TFC PBX Service, combination +
/TLI 407 352- [REDACTED] /TER [REDACTED]
/TN 407 352- [REDACTED] /PIC [REDACTED]
/LPIC [REDACTED] /HML [REDACTED] /PSM .TKNC
/GST/MTP N/BLKD [REDACTED]
/PCA FR, [REDACTED] /ZLCP K
/LPCA FR, [REDACTED]
/SED [REDACTED] /ZSER [REDACTED]
/RMKR (A) [REDACTED]

1 NQP MegaLink Channel Service+
/TLI 407 354- [REDACTED] /DID [REDACTED]
/RTI [REDACTED] /PSM .DINC/ [REDACTED]
/ZLCP K
/CFA [REDACTED] ORLDFLSAK99
[REDACTED] /ANR C
/DSNA 30. [REDACTED] ..SB
/SED [REDACTED] /ZSER [REDACTED]
/RMKR (F)

1. Surrebutal Testimony Exhibit (Confidential)
2. Surrebutal Testimony Exhibit (Confidential) Network Operations FL Expense Ledger 6/04 to 3/05
3. Estimated FL Storm Cost Recovery Amount, Retail (Confidential)

CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-72 Exhibit No. 17

Company/ BellSouth

Witness: BS Confidential Testimony Exhibit

Date: _____

EXHIBIT NO. ft

DOCKET NO.: 060598-TL

WITNESS: Wood

PARTY: CompSouth

DESCRIPTION:

1. Wood – DJW-1, Vita of Don J. Wood.
2. Wood – DJW-2, BellSouth's Response to CompSouth Interrogatory No. 12b.

PROFFERING PARTY: BellSouth

I.D. # BST-6

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 060598-TL Exhibit No. 18

Company/ CompSouth

Witness: Wood (DJW) 1 + DJW-2

Date: 12/06/06

Vita of Don J. Wood

30000 Mill Creek Avenue, Suite 395, Alpharetta, Georgia 30022
Voice 770.475.9971, Facsimile 770.475.9972

CURRENT EMPLOYMENT

Don J. Wood is a principal in the firm of Wood & Wood. He provides economic, financial, and regulatory analysis services in telecommunications and related convergence industries, specializing in economic policy related to the development of competitive markets, inter-carrier compensation, and cost of service issues. In addition, Mr. Wood advises industry associations on regulatory and economic policy and assists investors in their evaluation of investment opportunities in the telecommunications industry. The scope of his work has included wireline and wireless communications, data services, and emerging technologies.

As a consultant, Mr. Wood has assisted his clients in responding to the challenges and business opportunities of the industry both before and subsequent to the Telecommunications Act of 1996. Prior to his work as a consultant, Mr. Wood was employed in a management capacity at a major Local Exchange Company and an Interexchange Carrier. He has been directly involved in both the development and implementation of regulatory policy and business strategy.

In the area of administrative law, Mr. Wood has presented testimony before the regulatory bodies of forty-one states, the District of Columbia, and Puerto Rico, and has prepared comments and testimony for filing with the Federal Communications Commission. The subject matter of his testimony has ranged from broad policy issues to detailed cost and rate analysis.

Mr. Wood has also presented testimony in state, federal, and overseas courts regarding business plans and strategies, competition policy, inter-carrier compensation, and cost of service issues. He has presented studies of the damages incurred by plaintiffs and has provided rebuttal testimony to damage calculations performed by others. Mr. Wood has also testified in alternative dispute resolution proceedings conducted pursuant to both AAA and CPR rules.

Mr. Wood is an experienced commercial mediator and is registered as a neutral with the Georgia Office of Dispute Resolution.

PREVIOUS INDUSTRY EMPLOYMENT

Klick, Kent & Allen/FTI Consulting, Inc.

Regional Director.

GDS Associates, Inc.

Senior Project Manager.

MCI Telecommunications Corporation

Manager of Regulatory Analysis, Southeast Division.

Manager, Corporate Economic Analysis and Regulatory Affairs.

BellSouth Services, Inc.

Staff Manager.

EDUCATION

Emory University, Atlanta, Ga.

BBA in Finance, with Distinction.

College of William and Mary, Williamsburg, Va.

MBA, with concentrations in Finance and Microeconomics.

TESTIMONY - STATE REGULATORY COMMISSIONS:

Alabama Public Service Commission

Docket No. 19356, Phase III: Alabama Public Service Commission vs. All Telephone Companies Operating in Alabama, and Docket 21455: AT&T Communications of the South Central States, Inc., Applicant, Application for a Certificate of Public Convenience and Necessity to Provide Limited IntraLATA Telecommunications Service in the State of Alabama.

Docket No. 20895: In Re: Petition for Approval to Introduce Business Line Termination for MCI's 800 Service.

Docket No. 21071: In Re: Petition by South Central Bell for Introduction of Bidirectional Measured Service.

Docket No. 21067: In Re: Petition by South Central Bell to Offer Dial Back-Up Service and 2400 BPS Central Office Data Set for Use with PulseLink Public Packet Switching Network Service.

Docket No. 21378: In Re: Petition by South Central Bell for Approval of Tariff Revisions to Restructure ESSX and Digital ESSX Service.

Docket No. 21865: In Re: Petition by South Central Bell for Approval of Tariff Revisions to Introduce Network Services to be Offered as a Part of Open Network Architecture.

Docket No. 25703: In Re: In the Matter of the Interconnection Agreement Between AT&T Communications of the South Central States, Inc. and BellSouth Telecommunications, Inc., Pursuant to 47 U.S.C. § 252.

Docket No. 25704: In Re: Petition by AT&T Communications of the South Central States, Inc. for Arbitration of Certain Terms and Conditions of a Proposed Agreement with GTE South Incorporated and CONTEL of the South, Inc. Concerning Interconnection and Resale under the Telecommunications Act of 1996.

Docket No. 25835: In Re: Petition for Approval of a Statement of Generally Available Terms and Conditions Pursuant to §252(f) of the Telecommunications Act of 1996 and Notification of Intention to File a §271 Petition for In-Region InterLATA Authority with the Federal Communications Commission Pursuant to the Telecommunications Act of 1996.

Docket No. 26029: In Re: Generic Proceeding - Consideration of TELRIC Studies.

Docket No. 25980: Implementation of the Universal Support Requirements of Section 254 of the Telecommunications Act of 1996.

Docket No. 27091: Petition for Arbitration by ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Docket No. 27821: Generic Proceeding to Establish Prices for Interconnection Services and Unbundled Network Elements.

Docket Nos. 27989 and 15957: BellSouth "Full Circle" Promotion and Generic Proceeding Considering the Promulgation of Telephone Rules Governing Promotions.

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Docket No. 28841: In Re: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Docket No. 29075: Petition of CenturyTel to Establish Wholesale Avoidable Cost Discount Rates for Resale of Local Exchange Service.

Docket No. 29054: IN RE: Implementation of the Federal Communications Commission's Triennial Review Order (Phase II – Local Switching for Mass Market Customers).

Docket No. 29172: Southern Public Communication Association, Complainant, and BellSouth Telecommunications, Inc., Defendant.

The Regulatory Commission of Alaska

Case No. U-02-039: In the Matter of Request by Alaska Digitel, LLC for Designation as a Carrier Eligible To Receive Federal Universal Service Support Under the Telecommunications Act of 1996.

Case No. U-04-62: In the Matter of the Request by Alaska Wireless Communications, LLC For Designation as a Carrier Eligible to Receive Federal Universal Service Support Under the Telecommunications Act of 1996.

Arkansas Public Service Commission

Docket No. 92-337-R: In the Matter of the Application for a Rule Limiting Collocation for Special Access to Virtual or Physical Collocation at the Option of the Local Exchange Carrier.

Public Utilities Commission of the State of California

Rulemaking 00-02-005: Order Instituting Rulemaking on the Commission's Own Motion into Reciprocal Compensation for Telephone Traffic Transmitted to Internet Service Provider Modems.

Application Nos. 01-02-024, 01-02-035, 02-02-031, 02-02-032, 02-02-034, 02-03-002: Applications for the Commission to Reexamine the Recurring Costs and Prices of Unbundled Network Element Costs Pursuant to Ordering Paragraph 11 of D.99-11-050.

Application No. 05-02-027: In the Matter of the Joint Application of SBC Communications Inc. ("SBC") and AT&T Corp. ("AT&T") for Authorization to Transfer Control of AT&T Communications of California (U-5002), TCG Los Angeles, Inc. (U-5462), TCG San Diego (U-5389), and TCG San Francisco (U-5454) to SBC, Which Will Occur Indirectly as a Result of AT&T's Merger With a Wholly-Owned Subsidiary of SBC, Tau Merger Sub Corporation.

Application No. 05-04-020: In the Matter of the Joint Application of Verizon Communications Inc. ("Verizon") and MCI, Inc. ("MCI") to Transfer Control of MCI's California Utility Subsidiaries to Verizon, Which Will Occur Indirectly as a Result of Verizon's Acquisition of MCI.

Public Utilities Commission of the State of Colorado

Docket No. 96A-345T: In the Matter of the Interconnection Contract Negotiations Between AT&T

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Communications of the Mountain States, Inc., and US West Communications, Inc., Pursuant to 47 U.S.C. Section 252. Docket No. 96A-366T: In the Matter of the Petition of MCIMetro Access Transmission Services, Inc., for Arbitration Pursuant to 47 U.S.C. § 252(b) of the Telecommunications Act of 1996 to Establish an Interconnection Agreement with US West Communications, Inc. (consolidated).

Docket No. 96S-257T: In Re: The Investigation and Suspension of Tariff Sheets Filed by US West Communications, Inc., with Advice Letter No. 2608 Regarding Proposed Rate Changes.

Docket No. 98F-146T: Colorado Payphone Association, Complainant. v. US West Communications, Inc., Respondent.

Docket No. 02A-276T: In the Matter of the Application of Wiggins Telephone Association for Approval of its Disaggregation Plan

Docket No. 02A-444T: In the Matter of NECC's Application to Redefine the Service Area of Eastern Slope Rural Telephone Association, Inc., Great Plains Communications, Inc., Plains Coop Telephone Association, Inc., and Sunflower Telephone Co., Inc.

State of Connecticut, Department of Utility Control

Docket 91-12-19: DPUC Review of Intrastate Telecommunications Services Open to Competition (Comments).

Docket No. 94-07-02: Development of the Assumptions, Tests, Analysis, and Review to Govern Telecommunications Service Reclassifications in Light of the Eight Criteria Set Forth in Section 6 of Public Act 94-83 (Comments).

Docket No. 03-11-16: Petition of Tel Comm Technologies, et. al., for Review and Amendment of Southern New England Telephone Company's Charges for Pay Telephone Access Services.

Delaware Public Service Commission

Docket No. 93-31T: In the Matter of the Application of The Diamond State Telephone Company for Establishment of Rules and Rates for the Provision of IntelliLinQ-PRI and IntelliLinQ-BRI.

Docket No. 41: In the Matter of the Development of Regulations for the Implementation of the Telecommunications Technology Investment Act.

Docket No. 96-324: In the Matter of the Application of Bell Atlantic-Delaware, Inc. for Approval of its Statement of Terms and Conditions Under Section 252(f) of the Telecommunications Act of 1996 (Phase II).

Docket No. 02-001: In the Matter of the Inquiry into Verizon Delaware Inc.'s Compliance with the Conditions Set Forth in 47 U.S.C. § 271(c).

Florida Public Service Commission

Docket No. 881257-TL: In Re: Proposed Tariff by Southern Bell to Introduce New Features for Digital ESSX Service, and to Provide Structural Changes for both ESSX Service and Digital ESSX Service.

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Docket No. 880812-TP: In Re: Investigation into Equal Access Exchange Areas (EAEAs), Toll Monopoly Areas (TMAs), 1+ Restriction to the Local Exchange Companies (LECs), and Elimination of the Access Discount.

Docket No. 890183-TL: In Re: Generic Investigation into the Operations of Alternate Access Vendors.

Docket No. 870347-TI: In Re: Petition of AT&T Communications of the Southern States for Commission Forbearance from Earnings Regulation and Waiver of Rule 25-4.495(1) and 25-24.480 (1) (b), F.A.C., for a trial period.

Docket No. 900708-TL: In Re: Investigation of Methodology to Account for Access Charges in Local Exchange Company (LEC) Toll Pricing.

Docket No. 900633-TL: In Re: Development of Local Exchange Company Cost of Service Study Methodology.

Docket No. 910757-TP: In Re: Investigation into the Regulatory Safeguards Required to Prevent Cross-Subsidization by Telephone Companies.

Docket No. 920260-TL: In Re: Petition of Southern Bell Telephone and Telegraph Company for Rate Stabilization, Implementation Orders, and Other Relief.

Docket No. 950985-TP: In Re: Resolution of Petitions to establish 1995 rates, terms, and conditions for interconnection involving local exchange companies and alternative local exchange companies pursuant to Section 364.162, Florida Statutes.

Docket No. 960846-TP: In Re: Petition by MCI Telecommunications Corporation and MCI Metro Access Transmission Services, Inc. for Arbitration of Certain Terms and Conditions of a proposed agreement with BellSouth Telecommunications, Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996 and Docket No. 960833-TP: In Re: Petition by AT&T Communications of the Southern States, Inc. for Arbitration of Certain Terms and Conditions of a Proposed Agreement with BellSouth Telecommunications, Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996 (consolidated).

Docket No. 960847-TP and 960980-TP: In Re: Petition by AT&T Communications of the Southern States, Inc., MCI Telecommunications Corporation, MCI Metro Access Transmission Service, Inc., for Arbitration of Certain Terms and Conditions of a Proposed Agreement with GTE Florida Incorporated Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996 (consolidated).

Docket No. 961230-TP: In Re: Petition by MCI Telecommunications Corporation for Arbitration with United Telephone Company of Florida and Central Telephone Company of Florida Concerning Interconnection Rates, Terms, and Conditions, Pursuant to the Federal Telecommunications Act of 1996.

Docket No. 960786-TL: In Re: Consideration of BellSouth Telecommunications, Inc.'s Entry Into InterLATA Services Pursuant to Section 271 of the Federal Telecommunications Act of 1996.

Docket Nos. 960833-TP, 960846-TP, 960757-TP, and 971140-TP: Investigation to develop permanent rates for certain unbundled network elements.

Docket No. 980696-TP: In Re: Determination of the cost of basic local telecommunications service, pursuant to Section 364.025 Florida Statutes.

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Docket No. 990750-TP: Petition by ITC^DeltaCom Communications, Inc., d/b/a/ ITC^DeltaCom, for arbitration of certain unresolved issues in interconnection negotiations between ITC^DeltaCom and BellSouth Telecommunications, Inc.

Docket No. 991605-TP: Petition of BellSouth Telecommunications, Inc. for Arbitration of the Interconnection Agreement Between Time Warner Telecom of Florida, L.P., pursuant to Section 252 (b) of the Telecommunications Act of 1996.

Docket No. 030137-TP: In re: Petition for Arbitration of Unresolved Issues in Negotiation of Interconnection Agreement with BellSouth Telecommunications, Inc. by ITC^DeltaCom Communications, Inc. d/b/a ITC^DeltaCom.

Docket No. 030300-TP: In re: Petition for expedited review of BellSouth Telecommunications, Inc.'s intrastate tariffs for pay telephone access services (PTAS) rate with respect to rates for payphone line access, usage, and features, by Florida Public Telecommunications Association.

Docket No. 030851-TP: In Re: Implementation of Requirements Arising from Federal Communications Commission Triennial UNE Review: Local Circuit Switching for Mass Market Customers.

Docket No. 040353-TP: In Re: Petition of Supra Telecommunications and Information Systems, Inc. to Review and Cancel BellSouth's Promotional Offering Tariffs Offered In Conjunction with its New Flat Rate Service Known as PreferredPack.

Docket No. 040604-TL: In Re: Adoption of the National School Lunch Program and an Income-based Criterion at or Below 135% of the Federal Poverty Guidelines as Eligibility Criteria for the Lifeline and Linkup Programs.

Docket No. 050119-TP: Joint Petition of TDS Telecom d/b/a TDS Telecom/Quincy Telephone, ALLTEL Florida, Inc., Northeast Florida Telephone Company d/b/a NEFCOM, GTC, Inc. d/b/a GT Com, Smart City Telecommunications, LLC d/b/a Smart City Telecom, ITS Telecommunications Systems, Inc., and Frontier Communications of the South, LLC ("Joint Petitioners") objecting to and requesting suspension of Proposed Transit Traffic Service Tariff filed by BellSouth Telecommunications, Inc. and Docket No. 050125-TP: Petition and complaint for suspension and cancellation of Transit Tariff Service No. FL 2004-284 filed by BellSouth Telecommunications, Inc. by AT&T Communications of the Southern States, LLC (consolidated).

Georgia Public Service Commission

Docket No. 3882-U: In Re: Investigation into Incentive Telephone Regulation in Georgia.

Docket No. 3883-U: In Re: Investigation into the Level and Structure of Intrastate Access Charges.

Docket No. 3921-U: In Re: Compliance and Implementation of Senate Bill 524.

Docket No. 3905-U: In Re: Southern Bell Rule Nisi.

Docket No. 3995-U: In Re: IntraLATA Toll Competition.

Docket No. 4018-U: In Re: Review of Open Network Architecture (ONA) (Comments).

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Docket No. 5258-U: In Re: Petition of BellSouth Telecommunications for Consideration and Approval of its "Georgians FIRST" (Price Caps) Proposal.

Docket No. 5825-U: In Re: The Creation of a Universal Access Fund as Required by the Telecommunications Competition and Development Act of 1995.

Docket No. 6801-U: In Re: Interconnection Negotiations Between BellSouth Telecommunications, Inc. and AT&T Communications of the Southern States, Inc., Pursuant to Sections 251-252 and 271 of the Telecommunications Act of 1996.

Docket No. 6865-U: In Re: Petition by MCI for Arbitration of Certain Terms and Conditions of Proposed Agreement with BellSouth Telecommunications, Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996.

Docket No. 7253-U: In Re: BellSouth Telecommunications, Inc.'s Statement of Generally Available Terms and Conditions Under Section 252 (f) of the Telecommunications Act of 1996.

Docket No. 7061-U: In Re: Review of Cost Studies and Methodologies for Interconnection and Unbundling of BellSouth Telecommunications Services.

Docket No. 10692-U: In Re: Generic Proceeding to Establish Long-Term Pricing Policies for Unbundled Network Elements.

Docket No. 10854-U: In Re: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Docket No. 16583-U: In Re: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Docket No. 17749-U: In Re: FCC's Triennial Review Order Regarding the Impairment of Local Switching for Mass Market Customers.

Docket No. 22682-U: In Re: Notice of Merger of AT&T, Inc. and BellSouth Corporation together with its Certificated Georgia Subsidiaries.

Public Utilities Commission of Hawaii

Docket No. 7702: In the Matter of Instituting a Proceeding on Communications, Including an Investigation of the Communications Infrastructure of the State of Hawaii.

Idaho Public Utilities Commission

Case No. GNR-T-03-08: In the Matter of the Petition of IAT Communications, Inc., d/b/a NTCDIdaho, Inc., or ClearTalk, for Designation as an Eligible Telecommunications Carrier, and Case No. GNR-T-03-16: In the Matter of the Application of NCPR, Inc., d/b/a Nextel Partners, seeking designation as an Eligible Telecommunications Carrier.

Illinois Commerce Commission

Docket No. 04-0653: USCOC of Illinois RSA #1, LLC., USCOC of Illinois RSA #4 LLC., USCOC of Illinois Rockford, LLC., and USCOC of Central Illinois, LLC. Petition for Designation as an Eligible Telecommunications Carrier Under 47 U.S.C. Section 214(e)(2).

Docket Nos. 05-0644, 05-0649, and 05-0657: Petition of Hamilton County Telephone Co-Op et. al. for Arbitration under the Telecommunications Act to Establish Terms and Conditions for Reciprocal Compensation with Verizon Wireless and its Constituent Companies.

Indiana Utility Regulatory Commission

Cause No. 42303: In the Matter of the Complaint of the Indiana Payphone Association for a Commission Determination of Just and Reasonable Rates and Charges and Compliance with Federal Regulations.

Cause No. 41052-ETC-43: In the Matter of the Designation of Eligible Telecommunications Carriers by the Indiana Utility Regulatory Commission Pursuant to the Telecommunications Act of 1996 and Related FCC Orders. In Particular, the Application of NPCR, Inc. d/b/a Nextel Partners to be Designated.

Cause No. 42530: In the Matter of the Indiana Utility Regulatory Commission's Investigation of Matters Related to Competition in the State of Indiana Pursuant to Ind. Code 8-1-2 *et seq.*

Iowa Utilities Board

Docket No. RPU-95-10.

Docket No. RPU-95-11.

State Corporation Commission of the State of Kansas

Docket No. 00-GIMT-1054-GIT: In the Matter of a General Investigation to Determine Whether Reciprocal Compensation Should Be Paid for Traffic to an Internet Service Provider.

Docket No. 04-RCCT-338-ETC: In the Matter of Petition of RCC Minnesota, Inc. for Designation as an Eligible Telecommunications Carrier under 47 U.S.C. § 214(e)(2).

Kentucky Public Service Commission

Administrative Case No. 10321: In the Matter of the Tariff Filing of South Central Bell Telephone Company to Establish and Offer Pulselink Service.

Administrative Case No. 323: In the Matter of An Inquiry into IntraLATA Toll Competition, An Appropriate Compensation Scheme for Completion of IntraLATA Calls by Interexchange Carriers, and WATS Jurisdictionality.

- Phase IA: Determination of whether intraLATA toll competition is in the public interest.
- Phase IB: Determination of a method of implementing intraLATA competition.

- Rehearing on issue of Imputation.

Administrative Case No. 90-256, Phase II: In the Matter of A Review of the Rates and Charges and Incentive Regulation Plan of South Central Bell Telephone Company.

Administrative Case No. 336: In the Matter of an Investigation into the Elimination of Switched Access Service Discounts and Adoption of Time of Day Switch Access Service Rates.

Administrative Case No. 91-250: In the Matter of South Central Bell Telephone Company's Proposed Area Calling Service Tariff.

Administrative Case No. 96-431: In Re: Petition by MCI for Arbitration of Certain Terms and Conditions of a Proposed Agreement with BellSouth Telecommunications, Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996.

Administrative Case No. 96-478: In Re: The Petition by AT&T Communications of the South Central States, Inc. for Arbitration of Certain Terms and Conditions of a Proposed Agreement with GTE South Incorporated Concerning Interconnection and Resale Under the Telecommunications Act of 1996.

Administrative Case No. 96-482: In Re: The Interconnection Agreement Negotiations Between AT&T Communications of the South Central States, Inc. and BellSouth Telecommunications, Inc., Pursuant to 47 U.S.C. § 252.

Administrative Case No. 360: In the Matter of: An Inquiry into Universal Service and Funding Issues.

Administrative Case No. 96-608: In the Matter of: Investigation Concerning the Provision of InterLATA Services by BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Administrative Case No. 382: An Inquiry into the Development of Deaveraged Rates for Unbundled Network Elements.

Case No. 2003-00143: In the matter of: Petition of NCPR, Inc., d/b/a Nextel Partners for Designation as an Eligible Telecommunications Carrier in the Commonwealth of Kentucky.

Case No. 2003-00397: Review of Federal Communications Commission's Triennial Review Order Regarding Unbundling Requirements for Individual Network Elements.

Louisiana Public Service Commission

Docket No. 17970: In Re: Investigation of the Revenue Requirements, Rate Structures, Charges, Services, Rate of Return, and Construction Program of AT&T Communications of the South Central States, Inc., in its Louisiana Operations.

Docket No. U-17949: In the Matter of an Investigation of the Revenue Requirements, Rate Structures, Charges, Services, Rate of Return, and Construction Program of South Central Bell Telephone Company, Its Louisiana Intrastate Operations, The Appropriate Level of Access Charges, and All Matters Relevant to the Rates and Service Rendered by the Company.

- Subdocket A (SCB Earnings Phase)

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- Subdocket B (Generic Competition Phase)

Docket No. 18913-U: In Re: South Central Bell's Request for Approval of Tariff Revisions to Restructure ESSX and Digital ESSX Service.

Docket No. U-18851: In Re: Petition for Elimination of Disparity in Access Tariff Rates.

Docket No. U-22022: In Re: Review and Consideration of BellSouth Telecommunications, Inc.'s TSLRIC and LRIC Cost Studies Submitted Pursuant to Sections 901(C) and 1001(E) of the Regulations for Competition in the Local Telecommunications Market as Adopted by General Order Dated March 15, 1996 in Order to Determine the Cost of Interconnection Services and Unbundled Network Components to Establish Reasonable, Non-Discriminatory, Cost Based Tariffed Rates and Docket No. U-22093: In Re: Review and Consideration of BellSouth Telecommunications, Inc.'s Tariff Filing of April 1, 1996, Filed Pursuant to Section 901 and 1001 of the Regulations for Competition in the Local Telecommunications Market Which Tariff Introduces Interconnection and Unbundled Services and Establishes the Rates, Terms and Conditions for Such Service Offerings (consolidated).

Docket No. U-22145: In the Matter of Interconnection Agreement Negotiations Between AT&T Communications of the South Central States, Inc. and BellSouth Telecommunications, Inc., Pursuant to 47 U.S.C. § 252.

Docket No. U-22252: In Re: Consideration and Review of BST's Preapplication Compliance with Section 271 of the Telecommunications Act of 1996, including but not limited to the fourteen requirements set forth in Section 271 (c) (2) (b) in order to verify compliance with section 271 and provide a recommendation to the FCC regarding BST's application to provide interLATA services originating in-region.

Docket No. U-20883 Subdocket A: In Re: Submission of the Louisiana Public Service Commission's Forward Looking Cost Study to the FCC for Purposes of Calculating Federal Universal Service Support.

Docket No. U-24206: In Re: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Docket No. U-22632: In Re: BellSouth Telecommunications, Inc. Filing of New Cost Studies for Providing Access Line Service for Customer Provided Public Telephones and Smartline Service for Public Telephone Access.

Docket No. Docket No. U-24714-A: In Re: Final Deaveraging of BellSouth Telecommunications, Inc. UNE Rates Pursuant to FCC 96-45 Ninth Report and Order and Order on Eighteenth Order on Reconsideration Released November 2, 1999.

Docket No. U-27571: In Re: Louisiana Public Service Commission Implementation of the Requirements Arising from The Federal Communications Commission's Triennial Review Order, Order 03-36: Unbundled Local Circuit Switching for Mass Market Customers and Establishment of a Batch Cut Migration Process.

Public Service Commission of Maryland

Case 8584, Phase II: In the Matter of the Application of MFS Intelenet of Maryland, Inc. for Authority to Provide and Resell Local Exchange and Intrastate Telecommunications Services in Areas Served by C&P Telephone Company of Maryland.

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Case 8715: In the Matter of the Inquiry into Alternative Forms of Regulating Telephone Companies.

Case 8731: In the Matter of the Petitions for Approval of Agreements and Arbitration of Unresolved Issues Arising Under Section 252 of the Telecommunications Act of 1996.

Massachusetts Department of Telecommunications and Energy

D.P.U./D.T.E. 97088/97-18 (Phase II): Investigation by the Department of Telecommunications & Energy on its own motion regarding (1) implementation of section 276 of the Telecommunications Act of 1996 relative to public interest payphones, (2) Entry and Exit Barriers for the Payphone Marketplace, (3) New England Telephone and Telegraph Company d/b/a NYNEX's Public Access Smart-Pay Service, and (4) the rate policy for operator service providers.

Minnesota Public Utilities Commission

PUC Docket No. PT6153/AM-02-686, OAH Docket No. 3-2500-14980-2: In the Matter of Petition of Midwest Wireless Communications, LLC for Designation as an Eligible Communications carrier under 47 U.S.C. § 214(e)(2).

PUC Docket No. PT-6182, 6181/M-02-1503: In the Matter of RCC Minnesota, Inc. and Wireless Alliance, LLC for Designation as an Eligible Telecommunications Carrier under 47 U.S.C. § 214(e)(2).

Mississippi Public Service Commission

Docket No. U-5086: In Re: MCI Telecommunications Corporation's Metered Use Service Option D (Prism I) and Option E (Prism II).

Docket No. U-5112: In Re: MCI Telecommunications Corporation's Metered Use Option H (800 Service).

Docket No. U-5318: In Re: Petition of MCI for Approval of MCI's Provision of Service to a Specific Commercial Banking Customers for Intrastate Interexchange Telecommunications Service.

Docket 89-UN-5453: In Re: Notice and Application of South Central Bell Telephone Company for Adoption and Implementation of a Rate Stabilization Plan for its Mississippi Operations.

Docket No. 90-UA-0280: In Re: Order of the Mississippi Public Service Commission Initiating Hearings Concerning (1) IntraLATA Competition in the Telecommunications Industry and (2) Payment of Compensation by Interexchange Carriers and Resellers to Local Exchange Companies in Addition to Access Charges.

Docket No. 92-UA-0227: In Re: Order Implementing IntraLATA Competition.

Docket No. 96-AD-0559: In Re: In the Matter of the Interconnection Agreement Negotiations Between AT&T Communications of the South Central States, Inc. and BellSouth Telecommunications, Inc., Pursuant to 47 U.S.C. § 252.

Docket No. 98-AD-035: Universal Service.

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Docket No. 97-AD-544: In Re: Generic Proceeding to Establish Permanent Prices for BellSouth Interconnection and Unbundled Network Elements.

Docket No. 2003-AD-714: Generic Proceeding to Review the Federal Communications Commission's Triennial Review Order.

Public Service Commission of the State of Missouri

Case No. TO-2004-0527: In the Matter of the Application of WWC License, LLC, d/b/a CellularOne, for Designation as an Eligible Telecommunications Carrier, and Petition for Redefinition of Rural Telephone Company Areas.

Case No. to-2005-0384: Application of USCOC of Greater Missouri, LLC For Designation as an Eligible Telecommunications Carrier Pursuant to the Telecommunications Act of 1996.

Public Service Commission of the State of Montana

Docket No. D2000.8.124: In the Matter of Touch America, Inc.'s Petition for Arbitration Pursuant to Section 252(b) of the Telecommunications Act of 1996 of the Terms and Conditions of Interconnection with Qwest Corporation, f/k/a US West Communications, Inc.

Docket No. D2000.6.89: In the Matter of Qwest Corporation's Application to Establish Rates for Interconnection, Unbundled Network Elements, Transport and Termination, and Resale Services.

Docket No. D2003.1.14: In the Matter of WWC Holding Co. Application for Designation as an Eligible Telecommunications Carrier in Montana Areas Served by Qwest Corporation.

Nebraska Public Service Commission

Docket No. C-1385: In the Matter of a Petition for Arbitration of an Interconnection Agreement Between AT&T Communications of the Midwest, Inc., and US West Communications, Inc.

Public Utilities Commission of Nevada

Docket No. 04-3030: In re: Application of WWD License LLC, d/b/a CellularOne, for redefinition of its service area as a designated Eligible Telecommunications Carrier.

New Jersey Board of Public Utilities

Docket No. TM0530189: In the Matter of the Joint Petition of Verizon Communications Inc., and MCI, Inc. for Approval of Merger.

New York Public Service Commission

Case No. 28425: Proceeding on Motion of the Commission as to the Impact of the Modification of Final Judgement and the Federal Communications Commission's Docket 78-72 on the Provision of Toll Service in New York State.

North Carolina Public Utilities Commission

Docket No. P-100, Sub 72: In the Matter of the Petition of AT&T to Amend Commission Rules Governing Regulation of Interexchange Carriers (Comments).

Docket No. P-141, Sub 19: In the Matter of the Application of MCI Telecommunications Corporation to Provide InterLATA Facilities-Based Telecommunications Services (Comments).

Docket No. P-55, Sub 1013: In the Matter of Application of BellSouth Telecommunications, Inc. for, and Election of, Price Regulation.

Docket Nos. P-7, Sub 825 and P-10, Sub 479: In the Matter of Petition of Carolina Telephone and Telegraph and Central Telephone Company for Approval of a Price Regulation Plan Pursuant to G.S. 62-133.5.

Docket No. P-19, Sub 277: In the Matter of Application of GTE South Incorporated for and Election of, Price Regulation.

Docket No. P-141, Sub 29: In the Matter of: Petition of MCI Telecommunications Corporation for Arbitration of Interconnection with BellSouth Telecommunications, Inc., Petition of AT&T Communications of the Southern States, Inc. for Arbitration of Interconnection with BellSouth Telecommunications, Inc. (consolidated).

Docket No. P-141, Sub 30: In the Matter of: Petition of MCI Telecommunications Corporation for Arbitration of Interconnection with General Telephone Company of North Carolina, Inc., Petition of AT&T Communications of the Southern States, Inc. for Arbitration of Interconnection with General Telephone Company of North Carolina, Inc. (consolidated).

Docket No. P-100, Sub 133b: Re: In the Matter of Establishment of Universal Support Mechanisms Pursuant to Section 254 of the Telecommunications Act of 1996.

Docket No. P-100, Sub 133d: Re: Proceeding to Determine Permanent Pricing for Unbundled Network Elements.

Docket No. P-100, Sub 84b: Re: In the Matter of Petition of North Carolina Payphone Association for Review of Local Exchange Company Tariffs for Basic Payphone Services (Comments).

Docket No. P-561, Sub 10: BellSouth Telecommunications, Inc., Complainant, v. US LEC of North Carolina, LLC, and Metacomm, LLC, Respondents.

Docket No. P-472, Sub 15: In the Matter of the Interconnection Agreement Between BellSouth Telecommunications, Inc. and Time Warner Telecom of North Carolina, L.P. Pursuant to Section 252(b) of the Telecommunications Act of 1996.

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Docket Nos. P-7, Sub 995; P-10, Sub 633: ALEC., Inc. v. Carolina Telephone and Telegraph Company and Central Telephone Company.

Docket No. P-500, Sub 18: In the Matter of: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Docket No. P-118, Sub 30: In the matter of: Petition of Celco Partnership d/b/a Verizon Wireless for Arbitration Pursuant to Section 252 of the Telecommunications Act of 1996.

Docket No. P-100, Sub 133q: In Re: Implementation of Requirements Arising from Federal Communications Commission Triennial UNE Review: Local Circuit Switching for Mass Market Customers.

Public Utilities Commission of Ohio

Case No. 93-487-TP-ALT: In the Matter of the Application of The Ohio Bell Telephone Company for Approval of an Alternative Form of Regulation.

Case No. 05-0269-TP-ACO: In the matter of the Joint Application of SBC Communications, Inc. and AT&T Corp. for Consent and Approval of a Change of Control.

Oklahoma Corporation Commission

Cause No. PUD 01448: In the Matter of the Application for an Order Limiting Collocation for Special Access to Virtual or Physical Collocation at the Option of the Local Exchange Carrier.

Cause No. PUD 200300195: Application of United States Cellular Corporation for Designation as an Eligible Telecommunications Carrier Pursuant to the Telecommunications Act of 1996.

Cause No. PUD 200300239: Application of Dobson Cellular Systems, Inc. for Designation as an Eligible Telecommunications Carrier Pursuant to the Telecommunications Act of 1996.

Cause No. PUD 200500122: In the matter of Dobson Cellular Systems, Inc., and American Cellular Corporation application for designation as a competitive eligible telecommunications carrier and redefinition of the service area requirement pursuant to Section 214(e) of the Telecommunications Act of 1996.

Public Utility Commission of Oregon

Docket No. UT 119: In the Matter of an Investigation into Tariffs Filed by US West Communications, Inc., United Telephone of the Northwest, Pacific Telecom, Inc., and GTE Northwest, Inc. in Accordance with ORS 759.185(4).

Docket No. ARB 3: In the Matter of the Petition of AT&T Communications of the Pacific Northwest, Inc., for Arbitration of Interconnection Rates, Terms, and Conditions Pursuant to 47 U.S.C. § 252(b) of the Telecommunications Act of 1996. Docket No. ARB 6: In the Matter of the Petition of MCIMetro Access Transmission Services, Inc. for Arbitration of Interconnection Rates, Terms, and Conditions Pursuant to 47 U.S.C. § 252(b) of the Telecommunications Act of 1996 (consolidated).

Docket No. ARB 9: In the Matter of the Petition of an Interconnection Agreement Between MCIMetro

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Access Transportation Services, Inc. and GTE Northwest Incorporated, Pursuant to 47 U.S.C. Section 252.

Docket No. UT-125: In the Matter of the Application of US West Communications, Inc. for an Increase in Revenues.

Docket No. UM 1083: RCC Minnesota, Inc. Application for Designation as an Eligible Telecommunications Carrier, Pursuant to the Telecommunications Act of 1996.

Docket No. UM 1084: United States Cellular Corporation Application for Designation as an Eligible Telecommunications Carrier, Pursuant to the Telecommunications Act of 1996.

Docket No. UM 1217: Staff Investigation to Establish Requirements for Initial Designation and Recertification of Telecommunications Carriers Eligible to Receive Federal Universal Service Support.

Pennsylvania Public Utilities Commission

Docket No. I-00910010: In Re: Generic Investigation into the Current Provision of InterLATA Toll Service.

Docket No. P-00930715: In Re: The Bell Telephone Company of Pennsylvania's Petition and Plan for Alternative Form of Regulation under Chapter 30.

Docket No. R-00943008: In Re: Pennsylvania Public Utility Commission v. Bell Atlantic-Pennsylvania, Inc. (Investigation of Proposed Promotional Offerings Tariff).

Docket No. M-00940587: In Re: Investigation pursuant to Section 3005 of the Public Utility Code, 66 Pa. C. S. §3005, and the Commission's Opinion and Order at Docket No. P-930715, to establish standards and safeguards for competitive services, with particular emphasis in the areas of cost allocations, cost studies, unbundling, and imputation, and to consider generic issues for future rulemaking.

Docket No. A-310489F7004: Petition of Celco Partnership d/b/a Verizon Wireless for Arbitration Pursuant to Section 252 of the telecommunications Act of 1996.

Docket Nos. A-310580F9, A-310401F6, A-310407F3, A-312025F5, A-310752F6, A-310364F3: Joint Application of Verizon Communications Inc. and MCI, Inc. For Approval of Agreement and Plan of Merger.

South Carolina Public Service Commission

Docket No. 90-626-C: In Re: Generic Proceeding to Consider Intrastate Incentive Regulation.

Docket No. 90-321-C: In Re: Petition of Southern Bell Telephone and Telegraph Company for Revisions to its Access Service Tariff Nos. E2 and E16.

Docket No. 88-472-C: In Re: Petition of AT&T of the Southern States, Inc., Requesting the Commission to Initiate an Investigation Concerning the Level and Structure of Intrastate Carrier Common Line (CCL) Access Charges.

Docket No. 92-163-C: In Re: Position of Certain Participating South Carolina Local Exchange Companies for Approval of an Expanded Area Calling (EAC) Plan.

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Docket No. 92-182-C: In Re: Application of MCI Telecommunications Corporation, AT&T Communications of the Southern States, Inc., and Sprint Communications Company, L.P., to Provide IntraLATA Telecommunications Services.

Docket No. 95-720-C: In Re: Application of BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company for Approval of an Alternative Regulation Plan.

Docket No. 96-358-C: In Re: Interconnection Agreement Negotiations Between AT&T Communications of the Southern States, Inc. and BellSouth Telecommunications, Inc., Pursuant to 47 U.S.C. § 252.

Docket No. 96-375-C: In Re: Interconnection Agreement Negotiations Between AT&T Communications of the Southern States, Inc. and GTE South Incorporated Pursuant to 47 U.S.C. § 252.

Docket No. 97-101-C: In Re: Entry of BellSouth Telecommunications, Inc. into the InterLATA Toll Market.

Docket No. 97-374-C: In Re: Proceeding to Review BellSouth Telecommunications, Inc. Cost for Unbundled Network Elements.

Docket No. 97-239-C: Intrastate Universal Service Fund.

Docket No. 97-124-C: BellSouth Telecommunications, Inc. Revisions to its General Subscriber Services Tariff and Access Service Tariff to Comply with the FCC's Implementation of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996.

Docket No. 1999-268-C: Petition of Myrtle Beach Telephone, LLC, for Arbitration Pursuant to Section 252(b) of the Telecommunications Act of 1996 to Establish an Interconnection Agreement with Horry Telephone Cooperative, Inc.

Docket No. 1999-259-C: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. Pursuant to the Telecommunications Act of 1996.

Docket No. 2001-65-C: Generic Proceeding to Establish Prices for BellSouth's Interconnection Services, Unbundled Network Elements and Other Related Elements and Services.

Docket No. 2003-326-C: In Re: Implementation of Requirements Arising from Federal Communications Commission Triennial UNE Review: Local Circuit Switching for Mass Market Customers.

South Dakota Public Utilities Commission

Docket No. TC03-191: In the Matter of the Filing by WWC License, LLC d/b/a CellularOne for Designation as an Eligible Telecommunications Carrier in Other Rural Areas.

Docket No. TC03-193: In the Matter of the Petition of RCC Minnesota, Inc., and Wireless Alliance, L.L.C., for Designation as an Eligible Telecommunications Carrier under 47 U.S.C. §214(e)(2).

Tennessee Public Service Commission

Docket No. 90-05953: In Re: Earnings Investigation of South Central Bell Telephone Company.

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Docket Nos. 89-11065, 89-11735, 89-12677: AT&T Communications of the South Central States, MCI Telecommunications Corporation. US Sprint Communications Company -- Application for Limited IntraLATA Telecommunications Certificate of Public Convenience and Necessity.

Docket No. 91-07501: South Central Bell Telephone Company's Application to Reflect Changes in its Switched Access Service Tariff to Limit Use of the 700 Access Code.

Tennessee Regulatory Authority

Docket No. 96-01152: In Re: Petition by AT&T Communications of the South Central States, Inc. for Arbitration under the Telecommunications Act of 1996 and Docket No. 96-01271: In Re: Petition by MCI Telecommunications Corporation for Arbitration of Certain Terms and Conditions of a Proposed Agreement with BellSouth Telecommunications, Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996 (consolidated).

Docket No. 96-01262: In Re: Interconnection Agreement Negotiations Between AT&T of the South Central States, Inc. and BellSouth Telecommunications, Inc. Pursuant to 47 U.S.C. § 252.

Docket No. 97-01262: Proceeding to Establish Permanent Prices for Interconnection and Unbundled Network Elements.

Docket No. 97-00888: Universal Service Generic Contested Case.

Docket No. 99-00430: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc. pursuant to the Telecommunications Act of 1996.

Docket No. 97-00409: In Re: All Telephone Companies Tariff Filings Regarding Reclassification of Pay Telephone Service as Required by Federal Communications Commission Docket No. 96-128.

Docket No. 03-00119: In Re: Petition for Arbitration of ITC^DeltaCom Communications, Inc. with BellSouth Telecommunications, Inc.

Docket No. 03-00491: In Re: Implementation of Requirements Arising from Federal Communications Commission Triennial UNE Review: Local Circuit Switching for Mass Market Customers.

Docket No. 06-00093: In Re: Joint Filing of AT&T, Inc., BellSouth Corporation, and BellSouth's Certified Tennessee Subsidiaries Regarding Change of Control.

Public Utility Commission of Texas

Docket No. 12879: Application of Southwestern Bell Telephone Company for Expanded Interconnection for Special Access Services and Switched Transport Services and Unbundling of Special Access DS1 and DS3 Services Pursuant to P. U. C. Subst. R. 23.26.

Docket No. 18082: Complaint of Time Warner Communications against Southwestern Bell Telephone Company.

Docket No. 21982: Proceeding to Examine Reciprocal Compensation Pursuant to Section 252 of the Federal Telecommunications Act of 1996.

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Docket No. 23396: Joint Petition of CoServ, LLC d/b/a CoServ Communications and Multitechnology Services, LP d/b/a CoServ Broadband Services for Arbitration of Interconnection Rates, Terms, Conditions, and Related Arrangements with Southwestern Bell Telephone Company.

Docket No. 24015: Consolidated Complaints and Requests of Post-Interconnection Dispute Resolution Regarding Inter-Carrier Compensation for FX-Type Traffic Against Southwestern Bell Telephone Company.

PUC Docket No. 27709: Application of NPCR, Inc., dba Nextel Partners for Eligible Telecommunications Carrier Designation (ETC).

PUC Docket No. 28744: Impairment Analysis for Dedicated Transport.

PUC Docket No. 28745: Impairment Analysis for Enterprise Loops.

PUC Docket No. 29144: Application of Dobson Cellular Systems, Inc., for Designation as an Eligible Telecommunications Carrier (ETC) pursuant to 47 U.S.C. 241 (e) and P.U. C. Subst. Rule 26.418.

State of Vermont Public Service Board

Docket No. 6533: Application of Verizon New England Inc. d/b/a Verizon Vermont for a Favorable Recommendation to Offer InterLATA Services Under 47 U.S.C. 271.

Docket No. 6882: Investigation into Public Access Line Rates of Verizon New England, Inc., d/b/a Verizon Vermont.

Docket No. 6934: Petition of RCC Atlantic Inc. for designation as an Eligible Telecommunications Carrier in areas served by rural telephone companies under the Telecommunications Act of 1996.

Virginia State Corporation Commission

Case No. PUC920043: Application of Virginia Metrotel, Inc. for a Certificate of Public Convenience and Necessity to Provide InterLATA Interexchange Telecommunications Services.

Case No. PUC920029: Ex Parte: In the Matter of Evaluating the Experimental Plan for Alternative Regulation of Virginia Telephone Companies.

Case No. PUC930035: Application of Contel of Virginia, Inc. d/b/a GTE Virginia to implement community calling plans in various GTE Virginia exchanges within the Richmond and Lynchburg LATAs.

Case No. PUC930036: Ex Parte: In the Matter of Investigating Telephone Regulatory Methods Pursuant to Virginia Code § 56-235.5, & Etc.

Case No. PUC-200540051: Application of Verizon Communications Inc. and MCI, Inc. for approval of Agreement and Plan of Merger resulting in the indirect transfer of control of MCImetro Access Transmission Services of Virginia, Inc., to Verizon Communications Inc.

Washington Utilities and Transportation Commission

Docket Nos. UT-941464, UT-941465, UT-950146, and UT-950265 (Consolidated): Washington Utilities and Transportation Commission, Complainant, vs. US West Communications, Inc., Respondent; TCG Seattle and Digital Direct of Seattle, Inc., Complainant, vs. US West Communications, Inc., Respondent; TCG Seattle, Complainant, vs. GTE Northwest Inc., Respondent; Electric Lightwave, Inc., vs. GTE Northwest, Inc., Respondent.

Docket No. UT-950200: In the Matter of the Request of US West Communications, Inc. for an Increase in its Rates and Charges.

Docket No. UT-000883: In the Matter of the Petition of U S West Communications, Inc. for Competitive Classification.

Docket No. UT-050814: In the Matter of the Joint Petition of Verizon Communications Inc., and MCI, Inc. for a Declaratory Order Disclaiming Jurisdiction Over or, in the Alternative a Joint Application for Approval of, Agreement and Plan of Merger.

Public Service Commission of West Virginia

Case No. 02-1453-T-PC: Highland Cellular, Inc. Petition for consent and approval to be designated as an eligible telecommunications carrier in the areas served by Citizens Telecommunications Company of West Virginia.

Case No. 03-0935-T-PC: Easterbrooke Cellular Corporation Petition for consent and approval to be designated as an eligible telecommunications carrier in the area served by Citizens Telecommunications Company of West Virginia d/b/a Frontier Communications of West Virginia.

Public Service Commission of Wyoming

Docket No. 70000-TR-95-238: In the Matter of the General Rate/Price Case Application of US West Communications, Inc. (Phase I).

Docket No. PSC-96-32: In the Matter of Proposed Rule Regarding Total Service Long Run Incremental Cost (TSLRIC) Studies.

Docket No. 70000-TR-98-420: In the Matter of the Application of US West Communications, Inc. for authority to implement price ceilings in conjunction with its proposed Wyoming Price Regulation Plan for essential and noncompetitive telecommunications services (Phase III).

Docket No. 70000-TR-99-480: In the Matter of the Application of US West Communications, Inc. for authority to implement price ceilings in conjunction with its proposed Wyoming Price Regulation Plan for essential and noncompetitive telecommunications services (Phase IV).

Docket No. 70000-TR-00-556: In the Matter of the Filing by US West Communications, Inc. for Authority to File its TSLRIC 2000 Annual Input Filing and Docket No. 70000-TR-00-570: In the Matter of the Application of US West Communications, Inc. for Authority to File its 2000 Annual TSLRIC Study Filing.

Docket No. 70042-AT-04-4: In the Matter of the Petition of WWC Holding Co., Inc., d/b/a CellularOne for Designation as an Eligible Telecommunications Carrier in Areas Served by Qwest Corporation, and Docket

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No. 70042-AT-04-5: In the Matter of the Petition of WWC Holding Co., Inc., d/b/a CellularOne for Designation as an Eligible Telecommunications Carrier in Clark, Basin, Frannie, Greybull, Lovell, Meeteetse, Burlington, Hyattville, and Tensleep (consolidated).

Public Service Commission of the District of Columbia

Formal Case No. 814, Phase IV: In the Matter of the Investigation into the Impact of the AT&T Divestiture and Decisions of the Federal Communications Commission on Bell Atlantic - Washington, D. C. Inc.'s Jurisdictional Rates.

Puerto Rico Telecommunications Regulatory Board

Case No. 98-Q-0001: In Re: Payphone Tariffs.

Case No. JRT-2001-AR-0002: In the Matter of Interconnection Rates, Terms and Conditions between WorldNet Telecommunications, Inc. and Puerto Rico Telephone Company.

Case No. JRT-2003-AR-0001: Re: Petition for Arbitration pursuant to Section 252(b) of the Federal Communications Act, and Section 5(b), Chapter II of the Puerto Rico Telecommunications Act, regarding interconnection rates, terms, and conditions.

Case No. JRT-2004-Q-0068: Telefónica Larga Distancia de Puerto Rico, Inc., Complainant, v. Puerto Rico Telephone Company, Defendant.

Case Nos. JRT-2005-Q-0121 and JRT-2005-Q-0218: Telefónica Larga Distancia de Puerto Rico, Inc., and WorldNet Telecommunications, Inc., Plaintiffs, v. Puerto Rico Telephone Company, Inc., Defendant.

COMMENTS/DECLARATIONS - FEDERAL COMMUNICATIONS COMMISSION

CC Docket No. 92-91: In the Matter of Open Network Architecture Tariffs of Bell Operating Companies.

CC Docket No. 93-162: Local Exchange Carriers' Rates, Terms, and Conditions for Expanded Interconnection for Special Access.

CC Docket No. 91-141: Common Carrier Bureau Inquiry into Local Exchange Company Term and Volume Discount Plans for Special Access.

CC Docket No. 94-97: Review of Virtual Expanded Interconnection Service Tariffs.

CC Docket No. 94-128: Open Network Architecture Tariffs of US West Communications, Inc.

CC Docket No. 94-97, Phase II: Investigation of Cost Issues, Virtual Expanded Interconnection Service Tariffs.

CC Docket No. 96-98: In the Matter of Implementation of the Local Competition Provisions in the Telecommunications Act of 1996.

CC Docket No. 97-231: Application by BellSouth to Provide In-Region InterLATA Services.

CC Docket No. 98-121: Application by BellSouth to Provide In-Region InterLATA Services.

CCB/CPD No. 99-27: In the Matter of Petition of North Carolina Payphone Association for Expedited Review of, and/or Declaratory Ruling Concerning, Local Exchange Company Tariffs for Basic Payphone Services.

CC Docket No. 96-128: In the Matter of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CCB/CPD No. 99-31: Oklahoma Independent Telephone Companies Petition for Declaratory Ruling (consolidated).

CCB/CPD No. 00-1: In the Matter of the Wisconsin Public Service Commission Order Directing Filings.

CC Docket No. 99-68: In the Matter of Inter-Carrier Compensation for ISP-Bound Traffic.

File No. EB-01-MD-020: In the Matter of Sprint Communications Company, L.P., Complainant v. Time Warner Telecom, Inc. Defendant.

Request by the American Public Communications Council that the Commission Issue a Notice of Proposed Rulemaking to Update the Dial-Around Compensation Rate.

File Nos. EB-02-MD-018-030: In the Matter of Communications Vending Corp. of Arizona, et. al., Complainants, v. Citizens Communications Co. f/k a Citizens Utilities Co. and Citizens Telecommunications Co., et. al., Defendants.

CC Docket No. 96-45: In the Matter of Federal-State Joint Board on Universal Service, Cellular South License, Inc., RCC Holdings, Inc., Petitions for designation as an Eligible Telecommunications Carrier in the State of Alabama.

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CC Docket No. 96-45: In the Matter of Federal-State Joint Board on Universal Service, Declaration in Support of the Comments to the Federal-State Joint Board of the Rural Cellular Association and the Alliance of Rural CMRS Carriers.

REPRESENTATIVE TESTIMONY – STATE, FEDERAL, AND OVERSEAS COURTS

Court of Common Pleas, Philadelphia County, Pennsylvania

Shared Communications Services of 1800-80 JFK Boulevard, Inc., Plaintiff, v. Bell Atlantic Properties, Inc., Defendant.

Texas State Office of Administrative Hearings

SOAH Docket No. 473-00-0731: Office of Customer Protection (OCP) Investigation of Axces, Inc. for Continuing Violations of PUC Substantive Rule §26.130, Selection of Telecommunications Utilities, Pursuant to Procedural Rules 22.246 Administrative Penalties.

SOAH Docket No. 473-03-3673: Application of NPCR, Inc., dba Nextel Partners for Eligible Telecommunications Carrier Designation (ETC).

SOAH Docket No. 473-04-4450: Application of Dobson Cellular Systems, Inc., for Designation as an Eligible Telecommunications Carrier (ETC) pursuant to 47 U.S.C. 241 (e) and P.U. C. Subst. Rule 26.418.

Superior Court for the State of Alaska, First Judicial District

Richard R. Watson, David K. Brown and Ketchikan Internet Services, a partnership of Richard R. Watson and David K. Brown, Plaintiffs, v. Karl Amylon and the City of Ketchikan, Defendants.

Superior Court for the State of Alaska, Third Judicial District

Dobson Cellular Systems, Inc., Plaintiff, v. Frontline Hospital, LLC, Defendant.

United States District Court for the District of South Carolina, Columbia Division

Brian Wesley Jeffcoat, on behalf of himself and others similarly situated, Plaintiffs, v. Time Warner Entertainment - Advance/Newhouse Partnership, Defendant.

United States District Court for the Northern District of Texas, Fort Worth Division

Multitechnology Services, L. P. d/b/a CoServ Broadband Services, Plaintiffs, v. Southwestern Bell Telephone Company, Defendant.

Multitechnology Services, L. P. d/b/a CoServ Broadband Services, Plaintiffs, v. Verizon Southwest f/k/a GTE Southwest Incorporated, Defendant.

United States District Court for the District of Oregon

Time Warner Telecom of Oregon, LLC, and Qwest Communications Corporation, Plaintiffs, v. The City of Portland, Defendant.

High Court of the Hong Kong Special Administrative Region, Court of First Instance

Commercial List No. 229 of 1999: Cable and Wireless HKT International Limited, Plaintiff v. New World Telephone Limited, Defendant.

REPRESENTATIVE TESTIMONY – PRIVATE COMMERCIAL ARBITRATION TRIBUNALS

American Arbitration Association

Southwestern Bell Telephone Company, Claimant vs. Time Warner Telecom, Respondent.

New Access Communications LLC, Choicetel LLC and Emergent Communications LLC, Claimants vs. Qwest Corporation, Respondent (Case No. 77 Y 1818 0031603).

CPR Institute for Dispute Resolution

Supra Telecommunications and Information Systems, Inc., Claimant vs. BellSouth Telecommunications, Inc., Respondent.

Capital Cost Calculator

The Capital Cost Calculator calculates the three annual capital cost factors - depreciation, cost of money and income tax for each class of physical plant. Depreciation (book) is a function of the Gompertz-Makeham survival curve for the respective classes of plant, and is defined in the calculator by the c, G and S parameters. Cost of Money is the return on investment needed to satisfy both the debt and equity investors in the enterprise. Income tax calculations are a function of the return on equity (that portion of the Cost of Money not directed toward debt retirement) and debt service requirements.

User adjustable inputs to the calculator include financial data, tax data, tax depreciation information, and book depreciation data. The calculator also allows the user to input the Gompertz-Makeham curve shapes, the lives, and the future net salvage (FNS) of each plant account.

Survival data for each class of plant is based on the Gompertz-Makeham survival curve defined by the c, G, and S parameters describing the attrition of plant over its useful life. The curve is adjusted to match the respective economic lives. The G-M survival curves are the standard approach used in the telecom industry and approved by most state and federal regulatory bodies. While the curve represents the pattern of retirements, the area under the curve represents the average life of the plant. Thus, as the user adjusts the average life, the area under the curve must also be adjusted to match the input average life.

The calculator contains survival data for both beginning of year (BOY) convention and end of year (EOY) convention. Yearly retirements are obtained by subtracting current year survival proportions from previous year survival proportions.

In calculating annual depreciation amounts, the Calculator methodology uses the standard Midyear Equal Life Group (ELG) approach. Since midyear convention is used, the first year values recognize that capital is only on the books for ½ of a year.

Average Capital per year is used as the basis against which Cost of Money calculations are made. Beginning of Year Capital and End of Year Capital are averaged together to develop the Average Capital per year.

The EOY capital balance is calculated as:

$$(\text{BOY Capital}) - (\text{Book Depreciation}) - (\text{Deferred Tax})$$

This balance recognizes the deferred tax balance that is available to the company from "normalizing" its deferred taxes. However, this balance is

assumed to have a 0% rate of return (therefore, it can be removed from the capital amount the company has invested).

Annual Deferred Tax is calculated as:

$$(\text{Tax Depreciation}) - (\text{Book Depreciation}) \cdot (\text{Combined Income Tax Rate})$$

Data inputs for income tax data calculations include a MACRS (Modified Accelerated Cost Recovery System) table. This table provides the yearly tax depreciation rates for each Recovery Class as specified by MACRS tax depreciation rules.

Grossed-up Income Tax is calculated as:

$$\frac{(\text{Return on Equity} \cdot \text{Combined Income Tax Rate})}{(1 - \text{the Combined Income Tax Rate})}$$

This formula recognizes that most states do not allow Federal Income Taxes to be deducted from income.

Tax depreciation is included in Federal Income Tax calculations and serves to reduce the effective tax on the Return on Equity portion of Cost of Money.

When the initial operations of the Calculator are completed, the total capital cost factors for each year that plant survives is determined. In order to develop a set of levelized annual cost factors, two steps are necessary. First, the net present value (NPV) of the annual factor streams is calculated using a discount rate equal to the Cost of Money. Second, the NPV is spread over the economic life of the plant account using a midyear convention to arrive at a set of levelized annual cost factors for book depreciation, cost of money, and combined income taxes.

ANNUAL COST FACTORS

GENERAL

Annual cost factors are translators used to determine the amount of recurring cost for one year associated with acquiring and using a particular investment. Annual cost factors were developed for each category of plant investment. When the dollar amount for a particular investment is multiplied by the annual cost factor for that particular category of plant investment, the product reflects the annual recurring cost incurred by BellSouth with respect to that particular investment. There are basically two types of cost associated with investment: capital-related costs and operating-related costs.

The initial purchase price of plant equipment and any installation costs are paid with a combination of investor supplied funds and retained earnings. The investors who provide the "loan" may be either bondholders or stockholders. The plant placed must be able to generate enough revenues to cover capital costs associated with its placement and usage. Capital-related costs consist of three major categories: depreciation, cost of money, and income tax. The capital-related cost factors are developed using a PC based spreadsheet, the Capital Cost Calculator, which uses various financial data and plant investment characteristics to compute the annual capital costs by category of plant.

Plant investments must also be maintained to provide for continuing operations. Ordinary repairs and maintenance, as well as rearrangements and changes, are necessary costs for all categories of plant (except land) in order to provide proper service. These maintenance costs, as well as ad valorem taxes and other taxes must be covered by the revenues received from the use of the asset. The operating-related cost factors are developed using various spreadsheets, which basically compute the annual operating-related costs by category of plant, and divide that amount by the investment in that category of plant.

CAPITAL-RELATED COSTS

DEPRECIATION (book) - the allocation of the initial plant investment over the years of service provided by the plant. Depreciation is determined by analysis of survivor curve data. Survivor curves represent the survival pattern of plant investment. Specifically, for any year, depreciation is defined as the difference in the plant surviving at the beginning of the year less the amount of that same plant surviving at the end of the year. Survivor curve shapes for different classes of plant are determined by the respective Gompertz-Makeham c, G, and S parameters.

COST OF MONEY - the annual cost to the firm of the debt and equity on capital invested in the business. This annual cost is determined in the financial market as it represents the investors' expected return on their investment.

INCOME TAX - the composite of income taxes paid to the Federal and State governments based on the taxable net income of the company.

OPERATING-RELATED COSTS

PLANT SPECIFIC EXPENSE - the expense required to keep existing telephone plant, circuits, and service up to standards, as well as rents paid for facilities. This includes trouble clearing, rearrangements, and replacing defective elements.

AD VALOREM AND OTHER TAX - taxes levied by city and county governments based on the assessed value of property. This includes property taxes, capital stock taxes, and other taxes.

FACTOR DEVELOPMENT - CAPITAL COST

Depreciation is the allocation of the initial plant investment over the years of service provided by the plant. The method employed in these studies employs survivor curves as defined by the Gompertz-Makeham c, G, S parameters. The general form of the survivor curves, in log form, is:

$$P_x = P_0 + xS + G [(c^x) - 1],$$

where:

P_x = Proportion surviving at age x,

P_0 = Proportion surviving at age zero, and

x = Age.

The curve shape parameters describe a particular curve shape, along with an associated life. In practice, the parameters are determined by actuarial-type studies of classes of telephone plant.

The curves for specific classes of plant are rendered as tables of proportions surviving versus years in service. Depreciation ratios for specific years of service are determined by subtracting proportions surviving at the beginning and end of the years in question. Where the half-year convention is employed, proportions surviving may be expressed at intervals such as 0.5, 1.5, 2.5, etc. years.

Cost of Money is the amount of money that must be paid to investors for the use of investor-supplied funds. This amount to be paid investors is the annual cost to the company of the debt and equity capital invested in the company. Cost of money is determined in part by the financial market and, as it represents the investors' expected return on their investment, may differ considerably from the actual earnings a company generates. The overall cost of money rate provided by BellSouth Treasury depends on the cost of equity financing, the cost of debt financing, and the debt to equity ratio of the capital structure of the company. The overall cost of money rate is equivalent to the rate of return currently authorized by the Federal Communications Commission (FCC) and the rate of return referred to by the FCC in its First Report and Order, CC Docket 96-98.

Income tax expense is the federal and state taxes levied on "taxable income." For income tax purposes, what is considered gross income and what expenses are deductible are defined by laws and codes. The income tax factor is developed to reflect the income tax in two situations: 1) payment of dividends to stockholders, which are neither tax deductions nor accounting expenses; and 2)

and the existence of a tax-timing difference between book depreciation and tax depreciation. While interest to bondholders is book expense and deductible for income tax purposes, the federal government and most state governments levy a tax on the revenues, which are earned to compensate stockholders for the use of their money. A company must pay income taxes on the equity portion of return, but the debt portion is tax exempt. The timing differences for depreciation are the result of both different depreciable lives and different depreciation methods. In addition, the basis for tax depreciation may be different from the basis for accounting depreciation.

FACTOR DEVELOPMENT - OPERATING RELATED

PLANT SPECIFIC EXPENSE

The plant specific expense factor, which includes the cost of material used and direct labor, is a ratio that reflects the relationship between the expenses for plant category and the respective investment. The factor also includes maintenance-type expenses for existing plant that cannot be directly assigned to a given plant category, such as, transmission power. Certain expenses, such as service order activity, have been excluded from the appropriate categories. These costs are excluded because: 1) they should be separately identified for each service, or 2) they should be included in nonrecurring cost studies. The maintenance expenses incorporated in the Plant Specific Expense Factors include those associated with the following types of operations:

1. Inspecting and reporting on the condition of plant investment to determine the need for repairs, replacements, rearrangements and changes
2. Performing routine work to prevent trouble
3. Replacing items of plant other than retirement units
4. Rearranging and changing the location of plant not retired
5. Repairing material for reuse
6. Restoring the condition of plant damaged by storms, floods, fire and other casualties (other than the cost of replacing retirement units)
7. Inspecting after repairs have been made
8. Salaries, wages and expense associated with plant craft and work reporting engineers, as well as their immediate supervision and office support.

The plant specific expense factors are based on three years of projected expense and investment data. The 1998 expenses used in the study were pulled from the Cost Separations System (CSS). Rent expense is excluded from building expense; net rent (rent revenue less rent expense) is included in pole and conduit expenses. Projected view data was obtained from the Finance Regulatory Accounting Group for the 1999 through 2000 expenses and spread based on actual expenses. Service order-related expenses were excluded from the study because such expenses are recovered in a direct manner rather than through the use of a factor. The 2000 through 2002 projected expense amounts are added together and averaged to represent the average annual expenses for the projected period.

The investment dollars are derived from actual EOY 1997 and 1998 levels plus 1999 through 2002 projected net additions from the Network Budgets Group. The investment projections are based on plant additions less retirements added to the cumulative historical year. The actual EOY 1997 and EOY 1998 dollars were extracted from BellSouth financial systems. EOY 1997 and EOY 1998 investments are averaged to develop average 1998 amounts, current cost factors are applied, and then 1999 through 2002 net additions are added together to represent the projected period. The expenses are then divided by the investments, resulting in the unloaded plant specific expense factors. Power expense loadings are then added to the factors for central office equipment investment. These plant specific expense factor calculations result in a factor for each category of plant representative of the average expense per investment expected in the future for each plant category.

AD VALOREM AND OTHER TAXES

The ad valorem and other tax factor is an effective tax factor furnished by the BellSouth Tax Department. The BellSouth Tax Department develops the factor by calculating the ratio of certain tax expenses to the telephone plant in service, as follows:

$$\frac{\text{Accounts 7240.1000} + \text{7240.3000} + \text{7240.9000}}{\text{Telephone Plant In Service}}$$

Account 7240.1000 includes taxes levied upon the assessed value of property.

Account 7240.3000 includes taxes levied upon the value or number of shares of outstanding capital stock, upon invested capital, upon rate of dividends paid, etc.

Account 7240.9000 includes other nonincome, nonrevenue taxes such as municipal license taxes, state privilege taxes, state self-insurer's tax, etc.

SHARED FACTORS AND COMMON FACTOR DEVELOPMENT AND APPLICATION

Process Overview

In order to develop factors that reflect a distribution of a) shared costs to distinct network elements or facilities and b) common costs that span the activities of the business, BellSouth designed a process which complies with FCC pronouncements. This process employs cost assignments, where possible, based on the cost attribution principles underlying the Cost Allocation Manual (CAM) approved by the FCC. These principles provide a structural "cost causative" basis for assigning costs to network related plant or to non-network related groupings (Common, Non-Recurring Costs, Retail, etc.).

Base Period Data

Base period cost profile data for regulated 1998 expenses and 1998 average investment amounts were extracted from BellSouth's financial records. In addition, the related salary and wage amounts were retrieved for use in the apportionment processes. The data was retrieved by Account, Field Reporting Code/Subsidiary Record Category (FRC/SRC), Cost Pool, Cost Sub-Pool, Expense Matrix Indicator (EMI), and Account Type as appropriate.

STEP 1. Development of 2000-2002 Average Annual Costs

Projection factors were applied to the base period data at a cost pool/sub-pool level to develop average annual forward-looking costs for the 2000-2002 period. As a first step in this process, the 1998 expenses and salary and wage amounts were multiplied by the 2000-2002 Expense/Salary & Wage Development Factors to develop the related average annual expenses and salary and wage amounts for the 2000-2002 period. Next, 1998 averaged investment amounts were multiplied by the 2000-2002 Investment Development Factors to develop the average 2000-2002 investment levels. Next, the 2000-2002 average investment levels were converted to average annual capital related costs by applying the Capital Cost and Ad Valorem Factors. The final process in this step was the identification and segregation of all nonrecurring costs to prevent them from being impacted by any recurring costs.

After the expenses and investments have been converted into forward-looking costs in Step 1, the next steps assigned these costs to cost objectives such as wholesale network investments, retail, nonrecurring, etc.

STEP 2. Reclassification

The next operation identified those accounts where there were direct, cost causative relationships between expense accounts and related investment accounts, and performed a reclassification process to combine the expenses and capital costs of the related accounts. As an example, Account 6112 Motor Vehicle maintenance expense was combined with Account 2112 Motor Vehicle capital related costs. Most of the plant specific expenses have a direct, cost-causative relationship with either a general support or network investment account.

STEP 3. Primary Attribution of Cost

After the above-referenced reclassifications, the remaining expenses and support asset costs (Accounts 61XX, 65XX, 66XX, 67XX, 1220, 21XX, and 26XX) were assigned by applying factors based on the cost attribution principles underlying the CAM. Apportionment factors were developed on a cost pool/sub-pool basis reflecting salary and wage relationships, investment relationships, or expense relationships.

STEP 4. Secondary Reclassification

Following the first iteration of cost assignments, a reclassification of assigned costs was made to associate costs which, by their nature, were assignable to related accounts or to final non-network related groupings.

During the first iteration of cost assignments, some apportionments were made to support type accounts; and therefore, a second iteration of cost assignment was required to appropriately distribute support type costs on a cost causative basis. The second iteration of cost assignment began in this step and included only computer costs (Account 6124).

STEP 5. Secondary Attribution of Costs

This step continued the distribution of support type costs referred to in Step 4 above. It included the assignment of provisioning expenses (Account 6512), and network operations expenses (Accounts 653X).

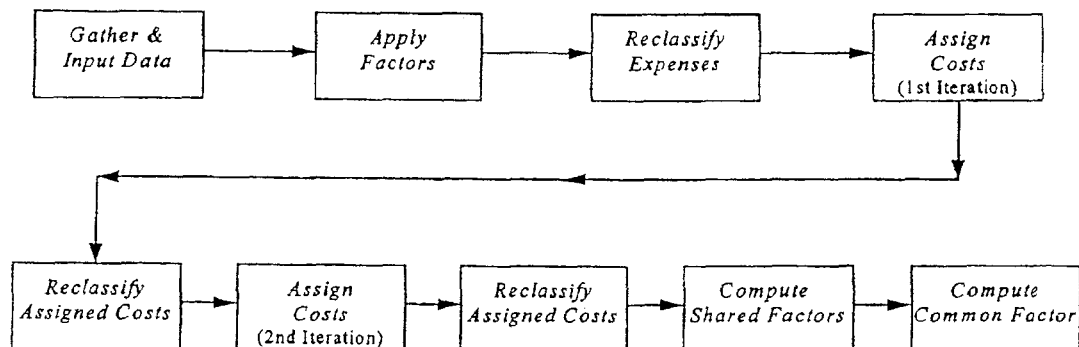
STEP 6. Reclassification and Factors Development

After the second iteration of cost assignment, a final reclassification was required to associate the remaining costs with either a network related account or with a nonnetwork related grouping. The cost assignments that were associated with network related accounts were then divided by the related 2000-2002 investment amounts in order to develop the shared factors

In the steps of the process outlined above, some costs, though common in nature, have wholesale/retail attributions that facilitate an assignment to the wholesale or retail category. These costs are referred to as directly assigned common costs. Other common costs, having no reasonable cost causation basis, were allocated to the wholesale and retail categories on the basis of the relationship between total wholesale costs and total retail costs.

Total wholesale common costs were developed by summing the directly assigned wholesale common costs and the allocated wholesale common costs. The common cost factor was developed by dividing the total wholesale common costs by the total wholesale costs excluding the common portion (Nonrecurring costs were included with the total wholesale costs to form the denominator).

Flow Diagram of the Calculation of the Shared Cost
Factors and the Common Cost Factor



CALCULATION OF COMMON COST FACTOR

Note: The amounts and percentages on this diagram are illustrative in nature and may or may not reflect the amounts or results incorporated in this filing.

WHOLESALE
Directly Assigned and
Attributed Costs Assigned to
Elements and Functions
 \$16,326,981,305
 A

WHOLESALE
Directly Assigned and Attributed
COMMON COSTS
 \$327,911,923
 B

RETAIL
Directly Assigned and Attributed
COMMON COSTS
 \$2,101,175,176
 G

COSTS COMMON TO BOTH
WHOLESALE & RETAIL OPERATIONS
 \$778,336,192
 C

WHOLESALE
Allocated Portion of
COMMON COSTS
 \$691,141,976
 $((A+B)/(A+B+G))*C$ D

RETAIL
Allocated Portion of
COMMON COSTS
 \$87,194,216
 $(G / (A+B+G))*C$ H

WHOLESALE
TOTAL
COMMON COSTS
 \$1,019,053,899
 B+D E

RETAIL
TOTAL
COSTS
 \$2,188,369,392
 G+H I

WHOLESALE
COMMON COST FACTOR
 6.24%
 E / A F

Inputs To The Application

The inputs to the Shared and Common Cost Application consist of the following:

- 1998 regulated expenses
- 1998 averaged regulated investment amounts
- 1998 regulated salary and wage amounts
- 2000-2002 Expense/S&W Development Factors
- Capital Cost Factors
- Ad Valorem Factors
- 2000-2002 Investment Development Factors
- Service Order Proportion Factors
- Wholesale/Retail Factors for A/C 661X Marketing
- Wholesale/Retail Factors for A/C 6623 Customer Services

The 1998 expense and investment data provides a foundation or template to drive the 2000-2002 projected expenses and investment to appropriate cost pool/sub pool assignments. The salary and wage (S&W) amounts are used in the apportionment processes performed by the application. The 1998 salary and wage amounts were input into the application and were utilized in appropriate salary and wage attribution bases for assigning attributable costs.

The 2000-2002 Expense/S&W Development factors that were input to the shared and common application are a reflection of the relationships of projected average annual expense for the 2000-2002 period to the actual 1998 expense amounts on an account level basis. Estimates of expenses for each of the three years in the 2000-2002 period were developed to reflect BellSouth's projected operations. These expenses were averaged and utilized in the 2000-2002 Expense/S&W factors described above.

The 2000-2002 Investment Development factors were calculated by restating the 1998 investment based on historical cost to investment based on current prices. In addition, any planned additions and retirements were considered in arriving at an investment reflecting the forward-looking costs required by the FCC. Once the investment was calculated for each year, it was averaged for the period 2000-2002. The 2000-2002 averaged investment by account was divided by the 1998 investment by account to produce the 2000-2002 Investment Development factors.

Capital Cost and Ad Valorem Factors include calculations for Depreciation, Cost of Money, Income Taxes, and Ad Valorem Taxes. The Capital Cost Calculator computes the Capital Cost factors used in the Shared and Common Cost Application. For details concerning the calculations of these factors, see the Capital Cost Calculator and Ad Valorem Costs.

The Service Order Proportion factors are used to derive the non-recurring costs associated with Central Office Equipment Expenses (62XX accounts), Terminal Equipment Expenses (63XX accounts), and Cable and Wire Expenses (64XX accounts). Actual service order work hours by network related plant were retrieved and a relationship to total work hours was developed for each type of plant. The hours were extracted on a study basis.

The Wholesale/Retail Factors relating to Accounts 6611, 6612, 6613, and 6623 reflected an analysis of each account by cost pool/sub pool to determine the nature of the expenses and how they would be reflected in a wholesale versus retail company. The study was often carried out at a Work ID level. Based on the analysis, an assignment to wholesale or retail was specified for each cost pool/sub pool. At the conclusion of the analysis, the total wholesale portion was divided by the account total to arrive at a wholesale percentage. A similar calculation was done for determining the retail percentage.

BellSouth Shared and Common Cost Application

The BellSouth Shared and Common Cost Application is a menu driven application used in calculating the Common Cost Factor and the Shared Cost Factors. Users are guided through the process by selecting from easy to understand choices.

The user interface for the Shared and Common Cost Application allows for editing inputs, viewing reports of the outputs, examining the underlying methodology of the Application, and saving and loading edits as scenarios. The Application provides help screens and descriptions of processes to guide the user in understanding the process, creating new scenarios and reviewing the results/outputs of the process. The application processes in either of two modes. By selecting SETTINGS on the user interface main screen, the user may process the application in steps or all at once. The Batch mode processes the data without allowing the user to view results at various stages of the process. The Interactive mode allows the user to access data at various stages of the process and provides a description of the step being performed.

EXHIBIT NO. 19

DOCKET NO.: 060598-TL

WITNESS: Winston

PARTY: FPSC

DESCRIPTION:

1. Winston – CJW-1, Revised Winston Audit Report.

PROFFERING PARTY: BellSouth

I.D. # BST-7

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 060598-TL Exhibit No. 19

Company/ FPSC

Witness: Winston, Charles J. Revised Audit

Date: 12/06/06 Report

DOCKET NO. 060598-TL: Petition to recover 2005 tropical system related costs and expenses, by BellSouth Telecommunications, Inc.

WITNESS: Revised Direct Testimony Of Charleston J. Winston,
Appearing On Behalf Of the Staff of the Florida Public Service
Commission

EXHIBIT CJW-1: Revised Audit Report

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Exhibit CJW-1 (Page 1 of 15)
Revised Audit Report



FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE
BUREAU OF AUDITING

Tallahassee District Office

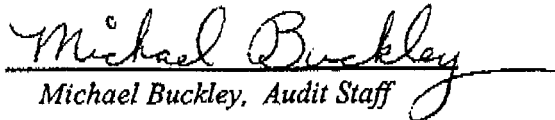
BellSouth Telecommunications, Inc.

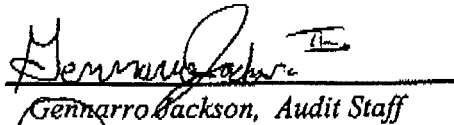
AUDIT TO VERIFY 2005 STORM COSTS

DOCKET NO. 060598-TL

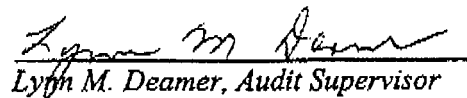
AUDIT CONTROL NO. 06-255-1-1

REVISED NOVEMBER 17, 2006


Michael Buckley, Audit Staff


Gennarro Jackson, Audit Staff


Charleston Winston, Audit Manager


Lynn M. Deamer, Audit Supervisor

Docket No. 060598-TL
Exhibit CJW-1 (Page 2 of 15)
Revised Audit Report

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**DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE
AUDITOR'S REPORT**

October 23, 2006

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED
PARTIES**

We have performed the procedures enumerated later in this report to meet the agreed upon objectives set forth by the Division of Competitive Markets and Enforcement in its audit service request. We have applied these procedures to the petition prepared in support of Docket 060598-TL by BellSouth Telecommunications, Inc. (BellSouth or Company) to recover its intrastate costs and expenses relating to repair, restoration, and replacement of facilities damaged by the 2005 tropical systems.

This audit is performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use. There is confidential information associated with this audit.

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OBJECTIVES and PROCEDURES

Objective: - To verify the amounts included in BellSouth's petition dated September 1, 2006.

Procedures: - Audit staff requested the Company to provide support for certain costs but did not receive a response in time to verify these costs. We reviewed the Company's incremental expenses included in its petition and its actual expenses. We selected a judgmental sample and reviewed the supporting documentation provided.

Objective: - To determine if the amounts sought for recovery were costs budgeted prior to the subject storm.

Procedures: - We reviewed highly summarized budgets for 2004 and 2005. We reviewed financial statements for the Parent Company, BellSouth Corporation, for 2004 and 2005. ~~The company denied audit staff access to the Board of Directors Meeting Minutes, Executive Management Minutes, and construction budgets. The company stated that there are no annual budgeted amounts for storm/hurricane damage.~~

Objective: - To verify access lines included in BellSouth's amended petition dated September 20, 2006.

Procedures: - We compared access lines included in the amended petition to the number of access lines reported in Schedule 8 filed with the Commission. These numbers did not match and we requested further reconciliation from the Company. The Company reconciled Retail Residential and Business lines in the Petition filed in this docket to lines reported in Schedule 8 filed with this Commission. (Audit Finding 4). The Company could not reconcile unbundled loops to Schedule 8. (Audit Finding 5).

Objective: - To verify whether or not 75 spans of cable that were replaced gave BellSouth additional capacity.

Procedures: - We requested documentation for a judgmental sample of the company's 75 spans of cable expenses. We inquired as to whether any of the 75 spans of cables included upgrades. See Audit Finding 2 for more information.

Objective: - To determine the total amount of exempt management overtime included in the storm cost recovery request.

Procedures: - Staff obtained a copy of BellSouth's Overtime Pay Policy for Non-Exempt Employees. ~~Audit staff requested additional information regarding exempt management but did not receive a response from the Company in time to include in this report. We requested additional information and received it. However, we have questions regarding this detail and were not able to reconcile the company schedule to the overtime amount included in the filed amended petition.~~ See audit finding 6 for more information.

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AUDIT FINDING NO. 1

SUMMARY: BellSouth did not provide requested information for Board of Director's (BOD) Minutes, Executive Management Meetings, Constructions Budgets and annual budgeted amounts for storm/hurricane damage.

STATEMENT OF FACT: BellSouth's Petition to recover 2005 Tropical System Related Costs and Expenses was based on incremental costs (budgeted costs less actual costs).

The audit staff requested to review the BOD Minutes, Executive Management Meetings, Constructions Budgets and annual budgeted amounts for storm/hurricane damage to assist in the analysis of the budget formulation process. BellSouth refused the audit staff requests. The following table shows the audit request with the associated company response. This is a normal request when evaluating budgeted information.

Document Request No.	Audit Request	Company Response
6	"Please provide copies of your Board of Directors' Minutes from 2003 to 2006."	<i>BellSouth objects to this Audit Document/Record Request on that basis that it is irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably calculated to lead to the discovery of admissible evidence.</i>
7	"Please provide copies of all minutes from executive management meetings from 2003 to 2006."	<i>BellSouth objects to this Audit Document/Record Request on that basis that it is vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations that are not properly defined or explained for purposes of the Audit Document/Record Request.</i>
8	"Please provide copies of all constructions budgets from 2005 to 2010."	<p><i>BellSouth objects to this Audit Document/Record Request to the extent it requests construction budgets on that basis that it is irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably calculated to lead to the discovery of admissible evidence because BellSouth's Petition is limited to 2005 storm recovery expenses and BellSouth's construction budgets are "capital" budgets and do not include an expense component.</i></p> <p><i>Notwithstanding and without waiving the above objections, please see BellSouth's response to Audit Request No. 1 regarding BellSouth's expense budget baseline.</i></p> <p><u>See Note 1 below</u></p>

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9	"Please provide copies of all supporting documents for annual budgeted amounts for storm/hurricane damage from 2003 to 2010."	<p><i>BellSouth objects to this Audit Document/Record Request to the extent it requests construction budgets on the basis that it is irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably calculated to lead to the discovery of admissible evidence because BellSouth's Petition is limited to 2005 storm recovery expenses and BellSouth's construction budgets are "capital" budgets and do not include an expense component.</i></p> <p><i>Notwithstanding and without waiving the above objections, BellSouth states that the requested documentation for annual budgeted amounts for tropical storm/hurricane damage from 2003 to 2010 does not exist because BellSouth does not include funding for tropical storm/hurricane damage restoration in its budget setting process.</i></p>
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Note 1

On October 31, 2006 the company provided the audit staff with its Florida Capital Budgets for 2005 and 2006 as a supplemental response. Audit staff reviewed what was provided but did not have time to pursue additional information.

AUDITOR'S OPINION: An analysis of the budgeted amounts has to be done to validate the amounts in the budgets. Since the incremental amount is derived by subtracting the budgeted amount from the actual expenditures, the basis for the budgeted amounts must be reviewed before the incremental amount can be accepted. The items requested above were to be used to determine the accuracy of the budget forecasting. The audit staff could not verify the incremental amounts included in the company's petition.

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AUDIT FINDING NO. 2

SUMMARY: BellSouth's petition stated that 75 spans of cable were replaced. But, in its response to an audit request, only half of the cable spans were replaced and the other spans of cable were repaired.

STATEMENT OF FACT: In the petition by BellSouth Telecommunications, Inc., pursuant to Florida Statutes §364.051(4), to Recover 2005 Tropical System Related Costs and Expenses, page 8, the company stated it had to replace 75 spans of cable due to Hurricane Rita. In the company's first response to an audit request, it stated only a few spans of cable were replaced and the other spans of cable were repaired.

In the company's subsequent response, the company changed its response and stated that a total of 37 spans of cable had been replaced. According to the company:

Upon completion of the initial review of the damage caused by Hurricane Rita, BellSouth believed that 5 spans of aerial cable required replacement and 70 spans required repair. However, after further review and inspection, it was later determined that an additional 32 of the 70 spans of cable, originally thought to only require repair, actually required replacement. Thus, the total amount replaced was 37 spans of cable. In any event, the cost of replacement of these spans is irrelevant because the costs are excluded from BellSouth's Petition as capital costs. The 38 spans that were eventually repaired did not involve any betterment or upgrade of the network.

Auditor's Opinion: We picked a sample of the spans repaired from a listing of contractual services and requested supporting documents for these costs. ~~The incremental amounts included in the Company's petition for the repaired thirty-eight spans could not be verified since the requested sample has not been provided as of October 19, 2006.~~ BellSouth provided the requested documentation after the original audit report was issued. The audit staff has reviewed the information provided and is satisfied with the supporting documentation.

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AUDIT FINDING NO. 3

SUMMARY: BellSouth did not provide the requested supporting documentation for the sample items of expenses for Contractual Services, Materials, Salary, Wages and Benefits and Supplies.

STATEMENT OF FACT: We reviewed a company prepared listing of Contractual Services, Materials, Salary, Wages & Benefits, and Supplies. We selected a sample of items. We requested the Company provide supporting documentation for these items. A summary of this request is shown below:

Request No.	Subject	Date of Request	Date to Provide	Amount of Sample
28	Contractual Services	10/10/06	10/13/06	\$8,455,536
29	Materials	10/11/06	10/13/06	\$1,668,849
30-31	Salary, Wages & Benefits	10/11/06	10/13/06	\$9,950,178
32	Supplies	10/11/06	10/16/06	\$1,040,689

The Company filed its original petition on September 1, 2006. The Company should have been ready to support its petition at that time. It is standard in any audit of a company petition to request copies of invoices to support costs. As of October 19, 2006 the above responses have not been provided.

AUDITOR'S OPINION: The incremental amounts in the company's petition are mainly derived from the difference between actual amounts and budgeted amounts. ~~An audit of the above sample amounts would have provided some assurance that the actual amounts are correctly stated. Presently, the audit staff cannot provide any assurance that the petition amounts are correctly stated at this time.~~

BellSouth provided the requested documentation after the original audit report was issued. The audit staff has reviewed the information provided and is satisfied with the supporting documentation.

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AUDIT FINDING NO. 4

SUMMARY: BellSouth provided a schedule to audit staff to support the Access Lines reported in the Petition filed in this Docket for June 2006. It does not agree to the Schedule 8 of the Periodic Reports filed with this Commission in accordance with Rule 25-4.0185 Florida Administrative Code.

STATEMENT OF FACT: The Company states in the Amended Direct Testimony of Kathy K. Blake that BellSouth had approximately five million retail access lines in service. The total amount BellSouth is seeking to recover is \$34.6 million.

In response to the difference in Access Lines reported, the Company states: The residential numbers are easily reconciled as both reports use the same parameters to define a retail residence line. The June 2006 Schedule 8 reports 3,413,404 retail residence lines and response 1 (for 2006) reports 3,413,192 lines, a difference of only 212 lines (less than .01%). While the line count numbers are pulled from the same source file, the methodology used for each report is slightly different. The Schedule 8 data is pulled from a network planning resource tool and the line count totals provided for response 1 is pulled from a more general billing database.

The reason BellSouth used the general billing database instead of the network planning resource tool is because it was determined that in applying a recovery surcharge it was more appropriate to use a database that has a direct link to customer accounts and how BellSouth actually bills its customers rather than a network planning tool. As discussed more fully below, there are certain instances where the two systems count services differently because the systems' focus of data is different. BellSouth believes that following the billing system when applying a line item billing charge is more appropriate than a network planning resource tool.

The difference in the numbers produced by the two systems (212 lines) is insignificant. One reason for the difference is because the computer logic built in to each system has a different focus. The network planning resource tool, which reports Schedule 8 data in accordance with the Commission's Schedule 8 requirements, allows network to determine line counts on an exchange by exchange basis

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and customers for services they have ordered. It also applies various regulatory fees, including the proposed line item charge, to customers' bills. It provides line counts based on uniform service ordering codes ("USOC") for each service that is being billed.

The business line count totals reported on the June 2006 Schedule 8 and the totals reported in response 1 of Document Request No. 3 can not be reconciled because the methodology used to provide the line count totals for each report is different. Schedule 8 counts the in-service retail business lines, while the numbers provided in response 1 counts the voice-grade equivalent retail business lines or access loops depending on which is appropriate for the services purchased by the customer. Thus, a basic business line or business trunk will be counted as one line in both methodologies. However, the two reports differ when dealing with more complex services. With respect to station lines versus network access registers ("NARs"), Schedule 8 count station lines while under BellSouth's proposal, the line item charge would be applied on the number of NARs in service. The reason BellSouth is proposing to count NARs instead of station lines is because NARs indicate an access point to the network for those more complex services, such as Centrex. BellSouth's proposal also counts ISDN lines differently than they are reported in Schedule 8. In Schedule 8, BellSouth reports each ISDN line as one line. Under its proposal, BellSouth will apply the line item charge on each active voice channel (also known as a B-Channel) of an ISDN line. A PRI-ISDN line can have up to 23 active B-Channels. BellSouth is able to review its customer records and determine how many B-channels have been activated and will apply the line item charge to each active channel. The following table highlights the differences between the two counts.

Service Description	Included in Schedule 8	Included in Response 1
Centrex station lines	Yes	No
ESSX Station lines	Yes	No

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ESSX/CTX NARS	No	Yes
PRI "B" channels	No	Yes
ISDN local channels	Yes	No
Private Line Local Channels	No	Yes

Schedule prepared by Company

AUDIT OPINION: The methodology used to calculate the access lines in the petition of this docket differs from the methodology used to calculate these access lines in a filing with this Commission external to this docket. Although the Company provided reasons as to the difference, audit staff is unconvinced that these two filings should be different. Therefore, audit staff recommends using the method contained in the Periodic Filing as this is consistent over time and not devised to support a specific docket.

Class of Customer	Number of Access Lines per Schedule 8	Number of Access Lines per Response 1	Difference (A)	(A)Times \$.50 Times 12 Months
Residential	3,413,404	3,413,192	(212)	\$(1,272)
Business	1,397,955	1,553,301	155,346	\$932,076
COCOTS (Payphone) Lines	4,131	4,131	0	
TOTAL	4,815,490	4,970,624	155,134	\$930,804

EFFECT ON FILING IF FINDING IS ACCEPTED:

Decrease in Revenue if Schedule 8 is used

155,134 Access lines times \$.50 times 12 months = \$930,804

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AUDIT FINDING NO. 5

SUMMARY: BellSouth's amended petition supports the unbundled loops in service, but does not agree to the number of unbundled wholesale network elements (UNEs) reported on Schedule 8 filed with the PSC in accordance with Rule 25-4.0185 Florida Administrative Code.

STATEMENT OF FACT: BellSouth Telecommunications, Inc. is an Incumbent Local Exchange Telecommunication Company that provides telecom services to both residential and business customers throughout the State of Florida. In its business to business wholesale segment, BellSouth often enters into access agreements with various competitive local exchange companies (CLECs) which authorizes those companies the rights to and/or use of BellSouth's access lines used to provide either resold or unbundled loop services to the end users.

On page 9 of the Amended Petition by BellSouth, Docket 060598 (Filed: September 20, 2006), the company proposes that a line-item charge be recovered on a per line basis for all unbundled wholesale loop network element customers which includes:

*....all unbundled wholesale loop network element
("UNE")customers (including stand-alone loops, ISDN loops, DS1
and DS3 loops (stand-alone as part of an enhanced extended loop),
xDSL loops).*

On Schedule 8 of the periodic reports filed with the Commission, the company again used the words "unbundled wholesale loop network element or UNE" to identify wholesale activity. However, in the supporting documentation provided to the audit staff as support for the amended petition, UNEs are referred to as "unbundled loop equivalents".

We asked the company to show how the 797,300 unbundled loops were calculated from the June 2006 PSC Schedule 8 in document request 26. The Company replied, "*Schedule 8 does not include stand-alone unbundled loops or unbundled loops that are part of an enhanced extended loop. Therefore, the 797,301 unbundled loops can not be calculated from Schedule 8.*"

The Company also stated that it only counts a DS-1 as 1 access line under UNE on schedule 8. In the petition, it would count as 24 voice equivalent channels..

Schedule 8 is supposed to report the active access lines. We verified the number of unbundled loops access lines to the company provided schedule. However, we could not

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verify the unbundled loops access lines to Schedule 8, but we could reconcile the retail lines to the schedule (See Audit Finding 4).

AUDITOR'S OPINION: Audit Findings are provided to inform the analyst of a potential reporting inconsistency.

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AUDIT FINDING NO. 6

SUMMARY: BellSouth Telecommunications, Inc. filed a petition dated September 1, 2006, requesting an increase in local service rates based on the showing of a substantial change in circumstances in accordance with Florida Statutes § 364.051(4)(b). SP Exhibit 1 was provided as evidence to support this claim, displaying BellSouth's total storm related expenses for repairing, restoring, or replacing its lines, plants, and facilities damaged by the 2005 storms. The total on this Exhibit was approximately \$202.4 million with associated incremental costs of \$156.0 million. Of this amount, BellSouth is only seeking to recover the intrastate portion of the incremental costs of \$95.5 million as it relates to the storms. Associated costs for labor hours worked is included in this \$95.5 million as it relates to the incremental cost incurred by employee overtime hours.

STATEMENT OF FACT: BellSouth provided the audit staff with documents explaining the Company's Policies and Procedures concerning employment labor laws regarding overtime for all employees. This information was received by the audit staff, yet no numerical or monetary values was included to determine the appropriate amount of exempt management overtime included in the storm request. We requested additional information, but we have not received any additional information to reasonably satisfy the audit objective and received it on October 20, 2006. The information reasonably satisfies the audit objective.

AUDIT OPINION: ~~The audit staff was not able to verify the total amount of exempt management overtime included in the storm cost recovery request based on the supporting documentation provided. We requested additional information and received it. However, we have questions regarding this detail and were not able to reconcile the company schedule to the overtime amount included in the filed amended petition.~~

BellSouth Telecommunications, Inc.
 Florida Storm Recovery Costs for 2005 Named Storms
 Incremental Costs Incurred Through March 31, 2006
 \$ in 000s

SP Exhibit 1
 Page 1 of 1

	<u>TS Arlene</u>	<u>H. Cindy</u>	<u>H. Dennis</u>	<u>H. Katrina</u>	<u>H. Rita</u>	<u>H. Wilma</u>	<u>Total</u>
1. Wage & Salary - Basic	\$0	\$0	\$426	\$1,035	\$28	\$13,307	\$14,796
2. Wage & Salary - Overtime	\$2,953	\$826	\$3,120	\$19,166	\$22	\$31,132	\$57,321
3. Contract Labor & Services	\$0	\$22	\$227	\$2,989	\$45	\$90,301	\$93,584
4. Materials and Supplies	\$187	\$19	\$454	\$8,640	\$29	\$17,191	\$26,520
5. Incremental Taxes on Salary & Wage Expense	\$228	\$71	\$230	\$1,448	\$4	\$2,604	\$4,581
6. Other (Fuel, Rents, Network Communications, Meals and Lodging, Capital Other)	\$171	\$63	\$275	\$1,154	\$7	\$3,915	\$5,584
7. Total Cost	\$3,537	\$1,103	\$4,732	\$34,409	\$135	\$158,450	\$202,366
Less:							
8. Capital Cost:							
a. Wage & Salary - Basic	\$0	\$0	\$426	\$1,035	\$28	\$8,273	
b. Wage & Salary - Overtime	\$0	\$0	\$110	\$267	\$7	\$2,132	
c. Contract Labor & Services	\$0	\$0	\$111	\$544	\$3	\$10,584	
d. Materials and Supplies	\$0	\$0	\$380	\$7,246	\$29	\$13,666	
e. Other	\$0	\$0	\$68	\$177	\$7	\$1,264	
Total Capital Cost:	\$0	\$0	\$1,085	\$9,269	\$74	\$35,920	\$46,358
9. Total Incremental Storm Recovery Expense	\$3,537	\$1,103	\$3,637	\$25,140	\$61	\$122,530	\$156,008
10. Intrastate Jurisdictional Factor	0.612144	0.612144	0.612144	0.612144	0.612144	0.612144	
11. Intrastate Incremental Storm Recovery Expense	\$2,165	\$675	\$2,227	\$15,389	\$37	\$75,006	\$95,499

Notes:

1. Total cost on Line 7 consists of capital amounts related directly to storm restoration and incremental expense amounts.
2. The Intrastate Jurisdictional factor on Line 10 was computed from the 2005 BellSouth-Florida ARMIS 43-01, Plant Specific and Non-Specific Operating Expenses per Ron Hilyer's Testimony.
3. Costs on this worksheet include only Network Operations and do not include any other incremental costs, e.g. Customer Service, Advertising, nor do they include Cost of Removal.

Docket No. 060598-TL**Exhibit – Comprehensive Testimony List – December 6, 2006**

Hearing I.D. #	Witness	Proffered By	Description
1	William McKinney	BellSouth	1. Direct Testimony addressing Issue # 2
2	C.S. (Steve) Pendergrass	BellSouth	1. Direct Testimony addressing Issue # 2 2. Surrebuttal Testimony addressing Issues # 1, 2
3	Ronald Hilyer	BellSouth	1. Direct Testimony addressing Issues # 1, 2 2. Surrebuttal Testimony addressing Issue # 2, excluding portions withdrawn December 5, 2006: page 1, line 26 (beginning with “Specifically”), page 2, line 1-4 (ending with “Additionally”), page 2, line 8-27, pages 3-9, page 10, line 1-15, 22-24, pages 11-12, page 13, line 1-7 and RLH Exhibits 3, 4 and 5.
4	Kathy K. Blake	BellSouth	1. Amended Direct Testimony addressing Issues # 1, 2, 3, 4, 5, 6 2. Surrebuttal Testimony addressing Issues # 1, 2, 3, 4, 5, 6, excluding portions withdrawn December 5, 2006: page13, line 1-12, page 24, line 21-25, page 25, page 26.
5	Charleston J. Winston	Staff	1. Direct (Revised) Testimony
6	Don J. Wood	CompSouth	1. Direct (Revised) Testimony addressing Issues # 3, 4

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 060598-TL Exhibit No. 20

Company/ FPSC Staff

Witness: Comprehensive Testimony List

Date: 12/06/06

Audit Request	Response Proprietary	ATTACHMENT Proprietary
Audit Request No. 1	N	Y
Audit Request No. 2	N	N
Audit Request No. 3	N	--
REVISED No. 3	N	--
Audit Request No. 4	N	Y
Audit Request No. 5	N	Y
Audit Request No. 6	N	--
Audit Request No. 7	N	--
SUPP NO. 7	N	--
Audit Request No. 8	N	--
SUPP No. 8	N	Y
2 nd SUPP NO. 8	N	Y
Audit Request No. 9	N	--
Audit Request No. 10	Y	Y
Audit Request No. 11	N	--
REVISED No. 11	N	--
Audit Request Nos. 12-17 <i>[Note: 19 thru 24 replaced 12 thru 17; there will be no responses for 12 thru 17]</i>		
Audit Request No. 18	N	Y
SUPP No. 18	N	--
Audit Request No. 19	--	Y
SUPP NO. 19	Y	--
Audit Request No. 20	--	Y
Audit Request No. 21	--	Y
Audit Request No. 22	--	Y
SUPP NO. 22	Y	--
Audit Request No. 23	N	Y
Audit Request No. 24	--	Y
Audit Request No. 25	N	--
Audit Request No. 26	N	--
REVISED No. 26	N	--
Audit Request No. 27	N	Y
SUPP No. 27	N	--
Audit Request No. 28	N	Y

Audit Request	Response Proprietary	ATTACHMENT Proprietary
SUPP No. 28	N	--
Audit Request No. 29	--	Y
SUPP NO. 29	--	Y
SUPP NO. 29	N	--
Audit Request No. 30	Y	Y
SUPP NO. 30	N	Y
Audit Request No. 31	N	--
Audit Request No. 32	--	Y
SUPP NO. 32	N	--
Audit Request No. 33	N	Y
SUPP No. 33	N	Y
Audit Request No. 34	N	Y
SUPP No. 34	N	Y

EXHIBIT NO. 21

DOCKET NO.: 060598-TL

WITNESS:

PARTY: BellSouth

DESCRIPTION:

1. BellSouth's Responses to Staff's Audit Requests.

PROFFERING PARTY: BellSouth

I.D. # BST-3

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 060598-TL Exhibit No. 21

Company/ BellSouth

Witness: Nonconfidential Responses to Audit Request

Date: 12/06/06



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

September 18, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its responses to Staff's Audit Request Nos. 2, 6 and 7. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy SimsUTILITY: BellSouth TelecommunicationsAUDIT MANAGER: Charleston WinstonPREPARED BY: Michael BuckleyREQUEST NUMBER: 2 (ASR 1)yDATE OF REQUEST: Sept. 14, 2006AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Sept. 19, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Provide financial statements for BellSouth for 2004 and 2005. This should include but not be limited to Trial Balance, Net Operating Income/Loss Statement, Balance Sheet, and Cost of Capital

Send to:
 Mike Buckley
 Florida Public Service Commission
 2540 Shumard Oak Boulevard
 Tallahassee, FL 32399-0850

850-413-8469
 850-413-8470 FAX

Response
 Attachment 1 - FCC Report 43-01-2004

Attachment 2 - FCC Report 43-01-2005

Attachment 3 - FCC Report 43-03-2004

Attachment 4 - FCC Report 43-03-2005

Attachment 5 - FCC Report 43-04-2004

Attachment 6 - FCC Report 43-04-2005

Attachment 7 - Annual Report - 2004

Attachment 8 - Annual Report - 2005

Attachment 9 - 10-K - 2004

Attachment 10 - 10-K - 2005

TO: AUDIT MANAGER

DATE

9/18/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY (see list above)
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 386.093, OR 387.188, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green
 (SIGNATURE AND TITLE OF RESPONDENT)

*Manager of Regulatory
 Relations*

Distribution: Original: Utility (for completion and return to Auditor)
 Copy: Audit File

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
September 14, 2006
Item No. 2
Page 1 of 1

MB
9/29/06

REQUEST: Provide financial statements for BellSouth for 2004 and 2005. This should include but not be limited to Trial Balance, Net Operating Income/Loss Statement, Balance Sheet, and Cost of Capital.

RESPONSE: BellSouth does not maintain a trial balance. In response to this request, BellSouth is providing copies of ARMIS reports 43-01, 43-03 and 43-04 for 2004 and 2005 that include Florida income statements and plant balances for combined operations, non-regulated operations and jurisdictionally separated data. In addition, BellSouth is providing ARMIS report 43-02 which includes BellSouth Telecommunications, Inc. financial statements.

Also attached are BellSouth's 10K reports for 2004 and 2005 that include Income Statements and Balance Sheets filed with the SEC. BellSouth does not have a Cost of Capital financial statement.

RESPONSE PROVIDED BY: Wayne Kendall

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL; ACN 06-255-1-1;
As of March 31, 2006



10-2.1

Data Run Date: 12/05/2006

FCC Report 43-01, the ARMIS Annual Summary Report

FCC Paper Report 43-01
ARMIS Annual Summary ReportApproved by OMB
3060-0512
Edition Date: 12/2004
Unrestricted VersionCOMPANY: BELLSOUTH CORPORATION
STUDY
AREA: FLORIDA
PERIOD: From: Jan 2004 To: Dec 2004
COSA: SBFLSUBMISSION 01
TABLE ITABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
									Switching (n)	Transport (p)	Total (r)			
Revenues														
1010	Basic Local Services	2,126,862	N/A	0	2,126,862	2,126,862	0	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	1,505,340	N/A	18,356	1,486,984	205,567	1,281,417	416,743	43,958	58,217	102,385	702,575	N/A	59,714
1030	Toll Network Services	87,218	N/A	0	87,218	86,938	280	0	0	0	0	0	N/A	280
1040	Miscellaneous	481,603	N/A	2,598	479,005	357,295	121,710	54,718	2,969	5,949	8,931	22,428	35,597	35
1045	Nonregulated	278,343	278,343	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	72,536	14,102	0	58,434	56,345	2,089	3,964	-841	-1,132	-1,977	1	0	102
1090	Total Operating Revenues	4,406,830	264,242	20,954	4,121,635	2,720,317	1,401,318	467,497	47,768	65,298	113,293	725,003	35,597	59,927
Expenses														
1120	Plant Specific	825,313	95,969	3,205	726,139	527,799	198,339	138,294	11,005	10,490	21,619	34,222	3,876	328
1130	Plant Non-Specific	243,171	34,489	3,880	204,802	148,053	56,749	36,054	1,956	3,922	5,887	14,785	0	23
1140	Customer Operations Marketing	239,759	91,504	3,209	145,047	104,013	41,034	26,075	1,414	2,835	4,255	10,687	0	17
1150	Customer Operations Services	467,077	94,454	6,884	365,738	268,142	97,596	16,049	1,084	2,172	5,759	16,570	57,955	1,263
1160	General & Administrative	501,918	71,191	1,145	429,582	312,259	117,323	56,288	4,055	5,064	9,809	19,839	16,133	15,254
1170	Access	85,318	95	-5	85,229	29,170	56,059	0	0	0	0	0	N/A	56,059
1180	Depreciation/Amortization	1,097,090	49,989	5,205	1,041,897	745,484	296,413	172,641	10,488	23,645	34,217	87,114	2,219	222
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	2,781	1,486	97	161	266	611	221	197
1190	Total Operating Expenses	3,459,646	437,690	23,522	2,998,434	2,134,920	866,294	446,888	30,100	48,289	81,812	183,828	80,403	73,363
Other Operating Items														
1290	Other Operating Income/Losses	151	0	0	151	110	42	26	1	3	4	11	0	0

Non-operating Items													
1320 Inc Effect/Jurisdictional Difference (Rev)	102,460	N/A	0	102,460	102,460	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330 Extraordinary Items (Rev)	0	0	0	0	0	0	0	0	0	0	0	0	0
1365 Non-operating Income and Expenses	-378,095	-370,277	-7,194	-624	-458	-166	-104	-6	-11	-17	-43	-2	0
1370 FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0
1390 Total Non-operating Items (Exp)	275,634	370,277	7,194	-101,836	-102,003	166	104	6	11	17	43	2	0

Other Taxes													
1410 State and Local Income	37,147	-9,968	-501	47,616	22,658	24,958	2,838	206	832	888	27,375	-2,347	-3,797
1420 Other State and Local	97,912	2,887	71	94,955	68,292	26,663	16,906	984	1,885	2,875	6,492	271	119
1490 Total Other Taxes	135,059	-7,081	-431	142,571	90,951	51,620	19,744	1,191	2,717	3,763	33,867	-2,077	-3,678

Federal Income Taxes													
1510 Fixed Charges (Exp)	103,432	5,608	17,562	80,261	58,224	22,037	13,854	752	1,506	2,261	5,677	236	9
1520 IRS Income Adjustment (Rev)	-28,736	N/A	2,156	-30,892	-22,337	-8,555	-5,377	-290	-585	-877	-2,208	-90	-3
1530 FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	292	184	10	20	30	75	3	0
1540 ITC Amortization (Rev)	8,232	78	0	8,154	5,898	2,256	1,418	77	154	232	581	24	1
1550 FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0
1590 Federal Income Taxes (Exp)	229,938	-57,843	-8,658	331,859	174,701	156,286	-7,810	5,327	4,120	8,378	174,232	-15,093	-3,421

Plant-In-Service													
1620 Support Plant	1,375,779	130,078	16,603	1,229,097	893,490	335,607	186,946	10,150	20,315	30,510	76,572	41,458	120
1630 COE-Operator Systems Equipment	28,758	2,809	-465	26,415	24,210	2,205	N/A	220	0	765	N/A	N/A	1,440
1640 COE-Switching	2,217,000	57,836	79,502	2,079,662	1,821,911	257,751	108,745	108,746	40,256	149,003	0	N/A	3
1650 COE-Transmission	4,271,522	90,179	-16,336	4,197,680	2,657,221	1,540,459	634,779	12,708	182,170	194,879	710,800	N/A	2
1660 Cable and Wire Facilities	6,503,488	25,682	75,984	6,401,823	4,680,570	1,721,253	1,488,075	481	22,045	22,526	210,652	N/A	0
1670 IOT Equipment	139,561	72,469	-5,381	72,473	54,355	18,118	18,118	N/A	N/A	N/A	1	N/A	N/A
1680 Amortizable Assets	306,115	66,439	21,159	218,516	158,084	60,432	37,866	2,056	4,115	6,180	15,511	852	24
1690 Total Plant In-Service	14,842,224	445,491	171,066	14,225,666	10,289,840	3,935,826	2,474,529	134,361	268,902	403,862	1,013,536	42,310	1,590

Other Investments													
1705 Other Jurisdictional Assets-Net	148,378	N/A	81,021	67,357	67,357	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1710 Property Held for Future Use	3,725	280	16	3,428	2,480	949	596	32	65	97	244	10	0
1720 Plant Under Construction	47,957	913	19,560	27,483	19,878	7,605	4,782	259	520	780	1,959	81	3
1730 Plant Acquisition Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
1740 Investment in Nonaffiliated Companies	0	0	0	0	0	0	0	0	0	0	0	0	0
1750 Other Deferred Charges	417,706	48,782	368,924	0	0	0	0	0	0	0	0	0	0
1760 Inventories	33,861	1,923	2,306	29,633	21,665	7,967	5,010	272	545	818	2,053	84	3
1770 Cash Working Capital	N/A	N/A	N/A	N/A	N/A	-16,433	-10,330	-561	-1,122	-1,686	-4,230	-181	-7
1780 FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	209,832	131,932	7,163	14,338	21,532	54,044	2,239	85
1790 Total Other Investments	651,627	51,898	471,827	127,901	111,380	209,919	131,991	7,165	14,344	21,541	54,069	2,233	85

Reserves													
1820 Accumulated Depreciation	9,969,359	183,989	331,935	9,453,435	6,793,177	2,660,258	1,689,029	77,814	179,819	258,068	698,153	13,853	1,155

1830 Accumulated Amortization	24,988	24,855	-910	1,043	758	285	159	9	17	26	65	35	0
1840 Deferred Operating Income Taxes	1,081,898	41,068	-19,395	1,060,224	803,702	256,522	137,630	22,976	23,783	46,831	66,507	5,363	190
1850 Customer Deposits	11,397	385	73	10,938	7,912	3,026	1,903	103	207	311	779	32	1
1865 Other Long-term Liabilities & Deferred Credits	757,386	9,399	514,347	233,640	169,738	63,903	40,180	2,181	4,367	6,557	16,459	680	26
1882 Deferred Tax Liabilities	431	N/A	431	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883 Other Jurisdictional Liabilities & Deferred Credits	72,412	N/A	32,258	40,155	40,155	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885 FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0
1890 Total Reserves	11,917,870	259,696	858,738	10,799,435	7,815,441	2,983,994	1,868,901	103,082	208,192	311,792	781,964	19,964	1,373

Return Data

1910 Average Net Investment	N/A	N/A	N/A	3,554,132	2,585,780	1,161,751	737,619	38,444	75,053	113,611	285,640	24,578	302
1915 Net Return	N/A	N/A	N/A	N/A	N/A	326,992	8,597	11,146	10,164	19,327	333,043	N/A	N/A
1920 Rate of Return	N/A	N/A	N/A	N/A	N/A	28.15	0	0	0	0	0	N/A	N/A

Miscellaneous Data

1950 Lifeline Adjustment	N/A	N/A	N/A	0	-111	111	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960 Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1970 Common Line Support-Long Term	N/A	N/A	N/A	N/A	N/A	-2,377	-2,377	N/A	N/A	N/A	N/A	N/A	N/A

FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
I	1060	H	1	THE INTERSTATE PORTION OF ACCOUNT 5300 (UNCOLLECTIBLES) DECREASED SIGNIFICANTLY DUE TO AN IMPROVING ECONOMY AND A SETTLEMENT RECOVERY OF PRIOR YEAR WRITE-OFFS.
		N	2	SEE FOOTNOTE NUMBER 1.
		P	3	SEE FOOTNOTE NUMBER 1.
		R	4	SEE FOOTNOTE NUMBER 1.
		S	5	SEE FOOTNOTE NUMBER 1.
		U	6	SEE FOOTNOTE NUMBER 1.
		V	7	SEE FOOTNOTE NUMBER 1.
	1705	ALL	8	ACCOUNT 1500 (OTHER JURISDICTIONAL ASSETS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE PSC AND FCC DEPRECIATION RATES.
	1883	ALL	9	ACCOUNT 4370 (OTHER JURISDICTIONAL LIABILITIES AND DEFERRED CREDITS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE

1915	ALL	10	PSC AND FCC DEPRECIATION RATES. NET RETURNS FOR THE PART 36/69 JURISDICTIONS/RATE ELEMENTS DO NOT ACCURATELY PORTRAY ACTUAL RESULTS BECAUSE REVENUES ARE STATED ON AN ACTUAL BASIS WHILE EXPENSES AND INVESTMENTS ARE ALLOCATED TO JURISDICTIONS/RATE ELEMENTS BASED ON YEAR 2000 FROZEN BASIC STUDY FACTORS AND ACCOUNT RELATIONSHIPS IN ACCORDANCE WITH FCC ORDER 01-162.
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Data Run Date: 12/05/2006

FCC Report 43-01, the ARMIS Annual Summary Report

FCC Paper Report 43-01
ARMIS Annual Summary Report

COMPANY: BELLSOUTH CORPORATION
STUDY
AREA: FLORIDA
PERIOD: From: Jan 2005 To: Dec 2005
COSA: SBFL

Approved by OMB
3060-0512
Edition Date: 12/2005
Unrestricted Version

SUBMISSION 01
TABLE I

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
									Switching (n)	Transport (p)	Total (r)			
Revenues														
1010	Basic Local Services	2,053,074	N/A	0	2,053,074	2,053,074	0	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	1,529,084	N/A	0	1,529,084	199,245	1,329,839	406,555	45,333	64,824	110,380	737,151	N/A	75,754
1030	Toll Network Services	90,854	N/A	0	90,854	90,542	312	0	0	0	0	0	N/A	312
1040	Miscellaneous	486,630	N/A	0	486,630	375,272	111,358	54,301	2,832	5,904	8,748	22,387	25,888	33
1045	Nonregulated	359,210	359,210	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	50,675	18,044	0	32,631	29,368	3,263	2,263	30	0	30	765	0	205
1090	Total Operating Revenues	4,468,175	341,166	0	4,127,010	2,688,764	1,438,246	458,593	48,134	70,728	119,098	758,773	25,888	75,893
Expenses														
1120	Plant Specific	904,703	141,377	191	763,135	554,108	209,027	146,288	11,665	11,096	22,890	36,008	3,499	343
1130	Plant Non-Specific	244,615	39,194	-1,664	207,085	149,440	57,645	36,626	1,905	3,982	5,895	15,102	0	22
1140	Customer Operations Marketing	257,248	101,163	-137	156,222	112,026	44,196	28,080	1,463	3,053	4,522	11,577	0	17
1150	Customer Operations Services	444,408	107,108	-7,253	344,552	252,610	91,943	15,129	981	2,047	5,385	15,640	54,598	1,190
1160	General & Administrative	502,740	82,062	-1,349	422,026	306,461	115,566	54,628	3,869	4,878	9,351	18,936	14,027	18,623
1170	Access	97,427	68	0	97,360	21,613	75,747	0	0	0	0	0	N/A	75,747
1180	Depreciation/Amortization	1,101,714	49,023	-6	1,052,697	751,833	300,865	175,160	10,374	24,181	34,636	89,342	1,513	213
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	-2,780	-1,382	-94	-150	-254	-565	-249	-329
1190	Total Operating Expenses	3,552,855	519,995	-10,218	3,043,078	2,148,090	892,207	454,528	30,163	49,087	82,425	186,040	73,388	95,826
Other Operating Items														
1290	Other Operating Income/Losses	11,494	-221	0	11,714	8,501	3,213	2,028	104	220	325	836	23	1

Non-operating Items														
1320 Inc Effect/Jurisdictional Difference (Rev)	110,811	N/A	0	110,811	110,811	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330 Extraordinary Items (Rev)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1365 Non-operating Income and Expenses	-399,168	-392,369	-6,951	152	102	50	31	2	3	5	13	1	0	0
1370 FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0	0
1390 Total Non-operating Items (Exp)	288,357	392,369	6,951	-110,964	-110,913	-50	-31	-2	-3	-5	-13	-1	0	0

Other Taxes														
1410 State and Local Income	31,639	-7,797	377	39,059	17,443	21,616	2,176	475	706	1,068	24,773	-2,139	-4,262	
1420 Other State and Local	100,218	3,000	0	97,218	70,649	26,570	16,892	951	1,877	2,832	6,423	225	198	
1490 Total Other Taxes	131,857	-4,797	377	136,277	88,092	48,185	19,068	1,426	2,584	3,900	31,196	-1,915	-4,065	

Federal Income Taxes														
1510 Fixed Charges (Exp)	91,741	4,785	16,465	70,491	51,110	19,381	12,202	635	1,327	1,965	5,031	176	7	
1520 IRS Income Adjustment (Rev)	-35,455	N/A	10,190	-45,645	-32,953	-12,692	-7,993	-415	-869	-1,285	-3,296	-113	-5	
1530 FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	125	79	4	9	13	32	1	0	
1540 ITC Amortization (Rev)	8,232	78	0	8,154	5,888	2,266	1,427	74	155	230	588	20	1	
1550 FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0	
1590 Federal Income Taxes (Exp)	225,391	-59,022	-1,185	325,815	164,889	161,943	-12,998	5,387	5,828	10,223	186,344	-16,067	-5,559	

Plant-In-Service														
1620 Support Plant	1,364,531	147,707	-7,009	1,223,833	888,777	335,056	189,884	9,912	20,648	30,603	78,279	36,176	115	
1630 COE-Operator Systems Equipment	27,298	2,809	-1,143	25,632	23,492	2,140	N/A	213	0	742	N/A	N/A	1,398	
1640 COE-Switching	2,199,377	57,861	87,338	2,054,178	1,799,428	254,750	108,077	106,748	39,921	146,669	0	N/A	3	
1650 COE-Transmission	4,420,056	90,331	-19,944	4,349,670	2,753,434	1,596,236	657,763	13,169	188,766	201,935	736,536	N/A	2	
1660 Cable and Wire Facilities	6,702,238	27,231	101,705	6,573,302	4,805,944	1,767,359	1,527,935	494	22,635	23,129	216,295	N/A	0	
1670 IOT Equipment	154,740	80,881	3,841	70,018	52,514	17,505	17,504	N/A	N/A	N/A	0	N/A	N/A	
1680 Amortizable Assets	288,300	66,003	-2,241	224,539	162,166	62,372	39,175	2,046	4,260	6,314	16,150	709	24	
1690 Total Plant In-Service	15,156,540	472,822	162,547	14,521,172	10,485,755	4,035,417	2,540,338	132,581	276,230	409,392	1,047,260	36,885	1,542	

Other Investments														
1705 Other Jurisdictional Assets-Net	284,865	N/A	65,616	219,248	219,248	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
1710 Property Held for Future Use	0	0	-686	686	496	190	120	6	13	19	49	2	0	
1720 Plant Under Construction	56,936	704	7,226	49,006	35,388	13,618	8,572	447	932	1,381	3,534	126	5	
1730 Plant Acquisition Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1740 Investment in Nonaffiliated Companies	0	0	0	0	0	0	0	0	0	0	0	0	0	
1750 Other Deferred Charges	392,260	52,256	340,004	0	0	0	0	0	0	0	0	0	0	
1760 Inventories	31,917	1,531	-1,091	31,477	23,014	8,463	5,328	278	579	859	2,197	77	3	
1770 Cash Working Capital	N/A	N/A	N/A	N/A	N/A	-12,148	-7,651	-399	-832	-1,232	-3,155	-105	-5	
1780 FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	239,711	150,910	7,873	16,409	24,317	62,214	2,178	92	
1790 Total Other Investments	765,978	54,491	411,069	300,418	278,146	249,835	157,278	8,207	17,102	25,344	64,839	2,278	95	

Reserves														
1820 Accumulated Depreciation	10,634,353	203,792	325,316	10,105,245	7,253,332	2,851,912	1,802,429	82,687	195,358	278,535	757,493	12,154	1,300	

1830 Accumulated Amortization	17,823	17,806	-28	44	32	12	7	0	1	1	3	1	0
1840 Deferred Operating Income Taxes	988,090	29,965	-41,000	999,125	754,915	244,211	134,815	20,472	21,922	42,445	62,696	4,118	137
1850 Customer Deposits	10,413	362	-444	10,494	7,578	2,916	1,836	96	200	296	757	27	1
1865 Other Long-term Liabilities & Deferred Credits	809,006	7,199	498,795	303,012	220,001	83,011	52,264	2,725	5,683	8,419	21,547	749	32
1882 Deferred Tax Liabilities	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883 Other Jurisdictional Liabilities & Deferred Credits	98,586	N/A	10,735	87,850	87,850	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885 FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0	0	0	0	0	0	0	0
1890 Total Reserves	12,558,269	259,124	793,375	11,505,771	8,323,709	3,182,062	1,991,350	105,980	223,163	329,696	842,496	17,050	1,469

Return Data

1910 Average Net Investment	N/A	N/A	N/A	3,315,819	2,440,192	1,103,189	706,266	34,808	70,169	105,040	269,603	22,113	168
1915 Net Return	N/A	N/A	N/A	N/A	N/A	339,174	54	11,264	13,453	22,880	356,042	N/A	N/A
1920 Rate of Return	N/A	N/A	N/A	N/A	N/A	30.74	0	0	0	0	0	N/A	N/A

Miscellaneous Data

1950 Lifeline Adjustment	N/A	N/A	N/A	0	-114	114	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960 Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A

FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
I	1045	ALL	1	NON REGULATED REVENUES INCREASED PRIMARILY DUE TO GROWTH IN RETAIL DSL SERVICE.
	1290	B	2	OTHER OPERATING INCOME AND LOSSES INCREASED DUE TO THE SALE OF A WAREHOUSE IN SOUTH FLORIDA.
	1705	ALL	3	ACCOUNT 1500 (OTHER JURISDICTIONAL ASSETS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE PSC AND FCC DEPRECIATION RATES.
	1883	ALL	4	ACCOUNT 4370 (OTHER JURISDICTIONAL LIABILITIES AND DEFERRED CREDITS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE PSC AND FCC DEPRECIATION RATES.
	1915	ALL	5	NET RETURNS FOR THE PART 36/69 JURISDICTIONS/RATE ELEMENTS DO NOT ACCURATELY PORTRAY ACTUAL RESULTS BECAUSE REVENUES ARE STATED ON AN ACTUAL BASIS WHILE EXPENSES AND INVESTMENTS ARE ALLOCATED TO JURISDICTIONS/RATE ELEMENTS BASED ON YEAR 2000 FROZEN BASIC STUDY FACTORS AND ACCOUNT RELATIONSHIPS

IN ACCORDANCE WITH FCC ORDER 01-162.

Data Run Date: 12/05/2006

FCC Report 43-03, the ARMIS Joint Cost Report

FCC Paper Report 43-03
ARMIS JOINT COST REPORT

COMPANY: BELLSOUTH CORPORATION

STUDY

AREA: FLORIDA

PERIOD: From: Jan 2004 To: Dec 2004

COSA: SBFL

Approved by OMB

3060-0513

Edition Date: 12/2004

Unrestricted Version

SUBMISSION 02

TABLE I

TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated		Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separations (m)
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)				
REVENUES												
Local Network Services												
5001	Basic area revenue	1,162,834	1,162,834	N/A	N/A	N/A	N/A	N/A	1,162,834	N/A	0	N/A
5040	Private line revenue	127,692	127,692	N/A	N/A	N/A	N/A	N/A	127,692	N/A	0	N/A
5060	Other basic area revenue	836,336	836,336	N/A	N/A	N/A	N/A	N/A	836,336	N/A	0	N/A
520	Local network services revenues	2,126,862	2,126,862	N/A	N/A	N/A	N/A	N/A	2,126,862	N/A	0	2,126,862
Network Access Services												
5081	End user revenue	485,135	485,135	N/A	N/A	N/A	N/A	N/A	485,135	N/A	18,362	466,773
5082	Switched access revenue	302,597	302,597	N/A	N/A	N/A	N/A	N/A	302,597	N/A	-6	302,603
5083	Special access revenue	717,608	717,608	N/A	N/A	N/A	N/A	N/A	717,608	N/A	0	717,608
522	Network access services revenues	1,505,340	1,505,340	N/A	N/A	N/A	N/A	N/A	1,505,340	N/A	18,356	1,486,984
5100	Long distance message revenue	87,218	87,218	N/A	N/A	N/A	N/A	N/A	87,218	N/A	0	87,218
Miscellaneous												
5230	Directory revenue	21,688	21,688	N/A	N/A	N/A	N/A	N/A	21,688	N/A	0	N/A
526	Miscellaneous revenue	459,915	459,915	N/A	N/A	N/A	N/A	N/A	459,915	N/A	0	N/A
527	Total miscellaneous revenues	481,603	481,603	N/A	N/A	N/A	N/A	N/A	481,603	N/A	2,598	479,005
5280	Nonregulated operating revenue	278,343	N/A	278,343	N/A	N/A	N/A	N/A	N/A	278,343	N/A	N/A

5300 Uncollectible revenue	72,536	58,434	14,102	0	0	0	0	58,434	14,102	0	58,434
530 Total Operating Revenues	4,406,830	4,142,589	264,241	0	0	0	0	4,142,589	264,241	20,954	4,121,635

EXPENSES

Plant Specific

6112 Motor vehicle expense	1,186	0	0	1,003	184	0	0	1,003	184	0	N/A
6113 Aircraft expense	448	0	0	360	88	0	0	360	88	0	N/A
6114 Tools and other work equipment expense	1,577	0	0	1,408	168	0	0	1,408	168	0	N/A
6110 Network support expenses	3,211	0	0	2,771	440	0	0	2,771	440	0	2,771
6121 Land and building expense	79,067	31,367	2,337	41,536	3,827	0	0	72,903	6,164	0	N/A
6122 Furniture and artworks expense	890	0	0	754	136	0	0	754	136	0	N/A
6123 Office equipment expense	3,499	0	0	3,355	144	0	0	3,355	144	0	N/A
6124 General purpose computers expense	46,647	0	0	38,746	7,901	0	0	38,746	7,901	0	N/A
6120 General support expenses	130,103	31,367	2,337	84,391	12,008	0	0	115,758	14,345	105	115,653
6211 Non-digital switching expense	5,737	0	0	5,737	0	0	0	5,737	0	0	N/A
6212 Digital electronic switching expense	77,292	170	14	75,075	2,033	0	0	75,245	2,047	0	N/A
6210 Central office switching expenses	83,029	170	14	80,812	2,033	0	0	80,982	2,047	552	80,430
6220 Operator systems expenses	1,831	991	0	704	136	0	0	1,695	136	0	1,695
6231 Radio systems expense	26	26	0	0	0	0	0	26	0	0	N/A
6232 Circuit equipment expense	107,786	1,027	0	106,299	460	0	0	107,326	460	0	N/A
6230 Central office transmission expenses	107,812	1,053	0	106,299	460	0	0	107,352	460	899	106,453
6311 Station apparatus expense	0	0	0	0	0	0	0	0	0	0	N/A
6341 Large private branch exchange expense	3,275	3,261	0	7	8	0	0	3,268	8	0	N/A
6351 Public telephone terminal equipment expense	0	0	0	0	0	0	0	0	0	0	N/A
6362 Other terminal equipment expense	106,224	25,980	76,315	1,982	1,948	0	0	27,962	78,263	0	N/A
6310 Information originating/terminating expenses	109,499	29,241	76,315	1,989	1,956	0	0	31,230	78,271	87	31,143
6411 Poles expense	14,416	0	0	14,415	1	0	0	14,415	1	0	N/A
6421 Aerial cable expense	104,234	104,229	5	0	0	0	0	104,229	5	0	N/A
6422 Underground cable expense	24,554	24,539	15	0	0	0	0	24,539	15	0	N/A
6423 Buried cable expense	241,729	241,482	247	0	0	0	0	241,482	247	0	N/A
6424 Submarine and deep sea cable expense	40	40	0	0	0	0	0	40	0	0	N/A
6426 Intrabuilding network cable expense	1,126	1,126	0	0	0	0	0	1,126	0	0	N/A
6431 Aerial wire expense	0	0	0	0	0	0	0	0	0	0	N/A
6441 Conduit systems expense	3,729	0	0	3,727	2	0	0	3,727	2	0	N/A
6410 Cable and wire facilities expenses	389,828	371,416	267	18,142	3	0	0	389,558	270	1,563	387,995

Plant Non-Specific

6511 PHFTU expense	0	0	0	0	0	0	0	0	0	0	N/A
6512 Provisioning expense	1,103	0	0	1,001	102	0	0	1,001	102	0	N/A
6510 Other property, plant and equipment expenses	1,103	0	0	1,001	102	0	0	1,001	102	0	1,001
6531 Power expense	21,872	0	0	21,363	509	0	0	21,363	509	0	N/A
6532 Network administration expense	9,528	1,500	21	7,910	97	0	0	9,410	118	0	N/A
6533 Testing expense	65,646	33,070	1,424	22,656	8,496	0	0	55,726	9,920	0	N/A

6534 Plant operations administration expense	106,112	2,790	525	90,078	12,719	0	0	92,868	13,244	0	N/A
6535 Engineering expense	38,910	142	10,063	28,172	533	0	0	28,314	10,596	0	N/A
6530 Network operations expenses	242,068	37,502	12,033	170,179	22,354	0	0	207,681	34,387	3,879	203,802
6540 Access expense	85,318	85,223	95	0	0	0	0	85,223	95	-6	85,229
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Depreciation/Amortization											
6561 Depreciation-TPIS expense	969,924	0	0	942,436	27,488	0	0	942,436	27,488	0	N/A
6562 Depreciation-PHFTU expense	0	0	0	0	0	0	0	0	0	0	N/A
6563 Amortization-tangible expense	8,181	0	6,593	1,468	120	0	0	1,468	6,713	0	N/A
6564 Amortization-intangible expense	118,818	0	0	103,147	15,671	0	0	103,147	15,671	0	N/A
6565 Amortization-other expense	168	0	0	51	117	0	0	51	117	0	N/A
6560 Depreciation/Amortization expenses	1,097,091	0	6,593	1,047,102	43,396	0	0	1,047,102	49,989	5,204	1,041,898
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Customer Operations-Marketing											
6611 Product management and sales expense	183,869	98,250	34,592	29,141	12,862	6,488	2,535	133,879	49,989	0	N/A
6613 Product advertising expense	55,891	14,056	39,957	-676	1,173	997	384	14,377	41,514	0	N/A
6610 Marketing expenses	239,760	112,306	74,549	28,465	14,035	7,485	2,919	148,256	91,503	3,209	145,047
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Customer Operations-Services											
6621 Call completion expense	5,853	0	0	5,849	4	0	0	5,849	4	0	N/A
6622 Number services expense	32,913	0	1,937	30,718	257	0	0	30,718	2,194	0	N/A
6623 Customer services expense	428,311	118,576	49,336	217,475	42,918	4	2	336,055	92,256	0	N/A
6620 Services expenses	467,077	118,576	51,273	254,042	43,179	4	2	372,622	94,454	6,884	365,738
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General & Administrative											
6720 General & administrative	501,918	28,715	1,581	217,860	40,931	184,152	28,679	430,727	71,191	1,145	429,582
6790 Provision for uncollectible notes receivable	0	0	0	0	0	0	0	0	0	0	0
720 Total operating expenses	3,459,648	816,560	225,057	2,013,757	181,033	191,641	31,600	3,021,958	437,690	23,521	2,998,437
7100 Other operating income and expense	151	151	0	0	0	0	0	151	0	0	151
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Operating Taxes											
7210 Operating investment tax credit-net	8,232	8,154	78	0	0	0	0	8,154	78	0	N/A
7220 Operating federal income taxes	197,526	250,272	-52,746	0	0	0	0	250,272	-52,746	0	N/A
7230 Operating state and local income taxes	30,168	35,789	-5,621	0	0	0	0	35,789	-5,621	0	N/A
7240 Operating other taxes	97,912	3,873	0	91,153	2,887	0	0	95,026	2,887	0	N/A
7250 Provision for deferred operating income taxes - net	47,623	24,568	-1,860	32,420	-7,505	0	0	56,988	-9,365	0	N/A
7200 Operating taxes	364,997	306,348	-60,305	123,573	-4,618	0	0	429,921	-64,923	-44,509	474,430
7300 Nonoperating income and expense	-378,095	-1,989	-369,424	1,119	33	-6,948	-886	-7,818	-370,277	-7,194	-624
7500 Interest & related items	103,432	4,497	572	93,327	5,036	0	0	97,824	5,608	17,562	80,262
7600 Extraordinary items	0	0	0	0	0	0	0	0	0	0	0
7910 Income effect of jurisdictional ratemaking differences-net	102,460	102,460	N/A	N/A	N/A	N/A	N/A	102,460	N/A	0	102,460

7990 Nonregulated net income	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	N/A
750 Total Expenses	4,203,561	1,026,783	534,748	2,229,538	181,418	198,589	32,486	3,454,910	748,652	N/A	N/A
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PLANT-IN-SERVICE											
Land & Support Plant											
2111 Land	55,047	0	0	50,909	4,138	0	0	50,909	4,138	0	N/A
2112 Motor vehicles	160,387	0	0	137,939	22,448	0	0	137,939	22,448	0	N/A
2113 Aircraft	0	0	0	0	0	0	0	0	0	0	N/A
2114 Tools and other work equipment	91,625	0	0	81,663	9,962	0	0	81,663	9,962	0	N/A
2121 Buildings	850,427	70,328	0	717,038	63,061	0	0	787,366	63,061	0	N/A
2122 Furniture	25	0	0	22	4	0	0	22	4	0	N/A
2123 Office equipment	29,419	26,825	0	2,191	403	0	0	29,016	403	0	N/A
2124 General purpose computers	188,849	0	0	158,786	30,063	0	0	158,786	30,063	0	N/A
2110 Land and support assets	1,375,779	97,153	0	1,148,548	130,079	0	0	1,245,701	130,079	16,603	1,229,098
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Central Office Switching											
2211 Non-digital switching	132,017	120,048	0	11,969	0	0	0	132,017	0	3,224	128,793
2212 Digital electronic switching	2,084,983	1,805,586	51,310	221,562	6,526	0	0	2,027,148	57,836	76,278	1,950,870
2210 Central office switching	2,217,000	1,925,634	51,310	233,531	6,526	0	0	2,159,165	57,836	79,502	2,079,663
2220 Operator systems	28,758	25,949	2,809	0	0	0	0	25,949	2,809	-466	26,415
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Central Office - Transmissions											
2231 Radio systems	1,463	1,463	0	0	0	0	0	1,463	0	-5	1,468
2232 Circuit equipment	4,270,059	4,179,881	90,179	0	0	0	0	4,179,881	90,179	-16,330	4,196,211
2230 Central office transmission	4,271,522	4,181,344	90,179	0	0	0	0	4,181,344	90,179	-16,335	4,197,679
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Information O/T											
2311 Station apparatus	0	0	0	0	0	0	0	0	0	0	N/A
2321 Customer premises wiring	0	0	0	0	0	0	0	0	0	0	N/A
2341 Large private branch exchanges	30,069	29,271	798	0	0	0	0	29,271	798	0	N/A
2351 Public telephone terminal equipment	0	0	0	0	0	0	0	0	0	0	N/A
2362 Other terminal equipment	109,492	37,822	71,670	0	0	0	0	37,822	71,670	0	N/A
2310 Information origination/termination	139,561	67,093	72,468	0	0	0	0	67,093	72,468	-5,380	72,473
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Cable & Wire Facilities											
2411 Poles	167,017	0	0	166,377	639	0	0	166,377	639	0	N/A
2421 Aerial cable	1,010,070	1,006,204	3,867	0	0	0	0	1,006,204	3,867	0	N/A
2422 Underground cable	1,092,049	1,085,791	6,258	0	0	0	0	1,085,791	6,258	0	N/A
2423 Buried cable	3,364,049	3,353,835	10,214	0	0	0	0	3,353,835	10,214	0	N/A
2424 Submarine and deep sea cable	8,720	8,672	48	0	0	0	0	8,672	48	0	N/A
2426 Intrabuilding network cable	52,417	52,398	19	0	0	0	0	52,398	19	0	N/A
2431 Aerial wire	0	0	0	0	0	0	0	0	0	0	N/A
2441 Conduit systems	809,167	0	0	804,530	4,637	0	0	804,530	4,637	0	N/A

2410 Cable & wire facilities	6,503,489	5,506,900	20,406	970,907	5,276	0	0	6,477,807	25,682	75,984	6,401,823
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Amortization Assets											
2681 Capital leases	26,804	0	26,721	73	10	0	0	73	26,731	0	N/A
2682 Leasehold improvement	6,586	0	0	6,091	495	0	0	6,091	495	0	N/A
2680 Amortizable tangible assets	33,390	0	26,721	6,164	505	0	0	6,164	27,226	-958	7,122
2690 Intangibles	272,725	0	0	233,511	39,213	0	0	233,511	39,213	22,117	211,394
2001 TPIS	14,842,224	11,804,073	263,893	2,592,661	181,599	0	0	14,396,734	445,492	171,067	14,225,667
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OTHER INVESTMENTS											
2002 PHFTU	3,725	0	0	3,445	280	0	0	3,445	280	17	3,428
2003 TPUC	47,957	47,043	913	0	0	0	0	47,043	913	19,560	27,483
2005 Plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
1220 Inventories	33,861	0	0	31,938	1,923	0	0	31,938	1,923	2,305	29,633
1410 Other noncurrent assets	1,883,139	1,029,598	0	745,308	108,233	0	0	1,774,906	108,233	1,774,906	0
1438 Deferred maintenance, retirements and other deferred charges	417,706	0	0	16,085	2,063	352,839	46,719	368,924	48,782	368,924	0
1500 Other jurisdictional assets-net	148,378	148,378	0	0	0	0	0	148,378	0	81,021	67,357
230 IS cash working capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-16,433
370 Total Investment	17,376,990	13,029,092	264,806	3,389,437	294,098	352,839	46,719	16,771,368	605,623	2,417,800	14,337,135
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RESERVES											
Accumulated Depreciation and Amortization											
3100 Accumulated depreciation	9,969,359	0	0	9,785,370	183,989	0	0	9,785,370	183,989	331,935	9,453,435
3200 Accumulated depreciation-PHFTU	0	0	0	0	0	0	0	0	0	0	0
3410 Accumulated amortization-capitalized leases	24,988	0	24,848	133	7	0	0	133	24,855	-910	1,043
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Deferred Operating Income Taxes											
4100 Net current deferred operating income taxes	-1	-1	0	0	0	0	0	-1	0	-1	0
4340 Net noncurrent deferred operating income taxes	1,081,898	71,730	10,536	969,101	30,532	0	0	1,040,831	41,068	-19,395	1,060,226
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Other Deductions											
4040 Customers deposits	11,397	0	0	11,011	385	0	0	11,011	385	73	10,938
4300 Other long-term liabilities and deferred credits	757,386	736,190	7,829	0	0	11,798	1,569	747,988	9,398	514,347	233,641
4370 Other jurisdictional liabilities and deferred credits - net	72,412	72,412	0	0	0	0	0	72,412	0	32,257	40,155
495 Total Reserves	11,917,439	880,331	43,213	10,765,615	214,913	11,798	1,569	11,657,744	259,695	858,306	10,799,438

FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
I	1410	K	1	CORRECTION OF MAPPING ERROR THAT CLASSIFIED DOLLARS TO THE SUBJECT TO SEPARATIONS COLUMN (COL M) INSTEAD OF THE ADJUSTMENT COLUMN (COL K). TOTAL 1410 CHANGED FROM \$ 64,047 TO \$ 1,774,906.
		M	2	CORRECTION OF MAPPING ERROR THAT CLASSIFIED DOLLARS TO THE SUBJECT TO SEPARATIONS COLUMN (COL M) INSTEAD OF THE ADJUSTMENT COLUMN (COL K). TOTAL 1410 CHANGED FROM \$ 1,710,859 TO \$ 0.
	1438	K	3	CORRECTION OF MAPPING ERROR THAT CLASSIFIED DOLLARS TO THE SUBJECT TO SEPARATIONS COLUMN (COL M) INSTEAD OF THE ADJUSTMENT COLUMN (COL K). TOTAL 1438 CHANGED FROM \$ -27,294 TO \$ 368,924.
		M	4	CORRECTION OF MAPPING ERROR THAT CLASSIFIED DOLLARS TO THE SUBJECT TO SEPARATIONS COLUMN (COL M) INSTEAD OF THE ADJUSTMENT COLUMN (COL K). TOTAL 1438 CHANGED FROM \$ 396,218 TO \$ 0.
	370	K	5	CORRECTION OF MAPPING ERROR THAT CLASSIFIED DOLLARS TO THE SUBJECT TO SEPARATIONS COLUMN (COL M) INSTEAD OF THE ADJUSTMENT COLUMN (COL K). TOTAL 370 CHANGED FROM \$ 310,723 TO \$ 2,417,800.
		M	6	CORRECTION OF MAPPING ERROR THAT CLASSIFIED DOLLARS TO THE SUBJECT TO SEPARATIONS COLUMN (COL M) INSTEAD OF THE ADJUSTMENT COLUMN (COL K). TOTAL 370 CHANGED FROM \$ 16,444,212 TO \$ 14,337,135.

ERRATA TABLE

Table	Row	Col1	Col2	Col3	Col4	Col5	Col6	Col7	Col8	Col9	Col10	FN#
I	1410	K										1
I	1410	M										2
I	1438	K										3
I	1438	M										4
I	370	K										5
I	370	M										6

Data Run Date: 12/05/2006

FCC Report 43-03, the ARMIS Joint Cost Report

FCC Paper Report 43-03
ARMIS JOINT COST REPORT

COMPANY: BELLSOUTH CORPORATION

STUDY

AREA: FLORIDA

PERIOD: From: Jan 2005 To: Dec 2005

COSA: SBFL

Approved by OMB

3060-0513

Edition Date: 12/2005

Unrestricted Version

SUBMISSION 01

TABLE I

TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated		Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separations (m)
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)				
REVENUES												
Local Network Services												
5001	Basic area revenue	1,094,791	1,094,791	N/A	N/A	N/A	N/A	N/A	1,094,791	N/A	0	N/A
5040	Private line revenue	104,962	104,962	N/A	N/A	N/A	N/A	N/A	104,962	N/A	0	N/A
5060	Other basic area revenue	853,321	853,321	N/A	N/A	N/A	N/A	N/A	853,321	N/A	0	N/A
520	Local network services revenues	2,053,074	2,053,074	N/A	N/A	N/A	N/A	N/A	2,053,074	N/A	0	2,053,074
Network Access Services												
5081	End user revenue	472,601	472,601	N/A	N/A	N/A	N/A	N/A	472,601	N/A	0	472,601
5082	Switched access revenue	312,699	312,699	N/A	N/A	N/A	N/A	N/A	312,699	N/A	0	312,699
5083	Special access revenue	743,784	743,784	N/A	N/A	N/A	N/A	N/A	743,784	N/A	0	743,784
522	Network access services revenues	1,529,084	1,529,084	N/A	N/A	N/A	N/A	N/A	1,529,084	N/A	0	1,529,084
5100	Long distance message revenue	90,854	90,854	N/A	N/A	N/A	N/A	N/A	90,854	N/A	0	90,854
Miscellaneous												
5230	Directory revenue	19,142	19,142	N/A	N/A	N/A	N/A	N/A	19,142	N/A	0	N/A
526	Miscellaneous revenue	467,488	467,488	N/A	N/A	N/A	N/A	N/A	467,488	N/A	0	N/A
527	Total miscellaneous revenues	486,630	486,630	N/A	N/A	N/A	N/A	N/A	486,630	N/A	0	486,630
5280	Nonregulated operating revenue	359,210	N/A	359,210	N/A	N/A	N/A	N/A	N/A	359,210	N/A	N/A

5300 Uncollectible revenue	50,675	32,631	18,044	0	0	0	0	32,631	18,044	0	32,631
530 Total Operating Revenues	4,468,177	4,127,011	341,166	0	0	0	0	4,127,011	341,166	0	4,127,011

EXPENSES

Plant Specific

6112 Motor vehicle expense	2,572	0	0	2,098	474	0	0	2,098	474	0	N/A
6113 Aircraft expense	1,434	0	0	1,298	136	0	0	1,298	136	0	N/A
6114 Tools and other work equipment expense	590	0	0	536	54	0	0	536	54	0	N/A
6110 Network support expenses	4,596	0	0	3,932	664	0	0	3,932	664	0	3,932
6121 Land and building expense	85,394	33,988	2,908	43,783	4,714	0	0	77,771	7,622	0	N/A
6122 Furniture and artworks expense	776	0	0	645	131	0	0	645	131	0	N/A
6123 Office equipment expense	3,884	0	0	3,625	259	0	0	3,625	259	0	N/A
6124 General purpose computers expense	47,342	0	0	38,235	9,107	0	0	38,235	9,107	0	N/A
6120 General support expenses	137,396	33,988	2,908	86,288	14,211	0	0	120,276	17,119	0	120,276
6211 Non-digital switching expense	3,317	0	0	3,317	0	0	0	3,317	0	0	N/A
6212 Digital electronic switching expense	84,404	977	11	81,145	2,272	0	0	82,122	2,283	0	N/A
6210 Central office switching expenses	87,721	977	11	84,462	2,272	0	0	85,439	2,283	0	85,439
6220 Operator systems expenses	1,863	1,060	0	695	108	0	0	1,755	108	0	1,755
6231 Radio systems expense	-2	-2	0	0	0	0	0	-2	0	0	N/A
6232 Circuit equipment expense	109,176	601	0	108,146	428	0	0	108,747	428	0	N/A
6230 Central office transmission expenses	109,174	599	0	108,146	428	0	0	108,745	428	0	108,745
6311 Station apparatus expense	0	0	0	0	0	0	0	0	0	0	N/A
6341 Large private branch exchange expense	6,974	6,965	0	4	4	0	0	6,969	4	0	N/A
6351 Public telephone terminal equipment expense	0	0	0	0	0	0	0	0	0	0	N/A
6362 Other terminal equipment expense	145,047	22,465	118,430	2,106	2,046	0	0	24,571	120,476	0	N/A
6310 Information originating/terminating expenses	152,021	29,430	118,430	2,110	2,050	0	0	31,540	120,480	191	31,349
6411 Poles expense	16,041	0	0	16,040	1	0	0	16,040	1	0	N/A
6421 Aerial cable expense	117,107	117,100	7	0	0	0	0	117,100	7	0	N/A
6422 Underground cable expense	25,149	25,133	16	0	0	0	0	25,133	16	0	N/A
6423 Buried cable expense	249,391	249,122	269	0	0	0	0	249,122	269	0	N/A
6424 Submarine and deep sea cable expense	25	25	0	0	0	0	0	25	0	0	N/A
6426 Intrabuilding network cable expense	748	748	0	0	0	0	0	748	0	0	N/A
6431 Aerial wire expense	0	0	0	0	0	0	0	0	0	0	N/A
6441 Conduit systems expense	3,471	0	0	3,469	2	0	0	3,469	2	0	N/A
6410 Cable and wire facilities expenses	411,932	392,128	292	19,509	3	0	0	411,637	295	0	411,637

Plant Non-Specific

6511 PHFTU expense	0	0	0	0	0	0	0	0	0	0	N/A
6512 Provisioning expense	3,573	0	0	3,144	429	0	0	3,144	429	0	N/A
6510 Other property, plant and equipment expenses	3,573	0	0	3,144	429	0	0	3,144	429	0	3,144
6531 Power expense	23,915	0	0	23,363	553	0	0	23,363	553	0	N/A
6532 Network administration expense	10,313	1,670	24	8,515	104	0	0	10,185	128	0	N/A
6533 Testing expense	61,739	32,131	1,393	19,243	8,971	0	0	51,374	10,364	0	N/A

6534 Plant operations administration expense	106,510	2,845	557	87,135	15,974	0	0	89,980	16,531	0	N/A
6535 Engineering expense	38,564	157	10,243	27,218	947	0	0	27,375	11,190	0	N/A
6530 Network operations expenses	241,041	36,803	12,217	165,474	26,549	0	0	202,277	38,766	-1,663	203,940
6540 Access expense	97,427	97,360	68	0	0	0	0	97,360	68	0	97,360
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Depreciation/Amortization											
6561 Depreciation-TPIS expense	981,506	0	0	953,646	27,861	0	0	953,646	27,861	0	N/A
6562 Depreciation-PHFTU expense	0	0	0	0	0	0	0	0	0	0	N/A
6563 Amortization-tangible expense	3,496	0	1,980	1,375	141	0	0	1,375	2,121	0	N/A
6564 Amortization-intangible expense	116,544	0	0	97,620	18,925	0	0	97,620	18,925	0	N/A
6565 Amortization-other expense	168	0	0	51	117	0	0	51	117	0	N/A
6560 Depreciation/Amortization expenses	1,101,714	0	1,980	1,052,692	47,044	0	0	1,052,692	49,024	-6	1,052,698
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Customer Operations-Marketing											
6611 Product management and sales expense	200,880	103,250	39,292	30,542	18,527	6,393	2,876	140,185	60,695	0	N/A
6613 Product advertising expense	56,368	10,834	40,585	3,404	-893	1,662	775	15,900	40,467	0	N/A
6610 Marketing expenses	257,248	114,084	79,877	33,946	17,634	8,055	3,651	156,085	101,162	-136	156,221
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Customer Operations-Services											
6621 Call completion expense	6,031	0	0	6,022	9	0	0	6,022	9	0	N/A
6622 Number services expense	30,545	0	1,632	28,728	186	0	0	28,728	1,818	0	N/A
6623 Customer services expense	407,831	89,523	56,424	212,999	48,844	27	14	302,549	105,282	0	N/A
6623.1 % Customer service - Wholesale	21	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6623.2 % Customer service - Retail	79	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6620 Services expenses	444,407	89,523	58,056	247,749	49,039	27	14	337,299	107,109	-7,253	344,552
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General & Administrative											
6720 General & administrative	502,740	24,503	2,748	223,650	49,006	172,524	30,308	420,677	82,062	-1,349	422,026
6790 Provision for uncollectible notes receivable	0	0	0	0	0	0	0	0	0	0	0
720 Total operating expenses	3,552,853	820,455	276,587	2,031,797	209,437	180,606	33,973	3,032,858	519,997	-10,216	3,043,074
7100 Other operating income and expense	11,494	13,733	0	-2,018	-221	0	0	11,715	-221	0	11,715
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Operating Taxes											
7210 Operating investment tax credit-net	8,232	8,154	78	0	0	0	0	8,154	78	0	N/A
7220 Operating federal income taxes	307,289	376,081	-68,792	0	0	0	0	376,081	-68,792	0	N/A
7230 Operating state and local income taxes	46,667	57,275	-10,607	0	0	0	0	57,275	-10,607	0	N/A
7240 Operating other taxes	100,218	8,183	0	89,035	3,000	0	0	97,218	3,000	0	N/A
7250 Provision for deferred operating income taxes - net	-88,695	-3,370	-2,701	-97,984	15,361	0	0	-101,354	12,660	0	N/A
7200 Operating taxes	357,247	430,015	-82,178	-8,949	18,361	0	0	421,066	-63,817	-41,025	462,091
7300 Nonoperating income and expense	-399,168	-1,190	-391,267	2,168	36	-7,777	-1,137	-6,799	-392,368	-6,951	152
7500 Interest & related items	91,741	4,286	190	82,670	4,595	0	0	86,956	4,785	16,465	70,491

7600 Extraordinary items	0	0	0	0	0	0	0	0	0	0	0
7910 Income effect of jurisdictional ratemaking differences-net	110,811	110,811	N/A	N/A	N/A	N/A	N/A	110,811	N/A	0	110,811
7990 Nonregulated net income	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	N/A
750 Total Expenses	4,278,704	1,131,402	585,866	2,105,368	232,578	188,383	35,110	3,425,153	853,554	N/A	N/A

PLANT-IN-SERVICE

Land & Support Plant

2111 Land	55,062	0	0	50,020	5,042	0	0	50,020	5,042	0	N/A
2112 Motor vehicles	164,271	0	0	142,205	22,066	0	0	142,205	22,066	0	N/A
2113 Aircraft	0	0	0	0	0	0	0	0	0	0	N/A
2114 Tools and other work equipment	95,180	0	0	85,213	9,967	0	0	85,213	9,967	0	N/A
2121 Buildings	859,380	60,705	0	720,456	78,218	0	0	781,161	78,218	0	N/A
2122 Furniture	25	0	0	21	4	0	0	21	4	0	N/A
2123 Office equipment	30,151	26,952	0	2,588	611	0	0	29,540	611	0	N/A
2124 General purpose computers	160,461	0	0	128,663	31,798	0	0	128,663	31,798	0	N/A
2110 Land and support assets	1,364,530	87,657	0	1,129,166	147,706	0	0	1,216,823	147,706	-7,009	1,223,832

Central Office Switching

2211 Non-digital switching	107,094	97,195	0	9,899	0	0	0	107,094	0	-6,259	113,353
2212 Digital electronic switching	2,092,282	1,809,939	51,198	224,483	6,663	0	0	2,034,422	57,861	93,597	1,940,825
2210 Central office switching	2,199,376	1,907,134	51,198	234,382	6,663	0	0	2,141,516	57,861	87,338	2,054,178
2220 Operator systems	27,298	24,489	2,809	0	0	0	0	24,489	2,809	-1,143	25,632

Central Office - Transmissions

2231 Radio systems	1,457	1,457	0	0	0	0	0	1,457	0	-7	1,464
2232 Circuit equipment	4,418,599	4,328,269	90,331	0	0	0	0	4,328,269	90,331	-19,937	4,348,206
2230 Central office transmission	4,420,056	4,329,726	90,331	0	0	0	0	4,329,726	90,331	-19,944	4,349,670

Information O/T

2311 Station apparatus	0	0	0	0	0	0	0	0	0	0	N/A
2321 Customer premises wiring	0	0	0	0	0	0	0	0	0	0	N/A
2341 Large private branch exchanges	30,606	29,808	798	0	0	0	0	29,808	798	0	N/A
2351 Public telephone terminal equipment	0	0	0	0	0	0	0	0	0	0	N/A
2362 Other terminal equipment	124,134	44,051	80,083	0	0	0	0	44,051	80,083	0	N/A
2310 Information origination/termination	154,740	73,859	80,881	0	0	0	0	73,859	80,881	3,841	70,018

Cable & Wire Facilities

2411 Poles	171,396	0	0	170,735	661	0	0	170,735	661	0	N/A
2421 Aerial cable	1,050,134	1,046,084	4,050	0	0	0	0	1,046,084	4,050	0	N/A
2422 Underground cable	1,105,507	1,099,224	6,283	0	0	0	0	1,099,224	6,283	0	N/A
2423 Buried cable	3,488,459	3,476,976	11,483	0	0	0	0	3,476,976	11,483	0	N/A
2424 Submarine and deep sea cable	8,368	8,320	48	0	0	0	0	8,320	48	0	N/A
2426 Intrabuilding network cable	53,922	53,903	19	0	0	0	0	53,903	19	0	N/A

2431 Aerial wire	0	0	0	0	0	0	0	0	0	0	N/A
2441 Conduit systems	824,452	0	0	819,766	4,686	0	0	819,766	4,686	0	N/A
2410 Cable & wire facilities	6,702,238	5,684,507	21,883	990,501	5,347	0	0	6,675,008	27,230	101,705	6,573,303
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Amortization Assets											
2681 Capital leases	17,828	0	17,802	20	5	0	0	20	17,807	0	N/A
2682 Leasehold improvement	5,475	0	0	4,974	501	0	0	4,974	501	0	N/A
2680 Amortizable tangible assets	23,303	0	17,802	4,994	506	0	0	4,994	18,308	-558	5,552
2690 Intangibles	264,997	0	0	217,303	47,694	0	0	217,303	47,694	-1,684	218,987
2001 TPIS	15,156,538	12,107,372	264,904	2,576,346	207,916	0	0	14,683,718	472,820	162,546	14,521,172
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OTHER INVESTMENTS											
2002 PHFTU	0	0	0	0	0	0	0	0	0	-686	686
2003 TPUC	56,936	56,232	704	0	0	0	0	56,232	704	7,226	49,006
2005 Plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0
1220 Inventories	31,917	0	0	30,386	1,531	0	0	30,386	1,531	-1,091	31,477
1410 Other noncurrent assets	2,028,673	1,053,484	0	837,125	138,065	0	0	1,890,609	138,065	1,890,609	0
1438 Deferred maintenance, retirements and other deferred charges	392,260	0	0	16,548	1,587	323,456	50,669	340,004	52,256	340,004	0
1500 Other jurisdictional assets-net	284,865	284,865	0	0	0	0	0	284,865	0	65,617	219,248
230 IS cash working capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-12,148
370 Total Investment	17,951,189	13,501,953	265,608	3,460,405	349,099	323,456	50,669	17,285,814	665,376	2,464,225	14,809,441
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RESERVES											
Accumulated Depreciation and Amortization											
3100 Accumulated depreciation	10,634,353	0	0	10,430,561	203,792	0	0	10,430,561	203,792	325,316	10,105,245
3200 Accumulated depreciation-PHFTU	0	0	0	0	0	0	0	0	0	0	0
3410 Accumulated amortization-capitalized leases	17,823	0	17,802	16	4	0	0	16	17,806	-28	44
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Deferred Operating Income Taxes											
4100 Net current deferred operating income taxes	-1	-1	0	0	0	0	0	-1	0	0	-1
4340 Net noncurrent deferred operating income taxes	988,090	91,380	-480	866,746	30,445	0	0	958,126	29,965	-41,000	999,126
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Other Deductions											
4040 Customers deposits	10,413	0	0	10,051	362	0	0	10,051	362	-443	10,494
4300 Other long-term liabilities and deferred credits	809,006	798,734	6,707	0	0	3,073	492	801,807	7,199	498,795	303,012
4370 Other jurisdictional liabilities and deferred credits - net	98,586	98,586	0	0	0	0	0	98,586	0	10,736	87,850
495 Total Reserves	12,558,270	988,699	24,029	11,307,374	234,603	3,073	492	12,299,146	259,124	793,376	11,505,770
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FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
I	5280	ALL	1	INCREASE PRIMARILY DUE TO GROWTH IN RETAIL DSL SERVICE.
	7100	ALL	2	INCREASE DUE TO THE SALE OF A WAREHOUSE IN SOUTH FLORIDA.
	1500	ALL	3	INCREASE DUE TO THE CHANGING RELATIONSHIP BETWEEN THE PSC AND FCC DEPRECIATION RATES.
	4370	ALL	4	INCREASE DUE TO THE CHANGING RELATIONSHIP BETWEEN THE PSC AND FCC DEPRECIATION RATES.

Data Run Date: 12/05/2006

FCC Report 43-04, the ARMIS Access Report

FCC Paper Report 43-04
ARMIS ACCESS REPORT

COMPANY: BELLSOUTH CORPORATION
STUDY AREA: FLORIDA
PERIOD: From: Jan 2005 To: Dec 2005
COSA: SBFL

Approved by OMB
3060-0511
Edition Date: 12/2005
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SUBMISSION 01
TABLE I

TABLE I - SEPARATIONS AND ACCESS DATA
(Dollars in thousands, except where noted, i.e. #, %)

ROW	CATEGORY (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive			Special Access (o)	Billing & Collection (q)	IX (r)
						Switching (j)	Transport (l)	Total (n)			
EQUAL ACCESS											
30	Total Equal Access Investment	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
40	Total Equal Access Accumulated Depreciation	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
44	Total Equal Access Curr. Def. Oper. Income Tax	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
46	Total Equal Access Non-Curr. Def. Oper. Income Tax	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
83	# Equal Access Minutes of Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	Total Equal Access Expenses	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
TELECOMMUNICATIONS PLANT IN SERVICE											
General Support Facilities											
1000	GSF Investment	1,223,833	888,777	335,056	189,884	9,912	20,648	30,603	78,279	36,176	115
1001	GSF Inv. Allocation Basis - Class A Cos. - Big 3 Exp.	1,343,642	975,719	367,923	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1003	GSF Inv. - Part 69 Allocation Basis	N/A	N/A	3,637,988	2,311,279	120,624	251,323	372,475	952,831	0	1,403
Central Office Equipment(COE)											
1112	COE Cat. 1 - Switchboard Inv.	0	0	0	N/A	0	N/A	0	N/A	N/A	0
1129	COE Cat. 1 - Service Observing Boards Inv.	0	0	0	N/A	0	0	0	N/A	N/A	0
1154	COE Cat. 1 - Auxiliary Service Boards Inv.	9,560	8,818	742	N/A	213	N/A	742	N/A	N/A	0
1168	COE Cat. 1 - Traffic Service Position System Inv.	16,072	14,674	1,398	N/A	0	0	0	N/A	N/A	1,398
1170	Total COE Cat. 1 Investment	25,632	23,492	2,140	N/A	213	0	742	N/A	N/A	1,398
1201	COE Cat. 2 Tandem Switching Inv. - Dir. Assg. Msg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1202	COE Cat. 2 Tandem Switching Inv. - Joint Use	72,076	28,349	43,727	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1203	# Tandem Minutes of Use	8,922	3,472	5,449	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1204	Total COE Cat. 2 Investment	72,076	28,349	43,727	N/A	3,803	39,921	43,724	N/A	N/A	3
1212	Total COE Cat. 3 Investment	1,982,102	1,771,080	211,022	108,077	102,945	0	102,945	0	N/A	0

1216 # Dial Equipment Minutes of Use	231,342	206,713	24,630	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1220 COE Cat. 4.11 - WDBD Exch Line Ckt Eqpt - DA PL	778,981	184,922	594,059	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1222 COE Cat. 4.11 - WDBD Exch Line Ckt Eqpt - Joint Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1223 # WDBD Minutes of Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1224 Total COE Cat. 4.11 - WDBD Exch. Line Ckt. Eqpt. Inv.	778,981	184,922	594,059	N/A	N/A	0	0	594,059	N/A	0
1230 COE Cat. 4.12 Basic Exch. Trunk Ckt. - Dir. Assg. - PL	336,821	261,117	75,705	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1231 COE Cat. 4.12 Basic Exch. Trunk Ckt. -Dir. Assg. -Msg	86,292	84,423	1,869	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1232 COE Cat. 4.12 Basic Exch. Trunk Ckt. - Joint Use	45,738	15,424	30,314	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1233 # Exchange Trunk Minutes of Use	21,040	7,095	13,945	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1234 Total COE Cat. 4.12 Basic Exch. Trunk Ckt. Eqpt. Inv.	468,851	360,964	107,887	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1240 COE Cat. 4.12 Special Exch. Trk. Ckt. - Dir. Assg. - PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1250 COE Cat. 4.12 WDBD Exch. Trk. Ckt. - Dir. Assg. - PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1252 COE Cat. 4.12 WDBD Exch. Trunk Ckt. - Joint Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1254 Total COE Cat. 4.12 WDBD Exch. Trunk Ckt. Eqpt.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1260 Total COE Cat. 4.12 Exch. Trunk Ckt. Eqpt. Inv.	468,851	360,964	107,887	N/A	5,881	26,301	32,182	75,705	N/A	0
1274 COE Cat. 4.13 Basic Exch. Ckt. Eqpt. - Dir. Assg. PL	104,270	51,477	52,792	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1275 COE Cat. 4.13 Basic Exch. Ckt. Eqpt. - Joint Use	2,631,051	1,973,288	657,763	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1276 % Loop Allocation Factor	100	75	25	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1277 Total COE Cat. 4.13 Basic Exch. Ckt. Eqpt.	2,735,321	2,024,766	710,555	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1280 Tot. COE Cat. 4.13 Spl. Exch. Ckt. Eqpt.- Dir. Assg. PL	16,779	8,284	8,495	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1290 Total COE Cat. 4.13 Exch. Ckt. Eqpt. Inv.	2,752,100	2,033,049	719,050	657,763	N/A	N/A	N/A	61,287	N/A	N/A
1300 Total COE Cat. 4.1 - Exch. Line Ckt. Eqpt.	3,999,931	2,578,935	1,420,996	657,763	5,881	26,301	32,182	731,051	N/A	0
1310 Total COE Cat. 4.21 IX Ckt. Eqpt. Furnished to Others	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	0
1320 COE Cat. 4.22 WDBD IX Ckt. Eqpt. - Dir. Assg. PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1322 COE Cat. 4.22 WDBD IX Ckt. Eqpt. - Joint Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1323 # Conversation Minute Kilometers	2,244,924	866,427	1,378,497	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1324 Total COE Cat. 4.22 WDBD IX Ckt. Eqpt. Inv.	0	0	0	N/A	N/A	0	0	0	N/A	0
1336 COE Cat. 4.23 Basic IX Ckt. Eqpt. - Dir. Assg. PL	49,992	45,159	4,833	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1338 COE Cat. 4.23 Basic IX Ckt. Eqpt. - Joint Use	275,504	107,941	167,563	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1339 # Conversation Minutes	21,165	8,292	12,873	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1342 Total COE Cat. 4.23 Basic IX Ckt. Eqpt. Inv.	325,496	153,099	172,396	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1350 COE Cat. 4.23 Spl. IX Ckt. Eqpt. - Dir. Assg. PL	6,745	6,093	652	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1370 Total COE Cat. 4.23 IX Ckt. Eqpt. Inv.	332,241	159,192	173,048	N/A	7,288	160,274	167,561	5,485	N/A	2
1380 Total COE Cat. 4.2 IX Ckt. Eqpt. Inv.	332,241	159,192	173,048	N/A	7,288	160,274	167,561	5,485	N/A	2
1392 COE Cat. 4.3 Host/Remote Ckt. Eqpt. - Joint Use	17,499	15,308	2,191	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1393 # Minutes of Use Kilometers	610,484,033	534,040,722	76,443,311	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1394 Total COE Cat. 4.3 COE - Host/Remote Ckt. Eqpt. Inv.	17,499	15,308	2,191	0	N/A	2,191	2,191	0	N/A	0
1400 Total COE Cat. 4 - COE Ckt. Eqpt. Inv.	4,349,670	2,753,434	1,596,236	657,763	13,169	188,766	201,935	736,536	N/A	2
1410 Total COE Investment	6,429,479	4,576,355	1,853,125	765,840	120,130	228,687	349,346	736,536	N/A	1,403

Information Origination/Termination (IOT) Equipment

1420 IOT Cat. 1 - Other IOT Inv.	70,018	52,514	17,505	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1425 IOT Cat. 1 - Other IOT - Part 69 Allocation	N/A	N/A	17,505	17,504	N/A	N/A	N/A	0	N/A	N/A
1426 # Equivalent Lines	N/A	N/A	29	29	N/A	N/A	N/A	0	N/A	N/A
1428 Total IOT Cat. 1 Investment	70,018	52,514	17,505	17,504	N/A	N/A	N/A	0	N/A	N/A
1430 IOT Cat. 2 New Cust. Premises Eqpt. - Dir. Assg. State	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

1440 Total Information Origination/Termination Investment	70,018	52,514	17,505	17,504	N/A	N/A	N/A	0	N/A	N/A
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Cable and Wire Facilities (C&WF)										
1454 C&WF Cat. 1 - Exch. Line - Dir. Assg. PL	242,211	119,578	122,633	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1455 C&WF Cat. 1 - Exch. Line - Joint Use	6,111,740	4,583,805	1,527,935	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1460 Total C&WF Cat. 1 - Exch. Line Inv.	6,353,951	4,703,384	1,650,568	1,527,935	N/A	N/A	N/A	122,633	N/A	N/A
1470 C&WF Cat. 2 - Exch. Trunk - Dir. Assg. PL	9,781	7,342	2,439	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1471 C&WF Cat. 2 - Exch. Trunk - Dir. Assg. Msg.	18,083	18,083	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1472 C&WF Cat. 2 - Exch. Trunk - Joint Use Msg.	4,621	1,558	3,063	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1474 Total C&WF Cat. 2 - Exch. Trunk Inv.	32,485	26,983	5,502	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1480 C&WF Cat. 2 - WDBD - Dir. Assg. PL	141,523	50,969	90,554	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1481 C&WF Cat. 2 - WDBD - Dir. Assg. Msg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1484 Total C&WF Cat. 2 - Wideband Inv.	141,523	50,969	90,554	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1485 Total C&WF Cat. 2 Investment	174,008	77,953	96,056	N/A	70	2,994	3,063	92,993	N/A	0
1496 C&WF Cat. 3 Interexchange - Dir. Assg. PL	4,517	3,848	670	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1497 C&WF Cat. 3 Interexchange - Dir. Assg. Msg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1498 C&WF Cat. 3 Interexchange - Joint Use Msg.	30,591	11,806	18,784	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1510 Total C&WF Cat. 3 - Interexchange Inv.	35,108	15,654	19,454	N/A	424	18,360	18,784	670	N/A	0
1522 C&WF Cat. 4 Host/Remote - Joint Use Msg.	10,235	8,953	1,282	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1524 Total C&WF Cat. 4 - Host/Remote Inv.	10,235	8,953	1,282	0	N/A	1,282	1,282	0	N/A	0
1530 Total Cable & Wire Facilities Investment	6,573,302	4,805,944	1,767,359	1,527,935	494	22,635	23,129	216,295	N/A	0
1540 Total Telephone Plant Investment - All Categories	14,296,633	10,323,589	3,973,045	2,501,163	130,535	271,970	403,077	1,031,110	36,176	1,518
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Tangible and Intangible Assets										
2001 Tangible Assets - Capital Leases - GSF	69	50	19	11	1	1	2	4	2	0
2003 Tangible Assets - Capital Leases - CO Sw.	0	0	0	0	0	0	0	0	N/A	0
2013 Tangible Assets - Capital Leases - For Pt. 69 Alloc.	N/A	N/A	0	0	0	0	0	0	0	0
2020 Total Tangible Assets - Capital Leases	69	50	19	11	1	1	2	4	2	0
2070 Tangible Assets - Leasehold Improvements - GSF	5,482	3,981	1,501	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2130 Tangible Assets Leasehold Imp. - For Pt. 69 Alloc.	N/A	N/A	1,501	850	44	92	137	350	163	1
2131 Combined Investment per Part 69.309	N/A	N/A	3,973,045	2,501,163	130,535	271,970	403,077	1,031,110	36,176	1,518
2140 Total Tangible Assets - Leasehold Improvements	5,482	3,981	1,501	850	44	92	137	350	163	1
2150 Total Tangible Assets	5,552	4,032	1,520	861	45	94	139	355	165	1
2160 Intangible Assets	218,987	158,134	60,852	38,314	2,001	4,166	6,176	15,795	545	23
2161 Tel. Plant In Service less Intangible Assets	14,302,185	10,327,621	3,974,564	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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OTHER TELECOMMUNICATIONS PLANT										
2190 Property Held for Future Telecommunications Use	686	496	190	120	6	13	19	49	2	0
2191 Telecommunications Plant under Construction	49,006	35,388	13,618	8,572	447	932	1,381	3,534	126	5
2193 Telecommunications Plant Adjustment	0	0	0	0	0	0	0	0	0	0
2194 Telecommunications Plant in Service	14,521,172	10,485,755	4,035,417	2,540,338	132,581	276,230	409,392	1,047,260	36,885	1,542
2203 Total Other Plant Investment	49,692	35,883	13,809	8,691	454	945	1,401	3,583	128	5
2210 Rural Telephone Bank Stock	0	0	0	0	0	0	0	0	0	0
2224 Materials and Supplies	31,477	23,014	8,463	5,328	278	579	859	2,197	77	3
2230 Cash Working Capital	N/A	N/A	-12,148	-7,651	-399	-832	-1,232	-3,155	-105	-5

2240 Total Other Investment	305,708	221,064	72,496	45,543	2,379	4,952	7,342	18,774	810	28
2250 FCC Investment Adjustment	N/A	N/A	239,711	150,910	7,873	16,409	24,317	62,214	2,178	92
2260 Total Telecommunications Plant Investment	14,602,341	10,544,653	4,285,252	2,697,616	140,787	293,332	434,736	1,112,099	39,163	1,637

RESERVES AND DEFERRALS

3000 Res./Def. - Other Jurisdictional Assets	-219,248	-219,248	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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Accumulated Depreciation

3010 Res./Def. - Accum. Deprec. - GSF	411,218	298,636	112,582	63,803	3,330	6,938	10,283	26,303	12,154	39
3020 Res./Def. - Accum. Deprec. - CO Sw. Eqpt.	1,320,683	1,156,897	163,786	69,490	68,627	25,667	94,294	0	N/A	2
3021 Res./Def. - CO Switching Inv. for Allocation	2,054,178	1,799,428	254,750	108,077	106,748	39,921	146,669	0	N/A	3
3030 Res./Def. - Accum. Deprec. - Opr.Svc. Eqpt.	23,064	21,138	1,925	0	192	0	668	0	N/A	1,257
3040 Res./Def. - Accum. Deprec. - CO Ckt. Eqpt.	3,358,369	2,125,919	1,232,449	507,857	10,167	145,746	155,913	568,678	N/A	2
3050 Res./Def. - Accum. Deprec. - IOT	53,074	39,806	13,269	13,268	N/A	N/A	N/A	0	N/A	N/A
3060 Res./Def. - Accum. Deprec. - C&WF	4,938,837	3,610,936	1,327,901	1,148,011	371	17,007	17,378	162,513	N/A	0
3070 Res./Def. - Accum. Deprec. - Prop. Held for Future Use	0	0	0	0	0	0	0	0	0	0
3080 Total Accumulated Depreciation	10,105,245	7,253,332	2,851,912	1,802,429	82,687	195,358	278,535	757,493	12,154	1,300

Accumulated Amortization

3090 Res./Def. - Accum. Amort. Capital Leases - GSF	44	32	12	7	0	1	1	3	1	0
3100 Res./Def. - Accum. Amort. Capital Leases - CO Sw Eqpt	0	0	0	0	0	0	0	0	N/A	0
3150 Total Accum. Amort. - Capital Leases	44	32	12	7	0	1	1	3	1	0

Net Current Deferred Operating Income Taxes

3280 Res./Def. - Current Def. Oper. Inc. Tax - GSF	0	0	0	0	0	0	0	0	0	0
3290 Res./Def. - Current Def. Oper. Inc. Tax - CO Sw. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
3300 Res./Def. - Current Def. Oper. Inc. Tax -Opr. Svc. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
3310 Res./Def. - Current Def. Oper. Inc. Tax - CO Ckt. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
3320 Res./Def. - Current Def. Oper. Inc. Tax - IOT	0	0	0	0	N/A	N/A	N/A	0	N/A	N/A
3330 Res./Def. - Current Def. Oper. Inc. Tax - C&WF	0	0	0	0	0	0	0	0	N/A	0
3332 Res./Def. - Other Current Def. Oper. Inc. Tax	0	0	0	0	0	0	0	0	0	0
3340 Total Net Current Deferred Operating Income Tax	0	0	0	0	0	0	0	0	0	0

Net Non-current Deferred Operating Income Taxes

3350 Res./Def. - Noncurr. Def. Oper. Inc. Tax - GSF	128,639	93,422	35,218	19,957	1,042	2,170	3,217	8,227	3,805	12
3360 Res./Def. - Noncurr. Def. Oper. Inc. Tax - CO Sw. Eqpt	321,805	281,897	39,908	16,929	16,725	6,253	22,979	0	N/A	1
3370 Res./Def. - Noncurr. Def. Oper. Inc. Tax - Opr Svc Eqpt	1,984	1,818	166	0	17	0	57	0	N/A	108
3380 Res./Def. - Noncurr. Def. Oper. Inc. Tax - CO Ckt Eqpt.	235,616	149,150	86,466	35,630	713	10,225	10,939	39,897	N/A	0
3390 Res./Def. - Noncurr. Def. Oper. Inc. Tax - IOT	2,558	1,919	640	640	N/A	N/A	N/A	0	N/A	N/A
3400 Res./Def. - Noncurr. Def. Oper. Inc. Tax - C&WF	180,211	131,758	48,453	41,889	14	621	634	5,930	N/A	0
3402 Res./Def. - Other Noncurrent Def. Oper. Income Tax	128,312	94,951	33,360	19,770	1,961	2,652	4,619	8,642	313	16
3410 Total Net Noncurrent Deferred Operating Income Tax	999,125	754,915	244,211	134,815	20,472	21,922	42,445	62,696	4,118	137

Other Jurisdictional Liabilities, Deferred Credits and Reserve Adjustment

3420 Res./Def. - Other Jurisdictional Liabilities	87,850	87,850	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3421 Res./Def. - FCC Reserve Adjustment	N/A	N/A	80,044	50,396	2,627	5,480	8,118	20,777	722	31
3422 Res./Def. - Customer Deposits	10,494	7,578	2,916	1,836	96	200	296	757	27	1
3423 Res./Def. - Other Deferred Credits	10,677	7,710	2,967	1,868	98	203	301	770	27	1
3430 Total Reserves and Deferrals	10,994,188	7,892,170	3,182,062	1,991,350	105,980	223,163	329,696	842,496	17,050	1,469

OPERATING REVENUES AND CERTAIN INCOME ACCOUNTS

Operating Revenues

4000 Basic Local Service Rev. - PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4001 Basic Local Service Rev. - Foreign Exchange	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4002 Basic Local Service Rev. - WDBD Message	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4004 All Other Basic Local Service Rev.	2,053,074	2,053,074	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4005 Total Basic Local Service Revenue	2,053,074	2,053,074	0	N/A	N/A	N/A	N/A	0	N/A	N/A
4010 Network Access Service Rev. - End User	472,601	357	472,244	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4011 Network Access Service Rev. - Switched Access	312,699	192,264	120,435	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4012 Network Access Service Rev. - Special Access	743,784	6,624	737,160	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4014 Total Network Access Service Revenue	1,529,084	199,245	1,329,839	406,555	45,333	64,824	110,380	737,151	N/A	75,754
4020 Long Distance Message Rev. - Wideband	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4022 Long Distance Message Rev. - Private Line	346	97	249	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4023 Long Distance Message Rev. - Other	90,507	90,445	63	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4024 Total Long Distance Message Service Revenue	90,854	90,542	312	0	0	0	0	0	N/A	312
4030 Misc. Rev. - Directory	19,142	19,142	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4031 Misc. Rev. - Billing and Collections	64,674	39,574	25,100	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4032 Misc. Rev. - All Other	402,814	316,555	86,258	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4033 Total Miscellaneous Revenue	486,630	375,272	111,358	54,301	2,832	5,904	8,748	22,387	25,888	33
4040 Uncollectible Revenue	32,631	29,368	3,263	2,263	30	0	30	765	0	205
4050 Total Revenue	4,127,010	2,688,764	1,438,246	458,593	48,134	70,728	119,098	758,773	25,888	75,893

Certain Income Accounts

4060 Other Operating Income - Foreign Exchange	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4061 Other Operating Income - Directly Assigned	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4062 Other Operating Income - Joint Use	11,714	8,501	3,213	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4064 Total Other Operating Income - Part 69	N/A	N/A	3,213	2,028	104	220	325	836	23	1
4066 Total Other Operating Income	11,714	8,501	3,213	2,028	104	220	325	836	23	1
4070 Allowance for Funds used during Construction	2,168	1,566	603	379	20	41	61	156	5	0
4072 Social and Community Welfare Contributions	2,016	1,464	552	348	18	38	56	143	5	0
4076 Total Non-operating Income & Expenses	4,184	3,029	1,155	727	38	79	117	300	10	0
4080 Interest Paid - Capital Leases	-35	-25	-9	-6	0	-1	-1	-2	0	0
4090 Extraordinary Items	0	0	0	0	0	0	0	0	0	0
4100 Income Effect Jurisdictional Rate-making Difference	110,811	110,811	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4120 Total Operating Revenues (plus) Jurisdictional Diff.	4,237,821	2,799,576	1,438,246	458,593	48,134	70,728	119,098	758,773	25,888	75,893

OPERATING EXPENSES

Plant Specific Operations Expense

5000 Network Support Expense	3,932	2,855	1,077	678	35	74	109	280	10	0
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5010 General Support Expense	120,277	87,341	32,936	18,710	974	2,034	3,012	7,714	3,489	11
5013 Total Network & General Support Expense	124,209	90,196	34,013	19,388	1,009	2,108	3,121	7,994	3,499	12
5026 Total COE Expense	195,939	139,439	56,500	23,380	10,625	7,570	18,320	14,469	N/A	331
5042 Other IOT Expense	31,349	23,512	7,837	7,837	N/A	N/A	N/A	0	N/A	N/A
5050 CPE Expense - Dir. Assg.	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5060 Total IOT Expense	31,349	23,512	7,837	7,837	N/A	N/A	N/A	0	N/A	N/A
5076 Total C&WF Expense	411,638	300,961	110,677	95,683	31	1,417	1,448	13,545	N/A	0
5080 Total Plant Specific Operations Expense	763,135	554,108	209,027	146,288	11,665	11,096	22,890	36,008	3,499	343

Plant Nonspecific Operations Expense

6000 Other Property Plant and Equipment Expense	3,144	2,269	875	556	29	60	89	229	N/A	0
6010 Network Operations Expense	203,941	147,171	56,770	36,070	1,877	3,921	5,806	14,872	N/A	22
6012 Access Expense - Directly Assigned	97,360	21,613	75,747	N/A	N/A	N/A	N/A	N/A	N/A	75,747
6020 Depreciation Exp. - GSF	41,560	30,181	11,379	6,453	336	702	1,039	2,660	1,222	4
6030 Depreciation Exp. - CO Sw. Eqpt.	151,347	132,577	18,770	7,966	7,862	2,942	10,804	0	N/A	0
6040 Depreciation Exp. - Opr. Svc. Eqpt.	3,644	3,340	304	0	30	0	105	0	N/A	199
6050 Depreciation Exp. - CO Ckt. Eqpt.	402,361	254,703	147,658	60,846	1,218	17,462	18,680	68,132	N/A	0
6060 Depreciation Exp. - IOT	7,810	5,857	1,952	1,952	N/A	N/A	N/A	0	N/A	N/A
6070 Depreciation Exp. - C&WF	346,924	253,646	93,277	80,641	26	1,195	1,221	11,416	N/A	0
6080 Depreciation Exp. - Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0
6090 Total Depreciation Expense	953,646	680,305	273,341	157,858	9,472	22,300	31,849	82,208	1,222	203
6100 Amortization Exp. - Capital Leases - GSF	-100	-73	-27	-16	-1	-2	-3	-6	-3	0
6110 Amortization Exp. - Capital Leases - CO Sw. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
6160 Total Amortization Exp. - Capital Leases	-100	-73	-27	-16	-1	-2	-3	-6	-3	0
6230 Total Amortization Exp. - Leasehold Improv. - GSF	1,481	1,076	406	230	12	25	37	95	44	0
6240 Total Amortization Expense - Tangible Assets	1,381	1,003	378	214	11	23	35	88	41	0
6250 Amortization Expense - Intangible Assets	97,620	70,488	27,132	17,079	890	1,857	2,751	7,042	250	10
6252 Other Depreciation/Amortization Expense	51	37	14	9	0	1	1	4	0	0
6254 Total Other Depreciation/Amortization Expense	97,671	70,525	27,146	17,088	890	1,858	2,752	7,045	250	10
6260 Total Depreciation/Amortization Expense	1,052,697	751,833	300,865	175,160	10,374	24,181	34,636	89,342	1,513	213
6270 Total Plant Nonspecific Operations Expense	1,357,142	922,886	434,256	211,786	12,279	28,163	40,531	104,444	1,513	75,982

Customer Operations Expense

6998 Marketing Exp. - Dir. Assg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6999 Marketing Exp. - Allocated	156,222	112,026	44,196	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7000 Total Marketing Expense	156,222	112,026	44,196	28,080	1,463	3,053	4,522	11,577	N/A	17
7001 Current Billing Analysis	3,989,846	2,861,104	1,128,742	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7002 Combined Investment for Part 69	N/A	N/A	3,936,869	2,501,163	130,535	271,970	403,077	1,031,110	N/A	1,518
7052 # Weighted Standard Work Seconds	N/A	N/A	231,765	N/A	0	N/A	167,894	N/A	N/A	63,871
7060 Total Telephone Operator Service Expense	38,928	35,994	2,933	N/A	0	N/A	1,856	N/A	N/A	1,077
7070 Directory Exp. - Classified - Dir. Assg.	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7073 Directory Exp. - Alphabetical	3,067	2,740	327	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7074 # Subscriber Line Minutes-of-Use for Allocation	230,961	206,340	24,621	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7075 Directory Expense - Foreign - Dir. Assg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7076 Total Directory Expense	3,067	2,740	327	N/A	N/A	N/A	327	N/A	N/A	N/A

7220 Other Cust. Svc. Exp. - Cat. 1 - Local Bus. Ofc. Exp.	182,926	135,778	47,148	9,888	247	516	764	9,266	27,204	27
7290 Other Cust. Svc. Exp. - Cat. 2 - Rev. Acctg. Exp.	97,513	62,645	34,867	4,143	663	1,382	2,048	5,241	23,435	N/A
7300 Other Cust. Svc. Exp. - Cat. 3 - Customer Svc. Exp.	22,119	15,452	6,667	1,097	71	148	390	1,134	3,959	86
7310 Total Other Customer Services Expense	302,557	213,875	88,682	15,129	981	2,047	3,202	15,640	54,598	113
7320 Total Customer Operations Expense	500,775	364,636	136,138	43,208	2,444	5,100	9,908	27,217	54,598	1,207

Corporate Operations Expense & FCC Expense Adjustment

7330 Corp. Oper. Exp. - EAS - Dir. Assg. Exchange	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7331 Corporate Operations Exp. - All Other	422,026	306,461	115,566	54,628	3,869	4,878	9,351	18,936	14,027	18,623
7334 Total Corporate Operations Expense	422,026	306,461	115,566	54,628	3,869	4,878	9,351	18,936	14,027	18,623
7350 FCC Expense Adjustment	N/A	N/A	-2,780	-1,382	-94	-150	-254	-565	-249	-329
7351 Total Operating Expense	3,043,078	2,148,090	892,207	454,528	30,163	49,087	82,425	186,040	73,388	95,826

Operating Taxes

8000 Operating Taxes - State and Local Income	39,059	17,443	21,616	2,176	475	706	1,068	24,773	-2,139	-4,262
8001 Approximate Net Taxable Income - SIT	880,726	393,324	487,402	49,065	10,722	15,928	24,088	558,602	-48,242	-96,110
8002 Oper. Taxes - Other State and Local - Dir. Assg.	8,183	6,359	1,825	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8003 Oper. Taxes - Other State and Local - Joint Use	89,035	64,290	24,745	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8005 Oper. Taxes - Other State and Local - Pt. 69	N/A	N/A	26,570	16,892	951	1,877	2,832	6,423	225	198
8007 Total State & Local Taxes	136,277	88,092	48,185	19,068	1,426	2,584	3,900	31,196	-1,915	-4,065
8010 Operating Taxes - Fixed Charges	70,491	51,110	19,381	12,202	635	1,327	1,965	5,031	176	7
8011 Operating Taxes - Net Investment	3,278,941	2,378,239	900,701	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8013 Operating Taxes - IRS Income Adjustment	-45,645	-32,953	-12,692	-7,993	-415	-869	-1,285	-3,296	-113	-5
8014 Operating Taxes - FCC Taxable Income Adjustment	N/A	N/A	125	79	4	9	13	32	1	0
8015 Operating Taxes - Amortization of Invest. Tax Credit	8,154	5,888	2,266	1,427	74	155	230	588	20	1
8018 Operating Taxes - FCC Invest. Tax Credit	N/A	N/A	0	0	0	0	0	0	0	0
8020 Operating Taxes - Federal Income Tax	325,815	164,889	161,943	-12,998	5,387	5,828	10,223	186,344	-16,067	-5,559
8021 Approximate Net Taxable Income - FIT	954,197	487,933	469,170	-33,059	15,605	17,094	29,865	534,091	-45,848	-15,880
8030 Total Operating Taxes	462,093	252,981	210,129	6,071	6,814	8,412	14,123	217,540	-17,982	-9,623

RETURN DATA

8040 Return Data - Average Net Investment	3,608,154	2,652,483	1,103,189	706,266	34,808	70,169	105,040	269,603	22,113	168
8041 Return Data - Net Return	N/A	N/A	339,174	54	11,264	13,453	22,880	356,043	N/A	N/A
8042 % Return Data - Rate of Return	N/A	N/A	30.74	0	0	0	0	0	N/A	N/A

Legend: # indicates items that are not dollars or percent; % indicates items to be entered as a percent.

FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
I	3000	ALL	1	ACCOUNT 1500 (OTHER JURISDICTIONAL ASSETS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING

RELATIONSHIPS BETWEEN THE PSC AND FCC
DEPRECIATION RATES.

3420 ALL 2 ACCOUNT 4370 (OTHER JURISDICTIONAL LIABILITIES AND
DEFERRED CREDITS - NET) INCREASED SIGNIFICANTLY
DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE
PSC AND FCC DEPRECIATION RATES.

8041 ALL 3 NET RETURNS FOR THE PART 36/69 JURISDICTIONS/RATE
ELEMENTS DO NOT ACCURATELY PORTRAY ACTUAL RESULTS
BECAUSE REVENUES ARE STATED ON AN ACTUAL BASIS
WHILE EXPENSES AND INVESTMENTS ARE ALLOCATED TO
JURISDICTIONS/RATE ELEMENTS BASED ON YEAR 2000
FROZEN BASIC STUDY FACTORS AND ACCOUNT RELATIONSHIPS
IN ACCORDANCE WITH FCC ORDER 01-162.

Data Run Date: 12/05/2006

FCC Report 43-04, the ARMIS Access Report

FCC Paper Report 43-04
ARMIS ACCESS REPORTCOMPANY: BELLSOUTH CORPORATION
STUDY AREA: FLORIDA
PERIOD: From: Jan 2004 To: Dec 2004
COSA: SBFLApproved by OMB
3060-0511
Edition Date: 12/2004
Unrestricted Version
SUBMISSION 01
TABLE ITABLE I - SEPARATIONS AND ACCESS DATA
(Dollars in thousands, except where noted, i.e. #, %)

ROW	CATEGORY (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive			Special Access (o)	Billing & Collection (q)	IX (r)
						Switching (j)	Transport (l)	Total (n)			
EQUAL ACCESS											
30	Total Equal Access Investment	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
40	Total Equal Access Accumulated Depreciation	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
44	Total Equal Access Curr. Def. Oper. Income Tax	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
46	Total Equal Access Non-Curr. Def. Oper. Income Tax	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
83	# Equal Access Minutes of Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	Total Equal Access Expenses	0	0	0	N/A	0	N/A	0	N/A	N/A	N/A
TELECOMMUNICATIONS PLANT IN SERVICE											
General Support Facilities											
1000	GSF Investment	1,229,097	893,490	335,607	186,946	10,150	20,315	30,510	76,572	41,458	120
1001	GSF Inv. Allocation Basis - Class A Cos. - Big 3 Exp.	1,322,302	961,201	361,101	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1003	GSF Inv. - Part 69 Allocation Basis	N/A	N/A	3,539,786	2,249,717	122,155	244,471	367,172	921,452	0	1,445
Central Office Equipment(COE)											
1112	COE Cat. 1 - Switchboard Inv.	0	0	0	N/A	0	N/A	0	N/A	N/A	0
1129	COE Cat. 1 - Service Observing Boards Inv.	0	0	0	N/A	0	0	0	N/A	N/A	0
1154	COE Cat. 1 - Auxiliary Service Boards Inv.	9,852	9,087	765	N/A	220	N/A	765	N/A	N/A	0
1168	COE Cat. 1 - Traffic Service Position System Inv.	16,563	15,123	1,440	N/A	0	0	0	N/A	N/A	1,440
1170	Total COE Cat. 1 Investment	26,415	24,210	2,205	N/A	220	0	765	N/A	N/A	1,440
1201	COE Cat. 2 Tandem Switching Inv. - Dir. Assg. Msg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1202	COE Cat. 2 Tandem Switching Inv. - Joint Use	72,700	28,618	44,082	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1203	# Tandem Minutes of Use	8,922	3,472	5,449	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1204	Total COE Cat. 2 Investment	72,700	28,618	44,082	N/A	3,823	40,256	44,079	N/A	N/A	3
1212	Total COE Cat. 3 Investment	2,006,962	1,793,293	213,669	108,745	104,924	0	104,924	0	N/A	0

1216 # Dial Equipment Minutes of Use	231,342	206,713	24,630	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1220 COE Cat. 4.11 - WDBD Exch Line Ckt Eqpt - DA PL	751,761	178,460	573,301	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1222 COE Cat. 4.11 - WDBD Exch Line Ckt Eqpt - Joint Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1223 # WDBD Minutes of Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1224 Total COE Cat. 4.11 - WDBD Exch. Line Ckt. Eqpt. Inv.	751,761	178,460	573,301	N/A	N/A	0	0	573,301	N/A	0
1230 COE Cat. 4.12 Basic Exch. Trunk Ckt. - Dir. Assg. - PL	325,052	251,992	73,059	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1231 COE Cat. 4.12 Basic Exch. Trunk Ckt. -Dir. Assg. -Msg	83,277	81,473	1,803	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1232 COE Cat. 4.12 Basic Exch. Trunk Ckt. - Joint Use	44,139	14,885	29,255	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1233 # Exchange Trunk Minutes of Use	21,040	7,095	13,945	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1234 Total COE Cat. 4.12 Basic Exch. Trunk Ckt. Eqpt. Inv.	452,468	348,351	104,117	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1240 COE Cat. 4.12 Special Exch. Trk. Ckt. - Dir. Assg. - PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1250 COE Cat. 4.12 WDBD Exch. Trk. Ckt. - Dir. Assg. - PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1252 COE Cat. 4.12 WDBD Exch. Trunk Ckt. - Joint Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1254 Total COE Cat. 4.12 WDBD Exch. Trunk Ckt. Eqpt.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1260 Total COE Cat. 4.12 Exch. Trunk Ckt. Eqpt. Inv.	452,468	348,351	104,117	N/A	5,675	25,382	31,058	73,059	N/A	0
1274 COE Cat. 4.13 Basic Exch. Ckt. Eqpt. - Dir. Assg. PL	100,626	49,679	50,948	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1275 COE Cat. 4.13 Basic Exch. Ckt. Eqpt. - Joint Use	2,539,114	1,904,336	634,779	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1276 % Loop Allocation Factor	100	75	25	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1277 Total COE Cat. 4.13 Basic Exch. Ckt. Eqpt.	2,639,741	1,954,014	685,726	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1280 Tot. COE Cat. 4.13 Spl. Exch. Ckt. Eqpt.- Dir. Assg. PL	16,192	7,994	8,198	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1290 Total COE Cat. 4.13 Exch. Ckt. Eqpt. Inv.	2,655,933	1,962,009	693,924	634,779	N/A	N/A	N/A	59,146	N/A	N/A
1300 Total COE Cat. 4.1 - Exch. Line Ckt. Eqpt.	3,860,161	2,488,819	1,371,342	634,779	5,675	25,382	31,058	705,506	N/A	0
1310 Total COE Cat. 4.21 IX Ckt. Eqpt. Furnished to Others	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	0
1320 COE Cat. 4.22 WDBD IX Ckt. Eqpt. - Dir. Assg. PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1322 COE Cat. 4.22 WDBD IX Ckt. Eqpt. - Joint Use	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1323 # Conversation Minute Kilometers	2,244,924	866,427	1,378,497	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1324 Total COE Cat. 4.22 WDBD IX Ckt. Eqpt. Inv.	0	0	0	N/A	N/A	0	0	0	N/A	0
1336 COE Cat. 4.23 Basic IX Ckt. Eqpt. - Dir. Assg. PL	48,245	43,581	4,664	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1338 COE Cat. 4.23 Basic IX Ckt. Eqpt. - Joint Use	265,877	104,169	161,708	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1339 # Conversation Minutes	21,165	8,292	12,873	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1342 Total COE Cat. 4.23 Basic IX Ckt. Eqpt. Inv.	314,122	147,750	166,372	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1350 COE Cat. 4.23 Spl. IX Ckt. Eqpt. - Dir. Assg. PL	6,509	5,880	629	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1370 Total COE Cat. 4.23 IX Ckt. Eqpt. Inv.	320,631	153,629	167,002	N/A	7,033	154,673	161,706	5,294	N/A	2
1380 Total COE Cat. 4.2 IX Ckt. Eqpt. Inv.	320,631	153,629	167,002	N/A	7,033	154,673	161,706	5,294	N/A	2
1392 COE Cat. 4.3 Host/Remote Ckt. Eqpt. - Joint Use	16,887	14,773	2,115	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1393 # Minutes of Use Kilometers	610,484,033	534,040,722	76,443,311	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1394 Total COE Cat. 4.3 COE - Host/Remote Ckt. Eqpt. Inv.	16,887	14,773	2,115	0	N/A	2,115	2,115	0	N/A	0
1400 Total COE Cat. 4 - COE Ckt. Eqpt. Inv.	4,197,680	2,657,221	1,540,459	634,779	12,708	182,170	194,879	710,800	N/A	2
1410 Total COE Investment	6,303,756	4,503,342	1,800,415	743,524	121,675	222,426	344,646	710,800	N/A	1,445

Information Origination/Termination (IOT) Equipment

1420 IOT Cat. 1 - Other IOT Inv.	72,473	54,355	18,118	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1425 IOT Cat. 1 - Other IOT - Part 69 Allocation	N/A	N/A	18,118	18,118	N/A	N/A	N/A	1	N/A	N/A
1426 # Equivalent Lines	N/A	N/A	63	63	N/A	N/A	N/A	0	N/A	N/A
1428 Total IOT Cat. 1 Investment	72,473	54,355	18,118	18,118	N/A	N/A	N/A	1	N/A	N/A
1430 IOT Cat. 2 New Cust. Premises Eqpt. - Dir. Assg. State	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

1440 Total Information Origination/Termination Investment	72,473	54,355	18,118	18,118	N/A	N/A	N/A	1	N/A	N/A
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Cable and Wire Facilities (C&WF)										
1454 C&WF Cat. 1 - Exch. Line - Dir. Assg. PL	235,892	116,459	119,433	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1455 C&WF Cat. 1 - Exch. Line - Joint Use	5,952,302	4,464,226	1,488,075	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1460 Total C&WF Cat. 1 - Exch. Line Inv.	6,188,194	4,580,685	1,607,509	1,488,075	N/A	N/A	N/A	119,433	N/A	N/A
1470 C&WF Cat. 2 - Exch. Trunk - Dir. Assg. PL	9,526	7,151	2,375	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1471 C&WF Cat. 2 - Exch. Trunk - Dir. Assg. Msg.	17,611	17,611	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1472 C&WF Cat. 2 - Exch. Trunk - Joint Use Msg.	4,500	1,517	2,983	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1474 Total C&WF Cat. 2 - Exch. Trunk Inv.	31,638	26,279	5,358	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1480 C&WF Cat. 2 - WDBD - Dir. Assg. PL	137,831	49,640	88,192	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1481 C&WF Cat. 2 - WDBD - Dir. Assg. Msg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1484 Total C&WF Cat. 2 - Wideband Inv.	137,831	49,640	88,192	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1485 Total C&WF Cat. 2 Investment	169,469	75,919	93,550	N/A	68	2,915	2,983	90,567	N/A	0
1496 C&WF Cat. 3 Interexchange - Dir. Assg. PL	4,400	3,747	652	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1497 C&WF Cat. 3 Interexchange - Dir. Assg. Msg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1498 C&WF Cat. 3 Interexchange - Joint Use Msg.	29,793	11,498	18,294	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1510 Total C&WF Cat. 3 - Interexchange Inv.	34,192	15,246	18,946	N/A	413	17,881	18,294	652	N/A	0
1522 C&WF Cat. 4 Host/Remote - Joint Use Msg.	9,968	8,720	1,248	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1524 Total C&WF Cat. 4 - Host/Remote Inv.	9,968	8,720	1,248	0	N/A	1,248	1,248	0	N/A	0
1530 Total Cable & Wire Facilities Investment	6,401,823	4,680,570	1,721,253	1,488,075	481	22,045	22,526	210,652	N/A	0
1540 Total Telephone Plant Investment - All Categories	14,007,150	10,131,757	3,875,394	2,436,663	132,306	264,786	397,682	998,025	41,458	1,566
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Tangible and Intangible Assets										
2001 Tangible Assets - Capital Leases - GSF	1,279	930	349	194	11	21	32	80	44	0
2003 Tangible Assets - Capital Leases - CO Sw.	0	0	0	0	0	0	0	0	N/A	0
2013 Tangible Assets - Capital Leases - For Pt. 69 Alloc.	N/A	N/A	0	0	0	0	0	0	0	0
2020 Total Tangible Assets - Capital Leases	1,279	930	349	194	11	21	32	80	44	0
2070 Tangible Assets - Leasehold Improvements - GSF	5,843	4,247	1,595	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2130 Tangible Assets Leasehold Imp. - For Pt. 69 Alloc.	N/A	N/A	1,595	888	48	97	145	364	198	1
2131 Combined Investment per Part 69.309	N/A	N/A	3,875,394	2,436,663	132,306	264,786	397,682	998,025	41,458	1,566
2140 Total Tangible Assets - Leasehold Improvements	5,843	4,247	1,595	888	48	97	145	364	198	1
2150 Total Tangible Assets	7,122	5,177	1,945	1,083	59	118	177	443	241	1
2160 Intangible Assets	211,394	152,906	58,488	36,783	1,997	3,997	6,003	15,068	610	24
2161 Tel. Plant In Service less Intangible Assets	14,014,272	10,136,934	3,877,338	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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OTHER TELECOMMUNICATIONS PLANT										
2190 Property Held for Future Telecommunications Use	3,428	2,480	949	596	32	65	97	244	10	0
2191 Telecommunications Plant under Construction	27,483	19,878	7,605	4,782	259	520	780	1,959	81	3
2193 Telecommunications Plant Adjustment	0	0	0	0	0	0	0	0	0	0
2194 Telecommunications Plant in Service	14,225,666	10,289,840	3,935,826	2,474,529	134,361	268,902	403,862	1,013,536	42,310	1,590
2203 Total Other Plant Investment	30,911	22,358	8,553	5,378	292	584	877	2,203	91	3
2210 Rural Telephone Bank Stock	0	0	0	0	0	0	0	0	0	0
2224 Materials and Supplies	29,633	21,665	7,967	5,010	272	545	818	2,053	84	3
2230 Cash Working Capital	N/A	N/A	-16,433	-10,330	-561	-1,122	-1,686	-4,230	-181	-7

2240 Total Other Investment	279,060	202,107	60,520	37,924	2,058	4,122	6,189	15,537	846	24
2250 FCC Investment Adjustment	N/A	N/A	209,832	131,932	7,163	14,338	21,532	54,044	2,239	85
2260 Total Telecommunications Plant Investment	14,286,210	10,333,864	4,145,745	2,606,520	141,526	283,246	425,403	1,067,605	44,542	1,675

RESERVES AND DEFERRALS

3000 Res./Def. - Other Jurisdictional Assets	-67,357	-67,357	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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Accumulated Depreciation

3010 Res./Def. - Accum. Deprec. - GSF	411,707	299,289	112,417	62,641	3,401	6,807	10,223	25,659	13,853	40
3020 Res./Def. - Accum. Deprec. - CO Sw. Eqpt.	1,235,642	1,082,497	153,144	64,612	64,612	23,918	88,530	0	N/A	2
3021 Res./Def. - CO Switching Inv. for Allocation	2,079,662	1,821,911	257,751	108,745	108,746	40,256	149,003	0	N/A	3
3030 Res./Def. - Accum. Deprec. - Opr.Svc. Eqpt.	20,391	18,689	1,702	0	170	0	590	0	N/A	1,112
3040 Res./Def. - Accum. Deprec. - CO Ckt. Eqpt.	3,065,590	1,940,584	1,125,006	463,583	9,281	133,040	142,321	519,101	N/A	1
3050 Res./Def. - Accum. Deprec. - IOT	58,426	43,820	14,607	14,606	N/A	N/A	N/A	0	N/A	N/A
3060 Res./Def. - Accum. Deprec. - C&WF	4,661,679	3,408,297	1,253,382	1,083,587	350	16,053	16,403	153,393	N/A	0
3070 Res./Def. - Accum. Deprec. - Prop. Held for Future Use	0	0	0	0	0	0	0	0	0	0
3080 Total Accumulated Depreciation	9,453,435	6,793,177	2,660,258	1,689,029	77,814	179,819	258,068	698,153	13,853	1,155

Accumulated Amortization

3090 Res./Def. - Accum. Amort. Capital Leases - GSF	1,043	758	285	159	9	17	26	65	35	0
3100 Res./Def. - Accum. Amort. Capital Leases - CO Sw Eqpt	0	0	0	0	0	0	0	0	N/A	0
3150 Total Accum. Amort. - Capital Leases	1,043	758	285	159	9	17	26	65	35	0

Net Current Deferred Operating Income Taxes

3280 Res./Def. - Current Def. Oper. Inc. Tax - GSF	0	0	0	0	0	0	0	0	0	0
3290 Res./Def. - Current Def. Oper. Inc. Tax - CO Sw. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
3300 Res./Def. - Current Def. Oper. Inc. Tax - Opr. Svc. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
3310 Res./Def. - Current Def. Oper. Inc. Tax - CO Ckt. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
3320 Res./Def. - Current Def. Oper. Inc. Tax - IOT	0	0	0	0	N/A	N/A	N/A	0	N/A	N/A
3330 Res./Def. - Current Def. Oper. Inc. Tax - C&WF	0	0	0	0	0	0	0	0	N/A	0
3332 Res./Def. - Other Current Def. Oper. Inc. Tax	0	0	0	0	0	0	0	0	0	0
3340 Total Net Current Deferred Operating Income Tax	0	0	0	0	0	0	0	0	0	0

Net Non-current Deferred Operating Income Taxes

3350 Res./Def. - Noncurr. Def. Oper. Inc. Tax - GSF	145,467	105,746	39,721	22,134	1,202	2,405	3,612	9,065	4,895	14
3360 Res./Def. - Noncurr. Def. Oper. Inc. Tax - CO Sw. Eqpt	354,433	310,505	43,928	18,533	18,533	6,861	25,394	0	N/A	1
3370 Res./Def. - Noncurr. Def. Oper. Inc. Tax - Opr Svc Eqpt	2,811	2,577	235	0	23	0	81	0	N/A	153
3380 Res./Def. - Noncurr. Def. Oper. Inc. Tax - CO Ckt Eqpt.	251,619	159,281	92,339	38,050	762	10,920	11,682	42,607	N/A	0
3390 Res./Def. - Noncurr. Def. Oper. Inc. Tax - IOT	1,366	1,024	341	341	N/A	N/A	N/A	0	N/A	N/A
3400 Res./Def. - Noncurr. Def. Oper. Inc. Tax - C&WF	160,509	117,353	43,156	37,310	12	553	565	5,282	N/A	0
3402 Res./Def. - Other Noncurrent Def. Oper. Income Tax	144,018	107,215	36,802	21,262	2,444	3,045	5,497	9,553	469	22
3410 Total Net Noncurrent Deferred Operating Income Tax	1,060,224	803,702	256,522	137,630	22,976	23,783	46,831	66,507	5,363	190

Other Jurisdictional Liabilities, Deferred Credits and Reserve Adjustment

3420 Res./Def. - Other Jurisdictional Liabilities	40,155	40,155	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3421 Res./Def. - FCC Reserve Adjustment	N/A	N/A	55,871	35,131	1,907	3,818	5,733	14,391	593	23
3422 Res./Def. - Customer Deposits	10,938	7,912	3,026	1,903	103	207	311	779	32	1
3423 Res./Def. - Other Deferred Credits	29,031	21,000	8,031	5,050	274	549	824	2,068	86	3
3430 Total Reserves and Deferrals	10,527,469	7,599,346	2,983,994	1,868,901	103,082	208,192	311,792	781,964	19,964	1,373

OPERATING REVENUES AND CERTAIN INCOME ACCOUNTS

Operating Revenues

4000 Basic Local Service Rev. - PL	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4001 Basic Local Service Rev. - Foreign Exchange	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4002 Basic Local Service Rev. - WDBD Message	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4004 All Other Basic Local Service Rev.	2,126,862	2,126,862	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4005 Total Basic Local Service Revenue	2,126,862	2,126,862	0	N/A	N/A	N/A	N/A	0	N/A	N/A
4010 Network Access Service Rev. - End User	466,773	3,115	463,658	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4011 Network Access Service Rev. - Switched Access	302,603	187,438	115,165	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4012 Network Access Service Rev. - Special Access	717,608	15,014	702,594	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4014 Total Network Access Service Revenue	1,486,984	205,567	1,281,417	416,743	43,958	58,217	102,385	702,575	N/A	59,714
4020 Long Distance Message Rev. - Wideband	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4022 Long Distance Message Rev. - Private Line	515	259	256	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4023 Long Distance Message Rev. - Other	86,703	86,679	24	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4024 Total Long Distance Message Service Revenue	87,218	86,938	280	0	0	0	0	0	N/A	280
4030 Misc. Rev. - Directory	18,226	18,226	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4031 Misc. Rev. - Billing and Collections	62,989	28,319	34,671	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4032 Misc. Rev. - All Other	397,790	310,751	87,040	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4033 Total Miscellaneous Revenue	479,005	357,295	121,710	54,718	2,969	5,949	8,931	22,428	35,597	35
4040 Uncollectible Revenue	58,434	56,345	2,089	3,964	-841	-1,132	-1,977	1	0	102
4050 Total Revenue	4,121,635	2,720,317	1,401,318	467,497	47,768	65,298	113,293	725,003	35,597	59,927

Certain Income Accounts

4060 Other Operating Income - Foreign Exchange	0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4061 Other Operating Income - Directly Assigned	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4062 Other Operating Income - Joint Use	151	110	42	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4064 Total Other Operating Income - Part 69	N/A	N/A	42	26	1	3	4	11	0	0
4066 Total Other Operating Income	151	110	42	26	1	3	4	11	0	0
4070 Allowance for Funds used during Construction	1,119	810	310	195	11	21	32	80	3	0
4072 Social and Community Welfare Contributions	1,743	1,267	476	299	16	33	49	123	5	0
4076 Total Non-operating Income & Expenses	2,863	2,077	786	494	27	54	81	203	8	0
4080 Interest Paid - Capital Leases	88	63	24	16	1	2	3	6	0	0
4090 Extraordinary Items	0	0	0	0	0	0	0	0	0	0
4100 Income Effect Jurisdictional Rate-making Difference	102,460	102,460	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4120 Total Operating Revenues (plus) Jurisdictional Diff.	4,224,095	2,822,777	1,401,318	467,497	47,768	65,298	113,293	725,003	35,597	59,927

OPERATING EXPENSES

Plant Specific Operations Expense

5000 Network Support Expense	2,771	2,014	757	476	26	52	78	195	7	0
------------------------------	-------	-------	-----	-----	----	----	----	-----	---	---

5010 General Support Expense	115,653	84,070	31,583	17,610	955	1,915	2,874	7,219	3,869	11
5013 Total Network & General Support Expense	118,423	86,083	32,340	18,087	981	1,966	2,952	7,414	3,876	12
5026 Total COE Expense	188,578	134,684	53,894	22,235	9,995	7,188	17,302	14,040	N/A	317
5042 Other IOT Expense	31,142	23,356	7,785	7,785	N/A	N/A	N/A	0	N/A	N/A
5050 CPE Expense - Dir. Assg.	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5060 Total IOT Expense	31,142	23,356	7,785	7,785	N/A	N/A	N/A	0	N/A	N/A
5076 Total C&WF Expense	387,995	283,675	104,320	90,188	29	1,336	1,365	12,767	N/A	0
5080 Total Plant Specific Operations Expense	726,139	527,799	198,339	138,294	11,005	10,490	21,619	34,222	3,876	328

Plant Nonspecific Operations Expense

6000 Other Property Plant and Equipment Expense	1,001	723	277	176	9	19	29	73	N/A	0
6010 Network Operations Expense	203,802	147,330	56,472	35,878	1,947	3,902	5,858	14,712	N/A	23
6012 Access Expense - Directly Assigned	85,229	29,170	56,059	N/A	N/A	N/A	N/A	N/A	N/A	56,059
6020 Depreciation Exp. - GSF	54,696	39,764	14,932	8,300	451	902	1,355	3,400	1,872	5
6030 Depreciation Exp. - CO Sw. Eqpt.	150,222	131,603	18,618	7,855	7,855	2,908	10,763	0	N/A	0
6040 Depreciation Exp. - Opr. Svc. Eqpt.	3,756	3,442	313	0	31	0	109	0	N/A	205
6050 Depreciation Exp. - CO Ckt. Eqpt.	386,097	244,408	141,689	58,386	1,169	16,756	17,925	65,378	N/A	0
6060 Depreciation Exp. - IOT	7,937	5,953	1,984	1,984	N/A	N/A	N/A	0	N/A	N/A
6070 Depreciation Exp. - C&WF	337,655	246,870	90,785	78,486	25	1,163	1,188	11,111	N/A	0
6080 Depreciation Exp. - Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0
6090 Total Depreciation Expense	940,362	672,040	268,322	155,012	9,532	21,729	31,340	79,889	1,872	211
6100 Amortization Exp. - Capital Leases - GSF	169	123	46	26	1	3	4	11	5	0
6110 Amortization Exp. - Capital Leases - CO Sw. Eqpt.	0	0	0	0	0	0	0	0	N/A	0
6160 Total Amortization Exp. - Capital Leases	169	123	46	26	1	3	4	11	5	0
6230 Total Amortization Exp. - Leasehold Improv. - GSF	1,299	944	355	198	11	22	32	81	44	0
6240 Total Amortization Expense - Tangible Assets	1,468	1,067	401	224	12	24	37	92	49	0
6250 Amortization Expense - Intangible Assets	100,016	72,340	27,675	17,397	944	1,891	2,840	7,130	298	11
6252 Other Depreciation/Amortization Expense	51	37	14	9	0	1	1	4	0	0
6254 Total Other Depreciation/Amortization Expense	100,067	72,377	27,690	17,405	945	1,892	2,841	7,134	298	11
6260 Total Depreciation/Amortization Expense	1,041,897	745,484	296,413	172,641	10,488	23,645	34,217	87,114	2,219	222
6270 Total Plant Nonspecific Operations Expense	1,331,928	922,707	409,221	208,695	12,445	27,567	40,104	101,899	2,219	56,304

Customer Operations Expense

6998 Marketing Exp. - Dir. Assg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6999 Marketing Exp. - Allocated	145,047	104,013	41,034	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7000 Total Marketing Expense	145,047	104,013	41,034	26,075	1,414	2,835	4,255	10,687	N/A	17
7001 Current Billing Analysis	3,989,846	2,861,104	1,128,742	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7002 Combined Investment for Part 69	N/A	N/A	3,833,936	2,436,663	132,306	264,786	397,682	998,025	N/A	1,566
7052 # Weighted Standard Work Seconds	N/A	N/A	231,765	N/A	0	N/A	167,894	N/A	N/A	63,871
7060 Total Telephone Operator Service Expense	41,321	38,208	3,114	N/A	0	N/A	1,970	N/A	N/A	1,143
7070 Directory Exp. - Classified - Dir. Assg.	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7073 Directory Exp. - Alphabetical	3,256	2,909	347	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7074 # Subscriber Line Minutes-of-Use for Allocation	230,961	206,340	24,621	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7075 Directory Expense - Foreign - Dir. Assg.	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7076 Total Directory Expense	3,256	2,909	347	N/A	N/A	N/A	347	N/A	N/A	N/A

7220 Other Cust. Svc. Exp. - Cat. 1 - Local Bus. Ofc. Exp.	194,174	144,126	50,047	10,487	273	547	820	9,836	28,876	29
7290 Other Cust. Svc. Exp. - Cat. 2 - Rev. Acctg. Exp.	103,508	66,497	37,011	4,398	733	1,468	2,204	5,533	24,876	N/A
7300 Other Cust. Svc. Exp. - Cat. 3 - Customer Svc. Exp.	23,479	16,402	7,077	1,164	79	157	418	1,201	4,202	92
7310 Total Other Customer Services Expense	321,161	227,026	94,135	16,049	1,084	2,172	3,441	16,570	57,955	120
7320 Total Customer Operations Expense	510,785	372,155	138,630	42,124	2,499	5,007	10,014	27,257	57,955	1,280

Corporate Operations Expense & FCC Expense Adjustment

7330 Corp. Oper. Exp. - EAS - Dir. Assg. Exchange	0	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7331 Corporate Operations Exp. - All Other	429,582	312,259	117,323	56,288	4,055	5,064	9,809	19,839	16,133	15,254
7334 Total Corporate Operations Expense	429,582	312,259	117,323	56,288	4,055	5,064	9,809	19,839	16,133	15,254
7350 FCC Expense Adjustment	N/A	N/A	2,781	1,486	97	161	266	611	221	197
7351 Total Operating Expense	2,998,434	2,134,920	866,294	446,888	30,100	48,289	81,812	183,828	80,403	73,363

Operating Taxes

8000 Operating Taxes - State and Local Income	47,616	22,658	24,958	2,838	206	832	888	27,375	-2,347	-3,797
8001 Approximate Net Taxable Income - SIT	916,556	436,149	480,408	54,630	3,968	16,008	17,097	526,942	-45,183	-73,079
8002 Oper. Taxes - Other State and Local - Dir. Assg.	3,873	2,412	1,461	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8003 Oper. Taxes - Other State and Local - Joint Use	91,082	65,880	25,202	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8005 Oper. Taxes - Other State and Local - Pt. 69	N/A	N/A	26,663	16,906	984	1,885	2,875	6,492	271	119
8007 Total State & Local Taxes	142,571	90,951	51,620	19,744	1,191	2,717	3,763	33,867	-2,077	-3,678
8010 Operating Taxes - Fixed Charges	80,261	58,224	22,037	13,854	752	1,506	2,261	5,677	236	9
8011 Operating Taxes - Net Investment	3,560,113	2,583,320	976,793	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8013 Operating Taxes - IRS Income Adjustment	-30,892	-22,337	-8,555	-5,377	-290	-585	-877	-2,208	-90	-3
8014 Operating Taxes - FCC Taxable Income Adjustment	N/A	N/A	292	184	10	20	30	75	3	0
8015 Operating Taxes - Amortization of Invest. Tax Credit	8,154	5,898	2,256	1,418	77	154	232	581	24	1
8018 Operating Taxes - FCC Invest. Tax Credit	N/A	N/A	0	0	0	0	0	0	0	0
8020 Operating Taxes - Federal Income Tax	331,859	174,701	156,286	-7,810	5,327	4,120	8,378	174,232	-15,093	-3,421
8021 Approximate Net Taxable Income - FIT	971,465	515,997	452,979	-18,260	15,440	12,213	24,597	499,465	-43,053	-9,771
8030 Total Operating Taxes	474,430	265,652	207,907	11,934	6,518	6,837	12,141	208,099	-17,169	-7,098

RETURN DATA

8040 Return Data - Average Net Investment	3,758,741	2,734,518	1,161,751	737,619	38,444	75,053	113,611	285,640	24,578	302
8041 Return Data - Net Return	N/A	N/A	326,992	8,596	11,146	10,163	19,328	333,043	N/A	N/A
8042 % Return Data - Rate of Return	N/A	N/A	28.15	0	0	0	0	0	N/A	N/A

Legend: # indicates items that are not dollars or percent; % indicates items to be entered as a percent.

FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
I	4040	D	1	THE INTERSTATE PORTION OF ACCOUNT 5300 (UNCOLLECTIBLES) DECREASED SIGNIFICANTLY DUE TO AN IMPROVING

			ECONOMY AND A SETTLEMENT RECOVERY OF PRIOR YEAR WRITE-OFFS.
	J	2	SEE FOOTNOTE NUMBER 1.
	L	3	SEE FOOTNOTE NUMBER 1.
	N	4	SEE FOOTNOTE NUMBER 1.
	O	5	SEE FOOTNOTE NUMBER 1.
	Q	6	SEE FOOTNOTE NUMBER 1.
	R	7	SEE FOOTNOTE NUMBER 1.
3000	ALL	8	ACCOUNT 1500 (OTHER JURISDICTIONAL ASSETS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE PSC AND FCC DEPRECIATION RATES.
3420	ALL	9	ACCOUNT 4370 (OTHER JURISDICTIONAL LIABILITIES AND DEFERRED CREDITS - NET) INCREASED SIGNIFICANTLY DUE TO THE CHANGING RELATIONSHIPS BETWEEN THE PSC AND FCC DEPRECIATION RATES.
8041	ALL	10	NET RETURNS FOR THE PART 36/69 JURISDICTIONS/RATE ELEMENTS DO NOT ACCURATELY PORTRAY ACTUAL RESULTS BECAUSE REVENUES ARE STATED ON AN ACTUAL BASIS WHILE EXPENSES AND INVESTMENTS ARE ALLOCATED TO JURISDICTIONS/RATE ELEMENTS BASED ON YEAR 2000 FROZEN BASIC STUDY FACTORS AND ACCOUNT RELATIONSHIPS IN ACCORDANCE WITH FCC ORDER 01-162.

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 10-K

(Mark
One)

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004**
OR
☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the transition period from to**

COMMISSION FILE NUMBER 1-8607

BELLSOUTH CORPORATION

A GEORGIA CORPORATION

**I.R.S. EMPLOYER
NO. 58-1533433**

1155 Peachtree Street, N.E., Room 15G03, Atlanta, Georgia 30309-3610
Telephone number 404-249-2000

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

TITLE OF EACH CLASS

See Attachment.

**NAME OF EACH EXCHANGE
ON WHICH REGISTERED**

See Attachment.

SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT:
None.

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. Yes ☐ No ☒

Indicate by check mark whether the registrant is an accelerated filer (as defined in Exchange Act Rule 12b-2). Yes ☒ No ☐

At January 31, 2005, 1,831,554,092 shares of Common Stock and Preferred Stock Purchase Rights were outstanding.

At June 30, 2004, the aggregate market value of the voting and non-voting stock held by nonaffiliates was \$48,748,103,573.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's definitive proxy statement dated March 11, 2005, issued in connection with the 2005 annual meeting of shareholders (Part III).

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ATTACHMENT

Title of Each Class	Name of Each Exchange On Which Registered
Common Stock (par value \$1 per share) and Preferred Stock Purchase Rights	New York Stock Exchange
Debt Securities^(a):	New York Stock Exchange
Issued by BellSouth Capital Funding Corporation ^(b)	
7.12% Debentures due 2097	
Issued by BellSouth Telecommunications, Inc.	
Fifteen Year 5 7/8% Debentures, due January 15, 2009	
Forty Year 7 5/8% Debentures, due May 15, 2035	
Thirty Year 7% Debentures, due October 1, 2025	
Fifty Year 5.85% Debentures, due November 15, 2045	
One Hundred Year 7% Debentures, due December 1, 2095	
Principal Amount of One Hundred Year 6.65% Zero-To-Full Debentures, due December 15, 2095	
Ten Year 6 1/2% Notes, due June 15, 2005	
Thirty Year 6 3/8% Debentures, due June 1, 2028	

(a) As of filing date.

(b) Subsequently merged with and into BellSouth Corporation.

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PART I

Cautionary Language Concerning Forward-Looking Statements

In addition to historical information, this document contains forward-looking statements regarding events, financial trends and critical accounting policies that may affect our future operating results, financial position and cash flows. These statements are based on our assumptions and estimates and are subject to risks and uncertainties. For these statements, we claim the protection of the safe harbor for forward-looking statements provided by the Private Securities Litigation Reform Act of 1995.

There are possible developments that could cause our actual results to differ materially from those forecast or implied in the forward-looking statements. You are cautioned not to place undue reliance on these forward-looking statements, which are current only as of the date of this filing. We disclaim any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

While the below list of cautionary statements is not exhaustive, some factors, in addition to those contained throughout this document, that could affect future operating results, financial position and cash flows and could cause actual results to differ materially from those expressed in the forward-looking statements are:

- a change in economic conditions in the markets where we operate or have material investments which could affect demand for our services;
- the impact and the success of Cingular Wireless, our wireless joint venture with SBC Communications, Inc. (SBC), including marketing and product development efforts, technological changes and financial capacity;
- Cingular Wireless' failure to realize, in the amounts and within the timeframe contemplated, the capital and expense synergies and other financial benefits expected from its acquisition of AT&T Wireless as a result of technical, logistical, regulatory and other factors;
- changes in laws or regulations, or in their interpretations, which could result in the loss, or reduction in value, of our licenses, concessions or markets, or in an increase in competition, compliance costs or capital expenditures;
- continued pressures on the telecommunications industry from a financial, competitive and regulatory perspective;
- the intensity of competitive activity and its resulting impact on pricing strategies and new product offerings;
- changes in the federal and state regulations governing the terms on which we offer retail and wholesale services;
- continued successful penetration of the interLATA long distance market;
- the impact on our business of consolidation in the wireline and wireless industries in which we operate;
- the issuance by the Financial Accounting Standards Board or other accounting bodies of new accounting standards or changes to existing standards;
- changes in available technology that increase the likelihood of our customers choosing alternate technology to the products offered by BellSouth (technology substitution);
- higher than anticipated start-up costs or significant up-front investments associated with new business initiatives;
- the outcome of pending litigation; and
- unanticipated higher capital spending from, or delays in, the deployment of new technologies.

Business

OVERVIEW

In this document, BellSouth Corporation and its subsidiaries are referred to as "we" or "BellSouth."

We are a Fortune 100 company with annual revenues of over \$20 billion. Our core business is wireline communications and our largest customer segment is the retail consumer. We have interests in wireless communications through our ownership of approximately 40% of Cingular Wireless (Cingular), the nation's largest wireless company based on number of customers. We also operate one of the largest directory advertising businesses in the United States. We have assets of approximately \$60 billion and employ almost 63,000 individuals. Our principal executive offices are located at 1155 Peachtree Street, N.E., Atlanta, Georgia 30309-3610 (telephone number 404-249-2000). We were incorporated and became a publicly traded company in December 1983 as a result of the breakup of the Bell System. We are incorporated under the laws of the State of Georgia.

During 2004, we realigned our assets towards domestic wireless and increased investment in broadband to better position the company for the future. Specifically, our wireless joint venture, Cingular Wireless, purchased AT&T Wireless in October 2004, causing Cingular to become the largest wireless company in the United States and increasing the percentage of our revenue from

wireless operations on a pro forma basis to approximately 40%. To further this realignment in strategy, we sold our Latin American operations to Telefónica Móviles in transactions that closed in late 2004 and early 2005.

We have three operating segments that are the focus of our business:

- Communications Group;
- Domestic Wireless; and
- Advertising & Publishing Group.

See Note P to our consolidated financial statements for financial data on each of our segments.

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Communications Group

OVERVIEW

We are the leading communications service provider in the southeastern United States (US), serving substantial portions of the population within Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina and Tennessee. BellSouth Telecommunications, Inc. (BST), our wholly-owned subsidiary, provides wireline communications services, including local exchange, network access, intraLATA long distance services and Internet services. BellSouth Long Distance, Inc. (BSLD), our long distance subsidiary, provides long distance services to residential and small business customers in our nine southeastern states, long distance services to enterprise customers with locations throughout the country, and wholesale long distance primarily to wireless communications providers, smaller wireline telecommunications providers and unaffiliated long distance providers. Communications Group operations generated 90% of our total operating revenues in 2004, 2003 and 2002.

While we provide telecommunications service to the majority of the metropolitan areas in our region, there are many localities and sizable geographic areas within the region that are served by nonaffiliated telecommunications carriers. In addition, there is increasing competition within our territory from other telecommunications carriers, long distance carriers, cable television operators, voice over Internet protocol (VoIP) providers and wireless carriers. We have organized our marketing efforts to parallel our major customer bases: consumer, small business, large business, and interconnection services.

Consumer. This unit serves the largest segment of the market within our region, the residential customer. While traditional local and long distance telephone service remains the core of this market, customer demands are rapidly broadening to include an expanded range of services, from convenience features such as caller ID, call forwarding and voice mail, to dial-up access to the Internet, high-speed DSL and video services. During 2004, the Consumer unit represented 43% of Communications Group revenues.

Small Business. This unit focuses on providing, in addition to traditional local and long distance voice services, advanced voice, data, Internet and networking solutions to small and medium-sized businesses. It offers a full selection of standard and customized communications services to this market. During 2004, the Small Business unit represented 12% of Communications Group revenues.

Large Business. This unit, known as BellSouth Business, provides a wide range of standard and highly specialized services and products to large and complex business customers. In addition to traditional local and long distance voice services, product and service offerings to these customers include Internet access, private networks, high-speed data equipment and transmission, conferencing and industry-specific communications arrangements for industries such as banking, healthcare and manufacturing. During 2004, the Large Business unit represented 17% of Communications Group revenues.

Interconnection Services. This unit provides interconnection to our network and other related wholesale services to telecommunications carriers for use in providing services to their customers. Interconnection refers to the link between our telecommunications network and the telecommunications network of other service providers. In addition to interconnection services, we provide services such as voice and data transport services. During 2004, the Interconnection Services unit represented 24% of Communications Group revenues and generated 45% of our reported data revenues. The unit provides services to both affiliated and nonaffiliated customers in five different carrier markets: wireless service providers, competitive local exchange carriers, competitive switched and special access providers, long distance carriers and information service providers.

BUSINESS STRATEGY

Our business strategy is to solidify BellSouth as the leading choice of customers in the southeast for an expanding array of voice, data and Internet services and to meet our customers' needs through teaming or wholesale service arrangements with other companies.

We intend to:

- optimize our portfolio of retail and wholesale products and services by utilizing marketing approaches targeted to our different customer segments, by providing superior service and by offering flexible packages of voice, data and multimedia applications through improved distribution channels and systems;
- become the leading provider of local broadband/Internet Protocol (IP) services in the southeast by deploying new broadband/IP platforms that support both voice and data services as well as applications; and

- reduce our cost structure by managing the utilization of existing assets and redirecting spending to focus new investment on high-growth products and services.

BUSINESS OPERATIONS

Voice services

Voice services include basic dial-tone telephone service and switching services provided through the regular switched network. In addition, we offer various standard convenience features, such as caller ID, call waiting, call return and 3-way calling on a monthly subscription or, for some, on a per-use basis. Additional voice related revenues are derived from charges for inside wire maintenance contracts, voice messaging services, directory assistance and operator services. Voice revenues also include end-user charges and cost recoveries related to the federal universal service fund.

We also offer our voice services on a wholesale basis to other competitive local carriers for resale to their customers. Competitors primarily utilize our local network under

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two methods: resale and, to a greater extent, through the use of unbundled network elements (UNEs). Lines provided on a resale basis include all of the components necessary for a wholesale customer to provide complete service delivery to an end-user. UNEs represent components of our network that wholesale customers may combine with components of their own networks, or with other UNEs purchased from us, to allow complete service delivery to an end-user. In February 2005, the FCC released an order and new rules related to the UNE platform (UNE-P). Its action effectively relieves us of the obligation to accept new UNE-P orders after March 10, 2005, and provides a 12-month transition period to phase out existing UNE-P service.

We provide network access and interconnection services by connecting the equipment and facilities of our customers with the communications networks of long distance carriers, competitive switched and special access providers, and wireless providers, including Cingular. Similarly, we provide access and interconnection services to competitive local exchange carriers so their subscribers can reach ours and vice versa. As a result of access charge reform, the revenues that we derive from these services have diminished over the past several years.

BellSouth was historically permitted to provide long distance services only within, but not between, certain areas (referred to as LATAs) that were defined at the time of the Bell System divestiture in December 1983. Legislation was enacted in 1996 that allowed BellSouth, upon approval by the FCC, to provide interLATA services. BellSouth received that approval for all nine states in its region during 2002.

As a consequence of the long distance approval described above, BellSouth has aggressively entered the interLATA long distance market in its nine state region. BellSouth offers a wide array of calling plans to both its residential and business customers. Many of these long distance offers have been packaged with the Company's local, data and wireless offerings so as to present a "bundle" of services to its customers. These "bundles" allow customers to purchase services at prices lower than they would have paid if they had bought the underlying services on a stand alone basis. As of December 31, 2004, BellSouth has achieved a long distance market penetration of 47% among its residential local customers and 53% among its mass market business local customers.

Wireline voice services provided approximately 62% of BellSouth's total operating revenues for 2004, 2003 and 2002.

Broadband and data services

As use of the Internet grows and as corporate data applications increase in sophistication and scope, the market for broadband and data services is expanding and evolving. BellSouth will continue to expand its capabilities in order to maintain a leadership position in the broadband and data communications market. Investment in service infrastructure is strategically managed to enable delivery of services offering increasing capacity and functionality. In parallel, we continue to use new advances in digital technology to bolster the broadband capabilities of our entire network. The emergence of high-performance broadband and digital infrastructure offers the ability to use these networks for real-time communications including voice and video using various technologies such as softswitches (software-based switching platforms) and voice over Internet protocol (VoIP).

We offer a wide range of data services serving the retail as well as the wholesale markets. Revenues from retail offerings such as FastAccess® (DSL), ISDN, Frame Relay, Lightgate and SmartRing accounted for 55% of total data revenues in 2004 while wholesale offerings accounted for the remaining 45%.

DSL service is an important broadband service for BellSouth. Over 83% of the households in our region are qualified to receive DSL from BellSouth, and we ended 2004 with over 2.0 million Fast Access® DSL subscribers. BellSouth participates in the DSL market in two significant ways. First, we offer retail DSL-based high speed Internet service that we market under the name BellSouth® FastAccess® DSL. Second, we offer DSL transport products to Internet service providers and other carriers, which, in turn, provide information services, such as Internet access, to their end users.

We have differentiated our Internet access products by providing a range of tiered speeds and associated pricing that appeal to a larger market. We currently offer three levels of service: download speeds of up to 256 kps, up to 1.5 megabits, and up to 3.0 megabits. In many instances, our network is capable of providing speeds up to 6.0 megabits and we have announced plans to upgrade our capabilities and expand our footprint in 2005. In addition, we currently have 1.0 million dial-up customers. This is an important market as it provides a pool of potential customers for our higher speed products. In 2004, BellSouth conducted a trial of a new broadband on demand service. In this trial, BellSouth provisioned a low speed DSL Internet service to trial participants. These customers, when visiting certain designated websites, would experience faster speeds, or they could boost or "turbo" the speed of their service with the click of a button for an additional charge.

Through a resale arrangement with Qwest Communications Corporation, we are able to offer data services to meet the needs of sophisticated business purchasers of long distance services. These complex services are offered to enterprise business customers not just in our nine state region, but throughout the United States. We intend to pursue additional relationships as we look to expand our enterprise business.

In 2004, BellSouth began offering a variety of new network based VoIP services that may be accessed by customers over BellSouth's existing broadband service facilities. More specifically, BellSouth currently offers:

- a suite of VoIP network based IP products, including Centrex IP service for Large Business customers, Internet Protocol

- Telephone Gateway (IPTG) service and VoIP Conversion service for Interconnection Service customers;
- a VoIP service specifically designed for Large Business customers and known as BellSouth Converged Solutions; and
 - a number of PBX equipment-based IP voice and data services.

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We expect to develop and introduce additional VoIP services to all of our customer market segments as this new technology continues to evolve in the marketplace.

Broadband and data services generated approximately 22% of BellSouth's total operating revenues for 2004 and 21% for 2003 and 2002.

Video

In August 2004, we began acting as a selling agent for DirecTV. Although this relationship has little impact on our revenues, it enables us to offer a bundle of wireline and wireless voice along with data and video. As technology evolves, we are continuing to look at future options for providing video services. For example, in 2005 we commenced a trial of Microsoft's IP-TV technology that, if commercially deployed, would enable BellSouth to deliver an integrated suite of new voice, data and interactive video capabilities and services to our customers over an upgraded DSL-based broadband transmission platform.

Other Communications Group revenues

Other Communications Group revenues are comprised primarily of charges for billing and collection services for long distance carriers, enhanced white pages listings, customer late payment fees, customer premises equipment sales and maintenance services. Other revenue also includes charges for permitting our competitors to set up their equipment in our facilities (referred to as collocation). Historically, revenues from local payphone services were included in this category. By the end of 2003, we had ceased offering local payphone services. BellSouth also provides wholesale long distance services, primarily to wireless communications providers and smaller wireline telecommunications providers, as well as to unaffiliated long distance providers. Other Communications Group services provided approximately 7% of BellSouth's total operating revenues for 2004 and 2003 and 8% for 2002.

WIRELINE REGULATORY ENVIRONMENT

The FCC regulates rates and other aspects of our provision of interstate telecommunications services, including international rates and interstate access charges. State regulatory commissions have jurisdiction over our provision of intrastate telecommunications services, including local and long distance rates and network access services. Access charges are designed to compensate our wireline subsidiary for the use of its networks by other carriers. Our future operations and financial results will be substantially influenced by developments in a number of federal and state regulatory proceedings. Adverse results in these proceedings could materially affect our revenues, expenses and ability to compete effectively against other telecommunications carriers.

Additional information relating to federal and state regulation of our wireline subsidiary is contained under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations — Operating Environment — Wireline Regulatory Environment" and is incorporated herein by reference.

COMPETITION

We face significant competition from traditional telecommunications providers. Further, we are increasingly seeing competition from wireless, cable and other providers that have not historically competed with us for telecommunications customers.

Wireless providers

We face strong competition from wireless service providers. Competition in the wireless industry has created lower price point service offerings that include larger buckets of anytime minutes that include long distance, causing many customers to choose wireless for their primary voice communications option. As wireless companies expand their offerings to include high speed data services, we expect this migration trend to continue.

Traditional telecommunication service providers

We compete for customers based principally on service offerings, price and customer service. Increasing competition has resulted in innovative packaging and services that strive to simplify the customer's experience. Pricing pressures in the market have increased resulting in opportunities for the customer to purchase value based packages and services. Competitive pressures across the board have resulted in an increase in advertising and promotional spending. Competitors are able to resell our local services, or lease

separate unbundled network elements (UNE). In addition, an increasing number of voice and data communications networks utilizing fiber optic lines have been constructed by communications providers in all major metropolitan areas throughout our wireline service territory.

UNE prices are determined using a forward-looking cost model and the premise of a hypothetical, most efficient, lowest cost network design. Because the pricing is not based on actual cost, certain costs that exist in today's network are not adequately addressed in the determinations. A competitors' use of UNEs and the UNE platform results in lower revenue per access line and has a detrimental impact on our margins as we are not allowed to charge UNE competitors for the actual cost we incur to maintain and service the access lines. The impact can be increased by competitors' offering of service bundles that target high value customers. In addition, competitors' offerings can sometimes cause us to lose revenues from non-UNE sources, including access to our switches and calling features, inside wire maintenance, operator services and directory assistance. As a result of regulated artificially low wholesale prices and highly competitive retail pricing, our competitors have been effective in gaining market share, primarily in metropolitan areas. At December 31, 2004, we had provisioned approximately 3.0 million resale and UNE lines to competing carriers, an increase of 10% since December 31, 2003.

Companies compete with us for long distance services by reselling long distance services obtained at bulk rates from us or from other carriers, or by providing long distance services over their own facilities.

FCC rules require us to offer expanded interconnection for interstate special and switched network access trans-

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port. As a result, we must permit competitive carriers to terminate their transmission lines on our facilities in our central office buildings and other locations through collocation arrangements. The effects of the rules are to increase competition for network access transport. Furthermore, long distance carriers are increasingly connecting their lines directly to their customers' facilities, bypassing our networks and thereby avoiding network access charges entirely.

Although our competitors vary by state and market, we believe that at December 31, 2004 our most significant local service competitors remain AT&T Corp. and MCI Inc. and our most significant long distance competitors include AT&T, MCI and Sprint Corporation. In addition, we are beginning to face significant competition from cable companies, such as Time Warner Inc. and Comcast Corporation.

There have been a number of proposed mergers announced in recent months signaling a consolidation in the telecommunications industry. While the ultimate impact remains uncertain, we believe consolidation to fewer players could lead to more rational pricing in the marketplace and benefit the overall investment environment.

Broadband service providers

Technological developments have made it feasible for cable television networks to carry data and voice communications. We are seeing new competition as a result of the development of commercial applications using Internet Protocol technology (VoIP). This medium could attract substantial traffic because of its lower cost structure due to the fact that FCC rules do not currently impose access charges on most communications carried over this technology.

FRANCHISES AND LICENSES

Our local exchange business is typically provided under certificates of public convenience and necessity granted pursuant to state statutes and public interest findings of the various public utility commissions of the states in which we do business. These certificates provide for franchises of indefinite duration, subject to the maintenance of satisfactory service at reasonable rates. The Telecommunications Act of 1996 provides that these franchises must be non-exclusive.

Domestic Wireless

OVERVIEW

Our domestic wireless business consists of a 40% interest in Cingular Wireless. Cingular is a joint venture that was formed by the combination of most of the former domestic wireless operations of BellSouth and SBC. Cingular is operated independently from both parents, currently with a six-seat Board of Directors comprised of three directors from each parent. BellSouth and SBC share control of Cingular. Cingular is a SEC registrant by virtue of its publicly traded debt securities. Accordingly, it files separate reports with the SEC.

Cingular provides a wide array of wireless services for individual, business and governmental users. On October 26, 2004, Cingular completed its previously announced acquisition of AT&T Wireless, creating the largest wireless carrier in the United States based on number of customers. In addition, Cingular is one of the largest digital wireless network operators in the United States. At December 31, 2004:

- Cingular reported US wireless cellular service and personal communication services (PCS) customers totaling 49.1 million;
- Cingular had access to licenses to provide cellular or PCS wireless communications services covering an aggregate of 290 million in population (POPs), or approximately 98% of the US population, including all of the 100 largest US metropolitan areas;
- Cingular's primary digital networks utilize Global System for Mobile Communication (GSM) technology and Time Division Multiple Access (TDMA) technology;
- 65% of Cingular's subscriber base was GSM equipped and 79% of its total minutes were carried on its GSM network; and
- Cingular had over 17 million active users of its data services.

Cingular supplements its own networks with roaming agreements that allow its subscribers to use other providers' wireless services in regions where Cingular does not have network coverage. Cingular refers to the area covered by its network footprint and roaming agreements as its coverage area. With these roaming agreements, as of December 31, 2004, Cingular was able to offer its customers digital wireless services covering 95% of the US population.

Cingular also offers multi-band devices that allow its customers to access networks using both the cellular and PCS frequencies across the US as well as international networks around the world. Cingular provides its customers equipped with multi-band devices

the largest global coverage of any US wireless carrier, with service available in over 170 countries. Cingular plans to continue to expand its service and coverage area and increase the capacity and quality of its digital network through new network construction, acquisitions, joint ventures, and roaming arrangements with other wireless providers. Cingular also offers wholesale services to resellers, who purchase wireless services from Cingular for resale to their customers.

In October 2004, Cingular sold Cingular Interactive, L.P., a data messaging business utilizing the proprietary "Mobitex" packet switched network. Cingular retained Cingular Interactive's direct e-mail customers, as well as several other major accounts. Cingular will continue Cingular Interactive's involvement in this data business as a reseller.

In 2001, Cingular and T-Mobile USA exchanged FCC licenses, and subsequently formed a joint venture, to share infrastructure covering the metropolitan New York market, most of California and parts of Nevada. In May 2004, Cingular and T-Mobile entered into an agreement to dissolve the joint venture, distribute the related network assets, sell to T-Mobile certain assets and spectrum and exchange certain spectrum, since Cingular determined that the AT&T Wireless acquisition would provide spectrum and network infrastructure in areas missing from Cingular's

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original footprint. The first phase of these transactions closed in January 2005.

Pursuant to the dissolution agreement, in January 2005 Cingular sold its ownership of the California/Nevada network assets to T-Mobile for \$2.3 billion in cash, net of cash payments required by the dissolution. The ownership of the New York network assets returned to T-Mobile. Cingular retained the right to utilize the California/Nevada and New York networks during a four-year transition period and has guaranteed to purchase a minimum number of minutes over this term with a minimum purchase of \$1.2 billion. Cingular and T-Mobile retained all of their respective customers in each market.

BUSINESS STRATEGY

Cingular intends to be the pre-eminent wireless communications company in the US. Its business strategies to achieve that goal are to:

- build the best network by integrating the Cingular and AT&T Wireless networks, accelerating the build out of the network to improve coverage in suburban and neighborhood areas and strengthen the in-building penetration in urban areas, deploying its 3rd generation cellular/PCS system in major markets across the country and working with its rural roaming partners to improve and expand coverage outside of its footprint and assist them in providing consistent products and services to its customers that roam across their networks;
- deliver exceptional customer service through the implementation of policies and procedures at every point of contact with its customers to improve the customer experience;
- rationalize its direct and indirect distribution channels and expand sales locations opportunistically to create an unmatched distribution network;
- continue to offer compelling products and services, including devices, features and pricing plans, that differentiate Cingular from its competitors; and
- efficiently integrate AT&T Wireless' business and operations.

OPERATIONS

Voice services

Cingular offers a comprehensive range of high-quality wireless voice communications services in a variety of pricing plans, including national and regional rate plans as well as prepaid service plans. Its voice offerings are tailored to meet the communications needs of targeted customer segments, including youth, family, active professionals, local and regional businesses and major national corporate accounts. The marketing and distribution plans for Cingular's voice services are further targeted to the specific geographic and demographic characteristics of each of its markets.

POSTPAID VOICE SERVICE

Consumer postpaid voice service is generally offered on a contract basis for one or two year periods. Under the terms of these contracts, service is provided and billed on a monthly basis according to the applicable pricing plan chosen. Cingular's wireless services include basic local wireless communications service, long distance service and roaming services, which enable customers to utilize other carriers' networks when they are "roaming" outside Cingular's network. Cingular also bills other carriers for providing roaming services to their customers when their customers utilize Cingular's network. Cingular had approximately 42.9 million postpaid contract customers (excluding reseller customers) at December 31, 2004. In addition to basic wireless voice telephony services, Cingular offers many enhanced features, such as caller ID, call waiting, call forwarding, three-way calling, no answer/busy transfer and voice mail, with many of its pricing plans. In some markets, Cingular makes available additional services for a monthly fee, such as unlimited Mobile-to-Mobile calling, discounted international roaming and international long distance, expanded off peak hours, roadside assistance and handset insurance.

Cingular's business customers can take advantage of consumer postpaid voice plans, as well as a number of business-specific devices and features, pooled and flat rate plans. Cingular's pooled rate plans allow enterprises to share minutes and megabytes across their employee base.

PREPAID VOICE SERVICE

Cingular offers prepaid service to meet the demands of distinct consumer segments, such as the youth market, families and small business customers, who prefer to pay in advance. As of December 31, 2004, retail prepaid users represented approximately 7% of Cingular's total customers. Cingular believes its prepaid service offering benefits from being part of a national brand, particularly with regard to distribution. Its prepaid strategy focuses on increasing the profitability of this customer segment by offering a wider array of

services and features to increase the revenue and retention of these customers. Its prepaid services offer customers many features available on its postpaid plans, including unlimited nights and weekends, long distance, caller ID, call waiting, voicemail and off-network roaming, as well as enhanced features like text messaging, downloadable graphics and ringtones, games and information alerts. At the same time, the customer retains the benefits of no credit check and enhanced ability to control spending and some of its prepaid customers have no contract or monthly billing. In addition, Cingular continues to focus on increasing the distribution of its prepaid offering to include the Internet, automated replenishment services and strategic retail partners.

Consistent with the industry, Cingular experiences higher customer churn rates and lower revenue per customer with prepaid customers than its postpaid customers; however, these impacts are somewhat offset by the lower cost of acquiring new prepaid customers, including lower handset subsidies, higher revenue per minute earned and the absence of significant payment defaults.

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Data services

Cingular currently offers a wide array of consumer data services such as wireless Internet browsing, wireless e-mail, text messaging, instant messaging, multi-media messaging and downloadable content and applications. Cingular continues to focus on improving the customer experience through the deployment of advanced data capable devices, through constantly enhancing the user interface on these devices, and by making the provisioning of data services on these devices as seamless as possible. With the acquisition of AT&T Wireless, we believe that Cingular is the largest provider of wireless data in the US wireless industry based on annual data revenues for 2004.

Cingular provides wireless access to corporate business applications for customers who have mobile field personnel. Its wireless solutions allow sales managers to access corporate e-mail when away from the office and allows technicians to solve problems and access corporate databases from the field. To deliver these services, Cingular offers a wide range of wireless data devices for business needs. Cingular supports all major operating system platforms – BlackBerry, Windows Mobile, Palm and Symbian and a wide range of devices, including data-enabled handsets, integrated personal digital assistants (PDAs) (such as, BlackBerry handhelds), personal computer data cards and special purpose devices.

Equipment sales

Cingular sells a wide variety of handsets, integrated PDAs and wireless PC card modems manufactured by various suppliers for use with its service. Cingular provides postpaid contract customers substantial equipment subsidies to initiate or upgrade service. Cingular also provides its customers and resellers with subscriber identity modules (SIMs) to use in special purpose devices that they can buy directly from equipment manufacturers. In addition, Cingular sells accessories, such as carrying cases, hands-free devices, batteries, battery chargers and other items to consumers and to agents and other third-party distributors for resale.

NETWORK

Licenses

Cingular has access to wireless licenses to provide voice and data services over cellular/PCS networks in all 100 of the largest US metropolitan areas, covering an aggregate of 290 million POPs, or approximately 98% of the US population. Cingular has also signed numerous roaming agreements to ensure its customers can receive wireless service in virtually all areas in the United States where cellular/PCS service is available. Cingular's cellular/PCS networks are substantially complete.

Technology

In the US wireless telecommunications industry, there are two principal frequency bands currently licensed by the FCC for transmitting two-way voice and data signals. Analog and digital cellular services are provided over the 850 MHz band and digital PCS services are provided over the 1900 MHz band. PCS infrastructure is characterized by shorter transmission distances and the need for closer spacing of cells and towers than in a cellular network to accommodate the different characteristics of the PCS radio signals. However, PCS service does not differ functionally to the end-user from digital cellular service.

Cingular uses both Global System for Mobile Communication (GSM) and Time Division Multiple Access (TDMA) technology. These are digital technologies that allow for numerous advantages over analog service, including extended battery life, improved voice quality, greater call security and lower per-minute costs. Digital service also enables enhanced features and services, such as interactive messaging, facsimile, e-mail and wireless connections to computer/data networks and the Internet. Further, GSM offers three to four times the voice capacity of TDMA digital technology and provides economies of scale due to its predominant global use. Hardware and software enhancements, referred to as General Packet Radio Service (GPRS) and Enhanced Data Rates for GSM Evolution (EDGE), allow high-speed data communications. Although Cingular offers analog and digital service in its cellular markets and digital service in its PCS markets, less than 1% of Cingular's total usage based on minutes remains on its analog network.

The operation and performance of today's wireless communication networks and handsets is functionally identical across all digital technologies, and we believe that wireless customers are generally unaware of or unconcerned with the particular technology of their chosen wireless carrier. Therefore, we believe that Cingular's chosen technology path is fully capable of supporting its business growth strategies in this competitive market. Nevertheless, to continue to advance and potentially differentiate versus the competition, Cingular is actively deploying a more advanced 3rd generation (3G) technology.

Although many advances are still underway for enhanced capacity, performance and features in all of the deployed technologies, Cingular, through its acquisition of AT&T Wireless, operates its 3rd generation cellular/PCS system using the Universal Mobile Telecommunications System (UMTS) standard in six cities (Dallas, San Francisco, Detroit, Phoenix, Seattle and San Diego). UMTS,

like GSM, is the dominant world standard that has been accepted and deployed in Europe and Asia. Cingular's currently deployed 3rd generation UMTS systems allow user average data download speeds between 220-300 kilobits per second (kbps), providing the capability for a variety of services such as streaming audio, video, and simultaneous voice and data applications. Much like Cingular's EDGE system, UMTS allows for packet data enabling "always on" connectivity, which is useful for receiving email when it arrives versus the need to set aside time for an email download, allowing billing based on the amount of data transferred, rather than the amount of time a given device is connected.

In January 2005, Cingular field tested a higher speed downlink component of UMTS called "High Speed Downlink Packet Access" (HSDPA), which it intends to offer in all of its UMTS markets. Cingular's successful field trial of the first phase of HSDPA, which provides up to 3.6 megabits per

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second (mbps) peak speed, demonstrated that HSDPA is the fastest wide-area wireless high speed data solution available for consumer access in the US. In the next two years, HSDPA is expected to have average throughput in the 400-700 kbps range and theoretical speeds of 14 mbps. Cingular currently expects to deploy HSDPA in 15 to 20 markets in 2005, and to provide UMTS/HSDPA in substantially all of the top 100 markets by the end of 2006.

Spectrum capacity and coverage

Cingular currently owns licenses for spectrum in the 850 MHz and 1900 MHz bands. We expect that the demand for its wireless services will grow over the next several years as the demand for both traditional wireless voice services and wireless data and Internet services increases significantly. We anticipate that Cingular will need access to additional spectrum in selected densely populated markets to meet expected demand for existing services and throughout its network to provide UMTS/HSDPA. Some of this additional spectrum requirement was met by the acquisition of AT&T Wireless and the purchase of 1900 MHz spectrum from NextWave Telecom, Inc. (NextWave).

In order to acquire access to additional spectrum, Cingular may participate in future FCC auctions and exchange spectrum with, and lease or purchase spectrum licenses from, other wireless carriers. On February 15, 2005, the FCC's most recent auction of wireless spectrum concluded. Cingular participated in Auction 58 as a non-controlling equity interest holder in Edge Mobile, LLC (Edge). Edge was the successful bidder for, and following the filing and review of the standard applications, expects to be granted 21 licenses. Edge's total high bids for the licenses in which Cingular will have an indirect economic interest amounted to \$181, of which Cingular is obligated to fund \$174. Upon and subject to grant of these licenses by the FCC, Edge will hold 20 MHz of PCS spectrum in Pittsburgh and 10 MHz in Dayton, Denver, Kansas City, Minneapolis, Norfolk, Oklahoma City, Richmond and other areas, all of which are markets where Cingular currently operates. Cingular may also obtain additional spectrum capacity through mergers and acquisitions, joint ventures and alliances.

Network integration

The acquisition of AT&T Wireless provided Cingular with significantly more cell sites covering its footprint than any other operator in the US. To ensure the additional cell sites result in improved coverage for its customers, Cingular has activated "home-on-home roaming" between the previous AT&T Wireless and Cingular systems allowing former AT&T Wireless customers to roam onto Cingular networks where they did not have AT&T Wireless coverage and similarly for Cingular customers. Cingular intends to maintain this improved coverage and to continue network construction to add a large number of new cell sites to further bolster its coverage advantage.

Cingular also has opportunities to reduce the ongoing cost of the business in areas where the former Cingular and AT&T Wireless had comparable coverage, such as when they were both co-located on the same cell site. In these situations, Cingular intends to choose the best cell sites and de-commission the other cell sites. This process will occur during integration, when both networks are combined into one commonly controlled network. Cingular expects to have over 40% of the networks integrated by the end of 2005, and finalize its network integration by the end of 2006.

COMPETITION

There is substantial and increasing competition in all aspects of the wireless communications industry. Cingular competes for customers based principally on its reputation, network quality, customer service, price and service offerings.

Cingular's competitors are principally the other largest national providers of cellular, PCS and other wireless communications services – Verizon Wireless Inc., Sprint PCS, Nextel Communications Inc. and T-Mobile, which together with Cingular served over 90% of the US wireless customers. Cingular's competitors also include regional carriers, such as U.S. Cellular and Alltel Corporation, niche carriers, such as MetroPCS and Cricket Communications Inc. and resellers. Some of the indirect retailers who sell Cingular's services also sell its competitors' services. Cingular ranks first among the five national carriers in terms of customers served as of December 31, 2004, and second in 2004 revenues. Verizon Wireless ranks second in terms of customers served and first in terms of revenues for 2004.

Regulatory policies favor robust competition in wireless markets. Wireless Local Number Portability (WLNP), which was implemented by the FCC late in 2003, has also increased the level of competition in the industry. WLNP allows subscribers to switch carriers without having to change their telephone numbers.

Consolidation, alliances and business ventures may increase competition. Consolidation and the formation of alliances and business ventures within the wireless communications industry have occurred and Cingular expects that this trend will continue. Consolidation may create larger, better-capitalized competitors with substantial financial, technical, marketing, distribution and other resources to compete with Cingular's product and service offerings. In addition, global combinations of wireless carriers – such as the joint venture between Sprint PCS and Virgin Group Ltd., Verizon Wireless, which is a joint venture between Verizon Communications and

Vodafone Group Plc, and mergers and acquisitions, such as the ownership of T-Mobile by Deutsche Telekom AG and proposed mergers of Sprint Corporation and Nextel, and Alltel and Western Wireless Corporation – may give some domestic competitors better access to international technologies, marketing expertise and strategies and diversified sources of capital. Other large, national wireless carriers have affiliations with a number of smaller, regional wireless carriers that offer wireless services under the same national brand, thereby expanding the national carrier's perceived national scope.

Cingular's ability to compete successfully will depend, in part, on the quality of its network, customer service, and sales and distribution channels, as well as its marketing efforts and ability to anticipate and respond to various competitive factors affecting the industry. These factors include the introduction of new services and technologies, changes in consumer preferences, demographic trends,

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economic conditions, pricing strategies of competitors and its ability to take advantage of its relationship with SBC and BellSouth. As a result of competition, Cingular has in the past and may in the future be required to:

- increase its spending to retain customers;
- restructure its service packages to include more compelling products and services;
- further upgrade its network infrastructure and the handsets it offers; and
- increase its advertising, promotional spending, commissions and other customer acquisition costs.

WIRELESS REGULATORY ENVIRONMENT

The FCC regulates the licensing, construction, operation, acquisition and transfer of wireless systems in the US pursuant to the Communications Act of 1934 and its associated rules, regulations and policies. Additional information relating to federal and state regulation of Cingular's wireless operations is contained under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations – Operating Environment – Wireless Regulatory Environment", and is incorporated herein by reference.

Advertising & Publishing Group

OVERVIEW

We are one of the leading publishers of telephone directories in the United States. Our Advertising & Publishing Group publishes more than 500 directories and distributes approximately 63 million copies to residences, businesses and government agencies in the Southeast. Revenues from this group represented approximately 10% of our total operating revenues in 2004, 2003 and 2002.

We publish alphabetical white page directories of business and residential telephone subscribers in substantially all of our wireline telecommunications markets and sell advertising in and publish classified directories under The *Real* Yellow Pages® trademark in the same markets. The published advertising is made available through our own RealPages.com site and through partnerships with multiple search engines.

We continually seek to expand our Advertising & Publishing business by increasing advertising sales in our traditional directory and electronic products. We also market to customers with unique directory and advertising needs. Examples of such expanded directory services and products include our Companion directory, a smaller, more portable version of the traditional print directory, and electronic search engine advertising.

While print yellow pages remain a significant source of information for many customers searching for local contact information, a growing number of customers are going online for their local searches, and a growing number of advertisers are including online advertising with their print media buys. In November 2004, the directory businesses of BellSouth and SBC created an Internet yellow pages joint venture by acquiring the highly recognized YellowPages.com brand, with the goal of becoming the market leader in Internet yellow pages and local Internet search.

We also provide telephone directory and electronic sales and publishing services for nonaffiliated telephone companies and receive a portion of the advertising revenue as a commission. During 2004, we contracted with 101 nonaffiliated telephone companies to sell advertising in over 549 classified directories in 42 states. We also act as an agent for national yellow page ad placements in 50 states on behalf of over 413 companies.

BUSINESS STRATEGY

We are committed to remaining the preferred comprehensive source linking buyers and sellers in the local, regional and national marketplace. To achieve this objective, we intend to:

- maintain product leadership by reinvesting in our products and making strategic investments to promote our products;
- grow revenues through new products and product enhancements, including the development and increased distribution of Internet and niche products and by expanding our existing markets through new market overlays and traditional market re-scoping;
- attract new customers and retain our existing customer base by offering competitive pricing and incentive programs to encourage new customers and to reward current customers for their tenure; and
- continue to improve operational efficiency.

COMPETITION

Competition in the yellow pages industry continues to intensify. Major markets are seeing multiple competitors, with many different media competing for advertising revenue. Within the print yellow pages, we compete primarily with Yellow Book USA, White Publishing, R.H. Donnelly, and Verizon. Other electronic competitors include Google, YahooLocal, SuperPages.com and other Internet search engines that have a small but growing percentage of yellow page-like searches. Competition for directory sales agency contracts for the sale of advertising in publications of nonaffiliated companies also continues to be strong. We continue to respond to the increasing competition and the dynamic media environment with investments in product enhancements, multiple delivery options, local promotions, customer value plans, increased advertising, and sales execution.

Latin American Group

On March 5, 2004, we signed an agreement with Telefónica Móviles, S.A., the wireless affiliate of Telefónica, S.A., to sell all our interests in our Latin American operations. During October 2004, we closed on the sale of 8 of the 10 properties: Venezuela, Colombia, Ecuador, Peru, Guatemala, Nicaragua, Uruguay and Panama. We closed on the sale of the remaining two properties (Argentina and Chile) in January 2005.

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Intellectual Property

BellSouth's intellectual property portfolio is a major component of our ability to be a leading and innovative telecommunications services provider. We diligently protect and work to build our intellectual property rights through patent, copyright, trademark and trade secret laws. We also use various licensed intellectual property to conduct our business.

In addition to using our intellectual property in our own operations, BellSouth grants licenses to certain other companies to use our intellectual property.

From time to time, BellSouth receives notices from third parties asserting patent and other intellectual property claims. Regardless of the merit of such claims, they may require significant resources to investigate and defend and, if an infringement claim is successful, in the event we are unable to license the infringed technology or to substitute acceptable non-infringing technology, our business could be adversely affected.

Research and Development

Research and development in our industry is primarily driven by equipment manufacturers. In addition, we conduct research and development activities internally and through external vendors, primarily Telcordia Technologies. Telcordia provides research and development and other services to us and other telecommunications companies. We have contracted with Telcordia for ongoing support of engineering and systems. In addition, we are a member of the National Telecommunications Alliance, an organization that supports our commitment to national security and emergency preparedness.

Employees

At December 31, 2004, we employed almost 63,000 individuals. About 67% of BellSouth's employees at December 31, 2004 were represented by the Communications Workers of America (CWA), which is affiliated with the AFL-CIO. Collective bargaining agreements with the CWA were last ratified in September 2004. These five-year contracts, which expire August 8, 2009, cover approximately 42,000 employees. The contracts include basic wage increases of 1% in year one, 2% in year two and annual increases of 2.5% in years three through five totaling 10.5% over the contract term. The contracts also provide for a 4% lump-sum payment upon ratification by the membership. In addition, the agreements provide for a standard incentive award of 2% in the first three years of the contract increasing to 3% in years four and five. Other terms of the agreements include pension band increases and pension plan cash balance improvements for active employees. We expect the agreements to continue to give us the workforce planning flexibility needed to respond to changing marketplace conditions.

Properties

Our properties do not lend themselves to description by character or location of principal units. Our investment in property, plant and equipment in our consolidated operations consisted of the following at December 31:

	2003	2004
Outside plant	40.5%	43.0%
Central office equipment	39.7	41.7
Operating and other equipment	7.9	3.6
Land and buildings	7.7	7.6
Furniture and fixtures	3.8	3.8
Plant under construction	0.4	0.3
	100%	100%

Almost all of these properties are located in our Communications Group segment.

Outside plant consists of connecting lines (aerial, underground and buried cable) not on customers' premises, the majority of which is on or under public roads, highways or streets, while the remainder is on or under private property. We currently self-insure all of our outside plant against casualty losses. Central office equipment substantially consists of digital electronic switching equipment and circuit equipment. Land and buildings consist principally of central offices and administrative space. Operating and other equipment consists of wireless network equipment, embedded intrasystem wiring (substantially all of which is on the premises of customers),

motor vehicles and other equipment. Central office equipment, buildings, furniture and fixtures and certain operating and other equipment are insured under a blanket property insurance program. This program provides substantial limits of coverage against "all risks" of loss including fire, windstorm, flood, earthquake and other perils not specifically excluded by the terms of the policies.

Substantially all of the installations of central office equipment for the wireline communications business are located in buildings and on land owned by BST. Many garages, administrative and business offices and telephone service centers are in leased quarters. Most of the land and buildings associated with our nonwireline businesses and administrative functions are leased.

Legal Proceedings

EMPLOYMENT CLAIM

On April 29, 2002, five African-American employees filed a putative class action lawsuit, captioned *Gladys Jenkins et al. v. BellSouth Corporation*, against the Company in the United States District Court for the Northern District of Alabama. The complaint alleges that BellSouth discriminated against current and former African-American employees with respect to compensation and promotions in violation of Title VII of the Civil Rights Act of 1964 and 42 USC Section 1981. Plaintiffs purport to bring the claims on behalf of two classes: a class of all African-American hourly workers employed by BellSouth Telecommunications at any time since April 29, 1998, and a class of all African-American salaried workers employed by BellSouth Telecom-

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munications at any time since April 29, 1998 in management positions at or below Job Grade 59/Level C. The plaintiffs are seeking unspecified amounts of back pay, benefits, punitive damages and attorneys' fees and costs, as well as injunctive relief. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of the amount of loss, if any, be made.

SECURITIES AND ERISA CLAIMS

From August through October 2002, several individual shareholders filed substantially identical class action lawsuits against BellSouth and three of its senior officers alleging violations of the federal securities laws. The cases have been consolidated in the United States District Court for the Northern District of Georgia and are captioned *In re BellSouth Securities Litigation*. Pursuant to the provisions of the Private Securities Litigation Reform Act of 1995, the court has appointed a Lead Plaintiff. The Lead Plaintiff filed a Consolidated and Amended Class Action Complaint in July 2003 on behalf of two putative classes: (1) purchasers of BellSouth stock during the period November 7, 2000 through February 19, 2003 (the class period) for alleged violations of Sections 10(b) and 20 of the Securities Exchange Act of 1934 and (2) participants in BellSouth's Direct Investment Plan during the class period for alleged violations of Sections 11, 12 and 15 of the Securities Act of 1933. Four outside directors were named as additional defendants. The Consolidated and Amended Class Action Complaint alleged that during the class period, the Company (1) overstated the unbilled receivables balance of its Advertising & Publishing subsidiary; (2) failed to properly implement SAB 101 with regard to its recognition of Advertising & Publishing revenues; (3) improperly billed competitive local exchange carriers (CLEC) to inflate revenues; (4) failed to take a reserve for refunds that ultimately came due following litigation over late payment charges; and (5) failed to properly write down goodwill of its Latin American operations. On February 8, 2005, the district court dismissed the Exchange Act claims, except for those relating to the writedown of Latin American goodwill. On that date, the district court also dismissed the Securities Act claims, except for those relating to the writedown of Latin American goodwill, the allegations relating to unbilled receivables of the Company's Advertising & Publishing subsidiary, the implementation of SAB 101 regarding recognition of Advertising & Publishing revenues and alleged improper billing of CLECs. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In February 2003, a similar complaint was filed in the Superior Court of Fulton County, Georgia on behalf of participants in BellSouth's Direct Investment Plan alleging violations of Section 11 of the Securities Act. Defendants removed this action to federal court pursuant to the provisions of the Securities Litigation Uniform Standards Act of 1998. In July 2003, the federal court issued a ruling that the case should be remanded to Fulton County Superior Court. The Fulton County Superior Court has stayed the case pending resolution of the federal case. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In September and October 2002, three substantially identical class action lawsuits were filed in the United States District Court for the Northern District of Georgia against BellSouth, its directors, three of its senior officers, and other individuals, alleging violations of the Employee Retirement Income Security Act (ERISA). In January 2004, a fourth ERISA class action lawsuit was filed in the same court. All the cases have been consolidated and an Amended Consolidated Complaint was filed on April 2, 2004. The plaintiffs, who seek to represent a putative class of participants and beneficiaries of BellSouth's 401(k) plans (the Plans), allege in the Consolidated Complaint that the company and the individual defendants breached their fiduciary duties in violation of ERISA, by among other things, (1) failing to provide accurate information to the Plans' participants and beneficiaries; (2) failing to ensure that the Plans' assets were invested properly; (3) failing to monitor the Plans' fiduciaries; (4) failing to disregard Plan directives that the defendants knew or should have known were imprudent and (5) failing to avoid conflicts of interest by hiring independent fiduciaries to make investment decisions. The plaintiffs are seeking an unspecified amount of damages, injunctive relief, attorneys' fees and costs. Certain underlying factual allegations regarding BellSouth's Advertising & Publishing subsidiary and its former Latin American operation are substantially similar to the allegations in the putative securities class action captioned *In re BellSouth Securities Litigation*, which is described above. At this time, the likely outcome of the cases cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

ANTITRUST CLAIMS

In December 2002, a consumer class action alleging antitrust violations of Section 1 of the Sherman Antitrust Act was filed against BellSouth, Verizon, SBC and Qwest, captioned *William Twombly, et al v. Bell Atlantic Corp., et al*, in Federal Court in the Southern District of New York. The complaint alleged that defendants conspired to restrain competition by "agreeing not to compete with one another and otherwise allocating customers and markets to one another." The plaintiffs are seeking an unspecified amount of treble damages and injunctive relief, as well as attorneys' fees and expenses. In October 2003, the district court dismissed the complaint for failure to state a claim and the case is now on appeal.

In June 2004, the U.S. Court of Appeals for the 11th Circuit affirmed the District Court's dismissal of most of the antitrust and state law claims brought by a plaintiff CLEC in a case captioned *Covad Communications Company, et al v. BellSouth Corporation, et al*. The appellate court, however, permitted a price squeeze claim and certain state tort claims to proceed. At this time, the likely outcome

of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

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ENVIRONMENTAL MATTERS

We are subject to a number of environmental matters as a result of our operations and the shared liability provisions related to the breakup of the Bell System. At December 31, 2004, our recorded liability related to these matters was approximately \$10 million. We continue to believe that expenditures in connection with additional remedial actions under the current environmental protection laws or related matters will not be material to our results of operations, financial position or cash flows.

OTHER MATTERS

We are subject to claims arising in the ordinary course of business involving allegations of personal injury, breach of contract, anti-competitive conduct, employment law issues, regulatory matters and other actions. BST is also subject to claims attributable to pre-divestiture events, including environmental liabilities, rates and contracts. Certain contingent liabilities for pre-divestiture events are shared with AT&T Corp. While complete assurance cannot be given as to the outcome of any legal claims, we believe that any financial impact should not be material to our results of operations, financial position or cash flows. See Note Q to our consolidated financial statements.

Submission of Matters to a Vote of Shareholders

No matter was submitted to a vote of shareholders in the fourth quarter of the fiscal year ended December 31, 2004.

Additional Information – Description of BellSouth Stock

GENERAL

Our Articles of Incorporation authorize the issuance of 8,650,000,000 shares of common stock, par value \$1 per share, and 100,000,000 shares of cumulative, first preferred stock, par value \$1 per share. Our Board of Directors is authorized to create from the unissued common stock one or more series, and, prior to the issuance of any shares in any particular series, to fix the voting powers, preferences, designations, rights, qualifications, limitations or restrictions of such series. The Board has not created any series of common stock. The Board is also authorized to provide for the issuance, from time to time, of the first preferred stock in series and, as to each series, to fix the number of shares in such series and the voting, dividend, redemption, liquidation, retirement and conversion provisions applicable to the shares of such series. No shares of first preferred stock are outstanding. The Board has created Series B First Preferred Stock consisting of 30 million shares for possible issuance under the BellSouth Shareholder Rights Plan. The Series A First Preferred Stock was created for a previous shareholder rights plan, which has expired. See “—Preferred Stock Purchase Rights” and “Market for Registrant’s Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities.”

DIVIDEND RIGHTS

The holders of common stock are entitled to receive, from funds legally available for the payment thereof, dividends when and as declared by resolution of the Board. While any series of preferred stock is outstanding, no dividends, other than dividends payable solely in common stock, may be declared or paid on common stock, and no common stock may be purchased, redeemed or otherwise acquired for value, unless (a) dividends on all outstanding shares of preferred stock for the current and all past dividend periods have been paid or declared and provision made for payment thereof and (b) all requirements with respect to any purchase, retirement or sinking fund or funds applicable to all outstanding series of preferred stock have been satisfied.

VOTING RIGHTS

Except in connection with the “business combinations” and “fair price” provisions discussed below, holders of shares of common stock are entitled to one vote, in person or by proxy, for each share held on the applicable record date with respect to each matter submitted to a vote at a meeting of shareholders, but such holders do not have cumulative voting rights. The holders of any series of preferred stock, when issued, may receive the right to vote as a class on certain amendments to the Articles of Incorporation and on certain other matters, including the election of directors in the event of certain defaults, which may include nonpayment of preferred stock dividends.

LIQUIDATION RIGHTS

In the event of voluntary or involuntary liquidation of BellSouth, holders of the common stock will be entitled to receive, after creditors have been paid and the holders of the preferred stock, if any, have received their liquidation preferences and accumulated and unpaid dividends, all the remaining assets of BellSouth.

DIRECTORS

In 2004, our shareholders approved an amendment to our By-laws to eliminate the classified Board structure. As a result, each director is elected annually for a one year term. The By-laws also provide that shareholders may remove directors from office only for cause, and can amend the By-laws with respect to the number of directors or amend the board classification provisions only by the affirmative vote of the holders of at least 75% of the outstanding shares entitled to vote for the election of directors.

PRE-EMPTIVE RIGHTS; CONVERSION RIGHTS; REDEMPTION

No shareholders of any class shall be entitled to any preemptive rights to subscribe for or purchase any shares or other securities issued by BellSouth. The common stock has no conversion rights and is not subject to redemption.

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PREFERRED STOCK PURCHASE RIGHTS

Each share of common stock outstanding includes one preferred stock purchase right (Right). Under certain circumstances, each Right will entitle the holder to purchase one one-thousandth of a share of Series B Preferred Stock, \$1 par value (Common Equivalent Preferred Stock), which unit is substantially equivalent in voting and dividend rights to one whole share of the common stock, at a price of \$200 per unit (the Purchase Price). The Rights are not presently exercisable and may be exercised only if a person or group (Acquiring Person) acquires 15% of the outstanding voting stock of BellSouth without the prior approval of the Board or announces a tender or exchange offer that would result in ownership of 15% or more of the common stock.

If an Acquiring Person becomes such without prior Board approval, the Rights are adjusted, and each holder, other than the Acquiring Person, then has the right to receive, on payment of the Purchase Price, the number of shares of common stock, units of the Common Equivalent Preferred Stock or other assets having a market value equal to twice the Purchase Price.

The Rights currently trade with the common stock and expire in December 2009.

BUSINESS COMBINATIONS

The Georgia legislature has enacted legislation which generally prohibits a corporation which has adopted a By-law electing to be covered thereby, which BellSouth has done, from engaging in any "business combination", that is a merger, consolidation or other specified corporate transaction, with an "interested shareholder", a 10% shareholder or an affiliate of the corporation which was a 10% shareholder at any time within the preceding two years, for a period of five years from the date such person becomes an interested shareholder, unless the interested shareholder (a) prior to becoming an interested shareholder, obtained the approval of the Board of Directors for either the business combination or the transaction which resulted in the shareholder becoming an interested shareholder, (b) becomes the owner of at least 90% of the outstanding voting stock of the corporation in the same transaction in which the interested shareholder became an interested shareholder, excluding for purposes of determining the number of shares outstanding those shares owned by officers, directors, subsidiaries and certain employee stock plans of the corporation or (c) subsequent to the acquisition of 10% or more of the outstanding voting stock of the corporation, acquires additional shares resulting in ownership of at least 90% of the outstanding voting stock of the corporation and obtains approval of the business combination by the holders of a majority of the shares of voting stock of the corporation, other than those shares held by an interested shareholder, officers, directors, subsidiaries and certain employee stock plans of the corporation. BellSouth's "business combinations" By-law may be repealed only by an affirmative vote of two-thirds of the continuing directors and a majority of the votes entitled to be cast by the shareholders, other than interested shareholders, and shall not be effective until 18 months after such shareholder vote. The Georgia statute provides that a domestic corporation which has thus repealed such a By-law may not thereafter readopt the By-law as provided therein.

FAIR PRICE PROVISIONS

"Fair price" provisions contained in the Articles of Incorporation require, generally, in connection with a merger or similar transaction between BellSouth and an "interested shareholder," the unanimous approval of BellSouth's directors not affiliated with the interested shareholder or the affirmative vote of two-thirds of such directors and a majority of the outstanding shares held by disinterested shareholders, unless (a) within the past three years the shareholder has been an interested shareholder and has not increased its shareholdings by more than one percent in any 12-month period or (b) all shareholders receive at least the same consideration for their shares as the interested shareholder previously paid. Additionally, these provisions may be revised or rescinded only upon the affirmative vote of at least two-thirds of the directors not affiliated with an interested shareholder and a majority of the outstanding shares held by disinterested shareholders.

LIMITATION ON SHAREHOLDERS' PROCEEDINGS

Our By-laws require that notice of shareholder nominations for directors and of other matters to be brought before annual shareholders' meetings must be provided in writing to the Corporate Secretary of BellSouth not later than the 75th day nor earlier than the 120th day prior to the date which is the anniversary of the annual meeting of shareholders held in the prior year. Such By-laws also provide that a special shareholders' meeting may be called by shareholders only upon written request signed by the holders of at least three-quarters of the outstanding shares entitled to vote at the meeting.

The provisions discussed under the four preceding sub-headings and the ability to issue first preferred stock, such as the Series B First Preferred Stock described above, with characteristics established by the Board and without the consent of the holders of common stock and the ability to issue additional shares of common stock, may have the effect of discouraging takeover attempts and may also have the effect of maintaining the position of incumbent management. In addition, these provisions may have a significant effect on the ability of our shareholders to benefit from certain kinds of transactions that may be opposed by the incumbent Board.

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Executive Officers

The executive officers of BellSouth Corporation are listed below:

Name	Age	Office	Officer Since	This Office Since
F. Duane Ackerman	62	Chairman of the Board, President and Chief Executive Officer	1983	1997
Richard A. Anderson	46	Vice Chairman – Planning and Administration	1993	2005
Francis A. Dramis, Jr.	56	Chief Information, E-Commerce and Security Officer	1998	2000
Ronald M. Dykes	58	Chief Financial Officer	1988	1995
Mark L. Feidler	48	Chief Operating Officer	2004	2005
Marc Gary	52	General Counsel	2004	2004
Isaiah Harris, Jr.	52	President – BellSouth Advertising & Publishing Group	1997	2005
W. Patrick Shannon	42	Senior Vice President – Finance and Controller	1997	2005

All of the executive officers of BellSouth, other than Mr. Feidler and Mr. Gary, have for at least the past five years held high level management or executive positions with BellSouth or its subsidiaries. Prior to joining BellSouth in January 2004, Mr. Feidler had been Chief Operating Officer of Cingular since October 2000. Prior to that, he held various senior positions with BellSouth's domestic wireless operations. Prior to his election as General Counsel effective in October 2004, Mr. Gary was Vice President and Associate General Counsel since May 2000 and, prior to that, he was a partner at the law firm of Mayer Brown & Platt.

All officers serve until their successors have been elected and qualified.

Website Access

Our website address is www.bellsouth.com. You may obtain free electronic copies of our annual reports on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K, and all amendments to those reports at our investor relations website, www.bellsouth.com/investor/, under the heading "SEC Filings." These reports are available on our investor relations website as soon as reasonably practicable after we electronically file them with the SEC.

We have adopted a written code of ethics that applies to all directors, officers and employees of BellSouth, including our principal executive officer and senior financial officers, in accordance with Section 406 of the Sarbanes-Oxley Act of 2002 and the rules of the Securities and Exchange Commission promulgated thereunder. The code of ethics, which we call "Our Values in Action", is available on our corporate governance website, www.bellsouth.com/corporate-governance/. In the event that we make changes in, or provide waivers from, the provisions of this code of ethics that the SEC requires us to disclose, we intend to disclose these events on our corporate governance website.

We have adopted corporate governance guidelines. The guidelines, which we call "corporate governance principles", and the charters of our board committees, are available on our corporate governance website. Copies of the code of ethics, corporate governance guidelines and board committee charters are also available in print upon written request to the Corporate Secretary, BellSouth Corporation, Suite 2001, 1155 Peachtree Street, N.E., Atlanta, Georgia 30309-3610.

PART II

Market for Registrant's Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities

The principal market for trading in BellSouth common stock is the New York Stock Exchange, Inc. (NYSE). BellSouth common stock is also listed on the London, Frankfurt, Amsterdam and Swiss exchanges. The ticker symbol for BellSouth common stock is BLS. At January 31, 2005, there were 688,379 holders of record of BellSouth common stock. Market price data was obtained from the NYSE Composite Tape, which encompasses trading on the principal United States stock exchanges as well as off-board trading. High and low prices represent the highest and lowest sales prices for the periods indicated.

Market Prices	Per Share
High Low	Dividends Declared

2003

First Quarter	\$30.00	\$19.79	\$.21
Second Quarter	27.98	21.00	.23
Third Quarter	27.92	23.15	.23
Fourth Quarter	28.37	22.19	.25

2004

First Quarter	\$31.00	\$26.13	\$.25
Second Quarter	27.86	24.46	.27
Third Quarter	27.94	25.08	.27
Fourth Quarter	28.96	25.65	.27

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The following table contains information about our purchases of equity securities during the fourth quarter of 2004.

Issuer Purchases of Equity Securities

Period	Total Number of Shares Purchased(1)	Average Price Paid per Share	Total Number of Shares Purchased as Part of a Publicly Announced Plan(2)	Approximate Dollar Value that May Yet Be Purchased Under the Plan(2)
October 1-31, 2004	76,275	\$27.50	—	—
November 1-30, 2004	1,699,800	\$27.88	—	—
December 1-31, 2004	62,621	\$27.96	—	—
Total	1,838,696		—	—

(1) Includes 138,896 shares purchased from employees to pay taxes related to the vesting of restricted shares, at an average price of \$27.70, and 1,699,800 shares purchased from the external markets, at an average price of \$27.88. Excludes shares purchased from employees to pay taxes related to the exercise of stock options.

(2) Our publicly announced stock repurchase program expired pursuant to its terms on December 31, 2003.

Stock Transfer Agent and Registrar

Mellon Investor Services, LLC is our stock transfer agent and registrar.

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SELECTED FINANCIAL AND OPERATING DATA

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS

The comparability of the following Selected Financial and Operating Data is significantly impacted by various changes in accounting principle and merger, acquisition and disposition activity. The more significant items include the formation of Cingular in October 2000, which resulted in a reduction in revenues and expenses caused by the contribution of our wireless operations to Cingular; the adoption of Statement of Financial Accounting Standards (SFAS) No. 142, "Goodwill and Other Intangible Assets", effective January 1, 2002, which resulted in the cessation of amortization of goodwill; and the adoption of SFAS No. 143, "Accounting for Asset Retirement Obligations", effective January 1, 2003, which resulted in a reduction in depreciation expense.

At December 31 or for the year ended	2000	2001	2002	2003	2004
Income Statement Data:					
Operating revenues	\$23,245	\$21,211	\$20,207	\$20,341	\$20,300
Operating expenses	16,663	15,339	15,753	14,784	15,011
Operating income	6,582	5,872	4,454	5,557	5,289
Income from continuing operations before discontinued operations and cumulative effect of changes in accounting principle	4,236	2,786	3,475	3,488	3,394
Income (loss) from discontinued operations, net of tax	(118)	(339)	(867)	101	1,364
Income before cumulative effect of changes in accounting principle	4,118	2,447	2,608	3,589	4,758
Cumulative effect of changes in accounting principle, net of tax	—	—	(1,285)	315	—
Net income	4,118	2,447	1,323	3,904	4,758
Operating income margin	28.3%	27.7%	22.0%	27.3%	26.1%
Diluted earnings per share of common stock:					
Income before discontinued operations and cumulative effect of changes in accounting principle	\$ 2.24	\$ 1.48	\$ 1.85	\$ 1.88	\$ 1.85
Income before cumulative effect of changes in accounting principle	\$ 2.18	\$ 1.30	\$ 1.39	\$ 1.94	\$ 2.59
Net income	\$ 2.18	\$ 1.30	\$ 0.71	\$ 2.11	\$ 2.59
Other Financial Data:					
Diluted weighted-average shares of common stock outstanding (millions)	1,893	1,888	1,876	1,852	1,836
Dividends declared per share of common stock	\$ 0.76	\$ 0.76	\$ 0.79	\$ 0.92	\$ 1.06
Total assets	\$50,925	\$52,046	\$49,479	\$49,702	\$59,496
Long-term debt	12,463	15,014	12,283	11,489	15,108
Shareholders' equity	16,993	18,758	17,906	19,712	23,066
Construction and capital expenditures	\$ 6,169	\$ 5,495	\$ 3,536	\$ 2,926	\$ 3,193

Book value per common share	\$ 9.08	\$ 9.99	\$ 9.63	\$ 10.77	\$ 12.60
Ratio of earnings to fixed charges	5.36	3.98	5.03	5.68	6.00
Debt ratio	54.0	51.7	49.2	43.1	47.1

Operating Data:

Access lines in service (in thousands)	24,546	23,824	23,005	22,263	21,356
Retail long distance customers (in thousands)	—	—	1,002	3,960	6,130
DSL customers (in thousands)	215	621	1,021	1,462	2,096
Cingular Wireless customers (in thousands)	18,555	21,596	21,925	24,027	49,109
Number of employees	103,916	87,875	77,020	75,743	62,564

See "Management's Discussion and Analysis of Financial Condition and Results of Operations – Consolidated Results of Operations" for a discussion of unusual items affecting the results for 2002, 2003 and 2004.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

Overview

We are a Fortune 100 company with annual revenues of over \$20 billion. Our core business is wireline communications and our largest customer segment is the retail consumer. We have interests in wireless communications through our ownership of approximately 40% of Cingular Wireless (Cingular), the nation's largest wireless company based on number of customers. We also operate one of the largest directory advertising businesses in the United States. The great majority of our revenues are generated based on monthly recurring services.

We operate much of our business in one of the country's strongest regional economies, where the population is increasing, real income growth is outpacing the national average and a diverse mix of businesses require advanced information and communication technology solutions. The Southeast is a positive net migration region, with net migration averaging almost 500 thousand annually. The region's real income is expected to grow 10% to 15% faster than the national average in the next five years.

INDUSTRY DYNAMICS

The communications industry has experienced a very difficult period of contraction brought on by over-investment in the late 1990s that created significant excess capacity with many companies competing for the same business. Demand in the traditional voice business has been negatively impacted by the proliferation of wireless services led by one-rate pricing plans that include a large bucket of minutes and free roaming and long-distance, the popularity of e-mail and instant messaging, technological advances such as cable and DSL, that obviate the need for additional telephone lines, and stagnant job growth. After a period of significant growth in the 1990s, access lines, a key driver of our business, have declined steadily since 2001.

Based on comparisons to penetration rates in other parts of the world, there is still significant growth potential in the wireless market in the United States. There are currently five national wireless companies engaging in aggressive competition in a growing market. The intense competition has driven down pricing, increased costs due to customer churn and increased wireless usage as companies attempt to differentiate their service plans. Meanwhile, significant capital is being invested in networks to meet increasing demand and to upgrade capabilities in anticipation of the development of new data applications.

REGULATION AND COMPETITION

Our wireless and wireline business are subject to vigorous competition. In addition, both are subject to regulation.

Because of changes to federal law in the early 1990s, our wireless business is now subject to somewhat more rational regulation than our wireline business. The legal changes generally preempted states from exercising any entry or rate regulation on commercial mobile services, while allowing states to regulate other terms and conditions. Our wireline business is subject to dual state and federal regulation. The Telecommunication Act of 1996 produced additional regulation of our wireline business. Since its passage, the FCC has pursued a course of sharing (unbundling) of our network with competitors, and has prescribed a pricing policy (TELRIC) that does not permit fair cost recovery. The unbundling rules have been invalidated by the courts on three separate occasions, but not before the unbundling required by its invalid policies had been generally implemented in our contracts with competitors.

We expect the FCC's recent decision to end the unbundled network elements platform (UNE-P) to restore some rationality to the wireline mass market. Other parts of the FCC decision governing the unbundling of high capacity loops and transport that competitors use to provide services to business customers provide relief in a small number of locations, but do not recognize the substantial competition we face for business customers in many other areas. Our states generally continue to exercise economic regulation over most of the revenue generated by intrastate telecommunications services. In recent years, we have achieved some success in rebalancing state telecommunication rates and in gaining some freedom from state regulation of our broadband services.

We also obtained some broadband freedom through a recent FCC decision not to require unbundling of installations that bring fiber optic technology within 500 feet of a customer's premises. We equipped more than 100,000 homes with this technology in 2004, and expect to continue deployments in 2005.

Despite these successes, our wireline business remains more regulated than competing businesses that use cable or wireless technologies. We will accordingly continue to encourage regulatory reform in every appropriate forum.

ACQUISITIONS AND DISPOSITIONS

On October 26, 2004, Cingular completed its previously announced acquisition of AT&T Wireless. With the close of the transaction, Cingular management moved immediately to begin integrating the two companies. Key focus areas included customer communications, immediate training for all sales and service personnel, relaunch of the Cingular brand, transitioning to a common order system, and beginning the work that over time will integrate support systems and network functions. This acquisition will substantially increase BellSouth's participation in the domestic wireless industry.

On March 5, 2004, we signed an agreement with Telefónica Móviles, S.A., the wireless affiliate of Telefónica, S.A., to sell all our interests in our Latin American operations. During October 2004, we closed on the sale of 8 of the 10 properties: Venezuela, Colombia, Ecuador, Peru, Guatemala, Nicaragua, Uruguay and Panama. During

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

January 2005, we closed on the sale of the remaining properties in Argentina and Chile.

HIGHLIGHTS AND OUTLOOK

Consolidated revenues for 2004 were down slightly compared to 2003 reflecting top line pressures caused by the loss of 1.2 million retail access lines to UNE-P competitors and technology substitution, primarily wireless. Revenue contraction due to line loss and pricing pressures was substantially offset by revenue growth from long distance and DSL services. During 2004 we added approximately 2.2 million long distance customers to total 6.1 million at December 31, 2004, while net new DSL subscriber additions of 634 thousand brought our total to 2.1 million. We anticipate a continuation of these trends in 2005.

Our cost structure is heavily weighted towards labor and fixed asset related costs. In order to sustain margins, we have to adjust our workforce as market share of access lines shifts. Since the beginning of 2001, we have reduced our domestic workforce by almost 18,000 employees, or 22%. In 2004, we announced additional force reductions of nearly 1,400 employees reflecting continued pressures on access lines. Maintaining current operating margin levels going forward will be challenging as competition intensifies and we are forced to achieve continued increases in productivity. This challenge was evident during 2004 as margins were down from 2003. While there have been some encouraging developments on the regulatory front, there will be other events such as healthcare costs, continued losses of lines to wireless substitution and the roll-out of Voice over Internet Protocol (VoIP) telephony by cable providers that are likely to continue to put pressure on margins.

BellSouth differentiates itself from its competition through its commitment to customer service. Our customers depend on us, especially when disaster strikes. In the fall of 2004, BellSouth's customer service met the challenges presented by the most active and destructive Atlantic hurricane season in years. During 2004, we incurred approximately \$164 of incremental labor and material costs related to service restoration and network repairs due to the four major hurricanes that hit during the third quarter.

In September 2004, the Communications Workers of America (CWA) ratified BellSouth's new contracts. The agreements, which cover approximately 42,000 BellSouth employees and expire August 8, 2009, are expected to continue to give us the workforce planning flexibility needed to respond to changing marketplace conditions.

Operating free cash flow from continuing operations (cash flow from operating activities less capital expenditures) of \$3.6 billion for 2004 is down compared to 2003 primarily due to higher income tax payments. In the next few years, operating cash flow will continue to be negatively impacted by higher cash taxes as we see a reversal of the benefit derived in recent years associated with legislated tax incentives that provided for accelerated depreciation deductions that expired at the end of 2004.

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Consolidated Results of Operations

Key financial and operating data for the three years ended December 31, 2002, 2003 and 2004 are set forth below. All references to earnings per share are on a diluted basis. The following consolidated Management's Discussion and Analysis of Financial Condition and Results of Operations should be read in conjunction with results by segment directly following this section.

Following generally accepted accounting principles (GAAP), our financial statements reflect results for the Latin American operations as Discontinued Operations. The operational results and other activity associated with the Latin American segment have been presented on one line item in the income statement separate from Continuing Operations.

	Percent Change				
	2002	2003	2004	2003 vs. 2002	2004 vs. 2003
Results of operations:					
Operating revenues	\$20,207	\$20,341	\$20,300	0.7	(0.2)
Operating expenses					
Cost of services and products	6,670	6,991	7,520	4.8	7.6
Selling, general, and administrative expenses	3,891	3,777	3,816	(2.9)	1.0
Depreciation and amortization	4,202	3,811	3,636	(9.3)	(4.6)
Provision for restructuring and asset impairments	990	205	39	(79.3)	(81.0)
Total operating expenses	15,753	14,784	15,011	(6.2)	1.5
Operating income	4,454	5,557	5,289	24.8	(4.8)
Interest expense	1,066	947	916	(11.2)	(3.3)
Net (losses) earnings of equity affiliates	542	452	68	(16.6)	(85.0)
Gain on sale of operations	1,335	—	462	*	*
Other income (expense), net	102	362	283	254.9	(21.8)
Income from continuing operations before income taxes, discontinued operations and cumulative effect of changes in accounting principle, net of tax	5,367	5,424	5,186	1.1	(4.4)
Provision for income taxes	1,892	1,936	1,792	2.3	(7.4)
Income from continuing operations before discontinued operations and cumulative effect of changes in accounting principle	3,475	3,488	3,394	0.4	(2.7)
Income (loss) from discontinued operations, net of tax	(867)	101	1,364	111.6	*
Income before cumulative effect of changes in accounting principle	2,608	3,589	4,758	37.6	32.6
Cumulative effect of changes in accounting principle, net of tax	(1,285)	315	—	124.5	*
Net income	\$ 1,323	\$ 3,904	4,758	195.1	21.9
Summary results of discontinued operations:					
Operating revenues	2,233	2,294	2,459	2.7	7.2
Operating Income	292	349	647	19.5	85.4
Income (loss) from discontinued operations	(867)	101	1,364	111.6	*

* Not meaningful

2004 compared to 2003

OPERATING REVENUES

Consolidated revenues declined \$41 in 2004 as compared to 2003. Communications group revenues decreased \$16 compared to 2003 reflecting the impact of revenue declines associated with competitive line losses and related pricing pressures substantially offset by growth in DSL and long distance products. Revenues from DSL and long distance combined increased \$893 in 2004 compared to 2003. In addition, 2004 was negatively affected by a \$50 customer refund accrual associated with a settlement agreement with the South Carolina Consumer Advocate. A decline in revenue for the exit of the payphone business was offset by higher revenues from the sale of wholesale long distance. Advertising & Publishing group revenues were down \$28 in 2004 compared to 2003 because of a reduction in print revenues due to lower overall spending by our advertisers. Revenue trends are discussed in more detail in the Communications group and Advertising & Publishing group segment results sections.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

OPERATING EXPENSES

Total operating expenses increased \$227 in 2004 as compared to the prior year. The most significant expense change driver was increased labor costs of \$464, which includes incremental overtime related to service restoration and network repairs due to the four major hurricanes that hit during the third quarter of 2004, higher expense associated with pension and postretirement benefit plans (pension and retiree medical costs) driven by changes associated with the recent contract agreement with the CWA. The most significant changes were the change in the calculation of the obligation for non-management retiree medical costs as if there were no caps and lower contractual limits on life insurance coverage, increases in annual salary and wage rates, higher incentive compensation and adjustments to workers compensation and long-term disability accruals partially offset by lower average employees due to continued workforce reductions. In addition to higher labor costs, costs of goods sold increased \$213 primarily for the provision of long distance services associated with the growth in subscribers and information technology expenses and contract services increased \$63 in connection with more project-related spending.

These increases were partially offset by lower depreciation and amortization expense of \$175 attributable to lower depreciation rates, lower uncollectible expense of \$139 driven by improved economic conditions and improved collection processes and lower access fees of \$95 driven by CLEC interconnect volume declines. The \$166 decline in restructuring charges and asset impairments is attributable to incrementally smaller workforce reductions and a \$52 asset impairment charge related to an abandoned software project in 2003.

INTEREST EXPENSE

	For the Year Ended December 31,		
	2003	2004	Change
Interest expense – debt	\$ 836	\$ 864	\$ 28
Interest expense – other	111	52	(59)
Total interest	\$ 947	\$ 916	\$ (31)
Average debt balances ⁽¹⁾	\$14,193	\$15,458	\$1,265
Effective rate	5.9%	5.6%	(30) bps

(1) Average debt balances exclude amounts related to discontinued operations.

Interest expense decreased \$31 in 2004 compared to 2003. Interest expense associated with interest-bearing debt was up \$28 for 2004 compared to 2003 reflecting higher average debt balances impacted by higher incremental borrowings associated with our equity contributions to Cingular to fund its acquisition of AT&T Wireless. The lower effective interest rate is due to our interest rate swap program and refinancing higher-rate debt with lower-rate debt, offset partially by an increase in commercial paper rates. The change in interest expense-other relates primarily to the reversal of interest accruals related to tax contingencies based on audit settlements.

NET EARNINGS (LOSSES) OF EQUITY AFFILIATES

	For the Year Ended December 31,		
	2003	2004	Change
Cingular	\$408	\$ 24	\$(384)

Other equity investees	44	44	—
Total	\$452	\$ 68	\$(384)

Earnings from Cingular in the 2004 periods were lower compared to the same periods in 2003 primarily due to impacts of the AT&T Wireless acquisition, which included integration costs and higher depreciation expense associated with increased capital investments and a reduction in the useful life of TDMA assets.

GAIN (LOSS) ON SALE OF OPERATIONS

The gain on sale of operations in 2004 relates to the sale of our interest in Danish wireless provider, Sonofon, for 3.68 billion Danish Kroner to Telenor ASA. As a result of the sale, we recorded a gain of \$462, or \$295 net of tax, which included the recognition of cumulative foreign currency translation gains of \$13.

OTHER INCOME (EXPENSE), NET

	For the Year Ended December 31,		
	2003	2004	Change
Interest Income	\$316	\$300	\$(16)
Foreign currency transaction gains (losses)	39	(1)	(40)
Loss on early extinguishment of debt	(18)	(14)	4
Other, net	25	(2)	(27)
Total Other Income (Expense), net	\$362	\$283	\$(79)

The decrease in interest income reflects a lower rate on our advance to Cingular and to a lesser extent the loss of income on an advance to Dutch telecommunications provider Royal KPN N.V. (KPN) due to early repayment in 2003. Foreign currency transaction gains in 2003 relate primarily to the advance to KPN.

During 2003, we recognized \$33 in gains related to the sale of our interests in two real estate partnerships and the sale of a building. In addition, we recognized a \$9 loss on the sales and impairments of cost-method investments.

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PROVISION FOR INCOME TAXES

	For the Year Ended December 31,		
	2003	2004	Change
Provision for income taxes	\$1,936	\$1,792	\$(144)
Effective tax rate	35.7%	34.6%	(110) bps

The effective tax rates in 2004 were reduced by a favorable permanent difference for the Medicare Part D subsidy and an adjustment to taxes payable associated with divested operations.

INCOME (LOSS) FROM DISCONTINUED OPERATIONS, NET OF TAX

Income (loss) from discontinued operations, net of tax, increased \$1,263 in 2004 compared to the same period in 2003 primarily due to the sale of eight of the ten Latin American properties, which resulted in a \$850 gain, net of tax. Other net income increases include a \$336 tax benefit related to excess tax basis over book basis in our Latin America investments, \$177 for the cessation of depreciation beginning in the second quarter of 2004, a \$234 loss on the sale of our interests in two Brazilian wireless companies in 2003, and higher revenues. Partially offsetting the increases to net income were the \$190 charge related to the settlement of arbitration in Venezuela, foreign exchange gain decreases of \$99, and a \$33 loss in the second quarter of 2004 related to the purchase of additional ownership share in Argentina.

From an operational perspective, the Latin America business generated strong growth in both customers and revenue. Despite the October 2004 sale of eight properties, which resulted in only ten months of revenues in 2004 for these properties, operating revenue in the Latin America operations for 2004 increased \$165, or 7.2%, over 2003 due to growth in customers and traffic throughout the portfolio. Excluding the decrease in operating expenses for the cessation of depreciation beginning in the second quarter of 2004, operating income was \$76 higher than the prior year.

CUMULATIVE EFFECT OF CHANGES IN ACCOUNTING PRINCIPLE

Asset retirement obligations

Effective January 1, 2003, we adopted SFAS No. 143, "Accounting for Asset Retirement Obligations" (SFAS No. 143). In connection with the adoption of this standard, we recorded the cumulative effect of accounting change that increased 2003 net income by \$816.

Revenue recognition for publishing revenues

Effective January 1, 2003, we changed our method for recognizing revenues and expenses related to our directory publishing business from the publication and delivery method to the deferral method. The cumulative effect of the change in accounting method is reflected in the income statement as a decrease to 2003 net income of \$501.

2003 compared to 2002

OPERATING REVENUES

Consolidated revenues increased \$134 in 2003 as compared to 2002. The increase in total operating revenues is attributable to revenue growth in long distance and DSL, which together generated nearly \$800 in new revenue in 2003. Growth from these new products was substantially offset by lower voice revenues caused by the loss of 1.5 million retail access lines to UNE-P competitors and technology substitution. Voice revenues were also impacted by pricing strategies in our effort to remain competitive. Revenues from the sale of wholesale data transport services, including long distance and Competitive Local Exchange Carriers, declined 7.8% in 2003 primarily due to reductions in leased circuits by large inter-exchange carriers as they rationalized their capacity needs in relation to current demand. The exit from our payphone business and the elimination of certain products within the wholesale long distance portfolio also negatively impacted year-over-year comparisons.

Although Advertising & Publishing Group revenues were up nearly 6%, the year-over-year comparison was significantly impacted by a one-time reduction of \$163 in 2002 for the correction of an error.

OPERATING EXPENSES

Operating expenses declined by nearly \$1 billion in 2003 driven by:

- \$785 in lower charges related to restructuring and asset impairments as we rationalized our business in 2002;
- \$391 of lower depreciation expense associated with the declines in capital expenditures and a change in accounting for plant retirements;
- \$272 of improvements in uncollectibles expense due to a steadily improving economy, lower bankruptcy rates and operational improvements;
- \$86 of lower cost of goods related to equipment sales in the Communications Group due to a change in the presentation for drop shipments from gross to net, which had no impact on operating margin, and paging and equipment costs decreased \$53 driven by lower volumes; and
- \$121 in lower labor related costs in the Communications Group due to a nearly 12% reduction in our workforce since the beginning of 2002 driven by weak demand and increased productivity.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

These decreases were partially offset by:

- \$379 of incremental expense associated with pension and postretirement benefits plans (pension and retiree medical costs) driven by rising health care costs, unfavorable returns on pension assets due to weak capital markets over the past few years, changes to plan assumptions regarding expected asset returns, and a lower discount rate used to calculate service and interest cost;
- \$350 of customer acquisition costs related to competitive response in the Communications Group; and
- \$108 of variable cost of goods for the provision of long distance service in the Communications Group.

We have made adjustments to our business model to address changes in our economic, regulatory, and competitive environment, and as a result we have incurred charges in each of the years presented. The provision for restructuring and asset impairments of \$205 in 2003 includes \$153 of charges associated with workforce reductions (including \$47 of pension settlement losses) and a \$52 charge for an abandoned software project. The provision of \$990 in 2002 includes \$635 of charges associated with workforce reductions (including \$167 of pension settlement losses) and a \$221 charge for the impairment of MMDS spectrum license and charges of \$134 associated with the elimination of certain services including wholesale long distance and e-business services.

INTEREST EXPENSE

	For the Year Ended December 31,		
	2002	2003	Change
Interest expense – debt	\$ 953	\$ 836	\$ (117)
Interest expense – other	113	111	(2)
Total interest	\$ 1,066	\$ 947	\$ (119)
Average debt balances ⁽¹⁾	\$16,525	\$14,193	\$(2,332)
Effective rate	5.8%	5.9%	10 bps

(1) Average debt balances exclude amounts related to discontinued operations.

Interest expense declined \$119 in comparison to the prior year, reflecting reductions in average debt of approximately \$2.4 billion, as rates were relatively stable.

GAIN ON SALE OF OPERATIONS

The gain in 2002 of \$1,335 related to the sale of our investment in E-Plus, a German wireless carrier.

NET EARNINGS (LOSSES) OF EQUITY AFFILIATES

	For the Year Ended December 31,		
Equity in Earnings	2002	2003	Change
Cingular	\$497	\$408	\$(89)
Other equity investees	45	44	(1)
Total	\$542	\$452	\$(90)

Earnings from Cingular in 2003 declined compared to 2002 primarily due to significant growth in customers and the costs related to that growth and due to slightly lower average revenue per customer. See "Managements Discussion and Analysis of Financial Condition and Results of Operations – Results by Segment – Domestic Wireless" for further discussion of Cingular results.

OTHER INCOME (EXPENSE), NET

	For the Year Ended December 31,		
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Gain (loss) on sales and impairments of cost method investments:			
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Qwest	\$(336)	\$ –	\$ 336
Other	–	(9)	(9)
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Subtotal	(336)	(9)	327
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Interest Income	460	316	(144)
Loss on early extinguishment of debt	(40)	(18)	22
Foreign currency gain/loss	16	39	23
Other	2	34	32
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Total Other Income (Expense), net	\$ 102	\$ 362	\$ 260

During 2002 we recorded other than temporary impairments to reduce the carrying value of our Qwest investment driven by continued weak market conditions, particularly in technology and communications stocks. We also incurred losses on sales of our Qwest investment. As of December 31, 2003, we no longer hold any interest in Qwest.

Interest income declined as compared to 2002 due to lower rates on our advance to Cingular and the loss of income on an advance to Dutch telecommunications provider Royal KPN N.V. (KPN) due to early repayment.

During 2003, we recognized \$33 in gains related to the sale of our interests in two real estate partnerships and the sale of a building.

PROVISION FOR INCOME TAXES

	For the Year Ended December 31,		
	2002	2003	Change
Provision for income taxes	\$1,892	\$1,936	\$ 44
Effective tax rate	35.3%	35.7%	40 bps

The effective tax rate increased slightly to 35.7% in 2003 from 35.3% in 2002, primarily driven by state income tax activity. A reconciliation of the statutory federal income

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tax rate to the effective income tax rate for each period is included in Note J to our consolidated financial statements.

INCOME (LOSS) FROM DISCONTINUED OPERATIONS, NET OF TAX

Income (loss) from discontinued operations, net of tax, improved \$968 in comparison to the prior year principally driven by foreign currency transaction activity and a \$263 after-tax loss recorded in 2002 related to the recognition of other-than-temporary impairments related to our Brazilian wireless affiliate. Currency gains were recorded in 2003 for the improvement in the Argentine Peso and the Chilean Peso. For 2002, the devaluation of the Argentine Peso resulted in losses of \$584. During 2003, we recognized a loss of \$234 on the sale of our interests in two Brazilian wireless companies. During 2002, we recognized a loss of \$51 on the sale of Listel, our Brazilian advertising and publishing company. Additionally, Latin America experienced a nearly 3% growth in revenue in 2003 driven by the addition of over 1.5 million net customers and steady average revenue per customer. Operating expenses remained flat.

Results by Segment

Our reportable segments reflect strategic business units that offer similar products and services and/or serve similar customers. We have three reportable operating segments:

- Communications Group;
- Domestic Wireless; and
- Advertising & Publishing Group.

Management evaluates the performance of each business unit based on net income, exclusive of internal charges for use of intellectual property and adjustments for unusual items that may arise. Unusual items are transactions or events that are included in reported consolidated results but are excluded from segment results due to their nonrecurring or nonoperational nature. In addition, when changes in our business affect the comparability of current versus historical results, we adjust historical operating information to reflect the current business structure. See Note P to our consolidated financial statements for a reconciliation of segment results to the consolidated financial information.

The following discussion highlights our performance in the context of these segments. For a more complete understanding of our industry, the drivers of our business, and our current period results, you should read this discussion in conjunction with our consolidated financial statements, including the related notes.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

COMMUNICATIONS GROUP

The Communications Group includes our core domestic businesses including: all domestic wireline voice, data, broadband, e-commerce, long distance, Internet services and advanced voice features. The group provides these services to an array of customers, including residential, business and wholesale.

During 2003 and 2004, the Communications Group emphasized interLATA long distance and BellSouth® FastAccess® DSL, encouraging customers to purchase packages containing multiple communications services. We continue to experience retail access line market share loss due to competition and technology substitution, and we expect these trends to continue into 2005.

	2002	2003	2004	Percent Change	
				2003 vs. 2002	2004 vs. 2003
Segment operating revenues:					
Voice	\$12,559	\$12,702	\$12,609	1.1	(0.7)
Data	4,269	4,353	4,518	2.0	3.8
Other	1,661	1,393	1,325	(16.1)	(4.9)
Total segment operating revenues	18,489	18,448	18,452	(0.2)	0.0
Segment operating expenses:					
Cost of services and products	6,464	6,755	7,108	4.5	5.2
Selling, general, and administrative expenses	2,948	3,079	3,123	4.4	1.4
Depreciation and amortization	4,161	3,771	3,593	(9.4)	(4.7)
Total segment operating expenses	13,573	13,605	13,824	0.2	1.6
Segment operating income	4,916	4,843	4,628	(1.5)	(4.4)
Segment net income	\$ 2,751	\$ 2,829	\$ 2,727	2.8	(3.6)
Segment net income including unusual items	\$ 2,237	\$ 3,505	\$ 2,567	56.7	(26.8)
Key Indicators:(000s except where noted)					
Switched Access lines:					
Residence retail:					
Primary	13,242	12,466	11,771	(5.9)	(5.6)
Additional	1,926	1,601	1,346	(16.9)	(15.9)
Total Retail Residence	15,168	14,067	13,117	(7.3)	(6.8)
Residential wholesale:					
Resale	342	177	116	(48.2)	(34.5)
UNE-P	934	1,696	1,972	81.6	16.3
Total Wholesale Residence	1,276	1,873	2,088	46.8	11.5
Total residence	16,444	15,940	15,205	(3.1)	(4.6)
Business retail	5,687	5,417	5,245	(4.7)	(3.2)

Business wholesale:					
Resale	85	73	58	(14.1)	(20.5)
UNE-P	607	686	750	13.0	9.3
Total wholesale business	692	759	808	9.7	6.5
Total business	6,379	6,176	6,053	(3.2)	(2.0)
Other retail/wholesale lines (primarily public)	182	147	98	(19.2)	(33.3)
Total switched access lines	23,005	22,263	21,356	(3.2)	(4.1)
ISDN line equivalents					
Residence	18	13	9	(27.8)	(30.8)
Business	1,580	1,453	1,459	(8.0)	0.4
Total ISDN Adjusted Access Lines in Service	24,603	23,729	22,824	(3.6)	(3.8)
DSL customers (retail and wholesale)	1,021	1,462	2,096	43.2	43.4
Retail long distance customers	1,002	3,960	6,130	295.2	54.8
Switched access and local minutes of use (millions)	96,755	82,101	70,061	(15.1)	(14.7)
Retail long distance minutes of use	1,816	10,039	21,109	*	110.3
Total access minutes of use (millions)	98,571	92,141	91,170	(6.5)	(1.1)
Capital expenditures	\$ 3,337	\$ 2,824	\$ 3,018	(15.4)	6.9

* Not meaningful

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2004 compared to 2003

SEGMENT OPERATING REVENUES

Voice

Voice revenues decreased \$93 during 2004 compared to 2003 driven primarily by continued access line loss offset by the growth in interLATA long distance. Total switched access lines declined 907,000, or 4.1%, for the period with retail line losses being slightly offset by increases in wholesale lines. The access line decline was the result of continued share loss and technology substitution, primarily wireless.

Wholesale lines, which consist primarily of unbundled network element – platform (UNE-P) lines, totaled almost 3.0 million at December 31, 2004, up 276,000 lines year over year. The vast majority of the UNE-P additions were residential. When lines over which we provide retail services are converted to UNE-P, we lose revenue and margin. On average, the revenue from our provision of UNE-P does not permit us to recover the fully allocated costs we incur to provide it. To mitigate this loss, we have been actively seeking reform of the pricing rules that regulators use to set UNE-P prices. As previously discussed under the heading “Overview,” a judicial decision that became effective in June 2004 invalidated certain FCC rules that governed the provision of wholesale access to our network by local service competitors. We believe this change in the regulatory environment influenced the loss in UNE-P lines that we experienced in the second half of 2004.

In efforts to combat share loss, we continue to grow our package services. BellSouth Answers® is our signature residential package offering, which combines various wireline, wireless, Internet services and/or DIRECTV® digital satellite television services. The package combines the Complete Choice calling plan of local service and multiple convenience calling features with BellSouth Long Distance, BellSouth® FastAccess® DSL or dial-up Internet, and Cingular Wireless services. During 2004, we began offering DIRECTV® digital satellite television service through all sales channels as part of the BellSouth Answers® portfolio. This agency relationship with DIRECTV® provides us with a key competitive product with insignificant cost or capital requirements. With the addition of video, the BellSouth Answers® package is one of the most comprehensive and competitively priced bundles in our markets today. We ended 2004 with almost 4.4 million residential packages, representing a 37% penetration of our retail primary line residence base. Almost 84% of Answers customers have long distance in their package and almost 45% have either DSL or BellSouth dial-up Internet.

Long distance voice revenue increased \$578 in 2004 when compared to 2003, driven primarily by growth in interLATA and wireless long distance. InterLATA revenues increased \$640 reflecting continued large market share gains driven by marketing efforts and the BellSouth Unlimited Long Distance Plans. At December 31, 2004, we had 6.1 million retail long distance customers and a mass-market penetration rate of approximately 48% of our customer base. We also continued to grow our long distance offerings in complex business. We recorded \$209 in complex long distance revenue in 2004 compared to \$71 in 2003. Through December 31, 2004, the complex long distance backlog stands at \$624. This backlog represents an estimated value of the complex long distance business sold but not yet booked as revenue. Revenue from wholesale long distance services provided to Cingular increased \$55 when compared to 2003. This increase was caused by higher volumes associated with the proliferation of wireless package plans that include long distance partially offset by slightly lower rates.

Switched access revenues declined \$62 in 2004 when compared to 2003 due to volume and rate decreases. Our entry into interLATA long distance shifted switched access minutes from other carriers to our service resulting in a transfer from wholesale switched access revenues to retail long distance revenue. Switched access and local minutes of use decreased 14.7% compared to 2003. The decrease is due to the impact of our entry into interLATA long distance, access line losses including the shift to UNE-P lines and alternative communications services, primarily wireless and e-mail. Switched access rates were slightly lower in 2004 due to the July 1, 2003 rate reduction of the CALLs program, an FCC access reform initiative. The decline in rates, however, is substantially offset by higher subscriber line charges that are also included in voice revenues.

Data

Data revenues increased \$165 in 2004 when compared to 2003. Data revenues were driven by strong growth from the sale of BellSouth® FastAccess® DSL service partially offset by decreases in revenue from other data products. Combined wholesale and retail DSL revenues were up \$241 in 2004 when compared to 2003 due primarily to a larger customer base. As of December 31, 2004, we had almost 2.1 million DSL customers, an increase of 634 thousand customers compared to December 31, 2003.

Retail data services grew 11.5% in 2004 when compared to 2003 driven primarily by the growth from the sale of FastAccess DSL service. During 2004, we added 653 thousand net retail customers. We offer three broadband downstream connection speeds to meet the varying needs of our mass-market customers. The original version – BellSouth FastAccess DSL Ultra – runs at downstream connection speeds of up to 1.5 megabits. Since mid-2003, we have offered a lower speed version – BellSouth FastAccess DSL Lite – running at downstream connection speeds of up to 256 kilobits. FastAccess DSL Lite accounted for approximately one-fourth of DSL

customers as of December 31, 2004. In April 2004, we began offering FastAccess DSL Xtreme, delivering downstream connection speeds of up to 3.0 megabits and upstream connection speeds of up to 384 kilobits. We believe our broadband offers are among the most competitively priced in our markets. In late September 2004, we launched additional incentives and introduced new pricing for FastAccess DSL Ultra service

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designed to increase long-term market penetration. Retail FastAccess customer additions were offset somewhat by wholesale DSL disconnects as we continue to see a shift in customer mix to retail. Revenue from other retail data products was flat for 2004 when compared to 2003.

Revenues from the sale of wholesale data transport services and wholesale DSL to other communications providers, including long distance companies and CLECs, declined 4.3% in 2004 when compared to 2003, primarily due to the lingering impacts of soft enterprise market segment demand and continued network grooming and consolidation by large inter-exchange carriers.

Other

Other revenues decreased \$68 in 2004 when compared to 2003. This decrease reflects decreases in revenues from the payphone business of \$77 and billing and late payment fees of \$29, partially offset by increases in equipment revenues of \$33 and increases in wholesale long distance revenues of \$12. Increases in equipment revenues reflect increased demand due to improved economic conditions and customer upgrades to newer technology.

SEGMENT OPERATING EXPENSES

Cost of services and products

Cost of services and products of \$7,108 in 2004 increased \$353 from 2003. The cost of services increase was impacted by: increases of \$213 in costs of goods sold principally driven by increases in the provision of long distance service volumes; increases of \$104 in labor costs impacted by pay increases driven by union contract raises and higher costs from retiree and medical benefits slightly offset by lower average workforce; increases of \$39 in contract services related to network planning projects and equipment installations; and increases in materials and supplies of \$39 associated with increased utilities usage, partially offset by decreases of \$95 in access fees due to volume declines, settlements and significant reductions in charges associated with access to other carriers customer name databases; and by decreases in rent of \$22 related to real estate consolidation.

Selling, general, and administrative expenses

Selling, general, and administrative expenses of \$3,123 in 2004 increased \$44 from 2003. The selling, general, and administrative expense reflected represents an increase of \$133 in labor costs driven by higher costs from retiree and medical benefits, incentive awards, reduced use of contractors and pay increases partially offset by lower headcount. Also included in the labor increase was a \$38 increase in an annual adjustment to the workers compensation and long-term disability accruals. In addition to labor increases, information technology costs increased \$24 during 2004 compared to 2003.

This increase was partially offset by a decrease in uncollectibles expense of \$90 driven by continued improvements in the collection process and improved economic conditions, and decreases of \$23 in outside sales commissions, fees and other various expenditures.

Depreciation and amortization

Depreciation and amortization expense decreased \$178 during 2004 when compared to 2003. The primary driver of the decline in depreciation expense relates to lower depreciation rates under the group life method of depreciation. The lower depreciation rates were precipitated primarily by the reductions in capital expenditures over the past several years. Amortization expense increased due to higher levels of capitalized software.

UNUSUAL ITEMS EXCLUDED FROM SEGMENT NET INCOME

Unusual items that were excluded from this segment's net income consisted of the following: for 2004, unusual items of \$(160) for the South Carolina regulatory settlement, lease termination fees, severance and hurricane-related costs; for 2003, unusual items of \$676

for the cumulative effect of change in accounting principle related to the adoption of FAS 143 offset by restructuring charges, costs associated with the early extinguishment of debt, and an asset impairment.

2003 compared to 2002

SEGMENT OPERATING REVENUES

Voice

Voice revenues increased \$143 driven by significant growth in interLATA long distance substantially offset by continued access line share loss and conversion to wholesale lines. Total switched access lines declined 3.6% with retail line losses being partially offset by increases in wholesale lines. The access line decline was the result of share loss, technology substitution and a continued weak economy.

Wholesale lines consist primarily of unbundled network element – platform (UNE-P) lines. The UNE-P lines totaled approximately 2.4 million at December 31, 2003, up 864,000 lines from the prior year. The vast majority of the UNE-P additions were residential. Business UNE-P line adds of 79,000 fell slightly from the prior year while other wholesale UNE-P lines, primarily payphone, increased by 23,000 in 2003.

As of the end of 2003, we had more than 3 million residential packages designated as Answers customers, which represents a 24.1% penetration of our retail primary line residence base. As of December 31, 2003, over 75% of Answers customers had long distance in their package and over 40% had either DSL or BellSouth dial-up Internet.

InterLATA long distance voice revenues increased \$573 compared to 2002. Substantial interLATA growth reflects our receipt of regulatory relief to provide interLATA services

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in the nine southeastern states we serve. At December 31, 2003, we had nearly 4 million long distance customers, a penetration rate of 28% of primary residential access lines and 39% of mass-market small business accounts. Earlier in 2003, we began offering unlimited long distance to reduce competitive churn and increase retention and reacquisition of residential customers. We recorded \$71 in complex long distance revenue in 2003 compared to \$3 in 2002. Revenue from wholesale long-distance services provided to Cingular increased \$47 in 2003. This increase was caused by higher volumes associated with the proliferation of wireless long distance plans.

Switched access revenues declined \$195 in 2003 when compared to 2002 due to volume and rate decreases. Our entry into interLATA long distance shifted switched access minutes from other carriers to our service resulting in a transfer from wholesale switched access revenues to retail long distance revenue. Switched access and local minutes of use declined 15.1% compared to 2002. The decrease is due to the impact of our entry into interLATA long distance, access line losses including the shift to UNE-P lines and alternative communications services, primarily wireless and email. Switched access rates were lower in 2003 due to effects of the CALLS program, an FCC access charge reform initiative. The decline in rates, however, is substantially offset by higher subscriber line charges that are also included in voice revenues.

Data

Data revenues increased \$84 in 2003. The overall growth was driven by revenues from the sale of BellSouth® FastAccess® DSL service. Combined wholesale and retail DSL revenues were up \$248 in 2003 due to a larger customer base. As of December 31, 2003, we had over 1.46 million DSL customers, an increase of 441,000 customers compared to December 31, 2002.

Retail data services, which represent roughly half of data revenues, grew 14.1% in 2003 driven primarily by growth from the sale of FastAccess DSL service. Early in the third quarter 2003, we introduced FastAccess® DSL Lite, creating a tiered approach to broadband that allows customers to choose the connection speed and price best suited to their Internet use. Other retail data products, primarily DS1 lines (dedicated high capacity lines) were lower driven by decreases in demand and special access rate reductions effective July 2002.

Revenues from the sale of wholesale data transport services to other communications providers, including long distance companies and Competitive Local Exchange Carriers, declined 7.8% in 2003 primarily due to reductions in leased circuits by large inter-exchange carriers as they rationalized their capacity needs in relation to current demand. The decline was also attributable to the lingering impacts of a soft economy and the renegotiation of an access contract with a bankrupt wholesale customer.

Other

Other communications revenue decreased \$268 primarily due to a decline of \$123 in sales to second and third tier long distance carriers due to our decision to eliminate certain products within the wholesale long distance portfolio and due to the continuing phase-out of our payphone business which created a decline of \$59. We completed our exit of the payphone business as of December 31, 2003. Other revenues decreased \$86 due to a change in the presentation for drop shipments of equipment from gross to net, which lowered both revenues and expenses.

SEGMENT OPERATING EXPENSES

Cost of services and products

Cost of services and products increased \$291 compared to the same periods in 2002. The increase reflects higher pension and retiree medical costs of \$315. Costs of service associated with providing retail interLATA long distance increased \$183 driven by higher volumes related to more customers while costs associated with the provision of long distance services to Cingular increased \$34 driven by higher volumes. In addition, installation and activation expense increased \$239 as compared to the prior period reflecting lower expense deferrals related to lower installation and activation service revenue.

These cost increases were partially offset by work force reductions, primarily as a result of reduced business volumes, that resulted in decreased salary and wage related expenses of \$116. Wholesale long distance cost of services decreased \$100 reflecting a de-emphasis in these services. Costs of goods related to equipment sales decreased \$86 due to a change in the presentation for drop shipments from gross to net, which had no impact on operating margin. In addition, page and equipment costs decreased \$53 driven by lower volumes. Information technology infrastructure costs decreased \$60, reflecting cost containment efforts.

Selling, general, and administrative expenses

Selling, general, and administrative expenses increased \$131 in 2003 compared to 2002. The periods presented were impacted by

increases in advertising of \$111 associated with higher spending related to a more competitive environment and increases in outside sales commissions of \$55 primarily related to the long distance launch. The periods presented were also impacted by increased pension and retiree medical costs of \$33.

These increases were partially offset by decreases in uncollectible expenses of \$116. Prior year periods included the impact of higher bankruptcies and non-pay accounts driving the decrease in 2003.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS CONTINUED

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Depreciation and amortization

Depreciation and amortization expense decreased \$390. The primary driver of the year-over-year decline in depreciation expense relates to lower depreciation rates under the group life method of depreciation. The lower rates were caused primarily by the significant reductions in capital expenditures over the past several years. In addition, depreciation expense was lower due to the adoption of SFAS No. 143. In connection with the adoption of this standard, we no longer accrue for net cost of removal in our depreciation rates causing lower depreciation expense. Amortization expense increased slightly due to higher levels of capitalized software.

UNUSUAL ITEMS EXCLUDED FROM SEGMENT NET INCOME

Unusual items which were excluded from this segment's results consisted of the following: in 2003, \$676 for the cumulative effect of a change in accounting principle related to the adoption of FAS 143 offset by restructuring charges, costs associated with the early extinguishment of debt, and an asset impairment; in 2002, \$(514) related to restructuring costs, including pension settlements, costs associated with the early extinguishment of debt, costs associated with service curtailments and asset impairments and refund of customer late fees in Florida.

Domestic Wireless

We own an approximate 40% economic interest in Cingular, a joint venture with SBC. Because we exercise influence over the financial and operating policies of Cingular, we use the equity method of accounting for this investment. Under the equity method of accounting, we record our proportionate share of Cingular's earnings in our consolidated statements of income. These earnings are included in the caption "Net earnings (losses) of equity affiliates". For management purposes, we evaluate our Domestic Wireless segment based on our proportionate share of Cingular's results. Accordingly, results for our Domestic Wireless segment reflect the proportional consolidation of approximately 40% of Cingular's financial results.

On October 26, 2004, Cingular completed the acquisition of AT&T Wireless, creating the largest wireless carrier in the United States based on number of customers. Data revenue played an increasingly important role in revenue composition in 2003 and 2004 and those impacts are expected to increase in 2005. Further, competition continues to be intense, with up to five competitors in most of Cingular's significant markets.

	2002	2003	2004	Percent Change	
				2003 vs. 2002	2004 vs. 2003
Segment operating revenues:					
Service revenues	\$ 5,569	\$ 5,689	\$ 6,989	2.2	22.9
Equipment revenues	392	504	785	28.6	55.8
Total segment operating revenues	5,961	6,193	7,774	3.9	25.5
Segment operating expenses:					
Cost of services and products	1,965	2,273	2,980	15.7	31.1
Selling, general, and administrative expenses	2,170	2,170	2,826	0.0	30.2
Depreciation and amortization	740	835	1,232	12.8	47.5
Total segment operating expenses	4,875	5,278	7,038	8.3	33.3
Segment operating income	1,086	915	736	(15.7)	(19.6)
Segment net income	\$ 357	\$ 261	\$ 129	(26.9)	(50.6)
Segment net income including unusual items	\$ 301	\$ 261	20	(13.3)	(92.3)

Key Indicators (100% Cingular):

Cellular/PCS Customers (000s)	21,925	24,027	49,109	9.6	104.4
Wireless average monthly revenue per user –					
Cellular/PCS (whole dollars)(a)	\$ 52	\$ 51	\$ 49	(1.9)	(3.9)
Capital Expenditures	\$ 3,085	\$ 2,734	\$ 3,449	(11.4)	26.2

(a) Management uses average revenue per user (ARPU) as an indicator of operating performance of the business. Wireless ARPU – Cellular/PCS is defined as Cellular/PCS service revenues during the period divided by average Cellular/PCS subscribers during the period. This metric is used to compare the recurring revenue amounts being generated on Cingular's network to prior periods and internal targets. We believe that this metric provides useful information concerning the performance of Cingular's initiatives to attract and retain high value customers and the use of its network.

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2004 compared to 2003

SEGMENT OPERATING REVENUES

Cingular had 49.1 million cellular/PCS customers at December 31, 2004, representing growth of 25.1 million in its cellular/PCS customer base from a year ago. This growth was primarily due to a 21.7 million cellular/PCS customer base increase, related to Cingular's acquisition of AT&T Wireless in October 2004. Additionally, for 2004, Cingular's cellular/PCS customer net additions were 3.4 million, up from 2.1 million a year ago, with 1.7 million of the current year's cellular/PCS customer net additions occurring in the fourth quarter of the year. This fourth quarter increase represents the highest cellular/PCS customer net additions total ever when compared with the combined historical results of Cingular and AT&T Wireless. The strong performance in cellular/PCS customer net additions during the fourth quarter was driven by the re-launch of the Cingular brand, the offering of new common rate plans and the larger distribution network of the newly combined Cingular/AT&T Wireless company subsequent to the acquisition. Also favorably impacting customer net additions throughout 2004 were the promotion and success of Cingular's new GSM service offerings and the continued promotion of its FamilyTalk® service offering and its Rollover® rate plans. Excluding the impact to the prepaid customer base due to the AT&T Wireless acquisition, the prepaid customer count was reduced from the prior year, in part due to the successful promotion of the postpaid FamilyTalk® plan, which competes for customers at a similar price point but with enhanced services. The increase in reseller customer net additions compared with the prior year can be attributed to continued growth by Cingular's primary reseller.

The monthly cellular/PCS churn rate of 2.7% in 2004, which included the results of AT&T Wireless since its acquisition, was flat compared with the churn rate in the prior year as a lower churn rate in Cingular's postpaid customer base was offset by higher churn rates in the prepaid and reseller customer bases. During the fourth quarter of 2004, Cingular experienced a significant improvement in its postpaid customer base churn rate compared with prior periods, as customers responded positively to the launch of the new Cingular, its broad network coverage and its attractive GSM service offerings. Also, during the fourth quarter of 2004, conformity issues related to the calculation of churn for Cingular and AT&T Wireless reduced churn subsequent to the acquisition by 13 basis points. Beginning in the first quarter of 2005, Cingular will adopt a new reseller churn calculation methodology that is consistent with its primary competitor. Cingular currently includes gross reseller disconnects in the churn calculation. In the future, Cingular will base the calculations on total reseller net customer reductions. To date, Cingular does not believe that wireless local number portability has materially impacted the customer churn rate.

Total operating revenues, consisting of service revenue and equipment sales, increased \$1,581 in 2004. The primary driver behind the year over year increases in almost every component of total operating revenues was Cingular's acquisition of AT&T Wireless in late October 2004 and the inclusion of 67 days of AT&T Wireless operating results. Additionally, total operating revenues continue to be favorably impacted by growth in service revenue as a result of a higher average cellular/PCS customer base and the continued growth in data revenues. Equipment sales contributed \$281 to the increase in total operating revenues, driven by both strong customer growth and handset upgrade activity.

Service revenues

Service revenue, comprised of local voice and data services, roaming, long distance and other revenue, increased \$1,300 in 2004 compared to 2003. The local service component of total service revenue includes recurring monthly access charges, airtime usage, including prepaid service, and charges for optional features and services, such as voice mail, mobile-to-mobile calling, roadside assistance, caller ID, handset insurance and data services. It also includes billings to customers for the Universal Service Fund (USF) and other regulatory fees. The primary driver of the increase in local service revenue for 2004 was the inclusion of the former AT&T Wireless operating results as a result of Cingular's acquisition in late October 2004. Aside from this impact, increases in local service revenue are a function of the higher average customer base partially offset by the impact of a lower Average Revenue Per User (ARPU). Strong growth in data revenue, including the impact of the AT&T wireless acquisition, continues to favorably impact local service revenue driven primarily by increased data service penetration and usage of text messaging and other data services by cellular/PCS customers. Incollect and outcollect roaming revenues were essentially flat, when compared with the corresponding prior year. Roaming revenue continues to be unfavorably impacted by the bundling of "free" roaming minutes with all-inclusive regional and national rate plans and lower negotiated rates with Cingular's roaming partners. Prior to the acquisition, AT&T Wireless was Cingular's largest national roaming partner. Effective with the acquisition, Cingular's consolidated outcollect revenue reflects elimination of roaming revenue between the now combined Cingular and former AT&T Wireless properties along with a corresponding elimination of incollect roaming costs. Although net income neutral, this elimination will significantly reduce the new combined company outcollect revenue when compared to the combination of prior historical stand-alone results. The increase in long distance revenue compared with 2003 was primarily related to the incremental impact of the additional long distance revenue contributed as a result of the AT&T Wireless acquisition. Higher international long distance revenue in 2004 also contributed, to a lesser extent, to the overall increase compared with the prior year.

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Cellular/ PCS ARPU for 2004 was \$49.30, a decrease of \$2.02, or 3.9%, compared with \$51.32 for 2003. Although the contribution of a higher ARPU for the AT&T Wireless customer base for the last 67 days of 2004 had a slightly positive impact on overall 2004 ARPU when compared with 2003, the main drivers of the changes in ARPU remained consistent with prior periods. Continued increases in ARPU related to higher customer usage and increased data revenue and regulatory fee revenue were more than offset by the impact of a larger embedded customer base of postpaid customers on lower ARPU FamilyTalk® rate plans and on all-inclusive rate plans that include more “free” minutes, thereby reducing overages and other chargeable airtime. Also exerting downward pressure on ARPU compared with the prior year is a change in the mix of the cellular/PCS customer base to include a higher percentage of lower ARPU reseller customers and decreases in roaming revenue, largely as a result of the acquisition of AT&T Wireless. Additionally, as former AT&T Wireless customers migrate to the popular Rollover rate plans, Cingular expects higher revenue deferrals related to unused rollover minutes to have an unfavorable impact on reported ARPU. This effect may be partially offset by the addition of higher ARPU AT&T Wireless subscribers to the customer base.

Equipment revenues

For 2004, equipment sales increased \$281 in 2004 compared to 2003, primarily driven by overall higher handset sales including the impact of a significant increase in customer gross additions due to the acquisition of AT&T Wireless. Customer migrations to new Cingular rate plans as a result of the merger also favorably impacted handset upgrade revenue.

SEGMENT OPERATING EXPENSES

Cost of services and products

The cost of services and products increase of \$707 for 2004 compared to 2003 was due to increases in local network system costs and in third party system costs (*i.e.*, roaming and long distance costs). Over half of the increase in local network system costs can be attributed to the incremental costs related to the acquired AT&T Wireless network. Excluding this impact, the overall drivers of increased local network costs are primarily related to increased network system usage and associated network system expansion costs. Increased local network system costs in 2004 versus the prior year attributable to historical pre-merger Cingular activities included increased costs billed to its customers related to payments into the USF and certain other regulatory funds and higher costs related to its handset insurance program due to increased claims. For 2004, third party network system costs were lower as continued decreases in incollect roaming costs were partially offset by higher long distance costs. Lower incollect roaming costs were a result of lower negotiated roaming rates with Cingular's roaming partners, which more than offset increased volumes of roaming minutes. Also, as a result of the AT&T Wireless acquisition, Cingular's consolidated incollect expenses reflect elimination of intra-company incollect roaming costs between the now combined Cingular and former AT&T Wireless properties along with a corresponding elimination of outcollect revenue. Although net income neutral, this elimination will significantly reduce the new combined company incollect roaming expenses when compared to the combination of prior historical stand-alone results. The increase in long distance costs was primarily volume driven, impacted by the inclusion of “free long distance” in many of Cingular's regional and national rate plan offerings. In addition, approximately one-third of the increase in long distance costs versus 2003 was related to the incremental long distance expenses incurred as a result of the AT&T Wireless acquisition. For 2004, the cost of equipment sales increased, primarily driven by overall higher handset sales including the impact of a significant increase in customer gross additions and customer migration to Cingular rate plans due to the acquisition of AT&T Wireless.

Selling, general, and administrative expenses

Selling, general, and administrative expenses for 2004 increased \$656 when compared with the prior year, primarily due to the incremental expense impact resulting from the addition of the AT&T Wireless selling, general, and administrative expenses during the fourth quarter of 2004. Selling, general, and administrative expenses in 2004 also included cost increases associated with increased customer gross additions and other customer service and support initiatives. Selling expenses, which include sales, marketing, advertising and commission expenses, increased for 2004 compared with the prior year primarily due to the addition of the incremental AT&T Wireless selling expenses during the fourth quarter of 2004. Higher sales, advertising and promotion costs and

commissions expenses were also a function of the increased customer gross additions in 2004. Costs for maintaining and supporting the customer base also increased for 2004 compared with the prior year primarily due to the addition of the AT&T Wireless expenses in the fourth quarter. Costs for maintaining and supporting the customer base were also impacted by higher bad debt expense, customer service expenses to support on-going customer retention and other service improvement initiatives and higher commission expenses associated with handset upgrades. Bad debt expense increased primarily due to higher customer net write-offs as a result of prior relaxed credit policies in selected areas, which have been subsequently changed, as well as residual impacts related to the implementation of wireless local number portability in late 2003. Additionally, 2003 included a net recovery of prior MCI write-offs. Upgrade commission expenses were impacted by over one million customer migrations to new rate plans as a result of the merger.

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Depreciation and amortization

Depreciation expense increased by \$249 in 2004, compared to 2003, and included an incremental \$130 related to assets acquired from AT&T Wireless. Other increases in depreciation expense were primarily due to on-going capital spending, including the GSM/ GPRS/ EDGE network overlay, in addition to increased depreciation on TDMA assets in 2004 as a result of a further review of estimated service lives. Amortization expense increased by \$148 in 2004 compared to 2003, and included an incremental \$166 in amortization expense as a result of the AT&T Wireless acquisition, primarily related to the amortization of the customer relationship intangible asset. This increase was partially offset by certain historical Cingular finite-lived intangible assets becoming fully amortized during 2004.

UNUSUAL ITEMS EXCLUDED FROM SEGMENT NET INCOME

Unusual items which were excluded from this segment's results consisted of the following: in 2004, \$(109) related to wireless merger integration costs, fair value adjustment and lease accounting adjustments; in 2003, no unusual items were excluded.

2003 compared to 2002

SEGMENT OPERATING REVENUES

Cellular/PCS customers increased 9.6% during 2003. Net cellular/PCS additions in 2003 increased 1.8 million compared to 2002. Improvement in customer additions was attributable to several business initiatives Cingular implemented earlier in 2003: (1) reorganization of Cingular's marketing, sales and operations activities from a national to a regional basis to more effectively address local market needs; (2) introduction of a more meaningful brand message; (3) increased emphasis on Cingular's affiliation with its parents and co-branding and more effectively utilizing the parents' sales channels in those areas where Cingular's wireless markets overlap with the parents' wireline markets; and (4) more effective marketing execution such as the "Family Talk" rate plan offer introduced in the third quarter of 2003. Prepaid subscriber growth was impacted positively in 2003 by the KIC (Keep in Contact) prepaid plan launched in the fourth quarter of 2002. The reseller subscriber base was higher due to aggressive growth by Cingular's primary reseller during 2003 and to a loss of 371,000 MCI reseller customers in 2002, principally when MCI made the decision to exit the wireless reseller business in the second half of 2002. The cellular/PCS churn rate was 2.7% in 2003 compared with a 2.8% churn rate in 2002.

Total segment operating revenues increased \$232 during 2003. The growth in total operating revenues was a result of improved service revenues driven by a larger average cellular/PCS customer base, robust growth in data revenues and increased regulatory fee revenues. Strong customer growth and a significant increase in handset upgrade activity in 2003 also contributed to increased equipment revenues.

Service revenues increased \$120 in 2003, driven by the 3.6% increase in the average subscriber base, a 14.4% increase in local minutes of use, and a \$64 increase over prior year of revenues related to billings to Cingular's customers for the USF and other regulatory fees. Other increases were a result of an increase in data revenues from 2002, reflective of higher penetration and usage of SMS short messaging data services with cellular/PCS customers as well as increased revenue per customer related to the Mobitex data business. Partially offsetting these increases were a decrease in wireless Average Revenue Per User (ARPU), declines in roaming and long distance revenues reflecting the migration of customers to regional and national rate plans and a reduction in roaming rates with major roaming partners to support all-inclusive rate plans. Additionally, the increase was offset partially by the effects of Emerging Issues Task Force Issue No. 00-21 (EITF 00-21), Revenue Arrangements with Multiple Deliverables, adopted July 1, 2003. Implementation of EITF 00-21 resulted in a reclassification of certain direct channel activation revenues from service revenues to equipment revenues on a prospective basis only. As a result, service revenue growth was reduced by approximately \$14 for the year.

ARPU for cellular/PCS customers declined 1.6% or \$0.82 to \$51.32 in 2003 from \$52.14 in 2002. Increased sales of lower ARPU "Family Talk" plans in the second half of the year, in combination with a higher percentage of lower ARPU reseller and prepaid customers in Cingular's 2003 customer base, negatively impacted its overall ARPU when compared with the prior year. Additionally, the impact of increased revenue deferrals associated with its "rollover" rate plans, which allow customers to carry over any unused "anytime" minutes from month to month for up to one year, plus the revenue reclassification as a result of the adoption of EITF 00-21 also had a negative impact on ARPU. Other unfavorable impacts include on-going competitive pricing pressures and the reductions in roaming and long distance revenues.

Equipment revenues increased \$112 in 2003 compared to 2002. An increase in handset revenues was primarily driven by higher unit sales reflecting the nearly 14% increase in cellular/PCS postpaid and prepaid gross customer additions and a significant increase

in the sale of “upgrade” handsets compared with the prior year. The increased unit sales, particularly for upgrades, was a function of both Cingular’s GSM conversions and focused efforts to increase the number of customers under contract in anticipation of wireless local number portability. These increases also included the impact of the implementation of EITF 00-21, which increased equipment revenues by approximately \$14.

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SEGMENT OPERATING EXPENSES

Cost of services and products

Cost of services and products primarily includes expenses to monitor, maintain and service Cingular's network, landline facilities expense, incollect roaming charges from other carriers, cost of equipment sales, and long distance expense. Cost of services and products increased \$308 during 2003. The primary driver of the increase of cost of services was the increase in the cost of equipment sales of \$198. This increase was driven primarily by higher unit sales associated with the large increase in gross customer additions and upgrade unit sales. Overall, the increased cost of equipment sales was also impacted by higher per unit handset costs for upgrade units driven by a shift to more advanced handsets, such as the dual mode TDMA/GSM handsets in use during Cingular's GSM system conversion and newly introduced feature-rich GSM-only handsets. Other increases in cost of services include increases in local system costs of \$164, partially offset by decreases in third party system costs. Local systems costs continue to be driven by growth in system minutes of use, system expansion and the increased costs of redundant TDMA and GSM networks required during the current GSM system overlay. System minutes of use increased 19.1% in 2003. The increase in local system costs includes a \$64 increase in costs related to payments into the USF and other regulatory funds. The primary contributor to lower third party system costs was a decrease in incollect roaming costs, which decreased \$53 in 2003. These reductions were a result of lower negotiated roaming rates and cost reductions associated with the Mobile Telecommunications Sourcing Act.

Selling, general, and administrative expenses

Selling, general, and administrative expenses remained flat in 2003. Increases in Cingular's selling expenses were offset by decreases in costs related to maintaining and supporting its customer base and other administrative costs. Higher commissions and advertising expenses were partially offset by reduced employee-related costs as a result of the sales operation reorganization in 2002.

Costs for maintaining and supporting the customer base decreased \$27 during 2003. Reduced costs included lower bad debt expenses and billing expenses, partially offset by increased residuals and upgrade commissions expenses related to the existing customer base. The lower billing expenses reflect cost reductions as a result of system conversions and related consolidations in 2002.

Depreciation and amortization

Depreciation and amortization increased \$95 in 2003. The increase in depreciation expense of \$106 was attributable to higher levels of gross property, plant and equipment plus accelerated depreciation on TDMA assets that began in 2003. Amortization expense declined \$11 due to certain finite-lived intangibles becoming fully amortized during 2002.

UNUSUAL ITEMS EXCLUDED FROM SEGMENT NET INCOME

Unusual items which were excluded from this segment's results consisted of the following: in 2003, no unusual items were excluded; in 2002, \$(56) related to impairment losses.

Advertising & Publishing Group

Our Advertising & Publishing Group is comprised of companies in the US that publish, print, sell advertising in and perform related services concerning alphabetical and classified telephone directories and electronic product offerings. In November 2004, BellSouth and SBC created an online Internet yellow pages joint venture that acquired the online directory publisher www.yellowpages.com. This venture is expected to allow us to expand the national advertising base and expand traffic relationships.

As discussed more fully in Note C to our consolidated financial statements, effective January 1, 2003, we changed our method for recognizing revenues and expenses related to our directory publishing business from the publication and delivery method (issue basis) to the deferral method (deferral basis). For BellSouth's consolidated results, this change was treated as a prospective change and prior year consolidated results were not restated. However, to align internal reporting, the 2002 segment results for the Advertising &

Publishing Group were recast to reflect the change. Under the issue basis, we recognized 100% of revenues and direct expenses at the time the directories were published and delivered. Under the deferral basis, we amortize, or recognize ratably, revenues and direct expenses over the life of the related print directory, generally 12 months. When compared to the issue-basis method, the deferral method causes trends in current-period operating results to be recognized in the income statement over a longer period of time and to cross fiscal years.

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In 2003 and early 2004, our Advertising & Publishing Group was negatively affected by weak economic conditions and competition. We expect an improving economy, combined with the execution of our business strategies, to result in moderate revenue growth in 2005.

	2002	2003	2004	Percent Change	
				2003 vs. 2002	2004 vs. 2003
Segment operating revenues					
Advertising & Publishing revenues	\$2,010	\$1,906	1,878	(5.2)	(1.5)
Commission revenues	147	144	141	(2.0)	(2.1)
Total segment operating revenues	2,157	2,050	2,019	(5.0)	(1.5)
Segment operating expenses:					
Cost of services and products	351	345	353	(1.7)	2.3
Selling, general, and administrative expenses	879	706	684	(19.7)	(3.1)
Depreciation and amortization	29	26	28	(10.3)	7.7
Total segment operating expenses	1,259	1,077	1,065	(14.5)	(1.1)
Segment operating income	898	973	954	8.4	(2.0)
Segment net income	\$ 545	\$ 600	583	10.1	(2.8)
Segment net income including unusual items	\$ 428	\$ 96	583	(77.6)	*
Capital Expenditures	\$ 29	\$ 28	29	(3.4)	3.6

* *Not meaningful*

2004 compared to 2003

SEGMENT OPERATING REVENUES

Segment operating revenues decreased \$31 in 2004 compared to 2003. The decreases include a reduction in print revenues, partially offset by an increase in electronic media revenues. Sales agency commission revenues declined \$3 in 2004 compared to 2003.

The print revenue decline between periods was primarily driven by the amortization of revenues from directories issued in the latter half of 2003. The decline in revenues from 2003 directories was attributable to the lingering effects of weak economic conditions in 2003 that affected the directory advertising environment, and the continued impact of online and offline media competition. These factors also caused revenues from directories issued in the first half of 2004 to be flat when compared to their 2003 issues. Revenues from directories issued in the second half of 2004, however, achieved positive growth as a result of expanded product offerings, increased distribution, successful sales execution, growth in Internet sales, and an improving economy. Based on recent directory sales volumes, revenues from directories to be issued 2005 are also expected to show moderate positive growth over their previous issues.

The \$3 decline in sales agency commission revenues was the result of the discontinuance of a line of business, partially offset by growth in core sales.

SEGMENT OPERATING EXPENSES

Cost of services and products increased \$8 in 2004 compared to 2003 driven by the impact of increased distribution. Selling, general, and administrative expenses decreased \$22 in 2004 compared to 2003 driven primarily by a \$49 decrease in uncollectible expense, the result of improved collection performance between periods. Variable costs associated with selling also decreased as a result of the reduction in revenues. Partially offsetting these decreases were increases in employee healthcare, pension and post-retirement medical costs, as well as increased spending for advertising in response to a more competitive environment. Depreciation and amortization expense increased \$2 during 2004 reflecting an increase in capitalized software.

UNUSUAL ITEMS EXCLUDED FROM SEGMENT NET INCOME

Unusual items that were excluded from this segment's net income consisted of the following: in 2004 there were no unusual items; in

2003, unusual items of \$(504) included the cumulative effect of change in accounting principle and severance and pension costs.

2003 compared to 2002

SEGMENT OPERATING REVENUES

Segment operating revenues decreased \$107 from 2002 to 2003. The decrease included a reduction in print revenues due to lower overall spending by our advertisers. The decline in print revenue was partially offset by an increase in revenues from electronic media offerings, resulting from increased penetration of the print customer base. Sales agency commission revenues decreased slightly as the result of a discontinued line of business.

Because of the accounting convention used for publishing revenue, the revenue decline during 2003 was primarily driven by the amortization of revenues from directories issued in 2002, and to a lesser extent from those issued in 2003. Revenues from directories issued in 2003 also de-

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clined when compared to their 2002 issues attributable to the factors discussed previously. Approximately 50% of the decline was recognized in the segment's 2003 income statement, with the remainder to be recognized in 2004.

SEGMENT OPERATING EXPENSES

Cost of services and products decreased \$6 in 2003, primarily reflecting the impact of manufacturing cost reduction efforts. Selling, general, and administrative expenses decreased \$173 in 2003. Uncollectible expense was the primary driver of the reductions, decreasing \$141. The decrease reflects the impact of improved collection performance in 2003. In addition, variable costs associated with selling decreased as the result of the reduction in revenues. Depreciation and amortization expenses were relatively flat in 2003.

UNUSUAL ITEMS EXCLUDED FROM SEGMENT NET INCOME

Unusual items which were excluded from this segment's results consisted of the following: in 2003, \$(504) included the cumulative effect of a change in accounting principle and severance and pension costs; in 2002, \$(117) related to an unbilled receivable adjustment, severance costs and employee benefits related to workforce reduction.

Liquidity and Financial Condition

DESCRIPTION OF CASH FLOWS

Net cash provided by (used for):	2002	2003	2004	Percent Change	
				2003 vs. 2002	2004 vs. 2003
Continuing Operations					
Operating activities	\$ 7,712	\$ 7,883	\$ 6,801	2.2	(13.7)
Investing activities	(1,912)	(2,706)	(13,560)	*	*
Financing activities	(4,443)	(4,679)	5,071	(5.3)	*
Discontinued Operations	72	428	(579)	*	*

* Not meaningful

Continuing Operations

NET CASH PROVIDED BY OPERATING ACTIVITIES

Cash generated by operations decreased \$1,082 in 2004 compared to the prior year due primarily to a \$601 increase in income tax payments in 2004, a previously accrued payment of approximately \$81 to MCI related to its bankruptcy settlement, a \$77 payment associated with the ratification of our contract with CWA, \$160 of cash expenses due to the hurricanes in 2004, and lower operating margins before depreciation and amortization in the Communications group. Operating income excluding depreciation and amortization in the Communications group decreased \$393 in 2004 compared to the prior year. Partially offsetting these increased payments were decreases over prior year of \$141 in other postretirement benefit funding and \$45 in severance payments.

Cash generated by operations increased \$171 during 2003 compared to the prior year. The increase was driven primarily by lower severance payments and better receivables collections. Severance payments of \$125 in 2003 declined \$369 as compared to \$494 of payments in 2002. During 2003, we enhanced our processes with respect to receivable collection management resulting in improved collections. Decreases in interest income, due to lower rates on our advance to Cingular and the loss of income on an advance to KPN were substantially offset by lower interest expense due to lower borrowings.

Operating cash flows in the next few years will be negatively impacted by higher federal income tax payments as the timing of

accelerated tax depreciation in recent years begins to reverse.

NET CASH USED FOR INVESTING ACTIVITIES

Capital expenditures

Capital expenditures consist primarily of (a) gross additions to property, plant and equipment having an estimated service life of one year or more, plus the incidental costs of preparing the asset for its intended use, and (b) gross additions to capitalized software.

Our capital expenditures for continuing operations for 2000 through 2004 were as follows:

	Millions	% of Revenue
2000	\$6,169	26.5
2001	\$5,495	25.9
2002	\$3,536	17.5
2003	\$2,926	14.4
2004	\$3,193	15.7

The trend in capital spending levels over the past five years reflects targeted capital deployment and better unit pricing due to technological advances. The trend in spending for capitalized software has increased over the period driven by system enhancements to increase efficiencies and introduce new products. While spending levels

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are expected to remain relatively flat as a percent of revenue, we expect a slight shift in the mix of capital expenditures toward broadband and other next-generation technologies, such as fiber optics and DSL.

We expect expenditures for 2005 to be financed substantially through internal sources and, to the extent necessary, from external financing sources.

Other investing activities

During 2004, we contributed \$14,410 to Cingular to fund its acquisition of AT&T Wireless. In addition, we loaned Cingular \$666 under a revolving credit agreement to fund higher cash needs associated with the initial integration of AT&T Wireless. We received net proceeds of \$3,020 in connection with the sale of eight of our Latin American operations. The sale of our investment in Sonofon resulted in proceeds of \$634, including the repayment of a shareholder loan. Purchases and sales of short-term investments resulted in a cash inflow of \$1,593. Purchases and sales of equity securities, primarily in our grantor trust, resulted in a net cash outlay of \$492.

Other 2003 investing activities include net proceeds of \$1,458 resulting from an early repayment by KPN of the entire outstanding balance of the loan we had extended to them and the settlement of related currency swaps. In June 2003, we sold our entire interest in two real estate partnerships for net proceeds of \$26. In conjunction with the sale, we received proceeds of \$97 for the repayment of loans we had extended to the partnerships. During 2003, we purchased \$194 in debt and equity securities and made net short-term investment purchases of \$1,148.

Other 2002 investing activities include receipt of \$2,268 in proceeds from the sale of shares in Qwest and KPN as well as proceeds from a principal payment related to a loan to KPN. In addition, we contributed a total of \$210 to equity affiliates, including \$200 to Cingular. The \$200 contribution related to income tax benefits realized by BellSouth associated with our investment in Cingular. We also made net purchases of short-term investments of \$461.

NET CASH USED FOR FINANCING ACTIVITIES

Net borrowings of short-term and long-term debt of \$7,057 during 2004 increased \$9,337 over 2003, primarily due to financing our share of the purchase price of Cingular's acquisition of AT&T Wireless. Cash used for the purchase of treasury shares declined \$712 due to the expiration of the Company's stock repurchase program in December 2003. Dividend payments increased \$293 as compared to 2003 due to an increase in the annual dividend rate to \$1.04 per share from \$.87 per share in 2003. In December 2004, we called \$400 of debt, which was redeemed in January 2005.

Our debt to total capitalization ratio of 47.1% at December 31, 2004 increased from 43.1% at December 31, 2003, reflecting the net issuance of short-term and long-term debt, partially offset by a decrease in debt related to our discontinued operations and an increase in equity.

Cash used for financing activities increased \$236 during 2003 compared to 2002 due primarily to an increase in dividends paid of \$148 and an increase in purchases of treasury shares of \$267, partially offset by a reduction in debt pay downs of \$176. During 2003, we paid dividends of \$.87 per share totaling \$1,608 and purchased 35.0 million shares of our common stock for \$858. During 2002, we paid dividends of \$.78 per share totaling \$1,460 and purchased 22.3 million shares of our common stock for \$591.

We utilized cash in 2003 to pay down short-term borrowings by \$431 and long-term notes by \$1,849. Our debt to total capitalization ratio of 43.1% at December 31, 2003 decreased from 49.2% at December 31, 2002, reflecting both the \$2.4 billion debt pay down for both short-term and long-term notes as well as an increase in equity due to earnings partially offset by dividends declared.

Discontinued Operations

The following table includes cash flows from our discontinued operations:

	2002	2003	2004
Cash flows from operating activities	\$ 534	\$ 646	\$ 561
Cash flows from investing activities	(256)	(140)	(997)
Cash flows from financing activities	(206)	(78)	(143)
Total cash flows from discontinued operations	\$ 72	\$ 428	\$(579)

Operating Activity — Cash flows from operations declined during 2004 impacted by working capital changes and to a lesser extent

by foreign currency translation rate changes on cash balances. Cash flows from operations improved during 2003 reflecting improved margins compared to 2002 driven by growth in Ecuador, Colombia, and the currency recovery in Argentina.

Investing Activity — Capital expenditures from our discontinued operations were \$249 in 2002, \$274 in 2003 and \$225 in 2004. In addition to capital expenditures, 2004 investing activity included \$793 in expenditures related to the purchase of interests and other rights of minority partners in Argentina, Colombia, Ecuador, and Venezuela. Investing activity in 2003 includes proceeds of \$35 from the sale of our Colombian debt securities, \$70 for the sale of two Brazilian operations, and \$37 for the sale of equity securities. In addition to capital expenditures, 2002 investing activity includes a \$94 payment related to a guarantee payment on a Brazilian loan offset by \$90 of proceeds on sales of our investment in TCO.

Financing Activity — Payments on outstanding borrowings were \$158 in 2002, \$78 in 2003, and \$63 in 2004. Financing activity also included net payments to minority partners of \$48 in 2002 and \$80 in 2004.

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ANTICIPATED SOURCES AND USES OF FUNDS

General

The Communications group and Advertising & Publishing group generate substantially all of our consolidated cash provided by operating activities. These segments generate sufficient cash flow to fund their investing and financing activities. Should other investing opportunities arise, we believe we are well positioned to raise capital in the public debt markets.

Our Board of Directors considers the cash dividend on a quarterly basis. Their objective is to maintain a competitive dividend balanced with an evaluation of projected free cash flow.

At December 31, 2004, our long-term debt rating was A2 from Moody's Investor Service and A from Standard and Poor's. Our short-term debt rating at December 31, 2004 was P-1 from Moody's and A-1 from Standard and Poor's. During 2004, Moody's reduced our long-term debt rating from A1 to A2. Moody's indicated the rating was reduced because of the loss of financial flexibility due to the significantly increased debt levels associated with Cingular's acquisition of AT&T Wireless, increasing competition that continues to erode profitability and the ability to generate free cash flow, and increasing capital expenditures associated with network upgrades which will negatively impact our ability to reduce debt over the near term. Moody's outlook on both our short and long-term ratings remains negative. The reasons cited were our expanded competitive challenges in the wireline business which could erode our ability to reduce debt levels as planned and the possibility of lower earnings and cash flow at Cingular if the AT&T Wireless integration is more expensive and time consuming than anticipated. Standard and Poor's also has a negative outlook on our long-term debt rating. The reasons given are increasing competition in our wireline business from the cable television companies, which could drive down pricing and squeeze operating margins, and near term pressures from the integration of AT&T Wireless.

Our authorized commercial paper program as of December 31, 2004 was \$10.5 billion, with \$3.2 billion outstanding. We believe that we have ready access to the commercial paper market in the event funding in excess of our operating cash flows is needed. We also have a registration statement on file with the SEC under which \$3.1 billion of long-term debt securities could be issued. Our sources of funds — primarily from operations and, to the extent necessary, from readily available external financing arrangements — are sufficient to meet all current obligations on a timely basis. We believe that these sources of funds will be sufficient to meet the operating needs of our business for at least the next twelve months.

Domestic wireless

The Domestic Wireless segment, which consists entirely of our equity investment in Cingular, historically has not relied on BellSouth for funding its operations and capital program but has relied upon the debt capital markets. Effective August 1, 2004, BellSouth and SBC have agreed to finance our respective pro rata shares of Cingular's capital and operating cash requirements based upon Cingular's budget and forecasted cash needs. Cingular also terminated its bank credit facilities and ceased issuing commercial paper and long-term debt. As of December 31, 2004, we had outstanding advances under the line of credit of \$666 to fund cash needs associated with the initial integration of AT&T Wireless. During 2005, we expect Cingular to pay down this advance and to distribute additional cash to its parent companies.

Cash management

BellSouth's primary source of cash flow is dividends from its subsidiaries. Generally, we do not permit our subsidiaries to accumulate cash, requiring them to pay out either net income or cash flow available in the form of dividends. Any funding requirements for wholly owned domestic subsidiaries are fulfilled by BellSouth Corporation.

Debt instruments

PUBLICLY HELD INDEBTEDNESS

BellSouth and BellSouth Telecommunications currently have debt outstanding under various indentures that we have entered into over

the past twelve years. None of these indentures contain any financial covenants. They do contain limitations that restrict the Company's (or the affiliate of the company that is a party to the indenture) ability to create liens on their properties or assets (but not the properties or assets of their subsidiaries) except in specified circumstances. None of these indentures contains any provisions that are tied to the ratings assigned to the company or its affiliates by an external debt rating agency. Further, none of these indentures contains cross-default provisions.

On October 4, 2004, we entered into a syndicated credit agreement that provides for lender commitments in the aggregate principal amount of \$9.0 billion. As of December 31, 2004, aggregate lender commitments under that agreement had been reduced to approximately \$2.0 billion. Of this amount, \$1.0 billion expires on April 29, 2005 and the remaining amount expires on October 3, 2005. The agreement acts as a backup facility for our commercial paper program. In addition, we have a syndicated line of credit (together with the credit agreement, the "credit facilities") in the amount of \$1.5 billion. If the line of credit is not drawn and the term conversion is not exercised, the line of credit will expire on April 29, 2005. We expect to enter into a new syndicated line of credit on substantially similar terms. We do not have any balances outstanding under the line of credit.

Except as described in this paragraph, the credit facilities contain no financial covenants or requirements for compensating balances. Further, the credit facilities do not contain any provisions that are tied to the ratings assigned

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to us or our affiliates by an external debt rating agency. At our election, any outstanding borrowings may be converted to a one-year term loan, in which case the debt of the Company and its consolidated subsidiaries is not permitted to exceed 300% of consolidated earnings before interest, taxes, depreciation and amortization for the preceding four quarters. In addition, the credit facilities prohibit the Company and its significant subsidiaries from permitting liens to be placed on their properties or assets except in specified circumstances. If BellSouth or any of our subsidiaries defaults on any outstanding debt in excess of \$200, an event of default will occur under the line of credit.

DISCONTINUED OPERATIONS

As of December 31, 2004, BellSouth Enterprises, a subsidiary of BellSouth, had guaranteed our Chilean operation's \$180 syndicated loan facility. This guarantee was terminated in January 2005 when we sold our Chilean operations to Telefónica Móviles.

Off-Balance Sheet Arrangements and Aggregate Contractual Obligations

OFF-BALANCE SHEET ARRANGEMENTS

In most of our sale and divestiture transactions we indemnify the purchaser for various items including labor and general litigation as well as certain tax matters. Generally, the terms last one to five years for general and specific indemnities and for the statutory review periods for tax matters. The events or circumstances that would require us to perform under the indemnity are transaction and circumstance specific. We regularly evaluate the probability of having to incur costs associated with these indemnifications and have accrued for expected losses that are probable. In addition, in the normal course of business, we indemnify counter parties in certain agreements. The nature and terms of these indemnities vary by transaction. Historically, we have not incurred significant costs related to performance under these types of indemnities.

We do not have transactions, arrangements or relationships with "special purpose" entities, and we do not have any off-balance sheet debt.

CONTRACTUAL OBLIGATIONS

The following table discloses aggregate information about our contractual obligations as of December 31, 2004 and the periods in which payments are due:

	Payments Due by Period				
	Total	Less than 1 year	2006-2008	2009-2011	After 2011
Debt maturing within 1 year	\$ 5,475	\$5,475	\$ -	\$ -	\$ -
Long-term debt ⁽¹⁾	15,453	-	2,872	3,877	8,704
Interest on long-term debt	21,365	943	2,626	2,085	15,711
Operating leases	691	136	256	99	200
Unconditional purchase obligations ⁽²⁾	3,102	723	1,599	780	-
Interest rate swaps ⁽³⁾	(2)	(8)	2	4	-
Total contractual cash obligations	\$46,084	\$7,269	\$7,355	\$6,845	\$24,615

- (1) The long-term debt amount above excludes \$(77) of unamortized discounts and premiums included in long-term debt on the balance sheet as of December 31, 2004. Payments after the year 2011 include the final principal amount of \$500 for the Zero-to-Full Debentures due in 2095, which have a carrying value of \$232 as of December 31, 2004.
- (2) The total unconditional purchase obligation includes \$472 related to agreements with Qwest and Accenture that do not stipulate annual minimum purchases. The agreement with Qwest expires in 2010 and the Accenture agreement expires in 2007. Of this amount, \$6 is included in the 2006 - 2008 column and \$466 is included in the 2009 - 2011 column.
- (3) The amounts due for the interest rate swaps and forward contracts are based on market valuations at December 31, 2004. Actual payments, if any, may differ at settlement date.

Pensions and other retiree benefits

As of December 31, 2004, our defined benefit pension plans were fully funded. Therefore, we do not currently anticipate any cash funding needs to meet minimum required funding thresholds. Over the past three years, funding for other retiree benefits was \$493 in 2002, \$563 in 2003, and \$422 in 2004. We currently expect funding in 2005 to be in the range of \$450 to \$500.

OTHER POTENTIAL OBLIGATIONS

Several issues of long-term debt included in the table above contain embedded options which may require us to

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repurchase the debt or which may alter the interest rate associated with that debt. Please refer to Note I to our consolidated financial statements for further information on these instruments. Those issues, their amounts and the date of the related options, are as follows:

Issue	Amount	Date of Put Option
20-put-1 Securities	\$1,000	Annually in April
Putable debentures	281	November 2006

RELATED PARTY TRANSACTIONS

We own an approximate 40% interest in Cingular. See Note E to our consolidated financial statements for a description of our relationship with Cingular.

Quantitative and Qualitative Disclosure About Market Risk

DESCRIPTION OF RISK

We are exposed to various types of market risk in the normal course of business, including the impact of interest rate changes, changes in equity investment prices and foreign currency exchange rate fluctuations. To manage this exposure, we employ risk management strategies including the use of derivatives such as interest rate swap agreements, foreign currency forwards and currency swap agreements. We do not hold derivatives for trading purposes.

Interest rate risk

Our objective in managing interest rate risk is to maintain a balance of fixed and variable rate debt that will lower our overall borrowing costs within reasonable risk parameters. Interest rate swaps are used to convert a portion of our debt portfolio from a variable rate to a fixed rate or from a fixed rate to a variable rate.

Risk sensitivity

Our use of derivative financial instruments is designed to mitigate foreign currency and interest rate risks, although to some extent they expose us to credit risks. The credit risks associated with these instruments are controlled through the evaluation and continual monitoring of the creditworthiness of the counter parties. In the event that a counter party fails to meet the terms of a contract or agreement, our exposure is limited to the current value at that time of the currency rate or interest rate differential and not the full notional or contract amount. Such contracts and agreements have been executed with credit worthy financial institutions, and as such, we consider the risk of nonperformance to be remote.

The following table provides information, by maturity date, about our interest rate sensitive financial instruments, which consist of fixed and variable rate debt obligations and related interest rate derivatives. Fair values for the majority of our long-term debt obligations are based on quotes from dealers.

	Expected Maturity Date						Total	Fair Value
	2005	2006	2007	2008	2009	Thereafter		
Liabilities								
Long-term debt:								
Fixed Rate	\$1,867	\$1,299	\$ 19	\$621	\$1,872	\$10,434	\$16,112	\$17,149
Average interest rate	3.1%	5.2%	6.3%	5.7%	4.5%	6.4%	5.7%	
Variable Rate	\$ 335	\$ 410	\$500	-	-	-	\$ 1,245	\$ 1,245

Average interest rate	2.7%	2.9%	3.7%				3.2%	
Interest Rate Derivatives								
Interest Rate Swaps:								
Variable to Fixed	\$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ (29)
Average pay rate	5.9%						5.9%	
Average receive rate	3.0%						3.0%	
Fixed to Variable	-	-	-	\$600	\$ 800	-	\$ 1,400	\$ 5
Average pay rate				5.5%	4.8%		5.1%	
Average receive rate				5.8%	4.8%		5.2%	

PROPORTIONAL DEBT

We own an approximate 40% interest in Cingular Wireless, and share joint control of the venture with SBC and, therefore, do not consolidate these operations. Our proportional debt, including our share of the face value of Cingular's non-affiliate debt and capitalized leases at December 31, 2004, is shown in the table below.

Consolidated debt	\$20,583
Plus: 40% of Cingular debt	5,099
Proportional debt	\$25,682

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Operating Environment

DOMESTIC ECONOMIC TRENDS

On average, the economy of our nine-state region tends to closely track the US economy. Real gross domestic product (GDP) grew at an average annual rate of 4.4 percent in 2004, compared with an increase of 3.0 percent in 2003. The improvement in the economy was marked by gains in personal consumption expenditures, residential construction, business investment in equipment and software, federal government spending, and exports. These gains were partly offset by an increase in imports. Nonagricultural employment increased 2.2 million during the year and the unemployment rate dipped to 5.4 percent in December from 5.7 percent a year earlier. The nation's economic growth is expected to slow in 2005 to near 3.5 percent. Employment gains are expected to again exceed 2 million with the unemployment rate receding further to 5.2 percent in 2005.

Nonagricultural employment in our nine-state region grew 1.4 percent during the year, and we anticipate a gain of 2.0 percent in 2005. Employment in the region has historically been closely correlated with various measures of BellSouth's business performance. Residential construction activity has been very strong in the region and the nation. Through the third quarter of 2004, housing starts were on pace to reach 588 thousand, exceeding the 533 thousand reached in 2003. We expect a more moderate pace of construction activity for 2005.

WIRELINE REGULATORY ENVIRONMENT

The FCC regulates rates and other aspects of our provision of interstate telecommunications services, including international rates and interstate access charges. State regulatory commissions have jurisdiction over our provision of intrastate telecommunications services, including local and long distance rates and network access services. Access charges are designed to compensate our wireline subsidiaries for the use of their networks by other carriers. Our future operations and financial results will be substantially influenced by developments in a number of federal and state regulatory proceedings. Adverse results in these proceedings could materially affect our revenues, expenses and ability to compete effectively against other telecommunications carriers.

Regulatory Reform

Because traditional telecommunications providers such as BellSouth are subject to significantly more regulatory requirements than our competitors, we will encourage reform efforts before legislatures and regulatory agencies. As competition increases, our need for regulatory requirements whose burdens more nearly equal those of our competitors increases. We have encouraged both state and federal legislators and regulators to adopt reforms that prevent greater rate and service quality regulation of our services than is imposed on our competitors. In various dockets before the FCC, we have urged it to accord our broadband and Internet Protocol offerings a regulatory treatment more nearly like that it accords broadband offerings by the cable industry, and to forebear from old requirements, such as the Computer Inquiry requirements that require us to tariff and offer separately the telecommunications service portion of any information service we offer and that assume our telecommunications business is a monopoly.

We expect significant regulatory reform debate in the jurisdictions where we provide traditional telecommunications service. We cannot predict the outcome of reform efforts. The continued imposition of unequal regulatory burdens could have an adverse effect on the results of operations.

Federal Regulatory Matters

The FCC regulates rates and other aspects of our provision of interstate telecommunications services. In addition, pursuant to the Telecommunications Act of 1996, the FCC has authority to establish policies for pricing and terms of interconnection between local exchange carriers and incumbent local exchange carriers, such as BellSouth. Prior to 1996, this activity had been mostly the exclusive jurisdiction of the state regulatory commissions. The states now set the rates and establish terms for interconnection within the policy framework ordered by the FCC. We expect the FCC to continue policies that promote local service competition.

FCC INTERCONNECTION, UNBUNDLING AND PRICING RULES

Under the 1996 Act, the FCC is required to consider the extent to which we must make elements of our network available to other providers of local service. The FCC can require access to proprietary network elements only when "necessary". For non-proprietary

network elements, the FCC can order access only when failure to do so will impair the ability of the requesting carrier to provide services. The elements provided under these requirements are known as unbundled network elements, or "UNEs". The FCC also establishes the pricing policy for elements. The policy currently in effect is TELRIC (an acronym for Total Element Long-Run Incremental Cost), which assumes a hypothetical, lowest costs, most efficient network for purposes of establishing prices for elements. The states have set prices for elements under this policy since 1996. The FCC's unbundling and pricing requirements have caused us to provide service to competitors at deeply discounted artificial prices, often below actual costs.

The FCC adopted UNE rules in 1996, 1999 and 2003. On each occasion, the rules required significant unbundling of our loop, switching and transmission facilities. Although we implemented the unbundling requirements as they were adopted, we also participated in appeals that challenged

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their validity, and the courts generally invalidated the unbundling requirements on each occasion.

Because we implemented the rules before the courts found them invalid, we still have many contracts under which we continue to provide UNEs, including the unbundled network element platform, or UNE-P. As the rules were invalidated, we pursued the options provided by law and our contracts to reform our UNE offerings. In response to the most recent invalidation and in addition to pursuing legal options, we also have offered competitors commercial and tariffed services that would replace the services required by the invalidated rules. These offerings have market-based prices and require longer term commitments. We currently have approximately 45 commercial contracts with CLEC customers through which our former UNE-P service is replaced with a mutually acceptable commercial offering.

The most recent invalidation of the FCC rules became effective on June 16, 2004. The FCC in August issued an interim order that required incumbent local carriers such as BellSouth to continue operating under the terms of their interconnection contracts until new rules were adopted or March 2005, whichever occurs first. The FCC announced new rules in December 2004 and, in February 2005, released its order with the new rules. Its action effectively relieves us of the obligation to accept new UNE-P orders after March 10, 2005, and provides a 12-month transition period to phase out existing UNE-P service. The order also generally requires us to offer as UNEs certain high capacity loop and transport services that competitors use to serve business customers. The obligation to provide the services as UNEs does not apply if the wire centers we use to provide the service meet certain thresholds. However, only a very small percentage of BellSouth's wire centers meet these thresholds. The FCC's action also permits competitors to convert qualifying higher priced special access tariff services they currently use to the lower-priced UNE services. Depending on the extent to which competitors can and do choose to order these UNEs or convert existing tariff services to UNEs, we could experience a material adverse effect on operations.

We believe the action requiring unbundling of high-capacity loop and transport services is a violation of earlier court orders, and we, along with other incumbent carriers, have challenged the action in the D.C. Circuit Court of Appeals. The Court has not set a schedule for considering the case. Other parties may challenge other provisions of the order through appeal or requests for reconsideration. If the outcome of those actions requires us to increase the number or scope of UNEs we must provide or allows competitors greater ability to substitute UNEs for special access services, or contains other negative findings, we could experience a material adverse effect on revenues and results of operations.

In its 2003 unbundling decision, the FCC refused to require incumbents to unbundle the packet switching facilities used to provide broadband service, and also declined to require unbundling of newly constructed fiber loops that connect at the customer premises. In October, in response to a BellSouth request, the FCC adopted a new rule that also frees certain "fiber to the curb" (FTTC) installations from unbundling requirements. Under the new rule, where BellSouth and other incumbent companies install fiber optic technology within 500 feet of a residential customer's premises, the installation is not subject to the FCC's unbundling rules.

The FCC has established a proceeding to consider modification of TELRIC. We are participating in the proceeding and encouraging the adoption of a methodology that allows appropriate recovery of the costs of operating an actual network. To the extent the rules resulting from the proceeding do not allow recovery of the costs of operating an actual network, we will continue to experience an adverse effect on revenues and results of operations.

On January 31, 2005, the FCC released a notice of proposed rulemaking addressing its special access pricing flexibility rules and criteria to obtain relief, as well as regulation of special access services under federal price cap regulation. Potential revenue loss from an adverse decision could be material.

PRICE REGULATION

The FCC regulates interstate prices using a price regulation plan, which limits aggregate price changes to the rate of inflation, minus a productivity offset, plus or minus other cost changes recognized by the FCC. The productivity factor can vary among services. Interstate prices have been decreasing over the last few years as a result of low inflation in the US economy.

ACCESS CHARGE REFORM

The FCC has favored access reform, through which the historical subsidy for residential local service contained in network access charges paid by long distance carriers is funded instead by the end-user, by universal service funds, or both. As a result of a May 2000 FCC order implementing access charge reform (referred to as the CALLS order), we have reduced the interstate network access charges paid by long distance carriers and increased interstate subscriber line charges paid by end-users. These rate changes better

align our cost recovery with the way in which we incur costs.

We continue to participate in FCC examinations of further access reform. The FCC has undertaken a comprehensive examination of intercarrier compensation – the payments among telecommunications carriers resulting from use of their respective interconnecting networks. In general, there are two classes of intercarrier compensation: (1) reciprocal compensation that applies to local calls; and (2) access charges that apply to long distance calls. The objective of the FCC's comprehensive examination is to examine existing rules pertaining to intercarrier compensation and explore alternative forms of intercarrier compensation. This

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examination could lead to permanent changes in the way carriers compensate one another and in the way carriers receive compensation from their end-user customer. In February, the FCC announced that it would consider seven policy models submitted by various commenters, each of which would significantly reform intercarrier compensation. We expect the FCC will also reconsider its methodology and rates for reciprocal compensation as part of this comprehensive intercarrier compensation reform. See “~ Reciprocal Compensation” below.

There are other aspects of access charges and universal service fund contribution requirements that continue to be considered by state and federal commissions that could result in greater expense levels or reduced revenues.

UNIVERSAL SERVICE

In 1998, the FCC’s universal service order established funding mechanisms for high-cost and low-income service areas. Telecommunications companies are required to pay a specific percentage of their interstate and international revenues into the Universal Service Fund to support the four established programs. All long distance companies, local telephone companies, paging companies, payphone providers and wireless telephone companies must contribute to the Universal Service Fund. We began contributing to the new funds in 1998. During 2004, our wireline operations contributed \$307 to the Universal Service Fund. The FCC does not require contributing companies to recover their contributions directly from customers. Like many other companies, however, BellSouth has chosen to recover universal costs directly from end-users.

The FCC’s universal service mechanism for non-rural carriers serving high-cost, low-income areas is designed to ensure that customers in those areas receive telephone service at affordable rates. BellSouth is receiving high-cost support for service to residents in Alabama, Kentucky and Mississippi.

The universal service order also established significant discounts to be provided to eligible schools and libraries for all telecommunications services, internal connections and Internet access. Further, it established support for rural health care providers so that they may pay rates comparable to those that urban health care providers pay for similar services. Industry-wide annual costs of the entire universal service program, estimated at approximately \$6 billion, are to be funded out of the federal universal service fund.

RECIPROCAL COMPENSATION

Following the enactment of the 1996 Act, our telephone company subsidiary, BST, and various competitive local exchange carriers entered into interconnection agreements providing for, among other things, the payment of reciprocal compensation for local calls initiated by the customers of one carrier that are completed on the network of the other carrier. These agreements were the subject of litigation before various regulatory commissions. After an FCC ruling in April 2001 prescribing new rates, BellSouth settled its claims with competitors for traffic occurring through mid-June 2001, and entered into agreements that contained the FCC rates for traffic occurring from mid-June 2001 forward. The District of Columbia Circuit Court of Appeals, in the second quarter of 2002, remanded the ruling to the FCC to implement a rate methodology consistent with the Court’s opinion. Although it has not issued an order responding to the Court’s 2002 opinion, the FCC, in October 2004, granted a request by a competitor to forbear from applying certain compensation caps and new market rules required by its April 2001 decision. We expect that the FCC will reconsider the rates and methodology for reciprocal compensation as part of its comprehensive evaluation of intercarrier compensation, and we do not currently expect any change in reciprocal compensation rates to have a material effect on results of operations.

BROADBAND REGULATION

The FCC has pending dockets in which it is considering the regulatory classification of broadband service. Specifically, it is looking at whether broadband service should be deemed a regulated telecommunications service or a non-regulated information service. The FCC and various state public service commissions are considering what rules and regulations should apply to voice over Internet protocol (VoIP) services. We are unable to predict the outcome of these proceedings. Because wireline telephony is transitioning toward broadband services, the materiality of the outcome of these proceedings to us is increasing over time.

SECTION 272 CLAIM

In December 2004, the FCC partially granted and otherwise dismissed July 2004 claims of AT&T that two optional discount special access tariffs violated various provisions of the Communications Act. The FCC held that one of the tariffs, the Transport Savings Plan, was unlawful under Section 272 of the Act, which governs dealings between BST and our long distance affiliate. That tariff, originally filed in 1999, provided an overlay discount for carriers that accepted its terms, which included a five year commitment, a commitment for a defined amount of spending on special access, and shortfall charges if commitments were not met. The FCC held that the discount structure in the tariff was insufficiently related to cost, and unduly favored a class of carriers (including our long distance

affiliate) with relatively lower volume special access spending, and discriminated against carriers with relatively higher volumes. The FCC dismissed the other claims associated with the Transport Savings Plan, and dismissed all claims associated with the second tariff. We do not agree with the FCC's finding, and appealed its decision to the D.C. Circuit Court of Appeals. We do not believe that AT&T has suffered any damages, and we

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believe that any such claims would be barred in whole or in part by various provisions of law. At this time, however, neither the likely outcome of the appeal nor AT&T's potential damages claim can be predicted, and therefore no reasonable estimate of loss, if any, can be made.

State Regulatory Matters

We are subject to regulation of our local and intrastate long distance services by a state authority in each state where we provide intrastate telecommunications services. Such regulation covers prices, services, competition and other issues.

PRICE REGULATION

We currently operate under price regulation plans in all states in our wireline territory. Under these plans, the state regulatory commissions or state legislatures have established maximum prices that can be charged for certain telecommunications services. While such plans limit the amount of increases in prices for specific services, they enhance our ability to adjust prices and service options to respond more effectively to changing market conditions and competition. Price regulation also provides an opportunity to benefit more fully from productivity enhancements. The majority of these plans have limitations on raising prices for basic local exchange services during the early years with provisions for inflation-based price increases in later years.

While some plans are not subject to either review or renewal, other plans contain specified termination dates and/or review periods. Upon review or renewal, a regulatory commission could attempt to require substantial modifications to prices and other terms of these plans. During 2004, our plans in Alabama, Kentucky and Mississippi were updated without material modification. A review of our North Carolina plan is pending.

Beginning in 1996, we operated under a price regulation plan approved by the South Carolina Public Service Commission (PSC) under existing state laws. In April 1999, however, the South Carolina Supreme Court invalidated this price regulation plan. In July 1999, we elected to be regulated under a new state statute, adopted subsequent to the PSC's approval of the earlier plan. The new statute allows telephone companies in South Carolina to operate under price regulation without obtaining approval from the PSC. The election became effective during August 1999. The South Carolina Consumer Advocate petitioned the PSC seeking review of the level of our earnings during the 1996-1998 period when we operated under the subsequently invalidated price regulation plan. The PSC dismissed the petition in November 1999 and issued orders confirming the vote in February and June of 2000. In July 2000, the Consumer Advocate appealed the PSC's dismissal of the petition. In January 2004, the court hearing the appeal affirmed the PSC's decision. An appeal of this decision to the South Carolina Supreme Court was filed in March 2004. In April 2004, BellSouth entered into agreements that completely terminated the litigation. Under the terms of the settlement, BellSouth refunded \$50 to its South Carolina end user customers in 2004. BellSouth agreed to settle the case to avoid further expensive litigation and uncertainty relating to the outcome of the litigation. The settlement is not an admission of liability.

OTHER STATE REGULATORY MATTERS

In each of our states, we are subject to performance measurement plans that measure our service performance to competitors against certain benchmarks and our own retail performance. When we do not meet the relevant standards, we make payments to the competitors or the State's treasury. In some states, if we continuously fail to meet certain criteria, we also would suspend our marketing and sale of long distance services. We made immaterial payments in all states in 2003 and 2004, and likely will make immaterial payments in 2005. The plans are reviewed regularly for necessary changes.

WIRELESS REGULATORY ENVIRONMENT

Overview

The FCC regulates the licensing, construction, operation, acquisition and transfer of wireless systems in the US pursuant to the Communications Act of 1934 (Communications Act) and its associated rules, regulations and policies.

To obtain the authority to have the exclusive use of radio frequency spectrum in an area within the US, wireless communications systems must be licensed by the FCC to operate the wireless network and wireless devices in assigned spectrum segments and must comply with the rules and policies governing the use of the spectrum as adopted by the FCC. These rules and policies, among other things:

- regulate Cingular's ability to acquire and hold radio spectrum licenses or to lease spectrum;
- impose technical obligations on the operation of Cingular's network;
- impose requirements on the ways Cingular provides service to and communicates with its customers;
- regulate the interconnection of Cingular's network with the networks of other carriers;
- obligate Cingular to permit resale of its services by resellers, if it offers resale opportunities, and to serve roaming customers of other wireless carriers; and
- impose a variety of fees and charges on Cingular's business that are used to finance numerous regulatory programs and a substantial part of the FCC's budget.

Licenses are issued for only a fixed period of time, typically 10 years. Consequently, Cingular must periodically seek renewal of those licenses. The FCC will award a renewal expectancy to a wireless licensee that has provided substantial service during its past license term and has substantially complied with applicable FCC rules and policies and the Communications Act. The FCC has routinely renewed wireless licenses in the past. However,

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the Communications Act provides that licenses may be revoked for cause and license renewal applications denied if the FCC determines that a renewal would not serve the public interest. Violations of FCC rules may also result in monetary penalties or other sanctions. FCC rules provide that applications competing with a license renewal application may be considered in comparative hearings and establish the qualifications for competing applications and the standards to be applied in hearings.

Wireless systems are subject to Federal Aviation Administration and FCC regulations governing the location, lighting and construction of transmitter towers and antennas and are subject to regulation under federal environmental laws and the FCC's environmental regulations, including limits on radio frequency radiation from wireless handsets and towers. Zoning and land use regulations, including compliance with historic preservation requirements, also apply to tower siting and construction activities.

Recent Regulatory Developments

The FCC eliminated the rules limiting the amount of spectrum a wireless carrier can own in a market effective January 1, 2003. It has not yet replaced these spectrum limits with published rules or guidelines setting forth how the FCC will review carriers' spectrum aggregations. The FCC also eliminated the prohibition on ownership of both cellular licenses by a single entity except it will review on a case-by-case basis applications for authority to own both cellular licenses in a rural area. Certain acquisitions of spectrum would remain subject to approval of the US Department of Justice.

The FCC has imposed rules requiring carriers to provide emergency 911 services, including enhanced 911 services that provide to local public safety dispatch agencies the caller's communications number and approximate location. Providers are required to transmit the geographic coordinates of the customer's location within accuracy parameters set forth by the FCC, either by means of network-based or handset-based technologies. Providers may not demand cost recovery as a condition of doing so, although they are permitted to negotiate cost recovery if it is not mandated by the state or local governments. Because of the delayed availability of vendor equipment that could reasonably be relied upon to comply with the FCC's location accuracy rules, Cingular and other wireless carriers negotiated settlement arrangements with the FCC that modified compliance standards and deadlines.

The FCC has established federal universal service requirements that affect commercial mobile radio service operators. Under the FCC's rules, commercial mobile radio service providers are potentially eligible to receive universal service subsidies for the first time; however, they are also required to contribute to the federal universal service fund and may be required to contribute to state universal service funds. Contributions into the federal fund are based on the interstate and international revenues generated by the properties owned by a commercial mobile radio service provider. For 2004, Cingular had payment obligations into the federal universal service fund of approximately \$415. Because the amount that Cingular is required to pay into the fund is based on revenues generated by its properties, we anticipate that this amount should continue to increase over time. Cingular recovers most of this expense from its customers. Many states also are moving forward to develop state universal service fund programs. A number of these state funds require contributions, varying greatly from state to state, from commercial mobile radio service providers. If these programs expand they will impose a correspondingly growing expense on Cingular's business. As mentioned, commercial mobile radio service providers are now eligible to receive universal service subsidies if federal and state conditions are met. Cingular is planning to pursue this funding in states where the corresponding regulatory burdens do not exceed the benefits of the subsidies.

In November 2003, the FCC's rules on wireless local number portability became operative, enabling wireless customers to keep their wireless number when switching to another carrier. These rules have increased competition, costs and customer churn across the industry.

The FCC has adopted rules requiring wireless providers to provide functions to facilitate electronic surveillance by law enforcement officials pursuant to the Communications Assistance for Law Enforcement Act of 1995. These obligations are likely to result in significant costs to Cingular for the purchase, installation and maintenance of network software and other equipment needed.

The Communications Act and the FCC's rules grant various rights and impose various obligations on commercial mobile radio service providers when they interconnect with the facilities of local exchange carriers. Generally, commercial mobile radio service providers are entitled to "reciprocal compensation" in connection with the termination of wireline-originated local traffic, in which they are entitled to collect the same charges for terminating wireline-to-wireless local traffic on their system similar to the charges that the local exchange carriers levy for terminating wireless-to-wireline local calls. Interconnection agreements are typically negotiated by carriers, but in the event of a dispute, state public utility commissions, courts and the FCC all have a role in enforcing the interconnection provisions of the Communications Act. Although Cingular has interconnection agreements in place with the major local exchange carriers in virtually all of its service areas, those agreements are subject to modification, expiration or termination in accordance with their terms. Moreover, Cingular is negotiating and must continue to negotiate interconnection agreements with a number of independent telephone companies in its service areas. Until these agreements are concluded, Cingular must accrue for contractual liabilities associated with the resulting unpaid invoices from those companies. Additionally, as Cingular expands its coverage footprint, Cingular will be required to negotiate interconnection arrangements with other wireline carriers.

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State Regulation and Local Approvals

With the rapid growth and penetration of wireless services has come a commensurate surge of interest on the part of state legislatures and state public utility commissions and local governmental authorities in regulating the domestic wireless industry. This interest has taken the form of efforts to regulate customer billing, termination of service arrangements, advertising, filing of "informational" tariffs, certification of operation, use of handsets when driving, service quality, sales practices, and many other areas. We anticipate that this trend will continue. It will require Cingular to devote legal and other resources to working with the states to respond to their concerns while minimizing any new regulation that could increase Cingular's costs of doing business.

While the Communications Act generally preempts state and local governments from regulating entry of, or the rates charged by, wireless carriers, it also permits a state to petition the FCC to allow it to impose commercial mobile radio service rate regulation when market conditions fail adequately to protect customers and such service is a replacement for a substantial portion of the telephone wireline exchange service within a state. No state currently has such a petition on file. In addition, the Communications Act does not expressly preempt the states from regulating the "terms and conditions" of wireless service.

Several states have invoked this "terms and conditions" authority to impose or propose various consumer protection regulations on the wireless industry. California's recently enacted rules are potentially quite costly. States also may impose their own universal service support requirements on wireless and other communications carriers, similar to the requirements that have been established by the FCC. At the local level, wireless facilities typically are subject to zoning and land use regulation. Neither local nor state governments may categorically prohibit the construction of wireless facilities in any community or take actions, such as indefinite moratoria, which have the effect of prohibiting construction. Nonetheless, securing state and local government approvals for new tower sites has been and is likely to continue to be difficult, lengthy and costly.

In addition, state commissions continue their efforts to conserve telephone numbering resources. These efforts may impact wireless service providers disproportionately by imposing additional costs or limiting access to numbering resources. Examples of state conservation methods include number pooling, number rationing and code sharing. In many non-top 100 markets, the supply of new numbers is inadequate to meet growing customer demands, but states have been and continue to be reluctant to deploy new area codes.

Further, states have become more active in imposing new taxes on wireless carriers, such as gross receipts taxes, and fees for items such as the use of public rights of way. These taxes and fees are generally passed through to Cingular's customers and result in higher costs to its customers.

COMPETITION

There are many competitive forces that impact our businesses. The Telecommunications Act of 1996 removed the regulatory barriers to local service competition in the wireline market and required incumbent carriers such as us to open our networks to other carriers.

Competitors primarily utilize our local wireline network under two methods: resale and through the use of UNE platform. Lines provided on a resale basis include all of the components necessary for a wholesale customer to provide complete service delivery to an end-user. UNEs represent components of our network that wholesale customers may combine with components of their own networks, or with other UNEs purchased from us (referred to as a UNE platform or UNE-P) to allow complete service delivery to an end-user. Wholesale UNE prices are based on a forward-looking cost model and the premise of a most efficient, least cost network design. Because the pricing is not based on actual cost, certain costs that exist in today's network are not adequately addressed in the calculations. The impact of competitors' use of UNEs and the UNE platform on us is two-fold in that it results in lower revenue per access line and has a detrimental impact on our margins as we retain the actual level of costs to maintain and to service the access line. The impact is amplified due to the competitors' fashioning service bundles that target high revenue customers. Under the legacy framework of state PSC-mandated subsidies, business rates are artificially higher in order to subsidize lower residence and rural rates. In addition, revenues from non-UNE sources such as switching and calling features as well as complimentary services such as inside wire maintenance, operator services and directory assistance, are lost to UNE-P provisioned lines.

We plan to compete through aggressive marketing, competitive pricing, bundled services, technical innovation and customer service. We will offer consumers a full range of services-local, long distance, Internet access, wireless and more-while remaining committed to our high level of customer service and value.

Cingular's ability to compete successfully will depend, in part, on the quality of its network, customer service, and sales and distribution channels, as well as its marketing efforts and ability to anticipate and respond to various competitive factors affecting the industry. These factors include the introduction of new services and technologies, changes in consumer preferences, demographic

trends, economic conditions, pricing strategies of competitors and its ability to take advantage of its wireless/wireline service area overlap with BellSouth and SBC. As a result of competition, Cingular has in the past and may in the future be required to:

- increase its spending to retain customers;
- restructure its service packages to include more compelling products and services;
- further upgrade its network infrastructure and the handsets Cingular offers; and

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- increase its advertising, promotional spending, commissions and other customer acquisition costs.

TECHNOLOGY

We are continually upgrading our networks with digital and optical technologies, making them capable of delivering a full complement of voice and data services. This modernization of the network is critical to our success in providing the data connectivity demanded by customers and to compete with fiber networks being constructed or currently utilized by start-ups and cable companies. This continuing effort will require investment of significant amounts of capital in the future.

Digital wireless technology is rapidly evolving and the development of a common roaming platform for digital wireless technologies could result in more intense competition and have an adverse effect on our results of operations.

LEGAL MATTERS

We are involved in numerous legal proceedings associated with state and federal regulatory matters, the disposition of which could materially impact our operating results and prospects. See Note Q to our consolidated financial statements.

NEW ACCOUNTING PRONOUNCEMENTS

See Note B to our consolidated financial statements for a description of new accounting pronouncements.

Critical Accounting Policies

We consider an accounting estimate to be critical if: (1) the accounting estimate requires us to make assumptions about matters that were highly uncertain at the time the accounting estimate was made, and (2) changes in the estimate that are reasonably likely to occur from period to period, or use of different estimates that we reasonably could have used, would have a material impact on our financial condition or results of operations.

Senior management regularly discusses the development and selection of these critical accounting estimates with the Audit Committee of our Board of Directors and the Audit Committee has reviewed the disclosure set forth below.

DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT

See Note H to our consolidated financial statements for more information regarding costs and assumptions for property, plant and equipment.

Nature of estimates required

We use the group life method to depreciate the assets of our telephone subsidiary. Telephone plant acquired in a given year is grouped into similar categories and depreciated over the remaining estimated useful life of the group. Due to rapid changes in technology and new competitors, selecting the estimated economic life of telecommunications plant and equipment requires a significant amount of judgment. We periodically review data on expected utilization of new equipment, asset retirement activity and net salvage values to determine adjustments to our depreciation rates. We also utilize studies performed by outside consultants to assist us in our determination. We have not made any changes to the lives of assets resulting in a material impact in the three years presented.

Sensitivity analysis

The effect of a one year change in the useful lives of our telephone plant accounts is shown below:

	2005 Depreciation Expense Higher/(Lower)
Increasing economic life by one year	\$(290)
Decreasing economic life by one year	360

PENSIONS

See Note L to our consolidated financial statements for more information regarding costs associated with employee retirement benefits.

Nature of estimates required

The measurement of our pension obligations, costs and liabilities is dependent on a variety of assumptions including estimates of the present value of projected future pension payments to plan participants, consideration of the likelihood of potential future events such as salary increases and demographic experience. These assumptions may have an effect on the amount and timing of future contributions, if any. Additionally, the plan trustee conducts an independent valuation of the fair value of pension plan assets.

Assumptions and approach used

The assumptions in developing the required estimates include the following key factors:

- Discount rates
- Inflation
- Salary growth
- Expected return on plan assets
- Retirement rates
- Mortality rates

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The discount rate enables us to state expected future cash flows at a present value on the measurement date. We are required to select a rate that represents the market rate for high-quality fixed income investments and considers the timing and amounts of our expected future benefit payments. A lower discount rate increases the present value of benefit obligations and usually increases expense. However, the expense impact for our plans currently has an opposite impact (lower discount rate decreases expense). This impact occurs because our plan is currently within the specified corridor that under accounting rules does not require us to amortize the discount rate assumption change as it relates to the obligation but we do receive the benefit of lower interest rates in calculating the current period interest component of net periodic pension cost. Our inflation assumption is based on an evaluation of external market indicators. The salary growth assumptions reflect our long-term actual experience, the near-term outlook and assumed inflation. The expected return on plan assets reflects asset allocations, investment strategy and the views of investment managers and other large pension plan sponsors. For 2003, we reduced our estimated return on plan assets to 8.5% reflecting lower expected long-term market returns. Retirement and mortality rates are based primarily on actual plan experience. The effects of actual results differing from our assumptions are accumulated and amortized into the income statement in future periods in accordance with the pension accounting rules.

Sensitivity analysis

The effect of the change in the selected assumptions is shown below:

Assumption	Percentage Point Change	December 31, 2004 Obligation Higher/(Lower)	2005 Expense Higher/(Lower)
Discount rate	+/- 0.5 pts.	\$(454)/\$472	\$18/\$(21)
Expected return on assets	+/- 1.0 pts.	—	(151)/151

OTHER POSTRETIREMENT BENEFITS

See Note L to our consolidated financial statements for more information regarding costs associated with postretirement benefits.

Nature of estimates required

We provide certain medical, dental and life insurance benefits to substantially all retired employees under various plans and accrue actuarially determined postretirement benefit costs as active employees earn these benefits. For postretirement benefit plans, the benefit obligation is the "accumulated postretirement benefit obligation," the actuarial present value as of a date of all future benefits attributed under the terms of the postretirement benefit plan to employee service rendered to that date. The measurement of our obligations associated with postretirement benefits (e.g., retiree health care) is dependent on a variety of assumptions. This includes estimating the present value of projected future payments to plan participants, net of projected government prescription drug subsidy receipts, and consideration of the likelihood of potential future events such as demographic experience. These assumptions may have an effect on the amount and timing of future payments. Additionally, the plan trustee conducts an independent valuation of the fair value of plan assets.

Assumptions and approach used

Our contract with the CWA provides for contractual limits on the company-funded portion of retiree medical costs (referred to as "caps"). We have waived the premiums in excess of the caps during the current and past contract periods and, therefore have not collected contributions from those non-management retirees in effect creating a substantive plan. Based on this past practice, we determine the future obligation based on this substantive plan. Accordingly, we calculate the obligation for non-management retiree medical costs as if there were no caps.

The assumptions used in developing the required estimates include the following key factors:

- Discount rates
- Health care cost trends
- Inflation
- Expected return on plan assets
- Retirement rates
- Mortality rates
- Actuarial equivalence for purposes of the Medicare Prescription Drug, Improvement and Modernization Act

The discount rate enables us to state expected future cash flows at a present value on the measurement date. We are required to select a rate that represents the market rate for high-quality fixed income investments and considers the timing and amounts of our expected future benefit payments. A lower discount rate increases the present value of benefit obligations and expense. Our health care cost trend assumptions are developed based on historical cost data, the near-term outlook, and an assessment of likely long-term trends. Our inflation assumption is based on an evaluation of external market indicators. The expected return on plan assets reflects asset allocations, investment strategy and the views of investment managers and other large plan sponsors. Retirement and mortality rates are based primarily on actual plan experience. Actuarial equivalence was based on comparing the Medicare Part D standard drug coverage and premiums to BellSouth's retiree prescription drug coverage and premiums. We calculated the actuarial values based on our specific experience combined with published nationwide statistics. The effects of actual results differing from our assumptions are accumulated and amortized into the income statement in future periods in

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accordance with the other postretirement benefits accounting rules.

Sensitivity analysis

The effect of the indicated increase/decrease in the selected assumptions is shown below:

Assumption	Percentage Point Change	December 31, 2004 Obligation Higher/(Lower)	2005 Expense Higher/(Lower)
Discount rate	+/- 0.5 pts.	\$(648)/\$693	\$(42)/\$43
Health care cost trend	+/- 1.0 pts.	1,251/(1,030)	187/(143)

OTHER LOSS CONTINGENCIES

Other loss contingencies are recorded as liabilities when it is probable that a liability has been incurred and the amount of the loss is reasonably estimable. Disclosure is required when there is a reasonable possibility that the ultimate loss will exceed the recorded provision. Contingent liabilities are often resolved over long time periods. Estimating probable losses requires analysis of multiple forecasts that often depend on judgments about potential actions by third parties such as regulators.

OTHER SIGNIFICANT ACCOUNTING POLICIES

Other significant accounting policies, not involving the same level of measurement uncertainties as those discussed above, are nevertheless important to an understanding of the financial statements. Policies related to revenue recognition, stock-based compensation, uncollectible reserves and tax valuation allowances require difficult judgments on complex matters that are often subject to multiple sources of authoritative guidance. Certain of these matters are among topics currently under re-examination by accounting standard setters and regulators. Although no specific conclusions reached by these standard setters appear likely to cause a material change in our accounting policies, outcomes cannot be predicted with confidence. Also see Note A to our consolidated financial statements, which discusses accounting policies that we have selected from acceptable alternatives.

Cautionary Language Concerning Forward-Looking Statements

In addition to historical information, this document contains forward-looking statements regarding events, financial trends and critical accounting policies that may affect our future operating results, financial position and cash flows. These statements are based on our assumptions and estimates and are subject to risks and uncertainties. For these statements, we claim the protection of the safe harbor for forward-looking statements provided by the Private Securities Litigation Reform Act of 1995.

There are possible developments that could cause our actual results to differ materially from those forecast or implied in the forward-looking statements. You are cautioned not to place undue reliance on these forward-looking statements, which are current only as of the date of this filing. We disclaim any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

While the below list of cautionary statements is not exhaustive, some factors, in addition to those contained throughout this document, that could affect future operating results, financial position and cash flows and could cause actual results to differ materially from those expressed in the forward-looking statements are:

- a change in economic conditions in the markets where we operate or have material investments which could affect demand for our services;
- the impact and the success of Cingular Wireless, our wireless joint venture with SBC, including marketing and product development efforts, technological changes and financial capacity;
- Cingular Wireless' failure to realize, in the amounts and within the timeframe contemplated, the capital and expense synergies and other financial benefits expected from its acquisition of AT&T Wireless as a result of technical, logistical, regulatory and other factors;
- changes in laws or regulations, or in their interpretations, which could result in the loss, or reduction in value, of our licenses, concessions or markets, or in an increase in competition, compliance costs or capital expenditures;
- continued pressures on the telecommunications industry from a financial, competitive and regulatory perspective;

- the intensity of competitive activity and its resulting impact on pricing strategies and new product offerings;
- changes in the federal and state regulations governing the terms on which we offer retail and wholesale services;
- continued successful penetration of the interLATA long distance market;
- the impact on our business of consolidation in the wireline and wireless industries in which we operate;
- the issuance by the Financial Accounting Standards Board or other accounting bodies of new accounting standards or changes to existing standards;
- changes in available technology that increase the impacts of technology substitution;
- higher than anticipated start-up costs or significant up-front investments associated with new business initiatives;
- the outcome of pending litigation; and
- unanticipated higher capital spending from, or delays in, the deployment of new technologies.

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CONSOLIDATED STATEMENTS OF INCOME

BELLSOUTH CORPORATION

	For the years ended December 31,		
	2002	2003	2004
(IN MILLIONS, EXCEPT PER SHARE AMOUNTS)			
Operating Revenues:			
Communications Group	\$18,226	\$18,255	\$18,239
Advertising & Publishing Group	1,921	2,033	2,005
All other	60	53	56
Total Operating Revenues	20,207	20,341	20,300
Operating Expenses:			
Cost of services and products (excludes depreciation and amortization shown separately below)	6,670	6,991	7,520
Selling, general, and administrative expenses	3,891	3,777	3,816
Depreciation and amortization	4,202	3,811	3,636
Provisions for restructuring and asset impairments	990	205	39
Total Operating Expenses	15,753	14,784	15,011
Operating income	4,454	5,557	5,289
Interest expense	1,066	947	916
Net earnings of equity affiliates	542	452	68
Gain (loss) on sale of operations	1,335	—	462
Other income (expense), net	102	362	283
Income from Continuing Operations Before Income Taxes, Discontinued Operations and Cumulative Effect of Changes in Accounting Principle	5,367	5,424	5,186
Provision for Income Taxes	1,892	1,936	1,792
Income from Continuing Operations Before Discontinued Operations and Cumulative Effect of Changes in Accounting Principle	3,475	3,488	3,394
Income (Loss) from Discontinued Operations, Net of Tax	(867)	101	1,364
Income Before Cumulative Effect of Changes in Accounting Principle	2,608	3,589	4,758
Cumulative Effect of Changes in Accounting Principle, Net of Tax	(1,285)	315	—
Net Income	\$ 1,323	\$ 3,904	\$ 4,758
Weighted-Average Common Shares Outstanding:			
Basic	1,870	1,848	1,832
Diluted	1,876	1,852	1,836
Basic Earnings Per Share:			
Income from Continuing Operations Before Discontinued Operations and Cumulative Effect of Changes in Accounting Principle	\$ 1.86	\$ 1.89	\$ 1.85
Discontinued Operations, net of tax	\$ (.46)	\$.05	\$.74
Cumulative Effect of Accounting Changes, net of tax	\$ (.69)	\$.17	\$ —
Net Income	\$.71	\$ 2.11	\$ 2.60
Diluted Earnings Per Share:			
Income from Continuing Operations Before Discontinued Operations and Cumulative Effect of Changes in Accounting Principle	\$ 1.85	\$ 1.88	\$ 1.85
Discontinued Operations, net of tax	\$ (.46)	\$.05	\$.74
Cumulative Effect of Accounting Changes, net of tax	\$ (.68)	\$.17	\$ —
Net Income*	\$.71	\$ 2.11	\$ 2.59

Dividends Declared Per Common Share	\$.79	\$.92	\$ 1.06
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* *Net income per share may not sum due to rounding*

The accompanying notes are an integral part of these consolidated financial statements.

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CONSOLIDATED BALANCE SHEETS

BELLSOUTH CORPORATION

(IN MILLIONS)	December 31,	
	2003	2004
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 2,947	\$ 680
Short-term investments	1,609	16
Accounts receivable, net of allowance for uncollectibles of \$496 and \$317	2,870	2,559
Material and supplies	375	321
Other current assets	1,048	1,055
Assets of discontinued operations	—	1,068
Total current assets	8,849	5,699
Investments in and advances to Cingular	7,679	22,771
Property, plant and equipment, net	23,807	22,039
Other assets	6,977	7,400
Intangible assets, net	2,297	1,587
Goodwill	93	—
Total assets	\$49,702	\$59,496
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities:		
Debt maturing within one year	\$ 3,491	\$ 5,475
Accounts payable	1,339	1,047
Other current liabilities	3,628	3,018
Liabilities of discontinued operations	—	830
Total current liabilities	8,458	10,370
Long-term debt	11,489	15,108
Noncurrent liabilities:		
Deferred income taxes	5,349	6,492
Other noncurrent liabilities	4,694	4,460
Total noncurrent liabilities	10,043	10,952
Shareholders' equity:		
Common stock, \$1 par value (8,650 shares authorized;		

1,830 and 1,831 shares outstanding)	2,020	2,020
Paid-in capital	7,729	7,840
Retained earnings	16,540	19,267
Accumulated other comprehensive income (loss)	(585)	(157)
Shares held in trust and treasury	(5,992)	(5,904)
<hr/>		
Total shareholders' equity	19,712	23,066
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Total liabilities and shareholders' equity	\$49,702	\$59,496
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The accompanying notes are an integral part of these consolidated financial statements.

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CONSOLIDATED STATEMENTS OF CASH FLOWS

BELLSOUTH CORPORATION

(IN MILLIONS)	For the years ended December 31,		
	2002	2003	2004
Cash Flows from Operating Activities:			
Income from continuing operations before discontinued operations and cumulative effect of changes in accounting principle	\$ 3,475	\$ 3,488	\$ 3,394
Adjustments to reconcile income to cash provided by operating activities from continuing operations:			
Depreciation and amortization	4,202	3,811	3,636
Provision for uncollectibles	795	523	384
Net losses (earnings) of equity affiliates	(542)	(452)	(68)
Deferred income taxes and investment tax credits	1,330	788	1,081
Pension income	(825)	(534)	(484)
Pension settlement losses	167	47	—
Stock-based compensation expense	161	124	116
(Gain) loss on sale of operations	(1,335)	—	(462)
Net losses (gains) on sale or impairment of equity securities	370	7	4
Curtailment and termination benefit charges	60	—	—
Unbilled receivable adjustment	163	—	—
Asset impairments	302	52	—
Net change in:			
Accounts receivable and other current assets	(261)	(81)	(419)
Accounts payable and other current liabilities	(360)	55	(680)
Deferred charges and other assets	46	299	(79)
Other liabilities and deferred credits	10	(276)	159
Other reconciling items, net	(46)	32	219
Net cash provided by operating activities from continuing operations	7,712	7,883	6,801
Cash Flows from Investing Activities:			
Capital expenditures	(3,536)	(2,926)	(3,193)
Purchase of short-term investments	(1,302)	(3,439)	(3,770)
Proceeds from sale of short-term investments	841	2,291	5,363
Proceeds from sale of operations	—	—	3,392
Proceeds from sale of debt and equity securities	1,383	27	286
Investments in debt and equity securities	(36)	(194)	(632)
Proceeds from repayment of loans and advances	885	1,899	129
Net short term advances to Cingular	—	—	(666)
Settlement of derivatives on advances	85	(352)	(17)
Investments in and advances to equity affiliates	(210)	—	(14,445)
Other investing activities, net	(22)	(12)	(7)
Net cash used for investing activities from continuing operations	(1,912)	(2,706)	(13,560)
Cash Flows from Financing Activities:			
Net borrowings (repayments) of short-term debt	(1,307)	(431)	1,738
Proceeds from the issuance of long-term debt	—	—	6,078
Repayments of long-term debt	(1,149)	(1,849)	(759)
Dividends paid	(1,460)	(1,608)	(1,901)
Purchase of treasury shares	(591)	(858)	(146)
Other financing activities, net	64	67	61

Net cash used in financing activities from continuing operations	(4,443)	(4,679)	5,071
Net (decrease) increase in cash and cash equivalents from continuing operations	1,357	498	(1,688)
Net (decrease) increase in cash and cash equivalents from discontinued operations	72	428	(579)
Net (decrease) increase in cash and cash equivalents	1,429	926	(2,267)
Cash and cash equivalents at beginning of period	592	2,021	2,947
Cash and cash equivalents at end of period	\$ 2,021	\$ 2,947	\$ 680

The accompanying notes are an integral part of these consolidated financial statements.

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CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY AND COMPREHENSIVE INCOME

BELLSOUTH CORPORATION

(IN MILLIONS)	Number of Shares		Amount						Total
	Common Stock	Shares Held in Trust and Treasury ^(a)	Common Stock	Paid-in Capital	Retained Earnings	Accum. Other Compre- hensive Income (Loss)	Shares Held in Trust and Treasury ^(a)	Guar- antee of ESOP Debt	
Balance at December 31, 2001	2,020	(143)	\$2,020	\$7,368	\$14,805	\$(294)	\$(4,996)	\$(145)	\$18,758
Net Income					1,323				1,323
Other comprehensive income, net of tax						(446)			(446)
Total comprehensive income									877
Dividends declared					(1,477)				(1,477)
Share issuances for employee benefit plans		5		(33)	(104)		197		60
Purchase of treasury stock		(22)					(591)		(591)
Purchase of stock by grantor trusts					(18)		18		-
Stock-based compensation				171					171
Tax benefit related to stock options				40					40
ESOP activities and related tax benefit					2			66	68
Balance at December 31, 2002	2,020	(160)	\$2,020	\$7,546	\$14,531	\$(740)	\$(5,372)	\$ (79)	\$17,906
Net Income					3,904				3,904
Other comprehensive income, net of tax						155			155
Total comprehensive income									4,059
Dividends declared					(1,696)	-			(1,696)
Share issuances for employee benefit plans		5		(19)	(89)		169		61
Purchase of treasury stock		(35)					(858)		(858)
Purchases and sales of treasury stock with grantor trusts				43	(112)		69		-
Stock-based compensation				137					137
Tax benefit related to stock options				22					22
ESOP activities and related tax benefit					2			79	81
Balance at December 31, 2003	2,020	(190)	\$2,020	\$7,729	\$16,540	\$(585)	\$(5,992)	\$ -	19,712
Net Income					4,758				4,758
Other comprehensive income, net of tax						428			428
Total comprehensive income									5,186
Dividends declared					(1,934)				(1,934)
Share issuances for employee benefit plans		7		(59)	(94)		236		83
Purchase of treasury stock		(6)					(146)		(146)
Purchases and sales of treasury stock with grantor trusts							(2)		-
Stock-based compensation				121					121
Tax benefit related to stock options				39					39
Other				8	(3)				5

Balance at December 31, 2004	2,020	(189)	\$2,020	\$7,840	\$19,267	\$(157)	\$(5,904)	\$ -	\$23,066
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(a) *Trust and treasury shares are not considered to be outstanding for financial reporting purposes. As of December 31, 2004, there were approximately 26 shares held in trust and 163 shares held in treasury.*

The accompanying notes are an integral part of these consolidated financial statements.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

Note A – Accounting Policies

In this report, BellSouth Corporation and its subsidiaries are referred to as “we” or “BellSouth.”

ORGANIZATION

We are a communications company headquartered in Atlanta, Georgia. For management purposes, our operations are organized into three reportable segments: Communications Group; Domestic Wireless; and Advertising & Publishing Group.

BASIS OF PRESENTATION

The consolidated financial statements include the accounts of BellSouth’s wholly-owned subsidiaries and subsidiaries in which we have a controlling financial interest. Investments in businesses that we do not control, but have the ability to exercise significant influence over operations and financial policies, are accounted for using the equity method. We report our results on a calendar-year basis, except for our international operations that we report on a one-month lag basis to facilitate timely reporting of the consolidated results of BellSouth. All significant intercompany transactions and accounts have been eliminated. We own an approximate 40% economic interest in Cingular Wireless and we share control with SBC Communications (SBC). Accordingly, we account for this investment under the equity method. Certain amounts in the prior period consolidated financial statements have been reclassified to conform to the current year’s presentation.

In accordance with Statement of Financial Accounting Standards (SFAS) No. 144, “Accounting for the Impairment or Disposal of Long-Lived Assets” (SFAS No. 144), we have classified the results of our Latin American segment as discontinued operations. The presentation of discontinued operations includes revenues and expenses of the Latin American operations as one line item on the income statement for all periods presented. All Latin America related balance sheet items at December 31, 2004 are presented in the assets and liabilities of Discontinued Operations line items. In accordance with SFAS No. 144 the December 31, 2003 balance sheet and related footnotes were not restated for discontinued operations. Unless explicitly noted all amounts disclosed and described in these accompanying notes to the consolidated financial statements exclude our two remaining Latin investments that were sold in January 2005. Beginning with the second quarter of 2004, long-lived assets of the Latin America group ceased to be depreciated (amortized) in accordance with SFAS No. 144.

USE OF ESTIMATES

Our consolidated financial statements have been prepared in accordance with Generally Accepted Accounting Principles (US GAAP). We are required to make estimates and assumptions that affect amounts reported in our financial statements and the accompanying notes. Actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

We consider all highly liquid investments with an original maturity of three months or less to be cash equivalents. Investments with an original maturity of over three months to one year are not considered cash equivalents and are included as other current assets in the consolidated balance sheets. Interest income on cash equivalents and temporary cash investments was \$95 for 2002, \$76 for 2003, and \$60 for 2004.

Included in the December 31, 2004 cash balance of \$696 are cash balances of \$148 held by our remaining discontinued operations in Latin America.

SHORT-TERM INVESTMENTS

Short-term investments represent auction rate securities which are highly liquid, variable-rate debt securities. While the underlying security has a long-term nominal maturity, the interest rate is reset through dutch auctions that are typically held every 7, 28 or 35 days, creating a short-term instrument. The securities trade at par and are callable at par on any interest payment date at the option

of the issuer. Interest is paid at the end of each auction period.

MATERIAL AND SUPPLIES

New and reusable material held at our telephone subsidiary is carried in inventory, principally at average original cost, except that specific costs are used in the case of large individual items. Non-reusable material is carried at estimated salvage value. Inventories of our other subsidiaries are stated at the lower of cost or market, with cost determined principally on either an average cost or first-in, first-out basis.

PROPERTY, PLANT AND EQUIPMENT

The investment in property, plant and equipment is stated at original cost. For plant dedicated to providing regulated telecommunications services, depreciation is based on the group remaining life method of depreciation and straight-line rates determined on the basis of equal life groups of certain categories of telephone plant acquired in a given year. This method requires the periodic revision of depreciation rates. When depreciable telephone plant is disposed of, the original cost less any net salvage proceeds is charged to accumulated depreciation. We perform inventories of the telephone plant to verify the existence of these assets and reconcile these inventories to our property records. In addition, the inventory reconciliation results allow us to correct our records for investment moved from one location to another and to

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account for delayed retirements. The cost of other property, plant and equipment is depreciated using either straight-line or accelerated methods over the estimated useful lives of the assets. Depreciation of property, plant and equipment in continuing operations was \$3,718 for 2002, \$3,257 for 2003, and \$3,039 for 2004.

Gains or losses on disposal of other depreciable property, plant and equipment are recognized in the year of disposition as an element of Other income (expense), net. The cost of maintenance and repairs of plant, including the cost of replacing minor items not resulting in substantial betterments, is charged to operating expenses. Interest expense and network engineering costs incurred during the construction phase of our networks are capitalized as part of property, plant and equipment until the projects are completed and placed into service.

VALUATION OF LONG-LIVED ASSETS

Long-lived assets, including property, plant and equipment and intangible assets with finite lives are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The communications industry is rapidly evolving and therefore it is reasonably possible that our long-lived assets could become impaired as a result of technological or other industry changes. For assets we intend to hold for use, if the total of the expected future undiscounted cash flows is less than the carrying amount of the asset, we recognize a loss for the difference between the fair value and carrying value of the asset. For assets we intend to dispose of, we recognize a loss for the amount that the estimated fair value, less costs to sell, is less than the carrying value of the assets. We principally use the discounted cash flow method to estimate the fair value of long-lived assets.

We account for equity security investments in which we exercise significant influence under the equity method of accounting. In accordance with Accounting Principles Board (APB) Opinion No. 18, The Equity Method of Accounting for Investments in Common Stock, we periodically review equity method investments for impairment. These reviews are performed to determine whether a decline in the fair value of an investment below its carrying value is deemed to be other than temporary.

FOREIGN CURRENCY

Assets and liabilities of foreign subsidiaries and equity investees with a functional currency other than US Dollars are translated into US Dollars at exchange rates in effect at the end of the reporting period. Foreign entity revenues and expenses are translated into US Dollars at the average rates that prevailed during the period. The resulting net translation gains and losses are reported as foreign currency translation adjustments in shareholders' equity as a component of accumulated other comprehensive income (loss). Operations in countries with hyperinflationary economies consider the US Dollar the functional currency.

COST METHOD INVESTMENTS

We have investments in marketable securities, primarily common stocks, which are accounted for under the cost method. Securities classified as available-for-sale under, "Accounting for Certain Investments in Debt and Equity Securities," SFAS No. 115 are carried at fair value, with unrealized gains and losses, net of income taxes, recorded in accumulated other comprehensive income (loss) in the statement of changes in shareholders' equity and comprehensive income. The fair values of individual investments in marketable securities are determined based on market quotations. Gains or losses are calculated based on the original cost. We periodically review cost method investments for impairment. These reviews are performed to determine whether a decline in the fair value of an investment below its carrying value is deemed to be other than temporary. Equity securities that are restricted for more than one year or not publicly traded are recorded at cost.

DERIVATIVE FINANCIAL INSTRUMENTS

We generally enter into derivative financial instruments only for hedging purposes. In hedging the exposure to variable cash flows or foreign currency impacts on forecasted transactions, deferral accounting is applied when the derivative reduces the risk of the underlying hedged item effectively as a result of high inverse correlation with the value of the underlying exposure. If a derivative instrument either initially fails or later ceases to meet the criteria for deferral accounting, any subsequent gains or losses are recognized currently in income. In hedging the exposure to changes in the fair value of a recognized asset or liability, the change in fair value of both the derivative financial instrument and the hedged item are recognized currently in income. Cash flows resulting from derivative financial instruments are classified in the same category as the cash flows from the items being hedged.

REVENUE RECOGNITION

Revenues are recognized when earned. Certain revenues derived from local telephone services are billed monthly in advance and are

recognized the following month when services are provided. Revenues derived from other telecommunications services, principally network access, long distance and wireless airtime usage, are recognized monthly as services are provided. Marketing incentives, including cash coupons, package discounts and free service are recognized as revenue reductions and are accrued in the period the service is provided. With respect to coupons, accruals are based on historical redemption experience. While cash is generally received at the time of sale, revenues from installation and activation activities are

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

deferred and recognized over the life of the customer relationship, which is generally four years. Print Advertising & Publishing revenues and related directory costs are recognized ratably over the life of the related directory, generally 12 months. Allowances for uncollectible accounts are determined based on analysis of history and future expectations. The provision for such uncollectible accounts in continuing operations was \$795 for 2002, \$523 for 2003, and \$384 for 2004.

DEFERRED ACTIVATION AND INSTALLATION EXPENSES

We defer certain expenses associated with installation and activation activities. Expense is only deferred to the extent associated revenues are deferred. Service costs in excess of revenues are recognized in the period incurred. The deferred costs are recognized over approximately 4 years.

ADVERTISING

We expense advertising costs as they are incurred. These expenses include production, media and other promotional and sponsorship costs. Our total advertising expense in continuing operations was \$258 for 2002, \$357 for 2003, and \$382 for 2004.

INCOME TAXES

The consolidated balance sheets reflect deferred tax balances associated with the anticipated tax impact of future income or deductions implicit in the consolidated balance sheets in the form of temporary differences. Temporary differences primarily result from the use of accelerated methods and shorter lives in computing depreciation for tax purposes.

EARNINGS PER SHARE

Basic earnings per share are computed based on the weighted-average number of common shares outstanding during each year. Diluted earnings per share are based on the weighted-average number of common shares outstanding plus net incremental shares arising out of employee stock options and benefit plans. The earnings amounts used for per-share calculations are the same for both the basic and diluted methods. The following is a reconciliation of the weighted-average share amounts (in millions) used in calculating earnings per share:

	2002	2003	2004
Basic common shares outstanding	1,870	1,848	1,832
Incremental shares from stock options and benefit plans	6	4	4
Diluted common shares outstanding	1,876	1,852	1,836
Stock options excluded from the computation	77	92	79

Options with an exercise price greater than the average market price of the common stock or that have an anti-dilutive effect on the computation are excluded from the calculation of diluted earnings per share.

GOODWILL AND INTANGIBLE ASSETS

Intangible assets consist primarily of capitalized software, wireless licenses and customer related intangibles. Goodwill represents the excess of consideration paid over the fair value of net assets acquired in purchase business combinations. Beginning January 1, 2002 we ceased amortization of goodwill and other indefinite-lived intangible assets in connection with the adoption of SFAS 142, "Goodwill and Other Intangible Assets" (SFAS No. 142). Customer-related intangible assets represent values placed on customer lists, contracts and non-contractual relationships of acquired businesses and are amortized over periods up to eight years using the sum-of-the-years digits method. Capitalized software costs are being amortized ratably over periods of three to five years. Amortization of

intangibles in continuing operations was \$484 for 2002, \$554 for 2003, and \$597 for 2004.

We test goodwill and other indefinite-lived intangible assets for impairment on an annual basis. Additionally, goodwill is tested for impairment between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of an entity below its carrying value. These events or circumstances would include a significant change in the business climate, legal factors, operating performance indicators, competition, sale or disposition of a significant portion of the business or other factors. Other indefinite-lived intangible assets are tested between annual tests if events or changes in circumstances indicate that the asset might be impaired.

Note B – Recently Issued Accounting Pronouncements

In December 2004, the FASB issued SFAS No. 123 (Revised 2004), “Share-Based Payment.” This standard amends and clarifies the accounting for stock compensation plans under SFAS No. 123, “Accounting for Stock-Based Compensation,” which we adopted effective January 1, 2003. We will adopt this revised statement for our quarter ending September 30, 2005. We do not expect the adoption of this statement to have a material impact on our results of operations, financial position or cash flows.

Note C – Changes in Accounting Principle

ASSET RETIREMENT OBLIGATIONS

Effective January 1, 2003, we adopted SFAS No. 143, “Accounting for Asset Retirement Obligations” (SFAS No. 143). This statement provides the accounting for the cost of legal obligations associated with the retirement of

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long-lived assets. SFAS No. 143 requires that companies recognize the fair value of a liability for asset retirement obligations in the period in which the obligations are incurred and capitalize that amount as part of the book value of the long-lived asset. SFAS No. 143 also precludes companies from accruing removal costs that exceed gross salvage in their depreciation rates and accumulated depreciation balances if there is no legal obligation to remove the long-lived assets. For our outside plant accounts, such as telephone poles and cable, estimated cost of removal does exceed gross salvage.

Although we have no legal obligation to remove assets, we have historically included in our group depreciation rates estimated net removal costs associated with these outside plant assets in which estimated cost of removal exceeds gross salvage. These costs have been reflected in the calculation of depreciation expense, which results in greater periodic depreciation expense and the recognition in accumulated depreciation of future removal costs for existing assets. When the assets are actually retired and removal costs are expended, the net removal costs are recorded as a reduction to accumulated depreciation.

In connection with the adoption of this standard, we removed existing accrued net costs of removal in excess of the related estimated salvage from our accumulated depreciation for those accounts. The adjustment was reflected in the 2003 income statement as a cumulative effect of accounting change adjustment and on the balance sheet as an increase to net plant and equipment of \$1,334 and an increase to deferred income taxes of \$518. The cumulative effect of change increased net income by \$816 for the year ended December 31, 2003.

REVENUE RECOGNITION FOR PUBLISHING REVENUES

Effective January 1, 2003, we changed our method for recognizing revenues and expenses related to our directory publishing business from the publication and delivery method to the deferral method. Under the publication and delivery method, we recognized 100% of the revenues and direct expenses at the time the directories were published and delivered to end-users. Under the deferral method, revenues and direct expenses are recognized ratably over the life of the related directory, generally 12 months. The change in accounting method is reflected in the 2003 income statement as a cumulative effect of accounting change adjustment and on the balance sheet as a decrease to accounts receivable of \$845, increase to other current assets of \$166, increase to current liabilities of \$129, and a decrease to deferred income taxes of \$307. The cumulative effect of the change resulted in a decrease to net income of \$501 for 2003. Absent this one-time adjustment, the change in accounting did not materially affect our annual results.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

PRO FORMA IMPACT OF ACCOUNTING CHANGES

The following table presents our 2002 results adjusted to reflect the changes in accounting for asset retirement obligations and revenue recognition for publishing revenues:

	For the Year Ended December 31,			
	2002 (As reported)	SFAS No. 143 (Unaudited)	Directory Publishing (Unaudited)	2002 Pro Forma (Unaudited)
Total Operating Revenue	\$20,207	\$ -	\$ 49	\$20,256
Operating Expenses				
Cost of services and products	6,670	32	37	6,739
Selling, general, and administrative expenses	3,891	-	13	3,904
Depreciation and amortization	4,202	(133)	-	4,069
Provision for restructuring and asset impairments	990	-	-	990
Total operating expenses	15,753	(101)	50	15,702
Operating income	4,454	101	(1)	4,554
Non-operating income (expense), net	913	-	-	913
Income from continuing operations before income taxes, discontinued operations, and cumulative effect of changes in accounting principle	5,367	101	(1)	5,467
Provision for income taxes	1,892	39	-	1,931
Income from continuing operations before discontinued operations and cumulative effect of changes in accounting principle	3,475	62	(1)	3,536
Income (Loss) from discontinued operations, net of tax	(867)	-	-	(867)
Income before cumulative effect of changes in accounting principle	2,608	62	(1)	2,669
Cumulative effect of changes in accounting principle, net of tax	(1,285)	-	-	(1,285)
Net Income	\$ 1,323	\$ 62	\$ (1)	\$ 1,384
Basic earnings per share*:				
Income from continuing operations before discontinued operations and cumulative effect of changes in accounting principle	\$ 1.86	\$0.03	\$0.00	\$ 1.89
Income before cumulative effect of changes in accounting principle	\$ 1.39	\$0.03	\$0.00	\$ 1.43
Net income	\$ 0.71	\$0.03	\$0.00	\$ 0.74
Diluted earnings per share*:				
Income from continuing operations before discontinued operations and cumulative effect of changes in accounting principle	\$ 1.85	\$0.03	\$0.00	\$ 1.88
Income before cumulative effect of changes in accounting principle	\$ 1.39	\$0.03	\$0.00	\$ 1.42
Net income	\$ 0.71	\$0.03	\$0.00	\$ 0.74

*Earnings per share amounts do not sum due to rounding.

Note D – Discontinued Operations

In March 2004, we signed an agreement with Telefónica Móviles, S.A., the wireless affiliate of Telefónica, S.A. (Telefónica), to sell all of our interests in Latin America. Total after-tax proceeds of the sale to Telefónica of the 10 properties, including shareholder loans, were \$5.1 billion. The net assets sold to Telefónica included \$1.2 billion of cash as part of the Latin American operations, resulting in a net cash inflow to BellSouth related to the Latin American divestitures of approximately \$3.9 billion. Based on the net book value of our investment, we recorded after-tax gains totalling approximately \$1.2 billion.

Under the agreement, Telefónica purchased all equity interests that we purchased from the minority shareholders in various Latin American operations. Following the deal announcement, we purchased debt and equity interests and other rights of minority partners in our Argentina, Ecuador, Nicaragua, Uruguay, and Venezuela operations for a combined total of \$757. In addition, we purchased \$125 of third party Argentine debt.

During October 2004, we closed on the sale of 8 of the 10 properties: Venezuela, Colombia, Ecuador, Peru, Guatemala, Nicaragua, Uruguay and Panama. During January 2005, we closed on the sale of the operations in the remaining two Latin American countries (Argentina and Chile).

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SUMMARY OF SALE TRANSACTIONS

	Gross Proceeds	After- Tax Gain
For the year ended December 31:		
2004	\$4,037	\$ 850
2005	\$1,079	\$ 391
Total	\$5,116	\$1,241

The 2004 gain includes the recognition of cumulative foreign currency translation losses of \$421 and the 2005 gain includes the recognition of cumulative foreign currency translation gains of \$77.

SUMMARY FINANCIAL INFORMATION

The assets and liabilities of our remaining Latin American operations (Argentina and Chile) are aggregated and presented as current assets and current liabilities in the consolidated balance sheet at December 31, 2004. Additional detail related to the assets and liabilities of our discontinued operations follows:

At December 31, 2004:	
Current assets (excluding cash of \$148)	\$ 403
Property, plant and equipment, net	387
Investments and advances	4
Intangible assets, net	269
Other non-current assets	5
Total Assets	\$1,068
Current liabilities	\$ 830
Long-term debt	—
Other non-current liabilities	—
Total Liabilities	\$ 830

Summarized results for the discontinued operations are as follows:

	For the Year Ended December 31,		
	2002	2003	2004
Operating revenue	\$2,233	\$2,294	\$2,429
Operating income	\$ 292	\$ 349	\$ 647
Income (loss) before income taxes	\$ (951)	\$ 176	\$1,525
Provision (benefit) for income taxes	\$ (84)	\$ 75	\$ 161
Net income (loss) from discontinued operations	\$ (867)	\$ 101	\$1,364

TAX OVER BOOK BASIS DIFFERENTIAL

No US tax benefit was previously recognized on losses generated by the Latin American operations due to the essentially permanent duration of those investments. During 2004, we recorded a \$336 tax benefit in accordance with SFAS No. 109, "Accounting for Income Taxes," relating to excess tax basis over book basis for our Latin American operations. In addition, a tax benefit of \$189 was recorded directly to equity related to the cumulative currency translation balance associated with the discontinued operations. At

December 31, 2004, our tax basis in the remaining Latin America investments exceeds the book basis by approximately \$520, resulting in a tax benefit of \$140 in net deferred tax liabilities and \$42 in equity. These balances reverse in the first quarter of 2005 with the sale of the final two Latin American properties (Argentina and Chile).

BUYOUT OF MINORITY PARTNERS

In March and April 2004, we purchased interests and other rights of minority partners in Argentina, Ecuador and Colombia. These purchases brought our ownership interests to 100% in Argentina and Ecuador and to 77.6% in Colombia. The aggregate purchase price for these acquisitions, including payment of minority shareholder loans, was \$177. The assignment of the purchase price to the estimated fair values of assets acquired and liabilities assumed resulted in an increase to intangible assets of \$55 and an increase to goodwill of \$81. In connection with the purchase of our minority partner in Argentina, the consideration paid exceeded the fair value by approximately \$33. Accordingly, this amount was recognized as a charge to income (loss) from discontinued operations in the second quarter 2004.

In October 2004, to facilitate the transfer of ownership to Telefónica, we purchased interests of minority partners in Nicaragua and Uruguay. These purchases brought our ownership interests to 100% in Nicaragua and 68% in Uruguay. The aggregate purchase price for these acquisitions was \$37, which approximated the proceeds received in the sale to Telefónica.

VENEZUELAN ARBITRATION AND SETTLEMENT

Prior to the sale of Telcel, our Venezuelan operation, to Telefónica on October 28, 2004, we owned a 78.2% interest in Telcel. Telcel's other major shareholder held an indirect 21.8% interest in Telcel. Under a Stock Purchase Agreement, that shareholder had the right to initiate a process that could require us to purchase (the puts), and we had the right to initiate a process that could require that shareholder to sell (the calls) to us, the shareholder's interest in Telcel.

In 2000, the shareholder initiated a process for appraising the value of approximately half of its interest in Telcel, but the process was not completed. The shareholder also sent a letter purporting to exercise the balance of the puts under the Stock Purchase Agreement. The matter was taken before an arbitration panel over alleged breaches by BellSouth and the shareholder of the Stock Purchase Agreement, including the timing of the valuation and whether the process was properly initiated in 2000. The shareholder was seeking damages and specific performance, and BellSouth was seeking, among other things, unspecified damages and a ruling that it had not breached the Stock Purchase Agreement in any respect. The arbitration also related to an alleged oral agreement to buy out the shareholder's entire interest in Telcel, which

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agreement we argued did not exist. Hearings on these matters occurred in January and April 2004.

In a 2 to 1 decision issued on October 13, 2004, the arbitration panel ordered BellSouth to purchase an 11.1% interest in Telcel associated with the first put and directed the parties to negotiate a price for the second put. In addition, the arbitration panel ordered us to pay this shareholder approximately \$25 to satisfy its claims that we breached certain investment tax credit contracts. A provision for this \$25 payment had already been provided for in BellSouth's financial statements. The arbitration panel rejected the shareholder's claim that BellSouth breached an oral agreement to buy out the shareholder's entire interest in Telcel, and denied all other claims raised by the parties.

In response to the arbitration ruling, BellSouth purchased this shareholder's 21.8% interest in Telcel and settled all outstanding claims for an aggregate payment of \$616. The aggregate payment of \$616 included all the amounts that the arbitration panel ordered BellSouth to pay to this shareholder. Upon closing, BellSouth sold the interest to Telefonía for \$300. Because the settlement amount allocable to this interest exceeded the fair value, BellSouth recognized a pre-tax charge of approximately \$293 (\$190 after-tax) in income (loss) from discontinued operations in 2004.

VENEZUELA CURRENCY

Our results from discontinued operations reflect consolidation of the operations of Telcel in Venezuela in accordance with SFAS No. 94, "Consolidation of All Majority-Owned Subsidiaries." There are currency restrictions in place in Venezuela that limit the conversion of local currency to US Dollars. Due to the currency controls, there is no free market currency exchange rate. Therefore, in preparing our consolidated financial statements, we used the exchange rate established by the Venezuelan government of 1,920 Bolivars to the US Dollar to translate the local currency financial statements into our reporting currency, the US Dollar.

ARGENTINA CURRENCY

In January 2002, the Argentine government announced economic reforms, including a devaluation of its national currency, the Argentine Peso. The Argentine Peso lost over 71% of its value as compared to the US Dollar in 2002. Based on the net monetary position of CRM, we recorded foreign currency transaction losses of \$683 during 2002. We are recording a valuation allowance in 2004 on the net operating losses, deferring recognition of the tax benefits generated by these losses due to the potentially limited tax carry forward period in Argentina. The value of the Argentine Peso as compared to the US Dollar slightly recovered during 2003 resulting in the recognition of foreign currency transaction gains of \$104 during 2003. The value of the Argentine Peso remained stable in 2004.

Note Investments in and Advances to Cingular

E -

	2003	2004
Investment	\$3,867	\$18,311
Advances	3,812	4,460
	\$7,679	\$22,771

INVESTMENT

We own an approximate 40% economic interest in Cingular Wireless, and share joint control of the venture with SBC Communications, Inc. The following table presents 100% of Cingular's assets, liabilities, and results of operations as of and for the years ended December 31:

	2003	2004
--	------	------

Balance Sheet Information:

Current assets	\$ 3,300	\$ 5,570
Noncurrent assets	\$22,230	\$76,668
Current liabilities	\$ 3,210	\$ 7,983
Noncurrent liabilities	\$13,328	\$29,110
Minority Interest	\$ 659	\$ 609
Members' capital	\$ 8,333	\$44,536

	2002	2003	2004
Income Statement Information:			
Revenues	\$14,903	\$15,483	\$19,436
Operating Income	\$ 2,496	\$ 2,254	\$ 1,528
Income Before Cumulative Effect of Change in Accounting Principle	\$ 1,205	\$ 977	\$ 201
Cumulative Effect of Change in Accounting Principle	\$ (32)	—	\$ —
Net Income	\$ 1,173	\$ 977	\$ 201

As of December 31, 2004 and 2003, our book investment exceeded our proportionate share of the net assets of Cingular by \$497 and \$534, respectively. As of December 31, 2004, \$1,377 of our consolidated retained earnings represented undistributed earnings from Cingular.

On October 26, 2004, Cingular completed its previously announced acquisition of AT&T Wireless, creating the largest wireless carrier in the United States based on the number of customers. Cingular's cash purchase price for AT&T Wireless shares totaled approximately \$41 billion. That amount was funded by equity contributions from Cingular's two owners in proportion to their equity ownership of Cingular — 60% for SBC and 40% for BellSouth — with the remainder provided from cash on hand at AT&T Wireless. BellSouth's portion of the funding, which was reflected as an increase in our investment in Cingular, was approximately \$14.4 billion.

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ADVANCE

We have an advance to Cingular that was \$3,792 at December 31, 2004 and \$3,812 at December 31, 2003. Effective July 1, 2003, BellSouth and SBC agreed to amend the terms of our notes with Cingular. The amendment included reducing the fixed interest rate from 7.5% to 6.0% per annum and extending the maturity date from March 31, 2005 to June 30, 2008.

REVOLVING LINE OF CREDIT

Effective August 1, 2004, BellSouth and SBC have agreed to finance their respective pro rata shares of Cingular's capital and operating cash requirements based upon Cingular's budget and forecasted cash needs. Borrowings under this agreement bear interest at 1-Month LIBOR plus 0.05% payable monthly. Cingular also terminated its bank credit facilities and ceased issuing commercial paper and long-term debt. Available cash (as defined) generated by Cingular is applied on the first day of the succeeding month to the repayment of the advances from BellSouth and SBC. With regard to any interim loans Cingular makes to BellSouth from time to time, BellSouth pays Cingular interest on the excess cash at 1-Month LIBOR. The balance outstanding under the revolving credit line, including interest, was \$668 at December 31, 2004.

PROVISION OF SERVICES

We also generate revenues from Cingular in the ordinary course of business for the provision of local interconnection services, long distance services, sales agency fees and customer billing and collection fees.

INTEREST AND REVENUE EARNED FROM CINGULAR

	For the Years Ended December 31,		
	2002	2003	2004
Revenues	\$386	\$426	\$537
Interest income on advances	\$284	\$256	\$230

Interest income on advances is offset by a like amount of interest expense recorded by Cingular and reported in our financial statements in the caption "Net earnings of equity affiliates."

Receivables and payables incurred in the ordinary course of business are recorded in our balance sheets as follows:

	As of December 31,	
	2003	2004
Receivable from Cingular	\$ 57	\$ 56
Payable to Cingular	\$ 33	\$ 44

Note F – Other Assets

Other assets at December 31 consist of the following:

	2003	2004
Deferred activation and installation expenses	\$1,614	\$1,405
Prepaid pension and postretirement benefits	3,851	4,362
Equity method investments other than Cingular	370	277
Cost method investments	382	921
Advance to Sonofon	106	—
Investments in debt securities	244	—

Other	410	435
Other assets	\$6,977	\$7,400

DEFERRED ACTIVATION AND INSTALLATION EXPENSES

Deferred activation and installation expenses December 31, 2002	\$1,800
Amortization of previous deferrals	(864)
Current period deferrals	678
Deferred activation and installation expenses December 31, 2003	1,614
Amortization of previous deferrals	(811)
Current period deferrals	602
Deferred activation and installation expenses December 21, 2004	\$1,405

EQUITY METHOD INVESTMENTS OTHER THAN CINGULAR

Ownership in equity investments other than Cingular at December 31 is as follows:

	2003		2004	
	Ownership Percentage	Investment Balance	Ownership Percentage	Investment Balance
Abiatar (Uruguay)	46.0%	\$ 26	—	\$ —
BellSouth Guatemala ⁽¹⁾	60.0%	7	—	—
BellSouth Panama	43.7%	86	—	—
Cellcom (Israel)	34.8%	191	34.8%	242
Sonofon (Denmark)	46.5%	57	—	—
Internet Yellow Pages	—	—	34.0%	33
Other	—	3	—	2
		\$370		\$277

(1) This investment is accounted for under the equity method due to the existence of significant minority rights that limit our ability to exercise unilateral control over the operation.

COST METHOD INVESTMENTS

We have investments in marketable securities, primarily common stocks, which are accounted for under the cost method. These investments are held in grantor trusts and our captive insurance subsidiary. In 2003 and 2004, the trusts

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diversified their portfolio through the sale of BellSouth stock using the proceeds to reinvest in other equity securities.

ADVANCE TO SONOFON

On February 12, 2004, we closed on a previously announced agreement to sell our interest in Danish wireless provider, Sonofon, for 3.68 billion Danish Kroner to Telenor ASA. We received 3.05 billion Danish Kroner, or \$525, for our 46.5% equity stake and 630 million Danish Kroner, or \$109, for our shareholder loan and accrued interest, reduced by a settlement of \$17 associated with foreign currency swap contracts. As a result of these transactions, we recorded a gain of \$462, or \$295 net of tax, which included the recognition of cumulative foreign currency translation gains of \$13.

INVESTMENT IN DEBT SECURITIES

Investments in debt securities represented our loan participation agreements related to our Colombian operations. These securities were sold in conjunction with the sale of our Colombian operations.

Note G – Intangible Assets

Intangible assets are summarized as follows:

	December 31, 2003		December 31, 2004	
	Carrying Amount	Accumulated Amortization	Carrying Amount	Accumulated Amortization
Intangible assets subject to amortization:				
Capitalized Software	\$2,893	\$1,303	\$2,930	\$1,388
Wireless Licenses	764	294	—	—
Customer related intangible assets	330	288	—	—
Other	38	15	37	12
Total	\$4,025	\$1,900	\$2,967	\$1,400
Intangible assets not subject to amortization:				
Wireless Licenses	\$ 164	\$ 12	—	—
MMDS Licenses	20	—	20	—
Total	\$ 184	\$ 12	\$ 20	—
Total Intangible Assets	\$4,209	\$1,912	\$2,987	\$1,400

The following table presents current and expected amortization expense of the existing intangible assets as of December 31, 2004 for each of the following periods:

Aggregate amortization expense:

For the year ended December 31, 2004 \$597

Expected amortization expense:

For the years ended
December 31,
2005

\$567

2006	421
2007	294
2008	175
2009	70

INTANGIBLE ASSET IMPAIRMENTS

We adopted SFAS No. 142 and recorded a cumulative effect of change in accounting principle on January 1, 2002.

As part of the adoption of SFAS No. 142, we were required to perform initial valuations to determine if any impairment of goodwill and indefinite-lived intangibles exists. We will continue to test embedded goodwill related to equity investments for impairment under accounting rules for equity investments, which are based on comparisons between fair value and carrying value.

During 2002, we completed the transitional impairment test required under SFAS No. 142. In accordance with SFAS No. 142, goodwill was tested for impairment by comparing the fair value of our reporting units to their carrying values. Fair values were determined by the assessment of future discounted cash flows. The fair values of our Latin America reporting units were less than the carrying value of these units. The allocation of fair values to identifiable tangible and intangible assets resulted in an implied valuation of the goodwill associated with these reporting units of \$118. As a result, we recorded an impairment loss of \$1,277, with no income tax benefit. Additionally, our equity investee, Cingular Wireless, completed its transitional impairment test in 2002 resulting in an impairment loss to BellSouth of \$8 after tax. These impairment losses are recorded as a cumulative effect of change in accounting principle in the statements of income as of January 1, 2002.

The changes in the carrying amount of goodwill for 2003 and 2004 are as follows:

Balance at December 31, 2002	\$ 98
Other changes	(5)
Balance at December 31, 2003	\$ 93
Transfer of goodwill to discontinued operations	(93)
Balance at December 31, 2004	\$ 0

During 2004 we reclassified goodwill balances associated with our Cingular investment to the Cingular investment line item in the consolidated balance sheet. We reclassified \$249 in the December 31, 2003 balance sheet to conform to the current period presentation. The table above reflects this reclassification in all periods presented.

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OTHER IMPAIRMENTS OF INTANGIBLE ASSETS

In September 2003, a decision was reached to abandon a software project related to a network operations system. The project was terminated due to changes in the business since the initiation of the project and an assessment of the remaining costs to complete the project. As a result, we recorded an asset impairment charge of \$52 to write-off capitalized software associated with the project.

Note H – Supplemental Balance Sheet and Cash Flow Information

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment is summarized as follows at December 31:

	Estimated Depreciable Lives (In Years)	Average Remaining Life	2003	2004
Central office equipment	8–11	4.7	\$26,066	\$26,539
Outside plant:				
Copper cable	15–16	6.8	19,975	20,440
Fiber cable	20	10.9	3,094	3,270
Poles and conduit	36–55	28.0	3,567	3,620
Operating and other equipment	5–15	3.3	4,419	1,691
Building and building improvements	25–45	28.0	4,780	4,597
Furniture and fixtures	10–15	8.4	2,478	2,429
Station equipment	6	3.0	763	542
Land	–	–	293	267
Plant under construction	–	–	280	206
			65,715	63,601
Less: accumulated depreciation			41,908	41,562
Property, plant and equipment, net			\$23,807	\$22,039

OTHER CURRENT LIABILITIES

Other current liabilities are summarized as follows at December 31:

	2003	2004
Advanced billing and customer deposits	\$ 863	\$ 832
Interest and rents accrued	470	382
Taxes payable	632	222
Dividends payable	461	493
Salaries and wages payable	359	403
Accrued compensated absences	224	229
Restructuring and severance accrual	72	26
Other	547	332
Other current liabilities	\$3,628	\$2,919

OTHER NONCURRENT LIABILITIES

Other noncurrent liabilities are summarized as follows at December 31:

	2003	2004
Deferred installation and activation revenues	\$1,614	\$1,405
Accrued pension and postretirement benefits	983	1,207
Deferred credits	724	652
Compensation related accruals	747	879
Minority interests in consolidated subsidiaries	209	—
Postemployment benefits	237	254
Derivatives liability	80	32
Other	100	31
Other noncurrent liabilities	\$4,694	\$4,460

SUPPLEMENTAL CASH FLOW FROM CONTINUING OPERATIONS INFORMATION

	2002	2003	2004
Cash paid for:			
Income taxes	\$864	\$678	\$1,279
Interest	\$993	\$845	\$ 863

Note I – Debt

DEBT MATURING WITHIN ONE YEAR

Debt maturing within one year is summarized as follows at December 31:

	2003	2004
Short-term notes payable:		
Bank loans	\$ 167	\$ —
Commercial paper	1,470	3,248
Current maturities of long-term debt	1,854	2,227
Debt maturing within one year	\$3,491	\$5,475

Weighted-average interest rate at end of period:

	2003	2004
Bank loans	5.25%	—%
Commercial paper	1.04%	2.26%
Credit lines at end of period:		
Available domestic committed credit lines	\$1,500	\$3,523
Borrowings under domestic credit lines	\$ —	\$ —
Available international uncommitted credit lines	\$ 118	\$ —
Borrowings under international credit lines	\$ 12	\$ —

There are no significant commitment fees or requirements for compensating balances associated with any lines of credit.

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LONG-TERM DEBT

Interest rates and maturities in the table below are for the amounts outstanding at December 31:

	2003	2004
Issued by BellSouth Telecommunications, Inc.		
5.85%–5.88% 2009–2045	\$ 437	\$ 437
6.13%–7% 2004–2033 ⁽¹⁾	2,151	1,949
7.5%–7.63% 2033–2035	300	300
7% 2095	500	500
2.42%–2.47% Extendible Liquidity Securities due 2006	745	745
6.65% Zero-to-Full Debentures due 2095	217	232
6.3% Amortizing Debentures due 2015	277	261
Issued by BellSouth Corporation		
2.42% 2007	–	500
4.2%–4.75% 2009–2012 ⁽¹⁾	–	2,299
5%–7.38% 2006–2039 ⁽¹⁾	3,852	6,631
7.75%–7.88% 2010–2030	2,000	2,000
7.12% 2097	500	500
4.11%–4.12% 20-put-1 Securities due 2021	1,000	1,000
Issued by Foreign Operations		
3.30%–9.25% Argentina due 2003–2008 ⁽²⁾	350	–
1.72% Chile due 2004	180	–
2.95%–14.18% Colombia due 2005–2006	641	–
4.19%–4.59% Venezuela due 2004	23	–
1.79%–2.06% Peru due 2005	200	–
Capital leases and other	86	58
Unamortized discount, net of premium	(116)	(77)
	13,343	17,335
Current maturities	(1,854)	(2,227)
Long-term debt	\$11,489	\$15,108

(1) These debt maturities are affected by FAS 133 accounting requirements to mark hedged debt to fair value.

(2) CRM, our subsidiary in Argentina, was in default on \$490 of its US Dollar-denominated debt. The debt is classified as liabilities of discontinued operations in our consolidated December 31, 2004 balance sheet.

Several issues of long-term debt contain embedded options, which may require us to repurchase the debt or will alter the interest rate associated with that debt. Those issues, and their related options, are as follows:

Issue	Date of Put Option
20-put-1 Securities due 2021	Annually in April
Putable debentures	November 2006

If the holders of the put options on the 20-put-1 Securities do not require us to repurchase the securities, the interest rates for these securities will be reset based on current market conditions. Since the 20-put-1 Securities can be put to us annually, the balance is included in current maturities of long-term debt in our balance sheet. Holders of our 6.04% bond maturing November 15, 2026, have a

one-time ability to put the bond back to us on November 15, 2006.

The Amortizing Debentures pay against principal on a semi-annual basis and were issued with an original principal balance of \$375. The Zero-to-Full Debentures will accrete to a total principal balance of \$500 in 2015, at which time we will begin paying interest through the maturity in 2095.

Maturities of long-term debt outstanding, in principal amounts, at December 31, 2004 are summarized below. Maturities after the year 2009 include the final principal amount of \$500 for the Zero-to-Full Debentures due in 2095.

Maturities	
2005	\$ 2,227
2006	1,722
2007	525
2008	625
2009	1,877
Thereafter	10,704
<hr/>	
Total	\$17,680
<hr/>	

At December 31, 2004, we had a shelf registration statement on file with the Securities and Exchange Commission under which \$3,100 of debt securities could be publicly offered.

During 2004, we issued \$6,100 of debt and paid \$200 in maturing debt.

In addition, on August 1, 2004, we redeemed \$517 of 40-year, 7.375% quarterly interest bonds, due August 1, 2039. The redemption price was 100% of the principal amount, and resulted in recognition of a loss in Other income (expense) of \$14, or \$9 net of tax, associated with fully expensing remaining discount and deferred debt issuance costs.

Subsequent Event

In December 2004, we called \$400 of 40-year, 6.75% semi-annual interest bonds, due October 15, 2033, which we redeemed on January 18, 2005. The redemption price was 103.33% of the principal amount, and resulted in recognition of a loss of \$22, or \$14 net of tax, which includes \$9 associated with fully expensing remaining discount and deferred debt issuance costs.

Note J – Income Taxes

The consolidated balance sheets reflect the anticipated tax impact of future taxable income or deductions implicit in the consolidated balance sheets in the form of temporary differences. These temporary differences reflect the difference between the basis in assets and liabilities as measured in the consolidated financial statements and as measured by tax laws using enacted tax rates.

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The provision for income taxes is summarized as follows:

	2002	2003	2004
Current			
Federal	\$ 525	\$1,020	\$ 645
State	36	128	66
	561	1,148	711
Deferred, net			
Federal	1,245	730	1,010
State	113	85	71
	1,358	815	1,081
Investment tax credits, net			
Federal	(27)	(27)	—
Total provision for income taxes	\$1,892	\$1,936	\$1,792

Temporary differences which gave rise to deferred tax assets and (liabilities) at December 31 were as follows:

	2003	2004
Operating loss and tax credit carryforwards	\$ 718	\$ 363
Capital loss carryforwards	781	658
Allowance for uncollectibles	183	125
Other	399	164
	2,081	1,310
Valuation Allowance	(1,135)	(873)
Deferred tax assets	\$ 946	\$ 437
Tangible and intangible property	\$(4,009)	\$(4,667)
Equity investments	(1,647)	(1,640)
Compensation related	(169)	(131)
Other	(165)	(147)
Deferred tax liabilities	(5,990)	(6,585)
Net deferred tax liability	\$(5,044)	\$(6,148)

The decrease in valuation allowance on deferred tax assets during 2004 relates primarily to operating loss carryforwards associated with sold Latin American operations. The remaining valuation allowance relates to excess US capital losses, state operating losses, and state credits that may not be utilized during the carryforward period. The carryforward periods for the excess capital losses expire in 2007 and 2008. The operating losses relate to state losses and credit carryforwards expiring in various years beginning in 2005.

At December 31, 2004, net deferred tax liabilities include a deferred tax asset of \$320 relating to compensation expense recognized under SFAS No. 123. Full realization of the deferred asset requires stock options to be exercised at a price equal to the sum of the exercise price plus the fair value at the grant date; any tax benefit realized in excess of the deferred asset is recorded as an increase to equity. A significant number of the options for which a deferred tax asset has been recognized have a combined exercise price and fair value at grant date in excess of \$45.00 per share. Accordingly, there is no assurance that the stock price of BellSouth will rise to levels sufficient to realize the entire tax benefit currently reflected in our balance sheet. The provisions of SFAS No. 123 prohibit us from recording a valuation allowance on the deferred tax asset related to these options. If the full value of the deferred tax asset is not

realized either at the exercise or expiration of the options, the deferred asset will reverse against equity to the extent of previously recognized excess tax benefits, otherwise against income tax expense. At December 31, 2004, accumulated excess tax benefits of \$72 have been recorded in equity.

The net deferred tax liability at December 31, 2004 included a current asset balance of \$344 and a noncurrent liability balance of \$6,492. The net deferred tax liability at December 31, 2003 included a current asset balance of \$305 and a noncurrent liability balance of \$5,349.

A reconciliation of the federal statutory income tax rate to our effective tax rate is as follows:

	2002	2003	2004
Federal statutory tax rate	35.0%	35.0%	35.0%
State income taxes, net of federal income tax benefit	1.9	2.6	1.7
Net earnings (losses) of equity affiliates	(0.3)	(0.3)	(0.3)
Investment tax credits	(0.3)	(0.3)	—
Medicare drug subsidy	—	—	(0.6)
Other	(1.0)	(1.3)	(1.2)
Effective tax rate	35.3%	35.7%	34.6%

At December 31, 2004, we had approximately \$242 of cumulative unrepatriated earnings from an equity investment in an unconsolidated business. The deferred tax liability related to these unrepatriated earnings was excluded under SFAS No. 109 because such earnings are intended to be reinvested indefinitely. The potential income tax liability on these unrepatriated earnings is between \$85 and \$140.

Note K – Workforce Reduction and Restructuring

WORKFORCE REDUCTION CHARGES

Based on ongoing challenges in the telecom industry, continued economic pressures, the uncertainty resulting from regulatory rulings and productivity improvements, we have initiated workforce reductions and recorded charges related to approximately 8,700 employees in the last three years. These downsizings were implemented on a voluntary and non-voluntary basis. The positions were both management and non-management, primarily in network operations where the volume of work has substantially decreased. Charges to earnings have been recognized in accordance with provisions of SFAS No. 112, "Employer's Accounting for Postemployment Benefits" (SFAS No. 112), and consisted primarily of cash severance, outplacement

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and payroll taxes under pre-existing separation pay plans. The following table summarizes the charges by year:

	Employee separations	Related charge
2002	3,800	\$430
2003	3,500	\$132
2004	1,400	\$51

ASSET IMPAIRMENTS

In 2002, we announced we were eliminating certain service offerings, including our own line of e-business services and some products within our wholesale long distance portfolio. We also discontinued operations at our multi-media Internet exchange in Miami. In connection with the previously announced exit of our public telephone operations, our periodic evaluation of the undiscounted cash flows indicated an impairment.

As a result of these combined events, we recorded a charge of \$134 in accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets" and Emerging Issues Task Force Issue No. 94-3, "Liability Recognition for Certain Employee Termination Benefits and Other Costs to Exit an Activity." This charge includes asset impairments, early termination penalties on contracts and leases, and severance for affected employees.

RESTRUCTURING LIABILITY

As of December 31, 2004, the aggregate liability related to the charges described above, excluding postretirement and pension impacts, was \$26. As of December 31, 2004 announced workforce reductions are expected to be substantially complete by the end of the first quarter 2005.

	Type of Cost		
	Employee Separations	Other Exit Costs	Total
Balance at December 31, 2002	\$ 84	\$ 31	\$ 115
Accruals	132	1	133
Cash payments	(125)	(18)	(143)
Adjustments	(25)	(8)	(33)
Balance at December 31, 2003	\$ 66	\$ 6	\$ 72
Accruals	51	—	51
Cash payments	(80)	(1)	(81)
Adjustments	(12)	(4)	(16)
Balance at December 31, 2004	\$ 25	\$ 1	\$ 26

Adjustments to the employee separations accrual are due to estimated demographics being different than actual demographics of employees that separated from the company. Deductions from the accrual for other exit costs consist primarily of changes to prior estimates.

Note L – Employee Benefit Plans

PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS

Substantially all of our employees are covered by noncontributory defined benefit pension plans, as well as postretirement health and life insurance welfare plans (other benefits). The company uses a December 31 measurement date for its plans.

Pension Plans

For defined benefit pension plans, the benefit obligation is the projected benefit obligation, which represents the actuarial present value as of a date of all benefits attributed by the pension benefit formula to employee service rendered to that date. The pension plan covering management employees is a cash balance plan, which provides pension benefits determined by a combination of compensation-based service and additional credits and individual account-based interest credits. Due to past practice, the projected benefit obligations assume additional credits greater than the minimum levels specified in the written plan.

For non-management employees, pension benefits earned prior to 1999 are based on specified benefit amounts and years of service through 1998. Benefits earned in 1999 and subsequent years are calculated under a cash balance plan that is based on an initial cash balance amount, negotiated pension band increases and interest credits. Due to past practice, non-management pension obligations include the expectation of future pension band increases.

Other Benefits

We provide certain medical, dental and life insurance benefits to substantially all retired employees under various plans and accrue actuarially determined postretirement benefit costs as active employees earn these benefits. We maintain Voluntary Employee Beneficiary Association (VEBA) trusts to partially fund these postretirement benefits; however, there are no ERISA or other regulations requiring these postretirement benefit plans to be funded annually.

For postretirement benefit plans, the benefit obligation is the accumulated postretirement benefit obligation, which represents the actuarial present value as of a date of all future benefits attributed under the terms of the postretirement benefit plan to employee service rendered to that date.

In determining the accumulated postretirement benefit obligation of the management health care plan, we anticipate cost sharing adjustments for eligible employees who retire after December 31, 1991. The written plan provides for an annual dollar value cap for the purpose of determining contributions required from retirees. However, because of past practice, some level of cost sharing of

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medical trend inflation above the caps is considered in the valuation.

Our non-management labor contract with the CWA contains contractual limits on the company-funded portion of retiree medical costs (also referred to as "caps"). We have waived the premiums in excess of the caps during the current and past contract periods and therefore have not collected contributions from those non-management retirees. We previously calculated the obligation for non-management retiree medical costs based on the terms of the written agreement with the CWA.

The 2004 agreement with the CWA includes an increase in the amount of the caps. We have determined that this increase in the caps combined with BellSouth's history of increasing the caps in prior agreements creates a substantive plan that is an uncapped plan, which differs from the written plan. Accordingly, we began calculating the obligation for non-management retiree medical costs as if there were no caps, effective with the ratification of the contract in the fourth quarter.

The change in the calculation resulted in an increase to the retiree medical accumulated postretirement benefit obligation of approximately \$3.5 billion, which will be recognized over the remaining years of future service to full eligibility of the active plan participants. As a result of this change, we remeasured the retiree medical obligation as of September 30, 2004. Net periodic benefit cost increased \$117 during the fourth quarter of 2004, or \$60 net of tax. The annual impact on net periodic benefit cost due to the remeasurement is approximately \$460, which will be partially offset by reductions in other retirement benefits.

Other benefit plan changes that resulted from the labor contract were not considered significant enough to perform an interim remeasurement but have been included in our annual valuation of the plans as of December 31, 2004.

Medicare Prescription Drug, Improvement and Modernization Act of 2003

In December 2003, the Medicare Prescription Drug Act was signed into law. The Act allows companies that provide certain prescription drug benefits for retirees to receive a federal subsidy beginning in 2006. We accounted for the government subsidy provided for in the Medicare Act as a plan amendment in the calculation of our 2003 retiree medical obligation, resulting in a reduction to the liability of \$575 as of December 31, 2003. Effective January 1, 2004 in accordance with final FASB guidance, we changed the method to treat the subsidy as an actuarial gain. The cumulative effect of the change in method was not material and did not affect the retiree medical obligation. Due to the change in the calculation of the obligation for non-management retiree medical costs as if there were no caps. The subsidy increased to approximately \$1.1 billion as of December 31, 2004. The total impact of the subsidy on net periodic benefit cost for 2004 was \$89.

A plan sponsor's eligibility for the federal subsidy depends on whether the plan's prescription drug benefit is at least actuarially equivalent to the Medicare Part D benefit. Actuarial equivalence was based on comparing the Medicare Part D standard drug coverage and premiums to BellSouth's retiree prescription drug coverage and premiums. We calculated the actuarial values based on our specific experience combined with nationwide statistics published in a standardized rating manual adjusted for historical utilization by our retirees. Our plans are projected to satisfy actuarial equivalence for substantially all participants in future years. Detailed regulations regarding the calculation of actuarial equivalence were issued on January 21, 2005. We do not expect our obligation or our assessment of actuarial equivalence to be materially affected by the regulations. We continue to study the regulations to determine whether any change to our analysis will be required for future valuations.

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The following tables summarize benefit costs, as well as the assumptions, benefit obligations, changes in plan assets and funded status at or for the years ended December 31:

	Pension Benefits		Other Benefits	
	2003	2004	2003	2004
Change in benefit obligation:				
Benefit obligation at the beginning of the year	\$11,386	\$11,620	\$ 7,387	\$ 7,156
Service cost	181	177	50	66
Interest cost	742	696	478	472
Amendments	—	27	(572)	3,315
Actuarial (gain) loss	803	288	293	386
Gross benefits and lump sums paid	(1,492)	(1,083)	(480)	(512)
Benefit obligation at the end of the year	\$11,620	\$11,725	\$ 7,156	\$ 10,883
Change in plan assets:				
Fair value of plan assets at the beginning of the year	\$13,338	\$14,605	\$ 2,820	\$ 3,693
Actual return (loss) on plan assets	2,759	2,090	761	556
Employer contribution	—	—	563	422
Plan participants contributions	—	—	29	39
Benefits and lump sums paid	(1,492)	(1,083)	(480)	(512)
Fair value of plan assets at the end of year	\$14,605	\$15,612	\$ 3,693	\$ 4,198
Funded status:				
As of the end of the year	\$ 2,985	\$ 3,887	\$ (3,463)	\$ (6,685)
Unrecognized prior service cost	(432)	(362)	(49)	3,266
Unrecognized net (gain) loss	942	454	2,923	2,376
Unrecognized net (asset) obligation	—	—	(38)	219
Prepaid (accrued) benefit cost	\$ 3,495	\$ 3,979	\$ (627)	\$ (824)
Amounts recognized in the consolidated balance sheets at December 31:				
Prepaid benefit cost	\$ 3,572	\$ 4,055	\$ 279	\$ 307
Accrued benefit cost	(77)	(76)	(906)	(1,131)
Net amount recognized	\$ 3,495	\$ 3,979	\$ (627)	\$ (824)
Weighted-average assumptions used to determine benefit obligations at December 31:				
Discount rate	6.25%	5.25%	6.25%	5.50%
Rate of compensation increase	5.10%	4.50%	4.80%	4.50%
Health care cost trend rate assumed for the following year (Pre-age 65)	—	—	9.00%	8.33%
Health care cost trend rate assumed for the following year (Post-age 65)	—	—	13.00%	11.67%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)	—	—	5.00%	5.00%

Discount rates are selected considering yields available on high-quality debt instruments at the measurement date. At December 31, 2004, in addition to reviewing standard bond market indices, we specifically considered the timing and amounts of expected future benefit payments and compared that with a yield curve developed to reflect yields available on high-quality bonds. The discount rates selected as of December 31, 2004, 5.25% for pension and 5.50% for other benefits, reflect the results of this yield curve analysis. The rates are lower than many published indices of long-maturity corporate bond rates. This difference is a reflection of the plans' demographics and benefit design, and the shape of the yield curve.

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plan. A one-percentage point change in assumed health care cost trend rates would have the following effects as of December 31, 2004:

	1-Percentage Point Increase	1-Percentage Point Decrease
Effect on total service and interest cost components	\$ 53	\$ (42)
Effect on other postretirement benefit obligation	\$1,251	\$(1,030)

In contrast to the projected benefit obligation, the accumulated benefit obligation represents the actuarial present value of benefits based on employee service and compensation as of a certain date and does not include an assumption about future compensation levels. The accumulated benefit obligation for the qualified defined benefit pension plans was \$11,164 and \$11,486 at December 31, 2003 and 2004, respectively.

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The other benefits funded status above of \$(3,463) and \$(6,685) for the years ended December 31, 2003 and 2004, respectively, includes a plan with a positive funded status. For the remaining plans, the unfunded status was \$(3,754) and \$(7,146) for the years ended December 31, 2003 and 2004, respectively, which was comprised of a benefit obligation of \$6,709 and \$10,492 for the years ended December 31, 2003 and 2004, respectively, and a fair value of plan assets of \$2,955 and \$3,346 at December 31, 2003 and 2004, respectively.

	Pension Benefits			Other Benefits		
	2002	2003	2004	2002	2003	2004
Components of net periodic benefit cost:						
Service cost	\$ 177	\$ 181	\$ 177	\$ 51	\$ 50	\$ 66
Interest cost	809	742	696	453	478	472
Expected return on plan assets	(1,598)	(1,386)	(1,319)	(323)	(315)	(321)
Amortization of prior service cost	(50)	(39)	(43)	164	149	235
Amortization of actuarial (gain) loss	(145)	(28)	5	34	108	88
Amortization of transition (asset) obligation	(19)	(5)	—	75	66	80
Net periodic benefit cost	\$ (826)	\$ (535)	\$ (484)	\$ 454	\$ 536	\$ 620
Curtailment (gain) loss	(21)	—	—	66	—	—
Settlement (gain) loss	181	49	—	—	—	—
Special termination benefits	—	—	—	13	—	—
Net periodic benefit cost with adjustments	\$ (666)	\$ (486)	\$ (484)	\$ 533	\$ 536	\$ 620

Weighted-average assumptions used to determine net periodic benefit cost for years ended December 31:

Discount rate	7.25%	6.75%	6.25%	7.25%	6.75%	6.00%
Expected return on plan assets	9.00%	8.50%	8.50%	8.25%	8.00%	8.00%
Rate of compensation increase	5.10%	5.10%	5.10%	4.80%	4.80%	4.80%
Health care cost trend rate pre-age 65				8.00%	10.00%	9.00%
Health care cost trend rate post-age 65				10.50%	12.00%	13.00%

Curtailments and Settlements

Work force reduction activity in 2002 resulted in a curtailment gain for pensions and curtailment and special termination benefits charges for other postretirement benefits.

In 2002 and 2003, lump-sum distributions from the pension plans exceeded the settlement threshold equal to the sum of the service cost and interest cost components of net periodic pension cost. Of the \$181 and \$49 in settlement charges noted above, \$167 (\$100 after tax) for 2002 and \$47 (\$29 after tax) for 2003 were recognized in operating results because a portion of the settlement charges were capitalized.

Expected Return on Assets Assumption

Our expected return on plan assets at December 31, 2004 of 8.5% reflects our long-term expectation of earnings on assets held in trusts. The expected return on plan assets reflects asset allocations, investments strategy and the views of investment managers and other large pension plan sponsors as well as historical returns. Our asset returns were approximately 22% in 2003 and 15% in 2004. As of December 2004, the 5-year average return on our pension assets was 4.7%, the 10-year average return was 10.8%, and the average return since inception was 10.9%. The postretirement benefits rate is slightly lower than the pension rate due to the use of a taxable postretirement benefits trust.

Plan Assets

BellSouth's weighted-average target allocations and actual asset allocations by asset category are:

		Pension			Other Benefits	
		At December 31			At December 31	
Asset Category	Target	2003	2004	Target	2003	2004
Equity securities	55-65%	57%	58%	60-80%	78%	81%
Debt securities	15-25	19	20	0-5	5	3
Real estate	10-15	10	10	5-15	4	4
Other	10-15	14	12	15-25	13	12
Total		100%	100%		100%	100%

BellSouth has established and maintains separate investment policies for assets held in each employee benefit trust. Our investment strategies are of a long-term nature and are designed to meet the following objectives:

- ensure that funds are available to pay benefits as they become due;
- maximize the trusts total return subject to prudent risk taking; and
- preserve and/or improve the funded status of the trusts over time.

Investment policies and strategies are periodically reviewed to ensure the objectives of the trusts are met considering any changes in benefit plan design, market conditions or other material items.

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Derivatives are permitted in the investment portfolio to gain investment exposure as a substitute for physical securities and to manage risk. Derivatives are not permitted for speculative or leverage purposes. Trust investments in BellSouth securities are immaterial.

Cash Flows

CONTRIBUTIONS

Due to the funded status of our pension plans, we do not expect to make contributions to these plans in 2005. Consistent with prior years, we expect to contribute cash to the VEBA trusts to fund other benefit payments. Contributions for 2005 are estimated to be in the range of \$450 to \$500.

ESTIMATED FUTURE BENEFIT PAYMENTS

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid over the next ten years:

	Pension Benefits	Other Benefits Gross	Medicare Subsidy Receipts
2005	\$ 998	\$ 557	\$ -
2006	1,007	598	(32)
2007	1,019	640	(35)
2008	1,043	679	(39)
2009	1,068	715	(43)
Years 2010-2014	5,059	3,887	(284)

Cash-Balance Pension Plan

In July 2003, a Federal district court in Illinois ruled that the benefit formula used in International Business Machines Corporation's (IBM) cash balance pension plan violated the age discrimination provisions of ERISA. The IBM decision conflicts with decisions of at least two other district courts, including most recently a June 2004 decision of the federal district court in Maryland in a case involving ARINC, Inc. Proposed regulations validating the cash balance design have been withdrawn by the Treasury Department while Congress considers legislative action to clarify the legal status of cash balance plans under age discrimination rules. At this time, it is unclear what effect, if any, these court decisions or Congressional action may have on our tax-qualified cash balance pension plans or our financial condition.

Supplemental Executive Retirement Plan

The pension amounts reported above do not include the supplemental executive retirement plan (SERP), which is an unfunded nonqualified plan. The net periodic benefit cost associated with this plan was \$58 in 2002, \$53 in 2003 and \$53 in 2004. Additional information for the plan, which has an accumulated benefit obligation in excess of plan assets, is:

	December 31	
	2003	2004
Project benefit obligation	\$ 473	\$ 584
Accumulated benefit obligation (net amount recognized pre-tax)	429	515

Fair value of plan assets	0	0
Amounts recognized in the consolidated balance sheet at December 31:		
Amount recognized as accrued benefit cost	(293)	(320)
Additional minimum liability recognized in other comprehensive income (pre-tax)	(136)	(195)

DEFINED CONTRIBUTION PLANS

We maintain several contributory savings plans that cover substantially all employees. The BellSouth Retirement Savings Plan and the BellSouth Savings and Security Plan (collectively, the Savings Plans) are tax-qualified defined contribution plans. Assets of the plans are held by two trusts (the Trusts) which, in turn, are part of the BellSouth Master Savings Trust. We match a portion of employees' eligible contributions to the Savings Plans at rates determined annually by the Board of Directors. During 2004, our matching obligation was fulfilled with cash contributions to the Savings Plans, which were recorded as expenses of \$94.

The prior periods presented, 2002 and 2003, were the final two years of our leveraged Employee Stock Ownership Plan (ESOP) arrangement, which had been incorporated into the Savings Plans. In that arrangement, the Trusts used loan proceeds to purchase shares of BellSouth common stock, which were then held in suspense accounts in the Trusts. Our matching obligation was fulfilled with shares released from the suspense accounts semiannually for allocation to participants. During the term of the leveraged ESOP arrangement, we recognized expense using the shares allocated accounting method, which combined the cost of the shares allocated for the period plus interest

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incurred, reduced by the dividends used to service the ESOP debt.

	For the years Ended December 31,		
	2002	2003	2004
Compensation cost	\$ 38	\$ 55	(a)
Interest expense	\$ 9	\$ 2	
Actual interest on ESOP Notes	\$ 12	\$ 2	
Cash contributions, excluding dividends paid to the trusts	\$ 84	\$ 86	
Dividends paid to the trusts, used for debt service	\$ 34	\$ 14	
Shares allocated to participants (millions)	58.6	63.5	
Shares unallocated (millions)	4.9	—	

(a) This table relates only to the leveraged ESOP arrangement which was terminated at the end of 2003.

Note M – Financial Instruments

The recorded amounts of cash and cash equivalents, temporary cash investments, bank loans and commercial paper approximate fair value due to the short-term nature of these instruments. The fair value for BST's long-term debt is estimated based on the closing market prices for each issue at December 31, 2003 and 2004. Fair value estimates for the BellSouth Corporation long-term debt and interest rate swaps are based on quotes from dealers. Since judgment is required to develop the estimates, the estimated amounts presented herein may not be indicative of the amounts that we could realize in a current market exchange.

Following is a summary of financial instruments comparing the fair values to the recorded amounts as of December 31:

2003		
	Recorded Amount	Estimated Fair Value
Assets:		
Advance to Cingular	\$ 3,812	\$ 3,812
Cost-method investments	\$ 382	\$ 382
Debt:		
Issued by BST	\$ 4,713	\$ 4,950
Issued by BellSouth Corporation	8,822	9,528
Issue by Discontinued Operations	1,556	1,458
Other debt and discounts	(111)	(111)
	\$14,980	\$15,825
Interest rate swaps, net liability	\$ 75	\$ 75
2004		
	Recorded Amount	Estimated Fair Value
Assets:		
Advances to Cingular	\$ 4,460	\$ 4,460
Cost-method investments	\$ 921	\$ 921
Debt:		
Issued by BST	\$ 4,482	\$ 4,699
Issued by BellSouth Corporation	16,178	16,999
Other debt and discounts	(77)	(76)
	\$20,583	\$21,622
Interest rate swaps, net liability	\$ 29	\$ 29

DERIVATIVE FINANCIAL INSTRUMENTS

We are, from time to time, party to interest rate swap agreements in our normal course of business for purposes other than trading. These financial instruments are used to mitigate interest rate risks, although to some extent they expose us to market risks and credit risks. We control the credit risks associated with these instruments through the evaluation and continual monitoring of the creditworthiness of the counterparties. In the event that a counterparty fails to meet the terms of a contract or agreement, our exposure is limited to the current value at that time of the currency rate or interest rate differential, not the full notional or contract amount. We believe that such contracts and agreements have been executed with creditworthy financial institutions. As such, we consider the risk of nonperformance to be remote.

INTEREST RATE SWAPS

We enter into interest rate swap agreements to exchange fixed and variable rate interest payment obligations without the exchange of the underlying principal amounts. We are a party to various interest rate swaps, which qualify for hedge accounting and we believe are 100% effective. The following table summarizes the weighted average rates and notional amounts of these agreements.

	For the Years Ended December 31,	
	2003	2004
Pay fixed/receive variable (cash flow hedge):		
Weighted average notional amount	\$ 1,120	\$ 1,000
Rate paid	5.75%	5.90%
Rate received	1.22%	1.36%
Pay variable/receive fixed (fair value hedge):		
Weighted average notional amount	\$ 125	\$ 955
Rate paid	1.09%	3.25%
Rate received	2.22%	5.53%
	As of December 31,	
	2003	2004
Pay fixed/receive variable (cash flow hedge):		
Notional amount	\$1,120	\$1,000
Pay variable/receive fixed (fair value hedge):		
Notional amount	\$ 500	\$1,400

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The change in fair market value for derivatives designated as hedging the exposure to variable cash flows of a forecasted transaction is recognized as a component of net income, net of tax impacts. The change in fair market value for derivatives designated as hedging the exposure to the fair value of a recognized asset or liability, is recognized in earnings in the period of change together with the change in the fair value of the hedged item attributable to the risk being hedged. During 2004, the change in value of our fair value hedge was offset by the change in the fair value of the hedged items, resulting in no impact to net income. The cash flow swaps mature in 2008-2009. The fair value swaps mature in 2008-2009.

CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject us to credit risk consist principally of trade accounts receivable. Concentrations of credit risk with respect to these receivables, other than those from long distance carriers, are limited due to the composition of the customer base, which includes a large number of individual and business accounts. Accounts receivable from long distance carriers totaled \$246 at December 31, 2003 and \$296 at December 31, 2004.

Note N – Shareholders' Equity

COMMON STOCK AUTHORIZED

Our articles of incorporation authorize the Board of Directors to create up to 100 million shares of common stock, par value \$1 per share. Our Board of Directors is authorized to create from the authorized shares one or more series, and, prior to the issuance of any shares in any particular series, to fix the voting powers, dividend rights, preferences, rights, qualifications, limitations or restrictions of such series. The Board has not created any series of common stock.

PREFERRED STOCK AUTHORIZED

Our articles of incorporation authorize 10 million shares of cumulative first preferred stock having a par value of \$1 per share, of which 30 million shares have been reserved for issuance of Series B for possible issuance under a shareholder rights plan. As of December 31, 2004, no preferred shares had been issued. Series A first preferred stock was created for a previous shareholder rights plan which has expired.

SHAREHOLDER RIGHTS PLAN

In 1999, we adopted a shareholder rights plan providing for a dividend of one right for each share of common stock then outstanding and to be issued thereafter. This plan was amended in 2003. Each right entitles shareholders to buy one one-thousandth of a share of series B first preferred stock for \$200.00 per share. The right may be exercised only if a person or group acquires 15% of the common stock of BellSouth without the prior approval of the Board of Directors or announces a tender or exchange offer that would result in ownership of 15% or more of the common stock. If a person or group acquires 15% of BellSouth's stock without prior Board approval, other shareholders are then allowed to purchase BellSouth common stock, or units of preferred stock with the same voting and economic characteristics, at half price. The rights may be traded with BellSouth common stock and may be redeemed by the Board of Directors for one cent per right. The rights are non-transferable, and thereafter under certain circumstances. The rights expire in December 2009.

SHARES HELD IN TRUST AND TREASURY

Shares held in trust and treasury, at cost, as of December 31 are comprised of the following:

	2003	2004
Shares		Shares

	(in millions)	Amount	(in millions)	Amount
Shares held in treasury	153	\$5,333	163	\$5,524
Shares held by grantor trusts	37	659	26	380
Shares held in trust and treasury	190	\$5,992	189	\$5,904

Treasury Shares

Shares held in trust and treasury include treasury share purchases made by the company primarily in open market transactions under repurchase plans and to satisfy shares issued in connection with employee and director share plans. The following table summarizes activity with respect to share repurchases for the periods presented:

	Number of shares purchased (in millions)	Aggregate purchase price	Average price per share
2002	22.3	\$ 591	\$26.47
2003	35.0	\$ 858	\$24.50
2004	5.6	\$ 146	\$26.13
Total	55.4	\$1,360	\$24.55

We reissued 4.9 million shares in 2002, 4.5 million shares in 2003 and 6.8 million shares in 2004 in connection with various employee and director benefit plans.

Grantor Trusts

We have grantor trusts that are designed to provide funding for the benefits payable under certain nonqualified benefit plans. The trusts are funded with shares of BellSouth stock and marketable securities. The trusts are irrevocable,

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and assets contributed to the trusts can only be used to pay such benefits with certain exceptions. These trusts are wholly owned by BellSouth and its subsidiaries and are consolidated in our financial statements. Accordingly, the shares of BellSouth stock held by the trusts have been classified as a reduction to shareholders' equity in the consolidated balance sheets and are not considered in the computation of shares outstanding for financial reporting purposes.

OTHER COMPREHENSIVE INCOME

Accumulated other comprehensive income (loss) is comprised of the following components as of December 31:

	2003	2004
Cumulative foreign currency translation adjustment	\$(444)	\$ (79)
Minimum pension liability adjustment	(89)	(129)
Net unrealized losses on derivatives	(56)	(12)
Net unrealized gains (losses) on securities	4	63
	\$(585)	\$(157)

Accumulated other comprehensive income (loss) for our discontinued operations included in the amounts above was \$(458) as of December 31, 2003 and \$(77) as of December 31, 2004. Total comprehensive income details are presented in the table below.

Total Comprehensive Income	For the Years Ended December 31,		
	2002	2003	2004
Net Income	\$1,323	\$3,904	\$4,758
Foreign currency translation(1):			
Adjustments	(333)	(103)	(43)
Sale of foreign entities	(97)	268	408
	(430)	165	365
Minimum pension liability adjustment, net of tax of \$5, \$(10), and \$(20)	9	(18)	(40)
Deferred gains (losses) on derivatives:			
Deferred gains (losses), net of tax of \$21, \$8, and \$20	33	14	36
Reclassification adjustment for (gains) losses included in net income, net of tax of \$(11), \$(7), and \$0	(20)	(13)	8
	13	1	44
Unrealized gains (losses) on securities:			
Unrealized holdings gains (losses), net of tax of \$(14), \$21, and \$33	(27)	39	57
Reclassification adjustment for (gains) losses included in net income, net of tax of \$(6), \$(17), and \$1	(11)	(32)	2
	(38)	7	59
Total comprehensive income	\$ 877	\$4,059	\$5,186

(1) Foreign currency translation amounts had no tax impacts in 2002 and 2003. In 2004, the Adjustments are net of tax of \$42. There were no tax impacts on the 2004 sale of foreign entities.

Note O – Stock Compensation Plans

We grant stock-based compensation awards to key employees under several plans. In April 2004, BellSouth shareholders approved the adoption of The BellSouth Corporation Stock and Incentive Compensation Plan (the Stock Plan), which provides for various types of grants, including stock options, restricted stock, and performance-based awards. One share of BellSouth common stock is the underlying security for any award. The number of shares available for future grants under the Stock Plan shall not exceed 80 million and shall be reduced by awards granted and increased by shares tendered in option exercises. Prior to adoption of the Stock Plan, stock options and other stock-based awards were granted under the BellSouth Corporation Stock Plan and the BellSouth Corporation Stock Option Plan. We adopted the fair value recognition provisions of SFAS No. 123, "Accounting for Stock-Based Compensation," effective January 1, 2003 using the retroactive restatement method.

Given trends in long-term compensation awards and market conditions, over the last few years we have moved toward granting a mix of restricted stock and performance share units in lieu of stock options. The table below summarizes the types and numbers of awards granted and total compensation cost for each type of award included in our results of operations:

	Awards Granted			Compensation Cost		
	2002	2003	2004	2002	2003	2004
Stock options	19,376,330	14,374,127	369,076	\$159	\$114	\$ 78
Restricted stock	1,182,000	772,250	2,264,300	12	23	43
Performance share units	545,050	1,244,700	2,699,400	5	15	40
Totals	21,103,380	16,391,077	5,332,776	\$176	\$152	\$161

Stock-based compensation cost related to stock options for our discontinued operations included in the amounts above was \$14 in 2002, \$11 in 2003, and \$8 in 2004. As of December 31, 2004, there was \$160 of total unrecognized compensation cost related to nonvested awards, which will

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be amortized over the remaining applicable vesting period of each award.

STOCK OPTION AWARDS

Stock options granted under the plans entitle recipients to purchase shares of BellSouth common stock within prescribed periods at a price either equal to, or in excess of, the fair market value on the date of grant. Options generally become exercisable at the end of three to five years, have a term of ten years, and provide for accelerated vesting if there is a change in control (as defined in the plans). A summary of option activity under the plans is presented below:

	2002	2003	2004
Options outstanding at January 1	93,467,300	106,328,465	112,840,873
Options granted	19,376,330	14,374,127	369,076
Options exercised	(3,757,663)	(4,495,974)	(4,832,564)
Options forfeited	(2,757,502)	(3,365,745)	(2,613,812)
Options outstanding at December 31	106,328,465	112,840,873	105,763,573
Weighted-average option prices per common share:			
Outstanding at January 1	\$35.10	\$35.68	\$34.52
Granted at fair market value	\$35.98	\$21.96	\$27.25
Exercised	\$17.55	\$17.94	\$18.54
Forfeited	\$42.44	\$38.85	\$36.37
Outstanding at December 31	\$35.68	\$34.52	\$35.19
Weighted-average fair value of options granted at fair market value during the year	\$ 9.39	\$ 4.20	\$ 5.66
Options exercisable at December 31	64,431,978	70,615,852	75,627,927
Shares available for grant at December 31	48,345,455	54,881,922	79,886,521

The total intrinsic value of options exercised during the years ended December 31, 2002, 2003, and 2004 was \$59, \$40, and \$48, respectively.

The fair value of each option grant is estimated on the grant date using the Black-Scholes option-pricing model with the following weighted-average assumptions:

	2002	2003	2004
Expected life (years)	5	5	5
Dividend yield	2.19%	3.87%	3.67%
Expected volatility	29.0%	29.0%	29.0%
Risk-free interest rate	4.03%	2.65%	3.46%

The following table summarizes information about stock options outstanding at December 31, 2004:

Exercise Price Range	Outstanding			Exercisable	
	Options	Weighted Average Life ^(a)	Weighted Average Exercise Price	Options	Weighted Average Exercise Price
\$14.77 - \$21.28	6,525,924	0.93	\$20.34	6,519,624	\$20.34
\$21.38 - \$22.19	20,723,475	5.91	\$21.88	7,834,775	\$22.11
\$22.20 - \$30.91	17,886,842	4.61	\$29.86	12,801,233	\$30.63
\$31.03 - \$41.00	16,367,327	6.76	\$38.96	5,097,089	\$38.72

\$41.26 - \$51.78	44,260,005	5.21	\$44.38	43,375,206	\$44.39
\$14.77 - \$51.78	105,763,573	5.22	\$35.19	75,627,927	\$37.30

(a) *Weighted-average remaining contractual life in years.*

RESTRICTED STOCK AWARDS

Restricted stock awards granted to key employees under the plans are settled by issuing shares of common stock at the vesting date. Generally, the restrictions lapse in full on the third anniversary of the grant date, or on a pro rata basis on each of the first three anniversaries of the grant date. The vesting of restricted stock accelerates if there is a change in control (as defined in the plans). The grant date fair value of the restricted stock is expensed over the period during which the restrictions lapse. The shares represented by restricted stock awards are considered outstanding at the grant date, as the recipients are entitled to dividends and voting rights. The total fair value of restricted stock vested during the years ended December 31, 2002, 2003, and 2004, was \$2, \$13, and \$11, respectively. A summary of restricted stock activity under the plans is presented below:

	2002	2003	2004
Restricted shares outstanding at January 1	1,058,568	2,163,250	2,267,667
Restricted shares granted	1,182,000	772,250	2,264,300
Restricted shares vested	(65,814)	(489,691)	(407,286)
Restricted shares forfeited	(11,504)	(178,142)	(149,830)
Restricted shares outstanding at December 31	2,163,250	2,267,667	3,974,851
Weighted-average grant date stock price per restricted share:			
Outstanding at January 1	\$41.82	\$34.69	\$29.91
Granted	\$28.78	\$22.11	\$27.60
Vested	\$41.58	\$36.45	\$34.28
Forfeited	\$43.08	\$36.20	\$27.31
Outstanding at December 31	\$34.69	\$29.91	\$28.24

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PERFORMANCE SHARE UNIT AWARDS

Performance share units granted to key employees are settled in cash based on an average stock price at the end of the three-year performance period multiplied by the number of units earned. The number of performance share units actually earned by recipients is based on the achievement of certain performance goals as defined by the terms of the awards, and can range from 0% to 150% of the number of units granted. At the end of the performance period, recipients also receive a cash payment equal to the dividends paid on a share of BellSouth stock during the performance period for each performance share unit earned. Vesting accelerates and the performance period is modified if there is a change in control (as defined in the plans). Performance share unit expense is recognized over the performance period based on the stock price at each reporting date and the expected outcome of the performance condition; expense is also recognized for dividends accrued during the performance period. The total cash payments for units vested in 2003 and 2004 were \$0 and \$12, respectively. A summary of performance share unit activity under the plans is presented below:

	2002	2003	2004
Performance share units:			
Outstanding at January 1	482,450	1,017,050	1,718,400
Units granted	545,050	1,244,700	2,699,400
Units vested	—	(448,200)	(504,815)
Units forfeited	(10,450)	(95,150)	(124,203)
Outstanding at December 31	1,017,050	1,718,400	3,788,782
Weighted-average grant date stock price per performance share unit:	\$38.68	\$26.71	\$28.22

Note P – Segment Information

We have three reportable operating segments: (1) Communications Group; (2) Domestic Wireless; and (3) Advertising & Publishing Group.

We own an approximate 40% economic interest in Cingular Wireless, and share joint control of the venture with SBC. We account for the investment under the equity method. For management purposes we evaluate our domestic wireless segment based on our proportionate share of Cingular's results. Accordingly, results for our domestic wireless segment reflect the proportional consolidation of 40% of Cingular's results.

The following table provides information for each operating segment:

	2002	2003	2004
Communications Group			
External revenues	\$18,334	\$18,255	\$18,289
Intersegment revenues	155	193	163
Total segment revenues	18,489	18,448	18,452
Depreciation and amortization	4,161	3,771	3,593
Segment operating income	4,916	4,843	4,628
Interest expense	498	407	367
Income taxes	1,671	1,645	1,563
Segment net income	\$ 2,751	\$ 2,829	\$ 2,727
Segment assets	\$31,925	\$32,354	\$32,303
Capital expenditures	\$ 3,337	\$ 2,824	\$ 3,018
Domestic Wireless (40% proportional interest)			
External revenues	\$ 5,961	\$ 6,193	\$ 7,774
Intersegment revenues	—	—	—
Total segment revenues	5,961	6,193	7,774
Depreciation and amortization	740	835	1,232
Segment operating income	1,086	915	736
Interest expense	364	343	360
Net earnings (losses) of equity affiliates	(106)	(129)	(156)
Income taxes	224	159	67
Segment net income	\$ 357	\$ 261	\$ 129

Segment assets	\$ 9,654	\$10,212	\$32,895
Capital expenditures	\$ 1,234	\$ 1,094	\$ 1,380
Advertising & Publishing Group			
External revenues	\$ 2,134	\$ 2,033	\$ 2,005
Intersegment revenues	23	17	14
Total segment revenues	2,157	2,050	2,019
Depreciation and amortization	29	26	28
Segment operating income	898	973	954
Interest expense	12	7	8
Income taxes	340	368	363
Segment net income	\$ 545	\$ 600	\$ 583
Segment assets	\$ 1,703	\$ 1,002	\$ 1,057
Capital expenditures	\$ 29	\$ 28	\$ 29

**RECONCILIATION TO
CONSOLIDATED FINANCIAL INFORMATION**

	2002	2003	2004
Operating revenues			
Total reportable segments	\$26,607	\$26,691	\$28,245
Cingular proportional consolidation	(5,961)	(6,193)	(7,774)
Advertising & Publishing accounting change	(49)	—	—
Unbilled receivable adjustment	(163)	—	—
Refund of customer late fees in Florida	(108)	—	—
South Carolina regulatory settlement	—	—	(50)
Corporate, eliminations and other	(119)	(157)	(121)
Total consolidated	\$20,207	\$20,341	\$20,300

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	2002	2003	2004
Operating income			
Total reportable segments	\$ 6,900	\$6,731	\$6,318
Cingular proportional consolidation	(1,086)	(915)	(736)
Unbilled receivable adjustment	(163)	—	—
Restructuring charge and asset impairment	(907)	(158)	(29)
Pension settlement loss	(167)	(47)	—
Refund of customer late fees in Florida	(108)	—	—
South Carolina regulatory settlement	—	—	(53)
Hurricane-related expenses	—	—	(164)
Corporate, eliminations and other	(15)	(54)	(47)
Total consolidated	\$ 4,454	\$5,557	\$5,289
Net income			
Total reportable segments	\$ 3,653	\$3,690	\$3,439
Unbilled receivable adjustment	(101)	—	—
Restructuring charge and asset impairment	(584)	(97)	(18)
Pension settlement loss	(100)	(29)	—
Refund of customer late fees in Florida	(70)	—	—
Net gain (loss) on ownership transactions	857	—	295
Net gains (losses) on sale or impairment of securities	(212)	(5)	—
Early extinguishment of debt	(22)	(11)	—
South Carolina regulatory settlement	—	—	(33)
Hurricane-related expenses	—	—	(100)
Wireless merger integration costs and fair value adjustment	—	—	(66)
Cingular lease accounting adjustments	—	—	(43)
Income (loss) from discontinued operations	(867)	101	1,364
Cumulative effect of changes in accounting principle	(1,285)	315	—
Corporate, eliminations and other	54	(60)	(80)
Total consolidated	\$ 1,323	\$3,904	\$4,758

The Cingular proportional consolidation shown above represents the amount necessary to reconcile the proportional results of Cingular to GAAP results.

Reconciling items are transactions or events that are included in reported consolidated results but are excluded from segment results due to their nonrecurring or nonoperational nature. Net gain (loss) on ownership transactions include: in 2002, a gain from the conversion of our ownership interest in E-Plus; in 2004, a gain on the sale of our operations in Denmark.

Net revenues to external customers are based on the location of the customer. Geographic information as of December 31 is as follows:

	United States	(1) International	Total
2002:			
Revenues	\$20,207	\$2,233	\$20,207
Long-lived assets	39,106	2,511	41,617
2003:			
Revenues	\$20,341	\$2,294	\$20,341
Long-lived assets	38,537	2,316	40,853

2004:

Revenues	\$20,300	—	\$20,300
Long-lived assets	53,797	—	53,797

(1) Revenues from our Latin America consolidated entities are not included in the revenue line item in the consolidated statements of income due to the discontinued operations presentation. Long-lived assets from our Latin America entities are not included in the long-lived asset line item in the consolidated balance sheets due to the discontinued operations presentation.

Note Q – Commitments and Contingencies**LEASES**

We have entered into operating leases for facilities and equipment used in operations. Rental expense under operating leases was \$300 for 2002, \$309 for 2003 and \$232 for 2004. Capital leases currently in effect are not significant. The following table summarizes the approximate future minimum rentals under noncancelable operating leases in effect at December 31, 2004:

	Minimum Rentals
2005	\$136
2006	106
2007	85
2008	65
2009	47
Thereafter	252
Total	\$691

OUTSIDE PLANT

We currently self-insure all of our outside plant against casualty losses. Such outside plant, located in the nine southeastern states served by BST, is susceptible to damage from severe weather conditions and other perils. The net book value of outside plant was \$8,527 at December 31, 2003 and \$8,530 at December 31, 2004.

GUARANTEES

In most of our sale and divestiture transactions, we indemnify the purchaser for various items including labor and general litigation as well as certain tax matters.

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Generally, the terms last one to five years for general and specific indemnities and for the statutory review periods for tax matters. The events or circumstances that would require us to perform under the indemnity are transaction and circumstance specific. We regularly evaluate the probability of having to incur costs associated with these indemnifications and have accrued for expected losses that are probable. In addition, in the normal course of business, we indemnify counterparties in certain agreements. The nature and terms of these indemnities vary by transaction. Historically, we have not incurred significant costs related to performance under these types of indemnities.

PURCHASE OBLIGATIONS

As of December 31, 2004, we have contracts in place to outsource certain services, principally information technology. We also have various commitments with vendors to purchase telecommunications equipment, software and services.

The following table discloses aggregate information about these purchase obligations and the periods in which payments are due:

	Payments Due by Period				
	Total	Less than 1 year	2006-2008	2009-2011	After 2011
Unconditional purchase obligations ⁽¹⁾	\$3,102	\$723	\$1,599	\$780	-

(1) The total unconditional purchase obligation includes \$472 related to agreements with Qwest and Accenture that do not stipulate annual minimum purchases. The agreement with Qwest expires in 2010 and the Accenture agreement expires in 2007. Of this amount, \$6 is included in the 2006-2008 column and \$466 is included in the 2009-2011 column above.

REGULATORY MATTERS

AT&T Prepaid Card

In February 2005, the FCC released an order finding that certain prepaid card services of AT&T were telecommunications services. The FCC held that revenue of the services would accordingly be subject to the same universal service fund and switched access charges as were all other similarly situated telecommunications services. AT&T has estimated in a securities filing that it had "saved" approximately \$160 in universal service fund contributions and \$340 in access charges through use of the prepaid card services that were the subject of the FCC decision. We believe that some of the improperly avoided access charges should have been paid to us for the use of our network. While AT&T has not provided information sufficient for us to reasonably estimate access charge payments we may be owed, we believe the charges could result in additional revenue that is material to our results of operations.

South Carolina Price Regulation

Beginning in 1996, we operated under a price regulation plan approved by the South Carolina Public Service Commission (PSC) under existing state laws. In April 1999, however, the South Carolina Supreme Court invalidated this price regulation plan. In July 1999, we elected to be regulated under a new state statute, adopted subsequent to the PSC's approval of the earlier plan. The new statute allows telephone companies in South Carolina to operate under a price regulation without obtaining approval from the PSC. The election became effective during August 1999. The South Carolina Consumer Advocate petitioned the PSC seeking review of the level of our earnings during the 1996-1998 period when we operated under the subsequently invalidated price regulation plan. The PSC dismissed the petition in November 1999 and issued orders confirming the vote in February and June of 2000. In July 2000, the Consumer Advocate appealed the PSC's dismissal of the petition. In January 2004, the court hearing the appeal affirmed the PSC's decision. An appeal of this decision to the South Carolina Supreme Court was filed in March 2004. In April 2004, BellSouth entered into agreements that would completely terminate the litigation. Under the terms of the settlement, BellSouth agreed to, among other things, refund \$50 to its South Carolina end user customers. The refund was recorded in the first quarter 2004 as a reduction to revenue. Refunds were implemented following court approval of the agreements. BellSouth agreed to settle the case to avoid further expensive litigation and uncertainty relating to the outcome of the litigation. The settlement is not an admission of liability.

Section 272 Claim

In December 2004, the FCC partially granted and otherwise dismissed July 2004 claims of AT&T that two optional discount special access tariffs violated various provisions of the Communications Act. The FCC held that one of the tariffs, the Transport Savings Plan, was unlawful under Section 272 of the Act, which governs dealings between BST and our long distance affiliate. That tariff, originally filed in 1999, provided an overlay discount for carriers that accepted its terms, which included a five year commitment, a commitment for a defined amount of spending on special access, and shortfall charges if commitments were not met. The FCC held that the discount structure in the tariff was insufficiently related to cost, and unduly favored a class of carriers (including our long distance affiliate) with relatively lower volume special access spending, and discriminated against carriers with relatively higher volumes. The FCC dismissed the other claims associated with the Transport Savings Plan, and dismissed all claims associated with the second tariff. We do not agree with the FCC's finding, and appealed its decision to the D.C. Circuit Court of Appeals. We do not believe that AT&T has suffered any damages, and we believe that any such claims would be barred in whole or in part by various provisions of law. At this time, however,

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DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

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neither the likely outcome of the appeal nor AT&T's potential damages claim can be predicted, and therefore no reasonable estimate of loss, if any, can be made.

LEGAL PROCEEDINGS

Employment Claim

On April 29, 2002, five African-American employees filed a putative class action lawsuit, captioned *Gladys Jenkins et al. v. BellSouth Corporation*, against the Company in the United States District Court for the Northern District of Alabama. The complaint alleges that BellSouth discriminated against current and former African-American employees with respect to compensation and promotions in violation of Title VII of the Civil Rights Act of 1964 and 42 USC. Section 1981. Plaintiffs purport to bring the claims on behalf of two classes: a class of all African-American hourly workers employed by BellSouth Telecommunications at any time since April 29, 1998, and a class of all African-American salaried workers employed by BellSouth Telecommunications at any time since April 29, 1998 in management positions at or below Job Grade 59/Level C. The plaintiffs are seeking unspecified amounts of back pay, benefits, punitive damages and attorneys' fees and costs, as well as injunctive relief. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of the amount of loss, if any, be made.

Securities and ERISA Claims

From August through October 2002, several individual shareholders filed substantially identical class action lawsuits against BellSouth and three of its senior officers alleging violations of the federal securities laws. The cases have been consolidated in the United States District Court for the Northern District of Georgia and are captioned *In re BellSouth Securities Litigation*. Pursuant to the provisions of the Private Securities Litigation Reform Act of 1995, the court has appointed a Lead Plaintiff. The Lead Plaintiff filed a Consolidated and Amended Class Action Complaint in July 2003 on behalf of two putative classes: (1) purchasers of BellSouth stock during the period November 7, 2000 through February 19, 2003 (the class period) for alleged violations of Sections 10(b) and 20 of the Securities Exchange Act of 1934 and (2) participants in BellSouth's Direct Investment Plan during the class period for alleged violations of Sections 11, 12 and 15 of the Securities Act of 1933. Four outside directors were named as additional defendants. The Consolidated and Amended Class Action Complaint alleged that during the class period the Company (1) overstated the unbilled receivables balance of its Advertising & Publishing subsidiary; (2) failed to properly implement SAB 101 with regard to its recognition of Advertising & Publishing revenues; (3) improperly billed competitive local exchange carriers (CLEC) to inflate revenues; (4) failed to take a reserve for refunds that ultimately came due following litigation over late payment charges; and (5) failed to properly write down goodwill of its Latin American operations. On February 8, 2005, the district court dismissed the Exchange Act claims, except for those relating to the writedown of Latin American goodwill. On that date, the district court also dismissed the Securities Act claims, except for those relating to the writedown of Latin American goodwill, the allegations relating to unbilled receivables of the Company's Advertising & Publishing subsidiary, the implementation of SAB 101 regarding recognition of Advertising & Publishing revenues and alleged improper billing of CLECs. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In February 2003, a similar complaint was filed in the Superior Court of Fulton County, Georgia on behalf of participants in BellSouth's Direct Investment Plan alleging violations of Section 11 of the Securities Act. Defendants removed this action to federal court pursuant to the provisions of the Securities Litigation Uniform Standards Act of 1998. In July 2003, the federal court issued a ruling that the case should be remanded to Fulton County Superior Court. The Fulton County Superior Court has stayed the case pending resolution of the federal case. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In September and October 2002, three substantially identical class action lawsuits were filed in the United States District Court for the Northern District of Georgia against BellSouth, its directors, three of its senior officers, and other individuals, alleging violations of the Employee Retirement Income Security Act (ERISA). The cases have been consolidated and on April 21, 2003, a Consolidated Complaint was filed. The plaintiffs, who seek to represent a putative class of participants and beneficiaries of BellSouth's 401(k) plans (the Plan), allege in the Consolidated Complaint that the company and the individual defendants breached their fiduciary duties in violation of ERISA, by among other things, (1) failing to provide accurate information to the Plans' participants and beneficiaries; (2) failing to ensure that the Plans' assets were invested properly; (3) failing to monitor the Plans' fiduciaries; (4) failing to disregard

Plan directives that the defendants knew or should have known were imprudent and (5) failing to avoid conflicts of interest by hiring independent fiduciaries to make investment decisions. The plaintiffs are seeking an unspecified amount of damages, injunctive relief, attorneys' fees and costs. Certain underlying factual allegations regarding BellSouth's Advertising & Publishing subsidiary and its former Latin American operation are substantially similar to the allegations in the putative securities class action captioned *In re BellSouth Securities Litigation*, which is described above. At this time, the likely outcome of the cases cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

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Antitrust Claims

In October 2002, a number of antitrust class action lawsuits were filed against BellSouth in federal district courts in Atlanta, Georgia and Ft. Lauderdale, Florida. Pursuant to the plaintiff's motion for voluntary dismissal, the court dismissed the cases on March 9, 2004.

In December 2002, a consumer class action alleging antitrust violations of Section 1 of the Sherman Antitrust Act was filed against BellSouth, Verizon, SBC and Qwest, captioned *William Twombly, et al v. Bell Atlantic Corp., et al*, in Federal Court in the Southern District of New York. The complaint alleged that defendants conspired to restrain competition by "agreeing not to compete with one another and otherwise allocating customers and markets to one another." The plaintiffs are seeking an unspecified amount of treble damages and injunctive relief, as well as attorneys' fees and expenses. In October 2003, the district court dismissed the complaint for failure to state a claim and the case is now on appeal.

In June 2004, the U.S. Court of Appeals for the 11th Circuit affirmed the District Court's dismissal of most of the antitrust and state law claims brought by a plaintiff CLEC in a case captioned *Covad Communications Company, et al v. BellSouth Corporation, et al*. The appellate court, however, permitted a price squeeze claim and certain state tort claims to proceed. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

OTHER CLAIMS

We are subject to claims arising in the ordinary course of business involving allegations of personal injury, breach of contract, anti-competitive conduct, employment law issues, regulatory matters and other actions. BST is also subject to claims attributable to pre-divestiture events, including environmental liabilities, rates and contracts. Certain contingent liabilities for pre-divestiture events are shared with AT&T Corp. While complete assurance cannot be given as to the outcome of these claims, we believe that any financial impact would not be material to our results of operations, financial position or cash flows.

Note R – Subsidiary Financial Information

We have fully and unconditionally guaranteed all of the outstanding debt securities of BellSouth Telecommunications, Inc. (BST), which is a 100% owned subsidiary of BellSouth. In accordance with SEC rules, we are providing the following condensed consolidating financial information. BST is listed separately because it has debt securities, registered with the SEC, that we have guaranteed. The Other column represents all other wholly owned subsidiaries excluding BST and BST subsidiaries. The Adjustments column includes the necessary amounts to eliminate the intercompany balances and transactions between BST, Other and Parent and to consolidate wholly owned subsidiaries to reconcile to our consolidated financial information.

CONDENSED CONSOLIDATING STATEMENTS OF INCOME

	For the Year Ended December 31, 2002				
	BST	Other	Parent	Adjustments	Total
Total operating revenues	\$17,515	\$ 5,190	\$ —	\$(2,498)	\$20,207
Total operating expenses	15,292	4,322	114	(3,975)	15,753
Operating income	2,223	868	(114)	1,477	4,454
Interest expense	617	221	610	(382)	1,066
Net earnings (losses) of equity affiliates	1,015	548	3,766	(4,787)	542
Other income (expense), net	(46)	1,540	184	(241)	1,437
Income from continuing operations before income taxes, discontinued operations, and cumulative effect of changes in accounting principle	2,575	2,735	3,226	(3,169)	5,367
Provision (benefit) for income taxes	582	966	(249)	593	1,892
Income from continuing operations before discontinued operations and cumulative effect of changes in accounting principle	1,993	1,769	3,475	(3,762)	3,475
Income (loss) from discontinued operations, net of tax	—	(867)	(867)	867	(867)
Cumulative effect of changes in accounting principle	—	(1,285)	(1,285)	1,285	(1,285)

Net income (losses)	\$ 1,993	\$ (383)	\$ 1,323	\$(1,610)	\$ 1,323
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

	For the Year Ended December 31, 2003				
	BST	Other	Parent	Adjustments	Total
Total operating revenues	\$17,400	\$5,695	\$ —	\$(2,754)	\$20,341
Total operating expenses	14,838	4,169	25	(4,248)	14,784
Operating income	2,562	1,526	(25)	1,494	5,557
Interest expense	537	73	580	(243)	947
Net earnings (losses) of equity affiliates	1,067	498	3,799	(4,912)	452
Other income (expense), net	(10)	275	111	(14)	362
Income before income taxes, discontinued operations, and cumulative effect of changes in accounting principle	3,082	2,226	3,305	(3,189)	5,424
Provision (benefit) for income taxes	730	770	(183)	619	1,936
Income before discontinued operations and cumulative effect of changes in accounting principle	2,352	1,456	3,488	(3,808)	3,488
Income (loss) from discontinued operations, net of tax	—	101	101	(101)	101
Cumulative effect of changes in accounting principle	816	(501)	315	(315)	315
Net income (losses)	\$ 3,168	\$1,056	\$3,904	\$(4,224)	\$ 3,904

	For the Year Ended December 31, 2004				
	BST	Other	Parent	Adjustments	Total
Total operating revenues	\$16,884	\$6,452	\$ —	\$(3,036)	\$20,300
Total operating expenses	14,993	4,627	11	(4,620)	15,011
Operating income	1,891	1,825	(11)	1,584	5,289
Interest expense	529	26	607	(246)	916
Net earnings (losses) of equity affiliates	1,125	80	3,700	(4,837)	68
Other income (expense), net	12	667	114	(48)	745
Income before income taxes and discontinued operations	2,499	2,546	3,196	(3,055)	5,186
Provision (benefit) for income taxes	484	858	(198)	648	1,792
Income before discontinued operations	2,015	1,688	3,394	(3,703)	3,394
Income (loss) from discontinued operations, net of tax	—	1,364	1,364	(1,364)	1,364
Net income (losses)	\$ 2,015	\$3,052	\$4,758	\$(5,067)	\$ 4,758

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CONDENSED CONSOLIDATING BALANCE SHEETS

December 31, 2003

December 31, 2004

	BST	Other	Parent	Adjustments	Total	BST	Other	Parent	Adjustments	Total
ASSETS										
Current assets:										
Cash and cash equivalents	\$ 5	\$ 1,190	\$ 1,618	\$ 134	\$ 2,947	\$ 7	\$ 405	\$ 265	\$ 3	\$ 680
Short-term investments	—	—	1,609	—	1,609	—	—	16	—	16
Accounts receivable, net	68	1,201	3,146	(1,545)	2,870	75	1,005	2,918	(1,439)	2,559
Other current assets	393	773	139	118	1,423	528	4,418	144	(3,714)	1,376
Assets of discontinued operations	—	—	—	—	—	—	1,068	—	—	1,068
Total current assets	466	3,164	6,512	(1,293)	8,849	610	6,896	3,343	(5,150)	5,699
Investments and advances to Cingular	3,464	8,162	891	(4,838)	7,679	3,515	21,686	1,539	(3,969)	22,771
Property, plant and equipment, net	21,818	1,947	4	38	23,807	21,339	665	3	32	22,039
Deferred charges and other assets	5,029	287	21,790	(20,129)	6,977	5,267	293	39,305	(37,465)	7,400
Intangible assets, net	1,036	1,211	5	138	2,390	1,072	391	9	115	1,587
Total assets	\$31,813	\$14,771	\$29,202	\$(26,084)	\$49,702	\$31,803	\$29,931	\$44,199	\$(46,437)	\$59,496
LIABILITIES AND SHAREHOLDERS' EQUITY										
Current liabilities:										
Debt maturing within one year	\$ 2,454	\$ 920	\$ 2,470	\$ (2,353)	\$ 3,491	\$ 3,016	\$ 15	\$ 4,248	\$ (1,804)	\$ 5,475
Other current liabilities	3,942	1,724	916	(1,615)	4,967	3,941	1,165	4,905	(5,946)	4,065
Liabilities of discontinued operations	—	—	—	—	—	—	830	—	—	830
Total current liabilities	6,396	2,644	3,386	(3,968)	8,458	6,957	2,010	9,153	(7,750)	10,370
Long-term debt	4,970	845	6,301	(627)	11,489	3,704	107	11,874	(577)	15,108
Noncurrent liabilities:										
Deferred income taxes	4,408	1,519	(751)	173	5,349	5,063	1,735	(490)	184	6,492
Other noncurrent liabilities	2,991	1,074	554	75	4,694	2,974	791	596	99	4,460
Total noncurrent liabilities	7,399	2,593	(197)	248	10,043	8,037	2,526	106	283	10,952
Shareholders' equity	13,048	8,689	19,712	(21,737)	19,712	13,105	25,288	23,066	(38,393)	23,066
Total liabilities and shareholders' equity	\$31,813	\$14,771	\$29,202	\$(26,084)	\$49,702	\$31,803	\$29,931	\$44,199	\$(46,437)	\$59,496

CONDENSED CONSOLIDATING CASH FLOW STATEMENTS

For the Year Ended December 31, 2002

	BST	Other	Parent	Adjustments	Total
Cash flows from continuing operations:					
Cash flows from operating activities	\$ 6,174	\$ 828	\$ 3,434	\$(2,724)	\$ 7,712
Cash flows from investing activities	(3,166)	(223)	1,019	458	(1,912)
Cash flows from financing activities	(3,008)	(525)	(3,271)	2,361	(4,443)
Cash flows from discontinued operations	—	72	—	—	72
Net increase (decrease) in cash	\$ —	\$ 152	\$ 1,182	\$ 95	\$ 1,429

For the Year Ended December 31, 2003

	BST	Other	Parent	Adjustments	Total
Cash flows from continuing operations:					
Cash flows from operating activities	\$ 7,654	\$ 1,637	\$ 4,038	\$(5,446)	\$ 7,883

Cash flows from investing activities	(2,918)	(545)	(777)	1,534	(2,706)
Cash flows from financing activities	(4,731)	(1,082)	(2,825)	3,959	(4,679)
Cash flows from discontinued operations	—	428	—	—	428
Net increase (decrease) in cash	\$ 5	\$ 438	\$ 436	\$ 47	\$ 926

For the Year Ended December 31, 2004

	BST	Other	Parent	Adjustments	Total
Cash flows from continuing operations:					
Cash flows from operating activities	\$ 5,456	\$ 1,347	\$ 3,210	\$ (3,212)	\$ 6,801
Cash flows from investing activities	(2,971)	(14,363)	(13,751)	17,525	(13,560)
Cash flows from financing activities	(2,483)	12,810	9,188	(14,444)	5,071
Cash flows from discontinued operations	—	(579)	—	—	(579)
Net increase (decrease) in cash	\$ 2	\$ (785)	\$ (1,353)	\$ (131)	\$ (2,267)

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

Note S – Quarterly Financial Information (Unaudited)

In the following summary of quarterly financial information, all adjustments necessary for a fair presentation of each period were included.

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2003					
Operating Revenues	\$5,014	\$5,079	\$5,141	\$5,107	\$20,341
Operating Income	1,351	1,354	1,453	1,399	5,557
Provision for Income Taxes	490	511	486	449	1,936
Income Before Discontinued Operations and Cumulative Effect of Changes in Accounting Principle	850	908	894	836	3,488
Income Before Cumulative Effect of Changes in Accounting Principle	915	951	936	787	3,589
Net Income (Loss)	1,230	951	936	787	3,904
Basic Earnings Per Share ^(a) :					
Income Before Discontinued Operations and Cumulative Effect of Changes in Accounting Principle	\$ 0.46	\$ 0.49	\$ 0.48	\$ 0.46	\$ 1.89
Income Before Cumulative Effect of Changes in Accounting Principle	\$ 0.49	\$ 0.51	\$ 0.51	\$ 0.43	\$ 1.94
Net Income (Loss)	\$ 0.66	\$ 0.51	\$ 0.51	\$ 0.43	\$ 2.11
Diluted Earnings Per Share ^(a) :					
Income Before Discontinued Operations and Cumulative Effect of Changes in Accounting Principle	\$ 0.46	\$ 0.49	\$ 0.48	\$ 0.45	\$ 1.88
Income Before Cumulative Effect of Changes in Accounting Principle	\$ 0.49	\$ 0.51	\$ 0.51	\$ 0.43	\$ 1.94
Net Income (Loss)	\$ 0.66	\$ 0.51	\$ 0.51	\$ 0.43	\$ 2.11
Total comprehensive income	\$1,111	\$1,031	\$ 944	\$ 973	\$ 4,059
2004					
Operating Revenues	\$4,976	\$5,083	\$5,095	\$5,146	\$20,300
Operating Income	1,358	1,442	1,401	1,088	5,289
Provision for Income Taxes	623	516	465	188	1,792
Income Before Discontinued Operations and Cumulative Effect of Change in Accounting Principle	1,150	939	852	453	3,394
Income Before Cumulative Effect of Change in Accounting Principle	1,599	996	799	1,364	4,758
Net Income (Loss)	1,599	996	799	1,364	4,758
Basic Earnings Per Share ^(a) :					
Income Before Discontinued Operations and Cumulative Effect of Change in Accounting Principle	\$ 0.63	\$ 0.51	\$ 0.47	\$ 0.25	\$ 1.85
Income Before Cumulative Effect of Change in Accounting Principle	\$ 0.87	\$ 0.54	\$ 0.44	\$ 0.74	\$ 2.60
Net Income (Loss)	\$ 0.87	\$ 0.54	\$ 0.44	\$ 0.74	\$ 2.60
Diluted Earnings Per Share ^(a) :					
Income Before Discontinued Operations and Cumulative Effect of Change in Accounting Principle	\$ 0.63	\$ 0.51	\$ 0.46	\$ 0.25	\$ 1.85
Income Before Cumulative Effect of Change in Accounting Principle	\$ 0.87	\$ 0.54	\$ 0.44	\$ 0.74	\$ 2.59
Net Income (Loss)	\$ 0.87	\$ 0.54	\$ 0.44	\$ 0.74	\$ 2.59
Total comprehensive income	\$1,713	\$1,007	\$ 789	\$1,677	\$ 5,186

(a) Due to rounding, the sum of quarterly EPS amounts may not agree to year-to-date EPS amounts.

The quarters shown were affected by the items listed below. These items are specific to net income.

2003

- We recorded losses related to our workforce reduction of approximately 3,400 positions, which reduced net income by \$74, or \$0.04 per share, in the first quarter; by \$12, or \$0.01 per share, in the second quarter; and by \$10, or \$0.01 per share in the fourth quarter.
- Third quarter includes a charge for an asset impairment, which reduced net income by \$32, or \$0.02 per share.
- We recorded income (losses) related to our Discontinued Operations which impacted net income by \$65, or \$0.03 per share, in the first quarter; by \$43, or \$0.02 per share, in the second quarter; by \$42, or \$0.02 per share, in the third quarter; and by \$(49), or \$(0.03) per share, in the fourth quarter.

2004

- First quarter includes a gain related to the sale of our operations in Denmark, which increased net income by \$295, or \$0.16 per share.
- First quarter also includes a charge for a settlement with the South Carolina Consumer Advocate, which decreased net income by \$33, or 0.02 per share.
- We recorded losses related to service repairs in the wireline business due to Hurricanes Charley, Frances,

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Ivan and Jeanne, which reduced net income by \$23, or \$0.01 per share in the third quarter and by \$77, or \$0.04 per share, in the fourth quarter.

- Our equity in earnings from Cingular included losses related to wireless merger integration costs for the Cingular/AT&T Wireless merger, a fair value adjustment for the sale of Cingular Interactive, and lease accounting adjustments, which reduced our net income by \$17, or \$0.01 per share, in the third quarter and by \$92, or \$0.05 per share in the fourth quarter.
- Fourth quarter also includes charges related to severance and lease termination payments, which reduced net income by \$18, or \$0.01 per share.
- We recorded income (losses) related to our Discontinued Operations which impacted net income by \$449, or \$0.24 per share, in the first quarter; by \$57, or \$0.03 per share, in the second quarter; by \$(53), or \$(0.03) per share, in the third quarter; and by \$911, or \$0.50 per share, in the fourth quarter.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

BELLSOUTH CORPORATION

To the Shareholders BellSouth Corporation:

We have completed an integrated audit of BellSouth Corporation's 2004 consolidated financial statements and of its internal control over financial reporting as of December 31, 2004 and audits of its 2003 and 2002 consolidated financial statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Our opinions, based on our audits and the report of other auditors, are presented below.

Consolidated financial statements

In our opinion, based on our audits and the report of other auditors, the accompanying consolidated balance sheets and the related consolidated statements of income, cash flows and shareholders' equity and comprehensive income present fairly, in all material respects, the financial position of BellSouth Corporation and its subsidiaries ("BellSouth") at December 31, 2004 and 2003, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2004 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of Cingular Wireless, LLC ("Cingular"), an equity method investee. BellSouth's consolidated financial statements include an investment of \$18,311 million and \$3,867 million as of December 31, 2004 and 2003, respectively and equity method income of \$24 million, \$408 million and \$497 million, respectively, for each of the three years in the period ended December 31, 2004. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for Cingular, is based solely on the report of the other auditors. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits and the report of other auditors provide a reasonable basis for our opinion.

As discussed in Note C to the consolidated financial statements, in 2003, BellSouth adopted Financial Accounting Standards Board Statement No. 143, changing its method of accounting for asset retirement costs and changed its accounting for publication revenues from the publication and delivery method to the deferral method as of January 1, 2003. As discussed in Note G to the consolidated financial statements, BellSouth adopted Financial Accounting Standards Board Statement No. 142 and changed its method of accounting for goodwill and other intangible assets as of January 1, 2002.

Internal control over financial reporting

Also, in our opinion, management's assessment, included in the accompanying *Report of Management on Internal Control Over Financial Reporting*, that the Company maintained effective internal control over financial reporting as of December 31, 2004 based on criteria established in *Internal Control – Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), is fairly stated, in all material respects, based on those criteria. Furthermore, in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2004, based on criteria established in *Internal Control – Integrated Framework* issued by the COSO. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express opinions on management's assessment and on the effectiveness of the Company's internal control over financial reporting based on our audit. We conducted our audit of internal control over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. An audit of internal control over financial reporting includes obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted

accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

PricewaterhouseCoopers LLP

Atlanta, Georgia
March 4, 2005

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

BELLSOUTH CORPORATION

Board of Directors and Shareowners
Cingular Wireless Corporation, Manager of
Cingular Wireless LLC

We have audited the consolidated balance sheets of Cingular Wireless LLC as of December 31, 2003 and 2004, and the related consolidated statements of income, changes in members' capital, comprehensive income and cash flows for each of the three years in the period ended December 31, 2004 (not presented separately herein). These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. The financial statements of Omnipoint Facilities Network II, LLC (Omnipoint), a wholly owned subsidiary of GSM Facilities, LLC (an equity investee in which the Company has an approximate 60% interest at December 31, 2004), have been audited by other auditors whose report has been furnished to us; insofar as our opinion on the consolidated financial statements relates to the 2003 and 2004 amounts included for Omnipoint, it is based solely on their report. In the consolidated financial statements, the Company's indirect investment in Omnipoint is stated at \$770 million and \$880 million, respectively, at December 31, 2003 and 2004, and the Company's equity in net losses of Omnipoint is stated at \$100 million and \$135 million, for the years then ended.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, based on our audits and the report of other auditors, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Cingular Wireless LLC and subsidiaries at December 31, 2003 and 2004 and the consolidated results of their operations and their cash flows for each of the three years in the period ended December 31, 2004 in conformity with U.S. generally accepted accounting principles.

As described in Note 5 to the consolidated financial statements, in 2002 the Company adopted Statement of Financial Accounting Standards No. 142, *Goodwill and Other Intangible Assets*.

As described in Note 2 to the consolidated financial statements, the consolidated balance sheet as of December 31, 2003 and the related consolidated statements of income, changes in members' capital, comprehensive income and cash flows for each of the years ended December 31, 2002 and 2003 have been restated.

Ernst + Young LLP

Atlanta, Georgia
March 4, 2005

REPORT OF MANAGEMENT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

BELLSOUTH CORPORATION

The management of BellSouth Corporation is responsible for establishing and maintaining adequate internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Internal control over financial reporting is defined in Rules 13a-15(f) or 15d-15(f) adopted under the Securities Exchange Act of 1934.

BellSouth's management assessed the effectiveness of the Company's internal control over financial reporting as of December 31, 2004. In making this assessment, BellSouth's management used the criteria set forth in *Internal Control – Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Based on its assessment, management concluded that BellSouth maintained effective internal control over financial reporting as of December 31, 2004.

PricewaterhouseCoopers LLP, BellSouth's independent registered public accounting firm, has audited our management's assessment of the effectiveness of the company's internal control over financial reporting as of December 31, 2004, as stated in their report which appears on page 84.

March 4, 2005

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EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

BELLSOUTH CORPORATION

Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

No change in accountants or disagreements on the adoption of appropriate accounting standards or financial disclosure has occurred during the periods included in this report.

Item 9A. Controls and Procedures

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to the management, including the Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. Management necessarily applied its judgment in assessing the costs and benefits of such controls and procedures, which, by their nature, can provide only reasonable assurance regarding management's control objectives. We also have investments in certain unconsolidated entities. As we do not control or manage these entities, our disclosure controls and procedures with respect to such entities are necessarily more limited than those we maintain with respect to our consolidated subsidiaries.

The Company's management, including the Chief Executive Officer and Chief Financial Officer, does not expect that our disclosure controls can prevent all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. There are inherent limitations in all control systems, including the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of simple error or mistake. Additionally, controls can be circumvented by the individual acts of one or more persons. The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and, while our disclosure controls and procedures are designed to be effective under circumstances where they should reasonably be expected to operate effectively, there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Because of the inherent limitations in any control system, misstatements due to error or fraud may occur and not be detected.

As of the end of the period covered by this report, we carried out an evaluation, under the supervision and with the participation of management, including the Chief Executive Officer along with the Chief Financial Officer, of the effectiveness, of the design and operation of our disclosure controls and procedures pursuant to Exchange Act Rules 13a-15(b) and 15d-15(b). Based upon the foregoing, the Chief Executive Officer along with the Chief Financial Officer concluded that our disclosure controls and procedures are effective at providing reasonable assurance that all material information relating to BellSouth (including consolidated subsidiaries) required to be included in our Exchange Act reports is reported in a timely manner. In addition, based on such evaluation we have identified no change in our internal control over financial reporting that occurred during the fourth quarter of 2004 that has materially affected or is reasonably likely to materially affect, our internal control over financial reporting.

Item 9B. Other Information

There is no information that was required to be disclosed in a report on Form 8-K during the fourth quarter of 2004 but was not reported.

PART III

Item 10. Directors and Executive Officers of the Registrant

The following sections of the Company's definitive proxy statement dated March 11, 2005 are incorporated herein by reference:

- The second and third paragraph under the heading "Structure and Practices of the Board of Directors — Corporate Governance Philosophy"
- The information under the heading "Structure and Practices of the Board of Directors — Independence of Committee Members"

- The information under the heading “Structure and Practices of the Board of Directors — Audit Committee Financial Experts”
- The information under the heading “Matters to Be Voted On — Directors’ Proposal 1: Election of Directors”
- The information under the heading “General Information — Section 16(a) Beneficial Ownership Reporting Compliance”

Information regarding executive officers required by Item 401 of Regulation S-K is furnished in a separate disclosure on page 16 in Part I of this report since the registrant did not furnish such information in its definitive proxy statement prepared in accordance with Schedule 14A. Information regarding our Code of Ethics is included under the caption “Website Access” on page 16 of this Form 10-K.

Item 11. Executive Compensation

The information under the headings “Executive Compensation” and “Structure and Practices of the Board

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of Directors — Director Compensation” and “— Compensation Committee Interlocks and Insider Participation” contained in the Company’s definitive proxy statement dated March 11, 2005 are incorporated herein by reference.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters

The information under the headings “Beneficial Ownership of Common Stock” contained in the Company’s definitive proxy statement dated March 11, 2005 are incorporated herein by reference.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

Equity compensation plan information

The following table provides information about shares of BellSouth common stock that may be issued under our equity compensation plans as of December 31, 2004.

	(A) Number of securities to be issued upon exercise of outstanding options, warrants and rights	(B) Weighted- average exercise price of outstanding options, warrants and rights	(C) Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (A))
Equity compensation plans approved by shareholders	104,414,655 ⁽¹⁾	\$35.12	79,886,521 ⁽²⁾
Equity compensation plans not approved by shareholders	1,572,645	\$41.00 ⁽³⁾	—
Totals	105,987,300	\$35.19 ⁽³⁾	79,886,521

(1) Consists of shares to be issued upon exercise of outstanding options granted under the BellSouth Corporation Stock and Incentive Compensation Plan, the BellSouth Corporation Stock Plan, the BellSouth Corporation Stock Option Plan, the BellSouth Corporation Non-Employee Director Stock Plan, and the BellSouth Corporation Non-Employee Director Stock Option Plan. Of these plans, the only plan under which options may be granted in the future is the BellSouth Corporation Stock and Incentive Compensation Plan.

(2) The number of shares available for future grant under the BellSouth Corporation Stock and Incentive Compensation Plan (as approved by shareholders in April 2004) is equal to eighty million (80,000,000) shares authorized for issuance under the plan, less the cumulative number of awards granted under the plan that will be settled by issuing shares.

(3) The weighted average exercise prices in the table above exclude 223,727 shares payable under the Incentive Award Deferral Plan at December 31, 2004.

Equity compensation plans not approved by security holders

The BellSouth Corporation Executive Incentive Award Deferral Plan (the “IADP”) is a nonqualified deferred compensation plan that was terminated effective September 1996. Prior to termination of the IADP, eligible plan participants could elect to defer receipt of some or all of the shares of BellSouth Common Stock awarded to them under the BellSouth Corporation Executive Long-Term Incentive Plan (terminated effective February 1996). During the deferral period, dividend equivalents increase the number of shares payable to participants at the same rate as the dividend rate received by all shareholders. Shares are issued to plan participants in accordance with individual payment schedules that were established when each respective deferral agreement was executed. Plan participants are not required to pay an exercise price to receive these shares. Shareholder approval of this plan was not required under applicable provisions of law or the rules of the New York Stock Exchange.

Upon Mr. Ackerman's election to the positions of Chairman of the Board, President and Chief Executive Officer, we entered into a retirement agreement with him that became effective November 23, 1998. The agreement was designed to incent Mr. Ackerman to remain with BellSouth beyond the age of sixty and to link compensation under the agreement to BellSouth's performance. Pursuant to this agreement, Mr. Ackerman received an award of 1,348,918 nonqualified stock options with an exercise price of \$41.00 per share. If he remains employed by BellSouth, these options vest 20% each year, beginning with Mr. Ackerman's 60th birthday, which occurred in 2002. Shareholder approval of this plan was not required under applicable provisions of law or the rules of the New York Stock Exchange.

Item 13. Certain Relationships and Related Transactions

The information under the heading "Structure and Practices of the Board of Directors — Related Party Transactions" contained in the Company's definitive proxy statement dated March 11, 2005 are incorporated herein by reference.

Item 14. Principal Accountant Fees and Services

The information under the headings "Audit Committee Report — Fees Paid to the Independent Registered Public Accounting Firm" and "— Pre-Approval of Services by the Independent Registered Public Accounting Firm" contained in the Company's definitive proxy statement dated March 11, 2005 are incorporated herein by reference.

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EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

BELLSOUTH CORPORATION

PART IV

Item 15. Exhibits and Financial Statement Schedules

	Page(s) in This Form 10-K
a. Documents filed as a part of the report:	
(1) Financial Statements of BellSouth Corporation:	
Consolidated Statements of Income	50
Consolidated Balance Sheets	51
Consolidated Statements of Cash Flows	52
Consolidated Statements of Shareholders' Equity and Comprehensive Income	53
Notes to Consolidated Financial Statements	54
Reports of Independent Registered Public Accounting Firms	84
Consolidated Financial Statements of Cingular Wireless LLC:	
Reports of Independent Registered Public Accounting Firms	Exhibit 99a
Consolidated Balance Sheets	Exhibit 99a
Consolidated Statements of Income	Exhibit 99a
Consolidated Statements of Changes in Members' Capital	Exhibit 99a
Consolidated Statements of Comprehensive Income	Exhibit 99a
Consolidated Statements of Cash Flows	Exhibit 99a
Notes to Consolidated Financial Statements	Exhibit 99a
(2) Financial statement schedules have been omitted because the required information is contained in the financial statements and notes thereto or because such schedules are not required or applicable.	
(3) Exhibits: Exhibits identified in parentheses below, on file with the SEC, are incorporated herein by reference as exhibits hereto. All management contracts or compensatory plans or arrangements required to be filed as exhibits to this Form 10-K pursuant to Item 15(c) are filed as Exhibits 10f through 10aaa inclusive.	
2a Stock Purchase Agreement, dated as of March 5, 2004, by and among Telefónica Móviles, S.A., each of the entities listed on Schedule I to the Agreement, and BellSouth Corporation (for purposed of the Sections and Articles identified in the Preamble only) (incorporated by reference to Exhibit 2-a to BellSouth's Form 8-K dated March 5, 2004, File No. 1-8607.)	
2a-1 Amendment No. 1 to Stock Purchase Agreement, dated as of July 8, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-1 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)	
2a-2 Amendment No. 2 to Stock Purchase Agreement, dated as of October 4, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-2 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)	
2a-3 Amendment No. 3 to Stock Purchase Agreement, dated as of October 14, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-3 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)	
2a-4 Amendment No. 4 to Stock Purchase Agreement, dated as of	

October 27, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-4 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)

- 3a Amended Articles of Incorporation of BellSouth Corporation adopted December 5, 2000 (incorporated by reference to Exhibit 3a to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
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3b	By-laws of BellSouth Corporation adopted April 26, 2004 (incorporated by reference to Exhibit 3b to Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
4a	BellSouth Corporation Shareholder Rights Agreement dated November 22, 1999 (incorporated by reference to Exhibit 1 to Report on Form 8-A dated November 23, 1999, File No. 1-8607.)
4a-1	Amendment No. 1 to BellSouth Corporation Shareholder Rights Agreement, dated as of March 2, 2005 (incorporated by reference to Exhibit 4a to Current Report on Form 8-K dated February 28, 2005, File No. 1-8607.)
4b	No instrument which defines the rights of holders of long and intermediate term debt of BellSouth Corporation is filed herewith pursuant to Regulation S-K, Item 601(b)(4)(iii)(A) Pursuant to this regulation, BellSouth Corporation hereby agrees to furnish a copy of any such instrument to the SEC upon request.
10a	Agreement and Plan of Merger by and among AT&T Wireless, Inc., Cingular Wireless Corporation, Cingular Wireless LLC and Links I Corporation, and, solely with respect to Sections 5.3, 6.1(b), 6.5(b) and Article IX of the Agreement and Plan of Merger, SBC Communications Inc. and BellSouth Corporation dated as of February 17, 2004 (incorporated by reference to Exhibit 99.1 from the Current Report on Form 8-K/A of Cingular Wireless LLC dated February 17, 2004 and filed on February 18, 2004, File No. 001-31673.)
10b	Investment Agreement dated February 17, 2004 between BellSouth Corporation and SBC Communications Inc. (incorporated by reference to Exhibit 10nn to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10c	Investment and Reorganization Agreement, dated as of October 25, 2004, by and among BellSouth Corporation, SBC Communications Inc., Cingular Wireless Corporation, Cingular Wireless LLC, Links I Corporation, Cingular Wireless II, Inc., BLS Cingular Holding, LLC, SBC Alloy Holdings, Inc., BellSouth Enterprises, Inc., BellSouth Mobile Systems, Inc., BellSouth Mobile Data, Inc. and SBC Long Distance, Inc. (incorporated by reference to Exhibit 99.01 of the Form 8-K of Cingular Wireless LLC filed on October 28, 2004, File No. 001-31673.)
10d	Revolving Credit Agreement by and among BellSouth Corporation, SBC Communications, Inc. and Cingular Wireless LLC, dated as of August 1, 2004 (incorporated by reference to Exhibit 10pp to the Form 10-Q for the quarter ended June 30, 2004, File No. 1-8607.)
10e	Credit Agreement dated as of October 4, 2004 among BellSouth Corporation, the Lenders Party Thereto and JPMorgan Chase Bank, as Administrative Agent (incorporated by reference to Exhibit 10xx to BellSouth's Form 8-K dated October 4, 2004, File No. 1-8607.)
10f	BellSouth Corporation Executive Long Term Disability and Survivor Protection Plan as amended and restated effective January 1, 1994 (incorporated by reference to Exhibit 10c-1 to Form 10-K for the year ended December 31, 1993, File No. 1-8607.)
10g	BellSouth Corporation Executive Transfer Plan (incorporated by reference Exhibit 10ee to Registration Statement No. 2-87846.)
10h	BellSouth Corporation Death Benefit Program (incorporated by reference to Exhibit 10ff to Form 10-K for the year ended December 31, 1989, File No. 1-8607.)
10i	BellSouth Corporation Executive Incentive Award Deferral Plan as amended and restated effective September 23, 1996 (incorporated by reference to Exhibit 10g to Form 10-K for the year ended December 31, 1996, File No. 1-8607.)
10j	BellSouth Corporation Nonqualified Deferred Compensation Plan as amended and restated effective November 25, 1996 (incorporated by reference to Exhibit 10h to Form 10-K for the year ended December 31, 1996, File No. 1-8607.)
10k	BellSouth Corporation Supplemental Executive Retirement Plan as amended on March 23, 1998 (incorporated by reference to Exhibit 10i to Form 10-Q for the quarter ended March 31, 1998, File No. 1-8607.)

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EXHIBITS AND FINANCIAL STATEMENT SCHEDULES CONTINUED

BELLSOUTH CORPORATION

10k-1	Amendment to BellSouth Corporation Supplemental Executive Retirement Plan, as amended on March 23, 1998, dated as of December 23, 2004.
10l	BellSouth Corporation Executive Financial Services Plan, effective January 1, 2004.
10m	BellSouth Split-Dollar Life Insurance Plan, as amended and restated and effective as of November 24, 2003.
10n	BellSouth Officer Compensation Deferral Plan as amended and restated effective January 1, 2002 (incorporated by reference to Exhibit 10z to Form 10-Q for the quarter ended September 30, 2001, File No. 1-8607.)
10o	BellSouth Officer Personal Vehicle Perquisite Plan, effective January 1, 2004.
10p	BellSouth Supplemental Life Insurance Plan, as amended and restated effective April 1, 2004.
10q	BellSouth Officer Compensation Deferral Plan, as Amended and Restated Effective January 1, 2005.
10r	BellSouth Executive Stock Ownership Program, as revised September 27, 2004.
10s	BellSouth Corporation Officer Short Term Incentive Award Plan (incorporated by reference to Exhibit 10y to Form 10-Q for the quarter ended September 30, 1996, File No. 1-8607.)
10t	2005 Named Executive Officer Compensation Term Sheet.
10u	BellSouth Corporation Plan For Non-Employee Directors' Travel Accident Insurance (incorporated by reference to Exhibit 10ii to Registration Statement No. 2-87846, File No. 1-8607.)
10v	BellSouth Corporation Deferred Compensation Plan for Non-Employee Directors, as amended and restated effective March 9, 1984 (incorporated by reference to Exhibit 10gg to Registration Statement No. 2-87846, File No. 1-8607.)
10w	BellSouth Corporation Director's Compensation Deferral Plan as Amended and Restated effective May 1, 2001 (incorporated by reference from Exhibit 101-1 to Form 10-Q for the quarter ended March 31, 2001, File No. 1-8607.)
10w-1	First Amendment to BellSouth Corporation Director's Compensation Deferral Plan dated as of February 6, 2004.
10x	BellSouth Non-Employee Directors Charitable Contribution Program (incorporated by reference to Exhibit 10z to Form 10-K for the year ended December 31, 1992, File No. 1-8607.)
10y	BellSouth Personal Retirement Account Pension Plan, as amended and restated effective January 1, 1998 (incorporated by reference to Exhibit 10q to Form 10-K for the year ended December 31, 1998, File No. 1-8607.)
10y-1	Amendment dated December 22, 1998 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-1 to Form 10-K for the year ended December 31, 1998, File No. 1-8607.)
10y-2	Amendment dated March 22, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-2 to Form 10-Q for the quarter ended March 31, 1999, File No. 1-8607.)
10y-3	Amendment dated April 7, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-3 to Form 10-Q for the quarter ended March 31, 1999, File No. 1-8607.)
10y-4	Amendment dated May 6, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-4 to Form 10-Q for the quarter ended June 30, 1999, File No. 1-8607.)
10y-5	Amendment dated May 6, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-5 to Form 10-Q for the quarter ended June 30, 1999, File No. 1-8607.)
10y-6	Amendment dated May 7, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-6 to Form 10-Q for the quarter ended June 30, 1999, File No. 1-8607.)

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10y-7	Amendment dated September 13, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-7 to Form 10-Q for the quarter ended September 30, 1999, File No. 1-8607.)
10y-8	Amendment dated December 22, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-8 to Form 10-K for the year ended December 31, 1999, File No. 1-8607.)
10y-9	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference Exhibit 10q-9 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10y-10	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-10 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10y-11	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-11 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10y-12	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-12 to Form 10-Q for the quarter ended September 30, 2001, File No. 1-8607.)
10y-13	Amendment dated December 18, 2001 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-13 to Form 10-K for the year ended December 31, 2001, File No. 1-8607.)
10y-14	Amendment dated December 17, 2002 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-14 to Form 10-K for the year ended December 31, 2002, File No. 1-8607.)
10y-15	Amendment dated December 23, 2003 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-15 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10y-16	Amendment dated December 22, 2004 to the BellSouth Personal Retirement Account Pension Plan.
10z	BellSouth Corporation Trust Under Executive Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10u-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10z-1	Amendment dated May 23, 1996 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)
10z-2	Second Amendment dated July 8, 2002 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-2 to Form 10-Q for the quarter ended September 30, 2002, File No. 1-8607.)
10z-3	First Amendment dated November 1, 2003 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-3 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10z-4	Second Amendment dated December 17, 2003 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-4 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10z-5	Third Amendment dated March 15, 2004 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-5 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10aa	BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10v-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10aa-1	Amendment dated May 23, 1996 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10t-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)

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EXHIBITS AND FINANCIAL STATEMENT SCHEDULES CONTINUED

BELLSOUTH CORPORATION

10aa-2	Second Amendment dated July 8, 2002 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-2 to Form 10-Q for the quarter ended September 30, 2002, File No. 1-8607.)
10aa-3	First Amendment dated November 1, 2003 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-3 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10aa-4	Second Amendment dated December 17, 2003 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-4 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10aa-5	Third Amendment dated March 15, 2004 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-5 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10bb	BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10w-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10bb-1	Amendment dated May 23, 1996 to the BellSouth Corporation Trust Under Board Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)
10bb-2	First Amendment dated November 1, 2003 to the BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10t-2 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10bb-3	Second Amendment dated December 17, 2003 to the BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10t-3 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10bb-4	Third Amendment dated March 15, 2004 to the BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10t-4 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10cc	BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10x-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10cc-1	Amendment dated May 23, 1996 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10v-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)
10cc-2	First Amendment dated November 1, 2003 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-2 to the Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10cc-3	Second Amendment dated December 17, 2003 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-3 to the Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10cc-4	Third Amendment dated March 15, 2004 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-4 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10dd	Amended and Restated BellSouth Corporation Stock Plan Effective April 24, 1995 (incorporated by reference to Exhibit 10v-1 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10ee	BellSouth Corporation Stock and Incentive Compensation Plan as amended June 28, 2004 (incorporated by reference to Exhibit 10v-3 to the Form 10-Q for the quarter ended June 30, 2004, File No. 1-8607.)
10ff	Non-Employee Director Non-Qualified Stock Option Terms and Conditions (incorporated by reference to Exhibit 10-qq to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10gg	2004 Non-Qualified Stock Option Terms and Conditions (incorporated by reference to Exhibit 10-rr to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)

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10hh	BellSouth Retirement Savings Plan as amended and restated effective July 1, 2001 (incorporated by reference to Exhibit 10w to Form 10-K for the year ended December 31, 2001, File No. 1-8607.)
10hh-1	First Amendment dated December 18, 2001 to the BellSouth Retirement Savings Plan (incorporated by reference to Exhibit 10w-1 to Form 10-K for the year ended December 31, 2001, File No. 1-8607.)
10hh-2	Second Amendment dated March 14, 2002 to the BellSouth Retirement Savings Plan (incorporated by reference to Exhibit 10w-2 to Form 10-Q for the quarter ended September 30, 2002, File No. 1-8607.)
10hh-3	Third Amendment to the BellSouth Retirement Savings Plan effective as of May 1, 2002 and December 10, 2002 (incorporated by reference to Exhibit 10w-3 to Form 10-K for the year ended December 31, 2002, File No. 1-8607.)
10hh-4	Fourth Amendment dated December 23, 2003 to the BellSouth Retirement Savings Plan (incorporated by reference to Exhibit 10w-4 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10hh-5	Fifth Amendment dated December 22, 2004 to the BellSouth Retirement Savings Plan.
10ii	Agreement with Chief Executive Officer (incorporated by reference to Exhibit 10dd to Form 10-K for the year ended December 31, 1998, File No. 1-8607.)
10jj	Agreement dated October 18, 2000 with Francis A. Dramis (incorporated by reference to Exhibit 10gg to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10jj-1	BellSouth Corporation Stock Plan Restricted Shares Award Agreement dated October 18, 2000 for Francis A. Dramis (incorporated by reference to Exhibit 10gg-1 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10jj-2	BellSouth Corporation Stock Plan Restricted Shares Award Escrow Agreement dated October 18, 2000 for Francis A. Dramis (incorporated by reference to Exhibit 10gg-2 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10kk	Agreement dated May 19, 2003 with Ronald M. Dykes (incorporated by reference to Exhibit 10hh-4 to Form 10-Q for the quarter ended June 30, 2003, File No. 1-8607.)
10kk-1	BellSouth Corporation Stock Plan Restricted Shares Award Agreement dated October 26, 2000 for Ronald M. Dykes (incorporated by reference to Exhibit 10hh-1 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10kk-2	BellSouth Corporation Stock Plan Restricted Shares Award Escrow Agreement dated October 26, 2000 for Ronald M. Dykes (incorporated by reference to Exhibit 10hh-2 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10ll	Agreement dated December 16, 2003, between BellSouth Corporation and Mark L. Feidler (incorporated by reference to Exhibit 10kk to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10mm	Agreement dated as of October 18, 2000 by and between BellSouth Corporation and Richard A. Anderson (incorporated by reference to Exhibit 10zz to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)
10nn	Form of Director Indemnity Agreement (incorporated by reference to Exhibit 10ll to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10oo	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Stock Award Agreement (incorporated by reference to Exhibit 10-ss to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10pp	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Stock Award Agreement (Non-Retirement Eligible, Change in Control) (incorporated by reference to Exhibit 10-tt to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10qq	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Stock Award Agreement (Retirement Eligible, No Change in Control) (incorporated by reference to Exhibit 10-uu to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)

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EXHIBITS AND FINANCIAL STATEMENT SCHEDULES CONTINUED

BELLSOUTH CORPORATION

10rr	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Award Agreement (Non-Retirement Eligible) (incorporated by reference to Exhibit 10-vv to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10ss	Form of BellSouth Corporation Stock Plan Restricted Shares Award Agreement (used in connection with Restricted Share grants to executive officers in 2000) (incorporated by reference to Exhibit 10aaa to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)
10tt	Form of BellSouth Change in Control Executive Severance Agreements (incorporated by reference to Exhibit 10y-1 to Form 10-Q for the quarter ended September 30, 2003, File No. 1-8607.)
10uu	Form of BellSouth Corporation Stock and Incentive Compensation Plan Annual Incentive Award Agreement for Executive Officers (2005 Awards) (incorporated by reference to Exhibit 10ss to Form 8-K dated January 24, 2005, File No 1-8607.)
10vv	Form of BellSouth Corporation Stock Plan Performance Shares Award Agreement (2002 Awards) (incorporated by reference to Exhibit 10tt to Form 8-K dated January 24, 2005, File No 1-8607.)
10ww	Form of BellSouth Corporation Stock Plan Performance Shares Agreement (2003 Awards) (incorporated by reference to Exhibit 10uu to Form 8-K dated January 24, 2005, File No 1-8607.)
10xx	Form of BellSouth Corporation Stock and Incentive Compensation Plan Performance Shares Award Agreement (2004 Awards) (incorporated by reference to Exhibit 10-ww to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10yy	Form of BellSouth Corporation Stock Plan Performance Shares Award Agreement (2005 Awards — total shareholder return) (incorporated by reference to Exhibit 10yy to BellSouth's Form 8-K dated February 28, 2005, File No. 1-8607.)
10zz	Form of BellSouth Corporation Stock Plan Performance Shares Award Agreement (2005 Awards — internal performance metrics) (incorporated by reference to Exhibit 10zz to BellSouth's Form 8-K dated February 28, 2005, File No. 1-8607.)
10aaa	Form of BellSouth Corporation Stock Plan Performance Shares Award Agreement (2005 Awards — non-162(m) officers) (incorporated by reference to Exhibit 10aaa to BellSouth's Form 8-K dated February 28, 2005, File No. 1-8607.)
11	Computation of Earnings Per Share.
12	Computation of Ratio of Earnings to Fixed Charges.
21	Subsidiaries of BellSouth.
23a	Consent of Independent Registered Public Accounting Firm.
23b	Consent of Independent Registered Public Accounting Firm.
23c	Consent of Independent Registered Public Accounting Firm.
24	Powers of Attorney.
31-a	Section 302 certification of F. Duane Ackerman.
31-b	Section 302 certification of Ronald M. Dykes.
32	Statement Required by 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
99a	Consolidated Financial Statements of Cingular Wireless LLC as of and for the three years ended December 31, 2002, 2003 and 2004 with the Report of Independent Registered Public Accounting Firm.
99b	Annual report on Form 11-K for BellSouth Retirement Savings Plan for the fiscal year ended December 31, 2004 (to be filed under Form 11-K within 180 days of the end of the period covered by this report).
99c	Annual report on Form 11-K for BellSouth Savings and Security ESOP Plan for the fiscal year ended December 31, 2004 (to be filed under Form 11-K within 180 days of the end of the period covered by this report).

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BELLSOUTH CORPORATION

/s/ W. PATRICK SHANNON

W. Patrick Shannon
Senior Vice President — Finance and Controller
March 7, 2005

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

PRINCIPAL EXECUTIVE OFFICER:

F. Duane Ackerman*
CHAIRMAN OF THE BOARD, PRESIDENT
AND CHIEF EXECUTIVE OFFICER

PRINCIPAL FINANCIAL OFFICER:

Ronald M. Dykes*.
CHIEF FINANCIAL OFFICER

PRINCIPAL ACCOUNTING OFFICER:

W. Patrick Shannon*
Senior Vice President — Finance and Controller

DIRECTORS:

F. Duane Ackerman*
Reuben V. Anderson*
James H. Blanchard*
J. Hyatt Brown*
Armando M. Codina*
Kathleen F. Feldstein*
James P. Kelly*
Leo F. Mullin*
Robin B. Smith*
William S. Stavropoulos*

*By: /s/ W. PATRICK SHANNON

W. Patrick Shannon
(INDIVIDUALLY AND AS ATTORNEY-IN-FACT)
March 7, 2005

10-K 1 g98697e10vk.htm BELLSOUTH CORPORATION

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

(Mark One)

COMMISSION FILE NUMBER 1-8607

**I.R.S. EMPLOYER
NO. 58-1533433**

1155 Peachtree Street, N.E., Room 15G03, Atlanta, Georgia 30309-3610
Telephone number 404-249-2000

NAME OF EACH EXCHANGE
ON WHICH REGISTERED

See Attachment.

See Attachment.

SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT:

None.

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☐ _____

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of “accelerated filer and large accelerated filer” in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☒ Accelerated filer ☐ Non-accelerated filer ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

At January 31, 2006, 1,797,816,495 shares of Common Stock and Preferred Stock Purchase Rights were outstanding.

At June 30, 2005, the aggregate market value of the voting and non-voting common stock held by nonaffiliates was \$48,669,758,806 based on the closing sale price as reported on the New York Stock Exchange.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's definitive proxy statement issued in connection with the 2006 annual meeting of shareholders filed with the SEC within 120 days after December 31, 2005 (Part III).

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Title of Each Class	Name of Each Exchange On Which Registered
Common Stock (par value \$1 per share) and Preferred Stock Purchase Rights	New York Stock Exchange
Debt Securities:	New York Stock Exchange
Issued by BellSouth Capital Funding Corporation ^(a)	
7.12% Debentures due 2097	
Issued by BellSouth Telecommunications, Inc.	
Fifteen Year 5 ⁷ / ₈ % Debentures, due January 15, 2009	
Thirty Year 7% Debentures, due October 1, 2025	
Fifty Year 5.85% Debentures, due November 15, 2045	
One Hundred Year 7% Debentures, due December 1, 2095	
Principal Amount of One Hundred Year 6.65% Zero-To-Full Debentures, due December 15, 2095	
Thirty Year 6 ³ / ₈ % Debentures, due June 1, 2028	

(a) Subsequently merged with and into BellSouth Corporation.

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* All or a portion of the referenced sections have been included in BellSouth Corporation's definitive proxy statement issued in connection with the 2006 annual meeting of shareholders filed with the SEC within 120 days after December 31, 2005 and incorporated herein by reference.

Table of Contents**PART I****Cautionary Language Concerning
Forward-Looking Statements**

In addition to historical information, this document contains forward-looking statements regarding business prospects, financial trends and accounting policies that may affect our future operating results, financial position and cash flows. From time to time, we also may provide oral or written forward-looking statements in other materials we release to the public. Forward-looking statements give our current expectations or forecasts of future events. You can identify these statements by the fact that they do not relate strictly to historic or current facts. They use words such as “will,” “anticipate,” “estimate,” “expect,” “project,” “intend,” “plan,” “believe,” “target,” “forecast” and other words and terms of similar meaning in connection with any discussion of future operating or financial performance. In particular, they include statements relating to future actions, prospective products and services, future performance or results of current and anticipated products and services, sales efforts, capital expenditures, expenses, interest rates, the outcome of contingencies, such as legal proceedings, and financial results.

These statements are based on our assumptions and estimates and are subject to risks and uncertainties. For these statements, we claim the protection of the safe harbor for forward-looking statements provided by the Private Securities Litigation Reform Act of 1995.

There are possible developments that could cause our actual results to differ materially from those forecast or implied in the forward-looking statements. You are cautioned not to place undue reliance on these forward-looking statements, which are current only as of the date of this filing. We disclaim any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

While the below list of cautionary statements is not exhaustive, some factors, in addition to those contained throughout this document, that could affect future operating results, financial position and cash flows and could cause actual results to differ materially from those expressed in the forward-looking statements are:

- the impact and the success of Cingular Wireless, our wireless joint venture with AT&T Inc. (AT&T) (formerly SBC Communications, Inc.), including marketing and product development efforts, technological changes and financial capacity;
- Cingular Wireless' failure to realize, in the amounts and within the timeframe contemplated, the capital and expense synergies and other financial benefits expected from its acquisition of AT&T Wireless as a result of technical, logistical, regulatory and other factors;
- changes in laws or regulations, or in their interpretations, which could result in the loss, or reduction in value, of our licenses, concessions or markets, or in an increase in competition, compliance costs or capital expenditures;
- continued pressures on the telecommunications industry from a financial, competitive and regulatory perspective;
- the intensity of competitive activity and its resulting impact on pricing strategies and new product offerings;
- changes in the federal and state regulations governing the terms on which we offer retail and wholesale services;
- the impact on our business of consolidation in the wireline and wireless industries in which we operate;
- the impact on our network and our business of adverse weather conditions;
- the issuance by the Financial Accounting Standards Board or other accounting bodies of new accounting standards or changes to existing standards;
- changes in available technology that increase the likelihood of our customers choosing alternate technology to our products (technology substitution);
- higher than anticipated start-up costs or significant up-front investments associated with new business initiatives;
- the outcome of pending litigation; and
- unanticipated higher capital spending from, or delays in, the deployment of new technologies.

Item 1. Business**OVERVIEW**

In this document, BellSouth Corporation and its subsidiaries are referred to as “we”, the “Company” or “BellSouth.”

We are a Fortune 100 company with annual revenues of over \$20 billion. Our core business is wireline communications and our largest customer segment is the retail consumer. We have interests in wireless communications through our ownership of 40% of Cingular Wireless, the nation's largest wireless company based on number of customers and revenue. We also operate one of the largest directory advertising businesses in the United States. We have assets of approximately \$57 billion and employ approximately 63,000 individuals. Our principal executive offices are located at 1155 Peachtree Street, N.E., Atlanta, Georgia 30309-3610 (telephone number 404-249-2000). We were incorporated under the laws of the State of Georgia and became a publicly traded company in December 1983 as a result of the breakup of the Bell System.

Over the past 18 months, we realigned our asset portfolio towards wireless and broadband. We increased our investment in the domestic wireless business through Cingular Wireless' acquisition of AT&T Wireless in October 2004. With the AT&T Wireless acquisition, over 40% of BellSouth's revenue on a proportional basis is derived from wireless. We completed the sale

of our Latin American operations to Telefónica Móviles in early 2005.

We have three operating segments that are the focus of our business:

- Communications Group;
- Wireless; and
- Advertising & Publishing Group.

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See Note P to our consolidated financial statements for financial data on each of our segments.

Communications Group

OVERVIEW

We are the leading communications service provider in the southeastern United States (US), serving substantial portions of the population within Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina and Tennessee. BellSouth Telecommunications, Inc. (BST), our wholly-owned subsidiary, provides wireline communications services, including local exchange, network access, intraLATA long distance services and Internet services. BellSouth Long Distance, Inc. (BSLD), our long distance subsidiary, provides long distance services to residential and small business customers in our nine southeastern states, long distance services to enterprise customers with locations throughout the country, and wholesale long distance primarily to Cingular Wireless. Communications Group operations generated 90% of our total operating revenues in 2003, 2004 and 2005.

While we provide telecommunications service to the majority of the metropolitan areas in our region, there are many localities and sizable geographic areas within the region that are served by nonaffiliated telecommunications carriers. In addition, there is increasing competition within our territory from wireless carriers, cable television operators, voice over Internet protocol (VoIP) providers and other telecommunications carriers. Effective January 1, 2006, we reorganized our operations to parallel our major customer bases: retail markets and business markets.

Retail Markets. In addition to providing traditional local and long distance voice services, this unit focuses on providing advanced voice, data, Internet and networking solutions to residential customers and small and medium-sized businesses. It offers a full selection of standard and customized communications services to this market. While traditional local and long distance telephone services, including convenience features such as caller ID, call forwarding, voice mail, and dial-up access to the Internet, remain the core of this market, customer demands are rapidly broadening to include an expanded range of services, from high-speed DSL Internet services to home networking to video services. During 2005, the consumer unit represented 44% of Communications Group revenues while the small business unit represented 13% of Communications Group revenues.

Business Markets. This unit provides (1) a wide range of standard and highly specialized services and products to large and complex business customers and (2) interconnection (referring to the link between our telecommunications network and the telecommunications networks of other service providers) to our network and other related wholesale services to telecommunications carriers for use in providing services to their customers, as well as services such as voice and data transport. In addition to providing traditional local and long distance voice services, we offer our large business customers Internet access, private networks, high-speed data equipment and transmission, conferencing and industry-specific communications arrangements for industries such as banking, healthcare and manufacturing. We also offer a variety of data services to our wholesale customers. During 2005, the large business unit represented 17% of Communications Group revenues, and interconnection services represented 23% of Communications Group revenues and 42% of our reported data revenues.

WIRELINE STRATEGY

Our business strategy is to solidify BellSouth as the leading choice of customers in the southeast for an expanding array of voice, data and Internet services and to meet our customers' needs through teaming or wholesale service arrangements with other companies.

We intend to:

- optimize our portfolio of retail and wholesale products and services by utilizing marketing approaches targeted to our different customer segments, by providing superior service and by offering flexible packages of voice, data and multimedia applications through improved distribution channels and systems;
- become the leading provider of local broadband/Internet Protocol (IP) services in the southeast by deploying new broadband/IP platforms that support both voice and data services as well as other new service applications; and
- reduce our cost structure by managing the utilization of existing assets and redirecting spending to focus new investment on high-growth products and services.

WIRELINE OPERATIONS

Voice services

Voice services include basic dial-tone telephone service and switching services provided through the regular switched network. In addition, we offer various standard convenience features, such as caller ID, call waiting, call return and 3-way

calling on a monthly subscription or, for some, on a per-use basis. Additional voice related revenues are derived from charges for inside wire maintenance contracts, voice messaging services, directory assistance and operator services. Voice revenues also include end-user charges and cost recoveries related to the federal universal service fund.

We also offer our voice services on a wholesale basis to other competitive local exchange carriers for provision to their customers. Competitors primarily utilize our local network under various methods, including resale, the use of our loop transmission paths (unbundled network element loops, or UNE-L) and, to a greater extent, the use of commercial agreements that provide the combined elements of our network necessary for the offering of voice service. The commercial agreements are successor arrangements to the unbundled network element platform (UNE-P) previously mandated by the Federal Communications Commission (FCC). In February 2005, the FCC re-

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leased an order that effectively relieved us of the obligation to accept new UNE-P service orders and that provided a 12-month transition to phase out existing UNE-P service. That transition ends March 11, 2006.

We provide network access and interconnection services by connecting the equipment and facilities of our customers with the communications networks of long distance carriers, competitive switched and special access providers, and wireless providers, including Cingular Wireless. Similarly, we provide access and interconnection services to competitive local exchange carriers so their subscribers can reach ours and vice versa.

We offer a wide array of long distance calling plans to both our residential and business customers. Many of these long distance offers have been packaged with our local, data and wireless offerings so as to present a "bundle" of services to our customers. These "bundles" generally allow customers to purchase services at prices lower than they would have paid if they had bought the underlying services on a stand alone basis. As of December 31, 2005, BellSouth has achieved a long distance penetration of 58% of its mass market customer base.

Wireline voice services provided approximately 62% of BellSouth's total operating revenues for 2003 and 2004 and 61% for 2005.

Broadband and data services

As use of the Internet grows and as corporate data applications increase in sophistication and scope, the market for broadband and data services is expanding and evolving. BellSouth will continue to expand its capabilities in order to maintain a leadership position in the broadband and data communications market. Investment in service infrastructure is strategically managed to enable delivery of services offering increasing capacity and functionality. In parallel, we continue to use new advances in digital technology to bolster the broadband capabilities of our entire network. The emergence of high-performance broadband and digital infrastructure offers the ability to use these networks for real-time communications including voice and video using various technologies such as softswitches (software-based switching platforms), VoIP and other IP-enabled service technologies.

We offer a wide range of data services serving the retail as well as the wholesale markets. Revenues from retail offerings such as BellSouth® FastAccess® DSL, ISDN, Frame Relay, LightGate® and SMARTRing® accounted for 58% of total data revenues in 2005 while wholesale offerings accounted for the remaining 42%.

DSL service is an important broadband service for BellSouth. Almost 85% of the households in our region are qualified to receive DSL from BellSouth, and we ended 2005 with almost 2.9 million DSL subscribers. BellSouth participates in the DSL market in two significant ways. First, we offer retail DSL-based high speed Internet service that we market under the name BellSouth® FastAccess® DSL. Second, we offer certain DSL transport products to Internet service providers and other carriers, which, in turn, provide information services, such as Internet access, to their end users.

We have differentiated our Internet access products by providing a range of tiered speeds and associated pricing that appeal to a larger market. We currently offer four levels of service: downstream speeds of up to 256 kps, up to 1.5 megabits, up to 3.0 megabits and (introduced in late 2005) up to 6.0 megabits. We have announced plans to continue to upgrade our capabilities and expand our DSL footprint in 2006. In addition, at December 31, 2005 we had over 830,000 dial-up customers. This is an important market as it provides a pool of potential customers for our higher speed products.

Through arrangements with Qwest Communications Corporation and Sprint Nextel Corporation, we are able to offer data services to meet the needs of sophisticated business purchasers of long distance services. These complex services are offered to enterprise business customers not just in our nine state region, but throughout the US. We intend to pursue additional relationships as we look to expand our enterprise business.

In 2004, BellSouth began offering a variety of new network based VoIP services that may be accessed by customers over BellSouth's existing broadband service facilities. BellSouth currently offers:

- a suite of VoIP network based IP products, including Internet Protocol Telephone Gateway (IPTG) service and VoIP Conversion service for Interconnection Service customers;
- a VoIP service specifically designed for Large Business customers and known as BellSouth Converged Solutions (limited trial basis); and
- a number of PBX equipment-based IP voice and data services; and
- VoIP services for certain of our retail market customers.

We expect to develop and introduce additional VoIP services to all of our customer market segments as this new technology continues to evolve in the marketplace.

Broadband and data services generated approximately 21% of BellSouth's total operating revenues for 2003, 22% for 2004 and 23% for 2005.

Video

In August 2004, we began acting as a selling agent for DirecTV® service. This relationship enables us to offer a bundle of wireline and wireless voice along with data and video. We recently signed a five-year exclusive marketing alliance with DIRECTV, Inc. As part of this new agreement, DIRECTV's residential customers across our nine-state service area can now order BellSouth® FastAccess® DSL services directly from DIRECTV.

As technology evolves, we are continuing to look at future options for providing video services. For example, in 2005 we commenced a trial of Microsoft® IP-TV technology that, if commercially deployed, would enable BellSouth to deliver an integrated suite of new voice, data and interactive video capabilities and services to our customers over an upgraded DSL-

based broadband transmission platform.

Other Communications Group revenues

Other Communications Group revenues are comprised primarily of charges for billing and collection services for carriers, enhanced white pages listings, customer late

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payment fees, customer premises equipment sales and maintenance services. Other revenue also includes charges for permitting our competitors to set up their equipment in our facilities (referred to as collocation). Historically, revenues from local payphone services were included in this category. By the end of 2003, we had ceased offering local payphone services. BellSouth also provides wholesale long distance services, primarily to wireless communications providers and smaller wireline telecommunications providers, as well as to unaffiliated long distance providers. Other Communications Group services provided approximately 7% of BellSouth's total operating revenues for 2003 and 6% for 2004 and 2005.

WIRELINE TECHNOLOGY

The wireline portion of the telecommunications industry is rapidly transforming from a circuit switched voice environment to broadband services network. This transformation has fiber optic cable, Internet Protocol (IP), Ethernet and evolving Digital Subscriber Line (DSL) technologies at its core.

BellSouth is well positioned for this transformation due to the high level of fiber in its network and the advanced nature of its IP network. Approximately half the homes in the BellSouth region are expected to be within 5,000 feet of fiber and to be served by Gigabit Ethernet-fed IP aware DSL technology by December 31, 2007. This can be achieved at a reasonable economic cost due to the Company's history of fiber investment and deployment. At these short distances, data speeds of 12Mbps+ (single lines) and 24Mbps+ (two "bonded" lines) are possible with ADSL2+ technology, which is an evolution of DSL technology. With the completion of even more advanced standards in 2005, referred to as VDSL2, even higher speeds are expected to be possible at shorter distances in 2007.

The transformation, when complete, will allow a single converged IP network to provide voice, data, and video services. As an example of potential new services, voice over IP (VoIP) may enable cost savings and differentiated feature capabilities. VoIP can also provide the basis for converged wireless/wireline services in conjunction with Cingular. This capability would combine the best of the wireless and wireline networks in a handset that operates as a cell phone while away from the home and as a "VoIP cordless" while in the home, for both voice and data services. In the business markets BellSouth has been successful with IP, Ethernet and Virtual Private Network data services. The same Regional Internet Backbone that was built to support these services will potentially be used to transport VoIP and video services, again demonstrating the power of converged IP networking.

WIRELINE COMPETITION

Our voice services face significant competition from wireless, cable and other telecommunication service providers. In addition, we are facing fierce competition from cable companies and other entities for our mass market broadband Internet access service.

Wireless providers

Our wireline services face strong competition from wireless service providers. The major wireless carriers have created lower price point service offerings that include large buckets of anytime minutes with long distance, causing many customers to choose wireless for their primary voice communications option. As wireless companies expand their offerings to include high speed data services, we expect this migration trend to continue.

Broadband service providers

Technological developments have made it feasible for cable television networks to carry data and voice communications. Our cable competitors, such as Time Warner, Inc., Comcast Corporation, and Cox Communications, Inc., are increasingly targeting our mass market broadband Internet access service. In addition, we are seeing competitive threats in some areas from community Wi-Fi programs as well as broadband over power lines. New competition for our voice services is also resulting from the development of commercial applications using Internet Protocol technology, such as VoIP. This medium could attract substantial traffic because of its lower cost structure due in part to the fact that Federal and State authorities are not currently imposing charges and taxes on most communications carried over this technology.

Telecommunication service providers

We compete for customers based principally on service offerings, price and customer service. Increasing competition has resulted in innovative packaging and services that strive to simplify the customer's experience. Pricing pressures in the market have increased, resulting in opportunities for the customer to purchase value based packages and services. Competitive pressures have resulted in an increase in advertising and promotional spending. Competitors are able to resell our local services, or lease separate unbundled network elements (UNE). In addition, an increasing number of voice and data communications networks utilizing fiber optic lines have been constructed by communications providers in all major metropolitan areas throughout our wireline service territory.

UNE prices are determined using an FCC-prescribed forward-looking cost model and the premise of a hypothetical, most efficient, lowest cost network design. Because the pricing is not based on actual cost, certain costs that exist in today's

network are not adequately addressed in the determinations. For the past several years, our competitors' use of UNEs and the UNE platform have resulted in lower revenue per access line and had a detrimental impact on our margins as we were not allowed to charge UNE competitors for the actual cost we incurred to maintain and service the access lines. The impact could be increased by competitors' offering of service bundles that target high value customers. In addition, competitors' offerings could sometimes cause us to lose revenues from non-UNE sources, including access to our switches and calling features, inside wire maintenance, operator services and directory assistance. As a result of regulated artificially low wholesale prices and highly competitive retail pricing, our competitors have been effective in gaining market

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share, primarily in metropolitan areas. At December 31, 2005, we had provisioned approximately 2.2 million resale and UNE lines to competing carriers, a decrease of 25 percent since December 31, 2004. The FCC issued new rules in February 2005, which are effective in March 2006, that effectively ended the UNE platform and somewhat reduced the availability of certain high capacity loops and transport. We have subsequently negotiated contracts with many competitors that provide them with a commercial successor to the UNE platform. These commercial arrangements reduce our exposure to the former artificially low wholesale prices and terms mandated by regulation for the UNE platform. For competitors that have not chosen a commercial arrangement, we are litigating changes to the UNE platform terms of their contracts before state commissions, and the conduct of that litigation may cause some delay in our implementation of the FCC rules. The new FCC rules retain other UNEs that we expect competitors will continue to use. When used, the UNEs have the detrimental effects described above.

Companies compete with us for long distance services by reselling long distance services obtained at bulk rates from us or from other carriers, or by providing long distance services over their own facilities.

FCC rules require us to offer expanded interconnection for interstate special and switched network access transport. As a result, we must permit competitive carriers to terminate their transmission lines on our facilities in our central office buildings and other locations through collocation arrangements. The effects of the rules are to increase competition for network access transport. Furthermore, long distance carriers are increasingly connecting their lines directly to their customers' facilities, bypassing our networks and thereby avoiding network access charges entirely.

Although our competitors vary by state and market, we believe that at December 31, 2005 our most significant local service competitors were AT&T Corp. and MCI Inc. (currently known as Verizon Communications, Inc.) and our most significant long distance competitors included AT&T, Verizon and Sprint Nextel Corporation.

WIRELINE REGULATORY ENVIRONMENT

The FCC regulates rates and other aspects of our provision of interstate telecommunications services, including international rates and interstate access charges. The FCC also defines network elements and establishes other telecommunications policies, including policies related to broadband services. State regulatory commissions have jurisdiction over our provision of intrastate telecommunications services (including traditional local voice service, and intrastate long distance and intrastate access services) to the extent defined by state law. Access charges are designed to compensate our wireline subsidiary for the use of its networks by other carriers. Our future operations and financial results will be substantially influenced by developments in a number of federal and state regulatory proceedings. Adverse results in these proceedings could materially affect our revenues, expenses and ability to compete effectively against other telecommunications carriers.

Additional information relating to federal and state regulation of our wireline subsidiary is contained under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations — Operating Environment — Wireline Regulatory Environment" and is incorporated herein by reference.

FRANCHISES AND LICENSES

Our local exchange business is typically provided under certificates of public convenience and necessity granted pursuant to state statutes and public interest findings of the various public utility commissions of the states in which we do business. These certificates provide for franchises of indefinite duration, subject to the maintenance of satisfactory service at reasonable rates. The Telecommunications Act of 1996 provides that these franchises must be non-exclusive.

Wireless**OVERVIEW**

Our wireless business consists of a 40 percent interest in Cingular Wireless. Cingular Wireless is a joint venture that was formed by combining the former domestic wireless operations of BellSouth and AT&T (formerly SBC). Cingular Wireless is operated independently from both parents, currently with a six member Board of Directors comprised of three directors from each parent. BellSouth and AT&T share control of Cingular Wireless. Cingular Wireless is a SEC registrant by virtue of its publicly traded debt securities. Accordingly, it files separate reports with the SEC.

Cingular Wireless provides a wide array of wireless services for individual, business and governmental users. At December 31, 2005:

- Cingular Wireless reported US wireless cellular service and personal communication services (PCS) customers totaling 54.1 million;
- 86 percent of Cingular Wireless' subscriber base was GSM-equipped and 95 percent of its total minutes were carried on its GSM network; and
- Cingular Wireless had over 24 million active users of its data services.

Cingular Wireless has access to licenses, either through owned or leased licenses or licenses owned by joint ventures and affiliates, to provide cellular or PCS wireless communications services covering an aggregate of 294 million in population (POPs) or approximately 99 percent of the US population, including all of the 100 largest US metropolitan areas. Cingular

Wireless supplements its own networks with roaming agreements that allow its subscribers to use other providers' wireless services in regions where it does not have network coverage. Cingular Wireless refers to the area covered by its network "footprint" and roaming agreements as its coverage area. Through roaming agreements with foreign carriers, Cingular Wireless provides its customers equipped with multi-band devices the largest global coverage of any US wireless carrier, with service available in over 180 countries. Cingular Wireless also offers multi-band devices, and accessories,

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that allow its customers to access networks using GSM, GPRS and PCS frequencies across the US as well as international networks around the world.

Cingular Wireless plans to continue to expand its service coverage area and increase the capacity and quality of its digital network through new network capacity, acquisition, joint ventures, and roaming arrangements with other wireless providers.

Along with completing the integration of Next Wireless, Orange Wireless' primary business initiatives for 2006 include the development of the Business Market Center, expansion of voice and data networks and the continuing deployment of high-speed Universal Mobile Telecommunications System (3G) service throughout the majority of the largest US metropolitan markets where it is available.

As a result of the AT&T Wireless and T-Mobile transaction, in October 2004, Cingular Wireless dissolved its joint venture with T-Mobile and, in California, Nevada and New York, transferred the network assets to T-Mobile for approximately \$1.2 billion. Cingular Wireless retained the New York network assets and has guaranteed the purchase price of the California and New York networks during a four-year transition period over the term with a minimum purchase price of \$1.2 billion. Cingular Wireless and T-Mobile serve the same respective customers in each market.

WIRELESS STRATEGY

Cingular Wireless intends to be the pre-eminent wireless communications company in the US. Its business strategies to achieve that goal are to:

- build the best network by combining the coverage of the Cellular Wireless and AT&T Wireless networks, accelerating the build out of the network in underserved rural and neighborhood areas and strengthen the in-building penetration in urban areas; • acquire and build out additional markets across the country and working with its rural roaming partners to improve service coverage and expand its footprint and assist them in providing consistent products and services to its customers; • deliver exceptional customer service by implementing standard procedures and processes and procedures at every point of contact with its customers to improve the customer experience; • rationalize its direct and indirect sales and distribution sales locations opportunistically to create an unmatched distribution network; • continue to offer compelling products, services, features, features and pricing plans, that differentiate Cingular Wireless from its competitors; and
- drive financial results by continuing to improve the integration of AT&T Wireless' business and operations.

WIRELESS OPERATIONS

Voice services

Cingular Wireless offers a complete line-up of high-quality wireless voice communications services in a variety of pricing plans, including national and regional service plans, as well as pay-as-you-go service plans. Its voice offerings are tailored to meet the communications needs of target markets and segments, including youth, family, active professionals, local and regional businesses and major national corporate accounts. The marketing and distribution plans for its voice services are further targeted to the specific geographic and demographic characteristics of each of Cingular Wireless' markets. Voice services revenue contributed 89%, 85% and 81% of Cingular Wireless' total revenue for the years ended 2003, 2004 and 2005, respectively.

POSTPAID VOICE SERVICE

Consumer postpaid voice service is generally offered on a contract basis for one or two year periods. Under the terms of these contracts, service is billed and provided on a monthly basis according to the applicable rate plan chosen. Wireless services include basic local wireless communications, including domestic service and roaming services. Roaming services enable its customers to utilize other carriers' networks while they are outside Cingular Wireless' network footprint. Cingular Wireless also charges fees to other carriers for using their services to their customers when their customers utilize its network. Cingular Wireless had approximately 41.8 million active subscribers (excluding reseller subscribers) at December 31, 2005. In addition to basic wireless voice services, Cingular Wireless offers enhanced features with many of its pricing plans. These features include caller ID, call waiting, call forwarding, three-way calling, no answer/busy transfer and voice mail. In addition, many of Cingular Wireless' postpaid plans include unlimited mobile-to-mobile and unlimited off peak hour calling. In addition, Cingular Wireless also makes available additional services for a monthly fee, such as Push-to-Talk voice service, secondary international roaming and international long distance, expanded off peak hours, roadside assistance and other features. Special discounts are required for Push-to-Talk and international roaming services.

Cingular Wireless' primary marketing emphasis is on enrolling customers in postpaid service calling plans. Despite the relatively higher cost of enrollment due to handset subsidies and sales commission structure, such customers generate higher

revenue and have a lower churn rate than prepaid service customers. Accordingly, a significant component of its strategy consists of developing value-added plan features, ancillary services, unique devices and promotions to attract and retain postpaid customers. In 2005, Cingular Wireless continued to focus on simplifying and enhancing its national and international calling plans. Cingular Wireless emphasizes national calling plans without roaming or long distance charges due to the simplicity and value of the plans and expanded mobile-to-mobile coverage areas to include non-Cingular network areas in the calling plan area to take advantage of its large calling community. Thus, as its coverage and that of

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its GSM roaming partners expands, so does the calling area of Cingular Wireless' customers, which further enhances its brand messages. Cingular Wireless' FAMILYTALK® plans, which add lines at substantial discounts to high-priced accounts, continue to be popular and to contribute a significant portion of its postpaid customer growth. The ROLLOVER® rate plans, which allow Cingular's customers to carry over any unused "anytime" minutes from month-to-month for up to one year, continue to be offered exclusively by Cingular Wireless. Cingular Wireless enhanced its international GSM voice roaming coverage to over 180 countries for subscribers with compatible devices. Additionally, in 2005 Cingular Wireless introduced a new international services feature package providing discounted voice roaming to Western Europe and discounted international long distance dialing from the US.

Cingular Wireless' business customers can take advantage of consumer postpaid voice plans, as well as a number of business-specific devices and features, and pooled and flat rate plans. Cingular Wireless' pooled rate plans allow enterprises to share minutes and megabytes across their employee base.

PREPAID VOICE SERVICE

Cingular Wireless offers prepaid service to meet the demands of distinct consumer segments, such as the youth market, families and small business customers, who prefer to control usage or pay in advance. Cingular Wireless' prepaid services are marketed as GoPhone® branded services with payment options including "Pay As You Go" and "Pick Your Plan". GoPhone® Pick Your Plan allows predefined monthly minute replenishment to occur automatically with pre-authorized charges against a customer's credit card, debit card or checking account. GoPhone® Pay As You Go is more of the traditional prepaid service where minutes can be purchased online, through the customer's wireless device or through the purchase of prepaid cards. As of December 31, 2005, retail prepaid users represented approximately 6 percent of Cingular Wireless' total customers. Cingular Wireless believes its prepaid service offering benefits from being part of a national brand, particularly with regard to distribution. Cingular Wireless' prepaid strategy focuses on increasing the profitability of these prepaid customers through offering a wider array of services and features to increase revenue and retention of these customers. Its prepaid services offer customers many features available on Cingular Wireless' postpaid plans, including unlimited nights and weekends, long distance, caller ID, call waiting, voicemail and roaming, as well as enhanced features like text messaging, downloadable graphics and ringtones, games and information alerts. At the same time, the customer retains the benefits of no credit check and enhanced ability to control spending, and GoPhone® customers also have no contract or monthly billing. In addition, Cingular Wireless continues to focus on increasing the distribution of its prepaid offering to include the Internet, automated replenishment services and strategic retail partners that allow its prepaid service to be truly a product of convenience.

Consistent with the industry, Cingular Wireless experiences higher subscriber churn rates and lower revenue per customer with prepaid customers than its postpaid customers; however, these impacts are somewhat offset by the higher revenue per minute earned, the absence of significant payment defaults and a lower cost of acquiring new prepaid customers, including lower handset subsidies.

Data services

Cingular Wireless offers a wide array of consumer data services, such as wireless Internet browsing, wireless e-mail, text messaging, instant messaging, multi-media messaging and the ability to download content and applications. Cingular Wireless continues to focus on improving the customer experience through deploying advanced data capable devices, enhancing the user interface on these devices, and making the provisioning of data services on these devices as seamless as possible. To foster the continued growth in the consumer data business, Cingular Wireless continues to upgrade the tools and applications that facilitate greater usage. Revenue from data services contributed 3% to Cingular Wireless' total operating revenue in 2003, 5% in 2004 and 8% in 2005.

Cingular Wireless provides wireless data access to corporate business applications for its customers who have mobile field personnel. Its wireless solutions allow sales managers to access corporate e-mail when away from the office and technicians to solve problems and access corporate databases from the field. To deliver these services, Cingular Wireless offers a wide range of wireless data devices for business needs. Cingular Wireless supports all major operating system platforms — BlackBerry®, Windows Mobile®, Palm® and Symbian® and a wide range of devices — data-enabled handsets, integrated personal digital assistants (PDAs) (such as BlackBerry handhelds), personal computer data cards and special purpose devices. In 2005, Cingular Wireless transitioned its business devices portfolio to Enhanced Data Rates for Global Evolution (EDGE) and introduced BroadbandConnect enabled PC cards, taking advantage of its new 3G network. In addition, in spring 2005 Sony began offering its Vaio® T Series notebook PCs with Cingular Wireless' EDGE high-speed wireless data technology built in, and Dell and Lenovo recently announced that beginning in 2006, they would begin offering notebook computers with Cingular Wireless' BroadbandConnect service built in.

Reseller service

Cingular Wireless offers wholesale services to resellers, who purchase wireless services from Cingular Wireless for resale to their customers. As of December 31, 2005, the number of customers served through resellers represented approximately 8% of Cingular's total customers. Revenues from its reseller customers, who most often buy a prepaid service, are lower than those generated by postpaid contract customers; however, customer acquisition and servicing costs are significantly lower, resulting in favorable economics from the reseller arrangements.

Equipment sales

Cingular Wireless sells a wide variety of handsets and personal computer wireless data cards manufactured by various suppliers for use with its services. Cingular Wireless

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also provides its customers and resellers with subscriber identity modules (SIM) cards that store unique customer account information such as the customer's phone number and codes needed to grant customers access to the network. Equipment sales contributed 8% to total operating revenue during 2003, 10% in 2004 and 11% in 2005.

NETWORK

Licenses

Cingular Wireless has access to licenses to provide voice or data services over cellular/ PCS networks in all of the 100 largest US metropolitan areas, covering an aggregate of 294 million in population (POPs) or approximately 99 percent of the US population. Cingular Wireless has signed numerous roaming agreements to ensure its customers can receive wireless service in many areas in the US where Cingular does not have a network footprint.

Technology

In the US wireless telecommunications industry, there are two principal frequency bands currently licensed by the FCC for transmitting two-way voice and data signals — the 850 MHz band and the 1900 MHz band. The services provided over these two frequency bands are commonly referred to as cellular and PCS, respectively. PCS infrastructure is characterized by shorter transmission distances and the need for closer spacing of cells and towers than in a cellular network to accommodate the different characteristics of the PCS radio signals. However, PCS service does not differ functionally to the user from digital cellular service. Handsets contain receivers and transmitters that allow the user to seamlessly access both 850 and 1900 MHz networks utilizing the same technology as that of the network infrastructure.

Cingular Wireless' primary network technology is Global System for Mobile Communication (GSM) with 95 percent of minutes being carried on its GSM network as of December 31, 2005. Hardware and software enhancements, referred to as General Packet Radio Service (GPRS), and EDGE, allow higher speed packet data communications. EDGE, which delivers two to three times higher data rates than GPRS technology, provides Cingular Wireless' customers with greater connectivity and communications capabilities, including faster speeds for accessing the wireless Internet.

Although many advances are still underway for enhanced capacity, performance and features in GSM/ GPRS/ EDGE deployed technologies, Cingular Wireless is building a network offering 3G technology using the UMTS standard to support significantly higher data speeds and capacity. UMTS also supports voice, so building this 3G network will obviate the need to augment voice radio capacity and spectrum separate from Cingular Wireless' packet data radio capacity and spectrum as both networks grow. Cingular Wireless' deployed 3G UMTS systems currently allow user average data download speeds between 220-320 Kbps, providing the capability for a variety of services such as streaming audio, video and simultaneous voice and data applications. Much like Cingular Wireless' EDGE technology, UMTS allows for packet data, enabling "always on" connectivity, which is useful for receiving email when it arrives, versus the need to set aside time for an email download, and allowing billing based on the amount of data transferred, rather than the amount of time a given device is connected.

In January 2005, Cingular Wireless field tested a higher speed downlink component of UMTS called "High Speed Downlink Packet Access" (HSDPA). HSDPA has average mobile data throughput speed in the 400-700 Kbps range and theoretical data speeds of 14 Mbps. Development and deployment of UMTS with HSDPA continued throughout 2005 and, in December 2005, Cingular Wireless commercially launched 3G networks in the following markets: Austin, Baltimore, Boston, Chicago, Dallas, Houston, Las Vegas, Phoenix, Portland, Salt Lake City, San Diego, San Francisco, San Jose, Seattle, Tacoma and Washington DC. Cingular Wireless currently expects to deploy UMTS/ HSDPA in most major metropolitan areas by the end of 2006.

Spectrum capacity and coverage

Cingular Wireless owns licenses for spectrum in the 850 MHz and 1900 MHz bands. Cingular Wireless has a significant spectrum depth but expects the demand for its wireless services to grow over the next several years as the demand for both traditional wireless voice services and wireless data services, including Internet connectivity, increases. Cingular Wireless anticipates needing access to additional spectrum in selected densely populated markets to meet demand for existing services and to provide UMTS/ HSDPA.

In order to gain access to additional spectrum, Cingular Wireless may participate in future FCC auctions and exchange spectrum with, and lease or purchase spectrum licenses from, other wireless carriers. Cingular Wireless may also obtain additional spectrum capacity through mergers and acquisitions, joint ventures and alliances.

Network integration

The acquisition of AT&T Wireless provided Cingular Wireless with an additional complete network of cell sites and significant spectrum. To reduce costs and improve customer experience, Cingular Wireless is in the process of fully integrating the two networks of former Cingular Wireless and AT&T Wireless where they had overlapping coverage. In these locations, Cingular Wireless is retaining the best cell sites, de-commissioning the other cell sites and incorporating the combined spectrum position. Cingular Wireless expects that this combined network will have higher average signal strength and greater network depth thus improving network quality by reducing dropped and blocked calls and enhancing the transmission quality. In this

integration process Cingular Wireless also expects to reduce costs by eliminating approximately 7,600 cell sites. Cingular Wireless had integrated nearly a third of its cell sites in overlap areas by the end of 2005 and expects to finalize network integration by the end of 2006.

COMPETITION

There is substantial and increasing competition in all aspects of the wireless communications industry. Cingular

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Wireless expects this to continue as consolidation in the industry continues. Cingular Wireless competes for customers based principally on its reputation, network quality, customer service, price and service offerings.

Cingular Wireless' competitors are principally the other national providers of cellular, PCS and other wireless communications services — Verizon Wireless, Sprint Nextel and T-Mobile, which together with Cingular Wireless serve over 90 percent of the US wireless customers. Cingular Wireless' competitors also include regional carriers, such as Alltel and US Cellular, niche carriers, such as MetroPCS and Cricket Communications Inc., and resellers. Some of the indirect retailers who sell Cingular Wireless' services also sell its competitors' services. Cingular Wireless ranks first among the four national carriers in terms of both customers served and revenue for 2005.

Regulatory policies favor robust competition in wireless markets. Wireless Local Number Portability (WLNP), which was implemented by the FCC late in 2003, has also increased the level of competition in the industry. WLNP allows subscribers to switch carriers without having to change their telephone numbers.

Consolidation, alliances and business ventures increase competition. Consolidation and the formation of alliances and business ventures within the wireless communications industry have occurred, and Cingular Wireless expects that this trend will continue. Consolidation may create larger, better-capitalized competitors with substantial financial, technical, marketing, distribution and other resources to compete with Cingular Wireless' product and service offerings. In addition, global combinations of wireless carriers — such as the joint venture between Sprint Nextel and Virgin Group Ltd., Verizon Wireless, which is a joint venture between Verizon Communications and Vodafone Group Plc, T-Mobile USA, which is the US arm of a global portfolio of T-Mobile companies, and mergers and acquisitions, such as mergers of Sprint Corporation and Nextel, and Alltel and Western Wireless Corporation — may give some domestic competitors better access to international technologies, marketing expertise and strategies and diversified sources of capital. Other large, national wireless carriers have affiliations with a number of smaller, regional wireless carriers that offer wireless services under the same national brand, thereby expanding the national carrier's perceived national scope.

The traditional wireless industry continues to evolve. Mobile Virtual Network Operators, or MVNOs, which historically offered low cost prepaid services, are currently launching postpaid offerings, which will introduce additional competition in this area. Cingular Wireless also anticipates increased competitive pressures from the landline companies, cable television operators and Internet service providers.

Cingular Wireless' ability to compete successfully will depend, in part, on the quality of its network, customer service and sales and distribution channels, as well as its marketing efforts and its ability to anticipate and respond to various competitive factors affecting the industry. These factors include the introduction of new services and technologies, changes in consumer preferences, demographic trends, economic conditions, pricing strategies of competitors and Cingular Wireless' ability to take advantage of its relationship with BellSouth and AT&T. As a result of competition, Cingular Wireless has in the past and may in the future be required to:

- increase its spending to retain customers;
- restructure its service packages to include more compelling products and services;
- further upgrade its network infrastructure and the handsets offered; and
- increase its advertising, promotional spending, commissions and other customer acquisition costs.

WIRELESS REGULATORY ENVIRONMENT

The FCC regulates the licensing, construction, operation, acquisition and transfer of wireless systems in the US pursuant to the Communications Act of 1934 and its associated rules, regulations and policies. Additional information relating to federal and state regulation of Cingular Wireless' wireless operations is contained under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations — Operating Environment — Wireless Regulatory Environment," and is incorporated herein by reference.

Advertising & Publishing Group

OVERVIEW

We are one of the leading publishers of telephone directories in the United States. Our Advertising & Publishing Group publishes more than 500 directories and distributes approximately 65 million copies to residences, businesses and government agencies in the Southeast. Revenues from this group represented approximately 10% of our total operating revenues in 2003, 2004 and 2005.

We publish alphabetical white page directories of business and residential telephone subscribers in substantially all of our wireline telecommunications markets and sell advertising in and publish classified directories under The *Real* Yellow Pages® trademark in the same markets. The published advertising is also made available through our own YELLOWPAGES.COM™ from BellSouth site and through partnerships with multiple search engines.

We continually seek to expand our Advertising & Publishing business by increasing advertising sales in our traditional directory and electronic products. Examples of such expanded directory services and products include our Companion directory, a smaller, more portable version of the traditional print directory, and electronic search engine advertising. We also market to customers with unique directory and advertising needs.

While print yellow pages remain a significant source of information for many customers searching for local contact information, a growing number of customers are going online for their local searches, and advertisers are increasingly including online advertising with their print media buys. In November 2004, the directory businesses of BellSouth and AT&T (formerly SBC) created an Internet yellow pages joint venture by acquiring the highly recognized YellowPages.com brand, with the goal of becoming the market leader in Internet yellow pages and local Internet search.

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We also provide telephone directory and electronic sales and publishing services for nonaffiliated telephone companies and receive a portion of the advertising revenue as a commission. During 2005, we contracted with 95 nonaffiliated telephone companies to sell advertising in 540 classified directories in 39 states. We also act as an agent for national yellow page ad placements in 50 states on behalf of over 450 companies.

STRATEGY

We are committed to remaining the preferred comprehensive source linking buyers and sellers in the local, regional and national marketplace. To achieve this objective, we intend to:

- maintain product leadership by reinvesting in our products and making strategic investments to promote our products;
- grow revenues through new products and product enhancements, including the development and increased distribution of Internet and niche products and by expanding our existing product suites through new market overlays and traditional market re-scoping;
- attract new customers and retain our existing customer base by offering competitive pricing and incentive programs to encourage new customers and to reward current customers for their tenure;
- continue to improve operational efficiency; and
- leverage the new Internet national brand and URL (WWW.YELLOWPAGES.COM) to attract new businesses and generate incremental revenue growth from existing customers.

COMPETITION

Competition in the yellow pages industry continues to intensify. Major markets are seeing multiple competitors, with many different media competing for advertising revenue. Within the print yellow pages, we compete primarily with Yellow Book USA, White Publishing, R.H. Donnelly, and Verizon. Electronic competitors include Google, YahooLocal, SuperPages.com and other Internet search engines that have a small but growing percentage of yellow page-like searches. Competition for directory sales agency contracts for the sale of advertising in publications of nonaffiliated companies also continues to be strong. We continue to respond to the increasing competition and the dynamic media environment with investments in product enhancements, multiple delivery options, local promotions, customer value plans, increased advertising, and sales execution.

Latin American Group

In late 2004 and early 2005, we sold all our interests in our Latin American operations to Telefónica Móviles, S.A., the wireless affiliate of Telefónica, S.A.

Intellectual Property

BellSouth's intellectual property portfolio is a component of our ability to be a leading and innovative telecommunications services provider. We diligently protect and work to build our intellectual property rights through patent, copyright, trademark and trade secret laws. We also use various licensed intellectual property to conduct our business. In addition to using our intellectual property in our own operations, BellSouth grants licenses to certain other companies to use our intellectual property.

Research and Development

Research and development in our industry is primarily driven by equipment manufacturers. In addition, we conduct research and development activities internally and through various external vendors.

Employees

At December 31, 2005, we employed approximately 63,000 individuals. About 65% of BellSouth's employees at December 31, 2005 were represented by the Communications Workers of America (CWA), which is affiliated with the AFL-CIO. Collective bargaining agreements with the CWA were last ratified in September 2004. These five-year contracts, which expire August 8, 2009, cover approximately 41,000 employees. The contracts include basic wage increases of 1% in year one, 2% in year two and annual increases of 2.5% in years three through five totaling 10.5% over the contract term. In addition, the agreements provide for a standard incentive award of 2% in the first three years of the contract increasing to 3% in years four and five. Other terms of the agreements include pension band increases and pension plan cash balance improvements for active employees. The contracts provided for a 4% lump-sum payment upon ratification by the membership. We expect the agreements to continue to give us the workforce planning flexibility needed to respond to changing marketplace conditions.

In December 2005, we announced a management reduction of approximately 1,500 employees. We expect the reduction to

be substantially complete by April 30, 2006.

Item 1A. Risk Factors

We will continue to face significant competition, which may reduce our market share and lower our profits.

Rapid development in telecommunications technologies, such as wireless, cable and VoIP, has increased competition in the telecommunications industry. As a result, we compete with not only traditional communications service providers, but also new competitors such as cable companies, satellite companies, wireless providers and VoIP providers. These competitors are typically subject to less regulation and therefore are able to offer services at lower cost. In addition, these competitors may have lower cost structures than we do because they do not have a

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unionized workforce, they offer lower benefits to employees and they have fewer retirees (as most of the competitors are relatively new companies). The increased competition could put further pressure on the price of the services provided by us and may result in reduced revenues and profits. In addition, our print and online yellow pages products face significant competition, with many different media competing for advertising revenue. Further, competition for directory sales agency contracts for the sale of advertising in publications of nonaffiliated companies also continues to be strong.

Our ability to maintain leading technological capabilities is uncertain.

Our operating results will depend to a significant extent upon our and Cingular Wireless' ability to continue to expand our service offerings and to reduce the costs of providing our existing services. We cannot assure you that we or Cingular Wireless will successfully develop and market new service opportunities in a timely or cost-effective manner. The success of new service development depends on many factors, including proper identification of customer needs, cost, timely completion and introduction of new products, product differentiation from offerings of competitors and market acceptance.

Technology in the telecommunications industry changes rapidly, which could cause our or Cingular Wireless' services and products to become obsolete. We cannot assure you that we and our suppliers will be able to keep pace with technological developments. If the new technologies on which we and Cingular Wireless intend to focus our investments fail to achieve acceptance in the marketplace, we and Cingular Wireless could suffer a material adverse effect on our future competitive position that could cause a reduction in our revenues and net income. For example, our competitors could be the first to obtain proprietary technologies that are perceived by the marketplace as being superior. Furthermore, one or more of the technologies under development for our use could become obsolete prior to its introduction. In addition, delays in the delivery of components or other unforeseen problems in our or Cingular Wireless' communication systems may occur that could materially adversely affect our or Cingular Wireless' ability to generate revenue, offer new services and remain competitive.

Maintaining our networks requires significant capital expenditures and our inability or failure to maintain our networks would have a material impact on our market share and ability to generate revenue.

During the year ended December 31, 2005, wireline capital expenditures totaled \$3.2 billion (excluding \$211 million associated with Hurricane Katrina) and Cingular Wireless' capital expenditures totaled \$7.5 billion. Our and Cingular Wireless' capital expenditures are expected to continue at similar levels in 2006, excluding any significant expenditures associated with Hurricane Katrina. Either of us could incur significant additional capital expenditures as a result of unanticipated developments, regulatory changes and other events that impact our business. If we or Cingular Wireless are unable or fail to adequately maintain or expand our networks to meet customer needs, there could be a material adverse impact on our market share and ability to generate revenue.

We provide services to our customers over access lines, and if we lose access lines, our business and results of operations may be adversely affected.

Our wireline business generates revenue by delivering voice and data services over access lines. We have experienced access line loss of 18.4 percent for the period from December 31, 2000 through December 31, 2005 due to challenging economic conditions, increased competition and technology substitution. We are seeking to improve our competitive position through product bundling and other sales and marketing initiatives. However, we may continue to experience net access line loss in our markets. An inability to retain access lines could adversely affect our business and results of operations.

The regulatory regime under which we operate could change to our detriment.

We are subject to various US federal regulations, including substantial regulation by the FCC. FCC rules and regulations are subject to change in response to industry developments, changes in law, new technologies and political considerations. In addition, we are subject to the regulatory authority of state commissions, which generally have the power to regulate intrastate rates and services, including local, long-distance and network access services.

Our business could be materially adversely affected by the adoption of new laws, policies and regulations or changes to existing regulations. The development of new technologies, such as Internet Protocol-based services including VoIP and super high-speed broadband and video, for example, have created or potentially could create conflicting regulation between the FCC and various state and local authorities, which may involve lengthy litigation to resolve and may result in outcomes unfavorable to us.

Unfavorable regulations imposed at the federal or state level could cause us to experience additional declines in access line revenues and could reduce our invested capital and employment levels related to those services. It is difficult to predict either the outcome of proceedings before the FCC, state PSCs and the courts or the FCC's and the state PSCs' future rule-making activities. Any adverse decision by the courts, the FCC or the state PSCs could have a materially adverse effect on our operations.

We may not be successful in our efforts to maintain a reduced cost structure, and the actions that we take in order to reduce our costs could have long-term adverse effects on our business.

We have taken, and continue to take, various actions to transition our company to a reduced cost structure. In response to

declining revenues, beginning in 2001 we reduced our expenses, decreased our workforce by approximately 19,000 (including a management reduction of 1,500 announced in December 2005 that is not yet complete), froze hiring and reduced discretionary spending. There are several risks inherent in our efforts to maintain a reduced cost structure. These include the risk that we will not be able to reduce expenditures quickly

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enough and hold them at a level necessary to sustain or increase profitability, and that we may have to undertake further restructuring initiatives that would entail additional charges and cause us to take additional actions. There is also the risk that cost-cutting initiatives will impair our ability to effectively develop new products, to remain competitive and to operate effectively. Each of the above measures could have long-term effects on our business by reducing our pool of technical talent, decreasing or slowing product development, making it more difficult for us to respond to customers, and limiting our ability to hire and retain key personnel. These circumstances could adversely affect our operating results, which could adversely affect our stock price.

Third parties may claim that we are infringing their intellectual property, and we could suffer significant litigation or licensing expenses or be prevented from selling products.

Although we do not believe that any of our products or services infringe the valid intellectual property rights of third parties, we may be unaware of intellectual property rights of others that may cover some of our technology, products or services. Any litigation growing out of third party patents or other intellectual property claims could be costly and time-consuming and could divert our management and key personnel from our business operations. The complexity of the technology involved and the uncertainty of intellectual property litigation increase these risks. Resolution of claims of intellectual property infringement might also require us to enter into costly license agreements. Likewise, we may not be able to obtain license agreements on terms acceptable to us, or at all. We also may be subject to significant damages or injunctions against development and sale of certain of our products. Further, we often rely on licenses of third party intellectual property useful for our businesses. We cannot ensure that these licenses will be available in the future on favorable terms or at all.

Third parties may infringe our intellectual property, and we may expend significant resources enforcing our rights or suffer competitive injury.

Our success depends in significant part on the competitive advantage we gain from our proprietary technology and other valuable intellectual property assets. We rely on a combination of patents, copyrights, trademarks and trade secrets protections, confidentiality provisions and licensing arrangements to establish and protect our intellectual property rights. If we fail to successfully enforce our intellectual property rights, our competitive position could suffer, which could harm our operating results.

Our pending patent and trademark registration applications may not be allowed, or competitors may challenge the validity or scope of our patents, copyrights or trademarks. Further, we may be required to spend significant resources to monitor and police our intellectual property rights. We may not be able to detect third party infringements and our competitive position may be harmed before we do so. In addition, competitors may design around our technology or develop competing technologies. Furthermore, some intellectual property rights are licensed to other companies, allowing them to compete with us using that intellectual property.

We could incur significant costs as a result of a number of pending putative class action lawsuits, and additional significant litigation may be filed against us in the future.

We have been named in several putative class action lawsuits that allege that we violated the federal securities and ERISA laws. In addition, we have been named in a putative class action lawsuit that alleges that we engaged in employment discrimination and a putative class action lawsuit that alleges that we violated the antitrust laws. We are vigorously contesting these matters, but such litigation could result in substantial costs and have a material impact on our financial condition, results of operation and cash flow. An adverse decision or settlement in any of these cases could require us to pay substantial damages or subject us to injunctive relief, either of which could have a material adverse affect on our business and operations. Further, additional significant litigation may be filed against us in the future.

Our business will suffer if we are not able to retain and hire key personnel.

Our future success depends partly on the continued service of our key technical, sales, marketing, executive and administrative personnel. If we fail to retain and hire a sufficient number of these personnel, we may not be able to maintain or expand our business. Since 2002, we have experienced workforce reductions and limited pay increases, which may harm our long-term ability to hire and retain key personnel. As the economy continues its recovery, there is intense competition for certain highly technical specialties in geographic areas where we recruit, and it may become more difficult to retain our key employees.

Our wireline business operates primarily in the Southeast, which is likely to continue to experience severe hurricanes and tropical storms.

We operate an electronics-based network with extensive outside plant in a geographic region that is susceptible to inclement weather, including hurricanes. Water (flooding in particular) and wind damage can severely damage our outside plant causing service outages, line noise or other trouble associated with damage to our plant requiring field technicians to conduct premise visits. In 2004, we experienced an unprecedented four major hurricanes within a 45 day period. Further, the damage inflicted on our network by Hurricane Katrina in August 2005 was extensive. Current predictions suggest that the Atlantic basin could

experience significant hurricanes for the foreseeable future. The occurrence of severe storms could impact our revenue in affected areas and could cause us to experience higher than normal levels of expense and capital expenditures.

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Our pension and postretirement cost have increased in recent years, primarily due to a continued increase in medical and prescription drug costs. Investment returns of our pension funds depend largely on trends in the US securities markets and the US economy in general. In particular, uncertainty in the US securities markets and US economy could result in investment returns less than those previously assumed and a decline in the value of plan assets used in pension and postretirement calculations, which we would be required to recognize over the next several years under generally accepted accounting principles. Should the securities markets decline and medical and prescription drug costs continue to increase significantly, we would expect to face increasing annual combined net pension and postretirement costs.

A downgrade of our debt rating could increase our borrowing costs.

At December 31, 2005, our long-term debt rating was A2 from Moody's Investor Service and A from Standard and Poor's. Our short-term debt rating at December 31, 2005 was P-1 from Moody's and A-1 from Standard and Poor's. Moody's maintains a negative outlook on both our short- and long-term debt ratings, and Standard & Poor's recently placed our short- and long-term credit ratings on CreditWatch with negative implications. A downgrade of our debt rating could increase our borrowing costs.

If we fail to extend or renegotiate our collective bargaining agreements with our labor unions when they expire, or if our unionized employees were to engage in a strike or other work stoppage, our business and operating results could be materially harmed.

We are a party to collective bargaining agreements with our labor unions, which represent a significant number of our employees. Although we believe that our relations with our employees are satisfactory, no assurance can be given that we will be able to successfully extend or renegotiate our collective bargaining agreements when they expire from time to time. If we fail to extend or renegotiate our collective bargaining agreements, if disputes with our unions arise, or if our unionized workers engage in a strike or a work stoppage, we could experience a significant disruption of operations or incur higher ongoing labor costs, either of which could have a material adverse effect on our business.

Terrorist attacks and other acts of violence or war may affect the financial markets and our business, financial condition, results of operations and cash flows.

Terrorist attacks may negatively affect our operations and financial condition. There can be no assurance that there will not be future terrorist attacks against the United States of America or US businesses, or armed conflict involving the United States of America. Terrorist attacks or other acts of violence or war may directly impact our physical facilities or those of our customers and vendors. Further, these events could cause consumer confidence and spending to decrease or result in increased volatility in the United States and world financial markets and economy. They could result in an economic recession in the United States or abroad. Any of these occurrences could have a material adverse impact on our business, financial condition, results of operations and cash flows.

Cingular Wireless could fail to achieve, in the amounts and within the timeframe expected, the capital and expense synergies and other benefits expected from its acquisition of AT&T Wireless.

In October 2004, Cingular Wireless, BellSouth's wireless joint venture with AT&T, acquired AT&T Wireless for approximately \$41 billion in cash. Achieving the anticipated benefits of the Cingular Wireless/AT&T Wireless merger will depend in part upon meeting certain challenges such as delivering a single, consistent and effective customer experience across all functions, integrating and rationalizing systems and administrative infrastructures, and reducing redundant facilities and resources. There can be no assurance that such challenges will be met. Failure to meet such challenges would affect BellSouth's ability to realize the anticipated synergies, cost savings and other benefits expected from the merger, which could adversely affect the value of BellSouth common stock. In addition, if the Cingular Wireless/AT&T Wireless merger fails to achieve, in the amount and within the timeframe expected, the capital and expense synergies and other benefits expected, there may be an adverse impact on Cingular Wireless' operating results, which may adversely affect the financial results of BellSouth.

Cingular Wireless faces substantial competition in all aspects of its business as competition continues to increase in the wireless communications industry.

On average, Cingular Wireless has four to five other wireless competitors in each of its service areas and competes for customers based principally on reputation, network quality, customer service, price and service offerings. Cingular Wireless' competitors are principally three national providers and a larger number of regional providers of cellular, PCS and other wireless communications services. Cingular Wireless also competes with resellers and wireline service providers. Moreover, Cingular Wireless may experience significant competition from companies that provide similar services using other communications technologies and services. While some of these technologies and services are now operational, others are being developed or may be developed in the future.

Competition is expected to continue to put pressure on pricing, margins and customer turnover. BellSouth and AT&T may

have differences of opinion with respect to the strategic direction and oversight of Cingular Wireless, which could adversely affect our ability to cooperate as the owners of Cingular Wireless and impair Cingular Wireless' ability to respond effectively to the competitive environment. These competitive issues could result in a material adverse effect on its ability to achieve revenue and profit growth, and this in turn could hurt BellSouth's bottom line

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based on its 40 percent share in Cingular Wireless' net income.

For a more detailed discussion of risks related to our wireless business, see the "Risk Factors" section of Cingular Wireless' Form 10-K for the year ended December 31, 2005, which is incorporated by reference into this Form 10-K and is attached hereto as Exhibit 99a.

Item 1B. Unresolved SEC Staff Comments

None.

Item 2. Properties

Our properties do not lend themselves to description by character or location of principal units. Our investment in property, plant and equipment in our consolidated operations consisted of the following at December 31:

	2004	2005
Outside plant	43.0%	43.0%
Central office equipment	41.7	41.9
Operating and other equipment	3.5	3.4
Land and buildings	7.7	7.6
Furniture and fixtures	3.8	3.7
Plant under construction	0.3	0.4
	100.0%	100.0%

Almost all of these properties are located in our Communications Group segment.

Outside plant consists of connecting lines (aerial, underground and buried cable) not on customers' premises, the majority of which is on or under public roads, highways or streets, while the remainder is on or under private property. We currently self-insure all of our outside plant against casualty losses. Central office equipment substantially consists of digital electronic switching equipment and circuit equipment. Land and buildings consist principally of central offices and administrative space. Operating and other equipment consists of wireless network equipment, embedded intrasystem wiring (substantially all of which is on the premises of customers), motor vehicles and other equipment. Central office equipment, buildings, furniture and fixtures and certain operating and other equipment are insured under a property insurance program with limits up to \$450 million covering risks such as fire, windstorm, flood, earthquake and other perils not specifically excluded by the terms of the policies.

Substantially all of the installations of central office equipment for the wireline communications business are located in buildings and on land owned by BST. Many garages, administrative and business offices and telephone service centers are in leased quarters. Most of the land and buildings associated with our nonwireline businesses and administrative functions are leased.

Item 3. Legal Proceedings**EMPLOYMENT CLAIM**

On April 29, 2002, five African-American employees filed a putative class action lawsuit, captioned *Gladys Jenkins et al. v. BellSouth Corporation*, against the Company in the U.S. District Court for the Northern District of Alabama. The complaint alleges that BellSouth discriminated against current and former African-American employees with respect to compensation and promotions in violation of Title VII of the Civil Rights Act of 1964 and 42 USC Section 1981. Plaintiffs purport to bring the claims on behalf of two classes: a class of all African-American hourly workers employed by BellSouth Telecommunications at any time since April 29, 1998, and a class of all African-American salaried workers employed by BellSouth Telecommunications at any time since April 29, 1998 in management positions at or below Job Grade 59/Level C. The plaintiffs are seeking unspecified amounts of back pay, benefits, punitive damages and attorneys' fees and costs, as well as injunctive relief. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of the amount of loss, if any, be made.

SECURITIES AND ERISA CLAIMS

From August through October 2002, several individual shareholders filed substantially identical class action lawsuits against BellSouth and three of its senior officers alleging violations of the federal securities laws. The cases have been consolidated in the U.S. District Court for the Northern District of Georgia and are captioned *In re BellSouth Securities Litigation*. Pursuant to the provisions of the Private Securities Litigation Reform Act of 1995, the court has appointed a Lead Plaintiff. The Lead Plaintiff filed a Consolidated and Amended Class Action Complaint in July 2003 on behalf of two putative classes: (1) purchasers of BellSouth stock during the period November 7, 2000 through February 19, 2003 (the class period) for

alleged violations of Sections 10(b) and 20 of the Securities Exchange Act of 1934 and (2) participants in BellSouth's Direct Investment Plan during the class period for alleged violations of Sections 11, 12 and 15 of the Securities Act of 1933. Four outside directors were named as additional defendants. The Consolidated and Amended Class Action Complaint alleged that during the class period, the Company (1) overstated the unbilled receivables balance of its Advertising & Publishing subsidiary; (2) failed to properly implement Staff Accounting Bulletin (SAB) 101 with regard to its recognition of Advertising & Publishing revenues; (3) improperly billed competitive local exchange carriers (CLEC) to inflate revenues; (4) failed to take a reserve for refunds that ultimately came due following litigation over late payment charges; and (5) failed to properly write down goodwill of its Latin American operations.

On February 8, 2005, the District Court dismissed the Exchange Act claims, except for those relating to the writedown of Latin American goodwill. On that date, the District Court also dismissed the Securities Act claims, except for those relating to the writedown of Latin Ameri-

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can goodwill, the allegations relating to unbilled receivables of the Company's Advertising & Publishing subsidiary, the implementation of SAB 101 regarding recognition of Advertising & Publishing revenues and alleged improper billing of CLECs. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In February 2003, a similar complaint was filed in the Superior Court of Fulton County, Georgia on behalf of participants in BellSouth's Direct Investment Plan alleging violations of Section 11 of the Securities Act. Defendants removed this action to federal court pursuant to the provisions of the Securities Litigation Uniform Standards Act of 1998. In July 2003, the federal court issued a ruling that the case should be remanded to Fulton County Superior Court. The Fulton County Superior Court has stayed the case pending resolution of the federal case. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In September and October 2002, three substantially identical class action lawsuits were filed in the U.S. District Court for the Northern District of Georgia against BellSouth, its directors, three of its senior officers, and other individuals, alleging violations of the Employee Retirement Income Security Act (ERISA). The cases have been consolidated and on April 21, 2003, a consolidated Complaint was filed. The plaintiffs allege in the Consolidated Complaint that the company and the individual defendants breached their fiduciary duties in violation of ERISA, by among other things, (1) failing to provide accurate information to BellSouth's 401(k) plans' (the Plans') participants and beneficiaries; (2) failing to ensure that the Plans' assets were invested properly; (3) failing to monitor the Plans' fiduciaries; (4) failing to disregard Plan directives that the defendants knew or should have known were imprudent and (5) failing to avoid conflicts of interest by hiring independent fiduciaries to make investment decisions. In October 2005, plaintiffs' motion for class certification was denied. The plaintiffs are seeking an unspecified amount of damages, injunctive relief, attorneys' fees and costs. Certain underlying factual allegations regarding BellSouth's Advertising & Publishing subsidiary and its former Latin American operation are substantially similar to the allegations in the putative securities class action captioned *In re BellSouth Securities Litigation*, which is described above. At this time, the likely outcome of the cases cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

ANTITRUST CLAIMS

In December 2002, a consumer class action alleging antitrust violations of Section 1 of the Sherman Antitrust Act was filed against BellSouth, Verizon, AT&T (formerly known as SBC) and Qwest, captioned *William Twombly, et al v. Bell Atlantic Corp., et al*, in U.S. District Court for the Southern District of New York. The complaint alleged that defendants conspired to restrain competition by agreeing not to compete with one another and to impede competition with others. The plaintiffs are seeking an unspecified amount of treble damages and injunctive relief, as well as attorneys' fees and expenses. In October 2003, the district court dismissed the complaint for failure to state a claim. In October 2005, the Second Circuit Court of Appeals reversed the District Court's decision and remanded the case to the District Court for further proceedings. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In June 2004, the U.S. Court of Appeals for the 11th Circuit affirmed the District Court's dismissal of most of the antitrust and state law claims brought by a plaintiff CLEC in a case captioned *Covad Communications Company, et al v. BellSouth Corporation, et al*. The appellate court, however, permitted a price squeeze claim and certain state tort claims to proceed. In November 2005, Covad dismissed with prejudice the civil action and then contemporaneously filed complaints with the public service commissions of Florida and Georgia and filed an informal complaint with the FCC. The commission complaints allege breaches of our interconnection contracts approved by the state commissions, including failure to provide collocation, mishandling of orders, ineffective support systems, and failure to provide unbundled loops. The complaints also allege improper solicitation of Covad customers. These claims are similar to the claims raised in the civil action dismissed by Covad. The complaints seek credits and equitable relief. Covad has asked the state commissions to stay proceedings on its complaints pending resolutions of its FCC complaint. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

ENVIRONMENTAL MATTERS

We are subject to a number of environmental matters as a result of our operations and the shared liability provisions related to the breakup of the Bell System. At December 31, 2005, our recorded liability related to these matters was approximately \$9 million. We continue to believe that expenditures in connection with additional remedial actions under the current environmental protection laws or related matters will not be material to our results of operations, financial position or cash flows.

OTHER MATTERS

We are subject to claims arising in the ordinary course of business involving allegations of personal injury, breach of contract, anti-competitive conduct, employment law issues, regulatory matters and other actions. BST is also subject to claims attributable to pre-divestiture events, including environmental liabilities, rates and contracts. Certain contingent liabilities for pre-divestiture events are shared with AT&T. Although complete assurance cannot be given as to the outcome of any legal

claims, we believe that any financial impact should not be material to our results of operations, financial position or cash flows. See Note Q to our consolidated financial statements.

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Table of Contents**Item 4. Submission of Matters to a Vote of Shareholders**

No matter was submitted to a vote of shareholders in the fourth quarter of the year ended December 31, 2005.

Executive Officers

The executive officers of BellSouth Corporation are listed below:

Name	Age	Office	Officer Since	This Office Since
F. Duane Ackerman	63	Chairman of the Board and Chief Executive Officer	1983	1997
Richard A. Anderson	47	Vice Chairman and President – Business Markets	1993	2006
Barry L. Boniface	43	Vice President – Planning and Development	2001	2001
Francis A. Dramis, Jr.	57	Chief Information, E-Commerce and Security Officer	1998	2000
Mark L. Feidler	49	President and Chief Operating Officer	2004	2005
Marc Gary	53	General Counsel	2004	2004
Isaiah Harris, Jr.	53	President – BellSouth Advertising & Publishing Group	1997	2005
W. Patrick Shannon	43	Chief Financial Officer	1997	2006

All of the executive officers of BellSouth, other than Mr. Feidler and Mr. Gary, have for at least the past five years held high level management or executive positions with BellSouth or its subsidiaries. Prior to joining BellSouth in January 2004, Mr. Feidler had been Chief Operating Officer of Cingular Wireless since October 2000. Prior to that, he held various senior positions with BellSouth's domestic wireless operations. Prior to his election as General Counsel effective in October 2004, Mr. Gary was Vice President and Associate General Counsel since May 2000 and, prior to that, he was a partner at the law firm of Mayer Brown & Platt.

All officers serve until their successors have been elected and qualified.

Website Access

Our website address is www.bellsouth.com. You may obtain free electronic copies of our annual reports on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K, and all amendments to those reports at our investor relations website, www.bellsouth.com/investor/, under the heading "SEC Filings." These reports are available on our investor relations website as soon as reasonably practicable after we electronically file them with the SEC.

We have adopted a written code of ethics that applies to all directors, officers and employees of BellSouth, including our principal executive officer and senior financial officers, in accordance with Section 406 of the Sarbanes-Oxley Act of 2002 and the rules of the Securities and Exchange Commission promulgated thereunder. The code of ethics, which we call "Our Values in Action", is available on our corporate governance website, www.bellsouth.com/corporate-governance/. In the event that we make changes in, or provide waivers from, the provisions of this code of ethics that the SEC requires us to disclose, we intend to disclose these events on our corporate governance website.

We have adopted corporate governance guidelines. The guidelines, which we call "governance principles", and the charters of our board committees, are available on our corporate governance website. Copies of the code of ethics, governance guidelines and board committee charters are also available in print upon written request to the Corporate Secretary, BellSouth Corporation, Suite 2001, 1155 Peachtree Street, N.E., Atlanta, Georgia 30309-3610.

PART II**Item 5. Market for Registrant's Common Equity, Related Shareholder Matters and Issuer Purchases of Equity Securities**

The principal market for trading in BellSouth common stock is the New York Stock Exchange, Inc. (NYSE). BellSouth common stock is also listed on the London, Amsterdam and Swiss exchanges. The ticker symbol for BellSouth common stock is BLS. At January 31, 2006, there were 649,248 holders of record of BellSouth common stock. Market price data was obtained from the NYSE Composite Tape, which encompasses trading on the principal United States stock exchanges as well as off-board trading. High and low prices represent the highest and lowest sales prices for the periods indicated.

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	Market Prices		Per Share
	High	Low	Dividends Declared
2004			
First Quarter	\$ 31.00	\$ 26.13	\$.25
Second Quarter	27.86	24.46	.27
Third Quarter	27.94	25.08	.27
Fourth Quarter	28.96	25.65	.27
2005			
First Quarter	\$ 28.12	\$ 24.85	\$.27
Second Quarter	27.36	25.38	.29
Third Quarter	27.90	25.51	.29
Fourth Quarter	28.03	24.32	.29

The following table contains information about our purchases of equity securities during the fourth quarter of 2005.

Issuer Purchases of Equity Securities

Period	Total Number of Shares Purchased(1)	Average Price Paid per Share	Total Number of Shares Purchased as Part of a Publicly Announced Plan(2)	Approximate Dollar Value that May Yet Be Purchased Under the Plan(2)
October 1-31, 2005	2,478,029	\$ 25.92	2,400,000	\$ 1,937,850,000
November 1-30, 2005	16,795,540	\$ 26.38	16,625,000	\$ 1,499,500,000
December 1-31, 2005	16,272,221	\$ 27.71	16,043,500	\$ 1,054,840,000
Total	35,545,790		35,068,500	

(1) Consists of 477,290 shares purchased from employees to pay taxes related to the vesting of restricted shares, at an average price of \$27.14, and 35,068,500 shares purchased from the external markets, at an average price of \$26.95. Excludes shares purchased from employees to pay taxes related to the exercise of stock options.

(2) On October 25, 2005, we announced that the Board of Directors authorized the repurchase of up to \$2 billion of common stock through the end of 2007.

Stock Transfer Agent and Registrar

Mellon Investor Services, LLC is our stock transfer agent and registrar.

Table of Contents**Item 6.****SELECTED FINANCIAL AND OPERATING DATA**

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS

The comparability of the following Selected Financial and Operating Data is significantly impacted by various changes in accounting principle and merger, acquisition and disposition activity. The more significant items include the adoption of Statement of Financial Accounting Standards (SFAS) No. 142, "Goodwill and Other Intangible Assets", effective January 1, 2002, which resulted in the cessation of amortization of goodwill; and the adoption of SFAS No. 143, "Accounting for Asset Retirement Obligations", effective January 1, 2003, which resulted in a reduction in depreciation expense.

At December 31 or for the year ended	2001	2002	2003	2004	2005
Income Statement Data:					
Operating revenues	\$21,211	\$20,207	\$20,341	\$20,300	\$20,547
Operating expenses	15,339	15,753	14,784	15,011	15,877
Operating income	5,872	4,454	5,557	5,289	4,670
Income from continuing operations	2,786	3,475	3,488	3,394	2,913
Income (loss) from discontinued operations, net of tax	(339)	(867)	101	1,364	381
Income before cumulative effect of changes in accounting principle	2,447	2,608	3,589	4,758	3,294
Cumulative effect of changes in accounting principle, net of tax	—	(1,285)	315	—	—
Net income	\$ 2,447	\$ 1,323	\$ 3,904	\$ 4,758	\$ 3,294
Operating income margin	27.7%	22.0%	27.3%	26.1%	22.7%
Diluted earnings per share of common stock:					
Income before discontinued operations and cumulative effect of changes in accounting principle	\$ 1.48	\$ 1.85	\$ 1.88	\$ 1.85	\$ 1.59
Income before cumulative effect of changes in accounting principle	\$ 1.30	\$ 1.39	\$ 1.94	\$ 2.59	\$ 1.80
Net income	\$ 1.30	\$ 0.71	\$ 2.11	\$ 2.59	\$ 1.80
Other Financial Data:					
Diluted weighted-average shares of common stock outstanding (millions)	1,888	1,876	1,852	1,836	1,829
Dividends declared per share of common stock	\$ 0.76	\$ 0.79	\$ 0.92	\$ 1.06	\$ 1.14
Total assets	\$51,912	\$49,368	\$49,622	\$59,339	\$56,553
Total debt	\$20,125	\$17,397	\$14,980	\$20,583	\$17,188
Shareholders' equity	\$18,758	\$17,906	\$19,712	\$23,066	\$23,534
Construction and capital expenditures	\$ 5,495	\$ 3,536	\$ 2,926	\$ 3,193	\$ 3,457
Book value per common share	\$ 9.99	\$ 9.63	\$ 10.77	\$ 12.60	\$ 13.09
Ratio of earnings to fixed charges	3.98	5.03	5.68	6.00	4.33
Debt to total capitalization ratio	51.8	49.3	43.2	47.2	42.2
Operating Data:					
Access lines in service (in thousands)	23,824	23,005	22,263	21,356	20,037
Retail long distance customers (in thousands)	—	1,002	3,960	6,015	7,179
DSL customers (in thousands)	621	1,021	1,462	2,096	2,882
Cingular Wireless customers (in thousands)	21,596	21,925	24,027	49,132	54,144
Number of employees	87,875	77,020	75,743	62,564	63,066

See "Management's Discussion and Analysis of Financial Condition and Results of Operations – Consolidated Results of Operations" for a discussion of unusual items affecting the results for 2003, 2004 and 2005.

Table of Contents**Item 7.****MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS**

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

Overview

We are a Fortune 100 company with annual revenues of over \$20 billion. Our core businesses are wireline and wireless communications and our largest customer segment is the retail consumer. We have interests in wireless communications through our ownership of 40 percent of Cingular Wireless, the nation's largest wireless company based on number of customers and revenue. We also operate one of the largest directory advertising businesses in the United States. The great majority of our revenues are generated based on monthly recurring services.

We operate much of our wireline business in one of the country's strongest regional economies, where the population is increasing, real income growth is outpacing the national average and a diverse mix of businesses require advanced information and communication technology solutions. The Southeast is a positive net migration region, with net migration averaging almost 500,000 annually. The region's real income growth is expected to exceed the national average over the next five years.

INDUSTRY DYNAMICS

Demand in the traditional voice business has been negatively impacted by the proliferation of wireless services led by one-rate pricing plans that include a large bucket of minutes and free roaming and long-distance, the popularity of e-mail and instant messaging, and technological advances such as broadband. After a period of significant growth in the 1990s, access lines, a key driver of our business, have declined steadily since 2001.

While the last mile connectivity to the customer remains essential, the communications industry is beginning a transition from a network-centric circuit-based infrastructure to an applications-centric IP infrastructure, which could create uncertainty around traditional business models. Further, industry consolidation, such as the recent combinations of SBC and AT&T, Verizon and MCI, and Sprint and Nextel, are creating large competitors with global reach and economies of scale.

Based on comparisons to penetration rates in other parts of the world, there is still significant growth potential in the wireless market in the United States. There are currently four national wireless companies engaging in aggressive competition in a growing market. The intense competition has driven down pricing, increased costs due to customer churn and increased wireless usage as companies attempt to differentiate their service plans. Meanwhile, significant capital is being invested in networks to meet increasing demand and to upgrade capabilities in anticipation of the development of new data applications.

REGULATION AND COMPETITION

Our wireless and wireline businesses are subject to vigorous competition, and both are subject to regulation.

Changes to federal law in the early 1990s generally preempted states from regulating the market entry or rates of a wireless carrier, while allowing states to regulate other terms and conditions of wireless service. Wireless carriers are also subject to regulation by the Federal Communications Commission (FCC), which allocates and enforces the spectrum used by wireless carriers, and adopts and enforces other policies relating to wireless services.

Our wireline business is subject to dual state and federal regulation. The FCC has historically engaged in heavy regulation of our interstate services. In recent years, it has granted increasing pricing flexibility for our interstate telecommunications services because of the additional competition to which those services are subject, though nearly all of the services remain subject to tariffing requirements. Separately, in response to the Telecommunications Act of 1996, the FCC initially required us to share our network extensively with local service competitors, and prescribed a pricing policy (TELRIC) that has not permitted fair cost recovery. These sharing (unbundling) rules were invalidated by the courts on three separate occasions, but not before the invalid policies had been generally implemented in our contracts with competitors. In February 2005, the FCC issued rules that cut back significantly on some of the anticompetitive sharing requirements. The new rules essentially eliminated the unbundled network platform, or UNE-P, a combination of unbundled elements that replicate local service at unfairly low prices.

During 2005, we transitioned many former UNE-P customers to a similar platform service provided at commercially negotiated terms and prices. The FCC-ordered transition phase out of UNE-P is scheduled to be complete on March 11, 2006, though the conduct of state commission litigation concerning the UNE-P terms of earlier contracts may cause some delay in our implementation of the phase-out.

The FCC provided additional relief when it released new broadband rules effective in November 2005 that responded to a recent US Supreme Court decision. The new rules are designed to provide our high speed Internet access services with regulation equivalent to that of our competition, particularly cable modem providers. The new rules are scheduled to be fully phased in by the third quarter of 2006, although the FCC reserved the right to extend the transition.

The states in our region continue to exert economic regulation over much of the revenue generated by our traditional

narrowband wireline telecommunications services, though that regulation has been lessening. During the past two years, state legislatures and state regulatory commissions have taken action that moved regulation toward equivalence with our telecommunications competi-

Table of Contents**MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS** CONTINUED
DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

tors by prohibiting state regulation of broadband services, rebalancing rates, and reducing regulation of service bundles.

Despite these successes, our wireline business remains more regulated than competing businesses that use cable, wireless or non-facilities based technologies. While we welcome the reforms, the transition of our wireline business regulation from the comprehensive, utility-like regulation of previous years to standard business regulation is not complete, and adjusting to each individual change requires significant management attention. We will accordingly continue to encourage regulatory reform in every appropriate forum.

ACQUISITIONS AND DISPOSITIONS

Over the last 18 to 24 months, we completed the exit of our international operations and increased our investment in the domestic wireless market through Cingular Wireless' acquisition of AT&T Wireless. The addition of AT&T Wireless filled in Cingular Wireless' national coverage footprint, added depth to its licensed spectrum position, and added size and scale to compete more effectively. Cingular Wireless' new advertising campaigns combined with improvements in customer service and network coverage are driving customer loyalty and growth. Customer churn has reduced appreciably, integration efforts are well underway and cost synergies are contributing to margin expansion. This acquisition substantially increases BellSouth's participation in the domestic wireless industry, bringing wireless to over 40 percent of our proportional revenues including Cingular Wireless. As Cingular completes its integration of AT&T Wireless and executes its strategy, we expect its contribution to BellSouth's earnings to increase over the next two years.

HIGHLIGHTS AND OUTLOOK

On August 29, 2005, Hurricane Katrina caused catastrophic damage in areas of Louisiana, Mississippi and Alabama, causing significant incremental expense for network restoration and customer dislocation. Despite the challenges of Hurricane Katrina, BellSouth maintained focus on the key growth areas of its business, delivering continued customer growth from broadband and long distance services. Consolidated revenues, which do not include our share of Cingular Wireless, increased slightly in 2005 as growth in long distance, DSL and small business services effectively offset revenue declines from residential access line loss and large business services. We added more than 1.1 million mass market long distance customers in 2005 to total nearly 7.2 million at December 31, 2005, while DSL net subscriber additions of 786,000 brought our total to nearly 2.9 million at December 31, 2005.

Wireless substitution continued to drive access line losses in 2005. Retail access lines were down 579,000, which included positive retail business line growth of 64,000. Wholesale access lines were down 740,000 compared to year-end 2004 influenced by the change in regulatory position towards UNE-P.

Our cost structure is heavily weighted towards labor and fixed asset related costs. In order to sustain margins, we have to adjust our workforce as market share of access lines shifts. Since the beginning of 2001, we have reduced our domestic workforce by slightly more than 17,000 employees, or 22 percent. Further, in December 2005, we announced a reduction of 1,500 management employees. Maintaining current operating margin levels going forward will be challenging as competition intensifies, pressuring revenue. We must achieve continued increases in productivity to manage our costs. While there have been some encouraging developments on the regulatory front, there will be other events such as increasing healthcare costs, continued loss of lines to wireless substitution and the roll-out of VoIP telephony by cable providers that are likely to continue to put pressure on margins. Further, operating cash flow was relatively flat in 2005 but is expected to decline over the next two years due primarily to higher income tax payments.

Cingular Wireless

Cingular Wireless added more than 5 million customers in 2005, bringing its nationwide customer base to 54.1 million customers. Customer churn of 2.2 percent in 2005 decreased 50 basis points compared to the prior year. Year over year, revenue growth exceeded 6 percent on a pro forma basis driven by customer growth partially offset by a decline in average revenue per user (ARPU). Operating margin has been improving due to revenue growth and operating efficiencies from an improved customer acquisition cost structure, headcount reductions and systems rationalization.

Table of Contents**Consolidated Results of Operations**

Key financial and operating data for the three years ended December 31, 2003, 2004 and 2005 are set forth below. All references to earnings per share are on a diluted basis. The following consolidated Management's Discussion and Analysis of Financial Condition and Results of Operations should be read in conjunction with results by segment directly following this section.

Following generally accepted accounting principles (GAAP), we use the equity method of accounting for our investment in Cingular Wireless. We record and present our proportionate share of Cingular Wireless' earnings as net earnings of equity affiliates in our consolidated income statements. Additionally, our financial statements reflect results for the Latin American operations as Discontinued Operations. The operational results and other activity associated with the Latin American segment have been presented on one line item in the income statement separate from Continuing Operations.

	For the Year Ended December 31,			Percent Change	
	2003	2004	2005	2004 vs. 2003	2005 vs. 2004
Results of operations:					
Operating revenues	\$20,341	\$20,300	\$ 20,547	(0.2)	1.2
Operating expenses					
Cost of services and products	6,991	7,520	8,067	7.6	7.3
Selling, general, and administrative expenses	3,777	3,816	3,873	1.0	1.5
Depreciation and amortization	3,811	3,636	3,661	(4.6)	0.7
Provision for restructuring and asset impairments	205	39	276	*	*
Total operating expenses	14,784	15,011	15,877	1.5	5.8
Operating income	5,557	5,289	4,670	(4.8)	(11.7)
Interest expense	947	916	1,124	(3.3)	22.7
Net earnings of equity affiliates	452	68	165	*	142.6
Gain on sale of operations	—	462	351	*	(24.0)
Other income (expense), net	362	283	240	(21.8)	(15.2)
Income from continuing operations before income taxes	5,424	5,186	4,302	(4.4)	(17.0)
Provision for income taxes	1,936	1,792	1,389	(7.4)	(22.5)
Income from continuing operations	3,488	3,394	2,913	(2.7)	(14.2)
Income from discontinued operations, net of tax	101	1,364	381	*	*
Income before cumulative effect of changes in accounting principle	3,589	4,758	3,294	32.6	*
Cumulative effect of changes in accounting principle, net of tax	315	—	—	*	—
Net income	\$ 3,904	\$ 4,758	\$ 3,294	21.9	*
Summary results of discontinued operations:					
Operating revenues	\$ 2,294	\$ 2,459	\$ 66	7.2	*
Operating income (loss)	\$ 349	\$ 647	\$ (5)	85.4	*
Income (loss) from discontinued operations	\$ 101	\$ 1,364	\$ 381	*	*

* Not meaningful

2005 compared to 2004

Hurricane Katrina negatively impacted our operating income for 2005, causing both reduced revenues and increased expenses. Revenues were impacted by \$99 in proactive billing credits that we issued in order to address service outages and significant customer dislocation in the hardest-hit areas. We incurred expenses of \$360 including network restoration costs, an increase in our allowance for uncollectibles to cover the estimated incremental uncollectible accounts receivable due to customer displacement, and other recovery costs. We also recognized an asset impairment charge of \$166 for hurricane damage to the Company's property, plant and equipment. In addition to the operating income impacts, we incurred an incremental \$211 of capital expenditures for network restoration.

The Company estimates approximately 100,000 access lines have been disconnected as a result of the hurricane. While we have seen some above trend inward movement in other wire centers, presumably from customers relocating within our markets and from businesses migrating to New Orleans to participate in reconstruction, it is difficult to estimate the extent of this impact.

For the year, incremental expenditures for wireline network restoration and capital were approximately \$500. On January 25, 2006, the Company estimated the total cost

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for network restoration, including capital and expense, to be \$700 to \$900. We expect a portion of the cost associated with the Hurricane Katrina recovery effort to be covered by insurance. While the exact amount has not been determined, our current estimate of the amount of covered losses, net of our deductible, is approximately \$250. The actual recovery will vary depending on the outcome of the insurance loss adjustment effort.

OPERATING REVENUES

Consolidated operating revenues increased \$247 in 2005 as compared to 2004 reflecting growth in DSL and long distance products. Combined revenues from DSL and long distance increased \$673 in 2005 compared to 2004. These increases were substantially offset by the impact of revenue declines associated with competitive access line losses in the retail and wholesale sectors along with related pricing pressures. Additionally, \$97 of the year-over-year increase is attributable to one-time revenue adjustments in the Communications Group — a \$50 reduction in 2004 related to a regulatory settlement and a \$47 increase in 2005 related to the current recognition of previously deferred revenue. Advertising & Publishing revenues continued to grow in 2005 driven by higher core print revenues, growing sales of electronic media products and higher sales agency commissions.

Revenue trends are discussed in more detail in the Communications Group and Advertising & Publishing Group segment results sections.

OPERATING EXPENSES

Total operating expenses increased \$866 in 2005 as compared to 2004. A major driver was \$447 of incremental increase in hurricane-related expense as Hurricanes Katrina, Wilma and Rita eclipsed the expense associated with the four major hurricanes of the 2004 season. Another primary driver was a \$260 increase in labor driven by overtime associated with higher DSL volumes and network maintenance, severance-related costs, expansion and growth in the advertising and publishing business and higher expenses associated with pension and postretirement benefit plans.

Specifically, retiree medical expense increased by \$150 primarily as a result of the full year impact of calculating the obligation for non-management retiree medical costs as if there were no caps, partially offset by reductions in other retiree benefits. The change in accounting for non-management caps was effective with ratification of our contract with the CWA in the third quarter of 2004. Partially offsetting this increase was \$48 higher pension income primarily due to lower interest rates.

Other factors driving the 2005 increase include volume-driven increases of \$112 primarily for the provision of long distance services associated with the growth of subscribers and \$109 of incremental expense for Universal Service Fund contributions due to increases in fund contribution rates and a higher assessment base driven by growth in DSL and long distance. These increases were partially offset by a \$72 decline in uncollectible expense associated with improved economic conditions.

Trends in operating expenses are discussed in more detail in the Communications Group and Advertising & Publishing Group segment results sections.

INTEREST EXPENSE

	For the Year Ended December 31,		
	2004	2005	Change
Interest expense – debt	\$ 864	\$ 1,021	\$ 157
Interest expense – other	52	103	51
Total interest	\$ 916	\$ 1,124	\$ 208
Average debt balances ⁽¹⁾	\$ 15,523	\$ 18,163	\$ 2,640
Effective rate	5.6%	5.6%	0 bps

⁽¹⁾ Average debt balances exclude amounts related to discontinued operations.

Interest expense associated with interest-bearing debt was up \$157 in 2005 compared to 2004 reflecting the higher average debt balances due to the incremental borrowings associated with our equity contributions to Cingular Wireless to fund its acquisition of AT&T Wireless. The effective interest rate remained flat year-over-year as a result of increasing commercial paper rates offset by the refinancing of higher-rate long-term debt with lower-rate long-term debt. The increase in interest expense-other relates primarily to the reversal of interest accruals in the prior year related to tax contingencies based on audit settlements.

NET EARNINGS OF EQUITY AFFILIATES

	For the Year Ended December 31,		
	2004	2005	Change
Cingular Wireless	\$ 24	\$ 135	\$ 111
Other equity investees	44	30	(14)
Total	\$ 68	\$ 165	\$ 97

The increase in earnings from Cingular Wireless in 2005 was attributable to the contribution from the AT&T Wireless operations acquired in October 2004 and growth in the customer base in 2005. Cingular Wireless' earnings have steadily grown since the acquisition as merger synergies associated with its increased scale and integration of the former AT&T Wireless operations have been realized. Partially offsetting the growth in earnings are integration costs, higher expenses associated with significant customer growth, and an increase in depreciation and amortization expense driven by increased capital investment, a reduction in the remaining useful life of TDMA network assets, and amortization of the acquired intangible assets. Integration costs were incurred as Cingular Wireless began to

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execute plans to fully integrate the acquired operations, exit certain activities, and dispose of certain assets of AT&T Wireless, including redundant facilities and interests in certain foreign operations. These plans affect many areas of the combined company, including sales and marketing, network, information technology, customer care, supply chain and general and administrative functions.

The decline in other earnings from equity investees relates to the sale of our interest in Cellcom.

GAIN ON SALE OF OPERATIONS

The gain on sale of operations in 2005 related to the sale of our 34.75 percent interest in Cellcom, a cellular communications operator in Israel, for \$625 in gross proceeds. As a result of the sale, we recorded a gain of \$351, or \$228 net of tax, which included the recognition of cumulative foreign currency translation losses of \$10.

OTHER INCOME (EXPENSE), NET

	For the Year Ended December 31,		
	2004	2005	Change
Interest income	\$ 70	\$ 34	\$ (36)
Interest on advances to Cingular Wireless	230	204	(26)
Loss on early extinguishment of debt	(14)	(42)	(28)
Gain (loss) on sale of assets	(5)	32	37
Other, net	2	12	10
Total other income (expense), net	\$ 283	\$ 240	\$ (43)

The decline in interest income in 2005 as compared to the same period in 2004 is primarily due to lower invested cash balances. The decline in interest on advances to Cingular Wireless is due to principal repayments during 2005. Interest on advances to Cingular Wireless is offset by a like amount of interest expense recorded by Cingular Wireless and reported in our financial statements in the caption "Net earnings of equity affiliates." The gain (loss) on sale of assets for both years is primarily due to sales of land and buildings. Other, net in 2005 is primarily dividend income on investments.

PROVISION FOR INCOME TAXES

	For the Year Ended December 31,		
	2004	2005	Change
Provision for income taxes	\$ 1,792	\$ 1,389	\$ (403)
Effective tax rate	34.6%	32.3%	(230) bps

The lower rate in 2005 was primarily due to the release of a valuation allowance recorded due to capital gains associated with the sale of Cellcom. Additionally, we recognized a cumulative benefit related to a reduction in state income tax rates. The tax rate was also positively impacted by a change in assumptions regarding the Medicare Part D subsidy, which is non-taxable, associated with retiree medical expense. Other benefits during 2005 included a permanent tax benefit realized for a dividends received deduction related to our investment in Cingular Wireless and lower projected taxable income in 2005 due primarily to Hurricane Katrina costs. These benefits were partially offset by recognition of tax liabilities for the excess of book basis over tax basis in Cellcom and the sale of BellSouth shares by our grantor trust.

INCOME FROM DISCONTINUED OPERATIONS, NET OF TAX

In 2005, we sold the final two of the ten Latin American properties, which resulted in a \$390 gain, net of tax. In 2004, we sold the first eight of the ten properties, which resulted in an \$850 gain, net of tax. In addition to the sale, 2004 included a \$336 tax benefit related to excess tax over book basis in our Latin America investments.

2004 compared to 2003**OPERATING REVENUES**

Consolidated revenues declined \$41 in 2004 as compared to 2003. Communications Group revenues decreased \$13 compared to 2003 reflecting the impact of revenue declines associated with competitive line losses and related pricing pressures substantially offset by growth in DSL and long distance products. Revenues from DSL and long distance combined increased \$863 in 2004 compared to 2003. In addition, 2004 was negatively affected by a \$50 customer refund accrual associated with a settlement agreement with the South Carolina Consumer Advocate. A decline in revenue for the exit of the payphone business was offset by higher revenues from the sale of wholesale long distance. Advertising & Publishing Group revenues were down \$28 in 2004 compared to 2003 because of a reduction in print revenues due to lower overall spending by

our advertisers.

OPERATING EXPENSES

Total operating expenses increased \$227 in 2004 as compared to the prior year. The most significant expense change driver was increased labor costs of \$463, which includes incremental overtime related to service restoration and network repairs due to the four major hurricanes that hit during the third quarter of 2004, higher expense associated with pension and postretirement benefit plans (pension and retiree medical costs) driven by changes associated with the contract agreement with the CWA. The most significant changes were the change in the calculation of the obligation for non-management retiree medical costs as if there were no caps and lower contractual limits on life insurance coverage, increases in annual salary and wage rates, higher incentive compensation and adjustments to workers compensation and long-term disability accruals partially offset by lower average employees due to continued workforce reductions. In addition to higher labor costs, costs of goods sold increased \$207 primarily for the provision of long distance services associ-

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ated with the growth in subscribers, information technology expenses and contract services increased \$51 in connection with more project-related spending and materials and supplies increased \$55 attributable to increased utilities usage and weather-related restorations.

These increases were partially offset by lower depreciation and amortization expense of \$175 attributable to lower depreciation rates, lower uncollectible expense of \$139 driven by improved economic conditions and improved collection processes and lower access fees of \$96 driven by CLEC interconnect volume declines. The \$166 decline in restructuring charges and asset impairments is attributable to incrementally smaller workforce reductions and a \$52 asset impairment charge related to an abandoned software project in 2003.

INTEREST EXPENSE

	For the Year Ended December 31,		
	2003	2004	Change
Interest expense – debt	\$ 836	\$ 864	\$ 28
Interest expense – other	111	52	(59)
Total interest	\$ 947	\$ 916	\$ (31)
Average debt balances ⁽¹⁾	\$ 14,193	\$ 15,523	\$ 1,330
Effective rate	5.9%	5.6%	(30) bps

(1) Average debt balances exclude amounts related to discontinued operations.

Interest expense decreased \$31 in 2004 compared to 2003. Interest expense associated with interest-bearing debt was up \$28 for 2004 compared to 2003 reflecting higher average debt balances impacted by higher incremental borrowings associated with our equity contributions to Cingular Wireless to fund its acquisition of AT&T Wireless. The lower effective interest rate is due to our interest rate swap program and refinancing higher-rate debt with lower-rate debt, offset partially by an increase in short-term interest rates. The change in interest expense-other relates primarily to the reversal of interest accruals related to tax contingencies based on audit settlements.

NET EARNINGS OF EQUITY AFFILIATES

	For the Year Ended December 31,		
	2003	2004	Change
Cingular Wireless	\$ 408	\$ 24	\$ (384)
Other equity investees	44	44	–
Total	\$ 452	\$ 68	\$ (384)

Earnings from Cingular Wireless in 2004 were lower compared to 2003 primarily due to impacts of the AT&T Wireless acquisition, which included integration costs and higher depreciation expense associated with increased capital investments and a reduction in the useful life of TDMA assets.

GAIN ON SALE OF OPERATIONS

The gain on sale of operations in 2004 related to the sale of our interest in Danish wireless provider, Sonofon, for 3.68 billion Danish Kroner to Telenor ASA. As a result of the sale, we recorded a gain of \$462, or \$295 net of tax, which included the recognition of cumulative foreign currency translation gains of \$13.

OTHER INCOME (EXPENSE), NET

	For the Year Ended December 31,		
	2003	2004	Change
Interest income	\$ 60	\$ 70	\$ 10
Interest on advances to Cingular Wireless	256	230	(26)
Foreign currency transaction gains (losses)	39	(1)	(40)
Loss on early extinguishment of debt	(18)	(14)	4
Other, net	25	(2)	(27)
Total other income (expense), net	\$ 362	\$ 283	\$ (79)

The increase in interest income is due to higher invested cash balances, partially offset by the loss of income on an advance to Dutch telecommunications provider Royal KPN N.V. (KPN) due to early repayment in 2003. The decrease in interest on

advances to Cingular Wireless is due to a lower rate in 2004. Foreign currency transaction gains in 2003 relate primarily to the advance to KPN.

During 2003, we recognized \$33 in gains related to the sale of our interests in two real estate partnerships and the sale of a building. In addition, we recognized a \$9 loss on the sales and impairments of cost-method investments.

PROVISION FOR INCOME TAXES

	For the Year Ended December 31,		
	2003	2004	Change
Provision for income taxes	\$ 1,936	\$ 1,792	\$ (144)
Effective tax rate	35.7%	34.6%	(110) bps

The effective tax rates in 2004 were reduced by a favorable permanent difference for the Medicare Part D subsidy, which is non-taxable, associated with retiree medical expense, and an adjustment to taxes payable associated with divested operations.

INCOME FROM DISCONTINUED OPERATIONS, NET OF TAX

Income from discontinued operations, net of tax, increased \$1,263 in 2004 compared to the same period in 2003 primarily due to the sale of eight of the ten Latin American properties, which resulted in a \$850 gain, net of tax. Other net income increases included a \$336 tax benefit related to excess tax basis over book basis in our Latin America investments, \$177 for the cessation of depreciation beginning in the second quarter of 2004, a \$234 loss on the sale of our interests in two Brazilian wireless companies in 2003,

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and higher revenues. Partially offsetting the increases to net income were the \$190 charge related to the settlement of arbitration in Venezuela, foreign exchange gain decreases of \$99, and a \$33 loss in the second quarter of 2004 related to the purchase of additional ownership share in Argentina.

From an operational perspective, the Latin America business generated strong growth in both customers and revenue. Despite the October 2004 sale of eight properties, which resulted in only ten months of revenues in 2004 for these properties, operating revenue in the Latin America operations for 2004 increased \$165, or 7.2 percent, over 2003 due to growth in customers and traffic throughout the portfolio. Excluding the decrease in operating expenses for the cessation of depreciation beginning in the second quarter of 2004, operating income was \$76 higher than the prior year.

CUMULATIVE EFFECT OF CHANGES IN ACCOUNTING PRINCIPLE*Asset retirement obligations*

Effective January 1, 2003, we adopted SFAS No. 143, "Accounting for Asset Retirement Obligations" (SFAS No. 143). In connection with the adoption of this standard, we recorded the cumulative effect of accounting change that increased 2003 net income by \$816.

Revenue recognition for publishing revenues

Effective January 1, 2003, we changed our method for recognizing revenues and expenses related to our directory publishing business from the publication and delivery method to the deferral method. The cumulative effect of the change in accounting method is reflected in the income statement as a decrease to 2003 net income of \$501.

Results by Segment

Our reportable segments reflect strategic business units that offer similar products and services and/or serve similar customers. We have three reportable operating segments:

- Communications Group;
- Wireless; and
- Advertising & Publishing Group.

The Company's chief decision makers evaluate the performance of each business unit based on net income, exclusive of internal charges for use of intellectual property and adjustments for unusual items that may arise. Unusual items are transactions or events that are included in reported consolidated results but are excluded from segment results due to their nonrecurring or nonoperational nature. Such items are listed in the table of summary results for each segment. In addition, when changes in our business affect the comparability of current versus historical results, we adjust historical operating information to reflect the current business structure. See Note P to our consolidated financial statements for a reconciliation of segment results to the consolidated financial information.

The following discussion highlights our performance in the context of these segments. For a more complete understanding of our industry, the drivers of our business, and our current period results, you should read this discussion in conjunction with our consolidated financial statements, including the related notes.

COMMUNICATIONS GROUP

The Communications Group includes our core domestic businesses including: all domestic wireline voice, data, broadband, long distance, Internet services and advanced voice features. The group provides these services to an array of customers, including consumer, small business, large business and wholesale.

In the first quarter of 2005, BellSouth began to include various corporate entities, the largest of which is BellSouth Technologies Group, Inc., in the Communications Group segment for financial reporting purposes. These entities previously billed substantially all of their costs to the Communications Group. This change aligns financial reporting with management's current view of the business, is principally timing in nature and does not affect the consolidated financial statements. Prior period segment operating results were recast to reflect the reporting change.

Our marketing strategy has been to further penetrate our existing base of customers with new products such as interLATA long distance and BellSouth® FastAccess® DSL, encouraging customers to purchase packages containing multiple communications services. We continue to experience retail access line market share loss due to competition and technology substitution, and we expect these trends to continue into 2006.

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At December 31 or for the Year Ended December 31	2003	2004	2005	Percent Change	
				2004 vs. 2003	2005 vs. 2004
Segment operating revenues:					
Voice	\$ 12,701	\$ 12,609	\$ 12,576	(0.7)	(0.3)
Data	4,353	4,513	4,743	3.7	5.1
Other	1,353	1,291	1,193	(4.6)	(7.6)
Total segment operating revenues	18,407	18,413	18,512	0.0	0.5
Segment operating expenses:					
Cost of services and products	6,744	7,089	7,471	5.1	5.4
Selling, general, and administrative expenses	3,063	3,118	3,153	1.8	1.1
Depreciation and amortization	3,787	3,609	3,633	(4.7)	0.7
Total segment operating expenses	13,594	13,816	14,257	1.6	3.2
Segment operating income	4,813	4,597	4,255	(4.5)	(7.4)
Segment net income	\$ 2,829	\$ 2,727	\$ 2,543	(3.6)	(6.7)
Unusual items excluded from segment net income:					
Accounting change (FAS143)	816	—	—	*	*
Gains on grantor trust transactions	—	5	44	*	*
Loss on early extinguishment of debt	(11)	—	(26)	*	*
Deferred revenue adjustment	—	—	29	*	*
Asset impairment and lease termination cost	(32)	(7)	—	*	*
South Carolina regulatory settlement	—	(33)	—	*	*
Severance-related items	(97)	(25)	(59)	*	*
Hurricane-related expenses	—	(100)	(315)	*	*
Segment net income including unusual items	\$ 3,505	\$ 2,567	\$ 2,216	(26.8)	(13.7)
Key Indicators (000s except where noted)					
Switched access lines ⁽¹⁾ :					
Residence retail:					
Primary	12,463	11,770	11,319	(5.6)	(3.8)
Additional	1,601	1,346	1,163	(15.9)	(13.6)
Total retail residence	14,064	13,116	12,482	(6.7)	(4.8)
Residential wholesale:					
Resale	178	117	182	(34.3)	55.6
Commercial agreements/UNE-P	1,698	1,972	1,306	16.1	(33.8)
Total wholesale residence	1,876	2,089	1,488	11.4	(28.8)
Total residence	15,940	15,205	13,970	(4.6)	(8.1)
Business retail	5,413	5,242	5,306	(3.2)	1.2
Business wholesale:					
Resale	77	60	54	(22.1)	(10.0)
Commercial agreements/UNE-P	686	751	614	9.5	(18.2)
Total wholesale business	763	811	668	6.3	(17.6)
Total business	6,176	6,053	5,974	(2.0)	(1.3)
Other retail/wholesale (primarily payphones)	147	98	93	(33.3)	(5.1)
Total switched access lines in service	22,263	21,356	20,037	(4.1)	(6.2)
DSL customers (retail and wholesale)	1,462	2,096	2,882	43.4	37.5
Retail long distance customers	3,960	6,015	7,179	51.9	19.4
Switched access and local minutes of use (millions)	82,101	70,061	62,589	(14.7)	(10.7)
Retail long distance minutes of use(millions)	10,039	21,109	25,511	110.3	20.9
Total access minutes of use (millions)	92,141	91,170	88,100	(1.1)	(3.4)
Capital expenditures	\$ 2,898	\$ 3,164	\$ 3,429	9.0	8.6

* Not meaningful

(1) Prior period operating data are often revised at later dates to reflect updated information. The above information reflects the latest data available for the periods indicated.

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SEGMENT OPERATING REVENUES

Revenue growth for 2005 in both the consumer and small business units was driven by increased penetration of long distance and DSL and customer reacquisition and retention programs. Revenue for our large business unit declined 2.1 percent as growth in complex long distance services was overshadowed by competitive pricing pressure. Wholesale revenue declined 1.4 percent due to revenue declines in transport services sold to inter-exchange carriers, UNE-P and switched access were nearly offset by growth in wireless transport revenue. Also contributing was a decrease in revenue from declines in dial-up Internet service provider (ISP) traffic. Billing credits associated with service outages during Hurricane Katrina reduced revenue by approximately \$76.

Voice

Voice revenues were relatively flat, declining \$33 during 2005 compared to 2004 driven by diverging factors. Access line-related revenues declined \$417 when compared to the same periods in 2004. Total switched access lines declined 1,319,000, or 6.2 percent, year-over-year. The access line decline was the result of continued share loss, driven primarily by volume declines to wireless and broadband technology substitution and, to a much lesser extent, access line losses to VoIP providers. Wholesale lines were down 740,000 lines year-over-year. Wholesale lines consist primarily of the grandfathered service provided under invalidated FCC rules (UNE-P) and services provided under successor commercial contracts at negotiated rates. Commercial contracts covered 74 percent of the wholesale lines at December 31, 2005. The amortization of deferred installation and activation revenues declined \$81 in 2005 when compared to 2004. Revenues subject to deferral have declined over the past two years as a result of higher promotional activity.

In efforts to combat share loss, we continue to grow our package services. BellSouth Answers® is our signature residential package offering, which combines various wireline, wireless, Internet services and/or DIRECTV® digital satellite television services. The primary package combines the Complete Choice® calling plan of local service and multiple convenience calling features with BellSouth Long Distance, BellSouth® FastAccess® DSL or dial-up Internet, and Cingular Wireless services. We also offer DIRECTV® digital satellite television service through all sales channels as part of our BellSouth Answers® portfolio. This agency relationship with DIRECTV® provides us with a key competitive product with insignificant cost or capital requirements. We ended 2005 with more than 4.9 million residential packages, representing a 44 percent penetration of our retail primary line residence base. As of December 31, 2005, 86 percent of Answers customers have long distance in their package and almost 47 percent have either FastAccess DSL or BellSouth® dial-up Internet.

Long distance voice revenue increased \$435 in 2005 when compared to 2004, driven primarily by growth in interLATA retail services and includes \$53 of wholesale long distance services provided to Cingular Wireless driven by wireless customer growth. InterLATA retail revenues increased \$372 year-to-date reflecting continued market share gains driven by marketing efforts and the BellSouth® Unlimited Long Distance Plans. Included in this increase is \$31 related to growth in our long distance offerings in complex business. At December 31, 2005, we had nearly 7.2 million retail long distance customers and a mass-market penetration rate of almost 58 percent of our retail customer base.

Switched access revenue was essentially flat in 2005 when compared to 2004. Switched access and local minutes of use declined 10.7 percent in 2005 due to access line losses and alternative communications services, primarily wireless and e-mail. This volume decline was principally offset by increased usage.

Data

Data revenues increased \$230 in 2005 when compared to 2004. Data revenues were driven by growth from the sale of BellSouth®FastAccess® DSL service partially offset by decreases in revenue from other data products. Combined wholesale and retail DSL revenues of \$1,238 in 2005 were up \$253 when compared to the same periods in 2004 due primarily to a larger customer base partially offset by lower average revenue per user (ARPU). As of December 31, 2005, we had nearly 2.9 million DSL customers, an increase of 786,000 customers compared to December 31, 2004 driven by simplified pricing and promotional activity. In July 2005, BellSouth announced more straightforward consumer broadband pricing which reduced the number of FastAccess DSL® price points from 21 to 3. During 2005, net subscriber additions to BellSouth's three highest-speed DSL products made up 69 percent of total DSL net customer additions.

Revenue from other retail data products increased \$27 in 2005 when compared to 2004. Revenue from our long distance offerings in complex business increased \$65 year-to-date when compared to the same periods in 2004. These increases were offset by declines of \$38 for 2005 in our large business segment due to continued price pressures.

Revenues from the sale of wholesale data transport services, including sales to long distance companies and CLECs, declined 2.6 percent in 2005 when compared to 2004. The decreases were due to declines in data transport sold to interexchange carriers as they continue to reduce their network costs in response to declining volumes. Additional lower revenue related to dial-up ISP traffic partially offset by revenue growth in transport sold to wireless carriers as wireless subscribers and volumes continue to expand.

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Other

Other revenues decreased \$98 in 2005 when compared to 2004 reflecting \$80 wholesale long distance volume declines and reduced revenues for billing and collections and late payments of \$10, customer premise equipment of \$22 and payphone service providers of \$18, partially offset by wireless sales agency fee growth of \$13.

SEGMENT OPERATING EXPENSES*Cost of services and products*

Cost of services and products increased \$382 in 2005 when compared to 2004. The increase includes: \$146 related to labor costs due primarily to increases in retiree medical costs and overtime costs associated with restoration of service after damage from severe weather and increased technician dispatches for DSL volumes; the impact of annual wage increases and workforce additions. Additionally, the increase includes \$112 in costs of goods sold principally driven by higher volumes in long distance services; \$109 in Universal Service Fund contributions due to higher fund contribution rates and a larger assessment base driven by growth in DSL and long distance revenues; and \$45 in materials and supplies driven primarily by both DSL modem cost associated with customer growth and increased fleet fuel costs. These increases were partially offset by a \$41 decline in access fees due to lower volumes, and a \$39 decline in penalties associated with CLEC service parity requirements.

Selling, general, and administrative expenses

Selling, general, and administrative expenses increased \$35 in 2005 when compared to 2004. The increase reflects an increase of \$73 in labor costs driven by incremental retiree medical benefit costs, and annual wage increases, and a \$70 increase in contract services related to information technology platform development. These increases were partially offset by \$31 lower advertising expense due to specific 2004 campaigns and a \$47 decline in uncollectible expense driven by lower write-offs associated with improved economic conditions.

Depreciation and amortization

Depreciation and amortization expense increased \$24 during 2005 when compared to 2004 reflecting increased capital spending partially offset by reduced depreciation rates under the group life method of depreciation.

2004 compared to 2003**SEGMENT OPERATING REVENUES**

Growth in consumer long distance and DSL revenue was offset by retail residential access line losses, resulting in flat consumer revenue in 2004 compared to 2003. Revenue for our small business unit increased 4.3 percent in 2004 compared to 2003 driven by increased penetration of long distance and DSL and customer reacquisition and retention programs. Revenue for our large business segment decreased 2.6 percent in 2004 compared to 2003 reflecting competitive pricing pressure and weak demand for access lines. Wholesale revenue was stable in 2004 compared to 2003 as revenue declines in switched access revenue were offset by growth in wireless transport and UNE-P revenue.

Voice

Voice revenues decreased \$92 during 2004 compared to 2003 driven primarily by continued access line loss offset by the growth in interLATA long distance. Total switched access lines declined 907,000, or 4.1 percent, for the period with retail line losses being slightly offset by increases in wholesale lines. The access line decline was the result of continued share loss and technology substitution, primarily wireless.

Wholesale lines, which consist primarily of unbundled network element – platform (UNE-P) lines, totaled almost 3.0 million at December 31, 2004, up 273,000 lines year over year. The vast majority of the UNE-P additions were residential. When lines over which we provide retail services are converted to UNE-P, we lose revenue and margin. On average, the revenue from our provision of UNE-P does not permit us to recover the fully allocated costs we incur to provide it. To mitigate this loss, we have been actively seeking reform of the pricing rules that regulators use to set UNE-P prices. As previously discussed under the heading "Overview," a judicial decision that became effective in June 2004 invalidated certain FCC rules that governed the provision of wholesale access to our network by local service competitors. We believe this change in the regulatory

environment influenced the loss in UNE-P lines that we experienced in the second half of 2004.

In efforts to combat share loss, we continued to grow our package services. BellSouth Answers® is our signature residential package offering, which combines various wireline, wireless, Internet services and/or DIRECTV® digital satellite television services. The primary package combines the Complete Choice calling plan of local service and multiple convenience calling features with BellSouth Long Distance, BellSouth® FastAccess® DSL or dial-up Internet, and Cingular Wireless services. During 2004, we began offering DIRECTV® digital satellite television service through all sales channels as part of the BellSouth Answers® portfolio. This agency relationship with DIRECTV® provides us with a key competitive product with insignificant cost or capital requirements. With the addition of video, the BellSouth Answers® package is one of the most comprehensive and competitively priced bundles in our markets today. We ended 2004 with almost 4.4 million residential packages, representing a 37 percent penetration of our retail primary line residence base. Almost 84 percent of Answers customers have long distance in their package

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and almost 45 percent have either FastAccess DSL or BellSouth dial-up Internet service.

Long distance voice revenue increased \$578 in 2004 when compared to 2003, driven primarily by growth in interLATA and wireless long distance. InterLATA revenues increased \$640 reflecting continued large market share gains driven by marketing efforts and the BellSouth Unlimited Long Distance Plans. At December 31, 2004, we had 6.0 million retail long distance customers and a mass-market penetration rate of approximately 48 percent of our customer base. We also continued to grow our long distance offerings in complex business. We recorded \$209 in complex long distance revenue in 2004 compared to \$71 in 2003. Through December 31, 2004, the complex long distance backlog stood at \$624. This backlog represents an estimated value of the complex long distance business sold but not yet booked as revenue. Revenue from wholesale long distance services provided to Cingular Wireless increased \$55 when compared to 2003. This increase was caused by higher volumes associated with the proliferation of wireless package plans that include long distance partially offset by slightly lower rates.

Switched access revenues declined \$62 in 2004 when compared to 2003 due to volume and rate decreases. Our entry into interLATA long distance shifted switched access minutes from other carriers to our service resulting in a transfer from wholesale switched access revenues to retail long distance revenue. Switched access and local minutes of use decreased 14.7 percent compared to 2003. The decrease is due to the impact of our entry into interLATA long distance, access line losses including the shift to UNE-P lines and alternative communications services, primarily wireless and e-mail. Switched access rates were slightly lower in 2004 due to the July 1, 2003 rate reduction of the CALLs program, an FCC access reform initiative. The decline in rates, however, is substantially offset by higher subscriber line charges that are also included in voice revenues.

Data

Data revenues increased \$160 in 2004 when compared to 2003. Data revenues were driven by strong growth from the sale of BellSouth® FastAccess® DSL service partially offset by decreases in revenue from other data products. Combined wholesale and retail DSL revenues were up \$241 in 2004 when compared to 2003 due primarily to a larger customer base. As of December 31, 2004, we had almost 2.1 million DSL customers, an increase of 634 thousand customers compared to December 31, 2003.

Retail data services grew 11.5 percent in 2004 when compared to 2003 driven primarily by the growth from the sale of FastAccess DSL service. During 2004, we added 653 thousand net retail customers. We offer three broadband downstream connection speeds to meet the varying needs of our mass-market customers. The original version – BellSouth FastAccess DSL Ultra – runs at downstream connection speeds of up to 1.5 megabits. Since mid-2003, we have offered a lower speed version – BellSouth® FastAccess® DSL Lite – running at downstream connection speeds of up to 256 kilobits. FastAccess DSL Lite accounted for approximately one-fourth of DSL customers as of December 31, 2004. In April 2004, we began offering BellSouth® FastAccess® DSL Xtreme, delivering downstream connection speeds of up to 3.0 megabits and upstream connection speeds of up to 384 kilobits. We believe our broadband offers are among the most competitively priced in our markets. In late September 2004, we launched additional incentives and introduced new pricing for FastAccess® DSL Ultra service designed to increase long-term market penetration. Retail FastAccess customer additions were offset somewhat by wholesale DSL disconnects as we continue to see a shift in customer mix to retail. Revenue from other retail data products was flat for 2004 when compared to 2003.

Revenues from the sale of wholesale data transport services and wholesale DSL to other communications providers, including long distance companies and CLECs, declined 3.5 percent in 2004 when compared to 2003, primarily due to the lingering impacts of soft enterprise market segment demand and continued network grooming and consolidation by large inter-exchange carriers.

Other

Other revenues decreased \$62 in 2004 when compared to 2003. This decrease reflects decreases in revenues from the payphone business of \$77 and billing and late payment fees of \$29, partially offset by increases in equipment revenues of \$33 and increases in wholesale long distance revenues of \$12. Increases in equipment revenues reflect increased demand due to improved economic conditions and customer upgrades to newer technology.

SEGMENT OPERATING EXPENSES*Cost of services and products*

Cost of services and products increased \$345 in 2004 when compared to 2003. The cost of services increase was impacted by: increases of \$207 in costs of goods sold principally driven by increases in the provision of long distance service volumes; increases of \$104 in labor costs impacted by pay increases driven by union contract raises and higher costs from retiree and medical benefits slightly offset by lower average workforce; increases of \$49 in contract services related to network planning projects and equipment installations; and increases in materials and supplies of \$39 associated with increased utilities usage, partially offset by decreases of \$96 in access fees due to volume declines, settlements and significant reductions in charges associated with access to other carriers customer name databases.

Selling, general, and administrative expenses

Selling, general, and administrative expenses increased \$55 in 2004 when compared to 2003. The selling, general, and administrative expense reflected represents an increase of

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\$209 in labor costs driven by higher costs from retiree and medical benefits, incentive awards, reduced use of contractors and pay increases partially offset by lower headcount. Also included in the labor increase was a \$40 increase in an annual adjustment to the workers compensation and long-term disability accruals.

This increase was partially offset by a decrease in uncollectibles expense of \$90 driven by continued improvements in the collection process and improved economic conditions, a decrease in contract services of \$26 and a decrease in outside sales commissions of \$16.

Depreciation and amortization

Depreciation and amortization expense decreased \$178 in 2004 when compared to 2003. The primary driver of the decline in depreciation expense relates to lower depreciation rates under the group life method of depreciation. The lower depreciation rates were precipitated primarily by the reductions in capital expenditures over the past several years. Amortization expense increased due to higher levels of capitalized software.

WIRELESS

We own a 40 percent economic interest in Cingular Wireless, a joint venture with AT&T. Because we exercise influence over the financial and operating policies of Cingular Wireless, we use the equity method of accounting for this investment. Under the equity method of accounting, we record our proportionate share of Cingular Wireless' earnings in our consolidated statements of income. These earnings are included in the caption "Net earnings of equity affiliates". For management purposes, we evaluate our Wireless segment based on our proportionate share of Cingular Wireless' results. Accordingly, results for our Wireless segment reflect the proportional consolidation of 40 percent of Cingular Wireless' financial results.

On October 26, 2004, Cingular Wireless completed the acquisition of AT&T Wireless, creating the largest wireless carrier in the United States based on number of customers and revenue. Data revenue played an increasingly important role in revenue composition and its growth is expected to accelerate in 2006 with the launch of a new high speed data network. Despite industry consolidation, competition continues to be intense. Cingular Wireless' competitors are principally the other national providers of wireless communications services as well as regional carriers, niche carriers and resellers.

At December 31 or for the Year Ended December 31	2003	2004	2005	Percent Change	
				2004 vs. 2003	2005 vs. 2004
Segment operating revenues:					
Service revenues	\$ 5,727	\$ 7,041	\$ 12,255	22.9	74.1
Equipment revenues	504	785	1,518	55.8	93.4
Total segment operating revenues	6,231	7,826	13,773	25.6	76.0
Segment operating expenses:					
Cost of services and products	2,311	3,032	5,638	31.2	85.9
Selling, general, and administrative expenses	2,170	2,826	4,546	30.2	60.9
Depreciation and amortization	835	1,073	1,778	28.5	65.7
Total segment operating expenses	5,316	6,931	11,962	30.4	72.6
Segment operating income	915	895	1,811	(2.2)	102.3
Segment net income	\$ 261	\$ 209	\$ 701	(19.9)	235.4
Unusual items excluded from segment net income:					
Merger integration costs	—	(59)	(197)	*	*
Fair value adjustment and lease accounting adjustment	—	(50)	—	*	*
Wireless merger intangible amortization	—	(80)	(374)	*	*
Hurricane-related expenses	—	—	(27)	*	*
Segment net income including unusual items	\$ 261	\$ 20	\$ 103	(92.3)	*
Key Indicators (100% Cingular Wireless):					
Cellular/PCS customers (000s)	24,027	49,132	54,144	104.5	10.2
Average monthly cellular/PCS revenue per user ^(a)	\$ 51.67	\$ 49.68	\$ 49.65	(3.9)	(0.1)
Capital expenditures	\$ 2,734	\$ 3,449	\$ 7,475	26.2	116.7

(a) Management uses average revenue per user (ARPU) as an indicator of operating performance of the business. Average monthly cellular/PCS revenue per user is defined as cellular/PCS service revenues during the period divided by average cellular/PCS customers during the period. This metric is used to compare the recurring revenue amounts being generated on Cingular Wireless' network to prior periods and internal targets. We believe that this metric provides useful information concerning the performance of Cingular Wireless' initiatives to attract and retain high value customers and the use of its network.

* Not meaningful

Table of Contents**2005 compared to 2004****SEGMENT OPERATING REVENUES**

Cingular Wireless had 54.1 million cellular/PCS customers at December 31, 2005, representing a growth of approximately 5.0 million in its cellular/PCS customer base from a year ago. Additionally, Cingular Wireless' cellular/PCS customer net additions were 5.0 million in 2005, up from 3.3 million in 2004. Strong customer gross additions during 2005 of 18.5 million, up 5.8 million from 2004, were driven by the larger distribution network of the combined Cingular Wireless and AT&T Wireless company, attractive service offerings, including the popularity of Cingular Wireless' FAMILYTALK® plans and Cingular Wireless' ROLLOVER® plan feature, and continued high levels of advertising of the combined company. Offsetting these increases was a decrease in Cingular Wireless' reported reseller gross additions primarily due to the change in methodology for calculating its reseller churn implemented in the first quarter of 2005.

The monthly cellular/PCS churn rate was 2.2% in 2005, down from 2.7% in the prior year. The decline in Cingular Wireless' churn resulted primarily from a lower churn rate in its postpaid customer base and the change in its methodology for calculating churn related to its reseller customers. Offsetting these declines was an increase in the churn rate among its legacy prepaid customers. Postpaid churn for 2005 was 1.9%, down from 2.3% in the prior year. Cingular Wireless believes that the decline in its postpaid churn resulted from the combined company providing a more compelling value proposition than Cingular Wireless was able to provide before the acquisition, including more affordable rate plans, broader network coverage, higher network quality, exclusive devices and mobile-to-mobile calling to over 54.1 million Cingular Wireless customers. The change in methodology for the calculation of reseller churn resulted in an improvement to its reported churn for 2005 of 32 basis points.

Total operating revenues increased \$5,947 to \$13,773 in 2005 compared to 2004. The primary driver behind the year-over-year increase was Cingular Wireless' acquisition of AT&T Wireless in October 2004. Additionally, total operating revenues continue to be favorably impacted by growth in service revenue as a result of a higher average cellular/PCS customer base, the continued growth of data revenues and higher regulatory fee revenues. Equipment sales contributed \$733 to the increase in total operating revenue in 2005 compared to 2004.

Service revenues

Service revenues increased \$5,214 in 2005 compared to 2004. The local service component of total service revenues includes recurring monthly access charges, airtime usage, including prepaid service, and charges for optional features and services, such as voice mail, mobile-to-mobile calling, roadside assistance, caller ID and handset insurance. It also includes billings to Cingular Wireless' customers for the USF and other regulatory fees and pass-through taxes. The primary driver of the increase of \$4,088 in local service revenues for 2005 was an increase of 75.8 percent in the average number of cellular/PCS customers, including the nearly 22 million customers acquired in the AT&T Wireless transaction. The increase in local service revenues was partially offset by a decline in Cingular Wireless' monthly access charges and airtime usage due to an increase in the number of its customers on its ROLLOVER® plans, which allow customers to carry over unused minutes for up to one year, and its free mobile-to-mobile minutes, which allow Cingular Wireless customers to call other Cingular Wireless customers at no charge.

Data revenue growth also favorably impacted total service revenues. The \$714 increase in data revenues for 2005 compared to 2004 was driven by increased data service penetration and usage of SMS short messaging and other data services by Cingular Wireless' cellular/PCS customers, including those data customers assumed with the AT&T Wireless acquisition. Partially offsetting these increases was the loss of revenues from its Mobitex data business, which Cingular Wireless sold during the fourth quarter of 2004.

Roaming revenues, including both incollect and outcollect revenues, increased \$262 for 2005 when compared with the prior year. These increases resulted as higher roaming revenues from the acquired AT&T Wireless customer base more than offset the elimination of the intracompany roaming between former AT&T Wireless and Cingular Wireless markets and a reduction in roaming rates.

Long distance revenues increased \$100 from the prior year due to the revenue associated with the acquired AT&T Wireless customers and an increase in international long distance revenues from the traditional Cingular Wireless customer base as more customers continue to migrate to its GSM network, which allows for more access to international calling than the TDMA technology.

Cellular/PCS ARPU for 2005 was \$49.65, relatively flat when compared to ARPU of \$49.68 in 2004. Continued increases in ARPU related to higher customer usage, data and regulatory fee revenue and higher ARPU from former AT&T Wireless customers were offset by the impact of a larger embedded customer base of postpaid customers on lower ARPU FamilyTalk® rate plans and on all-inclusive rate plans that include more "free" minutes, thereby reducing overages and other chargeable airtime. Also exerting downward pressure is a change in the mix of the cellular/PCS customer base to include a higher percentage of lower ARPU reseller customers, former AT&T Wireless customers migrating to popular ROLLOVER® rate plans, and decreases in roaming ARPU, largely as a result of the acquisition of AT&T Wireless.

Equipment revenues

Equipment sales increased \$733 in 2005 compared to 2004. The increase was driven primarily by incremental revenues from new customers in former AT&T Wireless markets, higher volumes of equipment sales in traditional Cingular Wireless markets, and increased equipment sales from former AT&T Wireless customers migrating to Cingular

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Wireless common service offerings. Additionally, equipment revenues increased due to the shift to more advanced handsets following the GSM/GPRS/EDGE network overlay.

SEGMENT OPERATING EXPENSES**Cost of services and products**

Cost of services and products increased \$2,606 in 2005 when compared with 2004 resulting primarily from the increase in costs of a larger business attributable to the AT&T Wireless acquisition, increased network usage and a higher cost of sales for customer handsets.

The local network systems costs and interconnect costs increase of \$514 and \$322, respectively, over the prior period resulted primarily from the incremental network activity due to the acquisition of AT&T Wireless. Additionally, interconnect expenses increased year-over-year due to slight increases in minutes of use per customer.

Third-party network systems costs, which include reseller services, incollect roaming, long distance and USF fees, increased by \$839. Reseller services increased \$348 primarily from the incremental amount from the acquisition and from increased costs associated with the California/Nevada network sold to T-Mobile in the first quarter of 2005. USF fees increased \$207 primarily due to the incremental activity from the acquisition. Incollect roaming and long distance grew \$149 and \$135, respectively, from year-to-year. Both increases were driven by higher volumes of minutes, including those minutes associated with the acquired AT&T Wireless customers, which more than offset rate decreases from both incollect minutes and long distance minutes, and the elimination of intracompany roaming between former AT&T Wireless customers and Cingular Wireless.

Equipment sales expenses increased \$878 from the prior year driven primarily by higher unit sales. Higher unit sales resulted both from the 46.1 percent increase in gross customer additions as well as increased upgrade activity due to the migration of former AT&T Wireless customers to Cingular Wireless common service offerings and the shift to more advanced handsets following Cingular Wireless' GSM/GPRS/EDGE network overlay.

Selling, general and administrative

Selling, general and administrative expenses for 2005 increased \$1,720 compared with the prior year, driven primarily by the AT&T Wireless acquisition. Selling expenses, which include sales, marketing, advertising and commission expenses increased when compared to the prior year due to selling expenses related to increased sales personnel costs associated with the acquired AT&T Wireless sales force, higher advertising and promotions expenses and increased commissions expenses related to the 46.1 percent increase in gross customers year-over-year. Costs for maintaining and supporting Cingular Wireless' customer base in 2005 increased due to higher customer service expenses, an increase in upgrade commissions and an increase in billing and bad debt expenses. Customer service expenses increased due to increased headcount and employee-related expenses acquired from AT&T Wireless to support Cingular Wireless' larger customer base, as well as customer retention and customer service improvement initiatives. Increases in upgrade commissions were primarily driven by an increase in handset upgrade activity and higher commission incentives related to the migration of Cingular Wireless' AT&T Wireless customers to Cingular Wireless common service offerings. Since the acquisition of AT&T Wireless, Cingular Wireless has successfully migrated approximately 7 million former AT&T Wireless customers to Cingular Wireless service offerings, including approximately 5 million during 2005. Other maintenance cost increases include higher billing and bad debt related expenses related to the growth in Cingular Wireless' customer base. Other administrative costs increased as a result of incremental expenses associated with the acquired AT&T Wireless administrative personnel.

Depreciation and amortization

Depreciation expense of \$1,758 increased \$738 compared to the prior year primarily due to incremental depreciation associated with the property, plant and equipment acquired in the AT&T Wireless acquisition and depreciation related to Cingular Wireless' ongoing capital spending associated with its GSM and UMTS network. Additionally, depreciation expense increased over the prior year as a result of a reduction of the estimated useful lives of certain legacy Cingular Wireless TDMA assets. Amortization expense for 2005 decreased by \$33, primarily due to amortization associated with intangible assets that became fully amortized during 2004.

2004 compared to 2003**SEGMENT OPERATING REVENUES**

Cingular Wireless had 49.1 million cellular/PCS customers at December 31, 2004, representing growth of 25.1 million in its cellular/PCS customer base from a year ago. This growth was primarily due to a 21.7 million cellular/PCS customer base

increase, related to Cingular Wireless' acquisition of AT&T Wireless in October 2004. Additionally, for 2004, Cingular Wireless' cellular/PCS customer net additions were 3.3 million, up from 2.1 million a year ago, with 1.7 million of the current year's cellular/PCS customer net additions occurring in the fourth quarter of the year. This fourth quarter increase represented the highest cellular/PCS customer net additions total ever when compared with the combined historical results of Cingular Wireless and AT&T Wireless. The strong performance in cellular/PCS customer net additions during the fourth quarter was driven by the re-launch of the Cingular Wireless brand, the offering of new common rate plans and the larger distribution network of the newly combined Cingular Wireless/AT&T Wireless company subsequent to the acquisition. Also favorably impacting customer net additions throughout

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2004 were the promotion and success of Cingular Wireless' new GSM service offerings and the continued promotion of its FamilyTalk® service offering and its Rollover® rate plans. Excluding the impact to the prepaid customer base due to the AT&T Wireless acquisition, the prepaid customer count was reduced from the prior year, in part due to the successful promotion of the postpaid FamilyTalk® plan, which competes for customers at a similar price point but with enhanced services. The increase in reseller customer net additions compared with the prior year can be attributed to continued growth by Cingular Wireless' primary reseller.

The monthly cellular/PCS churn rate of 2.7% in 2004, which included the results of AT&T Wireless since its acquisition, was flat compared with the churn rate in the prior year as a lower churn rate in Cingular Wireless' postpaid customer base was offset by higher churn rates in the prepaid and reseller customer bases. During the fourth quarter of 2004, Cingular Wireless experienced a significant improvement in its postpaid customer base churn rate compared with prior periods, as customers responded positively to the launch of the new Cingular Wireless, its broad network coverage and its attractive GSM service offerings. Also, during the fourth quarter of 2004, conformity issues related to the calculation of churn for Cingular Wireless and AT&T Wireless reduced churn subsequent to the acquisition by 13 basis points. To date, Cingular Wireless does not believe that wireless local number portability has materially impacted the customer churn rate.

Total operating revenues, consisting of service revenue and equipment sales, increased \$1,595 in 2004. The primary driver behind the year-over-year increases in almost every component of total operating revenues was Cingular Wireless' acquisition of AT&T Wireless in late October 2004 and the inclusion of 67 days of AT&T Wireless operating results. Additionally, total operating revenues continue to be favorably impacted by growth in service revenue as a result of a higher average cellular/PCS customer base and the continued growth in data revenues. Equipment sales contributed \$281 to the increase in total operating revenues, driven by both strong customer growth and handset upgrade activity.

Service revenues

Service revenue, comprised of local voice and data services, roaming, long distance and other revenue, increased \$1,314 in 2004 compared to 2003. The local service component of total service revenue includes recurring monthly access charges, airtime usage, including prepaid service, and charges for optional features and services, such as voice mail, mobile-to-mobile calling, roadside assistance, caller ID, handset insurance and data services. It also includes billings to customers for the Universal Service Fund (USF) and other regulatory fees. The primary driver of the increase in local service revenue for 2004 was the inclusion of the former AT&T Wireless operating results as a result of Cingular Wireless' acquisition in late October 2004. Aside from this impact, increases in local service revenue are a function of the higher average customer base partially offset by the impact of a lower Average Revenue Per User (ARPU). Strong growth in data revenue, including the impact of the AT&T wireless acquisition, continues to favorably impact local service revenue driven primarily by increased data service penetration and usage of text messaging and other data services by cellular/PCS customers. Incollect and outcollect roaming revenues were essentially flat, when compared with the corresponding prior year. Roaming revenue continues to be unfavorably impacted by the bundling of "free" roaming minutes with all-inclusive regional and national rate plans and lower negotiated rates with Cingular Wireless' roaming partners. Prior to the acquisition, AT&T Wireless was Cingular Wireless' largest national roaming partner. Effective with the acquisition, Cingular Wireless' consolidated outcollect revenue reflects elimination of roaming revenue between the now combined Cingular Wireless and former AT&T Wireless properties along with a corresponding elimination of incollect roaming costs. Although net income neutral, this elimination will significantly reduce the new combined company outcollect revenue when compared to the combination of prior historical stand-alone results. The increase in long distance revenue compared with 2003 was primarily related to the incremental impact of the additional long distance revenue contributed as a result of the AT&T Wireless acquisition. Higher international long distance revenue in 2004 also contributed, to a lesser extent, to the overall increase compared with the prior year.

Cellular/PCS ARPU for 2004 was \$49.68, a decrease of \$1.99, or 3.9 percent, compared with \$51.67 for 2003. Although the contribution of a higher ARPU for the AT&T Wireless customer base for the last 67 days of 2004 had a slightly positive impact on overall 2004 ARPU when compared with 2003, the main drivers of the changes in ARPU remained consistent with prior periods. Continued increases in ARPU related to higher customer usage and increased data revenue and regulatory fee revenue were more than offset by the impact of a larger embedded customer base of postpaid customers on lower ARPU FamilyTalk® rate plans and on all-inclusive rate plans that include more "free" minutes, thereby reducing overages and other chargeable airtime. Also exerting downward pressure on ARPU compared with the prior year is a change in the mix of the cellular/PCS customer base to include a higher percentage of lower ARPU reseller customers and decreases in roaming revenue, largely as a result of the acquisition of AT&T Wireless.

Equipment revenues

For 2004, equipment sales increased \$281 in 2004 compared to 2003, primarily driven by overall higher handset sales including the impact of a significant increase in customer gross additions due to the acquisition of AT&T Wireless. Customer migrations to new Cingular Wireless rate

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plans as a result of the merger also favorably impacted handset upgrade revenue.

SEGMENT OPERATING EXPENSES*Cost of services and products*

The cost of services and products increase of \$721 for 2004 compared to 2003 was due to increases in local network system costs and in third party system costs (*i.e.*, roaming and long distance costs).

Over half of the increase in local network system costs can be attributed to the incremental costs related to the acquired AT&T Wireless network. Excluding this impact, the overall drivers of increased local network costs are primarily related to increased network system usage and associated network system expansion costs. Increased local network system costs in 2004 versus the prior year attributable to historical pre-merger Cingular Wireless activities included increased costs billed to its customers related to payments into the USF and certain other regulatory funds and higher costs related to its handset insurance program due to increased claims.

For 2004, third-party network system costs were lower as continued decreases in incollect roaming costs were partially offset by higher long distance costs. Lower incollect roaming costs were a result of lower negotiated roaming rates with Cingular Wireless' roaming partners, which more than offset increased volumes of roaming minutes. Also, as a result of the AT&T Wireless acquisition, Cingular Wireless' consolidated incollect expenses reflect elimination of intra-company incollect roaming costs between the now combined Cingular Wireless and former AT&T Wireless properties along with a corresponding elimination of outcollect revenue. Although net income neutral, this elimination will significantly reduce the new combined company incollect roaming expenses when compared to the combination of prior historical stand-alone results. The increase in long distance costs was primarily volume driven, impacted by the inclusion of "free long distance" in many of Cingular Wireless' regional and national rate plan offerings. In addition, approximately one-third of the increase in long distance costs versus 2003 was related to the incremental long distance expenses incurred as a result of the AT&T Wireless acquisition.

For 2004, the cost of equipment sales increased, primarily driven by overall higher handset sales including the impact of a significant increase in customer gross additions and customer migration to Cingular Wireless rate plans due to the acquisition of AT&T Wireless.

Selling, general, and administrative expenses

Selling, general, and administrative expenses for 2004 increased \$656 when compared with the prior year, primarily due to the incremental expense impact resulting from the addition of the AT&T Wireless selling, general, and administrative expenses during the fourth quarter of 2004. Selling, general, and administrative expenses in 2004 also included cost increases associated with increased customer gross additions and other customer service and support initiatives. Selling expenses, which include sales, marketing, advertising and commission expenses, increased for 2004 compared with the prior year primarily due to the addition of the incremental AT&T Wireless selling expenses during the fourth quarter of 2004. Higher sales, advertising and promotion costs and commissions expenses were also a function of the increased customer gross additions in 2004. Costs for maintaining and supporting the customer base also increased for 2004 compared with the prior year primarily due to the addition of the AT&T Wireless expenses in the fourth quarter. Costs for maintaining and supporting the customer base were also impacted by higher bad debt expense, customer service expenses to support on-going customer retention and other service improvement initiatives and higher commission expenses associated with handset upgrades. Bad debt expense increased primarily due to higher customer net write-offs as a result of prior relaxed credit policies in selected areas, which have been subsequently changed, as well as residual impacts related to the implementation of wireless local number portability in late 2003. Additionally, 2003 included a net recovery of prior MCI write-offs. Upgrade commission expenses were impacted by over one million customer migrations to new rate plans as a result of the merger.

Depreciation and amortization

Depreciation expense increased by \$249 in 2004, compared to 2003, and included an incremental \$130 related to assets acquired from AT&T Wireless. Other increases in depreciation expense were primarily due to on-going capital spending, including the GSM/GPRS/EDGE network overlay, in addition to increased depreciation on TDMA assets in 2004 as a result of a further review of estimated service lives. Amortization expense decreased by \$12 in 2004 compared to 2003 due to certain historical Cingular Wireless finite-lived intangible assets becoming fully amortized during 2004.

ADVERTISING & PUBLISHING GROUP

Our Advertising & Publishing Group is comprised of companies that publish, print, sell advertising in and perform related

services concerning alphabetical and classified telephone directories and electronic product offerings. In November 2004, BellSouth and AT&T (formerly SBC) entered into a joint venture that purchased yellowpages.com®. In late 2005,

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we launched YELLOWPAGES.COM™ from BellSouth. This electronic product offering enables us to expand our national advertising base and diversify our traffic relationships.

As discussed more fully in Note C to our consolidated financial statements, effective January 1, 2003, we changed our method for recognizing revenues and expenses related to our directory publishing business from the publication and delivery method (issue basis) to the deferral method (deferral basis). Under the issue basis, we recognized 100 percent of revenues and direct expenses at the time the directories were published and delivered. Under the deferral basis, we amortize, or recognize ratably, revenues and direct expenses over the life of the related print directory, generally 12 months. When compared to the issue basis method, the deferral method causes trends in current-period operating results to be recognized in the income statement over a longer period of time and to cross fiscal years.

In 2003 and early 2004, our Advertising & Publishing Group was negatively affected by weak economic conditions and competition. An improving economy, combined with the execution of our business strategies, resulted in moderate revenue growth in 2005. We expect this trend to continue in 2006.

	For the Year Ended December 31,			Percent Change	
	2003	2004	2005	2004 vs. 2003	2005 vs. 2004
Segment operating revenues					
Advertising & Publishing revenues	\$ 1,906	1,878	\$ 1,908	(1.5)	1.6
Commission revenues	144	141	152	(2.1)	7.8
Total segment operating revenues	2,050	2,019	2,060	(1.5)	2.0
Segment operating expenses:					
Cost of services and products	345	353	374	2.3	5.9
Selling, general, and administrative expenses	706	684	704	(3.1)	2.9
Depreciation and amortization	26	28	28	7.7	—
Total segment operating expenses	1,077	1,065	1,106	(1.1)	3.8
Segment operating income	973	954	954	(2.0)	—
Segment net income	\$ 600	\$ 583	\$ 595	(2.8)	2.1
Unusual items excluded from segment net income:					
Accounting change	(501)	—	—	*	—
Severance-related items	(3)	—	—	*	—
Hurricane-related expenses	—	—	(7)	—	*
Segment net income including unusual items	\$ 96	\$ 583	\$ 588	*	0.9
Capital expenditures	\$ 28	\$ 29	\$ 28	3.6	(3.4)

* Not meaningful

2005 compared to 2004**SEGMENT OPERATING REVENUES**

Operating revenues in 2005 grew \$41, or 2 percent, compared to 2004. However, print and Internet revenues were negatively affected by billing credits of \$22 and \$1, respectively, given to customers in the areas devastated by Hurricane Katrina. Excluding the hurricane impacts, total operating revenue would have increased \$64, or 3.2 percent, in 2005 compared to 2004. The increase includes a \$24 increase in print revenues and a \$29 increase in electronic media revenue. Sales agency commission revenue increased \$11.

The print revenue increase was driven by growth in directory sales in 2004 and 2005. This positive growth was the result of a continuation of product offering expansion and successful marketing programs and sales execution, as well as a stable economy. Internet revenue was driven by a significant increase in issue sales, in particular the RealSearchSM product for which issue sales grew over 120 percent during 2005. Sales agency commission revenue grew as a result of a new contract with an out-of-region telecom company.

SEGMENT OPERATING EXPENSES

Cost of services increased \$21 in 2005 compared to 2004 driven by the manufacturing and distribution costs for the print product expansion, as well as distribution costs resulting from growth in the Internet business. Selling, general, and administrative expenses increased \$20 in 2005 compared to 2004 driven primarily by higher variable selling costs associated with the increased sales revenue. Employee benefits, particularly postretirement benefits, also increased during 2005. Partially offsetting these increases was a decline in uncollectible expense associated with decreased write-offs resulting from an improved collections process and stable economic conditions.

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2004 compared to 2003**SEGMENT OPERATING REVENUES**

Segment operating revenues decreased \$31 in 2004 compared to 2003. The decreases include a reduction in print revenues, partially offset by an increase in electronic media revenues. Sales agency commission revenues declined \$3 in 2004 compared to 2003.

The print revenue decline between periods was primarily driven by the amortization of revenues from directories issued in the latter half of 2003. The decline in revenues from 2003 directories was attributable to the lingering effects of weak economic conditions in 2003 that affected the directory advertising environment, and the continued impact of online and offline media competition. These factors also caused revenues from directories issued in the first half of 2004 to be flat when compared to their 2003 issues. Revenues from directories issued in the second half of 2004, however, achieved positive growth as a result of expanded product offerings, increased distribution, growth in Internet sales, and an improving economy. The \$3 decline in sales agency commission revenues was the result of the discontinuance of a line of business, partially offset by growth in core sales.

SEGMENT OPERATING EXPENSES

Cost of services and products increased \$8 in 2004 compared to 2003 driven by the impact of increased distribution. Selling, general, and administrative expenses decreased \$22 in 2004 compared to 2003 driven primarily by a \$49 decrease in uncollectible expense, the result of improved collection performance between periods. Variable costs associated with selling also decreased as a result of the reduction in revenues. Partially offsetting these decreases were increases in employee healthcare, pension and postretirement medical costs, as well as increased spending for advertising in response to a more competitive environment. Depreciation and amortization expense increased \$2 during 2004 reflecting an increase in capitalized software.

Liquidity and Financial Condition

BellSouth's cash generation and financial position enable it to reinvest in its business while distributing substantial cash to its shareholders. BellSouth's priorities for the use of cash are to fund investment opportunities, maintain a capital structure that balances a low weighted average cost of capital against an appropriate level of financial flexibility, and distribute cash to shareholders in the form of dividends and share repurchases.

SOURCES AND USES OF CASH

Our primary source of cash flow is dividends from our consolidated operating subsidiaries. Our subsidiaries generate sufficient cash flow to fund their capital expenditures. Generally, we do not permit these subsidiaries to accumulate cash, but require them to distribute cash to us in the form of dividends. Our subsidiaries no longer issue external debt and they redeem existing debt as it matures. Any subsidiary financing needs are provided by BellSouth, either through available cash or through external financing. In addition, after funding capital expenditures and redeeming maturing debt, Cingular Wireless distributes 40 percent of its remaining cash, reflecting our ownership percentage, to BellSouth.

Our sources of funds — primarily from operations and, to the extent necessary, from readily available external financing arrangements — are sufficient to meet all current obligations on a timely basis. We believe that these sources of funds will be sufficient to meet the operating needs of our business for at least the next twelve months. Information about the Company's cash flows, by category, is presented in the consolidated statement of cash flows.

	2003	2004	2005	Percent Change	
				2004 vs. 2003	2005 vs. 2004
Net cash provided by (used for):					
Continuing Operations					
Operating activities	\$ 7,883	\$ 6,801	\$ 6,708	(13.7)	(1.4)
Investing activities	\$ (2,706)	\$ (13,560)	\$ (483)	*	*
Financing activities	\$ (4,679)	\$ 5,071	\$ (6,363)	*	*
Discontinued Operations	\$ 428	\$ (579)	\$ (115)	*	*

* Not meaningful

Cash generated by operations decreased \$93 in 2005 compared to the prior year due primarily to higher incremental cash expenses associated with network restoration from hurricane damage and higher interest payments associated with increases in average debt balances, partially offset by a decline in income tax payments.

For 2004, cash generated by operations decreased \$1,082 compared to the prior year due primarily to a \$601 increase in income tax payments in 2004, a previously accrued payment of approximately \$81 to MCI related to its bankruptcy settlement, a \$77 payment associated with the ratification of our contract with CWA, and \$160 of cash expenses associated with network restoration from

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hurricane damage in 2004. Partially offsetting these increased payments were decreases over the prior year of \$141 in other postretirement benefit funding and \$45 in severance payments.

Operating cash flows in the next few years will be negatively impacted by higher federal income tax payments as the timing of accelerated tax depreciation in recent years begins to reverse.

CAPITAL EXPENDITURES

Capital expenditures consist primarily of (a) gross additions to property, plant and equipment having an estimated service life of one year or more, plus the incidental costs of preparing the asset for its intended use, and (b) gross additions to capitalized software.

Our capital expenditures for continuing operations for 2001 through 2005 were as follows:

	Millions	% of Revenue
2001	\$ 5,495	25.9
2002	\$ 3,536	17.5
2003	\$ 2,926	14.4
2004	\$ 3,193	15.7
2005	\$ 3,457	16.8

The trend in capital spending levels over the past five years reflects targeted capital deployment and better unit pricing due to technological advances. Capitalized software purchases have increased over the periods driven by system enhancements to increase efficiencies and introduce new products. The 2005 expenditures also included \$211 of incremental spending as a result of damages by Hurricane Katrina. Excluding the effects of Hurricane Katrina in both periods, we expect spending levels in 2006 to be similar to 2005. We expect to continue to focus capital expenditures toward broadband and other next-generation technologies, such as fiber optics and DSL.

We expect expenditures for 2006 to be financed substantially through internal sources and, to the extent necessary, from external financing sources.

WIRELESS

In general, Cingular Wireless funds its capital and operating cash requirements from operations. To the extent additional funding is required, BellSouth and AT&T provide unsubordinated short-term financing on a pro rata basis. As of December 31, 2005, BellSouth had outstanding advances under the line of credit of \$204. During 2006, we expect Cingular to utilize its operating cash flow after capital expenditures primarily to pay their maturing third-party debt.

DISTRIBUTIONS TO SHAREHOLDERS***Dividends***

Our Board of Directors considers the cash dividend on a quarterly basis. Their objective is to maintain a competitive dividend while giving consideration to our cash flow projections and other potential uses of cash that would increase shareholder value. BellSouth has paid a dividend each quarter since it began operations in 1984. Over the last three years, BellSouth increased its quarterly dividend 45 percent from 20 cents per common share to 29 cents per common share.

Share repurchases

BellSouth uses share repurchases to help manage cash distributions to shareholders. In October 2005, BellSouth's board of directors authorized the repurchase of up to \$2 billion of BellSouth's common shares through 2007. We repurchased nearly \$1 billion through December 31, 2005.

EXTERNAL FINANCING***Credit ratings***

At December 31, 2005, our long-term debt rating was A2 from Moody's Investor Service and A from Standard and Poor's. Our short-term debt rating at December 31, 2005 was P-1 from Moody's and A-1 from Standard and Poor's. Moody's maintains a negative outlook on both our short- and long-term debt ratings. The negative ratings outlook reflects Moody's concern that significant and expanded competitive challenges, especially in the wireline business, may erode BellSouth's ability to reduce debt levels and restore balance sheet strength to sufficiently offset increasing business risk. In January 2006, Standard and Poor's placed BellSouth's short- and long-term credit ratings on CreditWatch with negative implications. Standard and Poor's indicated that its action resulted from its concern over the increasing uncertainty of the business prospects of the local wireline business.

Financing arrangements

As of December 31, 2005, our authorized commercial paper program was \$10.5 billion, with \$1.4 billion outstanding. We believe that we have ready access to the commercial paper market in the event we need funding in excess of our operating cash flows. We also have an effective registration statement on file with the Securities and Exchange Commission under which we could issue \$3.1 billion of long-term debt securities.

BellSouth and BellSouth Telecommunications currently have debt outstanding under various indentures that we have entered into over the past twelve years. None of these indentures contain any financial covenants. They do contain limitations that restrict the Company's (or the affiliate of the company that is a party to the indenture) ability to create liens on their properties or assets (but not

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the properties or assets of their subsidiaries) except in specified circumstances. None of these indentures contains any provisions that are tied to the ratings assigned to the Company or its affiliates by an external debt rating agency. Further, none of these indentures contains cross-default provisions.

Effective April 29, 2005, we entered into a syndicated line of credit in the amount of \$3.0 billion. This line of credit serves as a backup facility for our commercial paper program and will expire on April 29, 2008. We do not have any balances outstanding under the line of credit.

Except as described in this paragraph, the line of credit contains no financial covenants or requirements for compensating balances. Further, the line of credit does not contain any provisions that are tied to the ratings assigned to us or our affiliates by an external debt rating agency. The line of credit limits the debt of the Company and its consolidated subsidiaries to 300 percent of consolidated earnings before interest, taxes, depreciation and amortization for the preceding four quarters. During 2005, this debt to earnings ratio was approximately 210 percent. In addition, the line of credit prohibits the Company and its significant subsidiaries from permitting liens to be placed on their properties or assets except in specified circumstances. If BellSouth or any of our subsidiaries defaults on any outstanding debt in excess of \$200, an event of default will occur under the line of credit.

Off-Balance Sheet Arrangements and Aggregate Contractual Obligations**OFF-BALANCE SHEET ARRANGEMENTS**

We do not have transactions, arrangements or relationships with "special purpose" entities, and we do not have any off-balance sheet debt.

In most of our sale and divestiture transactions we indemnify the purchaser for various items including labor and general litigation as well as certain tax matters. Generally, the terms last one to five years for general and specific indemnities and for the statutory review periods for tax matters. The events or circumstances that would require us to perform under the indemnity are transaction and circumstance specific. We regularly evaluate the probability of having to incur costs associated with these indemnifications and have accrued for expected losses that are probable. In addition, in the normal course of business, we indemnify counter parties in certain agreements. The nature and terms of these indemnities vary by transaction. Historically, we have not incurred significant costs related to performance under these types of indemnities.

CONTRACTUAL OBLIGATIONS

The following table discloses aggregate information about our contractual obligations as of December 31, 2005 and the periods in which payments are due:

	Payments Due by Period				
	Total	Less than 1 year	2007-2009	2010-2012	After 2012
Debt maturing within 1 year	\$ 4,109	\$ 4,109	\$ —	\$ —	\$ —
Long-term debt ⁽¹⁾	\$13,392	\$ —	\$ 2,992	\$ 2,822	\$ 7,578
Interest on long-term debt	\$19,666	\$ 882	\$ 2,382	\$ 1,769	\$ 14,633
Operating leases	\$ 582	\$ 114	\$ 215	\$ 76	\$ 177
Unconditional purchase obligations ⁽²⁾	\$ 2,633	\$ 936	\$ 1,482	\$ 215	\$ —
Interest rate swaps ⁽³⁾	\$ 49	\$ 14	\$ 34	\$ 1	\$ —
Total contractual cash obligations	\$40,431	\$ 6,055	\$ 7,105	\$ 4,883	\$ 22,388

(1) The long-term debt amount above excludes \$(61) of unamortized discounts and premiums included in long-term debt on the balance sheet as of December 31, 2005. Payments after the year 2012 include the final principal amount of \$500 for the Zero-to-Full Debentures due in 2095, which have a carrying value of \$248 as of December 31, 2005.

(2) We have contracts in place to outsource certain services, principally information technology. We also have various commitments with vendors to purchase telecommunications equipment, software, and services. The unconditional purchase obligations include annual estimated expenditures based on anticipated volumes.

(3) The amounts due for the interest rate swaps and forward contracts are based on market valuations at December 31, 2005. Actual payments, if any, may differ at settlement date.

Putable obligations

Two issues of long-term debt included in the less than one year column in the table above contain embedded options, which may require us to repurchase the debt or which may alter the interest rate associated with that debt. Please refer to Note H to our consolidated financial statements for further information on these instruments.

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Those issues, their amounts and the date of the related options, are as follows:

Issue		Amount	Date of Put Option
20-put-1 remarketable securities		\$ 1,000	Annually in April
Putable debentures	:	\$ 281	November 2006

Other potential obligations

As of December 31, 2005, our qualified defined benefit pension plans were fully funded. Therefore, we do not currently anticipate any cash funding needs to meet minimum required funding thresholds. Over the past three years, funding for other retiree benefits was \$563 in 2003, \$422 in 2004, and \$401 in 2005. We currently expect funding in 2006 to be in the range of \$350 to \$400.

RELATED PARTY TRANSACTIONS

We own a 40 percent interest in Cingular Wireless. See Note E to our consolidated financial statements for a description of our relationship with Cingular Wireless.

Item 7A. Quantitative and Qualitative Disclosure About Market Risk**DESCRIPTION OF RISK**

We are exposed to various types of market risk in the normal course of business, including the impact of interest rate changes and changes in equity investment prices. We employ risk management strategies including the use of derivatives, such as interest rate swap agreements, and diversification of our equity investment portfolio. We do not hold derivatives for trading purposes.

Interest rate risk

Our objective in managing interest rate risk is to maintain a balance of fixed and variable rate debt that will lower our overall borrowing costs within reasonable risk parameters. Interest rate swaps have been traditionally used to convert a portion of our debt portfolio from a variable rate to a fixed rate or from a fixed rate to a variable rate.

Risk sensitivity

Our use of derivative financial instruments is designed to mitigate foreign currency and interest rate risks, although to some extent they expose us to credit risks. The credit risks associated with these instruments are controlled through the evaluation and continual monitoring of the creditworthiness of the counter parties. In the event that a counterparty fails to meet the terms of a contract or agreement, our exposure is limited to the current value at that time of the currency rate or interest rate differential and not the full notional or contract amount. Such contracts and agreements have been executed with credit worthy financial institutions, and as such, we consider the risk of nonperformance to be remote.

Summary of 2004 market risk

As of December 31, 2004, our long-term debt was \$17,357 and had a fair value of \$18,394. In addition, the fair value of our interest rate derivatives was carried as a liability of \$24. These derivatives had a notional amount of \$2,400.

The following table provides information, by maturity date, about our interest rate sensitive financial instruments, which consist of fixed and variable rate debt obligations and related interest rate derivatives. Fair values for the majority of our long-term debt obligations and interest rate swaps are based on quotes from dealers.

	Expected Maturity Date							Fair Value ⁽¹⁾
	2006	2007	2008	2009	2010	Thereafter	Total	
Liabilities								
Long-term debt:								
Fixed Rate	\$ 2,299	\$ 19	\$ 621	\$ 1,872	\$ 1,023	\$ 9,126	\$ 14,961	\$ 15,513
Average interest rate	4.8%	6.3%	5.7%	4.5%	7.7%	6.2%	5.9%	
Variable Rate	\$ 410	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 910	\$ 910
Average interest rate	4.4%	4.9%					4.6%	

Interest Rate Derivatives

Interest Rate Swaps:

(1) Fair value amounts do not include accrued interest; accrued interest is classified as an other current liability in our balance sheet.

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PROPORTIONAL DEBT

We own a 40 percent interest in Cingular Wireless, and share joint control of the venture with AT&T and, therefore, do not consolidate these operations. Our proportional debt, including our share of the face value of Cingular Wireless' non-affiliate debt and capitalized leases at December 31, 2005, is shown in the table below.

Consolidated debt	\$ 17,188
Plus: 40% of Cingular Wireless debt	4,967
Proportional debt	\$ 22,155

Operating Environment**DOMESTIC ECONOMIC TRENDS**

Real gross domestic product (GDP) increased at a growth rate of 3.5 percent for 2005. Consumer prices rose 3.4 percent in 2005, with energy costs accounting for much of the rise. The economy is expected to continue its expansion in 2006, but at a slower pace.

On average, the economy of BellSouth's nine-state region has tended to closely track the cycles of the US economy. However, Hurricanes Katrina and Rita significantly disrupted the economies of the Gulf coast states in late 2005. Through November, Louisiana's payroll employment was 10.7 percent below a year ago, with more than 200,000 lost jobs. As a consequence, the region's employment growth through November was 0.8 percent, about half the rate that would have been achieved without the storms. The region's unemployment rate was 5.3 percent near the end of 2005.

The region has experienced strong net migration for several years, a trend that is likely to be sustained. Residential construction activity has been strong as a result. The home building pace accelerated to an annual rate of more than 615,000 through the first three quarters of 2005. The region posted 599,000 housing starts in 2004. Rebuilding from the hurricane damage is expected to keep residential construction in the Gulf region strong in 2006. The economy of the nine-state region overall is expected to expand at a moderate pace in 2006, but subject to a risk of a slowdown in the US economy.

WIRELINE REGULATORY ENVIRONMENT

The FCC regulates rates and other aspects of our provision of interstate telecommunications services, including international rates and interstate access charges. The FCC also defines network elements and establishes other telecommunications policies, including policies related to broadband services. State regulatory commissions have jurisdiction over our provision of intrastate telecommunications services (including traditional local voice service, and intrastate long distance and intrastate access services) to the extent defined by state law. Access charges are designed to compensate our wireline subsidiary for the use of its networks by other carriers. Our future operations and financial results will be substantially influenced by developments in a number of federal and state regulatory proceedings. Adverse results in these proceedings could materially affect our revenues, expenses and ability to compete effectively against other telecommunications carriers.

Regulatory reform

Because traditional telecommunications providers such as BellSouth are subject to significantly more regulatory requirements than our competitors, we encourage reform efforts before legislatures and regulatory agencies. As competition increases, our need for regulatory requirements whose burdens more nearly equal those of our competitors increases. We encourage state and federal legislators and regulators to adopt reforms that prevent greater rate and service quality regulation of our services than is imposed on our competitors.

We expect significant regulatory reform debate will continue in the jurisdictions where we provide traditional telecommunications service. We cannot predict the outcome of reform efforts. The continued imposition of unequal regulatory burdens could have an adverse affect on our results of operations.

Federal regulatory matters

The FCC regulates rates and other aspects of our provision of interstate telecommunications services. In addition, pursuant to the Telecommunications Act of 1996, the FCC has authority to establish policies for pricing and terms of interconnection between local exchange carriers and incumbent local exchange carriers such as BellSouth. Prior to 1996, this activity had been mostly the exclusive jurisdiction of the state regulatory commissions. States now set the rates and establish the terms for

interconnection within the policy framework ordered by the FCC. We expect the FCC to continue policies that promote local service competition.

In various dockets before the FCC, we have urged it to accord our broadband and Internet protocol offerings a regulatory treatment more nearly like that it accords broadband offerings by the cable industry, and to forbear from old requirements that assume our telecommunications business is a monopoly. We also have asked the FCC to forbear from applying affiliate transactions rules, cost allocation and assignment rules, and other accounting requirements that apply to only BellSouth and a handful of other telecommunications providers.

In September 2005, the FCC adopted rules⁵ designed to provide regulatory treatment of our high-speed Internet access services that use digital subscriber line (DSL) technology that is equivalent to the regulatory treatment provided for high-speed Internet access provided by cable modems. The new rules apply the same regulatory definition to our service as to cable modems, and they effectively remove earlier requirements that caused us to tariff

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and offer separately the underlying telecommunications transport associated with our service. In addition, the new rules prescribed equivalent treatment between our service and cable modems with respect to contribution to the FCC's universal service fund. The universal service fund change will be phased in during 2006 and is subject to further FCC review.

FCC INTERCONNECTION, UNBUNDLING AND PRICING RULES

Under the 1996 Act, the FCC is required to consider the extent to which we must make elements of our network available to other providers of local service. The FCC can require access to proprietary network elements only when "necessary". For non-proprietary network elements, the FCC can order access only when failure to do so will impair the ability of the requesting carrier to provide services. The elements provided under these requirements are known as unbundled network elements or "UNEs". The FCC also establishes pricing policy for elements. The policy currently in effect is TELRIC (an acronym for total element long run incremental cost), which assumes a hypothetical lowest cost, most efficient network for purposes of establishing prices for elements. States have set prices for elements under this policy since 1996. The FCC's unbundling and pricing requirements have caused us to provide service to competitors at deeply discounted artificial prices, often below actual costs. The FCC adopted UNE rules in 1996, 1999 and 2003. On each occasion, the rules required significant unbundling of our loop, switching and transmission facilities. Although we implemented the unbundling requirements as they were adopted, we also participated in appeals that challenged their validity and the courts generally invalidated the unbundling requirements on each occasion.

Because we implemented the rules before the courts found them invalid, we still have contracts under which we continue to provide UNEs, and some of those contracts include the unbundled network element platforms or UNE-P. As the rules were invalidated, we pursued options provided by law and options provided by our contracts to reform our UNE offers. We have recently also offered competitors commercial and tariff services that would replace the services required by the invalidated rules. These offerings have commercially negotiated prices and require longer term commitments. We currently have approximately 190 commercial agreements with CLEC customers through which our former UNE-P service is replaced with a mutually acceptable commercial offering.

The most recent invalidation of the FCC rules became effective on June 16, 2004. The FCC later issued rules that effectively relieved us of the obligation to accept new UNE-P orders after March 10, 2005. The order also provided for a 12-month transition period to phase out UNE-P service existing before March 10, 2005. The FCC order also generally requires us to offer as UNEs certain high capacity loop and transport services that competitors use to serve business customers. The obligation to provide the services as UNEs does not apply to wire centers that meet certain thresholds. Only a small percentage of wire centers in our region meet the thresholds. Finally, the order permits competitors to convert qualifying higher-priced special access tariff services to lower-priced UNE services under certain conditions.

Depending on the extent to which competitors can and do choose to order UNEs or convert existing tariff services to UNEs, we could experience a material adverse effect on operations.

We believe the action requiring unbundling of high capacity loop and transport services is a violation of earlier court orders, and we, along with other incumbent carriers, have challenged the action in the DC Circuit Court of Appeals. Other parties have challenged the order, contending that the FCC was required to maintain UNE-P and provide additional unbundling. We expect a decision from the DC circuit court during the second or third quarter of 2006. If the outcome of the appeal requires us to increase the number or scope of UNEs we must provide to competitors, or permits competitors greater ability to substitute UNEs for special access services, we could face a material adverse effect on revenues and results of operations.

The FCC has a pending proceeding to consider modifications to its TELRIC pricing policy. We are participating in the proceeding and encouraging the adoption of a methodology that allows appropriate recovery of the cost of operating an actual network. To the extent the rules resulting from the proceeding fail to permit recovery of the costs of operating an actual network, we will continue to experience an adverse effect on revenues and the results of operations.

The FCC also has pending a rulemaking addressing its special access pricing flexibility rules and its general regulation of special access services under federal price cap regulation. Potential revenue loss from an adverse decision could be material.

PRICE REGULATION

The FCC regulates interstate prices using a price regulation plan, which limits aggregate price changes to the rate of inflation, minus a productivity offset, plus or minus other cost changes recognized by the FCC. The productivity factor can vary among services. Interstate prices have been decreasing over the last few years as a result of low inflation in the US economy.

ACCESS CHARGE REFORM

Access charge reform refers to the process through which the historical subsidy for residential local service contained in network access charges paid by long distance carriers is funded instead by end-users, universal service funds, or some combination of the two. For the past five years, we have implemented an FCC order that reduced interstate network access charges on long distance carriers and increased interstate subscriber line charges paid by end-

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users. These rate changes have better aligned our cost recovery with the way in which we incur costs.

We continue to participate in FCC examinations of further access reform. The FCC has an ongoing comprehensive examination of intercarrier compensation — that is, payments among telecommunications carriers resulting from use of their respective interconnecting networks. In general, there are three classes of intercarrier compensation: (1) reciprocal compensation that applies to local calls; (2) access charges that apply to long distance calls; and (3) compensation for transit calls wherein we convey a call from the originating carrier to the terminating carrier. The FCC's examination could lead to permanent changes in the methods carriers use to compensate one another and in the way carriers receive compensation from their end-user customers. The FCC has multiple policy models under consideration, each of which would significantly reform current intercarrier compensation methods. We expect any new methodology to address rates for reciprocal compensation. There are other aspects of access charges and universal service fund contribution requirements that continue to be considered by state and federal regulators that could result in greater expense levels or reduced revenues.

UNIVERSAL SERVICE

The FCC has established a Universal Service Fund. Telecommunications companies are required to pay a specific percentage of their interstate and international revenues into the fund to support programs established by the FCC. We began contributing to the fund in 1998. During 2005, our wireline operations contributed \$430 to the Universal Service Fund. The FCC does not require contributing companies to recover their contributions directly from customers. Like many other companies, however, BellSouth has chosen to recover Universal Service Fund costs directly from end-users.

The FCC's universal service mechanism for non-rural carriers serving high-cost, low-income areas is designed to ensure that customers in those areas receive telephone service at affordable rates. BellSouth receives high-cost support for service to residents in Alabama, Kentucky and Mississippi. The Universal Service Fund also establishes significant discounts for services to be provided to eligible schools and libraries for telecommunications services, internal connections and Internet access. In addition, it provides support for rural health care providers so that they may pay rates comparable to those paid by urban health care providers. Industry-wide annual costs of the entire universal service program, estimated at approximately \$7 billion, are funded from the federal Universal Service Fund.

IP-ENABLED SERVICES REGULATION

The FCC has pending dockets in which it continues to consider the regulatory classification of various IP-enabled services. The FCC and various state public service commissions also are considering the rules and regulations that should apply to various voice over Internet protocol (VoIP) services. We are unable to predict the outcome of these proceedings. Because wireline telephony is transitioning toward broadband services, the materiality of the outcome of these proceedings to us is increasing over time.

State regulatory matters

We are subject to regulation of our local and intrastate long distance services and intrastate access services by a state authority in each state where we provide intrastate telecommunications services. That regulation covers prices, services, competition and other issues.

In recent years, various states, either through action by their legislatures or their commissions, have reformed regulations under which we operate or have taken action to exempt modern services from regulation. Broadband services have been removed from state commission jurisdiction in Alabama, Florida, Kentucky, Mississippi, North Carolina and South Carolina. Alabama, South Carolina, and Tennessee have removed service bundles from state commission jurisdiction, and commissions in Georgia and North Carolina have removed tariffing requirements for service bundles. Alabama's legislature has removed state commission jurisdiction over all telecommunications service except basic services and features, and the Kentucky and Mississippi legislatures are considering similar legislation. Even with the reforms enacted, we have greater regulatory burdens on our provision of telecommunications services than do our competitors, and the continuing imposition of these burdens or the imposition of new burdens could have a material adverse effect on the results of operations.

PRICE REGULATION

We currently operate under price regulation plans in all states in our wireline territory. Under these plans, the state regulatory commissions or state legislatures have established maximum prices that can be charged for certain telecommunications services. While the plans limit the amount of increases in prices for specific services, they enhance our ability to adjust prices and service options to respond more effectively to changing market conditions and competition. Price regulation also provides an opportunity to benefit more fully from productivity enhancements. While some plans are not subject to either review or renewal, other plans contain specified termination dates or review periods. Upon review or renewal, a regulatory commission

could attempt to require substantial modifications to prices and other terms of these plans. During 2005, the state commission in North Carolina prescribed changes to its price regulation plan that were not material to our results of operations.

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OTHER STATE REGULATORY MATTERS

In each of our states, we are subject to performance measurement plans that measure our service performance to competitors against certain benchmarks in our own retail performance. When we do not meet the relevant standards, we make payments to the competitors or the state's treasury. In some states, if we continuously fail to meet certain criteria, we also would be required to suspend our marketing and sale of long distance services. We made immaterial payments in all states in 2004 and 2005, and likely will make immaterial payments in 2006. The plans underwent revisions in eight states in 2005, and revisions are pending in the ninth state.

WIRELESS REGULATORY ENVIRONMENT

Overview

The FCC regulates the licensing, construction, operation, acquisition and transfer of wireless systems in the US pursuant to the Communications Act of 1934 (Communications Act) and its associated rules, regulations and policies.

To obtain the authority to have the exclusive use of radio frequency spectrum to provide Commercial Mobile Radio Service (CMRS) in an area subject to jurisdiction, wireless communications systems must be licensed by the FCC to operate the wireless network and wireless devices in assigned spectrum segments and must comply with the rules and policies governing the use of the spectrum as adopted by the FCC. These rules and policies, among other things:

- regulate Cingular Wireless' ability to acquire and hold radio spectrum licenses or to lease spectrum;
- impose technical obligations on the operation of Cingular Wireless' network;
- impose requirements on the ways Cingular Wireless provides service to and communicates with its customers;
- regulate the interconnection of Cingular Wireless' network with the networks of other carriers;
- obligate Cingular Wireless to permit resale of its services by resellers, if it offers resale opportunities, and to serve roaming customers of other wireless carriers; and
- impose a variety of fees and charges on Cingular Wireless' business that are used to finance numerous regulatory programs and a substantial part of the FCC's budget.

Licenses are issued for only a fixed period of time, typically 10 years for CMRS licenses. Consequently, Cingular Wireless must periodically seek renewal of those licenses. The FCC will award a renewal expectancy to a CMRS wireless licensee that has provided substantial service during its past license term and has substantially complied with applicable FCC rules and policies and the Communications Act. The FCC has routinely renewed wireless licenses in the past. However, the Communications Act provides that licenses may be revoked for cause and license renewal applications denied if the FCC determines that a renewal would not serve the public interest. Violations of FCC rules may also result in monetary penalties or other sanctions. FCC rules provide that applications competing with a license renewal application may be considered in comparative hearings and establish the qualifications for competing applications and the standards to be applied in hearings.

CMRS wireless systems are subject to Federal Aviation Administration and FCC regulations governing the location, lighting and construction of antenna structures on which Cingular Wireless' antennas and associated equipment are located and are also subject to regulation under federal environmental laws and the FCC's environmental regulations, including limits on radio frequency radiation from wireless handsets and antennas on towers. Zoning and land use regulations, including compliance with historic preservation requirements, also apply to tower siting and construction activities.

Regulatory developments

The FCC eliminated the rules limiting the amount of spectrum a wireless carrier can own in a market effective January 1, 2003. Except through a case-by-case analysis of individual transactions, it has not yet replaced these spectrum limits with published rules or guidelines setting forth how the FCC will review carriers' spectrum aggregations. The FCC also eliminated the prohibition on ownership of both cellular licenses by a single entity, except it will review on a case-by-case basis applications for authority to own both cellular licenses in a rural area. Certain acquisitions of spectrum would remain subject to approval of the US Department of Justice.

The FCC has imposed rules requiring carriers to provide emergency 911 services, including enhanced 911 services that provide to local public safety dispatch agencies the caller's communications number and approximate location. Providers are required to transmit the geographic coordinates of the customer's location within accuracy parameters set forth by the FCC, either by means of network-based or handset-based technologies. Providers may not demand cost recovery as a condition of doing so, although they are permitted to negotiate cost recovery if it is not mandated by the state or local governments. Because of the delayed availability of vendor equipment that could reasonably be relied upon to comply with the FCC's location accuracy rules, Cingular Wireless and other wireless carriers negotiated settlement arrangements with the FCC that established increasingly rigorous compliance standards and deadlines.

The FCC has established federal universal service requirements that affect CMRS operators. Under the FCC's rules, CMRS providers are potentially eligible to receive universal service subsidies; however, they are also required to contribute to the federal universal service fund and may be required to contribute to state universal service funds. Contributions into the federal

fund are based on the

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interstate and international revenues generated by the properties owned by a CMRS provider. For 2005, Cingular Wireless had payment obligations into the federal universal service fund of approximately \$710. Because the amount that Cingular Wireless is required to pay into the fund is based on revenues generated by its properties, we anticipate that this amount should continue to increase over time. Cingular Wireless recovers most of this expense from its customers. Many states also are moving forward to develop state universal service fund programs. A number of these state funds require contributions, varying greatly from state to state, from CMRS providers. If these programs expand they will impose a correspondingly growing expense on Cingular Wireless' business. As mentioned, CMRS providers are now eligible to receive universal service subsidies if federal and state conditions are met. Cingular Wireless is pursuing this funding in states where the corresponding regulatory burdens do not exceed the benefits of the subsidies.

In November 2003, the FCC's rules on wireless local number portability became operative, enabling wireless customers to keep their wireless number when switching to another carrier. These rules have increased competition, costs and customer churn across the industry.

The FCC has adopted rules requiring wireless providers to provide functions to facilitate electronic surveillance by law enforcement officials pursuant to the Communications Assistance for Law Enforcement Act of 1995. These obligations are likely to result in significant costs to Cingular Wireless for the purchase, installation and maintenance of network software and other equipment needed.

The Communications Act and the FCC's rules grant various rights and impose various obligations on CMRS providers when they interconnect with the facilities of local exchange carriers. Generally, CMRS providers are entitled to "reciprocal compensation" in connection with the termination of wireline-originated local traffic, in which they are entitled to collect the same charges for terminating wireline-to-wireless local traffic on their system similar to the charges that the local exchange carriers levy for terminating wireless-to-wireline local calls. Interconnection agreements are typically negotiated by carriers, but in the event of a dispute, state public utility commissions, courts and the FCC all have a role in enforcing the interconnection provisions of the Communications Act. Although Cingular Wireless has interconnection agreements in place with the major local exchange carriers in virtually all of its service areas, those agreements are subject to modification, expiration or termination in accordance with their terms. Moreover, Cingular Wireless is negotiating and must continue to negotiate interconnection agreements with a number of independent telephone companies in its service areas. Until these agreements are concluded, Cingular Wireless must accrue for contractual liabilities associated with the resulting unpaid invoices from those companies. Additionally, as Cingular Wireless expands its coverage footprint, Cingular Wireless will be required to negotiate interconnection arrangements with other wireline carriers.

State regulation and local approvals

With the rapid growth and penetration of wireless services has come a commensurate surge of interest on the part of state legislatures and state public utility commissions and local governmental authorities in regulating the domestic wireless industry. This interest has taken the form of efforts to regulate customer billing, termination of service arrangements, advertising, filing of "informational" tariffs, certification of operation, use of handsets when driving, service quality, sales practices and many other areas. We anticipate that this trend will continue. It will require Cingular Wireless to devote legal and other resources to working with the states to respond to their concerns while minimizing, if not preventing, any new regulation that could increase Cingular Wireless' costs of doing business.

While the Communications Act generally preempts state and local governments from regulating entry of, or the rates charged by, wireless carriers, it also permits a state to petition the FCC to allow it to impose CMRS rate regulation when market conditions fail adequately to protect customers and such service is a replacement for a substantial portion of the telephone wireline exchange service within a state. No state currently has such a petition on file. In addition, the Communications Act does not expressly preempt the states from regulating the "terms and conditions" of wireless service.

Several states have invoked this "terms and conditions" authority to impose or propose various consumer protection regulations on the wireless industry. California's recently enacted, but currently suspended, rules are potentially quite costly. State attorneys general have become more active in enforcing state consumer protection laws against sales practices and services of wireless carriers. Consent decrees negotiated with or imposed by the attorneys general have the effect of indirectly regulating the targeted wireless carrier. States also may impose their own universal service support requirements on wireless and other communications carriers, similar to the contribution requirements that have been established by the FCC.

States have become more active in imposing new taxes on wireless carriers, such as gross receipts taxes, and fees for items such as the use of public rights of way. These taxes and fees are generally passed through to Cingular Wireless' customers and result in higher costs to its customers.

At the local level, wireless facilities typically are subject to zoning and land use regulation. Neither local nor state governments may categorically prohibit the construction of wireless facilities in any community or take actions, such as indefinite moratoria, which have the effect of prohibiting construction. Nonetheless, securing state and local government approvals for new tower sites has been and is likely to continue to be difficult, lengthy and costly.

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Table of Contents**COMPETITION*****Wireline services***

Our wireline voice services face significant competition from wireless, cable and other telecommunications service providers and VoIP providers. Competition within the wireless industry has created lower price point service offerings that include larger buckets of anytime local and long distance minutes, resulting in many customers choosing wireless service for their primary or sole voice communications option. As wireless companies expand their offerings to include high speed data services, we expect this migration trend to continue.

We are also facing increasing competition from cable companies and other entities for both our mass market broadband Internet access service and voice services. Technological developments have made it feasible for cable television networks to carry data and voice communications. Our cable competitors are increasingly targeting our mass market broadband Internet access service. New competition for our voice services is also resulting from the development of commercial applications using Internet Protocol technology, such as VoIP. Both cable companies and independent providers offer VoIP services to the public.

We compete with other telecommunication service providers for wireline customers based principally on service offerings, price and customer service. Both local and long distance services are subject to this competition. Increasing competition has resulted in innovative packaging and services that strive to simplify the customer's experience. Pricing pressures in the market have increased, resulting in opportunities for the customer to purchase value based packages and services. Competitive pressures across the board have resulted in an increase in advertising and promotional spending. Competitors are able to resell our local services, enter into commercial contracts with us, or lease separate unbundled network elements (UNEs). They can also resell long distance services at bulk rates or they can provide those services over their own facilities. In addition, an increasing number of voice and data communications networks utilizing fiber optic lines have been constructed by communications providers in all major metropolitan areas throughout our wireline service territory.

FCC rules require us to offer expanded interconnection for interstate special and switched network access transport. As a result, we must permit competitive carriers to terminate their transmission lines on our facilities in our central office buildings and other locations through collocation arrangements. The effects of the rules are to increase competition for network access transport. Furthermore, long distance carriers are increasingly connecting their lines directly to their customers' facilities, bypassing our networks and thereby avoiding network access charges entirely.

Wireless services

There is substantial and increasing competition in all aspects of the wireless communications industry. Cingular Wireless expects this to continue as consolidation in the industry continues. Cingular competes for customers based principally on its reputation, network quality, customer service, price and service offerings.

Cingular Wireless' competitors are principally the other national providers of cellular, PCS and other wireless communications services, which together with Cingular serve over 90 percent of the US wireless customers. Cingular Wireless' competitors also include regional carriers, niche carriers and resellers. Some of the indirect retailers who sell Cingular Wireless services also sell its competitors' services.

Regulatory policies favor robust competition in wireless markets. Wireless Local Number Portability (WLNP), which was implemented by the FCC late in 2003, has also increased the level of competition in the industry. WLNP allows subscribers to switch carriers without having to change their telephone numbers.

Consolidation, alliances and business ventures increase competition. Consolidation and the formation of alliances and business ventures within the wireless communications industry have occurred, and Cingular Wireless expects that this trend will continue. Consolidation may create larger, better-capitalized competitors with substantial financial, technical, marketing, distribution and other resources to compete with its product and service offerings. In addition, combinations of wireless carriers may give some domestic competitors better access to international technologies, marketing expertise and strategies and diversified sources of capital. Other large, national wireless carriers have affiliations with a number of smaller, regional wireless carriers that offer wireless services under the same national brand, thereby expanding the national carrier's perceived national scope.

Cingular Wireless' ability to compete successfully will depend, in part, on the quality of its network, customer service and sales and distribution channels, as well as its marketing efforts and its ability to anticipate and respond to various competitive factors affecting the industry. These factors include the introduction of new services and technologies, changes in consumer preferences, demographic trends, economic conditions, pricing strategies of competitors and Cingular Wireless' ability to take advantage of its relationship with BellSouth and AT&T.

Advertising & Publishing

Competition in the yellow pages industry continues to intensify. Major markets are seeing multiple competitors in the print yellow pages business, with many different media competing for advertising revenue. In addition, our online yellow pages see competition from large and small Internet search engines. Competition for directory sales agency contracts for the sale of

advertising in publications of nonaffiliated companies also continues to be strong. We

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respond to the increasing competition and the dynamic media environment with investments in product enhancements, multiple delivery options, local promotions, customer value plans, increased advertising, and sales execution.

TECHNOLOGY***Wireline***

The wireline portion of the telecommunications industry is rapidly transforming from a circuit switched voice environment to broadband services network. This transformation has fiber optic cable, Internet Protocol (IP), Ethernet and evolving Digital Subscriber Line (DSL) technologies at its core.

BellSouth is well positioned for this transformation due to the high level of fiber in its network and the advanced nature of its IP network. Approximately half the homes in the BellSouth region are expected to be within 5,000 feet of fiber and to be served by Gigabit Ethernet-fed IP aware DSL technology by December 31, 2007. This can be achieved at a reasonable economic cost due to the Company's history of fiber investment and deployment. At these short distances, data speeds of 12Mbps+ (single lines) and 24Mbps+ (two "bonded" lines) are possible with ADSL2+ technology, which is an evolution of DSL technology. With the completion of even more advanced standards in 2005, referred to as VDSL2, even higher speeds are expected to be possible at shorter distances in 2007.

The transformation, when complete, will allow a single converged IP network to provide voice, data, and video services. As an example of potential new services, voice over IP (VoIP) may enable cost savings and differentiated feature capabilities. VoIP can also provide the basis for converged wireless/wireline services in conjunction with Cingular. This capability would combine the best of the wireless and wireline networks in a handset that operates as a cell phone while away from the home and as a "VoIP cordless" while in the home, for both voice and data services. In the business markets BellSouth has been successful with IP, Ethernet and Virtual Private Network data services. The same Regional Internet Backbone that was built to support these services will potentially be used to transport VoIP and video services, again demonstrating the power of converged IP networking.

Wireless

In the US wireless telecommunications industry, there are two principal frequency bands currently licensed by the FCC for transmitting two-way voice and data signals — the 850 MHz band and the 1900 MHz band. The services provided over these two frequency bands are commonly referred to as cellular and PCS, respectively. PCS infrastructure is characterized by shorter transmission distances and the need for closer spacing of cells and towers than in a cellular network to accommodate the different characteristics of the PCS radio signals. However, PCS service does not differ functionally to the user from digital cellular service. Handsets contain receivers and transmitters that allow the user to seamlessly access both 850 and 1900 MHz networks utilizing the same technology as that of the network infrastructure.

Cingular Wireless' primary network technology is Global System for Mobile Communication (GSM) with 95% of minutes being carried on its GSM network as of December 31, 2005. Hardware and software enhancements, referred to as General Packet Radio Service (GPRS), and Enhanced Data Rates for GSM Evolution (EDGE), allow higher-speed data communications, which delivers two to three times higher data rates than GPRS technology, provides Cingular Wireless' customers with greater connectivity and communications capabilities, including faster speeds for accessing the wireless Internet.

Although many advances are still underway for enhanced capacity, performance and features in GSM/ GPRS/ EDGE deployed technologies, Cingular Wireless is building a network offering 3G technology using the Universal Mobile Telephone System (UMTS) standard to support significantly higher data speeds and capacity. UMTS also supports voice, so building this 3G network will obviate the need to separately augment voice infrastructures as network voice usage grows. Cingular Wireless' deployed 3G UMTS systems currently allow user average data download speeds between 220-320 Kbps, providing the capability for a variety of services such as streaming audio, video and simultaneous voice and data applications. Much like Cingular Wireless' EDGE technology, UMTS allows for packet data enabling "always on" connectivity, which is useful for receiving email when it arrives, versus the need to set aside time for an email download, and allowing billing based on the amount of data transferred, rather than the amount of time a given device is connected.

In January 2005, Cingular Wireless field tested a higher speed downlink component of UMTS called "High Speed Downlink Packet Access" (HSDPA). HSDPA has average mobile data throughput speed in the 400-700 Kbps range and theoretical data speeds of 14 Mbps. Development and deployment of UMTS with HSDPA continued throughout 2005 and, in December 2005, Cingular Wireless commercially launched 3G networks in the following markets: Austin, Baltimore, Boston, Chicago, Dallas, Houston, Las Vegas, Phoenix, Portland, Salt Lake City, San Diego, San Francisco, San Jose, Seattle, Tacoma and Washington DC. Cingular Wireless currently expects to deploy UMTS/ HSDPA in most major metropolitan areas by the end of 2006.

NEW ACCOUNTING PRONOUNCEMENTS

See Note B to our consolidated financial statements for a description of new accounting pronouncements.

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Critical Accounting Policies

We consider an accounting estimate to be critical if: (1) the accounting estimate requires us to make assumptions about matters that were highly uncertain at the time the accounting estimate was made, and (2) changes in the estimate that are reasonably likely to occur from period to period, or use of different estimates that we reasonably could have used, would have a material impact on our financial condition or results of operations.

Senior management regularly discusses the development and selection of these critical accounting estimates with the Audit Committee of our Board of Directors.

DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT

See Note G to our consolidated financial statements for more information regarding costs and assumptions for property, plant and equipment.

Nature of estimates required

We use the group life method to depreciate the assets of our telephone subsidiary. Telephone plant acquired in a given year is grouped into similar categories and depreciated over the remaining estimated useful life of the group. Due to rapid changes in technology and new competitors, selecting the estimated economic life of telecommunications plant and equipment requires a significant amount of judgment. We periodically review data on expected utilization of new equipment, asset retirement activity and net salvage values to determine adjustments to our depreciation rates. We also utilize studies performed by outside consultants to assist us in our determination. We have not made any changes to the lives of assets resulting in a material impact in the three years presented.

Sensitivity analysis

The effect of a one year change in the useful lives of our telephone plant accounts is shown below:

	2006 Depreciation Expense Higher/(Lower)
Increasing economic life by one year	\$(275)
Decreasing economic life by one year	\$340

PENSIONS AND OTHER POSTRETIREMENT BENEFIT PLANS

The measurement of our pension and other postretirement benefit obligations and costs is dependent on a variety of assumptions including estimates of the present value of projected future payments to plan participants, net of projected government prescription drug subsidy receipts, and consideration of the likelihood of potential future events such as salary and medical cost increases and changes in demographic experience. These assumptions may have an effect on the amount and timing of future contributions.

Our measurements generate unrecognized gains or losses which include changes in economic assumptions such as those for discount rates, medical trends and inflation. Other examples include, but are not limited to, differences between actual experience and our assumptions about:

- Asset returns
- Medical claims activity
- Compensation increases
- Employee separations, retirements, mortality, etc.

Because gains and losses reflect refinements in estimates as well as real changes in economic values and because some gains in one period may be offset by losses in another or vice versa, we are not required to recognize these gains and losses in the period that they occur. Instead, if the gains and losses exceed a 10 percent threshold defined in the accounting literature, we amortize the excess over the average remaining service period of active employees expected to receive benefits under the plan, generally 10 to 15 years. For a more complete description of assumptions used and the measurement of our pension and other postretirement benefit obligations and cost, refer to Note L to our consolidated financial statements.

Sensitivity analysis

The effect of the change in selected assumptions for our pension plans is:

Assumption	Percentage Point Change	December 31, 2005 Obligation Higher/(Lower)	2006 Expense Higher/(Lower)
Discount rate	+/- 0.5 pts.	\$(450)/\$450	\$30/\$(15)
Expected return on assets	+/- 1.0 pts.	—	(150)/150

The effect of the change in selected assumptions for our other benefits plans is:

Assumption	Percentage Point Change	December 31, 2005 Obligation Higher/(Lower)	2006 Expense Higher/(Lower)
Discount rate	+/- 0.5 pts.	\$(680)/\$730	\$(50)/\$50
Health care cost trend	+/- 1.0 pts.	1,200/ (1,000)	175/(150)

Accounting for pension and other postretirement benefits is currently a topic under re-examination by the organizations that set accounting standards (standards setters). The decisions tentatively reached by the standard setters would require significant changes to the way we account for our defined benefit plans, including the way we record their funded status. However, the final outcome of the standard setters' deliberations has not yet been determined.

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OTHER LOSS CONTINGENCIES

Other loss contingencies are recorded as liabilities when it is probable that a liability has been incurred and the amount of the loss is reasonably estimable. Disclosure is required when there is a reasonable possibility that the ultimate loss will exceed the recorded provision. Contingent liabilities are often resolved over long time periods. Estimating probable losses requires analysis of multiple forecasts that often depend on judgments about potential actions by third parties such as regulators.

OTHER SIGNIFICANT ACCOUNTING POLICIES

Other significant accounting policies, not involving the same level of measurement uncertainties as those discussed above, are nevertheless important to an understanding of the financial statements. Policies related to revenue recognition, stock-based compensation, uncollectible reserves and tax valuation allowances require difficult judgments on complex matters that are often subject to multiple sources of authoritative guidance. Certain of these matters are among topics currently under re-examination by accounting standard setters and regulators. Specific conclusions have not been reached by these standard setters, and outcomes cannot be predicted with confidence. Also see Note A to our consolidated financial statements, which discusses accounting policies that we have selected from acceptable alternatives.

Cautionary Language Concerning Forward-Looking Statements

In addition to historical information, this document contains forward-looking statements regarding business prospects, financial trends and accounting policies that may affect our future operating results, financial position and cash flows. From time to time, we also may provide oral or written forward-looking statements in other materials we release to the public. Forward-looking statements give our current expectations or forecasts of future events. You can identify these statements by the fact that they do not relate strictly to historic or current facts. They use words such as "will," "anticipate," "estimate," "expect," "project," "intend," "plan," "believe," "target," "forecast" and other words and terms of similar meaning in connection with any discussion of future operating or financial performance. In particular, they include statements relating to future actions, prospective products and services, future performance or results of current and anticipated products and services, sales efforts, capital expenditures, expenses, interest rates, the outcome of contingencies, such as legal proceedings, and financial results.

These statements are based on our assumptions and estimates and are subject to risks and uncertainties. For these statements, we claim the protection of the safe harbor for forward-looking statements provided by the Private Securities Litigation Reform Act of 1995.

There are possible developments that could cause our actual results to differ materially from those forecast or implied in the forward-looking statements. You are cautioned not to place undue reliance on these forward-looking statements, which are current only as of the date of this filing. We disclaim any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

While the below list of cautionary statements is not exhaustive, some factors, in addition to those contained throughout this document, that could affect future operating results, financial position and cash flows and could cause actual results to differ materially from those expressed in the forward-looking statements are:

- the impact and the success of Cingular Wireless, our wireless joint venture with AT&T, including marketing and product development efforts, technological changes and financial capacity;
- Cingular Wireless' failure to realize, in the amounts and within the timeframe contemplated, the capital and expense synergies and other financial benefits expected from its acquisition of AT&T Wireless as a result of technical, logistical, regulatory and other factors;
- changes in laws or regulations, or in their interpretations, which could result in the loss, or reduction in value, of our licenses, concessions or markets, or in an increase in competition, compliance costs or capital expenditures;
- continued pressures on the telecommunications industry from a financial, competitive and regulatory perspective;
- the intensity of competitive activity and its resulting impact on pricing strategies and new product offerings;
- changes in the federal and state regulations governing the terms on which we offer retail and wholesale services;
- the impact on our business of consolidation in the wireline and wireless industries in which we operate;
- the impact on our network and our business of adverse weather conditions;
- the issuance by the Financial Accounting Standards Board or other accounting bodies of new accounting standards or changes to existing standards;
- changes in available technology that increase the likelihood of our customers choosing alternate technology to our products (technology substitution);

- higher than anticipated start-up costs or significant up-front investments associated with new business initiatives;
- the outcome of pending litigation; and
- unanticipated higher capital spending from, or delays in, the deployment of new technologies.

For a detailed discussion of certain risks facing our Company, see "Risk Factors."

Table of Contents**CONSOLIDATED STATEMENTS OF INCOME**

BELLSOUTH CORPORATION

(IN MILLIONS, EXCEPT PER SHARE AMOUNTS)	For the Year Ended December 31,		
	2003	2004	2005
Operating Revenues:			
Communications Group	\$ 18,269	\$ 18,256	\$ 18,451
Advertising & Publishing Group	2,033	2,005	2,046
All other	39	39	50
Total operating revenues	20,341	20,300	20,547
Operating Expenses:			
Cost of services and products (excludes depreciation and amortization shown separately below)	6,991	7,520	8,067
Selling, general, and administrative expenses	3,777	3,816	3,873
Depreciation and amortization	3,811	3,636	3,661
Provisions for restructuring and asset impairments	205	39	276
Total operating expenses	14,784	15,011	15,877
Operating income	5,557	5,289	4,670
Interest expense	947	916	1,124
Net earnings of equity affiliates	452	68	165
Gain on sale of operations	—	462	351
Other income	362	283	240
Income from continuing operations before income taxes	5,424	5,186	4,302
Provision for income taxes	1,936	1,792	1,389
Income from continuing operations	3,488	3,394	2,913
Income from discontinued operations, net of tax	101	1,364	381
Income before cumulative effect of changes in accounting principle	3,589	4,758	3,294
Cumulative effect of changes in accounting principle, net of tax	315	—	—
Net income	\$ 3,904	\$ 4,758	\$ 3,294
Weighted-Average Common Shares Outstanding:			
Basic	1,848	1,832	1,823
Diluted	1,852	1,836	1,829
Basic Earnings Per Share:			
Income from continuing operations	\$ 1.89	\$ 1.85	\$ 1.60
Discontinued operations, net of tax	\$ 0.05	\$ 0.74	\$ 0.21
Cumulative effect of accounting changes, net of tax	\$ 0.17	\$ —	\$ —
Net income*	\$ 2.11	\$ 2.60	\$ 1.81
Diluted Earnings Per Share:			
Income from continuing operations	\$ 1.88	\$ 1.85	\$ 1.59
Discontinued operations, net of tax	\$ 0.05	\$ 0.74	\$ 0.21
Cumulative effect of accounting changes, net of tax	\$ 0.17	\$ —	\$ —
Net income*	\$ 2.11	\$ 2.59	\$ 1.80
Dividends Declared Per Common Share	\$ 0.92	\$ 1.06	\$ 1.14

* Net income per share may not sum due to rounding

The accompanying notes are an integral part of these consolidated financial statements.

Table of Contents**CONSOLIDATED BALANCE SHEETS**

BELLSOUTH CORPORATION

(IN MILLIONS)	December 31,	
	2004	2005
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 680	\$ 427
Short-term investments	16	—
Accounts receivable, net of allowance for uncollectibles of \$317 and \$289	2,559	2,555
Material and supplies	321	385
Other current assets	969	842
Assets of discontinued operations	1,068	—
Total current assets	5,613	4,209
Investments in and advances to Cingular Wireless	22,771	21,274
Property, plant and equipment, net	22,039	21,723
Other assets	7,329	7,814
Intangible assets, net	1,587	1,533
Total assets	\$ 59,339	\$ 56,553
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities:		
Debt maturing within one year	\$ 5,475	\$ 4,109
Accounts payable	1,047	1,040
Other current liabilities	3,018	3,505
Liabilities of discontinued operations	830	—
Total current liabilities	10,370	8,654
Long-term debt	15,108	13,079
Noncurrent Liabilities:		
Deferred income taxes	6,406	6,607
Other noncurrent liabilities	4,389	4,679
Total noncurrent liabilities	10,795	11,286
Shareholders' Equity:		
Common stock, \$1 par value (8,650 shares authorized; 1,831 and 1,798 shares outstanding)	2,020	2,020
Paid-in capital	7,840	7,960
Retained earnings	19,267	20,383
Accumulated other comprehensive income (loss)	(157)	(14)
Shares held in trust and treasury	(5,904)	(6,815)
Total shareholders' equity	23,066	23,534
Total liabilities and shareholders' equity	\$ 59,339	\$ 56,553

The accompanying notes are an integral part of these consolidated financial statements.

Table of Contents**CONSOLIDATED STATEMENTS OF CASH FLOWS**

BELLSOUTH CORPORATION

(IN MILLIONS)	For the Year Ended December 31,		
	2003	2004	2005
Cash Flows from Operating Activities:			
Net income	\$ 3,904	\$ 4,758	\$ 3,294
Less income from discontinued operations, net of tax	(101)	(1,364)	(381)
Less cumulative effect of changes in accounting principle, net of tax	(315)	—	—
Income from continuing operations	\$ 3,488	\$ 3,394	\$ 2,913
Adjustments to reconcile income to cash provided by operating activities from continuing operations:			
Depreciation and amortization	3,811	3,636	3,661
Provision for uncollectibles	523	384	348
Net earnings of equity affiliates	(452)	(68)	(165)
Deferred income taxes and investment tax credits	788	1,081	306
Pension income	(534)	(484)	(532)
Stock-settled compensation expense	124	116	94
Gain on sale of operations	—	(462)	(351)
Asset impairments	52	—	166
Net change in:			
Accounts receivable and other current assets	(55)	(419)	(353)
Accounts payable and other current liabilities	110	(644)	228
Deferred charges and other assets	299	(43)	(128)
Other liabilities and deferred credits	(276)	184	440
Other reconciling items, net	5	126	81
Net cash provided by operating activities from continuing operations	7,883	6,801	6,708
Cash Flows from Investing Activities:			
Capital expenditures	(2,926)	(3,193)	(3,457)
Investment in short-term instruments	(3,439)	(3,770)	(822)
Proceeds from sale of short-term instruments	2,291	5,363	838
Proceeds from sale of operations	—	3,392	1,555
Investments in debt and equity securities	(194)	(632)	(285)
Proceeds from sale of debt and equity securities	27	286	87
Net repayments from (advances to) Cingular Wireless	—	(646)	1,627
Proceeds from repayment of loans and advances	1,899	109	2
Settlement of derivatives on advances	(352)	(17)	—
Investments in equity affiliates	—	(14,445)	(4)
Other investing activities, net	(12)	(7)	(24)
Net cash used for investing activities from continuing operations	(2,706)	(13,560)	(483)
Cash Flows from Financing Activities:			
Net borrowings (repayments) of short-term debt	(431)	1,738	(1,863)
Proceeds from the issuance of long-term debt	—	6,078	—
Repayments of long-term debt	(1,849)	(759)	(1,513)
Dividends paid	(1,608)	(1,901)	(2,051)
Purchase of treasury shares	(858)	(151)	(1,096)
Other financing activities, net	67	66	160
Net cash (used in) provided by financing activities from continuing operations	(4,679)	5,071	(6,363)
Net (decrease) increase in cash and cash equivalents from continuing operations	498	(1,688)	(138)
Cash flows from discontinued operations (Revised - See Note D)			
Net cash provided by operating activities	646	561	10
Net cash used for investing activities	(140)	(997)	(125)
Net cash used in financing activities	(78)	(143)	—
Net (decrease) increase in cash and cash equivalents from discontinued operations	428	(579)	(115)

Net (decrease) increase in cash and cash equivalents	926	(2,267)	(253)
Cash and cash equivalents at beginning of period	2,021	2,947	680
Cash and cash equivalents at end of period	\$ 2,947	\$ 680	\$ 427

The accompanying notes are an integral part of these consolidated financial statements.

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Table of Contents**CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY AND COMPREHENSIVE INCOME**

BELLSOUTH CORPORATION

	Number of Shares		Amount						
(IN MILLIONS)	Common Stock	Shares Held in Trust and Treasury ^(a)	Common Stock	Paid-in Capital	Retained Earnings	Accum. Other Comprehensive Income (Loss)	Shares Held in Trust and Treasury ^(a)	Guarantee of ESOP Debt	Total
Balance at December 31, 2002	2,020	(160) \$	2,020 \$	7,546 \$	14,531 \$	(740) \$	(5,372) \$	(79) \$	\$17,906
Net Income					3,904				3,904
Other comprehensive income, net of tax						155			155
Total comprehensive income									4,059
Dividends declared					(1,696)				(1,696)
Share issuances for employee benefit plans		5		(19)	(89)		169		61
Purchase of treasury stock		(35)					(858)		(858)
Purchases and sales of treasury stock with grantor trusts				43	(112)		69		-
Stock-based compensation				137					137
Tax benefit related to stock options				22					22
ESOP activities and related tax benefit					2			79	81
Balance at December 31, 2003	2,020	(190) \$	2,020 \$	7,729 \$	16,540 \$	(585) \$	(5,992) \$	- \$	19,712
Net Income					4,758				4,758
Other comprehensive income, net of tax						428			428
Total comprehensive income									5,186
Dividends declared					(1,934)				(1,934)
Share issuances for employee benefit plans		7		(59)	(94)	-	241		88
Purchase of treasury stock		(6)					(151)		(151)
Purchases and sales of treasury stock with grantor trusts				2			(2)		-
Stock-based compensation				121					121
Tax benefit related to stock options				39					39
Other				8	(3)				5
Balance at December 31, 2004	2,020	(189) \$	2,020 \$	7,840 \$	19,267 \$	(157) \$	(5,904) \$	- \$	\$23,066
Net Income					3,294				3,294
Other comprehensive income, net of tax						143			143
Total comprehensive income									3,437
Dividends declared					(2,087)				(2,087)
Share issuances for employee benefit plans		8		(58)	(91)		265		116
Purchase of treasury stock		(41)					(1,096)		(1,096)
Purchases and sales of treasury stock with grantor trusts				80			(80)		-
Stock-based compensation				94					94
Tax benefit related to stock options				4					4
Balance at December 31, 2005	2,020	(222) \$	2,020 \$	7,960 \$	20,383 \$	(14) \$	(6,815) \$	- \$	\$23,534

(a) Trust and treasury shares are not considered to be outstanding for financial reporting purposes. As of December 31, 2005, there were approximately 17 shares held in trust and 205 shares held in treasury.

The accompanying notes are an integral part of these consolidated financial statements.

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Note A – Accounting Policies

In this report, BellSouth Corporation and its subsidiaries are referred to as “we”, the “Company” or “BellSouth.”

ORGANIZATION

We are a communications company headquartered in Atlanta, Georgia. For management purposes, our operations are organized into three reportable segments: Communications Group; Wireless; and Advertising & Publishing Group.

BASIS OF PRESENTATION

The consolidated financial statements include the accounts of BellSouth's wholly-owned subsidiaries and subsidiaries in which we have a controlling financial interest. Investments in businesses that we do not control, but have the ability to exercise significant influence over operations and financial policies, are accounted for using the equity method. All significant intercompany transactions and accounts have been eliminated. We own a 40 percent economic interest in Cingular Wireless and we share control with AT&T. Accordingly, we account for this investment under the equity method. Certain amounts in the prior period consolidated financial statements have been reclassified to conform to the current year's presentation.

In accordance with Statement of Financial Accounting Standards (SFAS) No. 144, “Accounting for the Impairment or Disposal of Long-Lived Assets” (SFAS No. 144), we have classified the results of our Latin American segment as discontinued operations. The presentation of discontinued operations includes revenues and expenses of the Latin American operations as one line item on the income statement for all periods presented. All Latin America related balance sheet items at December 31, 2004 are presented in the assets and liabilities of Discontinued Operations line items.

USE OF ESTIMATES

Our consolidated financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). We are required to make estimates and assumptions that affect amounts reported in our financial statements and the accompanying notes. Actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

We consider all highly liquid investments with an original maturity of three months or less to be cash equivalents. Investments with an original maturity of over three months to one year are not considered cash equivalents and are included as other current assets in the consolidated balance sheets. Interest income on cash equivalents and temporary cash investments in continuing operations was \$76 for 2003, \$60 for 2004, and \$23 for 2005.

Included in the December 31, 2004 cash balance of \$680 are cash balances of \$148 held by our discontinued operations in Latin America.

SHORT-TERM INVESTMENTS

Short-term investments represent auction rate securities which are highly liquid, variable-rate debt securities. While the underlying security has a long-term nominal maturity, the interest rate is reset through dutch auctions that are typically held every 7, 28 or 35 days, creating a short-term instrument. The securities trade at par and are callable at par on any interest payment date at the option of the issuer. Interest is paid at the end of each auction period.

MATERIAL AND SUPPLIES

New and reusable material held at our telephone subsidiary is carried in inventory, principally at average cost, except that specific costs are used in the case of large individual items. Non-reusable material is carried at estimated salvage value. Inventories of our other subsidiaries are stated at the lower of cost or market, with cost determined principally on either an average cost or first-in, first-out basis.

PROPERTY, PLANT AND EQUIPMENT

The investment in property, plant and equipment is stated at original cost. For plant dedicated to providing regulated telecommunications services, depreciation is based on the group remaining life method of depreciation and straight-line rates

determined on the basis of equal life groups of certain categories of telephone plant acquired in a given year. This method requires the periodic revision of depreciation rates. When depreciable telephone plant is disposed of, the original cost less any net salvage proceeds is charged to accumulated depreciation. We perform inventories of the telephone plant to verify the existence of these assets and reconcile these inventories to our property records. In addition, the inventory reconciliation results allow us to correct our records for investment moved from one location to another and to account for delayed retirements. The cost of other property, plant and equipment is depreciated using either straight-line or accelerated methods over the estimated useful lives of the assets. Depreciation of property, plant and equipment in continuing operations was \$3,257 for 2003, \$3,039 for 2004, and \$3,058 for 2005.

Gains or losses on disposal of other depreciable property, plant and equipment are recognized in the year of disposition as an element of Other income (expense), net. The cost of maintenance and repairs of plant, including the cost of replacing minor items not resulting in substantial betterments, is charged to operating expenses. Interest expense and network engineering costs incurred during the

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construction phase of our networks are capitalized as part of property, plant and equipment until the projects are completed and placed into service.

VALUATION OF LONG-LIVED ASSETS

Long-lived assets, including property, plant and equipment and intangible assets with finite lives are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The communications industry is rapidly evolving and therefore it is reasonably possible that our long-lived assets could become impaired as a result of technological or other industry changes. For assets we intend to hold for use, if the total of the expected future undiscounted cash flows is less than the carrying amount of the asset, we recognize a loss for the difference between the fair value and carrying value of the asset. For assets we intend to dispose of, we recognize a loss for the amount that the estimated fair value, less costs to sell, is less than the carrying value of the assets. We principally use the discounted cash flow method to estimate the fair value of long-lived assets.

We account for equity security investments in which we exercise significant influence under the equity method of accounting. In accordance with Accounting Principles Board (APB) Opinion No. 18, The Equity Method of Accounting for Investments in Common Stock, we periodically review equity method investments for impairment. These reviews are performed to determine whether a decline in the fair value of an investment below its carrying value is deemed to be other than temporary.

FOREIGN CURRENCY

Assets and liabilities of foreign subsidiaries and equity investees with a functional currency other than US Dollars are translated into US Dollars at exchange rates in effect at the end of the reporting period. Foreign entity revenues and expenses are translated into US Dollars at the average rates that prevailed during the period. The resulting net translation gains and losses are reported as foreign currency translation adjustments in shareholders' equity as a component of accumulated other comprehensive income (loss).

COST METHOD INVESTMENTS

We have investments in marketable securities, primarily common stocks, which are accounted for under the cost method. Securities classified as available-for-sale under SFAS No. 115, "Accounting for Certain Investments in Debt and Equity Securities," are carried at fair value, with unrealized gains and losses, net of income taxes, recorded in accumulated other comprehensive income (loss) in the statement of changes in shareholders' equity and comprehensive income. The fair values of individual investments in marketable securities are determined based on market quotations. Gains or losses are calculated based on the original cost of the specific investment. We periodically review cost method investments for impairment. These reviews are performed to determine whether a decline in the fair value of an investment below its carrying value is deemed to be other than temporary. Equity securities that are restricted for more than one year or not publicly traded are recorded at cost.

DERIVATIVE FINANCIAL INSTRUMENTS

We generally enter into derivative financial instruments only for hedging purposes. In hedging the exposure to variable cash flows or foreign currency impacts on forecasted transactions, deferral accounting is applied when the derivative reduces the risk of the underlying hedged item effectively as a result of high inverse correlation with the value of the underlying exposure. If a derivative instrument either initially fails or later ceases to meet the criteria for deferral accounting, any subsequent gains or losses are recognized currently in income. In hedging the exposure to changes in the fair value of a recognized asset or liability, the change in fair value of both the derivative financial instrument and the hedged item are recognized currently in income. Cash flows resulting from derivative financial instruments are classified in the same category as the cash flows from the items being hedged.

REVENUE RECOGNITION

Revenues are recognized when earned. Certain revenues derived from local telephone services are billed monthly in advance and are recognized the following month when services are provided. Revenues derived from other telecommunications services, principally network access, long distance and wireless airtime usage, are recognized monthly as services are provided. Marketing incentives, including cash coupons, package discounts and free service are recognized as revenue reductions and are accrued in the period the service is provided. With respect to coupons, accruals are based on historical redemption experience. While cash is generally received at the time of sale, revenues from installation and activation activities

are deferred and recognized over the life of the customer relationship, which is generally four years. Print Advertising & Publishing revenues and related directory costs are recognized ratably over the life of the related directory, generally 12 months. Allowances for uncollectible accounts are determined based on analysis of history and future expectations. The provision for such uncollectible accounts in continuing operations was \$523 for 2003, \$384 for 2004, and \$348 for 2005.

DEFERRED ACTIVATION AND INSTALLATION EXPENSES

We defer certain expenses associated with installation and activation activities. Expense is only deferred to the extent associated revenues are deferred. Service costs in excess

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of revenues are recognized in the period incurred. The deferred costs are recognized over approximately 4 years.

ADVERTISING

We expense advertising costs as they are incurred. These expenses include production, media and other promotional and sponsorship costs. Our total advertising expense in continuing operations was \$300 for 2003, \$328 for 2004, and \$298 for 2005.

INCOME TAXES

The consolidated balance sheets reflect deferred tax balances associated with the anticipated tax impact of future income or deductions implicit in the consolidated balance sheets in the form of temporary differences. Temporary differences primarily result from the use of accelerated methods and shorter lives in computing depreciation for tax purposes and the basis differential related to our equity investment in Cingular Wireless. Interest payable on settlement of prior years' tax returns is included as a component of interest expense in the consolidated income statement.

EARNINGS PER SHARE

Basic earnings per share are computed based on the weighted-average number of common shares outstanding during each year. Nonvested restricted stock carries dividend and voting rights and, in accordance with GAAP, is not included in the weighted average number of common shares outstanding used to compute basic earnings per share. Diluted earnings per share are based on the weighted-average number of common shares outstanding plus net incremental shares arising out of employee stock compensation and benefit plans. The earnings amounts used for per-share calculations are the same for both the basic and diluted methods. The following is a reconciliation of the weighted-average share amounts (in millions) used in calculating earnings per share:

	2003	2004	2005
Basic common shares outstanding	1,848	1,832	1,823
Incremental shares from stock-based compensation and benefit plans	4	4	6
Diluted common shares outstanding	1,852	1,836	1,829
Stock options excluded from the computation	92	79	77

Options with an exercise price greater than the average market price of the common stock or that have an anti-dilutive effect on the computation are excluded from the calculation of diluted earnings per share.

INTANGIBLE ASSETS

Intangible assets are comprised of capitalized software, intellectual property and FCC wireless spectrum licenses. The Company capitalizes certain costs incurred in connection with developing or obtaining internal use software in accordance with American Institute of Certified Public Accountants Statement of Position 98-1, *Accounting for the Costs of Computer Software Developed or Obtained for Internal Use*. Capitalized costs include direct development costs associated with internal use software, including internal direct labor costs and external costs of materials and services. Capitalized software costs are being amortized on a straight-line basis generally over periods of three to five years. Costs incurred during the preliminary project stage, as well as maintenance and training costs, are expensed as incurred. Intellectual property consists primarily of capitalized costs associated with patents, copyright and trademarks. Licenses to wireless spectrum represent authorizations to provide service in specific geographic services areas on WCS and MMDS spectrum. The Company has determined that its FCC spectrum licenses should be treated as indefinite-lived intangible assets. Amortization of intangibles in continuing operations was \$554 for 2003, \$597 for 2004, and \$603 for 2005.

We test indefinite-lived intangible assets for impairment on an annual basis. Additionally, indefinite-lived intangible assets are tested between annual tests if events or changes in circumstances indicate that the asset might be impaired. These events or circumstances would include a significant change in the business climate, legal factors, operating performance indicators, competition, sale or disposition of a significant portion of the business or other factors.

Note B –Recently Issued Accounting Pronouncements

SHARE-BASED PAYMENTS

In December 2004, the FASB issued SFAS No. 123 (Revised 2004), "Share-Based Payment." This standard amends and clarifies the accounting for stock compensation plans under SFAS No. 123, "Accounting for Stock-Based Compensation," which we adopted effective January 1, 2003. Effective January 1, 2006, we adopted the revised statement. The adoption did

not have a material impact on our results of operations, financial position or cash flows.

CONDITIONAL ASSET RETIREMENT OBLIGATIONS

In March 2005, the FASB issued FASB Interpretation No. 47, "Accounting for Conditional Asset Retirement Obligations" (FIN 47). FIN 47 clarifies that the term conditional asset retirement obligation as used in FASB Statement No. 143, "Accounting for Asset Retirement Obligations," (SFAS No. 143) refers to a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. The obligation to perform the asset retirement activity is unconditional even though uncertainty exists about the timing and (or)

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method of settlement. Uncertainty about the timing and (or) method of settlement of a conditional asset retirement obligation should be factored into the measurement of the liability when sufficient information exists. FIN 47 also clarifies when an entity would have sufficient information to reasonably estimate the fair value of an asset retirement obligation. We adopted the provisions of this interpretation effective December 31, 2005. There was no material impact on our results of operations, financial position or cash flows.

Note C –Changes in Accounting Principle**ASSET RETIREMENT OBLIGATIONS**

SFAS No. 143 provides the accounting for the cost of legal obligations associated with the retirement of long-lived assets. SFAS No. 143 requires that companies recognize the fair value of a liability for asset retirement obligations in the period in which the obligations are incurred and capitalize that amount as part of the book value of the long-lived asset. SFAS No. 143 also precludes companies from accruing removal costs that exceed gross salvage in their depreciation rates and accumulated depreciation balances if there is no legal obligation to remove the long-lived assets. For our outside plant accounts, such as telephone poles and cable, estimated cost of removal does exceed gross salvage.

Although we have no legal obligation to remove assets, we have historically included in our group depreciation rates estimated net removal costs associated with these outside plant assets in which estimated cost of removal exceeds gross salvage. These costs have been reflected in the calculation of depreciation expense, which results in greater periodic depreciation expense and the recognition in accumulated depreciation of future removal costs for existing assets. When the assets are actually retired and removal costs are expended, the net removal costs are recorded as a reduction to accumulated depreciation.

In connection with the adoption of this standard, we removed existing accrued net costs of removal in excess of the related estimated salvage from our accumulated depreciation for those accounts. The adjustment was reflected in the 2003 income statement as a cumulative effect of accounting change adjustment and on the balance sheet as an increase to net plant and equipment of \$1,334 and an increase to deferred income taxes of \$518. The cumulative effect of change increased net income by \$816 for the year ended December 31, 2003.

REVENUE RECOGNITION FOR PUBLISHING REVENUES

Effective January 1, 2003, we changed our method for recognizing revenues and expenses related to our directory publishing business from the publication and delivery method to the deferral method. Under the publication and delivery method, we recognized 100 percent of the revenues and direct expenses at the time the directories were published and delivered to end-users. Under the deferral method, revenues and direct expenses are recognized ratably over the life of the related directory, generally 12 months. The change in accounting method is reflected in the 2003 income statement as a cumulative effect of accounting change adjustment and on the balance sheet as a decrease to accounts receivable of \$845, increase to other current assets of \$166, increase to current liabilities of \$129, and a decrease to deferred income taxes of \$307. The cumulative effect of the change resulted in a decrease to net income of \$501 for 2003. Absent this one-time adjustment, the change in accounting did not materially affect our annual results.

Note Discontinued Operations**D –**

In March 2004, we signed an agreement with Telefónica Móviles, S.A., the wireless affiliate of Telefónica, S.A., to sell all of our interests in Latin America.

During October 2004, we closed on the sale of 8 of the 10 properties: Venezuela, Colombia, Ecuador, Peru, Guatemala, Nicaragua, Uruguay and Panama. During January 2005, we closed on the sale of the operations in the remaining two Latin American countries: Argentina and Chile.

SUMMARY OF SALE TRANSACTIONS

	Gross Proceeds	After- Tax Gain
For the Year Ended December 31:		

2004	\$	4,037	\$	850
2005	\$	1,077	\$	390
Total	\$	5,114	\$	1,240

The 2004 gain includes the recognition of cumulative foreign currency translation losses of \$421 and the 2005 gain includes the recognition of cumulative foreign currency translation losses of \$68.

SUMMARY FINANCIAL INFORMATION

Summarized results for the discontinued operations are as follows:

		For the Year Ended December 31,		
		2003	2004	2005
Operating revenue	\$	2,294	\$ 2,429	\$ 66
Operating income (loss)	\$	349	\$ 647	\$ (5)
Gain on sale of operations	\$	—	\$ 1,312	\$ 629
Income before income taxes	\$	176	\$ 1,525	\$ 616
Provision for income taxes	\$	75	\$ 161	\$ 235
Net income from discontinued operations	\$	101	\$ 1,364	\$ 381

Table of Contents**CASH FLOW INFORMATION**

In 2005, the Company has separately disclosed the operating, investing, and financing portions of the cash flows attributable to its discontinued operations, which were, in prior periods, reported on a combined basis as a single amount.

Note E –Investments in and Advances to Cingular Wireless

	As of December 31,	
	2004	2005
Investment	\$ 18,311	\$ 18,447
Advances	4,460	2,827
	\$ 22,771	\$ 21,274

INVESTMENT

We own a 40 percent economic interest in Cingular Wireless, and share joint control of the venture with AT&T. The following table presents 100 percent of Cingular Wireless' assets, liabilities, and results of operations as of and for the year ended December 31:

	2004	2005	
Balance Sheet Information:			
Current assets	\$ 5,570	\$ 6,049	
Noncurrent assets	\$ 76,668	\$ 73,270	
Current liabilities	\$ 7,983	\$ 10,008	
Noncurrent liabilities	\$ 29,110	\$ 23,790	
Minority Interest	\$ 609	\$ 543	
Members' capital	\$ 44,536	\$ 44,978	
	2003	2004	2005
Income Statement Information:			
Revenues	\$ 15,577	\$ 19,565	\$ 34,433
Operating Income	\$ - 2,254	\$ 1,528	\$ 1,824
Net Income	\$ 977	\$ 201	\$ 333

As of December 31, 2004 and 2005, our book investment exceeded our proportionate share of the net assets of Cingular Wireless by \$497 and \$456, respectively. As of December 31, 2005, \$1,510 of our consolidated retained earnings represented undistributed earnings from Cingular Wireless.

On October 26, 2004, Cingular Wireless completed its acquisition of AT&T Wireless, creating the largest wireless carrier in the United States based on the number of customers and revenue. Cingular Wireless' cash purchase price for AT&T Wireless shares totaled approximately \$41 billion. That amount was funded by equity contributions from Cingular Wireless' two owners in proportion to their equity ownership of Cingular Wireless — 60 percent for AT&T (formerly SBC) and 40 percent for BellSouth — with the remainder provided from cash on hand at AT&T Wireless. BellSouth's portion of the funding, which was reflected as an increase in our investment in Cingular Wireless, was approximately \$14.4 billion.

ADVANCE

We have an advance to Cingular Wireless that was \$3,792 at December 31, 2004 and \$2,622 at December 31, 2005. The advance bears interest at 6% per annum and has a maturity date of June 30, 2008. Cingular Wireless may generally prepay the advance at any time, and is obligated to prepay the advance to the extent of excess cash (as defined) pursuant to the Revolving Line of Credit. The advance is subordinated to Cingular Wireless' Senior Notes, including the Senior Notes of AT&T, and other borrowings of external parties as defined in our agreement with Cingular Wireless.

REVOLVING LINE OF CREDIT

Effective August 1, 2004, BellSouth and AT&T (formerly SBC) agreed to finance their respective pro rata shares of Cingular Wireless' capital and operating cash requirements based upon Cingular Wireless' budget and forecasted cash needs. Borrowings under this agreement bear interest at 1-Month LIBOR plus 0.05% payable monthly. In conjunction with the signing

of the agreement, Cingular Wireless terminated its bank credit facilities and ceased issuing commercial paper and long-term debt. Available cash (as defined) generated by Cingular Wireless is applied on the last day of the month to the repayment of the advances from BellSouth and AT&T. With regard to any interim loans Cingular Wireless makes to BellSouth from time to time, BellSouth pays Cingular Wireless interest on the excess cash at 1-Month LIBOR. The line of credit terminates on July 31, 2007. As of December 31, 2004 and 2005, the balance outstanding under the revolving credit line, including interest, was \$668 and \$204, respectively.

PROVISION OF SERVICES

We also generate revenues from Cingular Wireless in the ordinary course of business for the provision of local interconnection services, long distance services, sales agency fees and customer billing and collection fees.

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SUMMARY OF FINANCIAL TRANSACTIONS WITH CINGULAR

	For the Year Ended December 31,		
	2003	2004	2005
Revenues	\$ 426	\$ 537	\$ 724
Interest income on advances	\$ 256	\$ 230	\$ 204
Interest expense on credit line	\$ —	\$ —	\$ 2

Interest income on advances is offset by a like amount of interest expense recorded by Cingular Wireless and reported in our financial statements in the caption "Net earnings of equity affiliates."

Receivables and payables incurred in the ordinary course of business are recorded in our balance sheets as follows:

	As of December 31,	
	2004	2005
Receivable from Cingular Wireless	\$ 56	\$ 51
Payable to Cingular Wireless	\$ 44	\$ 54

Note F – Other Assets

Other assets at December 31 consist of the following:

	2004	2005
Deferred activation and installation expenses	\$ 1,405	\$ 1,227
Prepaid pension and postretirement benefits	4,291	4,915
Equity method investments other than Cingular Wireless	275	33
Cost method investments	921	1,192
Other	437	447
Other assets	\$ 7,329	\$ 7,814

DEFERRED ACTIVATION AND INSTALLATION EXPENSES

Deferred activation and installation expenses December 31, 2003	\$ 1,614
Amortization of previous deferrals	(811)
Current period deferrals	602
Deferred activation and installation expenses December 31, 2004	1,405
Amortization of previous deferrals	(730)
Current period deferrals	552
Deferred activation and installation expenses December 31, 2005	\$ 1,227

EQUITY METHOD INVESTMENTS OTHER THAN CINGULAR

Ownership in equity investments other than Cingular Wireless at December 31 is as follows:

	2004		2005	
	Ownership Percentage	Investment Balance	Ownership Percentage	Investment Balance
Cellcom (Israel)	34.8%	\$ 242	—	\$ —
Internet Yellow Pages	34.0%	33	34.0%	33
		\$ 275		\$ 33

INVESTMENT IN CELLCOM

In May 2005 we signed an agreement with Discount Investment Corp Ltd. (Discount) to sell our 50 percent interest in Tele-Man Netherlands B.V. (Tele-Man), which holds a 69.5 percent interest in Cellcom Israel Ltd. (Cellcom), a cellular

communications operator in Israel. Our book basis in the investment exceeded the tax basis by approximately \$263. No US tax expense was previously recognized on income generated by the Israeli operations due to the essentially permanent duration of the investment. The agreement with Discount provided evidence that the temporary difference would reverse in the foreseeable future, and, accordingly, we recognized a tax liability of \$92 in 2005.

In September 2005, we closed the transaction and received gross proceeds of \$625 and recorded a gain of \$351, or \$228 net of tax. The gain includes the recognition of cumulative foreign currency translation losses of \$10.

COST METHOD INVESTMENTS

We have investments in marketable securities, primarily common stocks, which are accounted for under the cost method. These investments are held in grantor trusts and our captive insurance subsidiary. The grantor trusts are designed to provide funding for benefits payable under certain nonqualified benefit plans. The trusts are irrevocable and the assets contributed to the trusts can only be used to pay such benefits but are subject to the claims of general creditors of the Company in the event of the Company's insolvency.

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The components of cost investments are as follows:

	Cost Basis	Unrealized Gain (Loss)	Recorded Basis
Equity securities with unrealized gains	\$ 633	\$ 111	\$ 744
Equity securities with unrealized losses < 1 year	108	(11)	97
Total equity securities	741	100	841
Total debt securities	60	—	60
Other investments	20	—	20
As of December 31, 2004	\$ 821	\$ 100	\$ 921
Equity securities with unrealized gains	\$ 682	\$ 199	\$ 881
Equity securities with unrealized losses < 1 year	92	(5)	87
Equity securities with unrealized losses > 1 year	136	(14)	122
Total equity securities	910	180	1,090
Debt securities	12	—	12
Debt securities with unrealized losses > 1 year	82	(2)	80
Total debt securities	94	(2)	92
Other investments	10	—	10
As of December 31, 2005	\$ 1,014	\$ 178	\$ 1,192

Since we held a well-diversified portfolio, no single common stock comprises a material unrealized loss. We evaluate the near-term prospects of our investment holdings in relation to the severity and duration of unrealized losses. Based on that evaluation and our ability and intent to hold those investments for a reasonable period of time sufficient for a forecasted recovery of fair value, we do not consider these investments to be other-than-temporarily impaired at December 31, 2005.

Note G –Supplemental Balance Sheet and Cash Flow Information**PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment is summarized as follows at December 31:

	Estimated Depreciable Lives (In Years)	Average Remaining Life	2004	2005
Central office equipment	8–11	4.6	\$ 26,539	\$ 27,029
Outside plant:				
Copper cable	15–16	6.6	20,440	20,615
Fiber cable	20	10.9	3,270	3,519
Poles and conduit	36–55	28.0	3,620	3,631
Operating and other equipment	5–15	3.4	1,684	1,672
Building and building improvements	25–45	28.0	4,597	4,635
Furniture and fixtures	10–15	9.3	2,429	2,388
Station equipment	6	3.2	542	569
Land	—	—	274	277
Plant under construction	—	—	206	239
			63,601	64,574
Less: accumulated depreciation			41,562	42,851
Property, plant and equipment, net			\$ 22,039	\$ 21,723

INTANGIBLE ASSETS

Intangible assets are summarized as follows at December 31:

	2004	2005
Capitalized software	\$ 2,930	\$ 2,924
Intellectual property	37	40
Wireless licenses	20	34
	2,987	2,998
Less: accumulated amortization	1,400	1,465
Intangible assets, net	\$ 1,587	\$ 1,533

The following table presents current and expected amortization expense of the existing intangible assets as of December 31, 2005 for each of the following periods:

Aggregate amortization expense:

For the year ended December 31, 2005	\$603
--------------------------------------	-------

Expected amortization expense:

For the year ended

December 31,

2006	:	\$ 525
2007		401
2008		277
2009		167
2010		55

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OTHER CURRENT LIABILITIES

Other current liabilities are summarized as follows at December 31:

	2004	2005
Advanced billing and customer deposits	\$ 832	\$ 785
Interest and rents accrued	382	342
Taxes payable	222	642
Dividends payable	493	529
Salaries and wages payable	403	392
Accrued compensated absences	229	236
Restructuring and severance accrual	26	100
Other	431	479
Other current liabilities	\$ 3,018	\$ 3,505

OTHER NONCURRENT LIABILITIES

Other noncurrent liabilities are summarized as follows at December 31:

	2004	2005
Deferred installation and activation revenues	\$ 1,405	\$ 1,227
Accrued postretirement benefits	1,136	1,597
Deferred credits	652	578
Compensation related accruals	879	974
Postemployment benefits	254	228
Derivatives liability	32	44
Other	31	31
Other noncurrent liabilities	\$ 4,389	\$ 4,679

SUPPLEMENTAL CASH FLOW FROM CONTINUING OPERATIONS INFORMATION

	2003	2004	2005
Cash paid for:			
Income taxes	\$ 678	\$ 1,279	\$ 816
Interest	\$ 867	\$ 842	\$ 1,056

INVESTMENT IN AND ADVANCE TO SONOFON

On February 12, 2004, we sold our interest in Danish wireless provider, Sonofon, for 3.68 billion Danish Kroner to Telenor ASA. We received 3.05 billion Danish Kroner, or \$525, for our 46.5 percent equity stake and 630 million Danish Kroner, or \$109, for our shareholder loan and accrued interest, reduced by a settlement of \$17 associated with foreign currency swap contracts. As a result of these transactions, we recorded a gain of \$462, or \$295 net of tax, which included the recognition of cumulative foreign currency translation gains of \$13.

Note H – Debt**DEBT MATURING WITHIN ONE YEAR**

Debt maturing within one year is summarized as follows at December 31:

	2004	2005
Commercial paper	\$ 3,248	\$ 1,386
Current maturities of long-term debt	2,227	2,723
Debt maturing within one year	\$ 5,475	\$ 4,109

Weighted-average interest rate at end of period:

2004	2005
------	------

Commercial paper	2.26%	4.22%
Credit lines at end of period:		
	2004	2005
Available committed credit lines	\$ 3,523	\$ 3,000
Borrowings under credit lines	\$ —	\$ —

There are no significant commitment fees or requirements for compensating balances associated with any lines of credit.

LONG-TERM DEBT

Interest rates and maturities in the table below are for the amounts outstanding at December 31:

	2004	2005
<i>Issued by BellSouth Telecommunications, Inc.</i>		
5.85%–5.88% 2009–2045 ⁽¹⁾	\$ 437	\$ 429
6.13%–7% 2006–2033 ⁽¹⁾	1,949	1,091
7.63% 2035	300	—
7% 2095	500	500
2.48%–4.37% Extendible liquidity securities due 2006	745	410
6.65% Zero-to-full debentures due 2095	232	248
6.3% Amortizing debentures due 2015	261	244
<i>Issued by BellSouth Corporation</i>		
2.42%–4.47% 2007	500	500
4.2%–4.75% 2009–2012 ⁽¹⁾	2,299	2,285
5%–6.88% 2006–2034 ⁽¹⁾	6,631	6,623
7.75%–7.88% 2010–2030 ⁽¹⁾	2,000	1,996
7.12% 2097	500	500
4.09%–4.26% 20-put-1 remarketable securities due 2021	1,000	1,000
Capital leases and other	58	37
Unamortized discount, net of premium	(77)	(61)
	17,335	15,802
Current maturities	(2,227)	(2,723)
Long-term debt	\$15,108	\$ 13,079

⁽¹⁾ These debt maturities are affected by FAS 133 accounting requirements to mark hedged debt to fair value.

Several issues of long-term debt contain embedded options, which may require us to repurchase the debt or

which may alter the interest rate associated with that debt. Those issues, and their related options, are as follows:

If the holders of the remarketing agreement on the 20-put-1 remarketable securities do not require us to repurchase the securities, the interest rates for these securities will be reset based on current market conditions. Since the 20-put-1 securities can be put to us annually, the balance is included in current maturities of long-term debt in our balance sheet. Holders of our 6.04% bond maturing November 15, 2026, have a one-time ability to put the bond back to us on November 15, 2006. Therefore, the balance of \$281 is included in current maturities of long-term debt in our balance sheet.

Maturities of long-term debt outstanding, in principal amounts, at December 31, 2005 are summarized below. Maturities after the year 2010 include the final principal amount of \$500 for the Zero-to-full debentures due in 2095.

We did not issue any long-term debt during 2005. The table below summarizes long-term debt repayments made during 2005:

In connection with the early redemptions, we recognized a \$42 loss, which included \$18 associated with fully expensing remaining discount and deferred debt issuance costs.

At December 31, 2005, we had a shelf registration statement on file with the Securities and Exchange Commission under which \$3.100 of debt securities could be publicly offered.

The consolidated balance sheets reflect the anticipated tax impact of future taxable income or deductions implicit in the consolidated balance sheets in the form of temporary differences. These temporary differences reflect the difference between the basis in assets and liabilities as measured in the consolidated financial statements and as measured by tax laws using enacted tax rates.

The provision for income taxes attributable to continuing operations is summarized as follows:

Temporary differences which gave rise to deferred tax assets and (liabilities) at December 31 were as follows:

14. <http://www.fda.gov/oc/ohrt/722712/000005014406001613/σ98697e10vk.htm> 12/5/2006

Capital loss carryforwards	658	390
Allowance for uncollectibles	125	122
Deferred revenue	231	214
Other	146	149
	1,523	1,287
Valuation Allowance	(873)	(732)
Deferred tax assets	\$ 650	\$ 555
Tangible and intangible property	\$ (4,667)	\$ (4,551)
Equity investments	(1,853)	(2,133)
Compensation related	(131)	(117)
Other	(147)	(98)
Deferred tax liabilities	(6,798)	(6,899)
Net deferred tax liability	\$ (6,148)	\$ (6,344)

Balance sheet classification as of December 31,

	2004	2005
Current deferred tax asset	\$ 258	\$ 263
Noncurrent deferred tax liability	(6,406)	(6,607)
Net deferred tax liability	\$ (6,148)	\$ (6,344)

The valuation allowance was established to reduce deferred tax assets associated with excess US capital losses, state operating losses, and state credits that may not be utilized during the carryforward period. The carryforward periods for the excess capital losses expire in 2007 and 2008. The operating losses relate to state losses and credit carryforwards expiring in various years beginning in 2006.

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At December 31, 2005, net deferred tax liabilities include a deferred tax asset of \$360 relating to compensation expense recognized under SFAS 123, Accounting for Stock-Based Compensation. Full realization of the deferred asset requires stock options to be exercised at a price equaling the sum of the strike price plus the fair value at the grant date. A significant number of the options for which a tax benefit has been recognized have a combined strike price and fair value at grant date in excess of \$45. Accordingly, there can be no assurance that the stock price of BellSouth will rise to levels sufficient to realize the entire tax benefit currently reflected in our balance sheet. The provisions of SFAS 123 prohibit us from recording a valuation allowance on the deferred tax asset related to these options. If the full value of the deferred tax asset is not realized either at the exercise or expiration of the options, the deferred tax asset will reverse against equity to the extent of previously recognized excess tax benefits, otherwise against income tax expense. At December 31, 2005, accumulated excess tax benefits of \$75 have been recorded to equity. The amount of these accumulated excess tax benefits may increase upon the adoption of SFAS 123 (Revised 2004).

A reconciliation of the federal statutory income tax rate to the effective tax rate attributable to continuing operations follows:

	2003	2004	2005
Federal statutory tax rate	35.0%	35.0%	35.0%
State income taxes, net of federal income tax benefit	2.6	1.7	0.8
Net earnings (losses) of equity affiliates	(0.3)	(0.3)	(0.2)
Investment tax credits	(0.3)	-	-
Medicare drug subsidy	-	(0.6)	(1.0)
Valuation allowance release on capital losses	-	-	(2.5)
Other	(1.3)	(1.2)	0.2
Effective tax rate	35.7%	34.6%	32.3%

The decrease in valuation allowance on deferred tax assets during 2005 relates primarily to greater than expected capital loss utilization in connection with the gain on sale of our investment in Cellcom. This benefit was partially offset by recognition of a deferred tax liability for the excess of book basis over tax basis in Cellcom.

Note J –Hurricane Katrina

On August 29, 2005, Hurricane Katrina caused catastrophic damage in the areas of Louisiana, Mississippi and Alabama. The financial impacts of the storm to the Company included lower revenue as we issued \$99 in proactive billing credits to address service outages and significant customer dislocation in the hardest-hit areas. In addition, we increased our allowance for uncollectibles by \$36 to cover the estimated incremental uncollectible accounts receivable due to customer displacement and incurred \$43 in other recovery costs.

During the year, we incurred \$281 in expense and \$211 in capital associated with wireline network restoration. In the quarter ended September 30, 2005, management reached the conclusion that the extent of damage to the Company's property, plant and equipment in the hurricane-damaged areas will require recognition of an asset impairment.

In accordance with generally accepted accounting principles, management estimated the impairment based on the best available information utilizing damage assessments. As a result, we recorded a charge of \$166 in 2005. This charge reduced the carrying value of the Communication Group's impaired assets, primarily outside plant, to estimated salvage value.

We expect a portion of the cost associated with the Hurricane Katrina recovery effort to be covered by insurance. While the exact amount has not been determined, our current estimate of covered losses, net of our deductible, is approximately \$250. The actual recovery will vary depending on the outcome of the insurance loss adjustment effort. Accordingly, no offsetting benefit for insurance recoveries was recorded against the loss in 2005 results.

Note K – Workforce Reduction and Restructuring

WORKFORCE REDUCTION CHARGES

Based on competitive activity in the telecom industry, continued economic pressures, realignment of our business and productivity improvements, we have initiated workforce reductions and recorded charges related to approximately 7,100 employees in the last three years. These downsizings were implemented on a voluntary and non-voluntary basis. The positions were both management and non-management, primarily in network operations where the volume of work has substantially decreased. Charges to earnings have been recognized in accordance with provisions of SFAS No. 112, "Employer's Accounting for Postemployment Benefits," and consisted primarily of cash severance and payroll taxes under separation pay plans. The following table summarizes the number of employees affected and the related charges by year:

Related

	Employees	Charge
2003	3,500	\$132
2004	1,400	\$51
2005	2,200	\$114

RESTRUCTURING LIABILITY

As of December 31, 2005, the aggregate liability related to the charges described above, excluding postretirement and pension impacts, was \$100.

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	Type of Cost		
	Employee Separations	Other Exit Costs	Total
Balance at December 31, 2003	\$ 66	\$ 6	\$ 72
Accruals	51	—	51
Cash payments	(80)	(1)	(81)
Adjustments	(12)	(4)	(16)
Balance at December 31, 2004	\$ 25	\$ 1	\$ 26
Accruals	114	—	114
Cash payments	(35)	(1)	(36)
Adjustments	(4)	—	(4)
Balance at December 31, 2005	\$ 100	\$ —	\$ 100

Adjustments to the employee separations accrual are due to estimated demographics being different than actual demographics of employees that separated from the company. Deductions from the accrual for other exit costs consist primarily of changes to prior estimates.

Note L – Employee Benefit Plans

At December 31, 2005 our pensions and other postretirement benefit plans covered the following active and retired employees:

	Pensions	Other Benefits
Active employees:		
Management	20,600	16,000
Non-management	42,500	41,600
	63,100	57,600
Retirees:		
Management	18,200	23,400
Non-management	46,700	42,700
	64,900	66,100
Total	128,000	123,700

PENSION PLANS

Substantially all of our employees are covered by noncontributory defined benefit pension plans. For these plans, the benefit obligation is the projected benefit obligation, which represents the actuarial present value as of a date of all benefits attributed by the pension benefit formula to employee service rendered to that date. We maintain a trust to fund these pension benefits in compliance with ERISA regulations. Currently the pension benefits are fully funded.

The pension plan covering management employees is a cash balance plan, which provides pension benefits determined by a combination of compensation-based service and additional credits and individual account-based interest credits. While the written plan does not require additional interest credits (any additional credits are discretionary), based on past practices, the benefit obligation is determined assuming annual additional interest credits of 1 percent.

For non-management employees, pension benefits earned prior to 1999 are based on specified benefit amounts and years of service through 1998. Benefits earned in 1999 and subsequent years are calculated under a cash balance plan that is based on an initial cash balance amount, negotiated pension band increases and interest credits. Due to past practice, the non-management pension obligation includes the expectation of future pension band increases.

OTHER POSTRETIREMENT BENEFITS

We provide certain medical, dental and life insurance benefits to substantially all retired employees under various plans and accrue actuarially determined postretirement benefit costs as active employees earn these benefits. Management employees hired after January 1, 2001 are provided access to medical benefits at retirement but are required to pay 100 percent of the cost. As of December 31, 2005 approximately 4,400 active management employees have access only benefits. We maintain Voluntary Employee Beneficiary Association (VEBA) trusts to partially fund these postretirement benefits; however, there are no ERISA or other regulations requiring these postretirement benefit plans to be funded annually.

For postretirement benefit plans, the benefit obligation is the accumulated postretirement benefit obligation, which represents the actuarial present value as of a date of all future benefits attributed under the terms of the postretirement benefit plan to employee service rendered to that date.

Our management health care plan provides for annual dollar value limits on the company-funded portion of retiree medical

costs (also referred to as caps) for eligible employees who retired after December 31, 1991. Historically, we have made discretionary increases to the caps for a portion of the medical cost increases, requiring the Company to absorb a portion of the increasing costs. We have previously accounted for this substantive plan in determining the benefit obligation, thus increasing the expected future liability. Effective January 1, 2006, the current cap was frozen requiring management retirees to absorb all future medical inflation. This change resulted in a reduction to the obligation of \$380 that will be recognized in income over the remaining years of future service to full eligibility of active plan participants, or approximately 9 years.

Our non-management labor contract with the CWA contains caps on the Company-funded portion of retiree medical costs.

The current labor agreement with the CWA reached in 2004 included an increase in the amount of the caps. Concurrent with that agreement, we determined that the increase in the caps combined with BellSouth's history of increasing the caps in prior agreements created a substantive plan. Accordingly, we changed the calculation of the obligation to assume the Company will increase the caps in future periods, thus absorbing future increases in cost due to medical inflation. The change resulted in an

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increase to the obligation of approximately \$3.5 billion in 2004 and is being recognized in income over the remaining years of future service to full eligibility of active plan participants, or approximately 14 years.

MEDICARE PRESCRIPTION DRUG, IMPROVEMENT AND MODERNIZATION ACT OF 2003

In December 2003, the Medicare Prescription Drug Act was signed into law. The Act allows companies that provide certain prescription drug benefits for retirees to receive a federal subsidy beginning in 2006. In accordance with final FASB guidance, we accounted for the government subsidy provided for in the Medicare Act as an actuarial gain in determining our post retirement benefit obligations. Based on preliminary guidance, we previously calculated the benefit of the subsidy using the actuarial equivalence tests on the individual benefit plans separately. On January 21, 2005, the Centers for Medicare and Medicaid Services released final federal regulations regarding the calculation of actuarial equivalence and eligibility for the subsidy. As a result of the final regulations, we calculated actuarial equivalence based on weighted average benefits and premiums of all Medicare eligible participants as a whole rather than calculating equivalence separately for each group of retirees. On this basis, our plans are projected to satisfy actuarial equivalence for all participants in future years. The present value of the subsidy is \$1.4 billion as of December 31, 2005.

ASSUMPTIONS AND APPROACH USED

A discount rate is selected annually to measure the present value of the benefit obligations. In determining the selection of a discount rate, we estimated the timing and amounts of expected future benefit payments and applied a yield curve developed to reflect yields available on high-quality bonds. The yield curve is based on an externally published index specifically designed to meet the criteria of GAAP. The discount rates selected as of December 31, 2005, 5.25% for pension and 5.50% for other benefits, reflect the results of this yield curve analysis and are unchanged from December 31, 2004.

Our assumption regarding expected return on plan assets reflects asset allocations, investment strategy and the views of investment managers, as well as historical experience. We use an assumed return of 8.5% for our pension trusts, which represent nearly 80% of invested assets. Actual asset returns for these trusts were approximately 15% in 2004 and 11% in 2005. As of December 2005, the 5-year average return on our pension assets was 6.3%, the 10-year average return was 9.5%, and the average return since inception was 10.9%.

Our health care cost trend assumptions are developed based on historical cost data, the near-term outlook, and an assessment of likely long-term trends. Due to their differing demographics, we developed separate inflation rates for pre- and post-age 65 retirees as well as medical claims and prescription drugs. Health care cost trend rates are assumed to decline by 75 to 150 basis points per year until they reach an ultimate rate of 5% in 2011. On average, health care cost trend rates over the latest five year period have been in line with initial year trend rate assumptions. Recent trend rates did not decline as anticipated, so changes to trend assumptions were made in the 2005 valuation. Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plan. A one-percentage point change in assumed health care cost trend rates would have the following effects as of December 31, 2005:

	1-Percentage Point Increase	1-Percentage Point Decrease
Effect on total service and interest cost components	\$ 110	\$ (80)
Effect on other postretirement benefit obligation	\$ 1,200	\$ (1,000)

Other significant assumptions include inflation, salary growth, retirement rates, and mortality rates. Our inflation assumption is based on an evaluation of external market indicators. The salary growth assumptions reflect our long-term actual experience, the near-term outlook and assumed inflation. Compensation increases over the latest five year period have been in line with assumptions. Retirement and mortality rates are based on actual plan experience.

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The following tables summarize benefit obligations, changes in plan assets, and funded status, as well as the assumptions, at or for the years ended December 31. The company uses a December 31 measurement date for its plans.

	Pension Benefits		Other Benefits	
	2004	2005	2004	2005
Change in benefit obligation:				
Benefit obligation at the beginning of the year	\$ 11,620	\$ 11,725	\$ 7,156	\$ 10,883
Service cost	177	207	66	122
Interest cost	696	588	472	583
Amendments	27	-	3,315	(383)
Actuarial (gain) loss	288	334	347	199
Gross benefits and lump sums paid	(1,083)	(954)	(473)	(501)
Benefit obligation at the end of the year	\$ 11,725	\$ 11,900	\$ 10,883	\$ 10,903
Change in plan assets:				
Fair value of plan assets at the beginning of the year	\$ 14,605	\$ 15,612	\$ 3,693	\$ 4,198
Actual return (loss) on plan assets	2,090	1,657	556	457
Employer contribution	-	-	422	401
Plan participants contributions	-	-	39	43
Benefits and lump sums paid	(1,083)	(954)	(512)	(543)
Fair value of plan assets at the end of year	\$ 15,612	\$ 16,315	\$ 4,198	\$ 4,556
Funded status:				
As of the end of the year	\$ 3,887	\$ 4,415	\$ (6,685)	\$ (6,347)
Unrecognized prior service cost	(362)	(321)	3,266	2,715
Unrecognized net (gain) loss	454	417	2,376	2,339
Unrecognized net (asset) obligation	-	-	219	100
Prepaid (accrued) benefit cost	\$ 3,979	\$ 4,511	\$ (824)	\$ (1,193)
Amounts recognized in the consolidated balance sheets at December 31:				
Prepaid benefit cost	\$ 3,979	\$ 4,511	\$ 312	\$ 404
Accrued benefit cost	-	-	(1,136)	(1,597)
Net amount recognized	\$ 3,979	\$ 4,511	\$ (824)	\$ (1,193)
Weighted-average assumptions used to determine benefit obligations at December 31:				
Discount rate	5.25%	5.25%	5.50%	5.50%
Rate of compensation increase	4.50%	4.50%	4.50%	4.50%
Health care cost trend rate assumed for the following year (Pre-age 65)			8.33%	9.00%
Health care cost trend rate assumed for the following year (Post-age 65)			11.67%	12.00%
Rate to which the cost trend rate is assumed to decline (the ultimate trend rate)			5.00%	5.00%
Year that the rate reaches the ultimate trend rate			2010	2011

Unrecognized prior service cost relates primarily to removal of a substantive plan for pension cost of living adjustments and to changes in our substantive commitments associated with the caps on our medical plans as discussed above. Unrecognized gains and losses have been primarily generated by changes in discount rates in previous years, asset return differences from the preceding five years, and changes in medical trend rates.

In contrast to the projected benefit obligation, the accumulated benefit obligation represents the actuarial present value of benefits based on employee service and compensation as of a certain date and does not include an assumption about future compensation levels. The accumulated benefit obligation for the qualified defined benefit pension plans was \$11,486 and \$11,717 at December 31, 2004 and 2005, respectively.

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The other benefits funded status above, includes a plan with a positive funded status of \$461 and \$546 for December 31, 2004 and 2005, respectively. For the remaining plans, the unfunded status was comprised of the following:

	At December 31,	
	2004	2005
Benefit obligation	\$ 10,492	\$ 10,505
Fair value of plan assets	3,346	3,612
Funded status	\$ (7,146)	\$ (6,893)

The following table summarizes benefit costs for the years ended December 31. Benefit costs are included in operating expenses (in cost of sales and selling, general and administrative expenses) in the accompanying Consolidated Statements of Income. Approximately 10 percent of these costs are capitalized to property, plant and equipment with labor related to network construction.

	Pension Benefits			Other Benefits		
	2003	2004	2005	2003	2004	2005
Components of net periodic benefit cost:						
Service cost	\$ 181	\$ 177	\$ 207	\$ 50	\$ 66	\$ 122
Interest cost	742	696	588	478	472	583
Expected return on plan assets	(1,386)	(1,319)	(1,286)	(315)	(321)	(336)
Amortization of prior service cost	(39)	(43)	(41)	149	235	225
Amortization of actuarial (gain) loss	(28)	5	—	108	88	103
Amortization of transition (asset) obligation	(5)	—	—	66	80	73
Net periodic benefit cost	\$ (535)	\$ (484)	\$ (532)	\$ 536	\$ 620	\$ 770
Settlement (gain) loss	49	—	—	—	—	—
Net periodic benefit cost with adjustments	\$ (486)	\$ (484)	\$ (532)	\$ 536	\$ 620	\$ 770

Weighted-average assumptions used to determine net periodic benefit cost for years ended December 31:

Discount rate	6.75%	6.25%	5.25%	6.75%	6.00%	5.50%
Expected return on plan assets	8.50%	8.50%	8.50%	8.00%	8.00%	8.25%
Rate of compensation increase	5.10%	5.10%	4.50%	4.80%	4.80%	4.50%
Health care cost trend rate pre-age 65			—	10.00%	9.00%	8.33%
Health care cost trend rate post-age 65			—	12.00%	13.00%	11.67%

PLAN ASSETS

BellSouth's weighted-average target allocations and actual asset allocations by asset category are:

	Pension			Other Benefits		
		At December 31,			At December 31,	
Asset Category	Target	2004	2005	Target	2004	2005
Equity securities	55-65%	58%	58%	60-80%	81%	82%
Debt securities	15-25	20	21	0-5	3	3
Real estate	10-15	10	10	5-15	4	4
Other	10-15	12	11	15-25	12	11
Total		100%	100%		100%	100%

BellSouth has established and maintains separate investment policies for assets held in each employee benefit trust. Our investment strategies are of a long-term nature and are designed to meet the following objectives:

- ensure that funds are available to pay benefits as they become due;
- maximize the trusts total return subject to prudent risk taking; and
- preserve and/or improve the funded status of the trusts over time.

Investment policies and strategies are periodically reviewed to ensure the objectives of the trusts are met considering any changes in benefit plan design, market conditions or other material items.

Derivatives are permitted in the investment portfolio to gain investment exposure as a substitute for physical securities and to manage risk. Derivatives are not permitted for speculative or leverage purposes. Trust investments in BellSouth securities are immaterial.

CASH FLOWS

Contributions

Due to the funded status of our pension plans, we do not expect to make contributions to these plans in 2006. Consistent with prior years, we expect to contribute cash

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to the VEBA trusts to fund other benefit payments. Contributions for 2006 are estimated to be in the range of \$350 to \$400.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid over the next ten years. Based on current business conditions, we expect to have the necessary cash flows to fund our obligations.

				Other Benefits
	Pension Benefits	Gross	Medicare Subsidy Receipts	Net
2006	\$ 1,049	\$ 594	\$ (32)	\$ 562
2007	1,059	644	(36)	608
2008	1,075	686	(42)	644
2009	1,084	725	(46)	679
2010	1,056	759	(52)	707
Years 2011-2015	5,032	4,011	(353)	3,658

In July 2003, a Federal district court in Illinois ruled that the benefit formula used in International Business Machines Corporation's (IBM) cash balance pension plan violated the age discrimination provisions of ADEA. The IBM decision conflicts with decisions of at least three other district courts, including a November 2005 decision of the Federal district court in Pennsylvania. Congress is presently considering legislation that would clarify the legal status of cash balance plans under age discrimination rules. At this time, it is unclear what effect, if any, these decisions or possible Congressional action may have on our tax-qualified cash balance pension plans or our financial condition.

The pension amounts reported above do not include the supplemental executive retirement plan (SERP), which is an unfunded nonqualified pension plan. While this plan is unfunded, we have assets to provide for these benefits in a grantor trust. The net periodic benefit cost associated with this plan was \$53 in 2003, \$53 in 2004 and \$61 in 2005. Additional information for the plan, which has an accumulated benefit obligation in excess of plan assets, is:

	December 31,	
	2004	2005
Projected benefit obligation	\$ 584	\$ 637
Accumulated benefit obligation (net amount recognized pre-tax)	515	552
Fair value of plan assets	—	—
Amounts recognized in the consolidated balance sheet at December 31:		
Accrued benefit cost included in other noncurrent liabilities	(320)	(353)
Additional minimum liability recognized in other comprehensive income (pre-tax)	(195)	(199)

Projected benefit payments for this plan are \$66, \$51 and \$86 for 2006, 2007 and 2008, respectively.

We maintain several contributory savings plans that cover substantially all employees. The BellSouth Retirement Savings Plan and the BellSouth Savings and Security Plan (collectively, the Savings Plans) are tax-qualified defined contribution plans. Assets of the plans are held by two trusts (the Trusts) which, in turn, are part of the BellSouth Master Savings Trust. We match a portion of employees' eligible contributions to the Savings Plans at rates determined annually by the Board of Directors. Following is a summary of compensation expense associated with company matching obligations for the year ended December 31:

	2003	2004	2005
Compensation expense	\$ 55	\$ 94	\$ 121

The recorded amounts of cash and cash equivalents, temporary cash investments, bank loans and commercial paper approximate fair value due to the short-term nature of these instruments. Fair value estimates for long-term debt and interest rate swaps are based on quotes from dealers. Since judgment is required to develop the estimates, the estimated amounts presented herein may not be indicative of the amounts that we could realize in a current market exchange.

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DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

Following is a summary of financial instruments comparing the fair values to the recorded amounts as of December 31:

	2004	
	Recorded Amount	Estimated Fair Value
Assets:		
Advances to Cingular Wireless	\$ 4,460	\$ 4,460
Cost-method investments	\$ 921	\$ 921
Debt:⁽¹⁾		
Issued by BST	\$ 4,482	\$ 4,699
Issued by BellSouth Corporation	16,179	16,999
FMV adjustment on hedged debt	(1)	(1)
Other debt and discounts	(77)	(76)
	<u>\$ 20,583</u>	<u>\$ 21,621</u>
Fair value interest rate swaps, net liability ⁽¹⁾	\$ 1	\$ 1
Cash flow interest rate swap, net liability ⁽¹⁾	\$ 28	\$ 28
	2005	
	Recorded Amount	Estimated Fair Value
Assets:		
Advances to Cingular Wireless	\$ 2,827	\$ 2,827
Cost-method investments	\$ 1,192	\$ 1,192
Debt:⁽¹⁾		
Issued by BST	\$ 2,975	\$ 3,086
Issued by BellSouth Corporation	14,317	14,759
FMV adjustment on hedged debt	(44)	(44)
Other debt and discounts	(60)	(60)
	<u>\$ 17,188</u>	<u>\$ 17,741</u>
Fair value interest rate swaps, net liability ⁽¹⁾	\$ 44	\$ 44

(1) These amounts do not include accrued interest; accrued interest is classified as an other current liability in our balance sheet.

DERIVATIVE FINANCIAL INSTRUMENTS

We are, from time to time, party to interest rate swap agreements in our normal course of business for purposes other than trading. These financial instruments are used to mitigate interest rate risks, although to some extent they expose us to market risks and credit risks. We control the credit risks associated with these instruments through the evaluation and continual monitoring of the creditworthiness of the counterparties. In the event that a counterparty fails to meet the terms of a contract or agreement, our exposure is limited to the current value at that time of the currency rate or interest rate differential, not the full notional or contract amount. We believe that such contracts and agreements have been executed with creditworthy financial institutions. As such, we consider the risk of nonperformance to be remote.

INTEREST RATE SWAPS

We enter into interest rate swap agreements to exchange fixed and variable rate interest payment obligations without the exchange of the underlying principal amounts. We are a party to various interest rate swaps, which qualify for hedge accounting and we believe are 100% effective. The following table summarizes the weighted average rates and notional amounts of these agreements.

	For the Year Ended December 31,	
	2004	2005
Pay fixed/receive variable (cash flow hedge):		
Weighted average notional amount	\$ 1,000	\$ 967
Rate paid	5.90%	5.90%
Rate received	1.36%	3.25%
Pay variable/receive fixed (fair value hedge):		
Weighted average notional amount	\$ 955	\$ 1,612
Rate paid	3.25%	4.89%
Rate received	5.53%	5.55%

	As of December 31,	
	2004	2005
Pay fixed/receive variable (cash flow hedge):		
Notional amount	\$ 1,000	\$ -
Pay variable/receive fixed (fair value hedge):		
Notional amount	\$ 1,400	\$ 1,800

The change in fair market value for derivatives designated as hedging the exposure to variable cash flows of a forecasted transaction is recognized as a component of other comprehensive income, net of tax impacts. The change in fair market value for derivatives designated as hedging the exposure to changes in the fair value of a recognized asset or liability, is recognized in earnings in the period of change. Due to their effectiveness, our fair value hedges resulted in no impact to net income. The cash flow swap matured in 2005 and the fair value swaps mature in 2008-2010.

CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject us to credit risk consist principally of trade accounts receivable. Concentrations of credit risk with respect to these receivables, other than those from long distance carriers, are limited due to the composition of the customer base, which includes a large number of individuals and businesses. Accounts receivable from long distance carriers totaled \$315 at December 31, 2004 and \$295 at December 31, 2005.

Note N – Shareholders' Equity

COMMON STOCK AUTHORIZED

Our articles of incorporation authorize the issuance of 8,650,000,000 shares of common stock, par value \$1 per share. Our Board of Directors is authorized to create from the unissued common stock one or more series, and, prior to the issuance of any shares in any particular series, to fix the voting powers, preferences, designations, rights, qualifi-

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cations, limitations or restrictions of such series. The Board has not created any series of common stock.

PREFERRED STOCK AUTHORIZED

Our articles of incorporation authorize 100 million shares of cumulative first preferred stock having a par value of \$1 per share, of which 30 million shares have been reserved and designated series B for possible issuance under a shareholder rights plan. As of December 31, 2005, no preferred shares had been issued. The series A first preferred stock was created for a previous shareholder rights plan which has expired.

SHAREHOLDER RIGHTS PLAN

In 1999, we adopted a shareholder rights plan by declaring a dividend of one right for each share of common stock then outstanding and to be issued thereafter. This plan was amended in 2005. Each right entitles shareholders to buy one one-thousandth of a share of series B first preferred stock for \$200.00 per share. The rights may be exercised only if a person or group acquires 15% of the common stock of BellSouth without the prior approval of the Board of Directors or announces a tender or exchange offer that would result in ownership of 15% or more of the common stock. If a person or group acquires 15% of BellSouth's stock without prior Board approval, other shareholders are then allowed to purchase BellSouth common stock, or units of preferred stock with the same voting and economic characteristics, at half price. The rights currently trade with BellSouth common stock and may be redeemed by the Board of Directors for one cent per right until they become exercisable, and thereafter under certain circumstances. The rights expire in December 2009.

SHARES HELD IN TRUST AND TREASURY

Shares held in trust and treasury, at cost, as of December 31 are comprised of the following:

	2004		2005	
	Shares (in millions)	Amount	Shares (in millions)	Amount
Shares held in treasury	163	\$ 5,524	205	\$ 6,616
Shares held by grantor trusts	26	380	17	199
Shares held in trust and treasury	189	\$ 5,904	222	\$ 6,815

Treasury shares

Shares held in trust and treasury include treasury share purchases made by the Company primarily in open market transactions under repurchase plans and to satisfy shares issued in connection with employee share plans. The following table summarizes activity with respect to share repurchases for the periods presented:

	Number of shares purchased (in millions)	Aggregate purchase price	Average price per share
2003	35.0	\$ 858	\$ 24.50
2004	5.8	\$ 151	\$ 26.17
2005	40.7	\$ 1,096	\$ 26.91
Total	81.5	\$ 2,105	\$ 25.83

We reissued 4.5 million shares in 2003, 7.0 million shares in 2004, and 7.9 million shares in 2005 in connection with various employee benefit plans.

Grantor trusts

In accordance with Emerging Issues Task Force Issue ("EITF") 97-14, *Accounting for Deferred Compensation Arrangements Where Amounts Are Held in a Rabbi Trust and Invested*, assets of rabbi trusts are to be consolidated with those of the employer, and the value of the employer's stock held in the rabbi trusts should be classified in shareholders' equity and generally accounted for in a manner similar to treasury stock. Therefore, the BellSouth shares held in the grantor trusts are presented as a reduction of shareholders' equity and are not considered in the computation of shares outstanding for financial reporting purposes.

OTHER COMPREHENSIVE INCOME

Accumulated other comprehensive income (loss) is comprised of the following components as of December 31:

2004

2005

Cumulative foreign currency translation adjustment	\$	(79)	\$	(2)
Minimum pension liability adjustment		(129)		(133)
Net unrealized (losses) gains on derivatives		(12)		5
Net unrealized gains on securities		63		116
	\$	(157)	\$	(14)

Accumulated other comprehensive income (loss) for our discontinued operations included in the amounts above was \$(77) as of December 31, 2004. Total comprehensive income details are presented in the table below.

	For the Year Ended December 31,		
	2003	2004	2005
Total Comprehensive Income			
Net Income	\$ 3,904	\$ 4,758	\$ 3,294
Foreign currency translation ⁽¹⁾ :			
Adjustments	(103)	(43)	(1)
Sale of foreign entities	268	408	78
	165	365	77

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	For the Year Ended December 31,		
	2003	2004	2005
Total Comprehensive Income			
Minimum pension liability adjustment, net of tax of \$(10), \$(20), and \$(1)	(18)	(40)	(4)
Deferred gains (losses) on derivatives:			
Deferred gains (losses), net of tax of \$8, \$20, and \$10	14	36	19
Reclassification adjustment for (gains) losses included in net income, net of tax of \$(7), \$0, and \$0	(13)	8	(2)
	1	44	17
Unrealized gains (losses) on securities:			
Unrealized holdings gains (losses), net of tax of \$21, \$33, and \$31	39	57	54
Reclassification adjustment for (gains) losses included in net income, net of tax of \$(17), \$1, and \$0	(32)	2	(1)
	7	59	53
Total comprehensive income	\$ 4,059	\$ 5,186	\$ 3,437

(1) Foreign currency translation amounts had no tax impacts in 2003. In 2004, the Adjustments are net of tax of \$(42). There were no tax impacts on the 2004 sale of foreign entities. In 2005, the sale of foreign entities was net of tax of \$42 and there was no tax on the Adjustments.

Note O – Stock Compensation Plans

We have granted stock-based compensation awards to key employees under several plans. In April 2004, BellSouth shareholders approved the adoption of the BellSouth Corporation Stock and Incentive Compensation Plan (the Stock Plan), which provides for various types of grants, including stock options, restricted stock, and performance-based awards. One share of BellSouth common stock is the underlying security for any award. The maximum number of shares available for future grants under the Stock Plan is limited to 80 million reduced by awards granted and increased by shares tendered in option exercises. Prior to adoption of the Stock Plan, stock options and other stock-based awards were granted under the BellSouth Corporation Stock Plan and the BellSouth Corporation Stock Option Plan. We account for stock-based compensation under the fair value recognition provisions of SFAS No. 123.

Given trends in long-term compensation awards and market conditions, over the last few years we have moved toward granting a mix of restricted stock and performance share units in lieu of stock options. The table below summarizes the total compensation cost for each type of award included in our results of operations:

	For the Year Ended December 31,		
	2003	2004	2005
Stock options	\$ 114	\$ 78	\$ 41
Restricted stock	23	43	54
Performance share units	15	40	71
Totals	\$ 152	\$ 161	\$ 166

As of December 31, 2005, there was \$148 of total unrecognized compensation cost related to nonvested awards, which will be amortized over the remaining applicable vesting period of each award.

STOCK OPTION AWARDS

Stock options granted under the plans entitle recipients to purchase shares of BellSouth common stock within prescribed periods at a price either equal to, or in excess of, the fair market value on the date of grant. Options generally become exercisable at the end of three to five years, have a term of ten years, and provide for accelerated vesting if there is a change in control (as defined in the plans). A summary of option activity under the plans is presented below:

	2003	2004	2005
Options outstanding at January 1	106,328,465	112,840,873	105,763,573
Options granted	14,374,127	369,076	69,247
Options exercised	(4,495,974)	(4,832,564)	(6,427,203)
Options forfeited	(3,365,745)	(2,613,812)	(2,602,828)
Options outstanding at December 31	112,840,873	105,763,573	96,802,789
Weighted-average option prices per common share:			
Outstanding at January 1	\$35.68	\$34.52	\$35.19
Granted at fair market value	\$21.96	\$27.25	\$26.40
Exercised	\$17.94	\$18.54	\$20.59
Forfeited	\$38.85	\$36.37	\$36.46
Outstanding at December 31	\$34.52	\$35.19	\$36.12

Weighted-average fair value of options granted at fair market value during the year	\$4.20	\$5.66	\$5.20
Options exercisable at December 31	70,615,852	75,627,927	82,252,669
Shares available for grant at December 31	54,881,922	79,886,521	77,532,962

The value received by employees for options exercised during the years ended December 31, 2003, 2004, and 2005 was \$40 million, \$48 million and \$41 million, respectively.

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The fair value of each option grant is estimated on the grant date using the Black-Scholes option-pricing model with the following weighted-average assumptions:

	2003	2004	2005
Expected life (years)	5	5	5
Dividend yield	3.87%	3.67%	4.08%
Expected volatility	29.0%	29.0%	28.0%
Risk-free interest rate	2.65%	3.46%	3.90%

The following table summarizes information about stock options outstanding at December 31, 2005:

Exercise Price Range	Outstanding			Exercisable	
	Options	Weighted Average Life ^(a)	Wtd. Avg. Exercise Price	Options	Wtd. Avg. Exercise Price
\$19.22 – \$22.1	9,204,609,94	4.71	\$ 21.81	8,738,594	\$ 21.90
\$22.20 – \$30.91	17,403,568	3.59	\$ 29.92	14,858,732	\$ 30.27
\$31.03 – \$41.00	15,906,638	5.76	\$ 38.96	15,636,854	\$ 38.93
\$41.26 – \$43.66	17,825,304	5.03	\$ 42.59	17,811,304	\$ 42.59
\$44.48 – \$51.78	25,207,185	3.62	\$ 45.66	25,207,185	\$ 45.66
\$19.22 – \$51.78	96,802,789	4.46	\$ 36.12	82,252,669	\$ 38.41

(a) Weighted-average remaining contractual life in years.

RESTRICTED STOCK AWARDS

Restricted stock awards granted to key employees under the plans are settled by issuing shares of common stock at the vesting date. Generally, the restrictions lapse in full on the third anniversary of the grant date, or on a pro rata basis on each of the first three anniversaries of the grant date in the case of retirement eligible employees. The vesting of restricted stock accelerates following an involuntary separation of employment (as defined in the plans) occurring within two years of a change in control (as defined in the plans). The grant date fair value of the restricted stock is expensed over the period during which the restrictions lapse. The shares represented by restricted stock awards are considered outstanding at the grant date, as the recipients are entitled to dividends and voting rights. The total fair value of restricted stock vested during the years ended December 31, 2003, 2004 and 2005, was \$13, \$11, and \$49, respectively. A summary of restricted stock activity under the plans is presented below:

	2003	2004	2005
Restricted shares:			
Outstanding at January 1	2,163,250	2,267,667	3,974,851
Granted	772,250	2,264,300	2,353,430
Vested	(489,691)	(407,286)	(1,842,870)
Forfeited	(178,142)	(149,830)	(215,331)
Outstanding at December 31	2,267,667	3,974,851	4,270,080
Weighted-average grant date fair value per restricted share:			
Outstanding at January 1	\$34.69	\$29.91	\$28.24
Granted	\$22.11	\$27.60	\$26.07
Vested	\$36.45	\$34.28	\$28.40
Forfeited	\$36.20	\$27.31	\$27.27
Outstanding at December 31	\$29.91	\$28.24	\$27.02

PERFORMANCE SHARE UNIT AWARDS

Performance share units granted to key employees are settled in cash based on an average stock price at the end of the three-year performance period multiplied by the number of units earned. The number of performance share units actually earned by recipients is based on the achievement of certain performance goals as defined by the terms of the awards, and can range from 0% to 150% of the number of units granted. At the end of the performance period, recipients also receive a cash payment equal to the dividends paid on a share of BellSouth stock during the performance period for each performance share unit earned. In the event of a change in control (as defined in the plans), the performance period is modified and participants receive prorated payments based on the modified performance period. Performance share unit expense is recognized over the performance period based on the stock price at each reporting date and the expected outcome of the performance condition; expense is also recognized for dividends accrued during the performance period. The total cash payment of performance share liabilities paid to employees in 2005 was \$13 related to the performance period which ended December 31, 2004. There were no payments made on shares vested in earlier performance periods. A summary of performance share unit activity under the plans is presented below:

	2003	2004	2005
Performance share units			
Outstanding at January 1	1,017,050	1,718,400	3,788,782
Units granted	1,244,700	2,699,400	3,431,475
Units vested	(448,200)	(504,815)	(1,256,222)

Units forfeited	(95,150)	(124,203)	(106,430)
Outstanding at December 31	1,718,400	3,788,782	5,857,605
Weighted-average grant date stock price per performance share unit	\$26.71	\$28.22	\$26.04

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Note P – Segment Information

We have three reportable operating segments: (1) Communications Group; (2) Wireless; and (3) Advertising & Publishing Group.

We own a 40 percent economic interest in Cingular Wireless, and share joint control of the venture with AT&T. We account for the investment under the equity method. For management purposes we evaluate our wireless segment based on our proportionate share of Cingular Wireless' results. Accordingly, results for our wireless segment reflect the proportional consolidation of 40 percent of Cingular Wireless' results.

The following table provides information for each operating segment as of and for the year ended December 31:

	2003	2004	2005
Communications Group			
External revenues	\$ 18,269	\$ 18,306	\$ 18,404
Intersegment revenues	138	107	108
Total segment revenues	18,407	18,413	18,512
Depreciation and amortization	3,787	3,609	3,633
Segment operating income	4,813	4,597	4,255
Interest expense	414	374	391
Income taxes	1,612	1,526	1,389
Segment net income	\$ 2,829	\$ 2,727	\$ 2,543
Segment assets	\$ 33,269	\$ 33,252	\$ 33,599
Capital expenditures	\$ 2,898	\$ 3,164	\$ 3,429
Wireless (40% proportional interest)			
External revenues	\$ 6,231	\$ 7,826	\$ 13,773
Intersegment revenues	—	—	—
Total segment revenues	6,231	7,826	13,773
Depreciation and amortization	835	1,073	1,778
Segment operating income	915	895	1,811
Interest expense	343	360	504
Net earnings (losses) of equity affiliates	(129)	(156)	2
Income taxes	159	146	594
Segment net income	\$ 261	\$ 209	\$ 701
Segment assets	\$ 10,212	\$ 32,895	\$ 31,728
Capital expenditures	\$ 1,094	\$ 1,380	\$ 2,990
Advertising & Publishing Group			
External revenues	\$ 2,033	\$ 2,005	\$ 2,046
Intersegment revenues	17	14	14
Total segment revenues	2,050	2,019	2,060
Depreciation and amortization	26	28	28
Segment operating income	973	954	954
Interest expense	7	8	12
Income taxes	368	363	346
Segment net income	\$ 600	\$ 583	\$ 595
Segment assets	\$ 1,002	\$ 1,057	\$ 1,102
Capital expenditures	\$ 28	\$ 29	\$ 28

**RECONCILIATION TO
CONSOLIDATED FINANCIAL INFORMATION**

	2003	2004	2005
Operating revenues			
Total reportable segments	\$ 26,688	\$ 28,258	\$ 34,345
Cingular Wireless proportional consolidation	(6,231)	(7,826)	(13,773)
Deferred revenue adjustment	—	—	47
South Carolina regulatory settlement	—	(50)	—
Corporate, eliminations and other	(116)	(82)	(72)
Total consolidated	\$ 20,341	\$ 20,300	\$ 20,547

Operating income

Total reportable segments	\$ 6,701	\$ 6,446	\$ 7,020
Cingular Wireless proportional consolidation	(915)	(895)	(1,811)
Restructuring charge and asset impairment	(158)	(50)	(262)
Pension settlement loss	(47)	—	—
Deferred revenue adjustment	—	—	47
South Carolina regulatory settlement	—	(53)	—
Hurricane-related expenses	—	(164)	(360)
Corporate, eliminations and other	(24)	5	36
Total consolidated	\$ 5,557	\$ 5,289	\$ 4,670

Net income

Total reportable segments	\$ 3,690	\$ 3,519	\$ 3,839
Restructuring charge and asset impairment	(97)	(31)	(161)
Pension settlement loss	(29)	—	—
Net gain on ownership transactions	—	295	228
Net losses on sale or impairment of securities	(5)	—	—
Early extinguishment of debt	(11)	—	(26)
Deferred revenue adjustment	—	—	29
South Carolina regulatory settlement	—	(33)	—
Hurricane-related expenses	—	(100)	(247)
Wireless merger integration costs and fair value adjustment	—	(66)	(197)
Cingular Wireless lease accounting adjustments	—	(43)	—
Wireless merger intangible amortization	—	(80)	(374)
Income from discontinued operations	101	1,364	381
Cumulative effect of changes in accounting principle	315	—	—
Corporate, eliminations and other	(60)	(67)	(178)
Total consolidated	\$ 3,904	\$ 4,758	\$ 3,294

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	2003	2004	2005
Total assets			
Total reportable segments	\$ 44,483	\$ 67,204	\$ 66,429
Cingular Wireless proportional	(10,212)	(32,895)	(31,728)
Cingular investment	7,679	22,771	21,274
Corporate, eliminations and other	7,672	2,259	578
Total consolidated	\$ 49,622	\$ 59,339	\$ 56,553

The Cingular Wireless proportional consolidation shown above represents the amount necessary to reconcile the proportional results of Cingular Wireless to GAAP results.

Reconciling items are transactions or events that are included in reported consolidated results but are excluded from segment results due to their nonrecurring or nonoperational nature. Net gain on ownership transactions include: in 2004, a gain on the sale of our operations in Denmark; in 2005, a gain on the sale of our operations in Israel.

Net revenues to external customers are based on the location of the customer. The customers of our reportable operating segments are principally in the United States.

Note Q –Commitments and Contingencies**LEASES**

We have entered into operating leases for facilities and equipment used in operations. Rental expense under operating leases was \$288 for 2003, \$286 for 2004, and \$285 for 2005. Capital leases currently in effect are not significant. The following table summarizes the approximate future minimum rentals under noncancelable operating leases in effect at December 31, 2005:

	Minimum Rentals
2006	\$ 114
2007	93
2008	70
2009	52
2010	30
Thereafter	223
Total	\$ 582

OUTSIDE PLANT

We currently self-insure all of our outside plant against casualty losses. Such outside plant, located in the nine southeastern states served by BST, is susceptible to damage from severe weather conditions and other perils. The net book value of outside plant was \$8,530 at December 31, 2004 and \$8,549 at December 31, 2005.

GUARANTEES

In most of our sale and divestiture transactions, we indemnify the purchaser for various items including labor and general litigation as well as certain tax matters. Generally, the terms last one to five years for general and specific indemnities and for the statutory review periods for tax matters. The events or circumstances that would require us to perform under the indemnity are transaction and circumstance specific. We regularly evaluate the probability of having to incur costs associated with these indemnifications and have accrued for expected losses that are probable. In addition, in the normal course of business, we indemnify counterparties in certain agreements. The nature and terms of these indemnities vary by transaction. Historically, we have not incurred significant costs related to performance under these types of indemnities.

PURCHASE OBLIGATIONS

As of December 31, 2005, we have contracts in place to outsource certain services, principally information technology, substantially all of which is with two vendors. We also have various commitments with vendors to purchase telecommunications equipment, software and services.

The following table discloses aggregate information about these purchase obligations and the periods in which payments are due:

	Payments Due by Period				
	Total	Less than 1 year	2007-2009	2010-2012	After 2012
Unconditional purchase obligations ⁽¹⁾	\$ 2,633	\$ 936	\$ 1,482	\$ 215	—

(1) The unconditional purchase obligations include annual estimated expenditures based on anticipated volumes.

REGULATORY MATTERS

In May 2005, we sued AT&T in US District Court for the Northern District of Georgia for unpaid access charges associated with AT&T's prepaid calling cards and its "IP in the middle" services that use Internet Protocol technology for internal call processing but use the public switched network to originate and terminate calls. The lawsuit follows two separate rulings by the FCC, one in April 2004 concerning "IP in the middle" services and one in February 2005 concerning prepaid card services, that each service was a telecommunications service subject to access charges. AT&T estimated in securities filings that it had "saved" \$340 in access charges on its prepaid card services and \$250 in access charges on its "IP in the middle" services. We believe that some of the improperly avoided access charges should have been paid to us for the use of our network. As the lawsuit progresses, we expect to obtain information from AT&T and other sources that will determine the amount of BellSouth access charges AT&T avoided. AT&T has appealed the FCC's decision related to prepaid card services. The court deciding the appeal held the hearing in the first quarter of 2006. In addition, AT&T has asserted certain defenses against BellSouth and has asserted the claim described below in an effort to reduce any amount it may owe to BellSouth. At

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this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of gain, if any, be made. Accordingly, no revenue has been recognized with respect to this matter in our consolidated financial statements.

On November 4, 2005, AT&T sued BellSouth Long Distance, Inc. (BSLD) and Qwest Communications Corporation (Qwest) in US District Court for the Southern District of New York. AT&T has asserted claims of breach of contract, fraudulent misrepresentation and unjust enrichment against BSLD and related claims against Qwest. AT&T's claims arise from a contract with BSLD pursuant to which BSLD purchased wholesale long distance minutes that it resold to Qwest. The complaint does not specify the amount of damages sought by AT&T. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of the amount of loss, if any, be made.

LEGAL PROCEEDINGS***Employment claim***

On April 29, 2002, five African-American employees filed a putative class action lawsuit, captioned *Gladys Jenkins et al. v. BellSouth Corporation*, against the Company in the US District Court for the Northern District of Alabama. The complaint alleges that BellSouth discriminated against current and former African-American employees with respect to compensation and promotions in violation of Title VII of the Civil Rights Act of 1964 and 42 USC. Section 1981. Plaintiffs purport to bring the claims on behalf of two classes: a class of all African-American hourly workers employed by BellSouth Telecommunications at any time since April 29, 1998, and a class of all African-American salaried workers employed by BellSouth Telecommunications at any time since April 29, 1998 in management positions at or below Job Grade 59/Level C. The plaintiffs are seeking unspecified amounts of back pay, benefits, punitive damages and attorneys' fees and costs, as well as injunctive relief. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of the amount of loss, if any, be made.

Securities and ERISA claims

From August through October 2002, several individual shareholders filed substantially identical class action lawsuits against BellSouth and three of its senior officers alleging violations of the federal securities laws. The cases have been consolidated in the US District Court for the Northern District of Georgia and are captioned *In re BellSouth Securities Litigation*. Pursuant to the provisions of the Private Securities Litigation Reform Act of 1995, the court has appointed a Lead Plaintiff. The Lead Plaintiff filed a Consolidated and Amended Class Action Complaint in July 2003 on behalf of two putative classes:

(1) purchasers of BellSouth stock during the period November 7, 2000 through February 19, 2003 (the class period) for alleged violations of Sections 10(b) and 20 of the Securities Exchange Act of 1934 and (2) participants in BellSouth's Direct Investment Plan during the class period for alleged violations of Sections 11, 12 and 15 of the Securities Act of 1933. Four outside directors were named as additional defendants. The Consolidated and Amended Class Action Complaint alleged that during the class period the Company (1) overstated the unbilled receivables balance of its Advertising & Publishing subsidiary; (2) failed to properly implement SAB 101 with regard to its recognition of Advertising & Publishing revenues; (3) improperly billed competitive local exchange carriers (CLEC) to inflate revenues; (4) failed to take a reserve for refunds that ultimately came due following litigation over late payment charges; and (5) failed to properly write down goodwill of its Latin American operations.

On February 8, 2005, the District Court dismissed the Exchange Act claims, except for those relating to the writedown of Latin American goodwill. On that date, the District Court also dismissed the Securities Act claims, except for those relating to the writedown of Latin American goodwill, the allegations relating to unbilled receivables of the Company's Advertising & Publishing subsidiary, the implementation of SAB 101 regarding recognition of Advertising & Publishing revenues and alleged improper billing of CLECs. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In February 2003, a similar complaint was filed in the Superior Court of Fulton County, Georgia on behalf of participants in BellSouth's Direct Investment Plan alleging violations of Section 11 of the Securities Act. Defendants removed this action to federal court pursuant to the provisions of the Securities Litigation Uniform Standards Act of 1998. In July 2003, the federal court issued a ruling that the case should be remanded to Fulton County Superior Court. The Fulton County Superior Court has stayed the case pending resolution of the federal case. The plaintiffs are seeking an unspecified amount of damages, as well as attorneys' fees and costs. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In September and October 2002, three substantially identical class action lawsuits were filed in the US District Court for the Northern District of Georgia against BellSouth, its directors, three of its senior officers, and other individuals, alleging violations of the Employee Retirement Income Security Act (ERISA). The cases have been consolidated and on April 21, 2003, a Consolidated Complaint was filed. The plaintiffs, who seek to represent a putative class of participants and beneficiaries of BellSouth's 401(k) plans (the Plan), allege in the Consolidated Complaint that the company and the individual defendants breached their fiduciary duties in violation of ERISA, by among other things, (1) failing to provide accurate information to the

Plans' participants and beneficiaries; (2) failing to ensure that the Plans' assets were invested properly; (3) failing to monitor the Plans' fiduciaries; (4) failing to disregard Plan

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directives that the defendants knew or should have known were imprudent and (5) failing to avoid conflicts of interest by hiring independent fiduciaries to make investment decisions. The plaintiffs are seeking an unspecified amount of damages, injunctive relief, attorneys' fees and costs. Certain underlying factual allegations regarding BellSouth's Advertising & Publishing subsidiary and its former Latin American operation are substantially similar to the allegations in the putative securities class action captioned *In re BellSouth Securities Litigation*, which is described above. At this time, the likely outcome of the cases cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

Antitrust claims

In December 2002, a consumer class action alleging antitrust violations of Section 1 of the Sherman Antitrust Act was filed against BellSouth, Verizon, SBC and Qwest, captioned *William Twombly, et al v. Bell Atlantic Corp., et al*, in US District Court for the Southern District of New York. The complaint alleged that defendants conspired to restrain competition by agreeing not to compete with one another and to impede competition with others. The plaintiffs are seeking an unspecified amount of treble damages and injunctive relief, as well as attorneys' fees and expenses. In October 2003, the district court dismissed the complaint for failure to state a claim. In October 2005, the Second Circuit Court of Appeals reversed the District Court's decision and remanded the case to the District Court for further proceedings. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

In June 2004, the US Court of Appeals for the 11th Circuit affirmed the District Court's dismissal of most of the antitrust and state law claims brought by a plaintiff CLEC in a case captioned *Covad Communications Company, et al v. BellSouth Corporation, et al*. The appellate court, however, permitted a price squeeze claim and certain state tort claims to proceed. In November 2005, Covad dismissed with prejudice the civil action and then contemporaneously filed complaints with the public service commissions of Florida and Georgia and filed an informal complaint with the Federal Communications Commission. The commission complaints allege breaches of our interconnection contracts approved by the state commissions, including failure to provide collocation, mishandling of orders, ineffective support systems, and failure to provide unbundled loops. The complaints also allege improper solicitation of Covad customers. These claims are similar to the claims raised in the civil action dismissed by Covad. The complaints seek credits and equitable relief. Covad has asked the state commissions to stay proceedings on its complaints pending resolutions of its FCC complaint. At this time, the likely outcome of the case cannot be predicted, nor can a reasonable estimate of loss, if any, be made.

OTHER CLAIMS

We are subject to claims arising in the ordinary course of business involving allegations of personal injury, breach of contract, anti-competitive conduct, employment law issues, regulatory matters and other actions. BST is also subject to claims attributable to pre-divestiture events, including environmental liabilities, rates and contracts. Certain contingent liabilities for pre-divestiture events are shared with AT&T Inc. While complete assurance cannot be given as to the outcome of these claims, we believe that any financial impact would not be material to our results of operations, financial position or cash flows.

Note R –Subsidiary Financial Information

We have fully and unconditionally guaranteed all of the outstanding debt securities of BellSouth Telecommunications, Inc. (BST), which is a 100% owned subsidiary of BellSouth. In accordance with SEC rules, we are providing the following condensed consolidating financial information. BST is listed separately because it has debt securities, registered with the SEC, that we have guaranteed. The Other column represents all other wholly owned subsidiaries excluding BST and BST subsidiaries. The Adjustments column includes the necessary amounts to eliminate the intercompany balances and transactions between BST, Other and Parent and to consolidate wholly owned subsidiaries to reconcile to our consolidated financial information.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS CONTINUED
DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED
BELLSOUTH CORPORATION

CONDENSED CONSOLIDATING STATEMENTS OF INCOME

	For the Year Ended December 31, 2003				
	BST	Other	Parent	Adjustments	Total
Total operating revenues	\$17,400	\$ 5,695	\$ —	\$ (2,754)	\$20,341
Total operating expenses	14,838	4,169	25	(4,248)	14,784
Operating income (loss)	2,562	1,526	(25)	1,494	5,557
Interest expense	537	73	580	(243)	947
Net earnings (losses) of equity affiliates	1,067	498	3,799	(4,912)	452
Other income (expense), net	(10)	275	111	(14)	362
Income (loss) from continuing operations before income taxes	3,082	2,226	3,305	(3,189)	5,424
Provision (benefit) for income taxes	730	770	(183)	619	1,936
Income (loss) from continuing operations	2,352	1,456	3,488	(3,808)	3,488
Income (loss) from discontinued operations, net of tax	—	101	101	(101)	101
Cumulative effect of changes in accounting principle, net of tax	816	(501)	315	(315)	315
Net income (loss)	\$ 3,168	\$ 1,056	\$ 3,904	\$ (4,224)	\$ 3,904

	For the Year Ended December 31, 2004				
	BST	Other	Parent	Adjustments	Total
Total operating revenues	\$16,884	\$ 6,452	\$ —	\$ (3,036)	\$20,300
Total operating expenses	14,993	4,627	11	(4,620)	15,011
Operating income (loss)	1,891	1,825	(11)	1,584	5,289
Interest expense	529	26	607	(246)	916
Net earnings (losses) of equity affiliates	1,125	80	3,700	(4,837)	68
Other income (expense), net	12	667	114	(48)	745
Income (loss) from continuing operations before income taxes	2,499	2,546	3,196	(3,055)	5,186
Provision (benefit) for income taxes	484	858	(198)	648	1,792
Income (loss) from continuing operations	2,015	1,688	3,394	(3,703)	3,394
Income (loss) from discontinued operations, net of tax	—	1,364	1,364	(1,364)	1,364
Net income (loss)	\$ 2,015	\$ 3,052	\$ 4,758	\$ (5,067)	\$ 4,758

	For the Year Ended December 31, 2005				
	BST	Other	Parent	Adjustments	Total
Total operating revenues	\$16,851	\$ 7,191	\$ —	\$ (3,495)	\$20,547
Total operating expenses	15,556	5,330	119	(5,128)	15,877
Operating income (loss)	1,295	1,861	(119)	1,633	4,670
Interest expense	513	29	891	(309)	1,124
Net earnings (losses) of equity affiliates	1,195	171	3,223	(4,424)	165
Other income (expense), net	(12)	552	225	(174)	591
Income (loss) from continuing operations before income taxes	1,965	2,555	2,438	(2,656)	4,302
Provision (benefit) for income taxes	257	952	(475)	655	1,389
Income (loss) from continuing operations	1,708	1,603	2,913	(3,311)	2,913
Income (loss) from discontinued operations, net of tax	—	381	381	(381)	381
Net income (loss)	\$ 1,708	\$ 1,984	\$ 3,294	\$ (3,692)	\$ 3,294

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CONDENSED CONSOLIDATING BALANCE SHEETS

	December 31, 2004					December 31, 2005				
	BST	Other	Parent	Adjust- ments	Total	BST	Other	Parent	Adjust- ments	Total
ASSETS										
Current assets:										
Cash and cash equivalents	\$ 7	\$ 405	\$ 265	\$ 3	\$ 680	\$ 98	\$ 141	\$ 138	\$ 50	\$ 427
Short-term investments	—	—	16	—	16	—	—	—	—	—
Accounts receivable, net	75	1,005	2,918	(1,439)	2,559	25	2,058	4,510	(4,038)	2,555
Other current assets	528	4,418	58	(3,714)	1,290	537	531	39	120	1,227
Assets of discontinued operations	—	1,068	—	—	1,068	—	—	—	—	—
Total current assets	610	6,896	3,257	(5,150)	5,613	660	2,730	4,687	(3,868)	4,209
Investments and advances to Cingular										
Wireless	3,515	21,686	1,539	(3,969)	22,771	—	21,069	205	—	21,274
Property, plant and equipment, net	21,339	665	3	32	22,039	21,045	644	3	31	21,723
Deferred charges and other assets	5,267	293	39,234	(37,465)	7,329	9,117	611	34,322	(36,236)	7,814
Intangible assets, net	1,072	391	9	115	1,587	1,040	400	3	90	1,533
Total assets	\$31,803	\$29,931	\$44,042	\$(46,437)	\$59,339	\$31,862	\$25,454	\$39,220	\$(39,983)	\$56,553
LIABILITIES AND SHAREHOLDERS' EQUITY										
Current liabilities:										
Debt maturing within one year	\$ 3,016	\$ 15	\$ 4,248	\$ (1,804)	\$ 5,475	\$ 5,003	\$ 270	\$ 3,985	\$ (5,149)	\$ 4,109
Other current liabilities	3,941	1,165	4,905	(5,946)	4,065	3,307	1,437	1,113	(1,312)	4,545
Liabilities of discontinued operations	—	830	—	—	830	—	—	—	—	—
Total current liabilities	6,957	2,010	9,153	(7,750)	10,370	\$ 8,310	1,707	5,098	(6,461)	8,654
Long-term debt	3,704	107	11,874	(577)	15,108	2,931	99	10,571	(522)	13,079
Noncurrent liabilities:										
Deferred income taxes	5,063	1,735	(576)	184	6,406	5,032	1,927	(574)	222	6,607
Other noncurrent liabilities	2,974	791	525	99	4,389	3,185	757	591	146	4,679
Total noncurrent liabilities	8,037	2,526	(51)	283	10,795	8,217	2,684	17	368	11,286
Shareholders' equity	13,105	25,288	23,066	(38,393)	23,066	12,404	20,964	23,534	(33,368)	23,534
Total liabilities and shareholders' equity	\$31,803	\$29,931	\$44,042	\$(46,437)	\$59,339	\$31,862	\$25,454	\$39,220	\$(39,983)	\$56,553

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS CONTINUED
DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED
BELLSOUTH CORPORATION

CONDENSED CONSOLIDATING CASH FLOW STATEMENTS

	For the Year Ended December 31, 2003				
	BST	Other	Parent	Adjustments	Total
Cash flows from continuing operations:					
Cash flows from operating activities	\$ 7,654	\$ 1,637	\$ 4,038	\$ (5,446)	\$ 7,883
Cash flows from investing activities	(2,918)	(545)	(777)	1,534	(2,706)
Cash flows from financing activities	(4,731)	(1,082)	(2,825)	3,959	(4,679)
Cash flows from discontinued operations	—	428	—	—	428
Net increase in cash	\$ 5	\$ 438	\$ 436	\$ 47	\$ 926

	For the Year Ended December 31, 2004				
	BST	Other	Parent	Adjustments	Total
Cash flows from continuing operations:					
Cash flows from operating activities	\$ 5,456	\$ 1,347	\$ 3,210	\$ (3,212)	\$ 6,801
Cash flows from investing activities	(2,971)	(14,363)	(13,751)	17,525	(13,560)
Cash flows from financing activities	(2,483)	12,810	9,188	(14,444)	5,071
Cash flows from discontinued operations	—	(579)	—	—	(579)
Net increase (decrease) in cash	\$ 2	\$ (785)	\$ (1,353)	\$ (131)	\$ (2,267)

	For the Year Ended December 31, 2005				
	BST	Other	Parent	Adjustments	Total
Cash flows from continuing operations:					
Cash flows from operating activities	\$ 5,341	\$ 1,616	\$ 7,267	\$ (7,516)	\$ 6,708
Cash flows from investing activities	(3,165)	4,727	820	(2,865)	(483)
Cash flows from financing activities	(2,085)	(6,492)	(8,214)	10,428	(6,363)
Cash flows from discontinued operations	—	(115)	—	—	(115)
Net increase (decrease) in cash	\$ 91	\$ (264)	\$ (127)	\$ 47	\$ (253)

SUPPLEMENTAL DATA

	For the Year Ended December 31, 2003				
	BST	Other	Parent	Adjustments	Total
Depreciation and amortization expense	\$ 3,543	\$ 191	\$ 2	\$ 75	\$ 3,811
Capital expenditures	\$ 2,704	\$ 186	\$ 4	\$ 32	\$ 2,926

	For the Year Ended December 31, 2004				
	BST	Other	Parent	Adjustments	Total
Depreciation and amortization expense	\$ 3,365	\$ 217	\$ 3	\$ 51	\$ 3,636
Capital expenditures	\$ 2,910	\$ 255	\$ 6	\$ 22	\$ 3,193

	For the Year Ended December 31, 2005				
	BST	Other	Parent	Adjustments	Total
Depreciation and amortization expense	\$ 3,369	\$ 243	\$ 2	\$ 47	\$ 3,661
Capital expenditures	\$ 3,248	\$ 189	\$ 3	\$ 17	\$ 3,457

Table of Contents**Note S – Quarterly Financial Information (Unaudited)**

In the following summary of quarterly financial information, all adjustments necessary for a fair presentation of each period were included.

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
2004					
Operating revenues	\$ 4,976	\$ 5,083	\$ 5,095	\$ 5,146	\$20,300
Operating income	1,358	1,442	1,401	1,088	5,289
Provision for income taxes	623	516	465	188	1,792
Income from continuing operations	1,150	939	852	453	3,394
Net income	\$ 1,599	\$ 996	\$ 799	\$ 1,364	\$ 4,758
Basic earnings per share ^(a) :					
Income from continuing operations	\$ 0.63	\$ 0.51	\$ 0.47	\$ 0.25	\$ 1.85
Net income	\$ 0.87	\$ 0.54	\$ 0.44	\$ 0.74	\$ 2.60
Diluted earnings per share ^(a) :					
Income from continuing operations	\$ 0.63	\$ 0.51	\$ 0.46	\$ 0.25	\$ 1.85
Net income	\$ 0.87	\$ 0.54	\$ 0.44	\$ 0.74	\$ 2.59
Total comprehensive income	\$ 1,713	\$ 1,007	\$ 789	\$ 1,677	\$ 5,186
2005					
Operating revenues	\$ 5,091	\$ 5,142	\$ 5,072	\$ 5,242	\$20,547
Operating income	1,352	1,350	971	997	4,670
Provision for income taxes	354	394	392	249	1,389
Income from continuing operations	683	795	817	618	2,913
Net income	\$ 1,064	\$ 795	\$ 817	\$ 618	\$ 3,294
Basic earnings per share ^(a) :					
Income from continuing operations	\$ 0.37	\$ 0.43	\$ 0.45	\$ 0.34	\$ 1.60
Net income	\$ 0.58	\$ 0.43	\$ 0.45	\$ 0.34	\$ 1.81
Diluted earnings per share ^(a) :					
Income from continuing operations	\$ 0.37	\$ 0.43	\$ 0.44	\$ 0.34	\$ 1.59
Net income	\$ 0.58	\$ 0.43	\$ 0.44	\$ 0.34	\$ 1.80
Total comprehensive income	\$ 1,141	\$ 805	\$ 859	\$ 632	\$ 3,437

(a) Due to rounding, the sum of quarterly earnings per share amounts may not agree to year-to-date earnings per share amounts.

The quarters shown were affected by the items listed below. These items are specific to net income.

2004

- First quarter included a gain related to the sale of our operations in Denmark, which increased net income by \$295, or \$0.16 per share.
- First quarter also included a charge for a settlement with the South Carolina Consumer Advocate, which decreased net income by \$33, or 0.02 per share.
- We recorded losses related to service repairs in the wireline business due to Hurricanes Charley, Frances, Ivan and Jeanne, which reduced net income by \$23, or \$0.01 per share in the third quarter and by \$77, or \$0.04 per share, in the fourth quarter.
- Our equity in earnings from Cingular Wireless included losses related to wireless merger integration costs for the Cingular Wireless/AT&T Wireless merger, a fair value adjustment for the sale of Cingular Wireless Interactive, and lease accounting adjustments, which reduced our net income by \$17, or \$0.01 per share, in the third quarter and by \$92, or \$0.05 per share in the fourth quarter. In addition, our equity in earnings from Cingular Wireless included amortization of intangibles, primarily customer lists, that were acquired as part of Cingular's merger with AT&T Wireless. These charges reduced our net income by \$80, or \$0.04 per share, in the fourth quarter.
- Fourth quarter also included charges related to severance and lease termination payments, which reduced net income by \$18, or \$0.01 per share.
- We recorded income (losses) related to our Discontinued Operations which impacted net income by \$449, or \$0.24 per share, in the first quarter; by \$57, or \$0.03 per share, in the second quarter; by \$(53), or \$(0.03) per share, in the third quarter; and by \$911, or \$0.50 per share, in the fourth quarter.

2005

- First quarter included income of \$381, or \$0.21 per share, related to our Discontinued Operations.
- We recorded charges related to the early extinguishment of debt, which reduced net income by \$14, or \$0.01 per share, in

the first quarter and \$12, or \$0.01 per share, in the second quarter.

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Table of Contents**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS** CONTINUED

DOLLARS ARE IN MILLIONS, EXCEPT PER SHARE AMOUNTS AND AS OTHERWISE INDICATED

BELLSOUTH CORPORATION

- Third quarter included a gain related to the sale of our operations in Israel, which increased net income by \$228, or \$0.12 per share.
- We recorded losses related to asset impairments and service repairs in the wireline business due to Hurricane Katrina, which reduced net income by \$177, or \$0.10 per share, in the third quarter and by \$145, or \$0.08 per share, in the fourth quarter.
- Our equity in earnings from Cingular Wireless included losses related to wireless merger integration costs for the Cingular Wireless/ AT&T Wireless merger and hurricane costs, which reduced our net income by \$21, or \$0.01 per share, in the first quarter, \$42, or \$0.02 per share, in the second quarter, \$79, or \$0.04 per share, in the third quarter, and \$82, or \$0.05 per share, in the fourth quarter. In addition, our equity in earnings from Cingular Wireless included amortization of intangibles, primarily customer lists, that were acquired as part of Cingular's merger with AT&T Wireless. These charges reduced our net income by \$100, or \$0.05 per share, in the first quarter, \$91, or \$0.05 per share, in the second quarter, \$94, or \$0.05 per share, in the third quarter, and \$90, or \$0.05 per share, in the fourth quarter.
- Fourth quarter included a deferred revenue adjustment that corrected a system coding error that was resulting in underreporting revenues in prior periods. The adjustment increased net income by \$29, or \$0.02 per share.
- Fourth quarter also included charges related to severance, which reduced net income by \$59, or \$0.03 per share.

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BELLSOUTH CORPORATION

To the Shareholders of BellSouth Corporation:

We have completed integrated audits of BellSouth Corporation's 2005 and 2004 consolidated financial statements and of its internal control over financial reporting as of December 31, 2005, and an audit of its 2003 consolidated financial statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Our opinions, based on our audits, are presented below.

Consolidated financial statements

In our opinion, based on our audits and the report of other auditors, the accompanying consolidated balance sheets and the related consolidated statements of income, cash flows and shareholders' equity and comprehensive income present fairly, in all material respects, the financial position of BellSouth Corporation and its subsidiaries ("BellSouth") at December 31, 2005 and 2004, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2005 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of Cingular Wireless, LLC ("Cingular"), an equity method investee. BellSouth's consolidated financial statements include an investment of \$18,447 million and \$18,311 million as of December 31, 2005 and 2004, respectively and equity method income of \$135 million, \$24 million and \$408 million, respectively, for each of the three years in the period ended December 31, 2005. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for Cingular, is based solely on the report of the other auditors. We conducted our audits of these statements in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

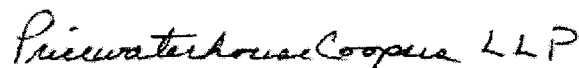
As discussed in Note C to the consolidated financial statements, in 2003, BellSouth adopted Financial Accounting Standards Board Statement No. 143, "Accounting for Asset Retirement Obligations," changing its method of accounting for asset retirement costs. BellSouth also changed its accounting for publication revenues from the publication and delivery method to the deferral method as of January 1, 2003.

Internal control over financial reporting

Also, in our opinion, management's assessment, included in the accompanying *Report of Management on Internal Control Over Financial Reporting*, that the Company maintained effective internal control over financial reporting as of December 31, 2005 based on criteria established in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), is fairly stated, in all material respects, based on those criteria. Furthermore, in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2005, based on criteria established in *Internal Control — Integrated Framework* issued by the COSO. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express opinions on management's assessment and on the effectiveness of the Company's internal control over financial reporting based on our audit. We conducted our audit of internal control over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. An audit of internal control over financial reporting includes obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Atlanta, Georgia
February 27, 2006

BELLSOUTH 2005 83

Table of Contents**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

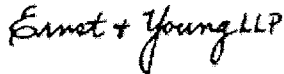
BELLSOUTH CORPORATION

Board of Directors and Shareowners
Cingular Wireless Corporation, Manager of
Cingular Wireless LLC

We have audited the consolidated balance sheets of Cingular Wireless LLC as of December 31, 2004 and 2005, and the related consolidated statements of income, changes in members' capital, comprehensive income and cash flows for each of the three years in the period ended December 31, 2005 (not presented separately herein). These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. The financial statements of Omnipoint Facilities Network II, LLC (Omnipoint), a wholly owned subsidiary of GSM Facilities, LLC (an equity investee in which the Company had an approximate 60% interest at December 31, 2004), have been audited by other auditors whose report has been furnished to us; insofar as our opinion on the consolidated financial statements relates to the 2003 and 2004 amounts included for Omnipoint, it is based solely on their report. In the consolidated financial statements, the Company's indirect investment in Omnipoint is stated at \$880 million at December 31, 2004, and the Company's equity in net losses of Omnipoint is stated at \$100 million for the year ended December 31, 2003 and \$135 million for the year ended December 31, 2004.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the report of other auditors for 2003 and 2004 provide a reasonable basis for our opinion.

In our opinion, based on our audits and the report of other auditors for 2003 and 2004, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Cingular Wireless LLC at December 31, 2004 and 2005 and the consolidated results of its operations and its cash flows for each of the three years in the period ended December 31, 2005 in conformity with U.S. generally accepted accounting principles.



Atlanta, Georgia
February 24, 2006

**REPORT OF MANAGEMENT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING**

BELLSOUTH CORPORATION

The management of BellSouth Corporation is responsible for establishing and maintaining adequate internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Internal control over financial reporting is defined in Rules 13a-15(f) or 15d-15(f) adopted under the Securities Exchange Act of 1934.

BellSouth's management assessed the effectiveness of the Company's internal control over financial reporting as of December 31, 2005. In making this assessment, BellSouth's management used the criteria set forth in *Internal Control – Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Based on its assessment, management concluded that BellSouth maintained effective internal control over financial reporting as of December 31, 2005.

PricewaterhouseCoopers LLP, BellSouth's independent registered public accounting firm, has audited our management's assessment of the effectiveness of the Company's internal control over financial reporting as of December 31, 2005, as stated in their report which appears on page 83.

February 27, 2006

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Table of Contents**Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure**

No change in accountants or disagreements on the adoption of appropriate accounting standards or financial disclosure has occurred during the periods included in this report.

Item 9A. Controls and Procedures

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to the management, including the Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. Management necessarily applied its judgment in assessing the costs and benefits of such controls and procedures, which, by their nature, can provide only reasonable assurance regarding management's control objectives. We also have investments in certain unconsolidated entities. As we do not control or manage these entities, our disclosure controls and procedures with respect to such entities are necessarily more limited than those we maintain with respect to our consolidated subsidiaries.

The Company's management, including the Chief Executive Officer and Chief Financial Officer, does not expect that our disclosure controls can prevent all errors and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. There are inherent limitations in all control systems, including the realities that judgments in decision-making can be faulty, and that breakdowns can occur because of simple error or mistake. Additionally, controls can be circumvented by the individual acts of one or more persons. The design of any system of controls also is based in part upon certain assumptions about the likelihood of future events, and, while our disclosure controls and procedures are designed to be effective under circumstances where they should reasonably be expected to operate effectively, there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. Because of the inherent limitations in any control system, misstatements due to error or fraud may occur and not be detected.

As of the end of the period covered by this report, we carried out an evaluation, under the supervision and with the participation of management, including the Chief Executive Officer along with the Chief Financial Officer, of the effectiveness, of the design and operation of our disclosure controls and procedures pursuant to Exchange Act Rules 13a-15(b) and 15d-15(b). Based upon the foregoing, the Chief Executive Officer along with the Chief Financial Officer concluded that our disclosure controls and procedures as of December 31, 2005 are effective at providing reasonable assurance that (i) all material information required to be disclosed by us in our Exchange Act reports is recorded, processed, summarized and reported, within the time periods specified in the SEC's rules and forms and (ii) information required to be disclosed by us in our Exchange Act reports is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. In addition, based on the evaluation required by Exchange Act Rules 13a-15(d) and 15d-15(d), we have identified no change in our internal control over financial reporting that occurred during the fourth quarter of 2005 that has materially affected or is reasonably likely to materially affect, our internal control over financial reporting.

Item 9B. Other Information

There is no information that was required to be disclosed in a report on Form 8-K during the fourth quarter of 2005 but was not reported.

PART III**Item 10. Directors and Executive Officers of the Registrant**

Except for the information disclosed in Part I under the headings "Executive Officers" and "Website Access", the information required by this item will be contained in the Company's definitive proxy statement issued in connection with the 2006 annual meeting of shareholders filed with the SEC within 120 days after December 31, 2005 and is incorporated herein by reference.

Item 11. Executive Compensation

The information required by this item will be contained in the Company's definitive proxy statement issued in connection with

the 2006 annual meeting of shareholders filed with the SEC within 120 days after December 31, 2005 and is incorporated herein by reference.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Shareholder Matters

Except for the information set forth below, the information required by this item will be contained in the Company's definitive proxy statement issued in connection with the 2006 annual meeting of shareholders filed with the SEC within 120 days after December 31, 2005 and is incorporated herein by reference.

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Table of Contents**SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS*****Equity compensation plan information***

The following table provides information about shares of BellSouth common stock that may be issued under our equity compensation plans as of December 31, 2005.

	(A) Number of securities to be issued upon exercise of outstanding options, warrants and rights	(B) Weighted- average exercise price of outstanding options, warrants and rights	(C) Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (A))
Equity compensation plans approved by shareholders	95,453,871 ⁽¹⁾	\$ 36.05	77,532,962 ⁽²⁾
Equity compensation plans not approved by shareholders	1,572,029	\$ 41.00 ⁽³⁾	-
Totals	97,025,900	\$ 36.12 ⁽³⁾	77,532,962

(1) Consists of shares to be issued upon exercise of outstanding options granted under the BellSouth Corporation Stock and Incentive Compensation Plan, the BellSouth Corporation Stock Plan, the BellSouth Corporation Stock Option Plan, the BellSouth Corporation Non-Employee Director Stock Plan, and the BellSouth Corporation Non-Employee Director Stock Option Plan. Of these plans, the only plan under which options may be granted in the future is the BellSouth Corporation Stock and Incentive Compensation Plan.

(2) The number of shares available for future grant under the BellSouth Corporation Stock and Incentive Compensation Plan (as approved by shareholders in April 2004) is equal to eighty million (80,000,000) shares authorized for issuance under the plan, less the cumulative number of awards granted under the plan that will be settled by issuing shares.

(3) The weighted average exercise prices in the table above exclude 223,111 shares payable under the Incentive Award Deferral Plan at December 31, 2005.

Equity compensation plans not approved by security holders

The BellSouth Corporation Executive Incentive Award Deferral Plan (the "IADP") is a nonqualified deferred compensation plan that was terminated for new deferrals effective September 1996. Prior to termination of the IADP, eligible plan participants could elect to defer receipt of some or all of the shares of BellSouth Common Stock awarded to them under the BellSouth Corporation Executive Long-Term Incentive Plan (terminated effective February 1996). During the deferral period, dividend equivalents increase the number of shares payable to participants at the same rate as the dividend rate received by all shareholders. Shares are issued to plan participants in accordance with individual payment schedules that were established when each respective deferral agreement was executed. Plan participants are not required to pay an exercise price to receive these shares. Shareholder approval of this plan was not required under applicable provisions of law or the rules of the New York Stock Exchange.

Upon Mr. Ackerman's election to the positions of Chairman of the Board, President and Chief Executive Officer, we entered into a retirement agreement with him that became effective November 23, 1998. The agreement was designed to incent Mr. Ackerman to remain with BellSouth beyond the age of sixty and to link compensation under the agreement to BellSouth's performance. Pursuant to this agreement, Mr. Ackerman received an award of 1,348,918 nonqualified stock options with an exercise price of \$41.00 per share. If he remains employed by BellSouth, these options vest 20% each year, beginning with Mr. Ackerman's 60th birthday, which occurred in 2002. Shareholder approval of this plan was not required under applicable provisions of law or the rules of the New York Stock Exchange.

Item 13. Certain Relationships and Related Transactions

The information required by this item will be contained in the Company's definitive proxy statement issued in connection with the 2006 annual meeting of shareholders filed with the SEC within 120 days after December 31, 2005 and is incorporated herein by reference.

Item 14. Principal Accountant Fees and Services

The information required by this item will be contained in the Company's definitive proxy statement issued in connection with the 2006 annual meeting of shareholders filed with the SEC within 120 days after December 31, 2005 and is incorporated herein by reference.

Table of Contents**PART IV****Item 15. Exhibits and Financial Statement Schedules**

	Page(s) in This Form 10-K
a. Documents filed as a part of the report:	
(1) Financial Statements of BellSouth Corporation:	
Consolidated Statements of Income	51
Consolidated Balance Sheets	52
Consolidated Statements of Cash Flows	53
Consolidated Statements of Shareholders' Equity and Comprehensive Income	54
Notes to Consolidated Financial Statements	55
Reports of Independent Registered Public Accounting Firms	83
Consolidated Financial Statements of Cingular Wireless LLC:	
Reports of Independent Registered Public Accounting Firms	Exhibit 99b
Consolidated Balance Sheets	Exhibit 99b
Consolidated Statements of Income	Exhibit 99b
Consolidated Statements of Changes in Members' Capital	Exhibit 99b
Consolidated Statements of Comprehensive Income	Exhibit 99b
Consolidated Statements of Cash Flows	Exhibit 99b
Notes to Consolidated Financial Statements	Exhibit 99b
(2) Financial statement schedules have been omitted because the required information is contained in the financial statements and notes thereto or because such schedules are not required or applicable.	
(3) Exhibits: Exhibits identified in parentheses below, on file with the SEC, are incorporated herein by reference as exhibits hereto. All management contracts or compensatory plans or arrangements required to be filed as exhibits to this Form 10-K pursuant to Item 15(c) are filed as Exhibits 10g through 10bbb inclusive.	
2a Stock Purchase Agreement, dated as of March 5, 2004, by and among Telefónica Móviles, S.A., each of the entities listed on Schedule I to the Agreement, and BellSouth Corporation (for purposed of the Sections and Articles identified in the Preamble only) (incorporated by reference to Exhibit 2-a to BellSouth's Form 8-K dated March 5, 2004, File No. 1-8607.)	
2a-1 Amendment No. 1 to Stock Purchase Agreement, dated as of July 8, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-1 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)	
2a-2 Amendment No. 2 to Stock Purchase Agreement, dated as of October 4, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-2 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)	
2a-3 Amendment No. 3 to Stock Purchase Agreement, dated as of October 14, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-3 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)	
2a-4 Amendment No. 4 to Stock Purchase Agreement, dated as of October 27, 2004, by and among Telefónica Móviles, S.A. and the entities listed on the signature pages thereto (incorporated by reference to Exhibit 2a-4 to Form 10-Q for the quarter ended September 30, 2004, File No. 1-8607.)	

Table of Contents**EXHIBITS AND FINANCIAL STATEMENT SCHEDULES** CONTINUED

BELLSOUTH CORPORATION

3a	Amended Articles of Incorporation of BellSouth Corporation adopted December 5, 2000 (incorporated by reference to Exhibit 3a to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
3b	By-laws of BellSouth Corporation adopted April 26, 2004 (incorporated by reference to Exhibit 3b to Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
4a	BellSouth Corporation Shareholder Rights Agreement dated November 22, 1999 (incorporated by reference to Exhibit 1 to Report on Form 8-A dated November 23, 1999, File No. 1-8607.)
4a-1	Amendment No. 1 to BellSouth Corporation Shareholder Rights Agreement, dated as of March 2, 2005 (incorporated by reference to Exhibit 4a to Current Report on Form 8-K dated February 28, 2005, File No. 1-8607.)
4b	No instrument which defines the rights of holders of long and intermediate term debt of BellSouth Corporation is filed herewith pursuant to Regulation S-K, Item 601(b)(4)(iii)(A). Pursuant to this regulation, BellSouth Corporation hereby agrees to furnish a copy of any such instrument to the SEC upon request.
10a	Agreement and Plan of Merger by and among AT&T Wireless, Inc., Cingular Wireless Corporation, Cingular Wireless LLC and Links I Corporation, and, solely with respect to Sections 5.3, 6.1(b), 6.5(b) and Article IX of the Agreement and Plan of Merger, SBC Communications Inc. and BellSouth Corporation dated as of February 17, 2004 (incorporated by reference to Exhibit 99.1 from the Current Report on Form 8-K/A of Cingular Wireless LLC dated February 17, 2004 and filed on February 18, 2004, File No. 001-31673.)
10b	Investment Agreement dated February 17, 2004 between BellSouth Corporation and SBC Communications Inc. (incorporated by reference to Exhibit 10nn to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10c	Investment and Reorganization Agreement, dated as of October 25, 2004, by and among BellSouth Corporation, SBC Communications Inc., Cingular Wireless Corporation, Cingular Wireless LLC, Links I Corporation, Cingular Wireless II, Inc., BLS Cingular Wireless Holding, LLC, SBC Alloy Holdings, Inc., BellSouth Enterprises, Inc., BellSouth Mobile Systems, Inc., BellSouth Mobile Data, Inc. and SBC Long Distance, Inc. (incorporated by reference to Exhibit 99.01 of the Form 8-K of Cingular Wireless LLC filed on October 28, 2004, File No. 001-31673.)
10d	Amended and Restated Revolving Credit Agreement by and among BellSouth Corporation, SBC Communications, Inc. and Cingular Wireless LLC, dated as of June 28, 2005 (incorporated by reference to Exhibit 10fff to the Form 8-K dated June 27, 2005, File No. 1-8607.)
10e	Share Purchase Agreement dated as of May 13, 2005 among Discount Investment Communications B.V., Discount Investment Corporation Ltd., BellSouth Holdings B.V. and for purposes of Article XII only, BellSouth Corporation (incorporated by reference to Exhibit 10ddd to Form 8-K dated May 13, 2005, File No. 1-8607.)
10f	Credit Agreement dated as of April 29, 2005 among BellSouth Corporation, the Lenders Party Thereto and JPMorgan Securities, Inc., as Administrative Agent (incorporated by reference to Exhibit 10ccc to BellSouth's Form 8-K dated April 29, 2005, File No. 1-8607.)
10g	BellSouth Corporation Executive Long Term Disability and Survivor Protection Plan as amended and restated effective January 1, 1994 (incorporated by reference to Exhibit 10c-1 to Form 10-K for the year ended December 31, 1993, File No. 1-8607.)
10h	BellSouth Corporation Executive Transfer Plan (incorporated by reference Exhibit 10ee to Registration Statement No. 2-87846.)
10i	BellSouth Corporation Death Benefit Program (incorporated by reference to Exhibit 10ff to Form 10-K for the year ended December 31, 1989, File No. 1-8607.)
10j	BellSouth Corporation Executive Incentive Award Deferral Plan as amended and restated effective September 23, 1996 (incorporated by reference to Exhibit 10g to Form 10-K for the year ended December 31, 1996, File No. 1-8607.)

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10k	BellSouth Corporation Nonqualified Deferred Compensation Plan as amended and restated effective November 25, 1996 (incorporated by reference to Exhibit 10h to Form 10-K for the year ended December 31, 1996, File No. 1-8607.)
10l	BellSouth Corporation Supplemental Executive Retirement Plan as amended on March 23, 1998 (incorporated by reference to Exhibit 10l to Form 10-Q for the quarter ended March 31, 1998, File No. 1-8607.)
10l-1	Amendment to BellSouth Corporation Supplemental Executive Retirement Plan, as amended on March 23, 1998, dated as of December 23, 2004 (incorporated by reference to Exhibit 10k-1 to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10l-2	Amendment to BellSouth Corporation Supplemental Executive Retirement Plan, as amended on March 23, 1998, dated as of January 19, 2006.
10m	BellSouth Corporation Executive Financial Services Plan, effective January 1, 2004 (incorporated by reference to Exhibit 10l to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10n	BellSouth Split-Dollar Life Insurance Plan, as amended and restated and effective as of November 24, 2003 (incorporated by reference to Exhibit 10m to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10o	BellSouth Officer Personal Vehicle Perquisite Plan, effective January 1, 2004 (incorporated by reference to Exhibit 10o to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10p	BellSouth Supplemental Life Insurance Plan, as amended and restated effective April 1, 2004 (incorporated by reference to Exhibit 10p to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10q	BellSouth Officer Compensation Deferral Plan, as Amended and Restated Effective January 1, 2005 (incorporated by reference to Exhibit 10q to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10r	BellSouth Executive Stock Ownership Program, as revised September 27, 2004 (incorporated by reference to Exhibit 10r to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10t	BellSouth Corporation Plan For Non-Employee Directors' Travel Accident Insurance (incorporated by reference to Exhibit 10ii to Registration Statement No. 2-87846, File No. 1-8607.)
10u	BellSouth Corporation Deferred Compensation Plan for Non-Employee Directors, as amended and restated effective March 9, 1984 (incorporated by reference to Exhibit 10gg to Registration Statement No. 2-87846, File No. 1-8607.)
10v	BellSouth Corporation Director's Compensation Deferral Plan as Amended and Restated effective May 1, 2001 (incorporated by reference from Exhibit 10i-1 to Form 10-Q for the quarter ended March 31, 2001, File No. 1-8607.)
10v-1	First Amendment to BellSouth Corporation Director's Compensation Deferral Plan dated as of February 6, 2004 (incorporated by reference to Exhibit 10w-1 to the Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10w	BellSouth Non-Employee Directors Charitable Contribution Program (incorporated by reference to Exhibit 10z to Form 10-K for the year ended December 31, 1992, File No. 1-8607.)
10x	BellSouth Personal Retirement Account Pension Plan, as amended and restated effective January 1, 1998 (incorporated by reference to Exhibit 10q to Form 10-K for the year ended December 31, 1998, File No. 1-8607.)
10x-1	Amendment dated December 22, 1998 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-1 to Form 10-K for the year ended December 31, 1998, File No. 1-8607.)
10x-2	Amendment dated March 22, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-2 to Form 10-Q for the quarter ended March 31, 1999, File No. 1-8607.)

Table of Contents**EXHIBITS AND FINANCIAL STATEMENT SCHEDULES** CONTINUED

BELLSOUTH CORPORATION

10x-3	Amendment dated April 7, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-3 to Form 10-Q for the quarter ended March 31, 1999, File No. 1-8607.)
10x-4	Amendment dated May 6, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-4 to Form 10-Q for the quarter ended June 30, 1999, File No. 1-8607.)
10x-5	Amendment dated May 6, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-5 to Form 10-Q for the quarter ended June 30, 1999, File No. 1-8607.)
10x-6	Amendment dated May 7, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-6 to Form 10-Q for the quarter ended June 30, 1999, File No. 1-8607.)
10x-7	Amendment dated September 13, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-7 to Form 10-Q for the quarter ended September 30, 1999, File No. 1-8607.)
10x-8	Amendment dated December 22, 1999 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-8 to Form 10-K for the year ended December 31, 1999, File No. 1-8607.)
10x-9	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-9 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10x-10	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-10 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10x-11	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-11 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10x-12	Amendment dated December 15, 2000 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-12 to Form 10-Q for the quarter ended September 30, 2001, File No. 1-8607.)
10x-13	Amendment dated December 18, 2001 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-13 to Form 10-K for the year ended December 31, 2001, File No. 1-8607.)
10x-14	Amendment dated December 17, 2002 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-14 to Form 10-K for the year ended December 31, 2002, File No. 1-8607.)
10x-15	Amendment dated December 23, 2003 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10q-15 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10x-16	Amendment dated December 22, 2004 to the BellSouth Personal Retirement Account Pension Plan (incorporated by reference to Exhibit 10y-16 to Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10x-17	Amendment dated December 22, 2005 to the BellSouth Personal Retirement Account Pension Plan.
10y	BellSouth Corporation Trust Under Executive Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10u-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10y-1	Amendment dated May 23, 1996 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)
10y-2	Second Amendment dated July 8, 2002 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-2 to Form 10-Q for the quarter ended September 30, 2002, File No. 1-8607.)

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10y-3	First Amendment dated November 1, 2003 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-3 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10y-4	Second Amendment dated December 17, 2003 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-4 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10y-5	Third Amendment dated March 15, 2004 to the BellSouth Corporation Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10r-5 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10z	BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10v-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10z-1	Amendment dated May 23, 1996 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10t-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)
10z-2	Second Amendment dated July 8, 2002 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-2 to Form 10-Q for the quarter ended September 30, 2002, File No. 1-8607.)
10z-3	First Amendment dated November 1, 2003 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-3 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10z-4	Second Amendment dated December 17, 2003 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-4 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10z-5	Third Amendment dated March 15, 2004 to the BellSouth Telecommunications, Inc. Trust Under Executive Benefit Plan(s) (incorporated by reference to Exhibit 10s-5 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10aa	BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10w-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10aa-1	Amendment dated May 23, 1996 to the BellSouth Corporation Trust Under Board Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)
10aa-2	First Amendment dated November 1, 2003 to the BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10t-2 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10aa-3	Second Amendment dated December 17, 2003 to the BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10t-3 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10aa-4	Third Amendment dated March 15, 2004 to the BellSouth Corporation Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10t-4 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10bb	BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) as amended April 28, 1995 (incorporated by reference to Exhibit 10x-1 to Form 10-Q for the quarter ended June 30, 1995, File No. 1-8607.)
10bb-1	Amendment dated May 23, 1996 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10v-1 to Form 10-Q for the quarter ended June 30, 1996, File No. 1-8607.)
10bb-2	First Amendment dated November 1, 2003 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-2 to the Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10bb-3	Second Amendment dated December 17, 2003 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-3 to the Form 10-K for the year ended December 31, 2003, File No. 1-8607.)

Table of Contents**EXHIBITS AND FINANCIAL STATEMENT SCHEDULES** CONTINUED

BELLSOUTH CORPORATION

10bb-4	Third Amendment dated March 15, 2004 to the BellSouth Telecommunications, Inc. Trust Under Board of Directors Benefit Plan(s) (incorporated by reference to Exhibit 10u-4 to the Form 10-Q for the quarter ended March 31, 2004, File No. 1-8607.)
10cc	Amended and Restated BellSouth Corporation Stock Plan Effective April 24, 1995 (incorporated by reference to Exhibit 10v-1 to Form 10-K for the year ended December 31, 2000, File No. 1-8607.)
10dd	BellSouth Corporation Stock and Incentive Compensation Plan as amended June 28, 2004 (incorporated by reference to Exhibit 10v-3 to the Form 10-Q for the quarter ended June 30, 2004, File No. 1-8607.)
10dd-1	First Amendment to the BellSouth Corporation Stock and Incentive Compensation Plan dated as of September 26, 2005 (incorporated by reference to Exhibit 10ii to Form 10-Q for the quarter ended September 30, 2005, File No. 1-8607.)
10ee	Non-Employee Director Non-Qualified Stock Option Terms and Conditions (incorporated by reference to Exhibit 10-qq to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10ff	2004 Non-Qualified Stock Option Terms and Conditions (incorporated by reference to Exhibit 10-rr to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10gg	BellSouth Retirement Savings Plan as amended and restated effective July 1, 2001 (incorporated by reference to Exhibit 10w to Form 10-K for the year ended December 31, 2001, File No. 1-8607.)
10gg-1	First Amendment dated December 18, 2001 to the BellSouth Retirement Savings Plan (incorporated by reference to Exhibit 10w-1 to Form 10-K for the year ended December 31, 2001, File No. 1-8607.)
10gg-2	Second Amendment dated March 14, 2002 to the BellSouth Retirement Savings Plan (incorporated by reference to Exhibit 10w-2 to Form 10-Q for the quarter ended September 30, 2002, File No. 1-8607.)
10gg-3	Third Amendment to the BellSouth Retirement Savings Plan effective as of May 1, 2002 and December 10, 2002 (incorporated by reference to Exhibit 10w-3 to Form 10-K for the year ended December 31, 2002, File No. 1-8607.)
10gg-4	Fourth Amendment dated December 23, 2003 to the BellSouth Retirement Savings Plan (incorporated by reference to Exhibit 10w-4 to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10gg-5	Fifth Amendment dated December 22, 2004 to the BellSouth Retirement Savings Plan (incorporated by reference to Exhibit 10hh-5 to Form 10-K for the year ended December 31, 2004, File No. 1-8607.)
10gg-6	Sixth Amendment dated December 22, 2005 to the BellSouth Retirement Savings Plan.
10hh	Agreement with Chief Executive Officer (incorporated by reference to Exhibit 10dd to Form 10-K for the year ended December 31, 1998, File No. 1-8607.)
10ii	Agreement dated June 6, 2005 with Francis A. Dramis (incorporated by reference to Exhibit 10eee to Form 8-K dated June 14, 2005, File No. 1-8607.)
10jj	Agreement dated February 24, 2004, between BellSouth Corporation and Mark L. Feidler (incorporated by reference to Exhibit 10kk to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10kk	Agreement dated as of July 29, 2005 by and between BellSouth Corporation and Richard A. Anderson (incorporated by reference to Exhibit 10hhh to Form 8-K dated August 6, 2005, File No. 1-8607.)
10ll	Form of Director Indemnity Agreement (incorporated by reference to Exhibit 10ll to Form 10-K for the year ended December 31, 2003, File No. 1-8607.)
10mm	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Stock Award Agreement (incorporated by reference to Exhibit 10-ss to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)

Table of Contents

10nn	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Stock Award Agreement (Non-Retirement Eligible, Change in Control) (incorporated by reference to Exhibit 10-tt to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10oo	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Stock Award Agreement (Retirement Eligible, No Change in Control) (incorporated by reference to Exhibit 10-uu to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10pp	Form of BellSouth Corporation Stock and Incentive Compensation Plan Restricted Stock Award Agreement (Non-Retirement Eligible) (incorporated by reference to Exhibit 10-vv to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10qq	Form of BellSouth Corporation Stock and Incentive Compensation Plan 2006 Restricted Stock Unit Award Terms and Conditions.
10rr	Form of 2005 Ownership Restricted Stock Award Agreement pursuant to the BellSouth Executive Stock Ownership Program (incorporated by reference to Exhibit 10bbb to Form 10-Q for the quarter ended March 31, 2005, File No. 1-8607.)
10ss	Form of BellSouth Change in Control Executive Severance Agreements (incorporated by reference to Exhibit 10ggg to Form 8-K dated June 27, 2005, File No. 1-8607.)
10tt	Form of BellSouth Corporation Stock and Incentive Compensation Plan Annual Incentive Award Agreement for Executive Officers (2005 Awards) (incorporated by reference to Exhibit 10ss to Form 8-K dated January 24, 2005, File No. 1-8607.)
10uu	Form of BellSouth Corporation Stock and Incentive Compensation Plan Annual Incentive Award Agreement for Officers (2006 Awards) (incorporated by reference to Exhibit 10a to Form 8-K dated January 23, 2006, File No. 1-8607.)
10vv	Form of BellSouth Corporation Stock and Incentive Compensation Plan Performance Shares Award Agreement (2004 Awards) (incorporated by reference to Exhibit 10-ww to BellSouth's Form 8-K dated September 30, 2004, File No. 1-8607.)
10ww	Form of BellSouth Corporation Stock Plan Performance Shares Award Agreement (2005 Awards – total shareholder return) (incorporated by reference to Exhibit 10yy to BellSouth's Form 8-K dated February 28, 2005, File No. 1-8607.)
10xx	Form of BellSouth Corporation Stock Plan Performance Shares Award Agreement (2005 Awards – internal performance metrics) (incorporated by reference to Exhibit 10zz to BellSouth's Form 8-K dated February 28, 2005, File No. 1-8607.)
10yy	Form of BellSouth Corporation Stock Plan Performance Shares Award Agreement (2005 Awards – non-162(m) officers) (incorporated by reference to Exhibit 10aaa to BellSouth's Form 8-K dated February 28, 2005, File No. 1-8607.)
10zz	Form of BellSouth Corporation Stock and Incentive Compensation Plan 2006 Performance Shares Award Terms and Conditions (total shareholder return).
10aaa	Form of BellSouth Corporation Stock and Incentive Compensation Plan 2006 Performance Shares Award Terms and Conditions (internal performance metrics).
10bbb	Form of BellSouth Corporation Stock and Incentive Compensation Plan 2006 Performance Shares Award Terms and Conditions (non-162(m) officers).
11	Computation of Earnings Per Share.
12	Computation of Ratio of Earnings to Fixed Charges.
21	Subsidiaries of BellSouth.
23a	Consent of Independent Registered Public Accounting Firm.
23b	Consent of Independent Registered Public Accounting Firm.
23c	Consent of Independent Registered Public Accounting Firm.
24	Powers of Attorney.
31-a	Section 302 certification of F. Duane Ackerman.
31-b	Section 302 certification of W. Patrick Shannon.

Table of Contents**EXHIBITS AND FINANCIAL STATEMENT SCHEDULES** CONTINUED

BELLSOUTH CORPORATION

32	Statement Required by 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
99a	Risk Factors section of the Form 10-K for Cingular Wireless LLC for the fiscal year ended December 31, 2005.
99b	Consolidated Financial Statements of Cingular Wireless LLC as of and for the three years ended December 31, 2003, 2004 and 2005 with the Report of Independent Registered Public Accounting Firm.
99c	Annual report on Form 11-K for BellSouth Retirement Savings Plan for the fiscal year ended December 31, 2005 (to be filed under Form 11-K within 180 days of the end of the period covered by this report).
99d	Annual report on Form 11-K for BellSouth Savings and Security ESOP Plan for the fiscal year ended December 31, 2005 (to be filed under Form 11-K within 180 days of the end of the period covered by this report).
94	BELLSOUTH 2005

Table of Contents**SIGNATURES**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BELLSOUTH CORPORATION

*,

/s/ Raymond E. Winborne, Jr.

Raymond E. Winborne, Jr.

Controller

February 28, 2006

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated.

PRINCIPAL EXECUTIVE OFFICER:

F. Duane Ackerman*
CHAIRMAN OF THE BOARD
AND CHIEF EXECUTIVE OFFICER

PRINCIPAL FINANCIAL OFFICER:

W. Patrick Shannon*
CHIEF FINANCIAL OFFICER

PRINCIPAL ACCOUNTING OFFICER:

Raymond E. Winborne, Jr.*
CONTROLLER

DIRECTORS:

F. Duane Ackerman*
Reuben V. Anderson*
James H. Blanchard*
J. Hyatt Brown*
Armando M. Codina*
Mark L. Feidler*
Kathleen F. Feldstein*
James P. Kelly*
Leo F. Mullin*
Robin B. Smith*
William S. Stavropoulos*

*By: /s/ Raymond E. Winborne, Jr.

Raymond E. Winborne, Jr.
(INDIVIDUALLY AND AS ATTORNEY-IN-FACT)
February 28, 2006

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919

SAME

(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 6 (ASR 2)

DATE OF REQUEST: 09/13/06

AUDIT PURPOSE: Position for Recovery of Interstate Costs and Expenses relating to Hurricanes

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 09/18/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY

X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE COPIES OF YOUR BOARD OF DIRECTORS' MINUTES FROM 2003 TO 2006

See Response

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL; ACN 06-245-1-1;
As of March 31, 2006

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 9/18/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|-----|--|
| (1) | HAS BEEN PROVIDED TODAY |
| (2) | CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY |
| (3) | AND IN MY OPINION, ITEM(S) <u>IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S.</u> TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT MEET COMMENCEMENT, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. |

- | | |
|-----|--|
| (4) | THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) |
|-----|--|

Stan Green, Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL ; ACN 06-255-1-1;
As of March 31, 2006

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
September 14, 2006
Item No. 6
Page 1 of 1

MB
9/29/06

REQUEST: Please provide copies of your Board of Directors' minutes from 2003 to 2006.

RESPONSE: BellSouth objects to this Audit Document/Record Request on that basis that it is irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably calculated to lead to the discovery of admissible evidence.



10-6.1

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

MB
7/29/06

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919

SAME

(ADULT MAINTENANCE)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 7 (ASR 2)

DATE OF REQUEST: 09/13/06

AUDIT PURPOSE: Position for Recovery of Intrastate Costs and Expenses relating to Hurricanes

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY:

09/18/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

INCIDENT TO AN INQUIRY

X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE COPIES OF ALL MINUTES FROM EXECUTIVE MANAGEMENT MEETINGS FROM 2003 TO 2006

See Response

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL; ACN 06-255-1-1;
As of March 31, 2006

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 9/18/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- (3) AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.893, OR 367.156, F.B.I. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE ABOVE EXIT CONSEQUENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.

☒ (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

NAME WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan Horne, Manager Regulatory Relations

(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.
Storm Cost Recovery Audit
Dkt 060598-TL; ACN 06-255-1-1;
As of March 31, 2006

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
September 14, 2006
Item No. 7
Page 1 of 1

mb
9/29/06

REQUEST: Please provide copies of all minutes from Executive Management Meetings from 2003 to 2006.

RESPONSE: BellSouth objects to this Audit Document/Record Request on that basis that it is vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations that are not properly defined or explained for purposes of the Audit Document/Record Request.



10-7.1

Manny



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

FILE COPY

September 20, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its response to Staff's Audit Request No. 5. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

BellSouth considers the information provided in Attachment 1 of Response No. 5 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company practices and network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in black ink, appearing to read "Nancy H. Sims", written over the typed name and title.
Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims UTILITY: BellSouth Telecommunications, Inc
AUDIT MANAGER: Charleston Winston PREPARED BY: Gerardo Jackson II
REQUEST NUMBER: 5 (ASR6) DATE OF REQUEST: 9/14/2006
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 9/18/2006
AUDIT PURPOSE Recovery of Hurricane Expenses Docket NO.: 060598-TL
? INCIDENT TO INQUIRY
REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: ☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Please provide a document that explains BellSouth's Policies and Procedures concerning employment labor laws regarding overtime for all employees. Are these documents in agreement with federal, state, and local employment labor laws?
- 2) Please provide a document that outlines or describes management responsibilities and duties, specifically addressing overtime for "normal" and emergency situations.

Item 1. Response to Item 5
Item 2. Attachment 1

TO: AUDIT MANAGER

DATE: 9/20/06

THE REQUESTED RECORD OR DOCUMENTATION:

- 1) ☒ HAS BEEN PROVIDED TODAY
2) ? CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
3) ☒ AND IN MY OPINION, ITEM(S) 2 (IS ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
4) ? THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green Manager Regulatory Relations
(Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

- REQUEST: 1) Please provide a document that explains BellSouth's Policies and Procedures concerning employment labor laws regarding overtime for all employees. Are these documents in agreement with federal, state, and local employment labor laws?
- 2) Please provide a document that outlines or describes management responsibilities and duties, specifically addressing overtime for "normal" and emergency situations.

RESPONSE: BellSouth objects to this Audit Document/Record Request to the extent it requests that BellSouth indicate whether the requested documents are in agreement with federal, state, and local employment labor laws on the basis that it is irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably calculated to lead to the discovery of admissible evidence.

1) Notwithstanding and without waiving said objections, BellSouth produces the following proprietary and confidential documents attached hereto as Attachment 1:

1. BellSouth Overtime Pay Policy for Non-Exempt Employees
2. BellSouth Overtime Pay Administration for Management Employees section of the Salary Administration Plan
3. BellSouth-Communication Workers of America Working Agreement, Article 4 – Pay and Basis of Compensation, Sections 4.01 – 4.04.

2) BellSouth does not issue special documentation to differentiate between "normal" and emergency situations with regard to overtime. As explained in the attached documents, it is the responsibility of the employee's supervisor to approve or deny overtime under the standards described in the policies.



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301
nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

FILE COPY

September 21, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its responses to Staff's Audit Request Nos. 3, 4, 8, and 9.
BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in black ink that reads "Nancy H. Sims".
Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims UTILITY: BellSouth Telecommunications, Inc.
AUDIT MANAGER: Charleston Winston PREPARED BY: Gennaro Jackson II
REQUEST NUMBER: 3 (ASR3) DATE OF REQUEST: 9/14/2006
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 9/18/2006
AUDIT PURPOSE Recovery of Hurricane Expenses Docket NO.: 060598-TL

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) On page 3 of Kathy Blake's direct testimony filed on September 1, 2006 in Docket 060598-TL, she indicated that BellSouth had approximately five million retail access lines (as of June 2006). Please explain how the company segregates these lines into customer classes such as residential, payphone and wholesale. Please provide the specific numbers, by class as of June 2006, as referenced in the testimony.
- 2) Please provide same information as stated in item #1 as of June 10, 2005.
- 3) Please explain how the number of customers translates into number of access lines. Give specific examples for each class.

Item 1. Response

TO : AUDIT MANAGER

DATE: 9/21/06

THE REQUESTED RECORD OR DOCUMENTATION:

- 1) ☒ HAS BEEN PROVIDED TODAY
- 2) ? CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- 3) ? AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING.
- 4) ? THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan J. Green Manager Regulatory Relations
(Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

- REQUEST: 1) On page 3 of Kathy Blake's direct testimony filed on September 2, 2006 in Docket 060598-TL, she indicated that BellSouth had approximately five million retail access lines (as of June 2006). Please explain how the company segregates these lines into customer classes such as residential, payphone and wholesale. Please provide the specific numbers, by class as of June 2006, as referenced in the testimony.
- 2) Please provide same information as stated in item #1 as of June 10, 2005.
- 3) Please explain how the number of customers translates into number of access lines. Give specific examples for each class.

RESPONSE: 1) The chart below reflects the segregation of BellSouth's approximate five million retail access lines (as of June 2006) into the different customer classes of service (residential, business, and payphone). Wholesale line counts are not included in the approximately five million retail access lines (See Audit Request No. 4).

Class of Customer	Number of Access Lines (June '06)
Residential	3,413,192
Business	1,553,301
COCOTS (Payphone) Lines	4,131
Total	4,970,624

- 2) The chart below reflects the segregation of BellSouth's approximate five million retail access lines (as of month end June 2005)¹ into the different customer classes of service (residential, business, and payphone).

Class of Customer	Number of Access Lines (June '05)
Residential	3,576,359
Business	1,493,227
COCOTS (Payphone) Lines	3,536
Total	5,073,122

¹ Line count totals are not available for specific mid-month dates.

BellSouth Telecommunications, Inc.

FL Dkt No 060598-TL

AUDIT REQUEST

September 14, 2006

Item No. 3

Page 2 of 2

- 3) The line counts provided above are based on retail access lines in service as of June 2006 and do not equate to the number of customers that subscribe to the approximately five million retail access lines. Florida Statutes § 364.051(4)(b)(5) specifically requires that the line item charge be applied on a per customer line basis. In accordance with the statute, BellSouth provided the Commission with an approximate number of retail access lines that would be billed the line item charge. For example, a customer with five lines would be billed the line item charge on each line for the 12 month period.

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims UTILITY: BellSouth Telecommunications, Inc.
AUDIT MANAGER: Charleston Winston PREPARED BY: Gennarro Jackson II
REQUEST NUMBER: 4 (ASR4) DATE OF REQUEST: 9/14/2006
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 9/18/2006
AUDIT PURPOSE Recovery of Hurricane Expenses Docket NO.: 060598-TL
REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1) Please provide a list of the CLECs that Bellsouth has access agreements with and provide the number of wholesale lines for each as of June 2006.

Item 1: Response

TO: AUDIT MANAGER

DATE: 9/21/06

THE REQUESTED RECORD OR DOCUMENTATION:

- 1) ☒ HAS BEEN PROVIDED TODAY
2) ? CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
3) ? AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
4) ? THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green Manager Regulatory Relations
(Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

REQUEST: Please provide a list of the CLECs that BellSouth has access agreements with and provide the number of wholesale lines for each as of June 2006.

RESPONSE: Objection to the extent that this Audit Document/Record Request requests "a list of the CLECs that BellSouth has access agreements with" pursuant to Florida Statutes Section 364.24, which provides that "any telecommunications company shall not intentionally disclose customer account records except as authorized by the customer or as necessary for billing purposes, or required by subpoena, court order, other process of court, or as otherwise allowed by law."

Notwithstanding and without waiving said objection, BellSouth will provide a response to Staff's Subpoena Duces Tecum without Deposition served on September 18, 2006.

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 8 (ASR 2) DATE OF REQUEST: 09/13/06
AUDIT PURPOSE: Petition for Recovery of Intra-state Costs and Expenses relating to Hurricanes
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 09/18/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE COPIES OF ALL CONSTRUCTIONS BUDGETS FROM 2005 TO 2010.

Item 1: Response

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 9/21/06

THE REQUESTED RECORD OR DOCUMENTATION:

- ☒ (1) HAS BEEN PROVIDED TODAY
- ☐ (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- ☐ (3) AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- ☐ (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
September 14, 2006
Item No. 8
Page 1 of 1

REQUEST: Please provide copies of all constructions budgets from 2005 to 2010.

RESPONSE: BellSouth objects to this Audit Document/Record Request to the extent it requests construction budgets on that basis that it is irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably calculated to lead to the discovery of admissible evidence because BellSouth's Petition is limited to 2005 storm recovery expenses and BellSouth's construction budgets are "capital" budgets and do not include an expense component.

Notwithstanding and without waiving the above objections, please see BellSouth's response to Audit Request No. 1 regarding BellSouth's expense budget baseline.

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 9 (ASR 2) DATE OF REQUEST: 09/13/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 09/18/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE COPIES OF ALL SUPPORTING DOCUMENTS FOR ANNUAL BUDGETED AMOUNTS FOR STORM/HURRICANE DAMAGE FROM 2003 TO 2010.

Item 1: Response

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 9/21/06

THE REQUESTED RECORD OR DOCUMENTATION:

- ☒ (1) HAS BEEN PROVIDED TODAY
- ☐ (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- ☐ (3) AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- ☐ (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan Moore, Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
September 14, 2006
Item No. 9
Page 1 of 1

REQUEST: Please provide copies of all supporting documents for annual budgeted amounts for storm/hurricane damage from 2003 to 2010.

RESPONSE: BellSouth objects to this Audit Document/Record Request to the extent it requests construction budgets on the basis that it is irrelevant, overly broad, unduly burdensome, oppressive, and not reasonably calculated to lead to the discovery of admissible evidence because BellSouth's Petition is limited to 2005 storm recovery expenses and BellSouth's construction budgets are "capital" budgets and do not include an expense component.

Notwithstanding and without waiving the above objections, BellSouth states that the requested documentation for annual budgeted amounts for tropical storm/hurricane damage from 2003 to 2010 does not exist because BellSouth does not include funding for tropical storm/hurricane damage restoration in its budget setting process.



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301
nancy.sims@bellsouth.com

FILE COPY

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 2, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its response to Staff's Audit Request No. 11.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims".

Nancy H. Sims
Director

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Nancy Sims UTILITY: BellSouth Telecommunications

AUDIT MANAGER: Charleston Winston PREPARED BY: Michael Buckley

REQUEST NUMBER: 11 DATE OF REQUEST: Sept. 25, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Sept. 28, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

REF: Florida Access Lines in Service, Schedule 8, filed monthly with PSC by BellSouth
See Attachments.

1. Please reconcile the number of Access Lines for June 2006 Schedule 8 to the response 1 in Document Request 3.

2. Please reconcile the number of Access Lines for June 2005 Schedule 8 to the response 2 in Document Request 3.

Send to :
Mike Buckley
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Item 1: Response

850-413-6469
850-413-6470 FAX

TO: AUDIT MANAGER

DATE 10/2/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 388.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green Manager
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

Regulatory
Relations

1. Please reconcile the number of Access Lines for June 2006 Schedule 8 to the response 1 in Document Request 3.

Schedule 8 is a report of access lines by exchange that BellSouth files with the Commission on a quarterly basis. The line counts are segregated into different categories, including retail, resale, UNE combo, public payphone and official line count totals. The retail, resale and UNE Combo lines are further divided into residential and business categories.

The line counts provided in response 1 of Document Request No. 3 are the number of retail access lines in service at the end of June 2006 that BellSouth is proposing to apply a \$0.50 line item charge per month for 12 months.

Pursuant to Florida Statutes § 364.051(4)(b), BellSouth's proposal is to apply the line item charge to all Florida retail residential and business customers who have active voice-grade lines and all private line local channels. The residential numbers are easily reconciled as both reports use the same parameters to define a retail residence line. The June 2006 Schedule 8 reports 3,413,404 retail residence lines and response 1 reports 3,413,192 lines, a difference of only 212 lines (less than .01%). While the line count numbers are pulled from the same source file, the methodology used for each report is slightly different. The Schedule 8 data is pulled from a network planning resource tool and the line count totals provided for response 1 is pulled from a more general billing database.

The reason BellSouth used the general billing database instead of the network planning resource tool is because it was determined that in applying a recovery surcharge it was more appropriate to use a database that has a direct link to customer accounts and how BellSouth actually bills its customer rather than a network planning tool. As discussed more fully below, there are certain instances where the two systems count services differently because the systems' focus of data is different. BellSouth believes that following the billing system when applying a line item billing charge is more appropriate than using a network planning resource tool.

The difference in the numbers produced by the two systems (212 lines) is insignificant. One reason for the difference is because the computer logic built in to each system has a different focus. The network planning resource tool, which reports Schedule 8 data in accordance with the Commission's Schedule 8 requirements, allows network to determine line counts on an exchange by exchange basis and assists in the future planning of the network. The general billing system bills customers for services they have ordered. It also applies various regulatory fees, including the proposed line item charge, to customers' bills. It provides line counts based on uniform service ordering codes ("USOC") for each service that is being billed.

The business line count totals reported on the June 2006 Schedule 8 and the totals reported in response 1 of Document Request No. 3 can not be reconciled because the methodology used to provide the line count totals for each report is different. Schedule 8 counts the in-service retail business lines, while the numbers provided in response 1 counts the voice-grade equivalent retail business lines or access loops depending on which is appropriate for the services purchased by the customer. Thus, a basic business line or business trunk will be counted as one line in both methodologies. However, the two reports differ when dealing with more complex services. With respect to station lines versus network access registers ("NARs"), Schedule 8 counts station lines while under BellSouth's proposal, the line item charge would be applied on the number of NARs in service. The reason BellSouth is proposing to count NARs instead of station lines is because NARs indicate an access point to the network for those more complex services, such as Centrex. BellSouth's proposal also counts ISDN lines differently than they are reported in Schedule 8. In Schedule 8, BellSouth reports each ISDN line as one line. Under its proposal, BellSouth will apply the line item charge on each active voice channel (also known as a B-Channel) of an ISDN line. A PRI-ISDN line can have up to 23 active B-Channels. BellSouth is able to review its customer records and determine how many B-channels have been activated and will apply the line item charge to each active channel. The following table highlights the differences between the two counts.

Service Description	Included in Schedule 8	Included in Response 1
Centrex station lines	Yes	No
ESSX station lines	Yes	No
ESSX/CTX NARS	No	Yes
PRI "B" channels	No	Yes
ISDN local channels	Yes	No
Private Line Local Channels	No	Yes

The payphone lines (COCOTS) reported in response 1 are retail only lines and do not include resold or UNE payphone lines. The June 2006 Schedule 8 public payphone access line count includes retail, resale and UNE combos. Thus, the difference in the numbers represents the number of resold and UNE combo payphone lines in service. It should be noted that UNE loop could provide some payphone lines but BellSouth has no way of knowing how a CLEC utilizes a UNE loop and therefore would not be included in either Schedule 8 or BellSouth retail lines but would be captured in the loop portion of BellSouth's proposal.

2. Please reconcile the number of Access Lines for June 2005 Schedule 8 to the response 2 in Document Request 3.

The same methodologies as explained above were used for the June 2005 data. It should be noted that the June 2005 Schedule 8 reports 3,580,848 retail residence

lines, while response 2 reports 3,576,359 lines – a difference of 4,489 lines. In addition to the variance caused by the use of the different databases and the different methodology used for counting business lines noted above, this difference is also due to the fact that exchange assignment codes for access lines were not correctly assigned in the general billing database used to prepare BellSouth's response 2. The error had been identified during the third quarter of 2005 and was corrected in August 2005. However, when Audit Request No. 3 was originally submitted, BellSouth used the old June 2005 data which contained the exchange assignment errors. An updated and corrected line count for Response 2 is located below. One can see from the chart below that the variance between the updated residential line count (3,581,428) and the 2005 Schedule 8 residential line count (3,580,848) is insignificant.

Class of Customer	Number of Access Lines (June '05)
Residential	3,581,428
Business	1,495,231
COCOTS (Payphone) Lines	3,536
Total	5,080,195



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

FILE 6024
Phone: (850) 577-5555
Fax: (850) 222-8640

October 5, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its response to Staff's Audit Request No. 26. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in black ink that reads "Nancy H. Sims". The signature is fluid and cursive, with the first name "Nancy" being the most prominent.

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims

UTILITY: BellSouthTelecommunications

AUDIT MANAGER: Charleston Winston

PREPARED BY: Michael Buckley

REQUEST NUMBER: 26

DATE OF REQUEST: October 4, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 6, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Per: Amended Direct Testimony of Kathy Blake, page 3, 797,300 unbundled loops in service

1. Please show how 797,300 unbundled loops were calculated from the June 2006 PSC Schedule 8
2. Are the access lines from Document Request 3, 4,970,624, to be added to, 797,300, to come to a total of 5,767,924 for recovery?

Item 1: Response

TO: AUDIT MANAGER

DATE 10/5/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stacy L. Green *Manager Regulatory Relations*
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

- REQUEST:
1. Please show how 797,300 unbundled loops were calculated from the June 2006 PSC Schedule 8.
 2. Are the access lines from Document Request 3, 4,970,624, to be added to, 797,300, to come to a total of 5,767,924 for recovery?

- RESPONSE:
- The 797,300 number included in Ms. Blake's testimony was an approximate number of unbundled loop equivalents in service as of June 30, 2006. The actual number of unbundled loop equivalents based on June 2006 data is 797,301.
1. Schedule 8 does not include stand-alone unbundled loops or unbundled loops that are part of an enhanced extended loop. Therefore, the 797,301 unbundled loops can not be calculated from Schedule 8.
 2. Yes, that is the correct methodology. However, if using actual numbers, then the 797,301 unbundled loop equivalents should be added to the 4,970,624 retail access lines for a total of 5,767,925. The total of 5,767,925 is an anticipated total as the "final" number of access lines and unbundled loops that the line item charge will be applied against will depend on which date BellSouth begins applying the charge after receiving Commission approval.



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 10, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its response to Staff's Audit Request Nos. 18 and 23-Item 1. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

BellSouth considers the information provided in the Attachments to Response Nos. 18 and 23 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company practices and network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims" followed by the initials "(SJS)" in parentheses.

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 18 DATE OF REQUEST: 09/28/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No.: 060598-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/02/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING CONCERNING THE REPLACEMENT OF 75 SPANS OF CABLE AS DISCUSSED ON PAGE 8 OF KATHY BLAKE'S TESTIMONY. THIS IS A FOLLOW-UP TO DOCUMENT REQUEST NO. 10.

1. Provide supporting documentation, construction work orders, invoices, continuing property records, etc., for the cost of the replacement/repair of 75 spans of cable.

2. In the response to Document Request No. 10 it was stated that only 5 spans of cable were replaced. Of the 70 spans of cable that were repaired were there any upgrades, e.g., copper spans of cable were repaired with fiber, etc.?

Item 1: Response
Item 2: Attachment 1
Item 3: Attachment 2

TO: AUDIT MANAGER CHARLESTON WINSTON DATE: 10/10/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|---|---|
| <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> | <p>(1) HAS BEEN PROVIDED TODAY</p> <p>(2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY</p> <p>(3) AND IN MY OPINION, ITEM(S) <u>2 + 3</u> IS <u>(ARE)</u> PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> |
|---|---|

Stan J Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

REQUEST: Please provide the following concerning the replacement of 75 spans of cable as discussed on page 8 of Kathy Blake's testimony. This is a follow-up to Document Request No. 10.

1. Provide supporting documentation, construction work orders, invoices, continuing property records, etc., for the cost of the replacement/repair of 75 spans of cable.
2. In the response to Document Request No. 10 it was stated that only 5 spans of cable were replaced. Of the 70 spans of cable that were repaired were there any upgrades, e.g., copper spans of cable were repaired with fiber, etc.?

RESPONSE:

1. Upon completion of the initial review of the damage caused by Hurricane Rita, BellSouth believed that 5 spans of aerial cable required replacement and that 70 spans required repair. However, after further review and inspection, it was later determined that an additional 32 of the 70 spans of cable, originally thought to only require repair, actually required replacement. Thus, the total amount replaced was 37 spans of cable.

The 32 additional spans identified herein were in 5 different locations in the Key West wire center. In 4 of the 5 locations, the exact same size/capacity of aerial cable was used to replace the damaged cables. In one location, 265 feet of 200 pair cable was used to replace a section of 100 pair aerial and 50 pair buried cables (150 pairs total) because 150 pair aerial cable was not generally available. In this same location, a portion of a 50 pair buried cable was replaced by a span of 25 pair aerial cable. In any event, the cost of replacement of these spans is irrelevant because the costs are excluded from BellSouth's Petition as capital costs. The work on these new spans is documented on the attached confidential and proprietary work prints.

Please see the attached spreadsheet documenting a majority of BellSouth's expenses incurred in restoring service after Hurricane Rita. (The remainder of any expenses incurred as a result of the hurricane are captured in BellSouth's incremental approach which

compares actual (all expenses) to budgeted projections.) All of BellSouth's capital costs associated with the spans are provided on the attached spreadsheet; however, as indicated above, capital costs are excluded from BellSouth's Petition.

2. The 38 spans that were eventually repaired did not involve any betterment or upgrade of the network.

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919

(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

DATE OF REQUEST: 10/02/06

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/04/06

X OUTSIDE OF AN INQUIRY

PLEASE PROVIDE THE FOLLOWING FOR SALARY AND WAGE BASIS OTHER:

1. How did you determined incremental amount of \$2,148? Is this the amount over budget? Provide source documents how this amount was calculated.

2. Provide documents, e.g. general ledgers, subsidiary ledgers, etc., showing the recording of the actual amounts and the budgeted amounts for these personnel.

Item 1: Response
Item 2: Attachment 1

DATE: 10/10/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- (3) AND IN MY OPINION, ITEM(S) Item 2 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Steen J Green Manager Regulatory Relations

SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

REQUEST: PLEASE PROVIDE THE FOLLOWING FOR SALARY AND
WAGE BASIS OTHER:

WILMA – ACTUAL COST OF \$27, 658, INCREMENTAL COST
OF \$2,148, JAN 06, PAGE 13 OF RESPONSE TO
DOCUMENT REQUEST 1:

1. How did you determined incremental amount of \$2,148? Is this the amount over budget? Provide source documents how this amount was calculated.
2. Provide documents, e.g. general ledgers, subsidiary ledgers, etc., showing the recording of the actual amounts and the budgeted amounts for these personnel.

RESPONSE: The attached confidential and proprietary spreadsheet contains the ledger entries totaling to the actual Salary and Wage Basic expense for non-management (SAWBN) of \$27,658 for Florida in January, 2006.

The incremental amount of \$2,148 was determined by comparing the SAWBN for the three primary districts in Florida that were impacted – South Florida, Palm Beach/Indian River, & Broward – for January, 2005 to January, 2006. (It should be noted that some of the employees listed on the attached spreadsheets were loaned from other districts.) The year over year difference of \$2,719 was adjusted downward by 21% to account for wage increases, volume of business, and to be conservative. The resulting incremental SAWBN expense amounted to \$2,148.



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 11, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its response to Staff's Audit Request No. 25. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims (S/G)".

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims UTILITY: BellSouth Telecommunications

AUDIT MANAGER: Charleston Winston PREPARED BY: Lynn Deamer

REQUEST NUMBER: 25 (ASR 1) DATE OF REQUEST: October 3, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 5, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

The following questions relate to the company response to Document Request 1.

1. Please describe the incremental approach that BellSouth utilized to determine the costs attributable to storm recovery. Explain how the budget was determined, how far in advance of the applicable month the budget was determined. Explain what was included in actual costs. Explain how the amount that was directly storm related was discerned from the variance.
2. Confirm that on Exhibit SP 1 filed in the petition that the Expenses (line 1 thru 7) are incremental.
3. In the support for Document request 1, there is a PBT adjustment. Please explain what this is and why it is necessary.

Item 1: Response

TO: AUDIT MANAGER

DATE 10/11/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green Manager Regulatory
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

Relations

REQUEST: The following questions relate to the company response to Documents Request 1.

1. Please provide the incremental approach that BellSouth utilized to determine the costs attributable to storm recovery. Explain how the budget was determined, how far in advance of the applicable month the budget was determined. Explain what was included in actual costs. Explain how the amount that was directly storm related was discerned from the variance.
2. Confirm that on Exhibit SP 1 filed in the petition that the Expenses (line 1 thru 7) are incremental.
3. In the support for Document request 1, there is a PBT adjustment. Please explain what this is and why it is necessary.

RESPONSE:

1. BellSouth uses a multi-step process to determine incremental expenses attributable to storm recovery. In the case of the 2005 amounts filed for recovery in its Petition, BellSouth limited its request to incremental expenses within Florida Network Field Operations. Thus, the process will be described in this context.

Each month, Network Finance performs variance analyses by comparing booked actual expense to the most current budget projection made prior to the event. Network Finance analyzes the resulting variances to determine why actual expense varied from expectations and provides the explanations to senior management. In order to determine how much of the variance to attribute to each storm or to normal operations, Network Finance analyzes the specific expenditure categories in light of a variety of other information:

- Normal month and prior year expense trends by turf or district (subordinate organizations - based on geography) affected by the storm
- Network damage reports and the path of the storm
- Amounts captured by budget plan name

- Additional overtime and normal contractor billing (which does not carry plan names and must be analyzed separately)

In its comparison, Network Finance uses the best projection available, which may be a budget view or may be an updated projection done for planning. In the case of the events from June 2005 to March 2006, actual data was compared to the projections as follows:

- June – July 2005 – compared to the 2005 Current Tracking View, which was originally created in December 2004 and adjusted in early 2005
- August – December 2005 – compared to the July Projection created using January – June actual data excluding hurricanes
- January – March 2006 – compared to the 2006 Commitment View created in December 2005.

Projections are based on a detailed budget model calculated at the Senior Network Vice President level (in this case, the relevant Senior Network Vice President level encompassing Florida Operations), and based on prior months' actual data and future forecasts with no provision for future storms/hurricanes. The model uses multiple drivers such as number of dispatches, hours, employees and dollars expended to predict future specific data, ultimately reflecting expected basic and overtime wage and salary and other expense.

The actual costs used are booked amounts grouped by expenditure category rather than account. In determining incremental storm expense for recovery, Network Finance analyzed only the expenditure categories that are impacted by storm restoration and looked at specific Resource Type Codes and Function Codes as part of the decision-making process. The expenditure categories used are:

- Communications – includes technician access system usage, geographical positioning system usage as well as pager and cell phone usage. Increased level of usage due to all the additional hours worked and to loaned employees.
- Contractor Services – includes all contractor or vendor services booked to expense. BellSouth uses booked expense over normal for work that master contractors and others bill for restoration. Incremental expense includes additional costs for shipping generators, costs for telephone technicians loaned from other wire carriers (such as Verizon and SBC/ATT) and independent contractors (such as ADEX Corporation, AnSCO & Associates, Church & Tower of Florida). In determining incremental expense, Network Finance reviews incurred dollars by vendor, because some vendors are used only during storm restoration.
- Employee Other – includes travel and meal expense. BellSouth uses booked dollars compared to projection or historical "normal" to determine cost of lodging and meals for loaned employees and for employees working from different reporting locations.

- Material – analysis method is similar to Contractor Services. Expense material includes drop wire, protectors, pole hardware, strand, pedestals, closures of many types, and other consumables.
 - Supply – within Network, this expenditure category includes fuel (gasoline, diesel or propane). BellSouth uses a comparison of actual to projection and history adjusted for price changes to determine incremental.
 - Pensions, Benefits and Taxes (PB&T) – for budgets and management reporting, PB&T is calculated as a percentage of Salary and Wages. For 2005 and 2006 the percentage is 27.32%. For the recovery petition, BellSouth used a reduced percentage of 7.65% for PB&T based on the assumption that the employer's share of FICA (Social Security and Medicare) taxes were the only real incremental costs. The calculation of the "non-incremental" salary and wage loading excluded is shown on Page 18 of 18 of Attachment 1 to Document Request 1.
 - Salary and Wages – incremental Basic Wages and Salaries includes wages for employees loaned to Florida from other states and temporary employees hired after the storm events to work on restoration efforts. The incremental dollars were determined by comparison to projected levels. Salary and Wage Overtime (management and non-management) includes overtime for regular employees as well as loaned and temporary. The incremental dollars were determined by comparing overtime levels and dollars to projected levels. BellSouth did not include other categories of Salary and Wage, e.g. Incentive Award Accruals, Severance Pay, Termination Pay, Military Leave Pay, in incremental salary and wage associated with the storm restoration effort.
2. All expenses included in the recovery request as detailed in SP Exhibit 1 are incremental.
 3. Please see the explanation to Pensions, Benefits and Taxes in Subpart 1, above.



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 11, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

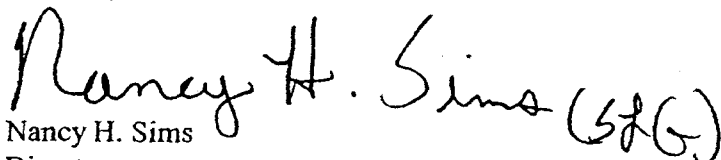
Dear Ms. Deamer;

BellSouth is enclosing its response to Staff's Audit Request No. 24. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

BellSouth considers the information provided in the Attachment to Response Nos. 24 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company practices and network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,


Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919
(AUDIT MANAGER)

REQUEST NUMBER: 24 DATE 02/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating 00598-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY:
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: AN INQUIRY
AN INQUIRY

ITEM DESCRIPTION: (\$ in 000s)

PLEASE PROVIDE THE FOLLOWING FOR SALARY AND WAGE - REQUESTED:

KATRINA - ACTUAL COST OF \$54,849, INCREMENTAL COST OF \$1,840, PAGE 9
OF RESPONSE TO DOCUMENT REQUEST 1:

WILMA - ACTUAL COST OF \$53,017, INCREMENTAL COST OF \$1,840, PAGE 11
OF RESPONSE TO DOCUMENT REQUEST 1:

1. Provide documents, e.g. general ledgers, subsidiary ledgers, etc.,
showing the recording of the actual amounts and the incremental amounts for
these personnel.

Item 1: Attachment 1 (on disk)

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/11/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|---|--|
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INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, AND I HAVE REQUESTED THE
CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER ENTITY, WITHIN 21 DAYS
AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIALITY WITH THE
DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> |
|---|--|

Stan J Green Manager of Reg. & Tax Relations
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to 1)
Copy: Audit File and FPSC Analyst

FILE COPY



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 17, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its supplemental response to Staff's questions emailed on October 12, 2006 related to Audit Request No. 18. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in black ink that reads "Nancy H. Sims". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 18 DATE OF REQUEST: 09/28/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/02/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING CONCERNING THE REPLACEMENT OF 75 SPANS OF CABLE AS DISCUSSED ON PAGE 8 OF KATHY BLAKE'S TESTIMONY. THIS IS A FOLLOW-UP TO DOCUMENT REQUEST NO. 10.

1. Provide supporting documentation, construction work orders, invoices, continuing property records, etc., for the cost of the replacement/repair of 75 spans of cable.

2. In the response to Document Request No. 10 it was stated that only 5 spans of cable were replaced. Of the 70 spans of cable that were repaired were there any upgrades, e.g., copper spans of cable were repaired with fiber, etc.?

Item 1: Supplemental response to Staff's 10/12/06 emailed questions on Audit Request No 18.

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/17/06

THE REQUESTED RECORD OR DOCUMENTATION:

- ☒ (1) HAS BEEN PROVIDED TODAY
- ☐ (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- ☐ (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- ☐ (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan Green Manager Regulatory Relations

SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

REQUEST: The response provided a list of amounts that totaled to \$619,317.90. The response did not provide how the \$37,000 was derived. In Kathy Blake's testimony it was stated that the 75 spans of cable were replaced and the incremental cost was \$37,000. Please provide how the \$37,000 was derived.

RESPONSE: The \$37,000 in Hurricane Rita incremental expense was derived by comparing actual expenses to normal expenses (budgeted amounts without storm impacts and historical expenses). The incremental expense impact of Hurricane Rita was derived as follows:

Contract Services	\$42,450
Non-management Overtime	\$15,450
FICA at 7.65%	\$ 1,182
Fuel	\$ 1,400
Meals, Lodging, Comm	\$ 399
Total	\$60,881
 X Intrastate Jurisdictional Factor	 0.612144
 Amount Requested in Petition	 \$37,268

BellSouth Telecommunications, Inc.

Florida Docket No. 060598-TL

AUDIT REQUEST

October 3, 2006

Item No. 18

Follow Up Question

Page 1 of 1

REQUEST: Document Request 18 also asked of the 70 spans of cable that were repaired were there any upgrades, e.g. copper spans of cable were repaired with fiber, etc. This also was not answered.

RESPONSE: As previously indicated in BellSouth's Response to Audit Request No. 18, BellSouth responds that there were no upgrades to any of the spans of cable that were repaired.

FILE COPY



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Director
Regulatory Relations

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Fax (850) 222-8640

October 18, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its supplemental responses to Staff's questions emailed on October 11, 2006 related to Audit Request Nos. 19 and 22. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

BellSouth considers the information provided in these responses to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company practices and network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in black ink that reads "Nancy H. Sims".

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SALE
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 19 DATE OF REQUEST: 10/02/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/04/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: (\$ in 000s)

PLEASE PROVIDE THE FOLLOWING FOR CONTRACTUAL SERVICES:

KATRINA - ACTUAL COST OF \$6,052, INCREMENTAL COST OF \$1,284, SEP 05, PAGE 9
OF RESPONSE TO DOCUMENT REQUEST 1:

WILMA - ACTUAL COST OF \$28,022, INCREMENTAL COST OF \$23,325, FEB 06, PAGE 14
OF RESPONSE TO DOCUMENT REQUEST 1:

1. A list of the expenses, shown by account name, account number, amount, date and description. The total amount must agree with the actual cost amount or explain why it does not. Provide this item in an electronic format.

2. Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested in item 1 above or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: Supplemental to Questions sent on 10/11 via email.

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/18/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|---|--|
| <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> | <p>(1) <input checked="" type="checkbox"/> HAS BEEN PROVIDED TODAY</p> <p>(2) <input type="checkbox"/> CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY</p> <p>(3) <input checked="" type="checkbox"/> AND IN MY OPINION, ITEM(S) <u>1</u> <u>(IS ARE)</u> PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) <input type="checkbox"/> THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> <p style="text-align: center;"><u>Stan J Green Manager Regulatory Relations</u>
SIGNATURE AND TITLE OF RESPONDENT)</p> |
|---|--|

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 22 DATE OF REQUEST: 10/02/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/04/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY
ITEM DESCRIPTION: (\$ in 000s)

PLEASE PROVIDE THE FOLLOWING FOR PENSION, BENEFITS AND TAXES:

DENNIS - ACTUAL COST OF \$9,853, INCREMENTAL COST OF \$520, JUL 05, PAGE 7 OF RESPONSE TO DOCUMENT REQUEST 1:

KATRINA - ACTUAL COST OF \$9,461, INCREMENTAL COST OF \$2,541, SEP 05, PAGE 9 OF RESPONSE TO DOCUMENT REQUEST 1:

WILMA - ACTUAL COST OF \$10,766, INCREMENTAL COST OF \$1,984, JAN 06, PAGE 13 OF RESPONSE TO DOCUMENT REQUEST 1:

1. A list of the expenses, shown by account name, account number, amount, date and description. The total amount must agree with the actual cost amount or explain why it does not. Provide this item in an electronic format.

2. Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested in item 1 above or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: Supplemental to Questions sent on 10/11 via email

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/18/06

THE REQUESTED RECORD OR DOCUMENTATION:

- ☒ (1) HAS BEEN PROVIDED TODAY
- ☐ (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- ☒ (3) AND IN MY OPINION, ITEM(S) 1 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.

- ☐ (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

FILE COPY



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150 South Monroe Street
Suite 400
Tallahassee, Florida 32301
nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 20, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its responses to Staff's Audit Request Nos. 27, 29 and 32. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

BellSouth considers the information provided in the Attachments (spreadsheets) for Response Nos. 27, 29 and 32 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company practices and network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in dark ink, appearing to read "Nancy H. Sims", written over the typed name and title.

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims

UTILITY: BellSouth Telecommunications

AUDIT MANAGER: Charleston Winston

PREPARED BY: Gennaro Jackson

REQUEST NUMBER: 27

DATE OF REQUEST: October 9, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 11, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: 9 INCIDENT TO AN INQUIRY
x OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Per the Overtime Pay Policy for Non-Exempt Employees, supervisors must ensure that all hours worked by employees are accurately recorded; does this guideline also applies to hours worked by non-exempt and exempt management?
2. Please provide a schedule of overtime included in the storm cost recovery request worked by exempt management separated by storm. Be sure to include in this schedule the total amount of hours worked and the related cost of those hours worked categorized by storm.
3. If exempt management received any compensation for overtime either in the form of bonuses or extra time off, please provide a schedule of this separated by storm.

Item 1: Response

Item 2: Spreadsheet (on disk)

TO: AUDIT MANAGER

DATE 10/20/06

THE REQUESTED RECORD OR DOCUMENTATION:

(1) ☒ HAS BEEN PROVIDED TODAY

(2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____

(3) ☒ AND IN MY OPINION, ITEM(S) 2 (2) IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.

(4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L Green Manager Regulatory
(SIGNATURE AND TITLE OF RESPONDENT) *Relate*

Distribution: Original: Utility (for completion and return to Auditor)

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims

UTILITY: BellSouthTelecommunications

AUDIT MANAGER: Charleston Winston

PREPARED BY: Gennarro Jackson

REQUEST NUMBER: 29

DATE OF REQUEST: October 11, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 13, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR MATERIALS RELATED TO ARLENE (JUN 05), KATRINA (SEPT 05), AND WILMA (NOV 05) PER THE ATTACHED SAMPLE LISTS:

Provide copies of supporting documentation, invoices, etc. The amount of each supporting documentation must agree with the list requested per attachment or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: Response

Item 2: Spreadsheet (on disk)

TO: AUDIT MANAGER

DATE 10/20/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☒ AND IN MY OPINION, ITEM(S) 2 0 (IS/ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green
Manager, Regulatory Relations
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919
(AUDIT MANAGER)

SAME
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 32 DATE OF REQUEST: 10/11/06

AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/16/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR SUPPLIES PER THE ATTACHED SAMPLE LISTS FOR
ARLENE JUN 05, KATRINA AUG 05 AND WILMA NOV 05:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: Response

Item 2: Spreadsheet (on disk)

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/20/06

THE REQUESTED RECORD OR DOCUMENTATION:

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|---|---|
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|---|---|

Stan L. Green

SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst



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nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 27, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its responses to Staff's Audit Request No. 28 and Supplemental Responses to Staff's Audit Request Nos. 29 and 32. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

BellSouth considers the information provided in the spreadsheets to Audit Request No. 28 and Vouchers provided in response to Audit Requests Nos. 28, 29 and 32 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script, appearing to read "Nancy H. Sims".

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 28 DATE OF REQUEST: 10/10/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No.: 050598-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/13/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR CONTRACTUAL SERVICES PER THE ATTACHED SAMPLE LISTS:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

From 1: Response
Item 2: Attachments 1 & 2 (see Disk)
Item 3: Vouchers (see Disk)

TO: AUDIT MANAGER CHARLESTON WINSTON DATE: 10/27/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|---|---|
| <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> | <p>(1) <input checked="" type="checkbox"/> HAS BEEN PROVIDED TODAY</p> <p>(2) <input type="checkbox"/> CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY</p> <p>(3) <input checked="" type="checkbox"/> AND IN MY OPINION, ITEM(S) <u>2 & 3</u> IS <u>(ARE)</u> PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) <input type="checkbox"/> THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> |
|---|---|

Stan Green Manager Regulatory Relations

(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
October 9, 2006
Item No. 28
Page 1 of 2

REQUEST: Please provide the following for contractual services per the attached sample lists:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

RESPONSE: Attached are the details for the vouchers requested.

Attachment 1 – “Attachment Req 28 Response Attach 1 Sep 05.xls”
34 vouchers Katrina Sep 05 \$1,892,600.10

Attachment 2 – “Attachment Req 28 Response Attach 2 Feb 06.xls”
47 vouchers Wilma Feb 06 \$6,562,936.46

RESPONSE: (Cont.)

Each file includes the requested sample list and the following data for each:

Vendor Name
Voucher ID – BellSouth Voucher number
Voucher Line – the line of the voucher requested
Accounting Line
Description
Voucher Source
OTCO – Organization Tier Code originating
OCO – Organization Code originating
RCO – Responsibility Code originating
Originating Entity Head
OTCO
OCC
RCC
Charged Entity Head
Fiscal Period
Date Sent to AMD (Accumulate & Manage Data)
Budget Category – Expense, Capital, or Other
Account Level 1 – groupings of accounts
Account Level 0 – specific account
Budget Level 1 – groupings of Resource Codes
Budget Level 0 – specific Resource Tracking Code
Plan ID – Business Plan if used
Invoice ID – vendor's numbering system
Reason ID – authority or estimate number
Function Code – WID/Work Identification
FRC – Field Reporting Code
Journal ID – OMI (Oracle Manual Invoice) or Standing Accrual
Voucher Amount
Voucher Quantity
Request – added to relate to audit request
Sample – added to show Audit Sample number

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims

UTILITY: BellSouthTelecommunications

AUDIT MANAGER: Charleston Winston

PREPARED BY: Gennaro Jackson

REQUEST NUMBER: 29

DATE OF REQUEST: October 11, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 13, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR MATERIALS RELATED TO ARLENE (JUN 05), KATRINA (SEPT 05), AND WILMA (NOV 05) PER THE ATTACHED SAMPLE LISTS:

Provide copies of supporting documentation, invoices, etc. The amount of each supporting documentation must agree with the list requested per attachment or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: Vouchers (see Disk)

TO: AUDIT MANAGER

DATE 10/27/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☒ AND IN MY OPINION, ITEM(S) 1 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 365.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan J. Green Regulatory Relations
(SIGNATURE AND TITLE OF RESPONDENT)

Manager

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919

SAME

(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 32

DATE OF REQUEST: 10/11/06

AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/16/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY

X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR SUPPLIES PER THE ATTACHED SAMPLE LISTS FOR
ARLENE JUN 05, KATRINA AUG 05 AND WILMA NOV 05:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: Vouchers (see Disk)

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/27/06

THE REQUESTED RECORD OR DOCUMENTATION:

<input checked="" type="checkbox"/>	(1)	HAS BEEN PROVIDED TODAY
<input type="checkbox"/>	(2)	CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
<input checked="" type="checkbox"/>	(3)	AND IN MY OPINION, ITEM(S) <u>1</u> <u>IS (ARE)</u> PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
<input type="checkbox"/>	(4)	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

October 31, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its responses to Staff's Audit Requests 30 and 31. In addition, BellSouth is providing its supplemental responses to Staff's Requests Nos. 8, 28, 29, and 32.

BellSouth considers its supplemental response to Audit Request No. 8 and the attachments to BellSouth's responses to Audit Request Nos. 8 and 30 referenced above to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims".

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919

SAME

(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 8 (ASR 2)

DATE OF REQUEST: 09/13/06

AUDIT PURPOSE: Petition for Recovery of Interstate Costs and Expenses relating to Hurricanes

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 09/18/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY

X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE COPIES OF ALL CONSTRUCTIONS BUDGETS FROM 2005 TO 2010.

Item 1: Supplemental Response

Item 2: Attachment 1 (see disk)

Item 3: Attachment 2 (see disk)

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/31/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|---|---|
| <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> | <p>(1) <input checked="" type="checkbox"/> HAS BEEN PROVIDED TODAY</p> <p>(2) <input type="checkbox"/> CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY</p> <p>(3) <input checked="" type="checkbox"/> AND IN MY OPINION, ITEM(S) <u>2 & 3</u> IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DERIVED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) <input type="checkbox"/> THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> <p style="text-align: center;"><u>Sten L Green Manager Regulatory Relations</u>
SIGNATURE AND TITLE OF RESPONDENT)</p> |
|---|---|

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.

FL Dkt No 060598-TL

AUDIT REQUEST

September 14, 2006

SUPPLEMENTAL Item No. 8

Page 1 of 1

REQUEST: Please provide copies of all construction budgets from 2005 to 2010.

SUPPLEMENTAL

RESPONSE:

See attachment 1 for 2005-2006 Florida Capital (Construction) Budgets. The year 2007 Capital Budget is currently being developed and is not available at this time.

See attachment 2 for Expense Budgets for Florida Operations:

2005 Commitment View

2005 Current Tracking View

2005 Projection View (April, July)

2006 Commitment View

2006 Current Tracking View

2006 Projection View (April, July, Sept)

2007 Planning View

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 28 DATE OF REQUEST: 10/10/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/13/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR CONTRACTUAL SERVICES PER THE ATTACHED SAMPLE LISTS:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

Supplemental
Item 1: Response 28, 29 & 32

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/31/06

THE REQUESTED RECORD OR DOCUMENTATION:

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|---|--|

Stan Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
October 9, 2006
SUPPLEMENTAL Item Nos. 28, 29 and 32
Page 1 of 2

REQUEST NO. 28: Please provide the following for contractual services per the attached sample lists:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

REQUEST NO. 29: Please provide the following for materials related to Arlene (Jun 05), Katrina (Sept 05), and Willma (Nov 05) per the attached sample lists:

Provide copies of supporting documentation, invoices, etc. The amount of each supporting documentation must agree with the list requested per attachment or explain why it does not. Provide this item in an electronic format or paper copy.

REQUEST NO. 32: Please provide the following for supplies per the attached sample lists for Arlene Jun 05, Katrina Aug 05 and Wilma Nov 05:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

SUPPLEMENTAL
RESPONSE:

On October 24, 2005, copies of all requested invoices and invoice equivalents were provided via the attached PDF files.

Some of the invoices are copies of original paper invoices sent by a vendor or contractor. These invoices usually have a "voucher source" designation of "ORACLE MANUAL INVOICE" or "FOSS".

RESPONSE: (Cont.)

However, a significant portion of BellSouth's Network Operating expense is incurred, "billed", certified/approved, and paid without a paper invoice ever being generated. As such, several of the items selected by the Florida PSC Auditor through the sampling process do not have original paper invoices available. Usually these items carry "voucher source" designations such as "CAPRI", "OSPCM2", or "BVAPP". In these cases an invoice equivalent was printed from the mechanized system. As an example, most of our Master Contractor work effort is handled this way. The work designed by our Outside Plant Engineering force is coded into OSPCM (Outside Plant Construction Module) and made available to the appropriate Master Contractor (MC). The MC accesses the work print electronically, prints a copy if desired, completes the work on the design in the field, logs back into OSPCM, and marks the work item complete. A Plant Contract Supervisor (BellSouth employee) will then check the work performed - either through a sample process or by a review of the actual work. The system then pays the MC (usually within 30 days) based on previously agreed-to prices in the Master Contract. At no time does the MC issue a paper invoice or bill to BellSouth.

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims

UTILITY: BellSouthTelecommunications

AUDIT MANAGER: Charleston Winston

PREPARED BY: Gennarro Jackson

REQUEST NUMBER: 29

DATE OF REQUEST: October 11, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 13, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR MATERIALS RELATED TO ARLENE (JUN 05), KATRINA (SEPT 05), AND WILMA (NOV 05) PER THE ATTACHED SAMPLE LISTS:

Provide copies of supporting documentation, invoices, etc. The amount of each supporting documentation must agree with the list requested per attachment or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: See Response to Supplemental 28
(10/31)

TO: AUDIT MANAGER

DATE 10/31/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stand Green Manager Regulatory Relations
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy SimsUTILITY: BellSouth TelecommunicationsAUDIT MANAGER: Charleston WinstonPREPARED BY: Michael BuckleyREQUEST NUMBER: 31DATE OF REQUEST: Oct. 11, 2006AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Oct. 13, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please Provide the following For Labor:

Katrina – actual invoices for the attached list of amounts for Salary and wages Sept. 2005.

Wilma – actual invoices for the attached list of amounts for Salary and Wages Nov 2005.

Send to :

Mike Buckley

Florida Public Service Commission

2540 Shumard Oak Boulevard

Tallahassee, FL 32399-0850

850-413-6469

850-413-6470 FAX

Item 1: Response

TO: AUDIT MANAGER

DATE

10/31/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 368.093, OR 367.158, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan J. Greer
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution:

Original: Utility (for completion and return to Auditor)

Copy: Audit File

REQUEST: Please provide the following for Labor:

Katrina – actual invoices for the attached list of amounts for Salary and wages Sept. 2005.

Wilma – actual invoices for the attached list of amounts for Salary and Wages Nov 2005.

RESPONSE: BellSouth's non-management employees do not invoice the Company for Basic Salary and Wages; therefore, actual invoices do not exist. See spreadsheet previously provided in BellSouth's Response to Audit Request No. 24.

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919
(AUDIT MANAGER)

SAME
(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 10/11/06

REQUEST NUMBER: 32
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No.: 060598-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 10/16/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE THE FOLLOWING FOR SUPPLIES PER THE ATTACHED SAMPLE LISTS FOR
ARLENE JUN 05, KATRINA AUG 05 AND WILMA NOV 05:

Provide copies of supporting documentation, invoices, contracts, etc. The amount of each supporting documentation must agree with the list requested per the attachment or explain why it does not. Provide this item in an electronic format or paper copy.

Item 1: See response to Supplemental 28 (10/21)

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 10/31/06

THE REQUESTED RECORD OR DOCUMENTATION:

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| <input checked="checked" type="checkbox"/>

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<input type="checkbox"/>

<input type="checkbox"/> | <p>(1) HAS BEEN PROVIDED TODAY</p> <p>(2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY</p> <p>(3) AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> |
|--|---|

Stan Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

FILE COPY



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

November 3, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its supplemental response to Staff's questions emailed on October 23, 2006 related to Audit Request No. 27. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims" followed by the initials "(SJS)" in parentheses.

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims

UTILITY: BellSouth Telecommunications

AUDIT MANAGER: Charleston Winston

PREPARED BY: Gennarro Jackson

REQUEST NUMBER: 27

DATE OF REQUEST: October 9, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 11, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: 9 INCIDENT TO AN INQUIRY
x OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Per the Overtime Pay Policy for Non-Exempt Employees, supervisors must ensure that all hours worked by employees are accurately recorded; does this guideline also applies to hours worked by non-exempt and exempt management?
2. Please provide a schedule of overtime included in the storm cost recovery request worked by exempt management separated by storm. Be sure to include in this schedule the total amount of hours worked and the related cost of those hours worked categorized by storm.
3. If exempt management received any compensation for overtime either in the form of bonuses or extra time off, please provide a schedule of this separated by storm.

Item 1: Supplemental Response

TO: AUDIT MANAGER

DATE 11/3/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) 9 CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) 9 AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) 9 THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan J. Green
Manager
Regulatory
Relations
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)

BellSouth Telecommunications, Inc.

FL Dkt No 060598-TL

AUDIT REQUEST

October 23, 2006

SUPPLEMENTAL Item No. 27

Page 1 of 1

- REQUEST:
1. Some employees are listed two times for one day for a total 18 hours of Overtime, Ex: Lucente, H.A. 8/27, please explain why this happens.
 2. How did you estimate the Dollar amount for Exempt overtime by month?

SUPPLEMENTAL
RESPONSE:

1. H. A. Lucente is an Outside Plant Manager for Network Operations in Florida. After a commercial power failure (storm related) caused an air pipe pressure system shut-down, Mr. Lucente was called out to work on restoration of the system. The call-out was on a Saturday, and outside of his normal work schedule. He worked 18 hours that Saturday (and 14 hours on Sunday) as part of a team to restore this critical system.

The multiple listing in one day is due to a break in the continuity of the hours worked, either due to a break in the work or two separate call-outs.

2. The estimated Dollar amount for Exempt overtime by month is shown on line 15 of the Summary Tab of the spreadsheet included in BellSouth's response to Item No. 27 -- Req 27 Response Attach 1.xls .

The storm-related, incremental management overtime dollars for the month are prorated in the same proportion as the exempt overtime hours as a percentage of total overtime hours. The exempt overtime hours percentage can be found on line 24 of the Summary Tab. The exempt overtime hours percentage is calculated from the actual exempt hours and total overtime hours as detailed on the monthly tabs. (Example – see Jun 05 Tab, lines 4654 – 4657).

FILE COPY



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

November 3, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its responses to Staff's Audit Request Nos. 33 and 34. BellSouth is still putting together its response and/or objections to the other requests and will provide its responses and/or objections as soon as possible.

BellSouth considers the information provided in the Attachments for Response Nos. 33 and 34 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company practices and network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919
(AUDIT MANAGER)

Gennarro Jackson
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 33

DATE OF REQUEST: 11/1/06

AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 11/6/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the following invoices that were not included in the original sample requested by staff in document request #32 Supplies:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Amount</u>	
7	Nov 05 Wilma	\$2,657.01	Item 1: Response
12	Nov 05 Wilma	\$3,344.28	Item 2: Vouchers
28	Nov 05 Wilma	\$6,648.52	
3	Aug 05 Katrina	\$609.32	
14	Aug 05 Katrina	\$3,403.19	

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 11/3/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | | |
|-------------------------------------|-----|---|
| <input checked="" type="checkbox"/> | (1) | HAS BEEN PROVIDED TODAY |
| <input type="checkbox"/> | (2) | CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY |
| <input checked="" type="checkbox"/> | (3) | AND IN MY OPINION, ITEM(S) <u>2</u> <u>(2)</u> IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. |
| <input type="checkbox"/> | (4) | THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) |

Stan Green Manage Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

REQUEST: Please provide the following invoices that were not included in the original sample requested by staff in document request #32
Supplies:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Amount</u>
7	Nov 05 Wilma	\$2,657.01
12	Nov 05 Wilma	\$3,344.28
28	Nov 05 Wilma	\$6,648.52
3	Aug 05 Katrina	\$609.32
14	Aug 05 Katrina	\$3403.19

RESPONSE: See attached for the following invoices.

<u>Sample#</u>	<u>Month/Storm</u>	<u>Amount</u>
7	Nov 05 Wilma	\$2,657.01
28	Nov 05 Wilma	\$6,648.52
3	Aug 05 Katrina	\$609.32
14	Aug 05 Katrina	\$3403.19

BellSouth will supplement this response with the following:

12	Nov 05 Wilma	\$3,344.28
----	--------------	------------

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919
(AUDIT MANAGER)

Michael Buckley
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 34 DATE OF REQUEST: 11/2/06

AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 11/6/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the following invoices or additional information that was not included in the original sample requested by staff in document request #29 Materials:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Company</u>
5 & 6	Nov 05 Wilma	GTE Comm
9	Nov 05 Wilma	Aearo
10	Nov 05 Wilma	System Studies
25	Nov 05 Wilma	Itronix
33	Nov 05 Wilma	Leggett & Platt

Item 1: Response
Item 2: Vouchers

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 11/3/06

THE REQUESTED RECORD OR DOCUMENTATION:

- ☒ (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- ☒ (3) AND IN MY OPINION, ITEM(S) 2 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L. Green
Stan L. Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

REQUEST:

Please provide the following invoices or additional information that was not included in the original sample requested by staff in document request #29 Materials:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Company</u>
5 & 6	Nov 05 Wilma	GTE Comm
9	Nov 05 Wilma	Aearo
10	Nov 05 Wilma	System Studies
25	Nov 05 Wilma	Itronix
33	Nov 05 Wilma	Leggett & Platt

RESPONSE:

See attached for the following invoices:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Company</u>
5 & 6	Nov 05 Wilma	GTE Comm
10	Nov 05 Wilma	System Studies
25	Nov 05 Wilma	Itronix
33	Nov 05 Wilma	Leggett & Platt

BellSouth will supplement this response with the following:

9	Nov 05 Wilma	Aearo
---	--------------	-------



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

November 6, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its supplemental responses to Staff's Audit Request Nos. 33 and 34.

BellSouth considers the information provided in the supplemental attachments for Response Nos. 33 and 34 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company practices and network budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims" followed by the initials "LSH" in parentheses.

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS

UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC

FROM: CHARLESTON WINSTON 407-678-2919

(AUDIT MANAGER)

Gennarro Jackson

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 33

DATE OF REQUEST: 11/1/06

AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 060598-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 11/6/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY

X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the following invoices that were not included in the original sample requested by staff in document request #32 Supplies:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Amount</u>	
7	Nov 05 Wilma	\$2,657.01	Item 1: Response
12	Nov 05 Wilma	\$3,344.28	Item 2: Supplemental
28	Nov 05 Wilma	\$6,648.52	Invoice
3	Aug 05 Katrina	\$609.32	
14	Aug 05 Katrina	\$3,403.19	

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE:

THE REQUESTED RECORD OR DOCUMENTATION:

- ☒ (1) HAS BEEN PROVIDED TODAY
- ☐ (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- ☒ (3) AND IN MY OPINION, ITEM(S) 2 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- ☐ (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.

FL Dkt No 060598-TL

AUDIT REQUEST

November 1, 2006

SUPPLEMENTAL Item No. 33

Page 1 of 1

REQUEST: Please provide the following invoices that were not included in the original sample requested by staff in document request #32
Supplies:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Amount</u>
7	Nov 05 Wilma	\$2,657.01
12	Nov 05 Wilma	\$3,344.28
28	Nov 05 Wilma	\$6,648.52
3	Aug 05 Katrina	\$609.32
14	Aug 05 Katrina	\$3403.19

SUPPLEMENTAL
RESPONSE: See attached for the following invoice.

<u>Sample#</u>	<u>Month/Storm</u>	<u>Amount</u>
12	Nov 05 Wilma	\$3,344.28

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919

(AUDIT MANAGER)

Michael Buckley

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 34

DATE OF REQUEST: 11/2/06

AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes, Docket No. : 050598-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 11/6/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the following invoices or additional information that was not included in the original sample requested by staff in document request #29 Materials:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Company</u>
5 & 6	Nov 05 Wilma	GTE Comm
9	Nov 05 Wilma	Aearo
10	Nov 05 Wilma	System Studies
25	Nov 05 Wilma	Itronix
33	Nov 05 Wilma	Leggett & Platt

Item 1: Response
Item 2: Supplemental
Invoice

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 11/6/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|---|---|
| <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> | <p>(1) HAS BEEN PROVIDED TODAY</p> <p>(2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY</p> <p>(3) AND IN MY OPINION, ITEM(S) <u>2</u> <u>(IS/ARE)</u> PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> |
|---|---|

Stan L Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

REQUEST: Please provide the following invoices or additional information that was not included in the original sample requested by staff in document request #29 Materials:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Company</u>
5 & 6	Nov 05 Wilma	GTE Comm
9	Nov 05 Wilma	Aearo
10	Nov 05 Wilma	System Studies
25	Nov 05 Wilma	Itronix
33	Nov 05 Wilma	Leggett & Platt

SUPPLMEENTAL
RESPONSE: See attached for the following invoice:

<u>Sample#</u>	<u>Month/Storm</u>	<u>Company</u>
9	Nov 05 Wilma	Aearo



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

November 13, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its response to Staff's questions emailed on November 8, 2006 related to Audit Request No. 8.

BellSouth considers the information provided in the supplemental attachments for Response No. 8 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed company budget information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims (sg) (e)".

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919 SAME
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 8 (ASR 2) DATE OF REQUEST: 09/13/06
AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 09/18/06
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE COPIES OF ALL CONSTRUCTIONS BUDGETS FROM 2005 TO 2010.

Item 1: Request/Response

Item 2: Spread sheets (Disk)

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 11/13/06

THE REQUESTED RECORD OR DOCUMENTATION:

- ☒ (1) HAS BEEN PROVIDED TODAY
- ☐ (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- ☒ (3) AND IN MY OPINION, ITEM(S) 2 0 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- ☐ (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
- Stan J. Green Manager Regulatory Relations
SIGNATURE AND TITLE OF RESPONDENT

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

BellSouth Telecommunications, Inc.
FL Dkt No 060598-TL
AUDIT REQUEST
November 8, 2006
2nd SUPPLEMENTAL Item No. 8
Page 1 of 1

REQUEST: Please provide copies of all construction budgets from 2005 to 2010.

SUPPLEMENTAL
RESPONSE:

See attachment for keyword, effective date, department, and description for each PlanID.

Greer, Stan L

From: Mike Buckley [MBuckley@PSC.STATE.FL.US]
Sent: Wednesday, November 08, 2006 3:43 PM
To: Greer, Stan L
Cc: Lynn Deamer
Subject: Capital Budget

I am looking at the Florida Capital Budget now. There are many acronyms under PlanID. Will you send me a list that explains these? If you have any questions what I mean please call.

Michael Buckley
850-413-6469
mbuckley@psc.state.fl.us

11/13/2006



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

November 14, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its Supplemental responses to Staff's Audit Request Nos. 7 and 30.

BellSouth considers the information provided in the Attachments for Response No. 30 to be confidential and proprietary and requests appropriate treatment thereof. This information includes, among other things, detailed salary and wage information.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in black ink that reads "Nancy H. Sims (526)".

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: NANCY SIMS
UTILITY: BELLSOUTH TELECOMMUNICATIONS, INC
FROM: CHARLESTON WINSTON 407-678-2919

SAME

(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 7 (ASR 2)

DATE OF REQUEST: 09/13/06

AUDIT PURPOSE: Petition for Recovery of Intrastate Costs and Expenses relating to Hurricanes

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 09/18/06

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY

X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

PLEASE PROVIDE COPIES OF ALL MINUTES FROM EXECUTIVE MANAGEMENT MEETINGS FROM 2003 TO 2006

Item 1: Response

TO: AUDIT MANAGER CHARLESTON WINSTON

DATE: 11/14/06

THE REQUESTED RECORD OR DOCUMENTATION:

- | | |
|---|--|
| <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-bottom: 5px;"></div> | <p>(1) <input checked="" type="checkbox"/> HAS BEEN PROVIDED TODAY</p> <p>(2) <input type="checkbox"/> CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY</p> <p>(3) <input type="checkbox"/> AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.</p> <p>(4) <input type="checkbox"/> THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</p> |
|---|--|

(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

REQUEST: Please provide copies of all minutes from Executive Management Meetings from 2003 to 2006.

RESPONSE: BellSouth objects to this Audit Document/Record Request on that basis that it is vague, ambiguous, overly broad, imprecise, or utilizes terms that are subject to multiple interpretations that are not properly defined or explained for purposes of the Audit Document/Record Request.

SUPPLEMENTAL
RESPONSE:

Notwithstanding and without waiving said objections, BellSouth states that it does not keep minutes of its network budget meetings, thus, BellSouth is unable to provide any documents responsive to the request. However, BellSouth has provided Staff with the same information that BellSouth provided to upper management regarding the collection and calculation of 2005 storm related costs and expenses and that BellSouth used to calculate the amounts identified in the Petition.

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Nancy Sims UTILITY: BellSouth Telecommunications
AUDIT MANAGER: Charleston Winston PREPARED BY: Michael Buckley
REQUEST NUMBER: 30 DATE OF REQUEST: Oct. 11, 2006
AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Oct. 13, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please Provide the following For Labor:

Wilma – actual invoices for the attached list of amounts for Salary and Wages Jan 2006.

Send to :
Mike Buckley
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

850-413-6469
850-413-6470 FAX

Item 1: Response
Item 2: Sup 30 Attachments
(Disk)

TO: AUDIT MANAGER

DATE

11/14/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
(2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
(3) ☐ AND IN MY OPINION, ITEM(S) 2 (IS) (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.083, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
(4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan J. Green Manager
Regulatory
Relations
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

REQUEST: Document Request 30 asked for actual invoices for Jan 2006 for Wilma with a sample list attached. What was provided was the total payroll for Wilma for Jan 2006. Please provide additional detail for the sample provided in Document Request 30. Specify, by employee, by dollar amount, who did the work, where the work was done, and what function or job was done. The sample total is \$3,285,938.

SUPPLEMENTAL
RESPONSE:

Request #23 asked for details relating to the January, 2006 NonManagement Basic Wages for Florida Operations which was \$26,658,154.97. In its response, BellSouth provided 2,921 lines of data (26 pages) with the accounting or financial data by entity level that added up to the \$26.7 M requested.

Request #30 asked for specific details on 93 entries from #23 that added up to \$3,285,937.58. Financial details for the 93 entries as well as detailed hours at entity level for the dollars were provided.

Request #30 Supplemental requested the Payroll dollars by employee for the \$3.3 M in #30. In response, BellSouth files the attached spreadsheet detailing the dollars for Florida Network Operations from January 1, 2006 to January 31, 2006. This data includes the following headings: RC (Responsibility Code), Name, GLC (Geographical Location Code), and RTC (Resource Tracking Code). The RTC (also called EXTC in Payroll for Expenditure Type Code) for basic hours worked is "111" and for paid hours not worked is "132" (Holidays, Vacation, Personal Days, etc.). In addition, BellSouth has attached hereto a spreadsheet with the addresses for each GLC for the requested 93 data lines (\$3.3 M).

To understand the relationship between calendar period Payroll data by employee and monthly fiscal period financial data one needs to understand the overlap process in Payroll. Plant NonManagement technicians are paid based on two week calendar periods and even though their work reports are by day they are grouped for input, verification, and payment in the two week pay periods called BiWeekly Plant periods. In addition, clerks are paid based on BiWeekly Clerical periods ending on alternate Saturdays. Therefore, each financial fiscal period includes an accrual reversal and an accrual that are used to convert the Biweekly Reporting periods to Monthly Financial periods. Because

RESPONSE: (Cont.)

of this accrual process, there are timing differences in the way the information is depicted on BellSouth's financial records.

For example, in December, 2005 the last BiWeekly Plant close date was Saturday December 24. To book the remaining days of the month in December an accrual was made covering the period December 25 - December 31. The accrual consisted of one holiday booked to RTC 132 and four normal workdays booked to RTC 111 based on data from the last full reporting period.

In January, 2006 the accrual referenced above was reversed, i.e. credited, and the full pay period (December 25, 2005 - January 7, 2006) was then booked as reported and paid. Later in the month, the full BiWeekly Plant period of January 8 - 21 was booked as reported and paid. After that the January accrual was calculated to cover the period January 22 - January 31 (no holidays, seven workdays).

In February, BellSouth reversed the January accrual and booked the full pay period January 22 - February 4 as reported and paid.

In addition, during the December, 2005 to January, 2006 period, loaned BellSouth employees from other states further complicated the overlap process. Many of the loaned employees that worked in Florida during the October, November and December time periods returned to their home locations for Christmas and either did not return in January or were replaced by different employees.

The above method of accruals and reversals was implemented in January, 1997 as part of the Phoenix financial reengineering and redesign to allow for earlier monthly closeout. This method of accruals and reversals is GAAP compliant and has been approved by the FCC and BellSouth's external and internal auditors.



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

nancy.sims@bellsouth.com

Nancy H. Sims
Director
Regulatory Relations

Phone: (850) 577-5555
Fax (850) 222-8640

November 22, 2006

Ms. Lynn Deamer
Bureau of Auditing
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Docket No. 060598-TL
Audit Request: BellSouth Audit of 2005 Storm Costs
Audit Control No: 06-255-1-1

Dear Ms. Deamer;

BellSouth is enclosing its revised responses to Staff's Audit Request Nos. 3, 11 and 26.

If you have any questions concerning the aforementioned, please give me a call at the number above.

Sincerely,

A handwritten signature in cursive script that reads "Nancy H. Sims" followed by a stylized set of initials or a flourish in parentheses.

Nancy H. Sims
Director

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims UTILITY: BellSouth Telecommunications, Inc.
AUDIT MANAGER: Charleston Winston PREPARED BY: Gennaro Jackson II
REQUEST NUMBER: 3 (ASR3) DATE OF REQUEST: 9/14/2006
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 9/18/2006
AUDIT PURPOSE Recovery of Hurricane Expenses Docket NO.: 060598-TL
REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1) On page 3 of Kathy Blake's direct testimony filed on September 1, 2006 in Docket 060598-TL, she indicated that BellSouth had approximately five million retail access lines (as of June 2006). Please explain how the company segregates these lines into customer classes such as residential, payphone and wholesale. Please provide the specific numbers, by class as of June 2006, as referenced in the testimony.

2) Please provide same information as stated in item #1 as of June 10, 2005.

3) Please explain how the number of customers translates into number of access lines. Give specific examples for each class.

Item 1: Revised Response

TO : AUDIT MANAGER

DATE: 11/22/06

THE REQUESTED RECORD OR DOCUMENTATION:

- 1) ☒ HAS BEEN PROVIDED TODAY
2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING.
4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan L Green Manager Regulatory Relations
(Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

- REQUEST: 1) On page 3 of Kathy Blake's direct testimony filed on September 2, 2006 in Docket 060598-TL, she indicated that BellSouth had approximately five million retail access lines (as of June 2006). Please explain how the company segregates these lines into customer classes such as residential, payphone and wholesale. Please provide the specific numbers, by class as of June 2006, as referenced in the testimony.
- 2) Please provide same information as stated in item #1 as of June 10, 2005.
- 3) Please explain how the number of customers translates into number of access lines. Give specific examples for each class.

RESPONSE: 1) The chart below reflects the segregation of BellSouth's approximate five million retail access lines (as of June 2006) into the different customer classes of service (residential, business, and payphone). Wholesale line counts are not included in the approximately five million retail access lines (See Audit Request No. 4).

<u>Class of Customer</u>	<u>Number of Access Lines (June '06)</u>
Residential	3,413,192
Business	1,557,740 (Revised 11-17-06)
COCOTS (Payphone) Lines	4,131 -
Total	4,975,063 (Revised 11-17-06)

- 2) The chart below reflects the segregation of BellSouth's approximate five million retail access lines (as of month end June 2005)¹ into the different customer classes of service (residential, business, and payphone).

<u>Class of Customer</u>	<u>Number of Access Lines (June '05)</u>
Residential	3,581,428 ²
Business	1,500,465 (Revised 11-17-06)
COCOTS (Payphone) Lines	3,536
Total	5,080,360 (Revised 11-17-06)

¹ Line count totals are not available for specific mid-month dates.

² Previously corrected in Audit Request No. 11, Item No. 2.

BellSouth Telecommunications, Inc.

FL Dkt No 060598-TL

AUDIT REQUEST

September 14, 2006

REVISED Item No. 3

Page 2 of 2

- 3) The line counts provided above are based on retail access lines in service as of June 2006 and do not equate to the number of customers that subscribe to the approximately five million retail access lines. Florida Statutes § 364.051(4)(b)(5) specifically requires that the line item charge be applied on a per customer line basis. In accordance with the statute, BellSouth provided the Commission with an approximate number of retail access lines that would be billed the line item charge. For example, a customer with five lines would be billed the line item charge on each line for the 12 month period.

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Nancy Sims UTILITY: BellSouth Telecommunications

AUDIT MANAGER: Charleston Winston PREPARED BY: Michael Buckley

REQUEST NUMBER: 11 DATE OF REQUEST: Sept. 25, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Sept. 28, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

REF: Florida Access Lines in Service, Schedule 8, filed monthly with PSC by BellSouth
See Attachments.

1. Please reconcile the number of Access Lines for June 2006 Schedule 8 to the response 1 in Document Request 3.

2. Please reconcile the number of Access Lines for June 2005 Schedule 8 to the response 2 in Document Request 3.

Item 2: Revised Response

Send to:
Mike Buckley
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

350-413-6469
350-413-6470 FAX

TO: AUDIT MANAGER

DATE 11/22/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
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- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan Green Manager Regulatory
(SIGNATURE AND TITLE OF RESPONDENT) Relator

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

- REQUEST: 1) Please reconcile the number of Access Lines for June 2006 Schedule 8 to the response 1 in Document Request 3.
- 2) Please reconcile the number of Access Lines for June 2005 Schedule 8 to the response 2 in Document Request 3.

REVISED:

RESPONSE: 2. The same methodologies as explained above were used for the June 2005 data. It should be noted that the June 2005 Schedule 8 reports 3,580,848 retail residence lines, while response 2 reports 3,576,359 lines-a difference of 4,489 lines. In addition to the variance caused by the use of the different databases and the different methodology used for counting business lines noted above, this difference is also due to the fact that exchange assignment codes for access lines were not correctly assigned in the general billing database used to prepare BellSouth's response 2. The error had been identified during the third quarter of 2005 and was corrected in August 2005. However, when Audit Request No. 3 was originally submitted, BellSouth used the old June 2005 data which contained the exchange assignment errors. An updated and corrected line count for Response 2 is located below. One can see from the chart below that the variance between the updated residential line count (3,581,428) and the 2005 Schedule 8 residential line count (3,580,848) is insignificant.

Class of Customer	Number of Access Lines (June '05)
Residential	3,581,428
Business	1,500,465 (Revised 11/17/06)
COCOTS (Payphone) Lines	3,536
Total	5,081,893 (Revised 11/17/06)

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Nancy Sims

UTILITY: BellSouthTelecommunications

AUDIT MANAGER: Charleston Winston

PREPARED BY: Michael Buckley

REQUEST NUMBER: 26

DATE OF REQUEST: October 4, 2006

AUDIT PURPOSE: Docket No.: 060598-TL Recovery of Hurricane Expenses ACN: 06-255-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: October 6, 2006

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ☐ INCIDENT TO AN INQUIRY
☒ OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Per Amended Direct Testimony of Kathy Blake, page 3, 797,300 unbundled loops in service

1. Please show how 797,300 unbundled loops were calculated from the June 2006 PSC Schedule 8
2. Are the access lines from Document Request 3, 4,970,624, to be added to, 797,300, to come to a total of 5,767,924 for recovery?

Item 1: Revised Response

TO: AUDIT MANAGER

DATE

11/22/06

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) ☒ HAS BEEN PROVIDED TODAY
- (2) ☐ CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) ☐ AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES. REFER TO RULE 25-22.006, F.A.C.
- (4) ☐ THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Stan Green
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File

- REQUEST:
1. Please show how 797,300 unbundled loops were calculated from the June 2006 PSC Schedule 8.
 2. Are the access lines from Document Request 3, 4,970,624, to be added to, 797,300, to come to a total of 5,767,924 for recovery?

**REVISED
RESPONSE:**

- See the Surrebuttal Testimony of Kathy K. Blake, filed November 17, 2006 in FL Docket No. 060598-TL, where the application of the utilization factor results in the approximate number of unbundled loops to be assessed the line item charge to be reduced from 797,301 to 477,648. (Revised 11/17/06)
1. Therefore, the 477,648 unbundled loops can not be calculated from Schedule 8. (Revised 11/17/06)
 2. Yes, that is the correct methodology. However, if using actual numbers then the 477,648 unbundled loops should be added to the 4,975,063 retail access lines for a total of 5,452,711. The total of 5,452,711 is an anticipated total, as the "final" number of access lines and unbundled loops that the line item charge will be applied against will depend on which date BellSouth begins applying the charge after receiving Commission approval. (Revised 11/17/06)