



Southern Bell
Chart of Accounts
TYE 12/31/91

ymk
1/21/92

CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

Page 4-4

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4010.0000	ACCOUNTS PAYABLE (CONT)		4-B (1)
4010.7000	MATURED INTEREST AND DIVIDENDS (CONT)		
4010.7100	INTEREST-SOUTHERN BELL (CONT)		
4010.7123	SOUTHERN BELL FORTY YEAR 11.75% DEBENTURES - DUE 4-19-2023, THE WACHOVIA BANK AND TRUST COMPANY, WINSTON SALEM, NORTH CAROLINA		
4010.7124	SOUTHERN BELL FORTY YEAR 10.75% DEBENTURES - DUE 12-18-2025, THE TRUST COMPANY BANK, ATLANTA, GEORGIA		
4010.7125	SOUTHERN BELL FORTY YEAR, 8.625% DEBENTURES - DUE 09-01-2026, FIRST UNION NATIONAL BANK OF NORTH CAROLINA		
4010.7126	SOUTHERN BELL 38 YEAR 8.75% DEBENTURES - DUE 11-01-2024, SOUTHEAST BANK, NATIONAL ASSOCIATION, MIAMI, FLORIDA		
4010.7127	SOUTHERN BELL - 40 YEAR 8.5% DEBENTURES - DUE 8-01-2029, WACHOVIA BANK AND TRUST COMPANY, WINSTON SALEM, NORTH CAROLINA (EFF. 9-01-89)		
4010.7199	OTHER (EFF. 7-01-89)		
4010.7200	INTEREST-SOUTH CENTRAL BELL		
4010.7201	ASSUMED SOUTHERN BELL 40 YEAR 3-3/4% DEBENTURE BONDS, DUE 8-1-88 - BANKERS TRUST COMPANY, TRUSTEE, NEW YORK, N.Y.		
4010.7202	ASSUMED SOUTHERN BELL 40 YEAR 3% DEBENTURE BONDS, DUE 7-1-79 - FIRST NATIONAL CITY TRUST COMPANY, TRUSTEE, NEW YORK, N.Y.		
4010.7203	ASSUMED SOUTHERN BELL 38 YEAR 4-5/8% DEBENTURE BONDS, DUE 12-1-93 - TRUST COMPANY OF GEORGIA TRUSTEE, ATLANTA, GEORGIA		
4010.7204	ASSUMED SOUTHERN BELL 37 YEAR 5% DEBENTURE BONDS, DUE 12-1-97 - FIRST NATIONAL BANK OF BIRMINGHAM, TRUSTEE		
4010.7205	ASSUMED SOUTHERN BELL 40 YEAR 4-3/8% DEBENTURE BONDS, DUE 8-1-2003 - FIRST AMERICAN NATIONAL BANK OF NASHVILLE TENNESSEE, TRUSTEE		
4010.7206	ASSUMED SOUTHERN BELL 38 YEAR 4-3/4% DEBENTURE BONDS, DUE 9-1-2000 - FIRST NATIONAL BANK OF MIAMI, TRUSTEE		
4010.7207	SOUTH CENTRAL BELL 31 YEAR 6-7/8% DEBENTURE BONDS, DUE 11-1-1999 - WHITNEY NATIONAL BANK OF NEW ORLEANS, TRUSTEE		
4010.7208	SOUTH CENTRAL BELL 32 YEAR 8-1/2% DEBENTURE BONDS, DUE 11-1-2001, FIRST NATIONAL BANK OF JACKSON, MISSISSIPPI, TRUSTEE		
4010.7209	SOUTH CENTRAL BELL 34 YEAR 8-1/4% DEBENTURE BONDS, DUE 12-1-2004 - COMMERCIAL NATIONAL BANK OF SHREVEPORT, TRUSTEE		

Reflected
Volume III
DOCUMENT NUMBER-DATE
14901 DEC 23 1991
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CHART OF ACCOUNTS AND SRC'S-4-4

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Chart of Accounts
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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC) Page 4-5
 FOR
 BELL SOUTH CORPORATION
 OPERATING TELEPHONE COMPANIES

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4010.0000	ACCOUNTS PAYABLE (CON'T)		4-B (1)
4010.7000	MATURED INTEREST AND DIVIDENDS (CON'T)		
4010.7200	INTEREST-SOUTH CENTRAL BELL (CON'T)		
4010.7210	SOUTH CENTRAL BELL 36 YEAR 7-3/8% DEBENTURE BONDS, DUE 11-1-2007, DEPOSIT GUARANTY NATIONAL BANK OF JACKSON, MISSISSIPPI, TRUSTEE		
4010.7211	SOUTH CENTRAL BELL 6 YEAR BANK TERM LOAN, DUE 7-10-78, TO THE FIRST NATIONAL BANK OF CHICAGO, ILLINOIS		
4010.7212	SOUTH CENTRAL BELL 40 YEAR 7-3/8% DEBENTURE BONDS, DUE 8-1-2012, THE LOUISVILLE TRUST COMPANY OF LOUISVILLE, KENTUCKY, TRUSTEE		
4010.7213	SOUTH CENTRAL BELL 40 YEAR 8-1/4% DEBENTURE BONDS, DUE 8-1-2013, THE LOUISIANA NATIONAL BANK OF BATON ROUGE, TRUSTEE		
4010.7214	SOUTH CENTRAL BELL 40 YEAR 10% DEBENTURE BONDS, DUE 9-15-2014, THE BIRMINGHAM TRUST NATIONAL BANK OF BIRMINGHAM, ALABAMA, TRUSTEE		
4010.7215	SOUTH CENTRAL BELL 35 YEAR 9-1/8% DEBENTURE BONDS, DUE 4-1-2010, AMERICAN NATIONAL BANK OF CHATTANOOGA, TENNESSEE, TRUSTEE		
4010.7216	SOUTH CENTRAL BELL 8 YEAR 8-1/8% NOTES, DUE 4-1-83, AMERICAN NATIONAL BANK OF CHATTANOOGA, TENNESSEE, TRUSTEE		
4010.7217	SOUTH CENTRAL BELL 40 YEAR 8-1/4% DEBENTURE BONDS, DUE 3-1-2017, FIRST TENNESSEE BANK N.A. MEMPHIS, OF MEMPHIS TENNESSEE, TRUSTEE		
4010.7218	SOUTH CENTRAL BELL 38 YEAR 8-1/4% DEBENTURE BONDS, DUE 11-1-2015, HANCOCK BANK, TRUSTEE, GULFPORT, MISSISSIPPI		
4010.7219	SOUTH CENTRAL BELL 40 YEAR 9-5/8% DEBENTURE BONDS, DUE 3-1-2019, CENTRAL BANK OF BIRMINGHAM, BIRMINGHAM, ALABAMA, TRUSTEE		
4010.7220	SOUTH CENTRAL BELL 39 YEAR 9-7/8% DEBENTURE BONDS, DUE 9-15-2018 LIBERTY NATIONAL BANK AND TRUST COMPANY OF LOUISVILLE, LOUISVILLE, KENTUCKY, TRUSTEE		
4010.7221	SOUTH CENTRAL BELL 40 YEAR 12-7/8% DEBENTURE BONDS, DUE 10-1-2020, FIRST NATIONAL BANK OF BIRMINGHAM, BIRMINGHAM ALABAMA, TRUSTEE		
4010.7222	SOUTH CENTRAL BELL 40 YEAR 11-7/8% DEBENTURE BONDS, DUE 4-1-2023, HIBERNIA NATIONAL BANK IN NEW ORLEANS, NEW ORLEANS LOUISIANA, TRUSTEE		

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CHART OF ACCOUNTS AND SRC'S-4-5
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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

Page 4-6

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4010.0000	ACCOUNTS PAYABLE (CON'T)		4-B (1)
4010.7000	MATURED INTEREST AND DIVIDENDS (CON'T)		
4010.7200	INTEREST-SOUTH CENTRAL BELL (CON'T)		
4010.7223	SOUTH CENTRAL BELL 10 YEAR 10-7/8% NOTES, DUE 4-1-93, HIBERNIA NATIONAL BANK IN NEW ORLEANS, LOUISIANA, TRUSTEE		
4010.7224	SOUTH CENTRAL BELL 40 YEAR 10 3/8% DEBENTURES DUE 12-30-2025, AMSOUTH BANK NATIONAL ASSOCIATION, TRUSTEE		
4010.7225	SOUTH CENTRAL BELL 40 YEAR 8.5% DEBENTURES DUE 8-01-2029, SOUTHTRUST BANK OF ALABAMA, N.A., TRUSTEE (EFF. 9-01-89)		
4010.7299	OTHER (EFF. 7-01-89)		
4010.9000	MISCELLANEOUS		
4010.9100	POLITICAL ACTION COMMITTEES		
4010.9110	REGIONAL PACS		
4010.9120	LABOR ORGANIZATION PACS		
4010.9200	OUTSTANDING CHECKS AND DRAFTS		
4010.9210	CONSOLIDATED TREASURY OFFICE (CTO)		
4010.9220	OTHER		
4010.9300	FEDERAL TAX ON TELEPHONE FACILITIES		
4010.9400	WAGE DEDUCTIONS UNDER STATE LAW		
4010.9410	UNEMPLOYMENT COMPENSATION ACTS		
4010.9420	INCOME TAX ACTS - BELLSOUTH TELECOMMUNICATIONS EMPLOYEES - WEST		
4010.9421	ALABAMA		
4010.9422	KENTUCKY		
4010.9423	MISSISSIPPI		
4010.9424	LOUISIANA		
4010.9425	INDIANA		
4010.9426	OHIO		
4010.9427	ARKANSAS		
4010.9429	OTHER BST - WEST STATES		
4010.9430	INCOME TAX ACTS - BELLSOUTH TELECOMMUNICATIONS EMPLOYEES - EAST		
4010.9431	GEORGIA		
4010.9432	NORTH CAROLINA		
4010.9433	SOUTH CAROLINA		
4010.9439	OTHER BST - EAST STATES		
4010.9440	INCOME TAX ACTS - BELLSOUTH CORPORATION EMPLOYEES		
4010.9441	ALABAMA		
4010.9442	GEORGIA		
4010.9449	OTHER BELLSOUTH CORPORATION STATES		
4010.9450	INCOME TAX ACTS - BELLSOUTH D.C. EMPLOYEES		
4010.9451	GEORGIA		
4010.9452	VIRGINIA		
4010.9453	MARYLAND		
4010.9454	DISTRICT OF COLUMBIA		
4010.9455	ALABAMA		
4010.9459	OTHER BELLSOUTH D.C. STATES		
4010.9460	INCOME TAX ACTS - BELLSOUTH HUMAN RESOURCES, INC. EMPLOYEES		
4010.9461	ALABAMA		
4010.9462	GEORGIA		

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CHART OF ACCOUNTS AND SRC'S-4-6

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4010.0000	ACCOUNTS PAYABLE (CONT'D)		
4010.9000	MISCELLANEOUS (CONT'D)		
4010.9400	WAGE DEDUCTIONS UNDER STATE LAW (CONT'D)		
4010.9460	INCOME TAX ACTS - BELLSOUTH HUMAN RESOURCES, INC. EMPLOYEES (CONT'D)		
4010.9463	KENTUCKY		
4010.9464	NORTH CAROLINA		
4010.9465	LOUISIANA		
4010.9466	MISSISSIPPI		
4010.9467	SOUTH CAROLINA		
4010.9468	INDIANA		
4010.9469	OTHER BELLSOUTH HUMAN RESOURCES, INC. STATES		
4010.9470	INCOME TAX ACTS - BELLSOUTH COMMUNICATIONS EMPLOYEES (IN-REGION)		
4010.9471	ALABAMA		
4010.9472	KENTUCKY		
4010.9473	MISSISSIPPI		
4010.9474	LOUISIANA		
4010.9475	GEORGIA		
4010.9476	NORTH CAROLINA		
4010.9477	SOUTH CAROLINA		
4010.9480	INCOME TAX ACTS - BELLSOUTH COMMUNICATIONS EMPLOYEES (NORTH)		
4010.9481	PENNSYLVANIA		
4010.9482	OHIO		
4010.9483	ILLINOIS		
4010.9484	INDIANA		
4010.9485	VIRGINIA		
4010.9486	CONNECTICUT		
4010.9489	OTHER BELLSOUTH COMMUNICATIONS STATES (NORTH)		
4010.9490	INCOME TAX ACTS - BELLSOUTH COMMUNICATIONS EMPLOYEES (WEST)		
4010.9491	ARIZONA		
4010.9492	COLORADO		
4010.9493	OTHER BELLSOUTH COMMUNICATIONS STATES (WEST)		
4010.9500	WAGE DEDUCTIONS UNDER FEDERAL LEGISLATION AND INCOME TAX ACTS-COMBINED		
4010.9510	SOCIAL SECURITY ACT		
4010.9511	OLD AGE SURVIVORS DISABILITY INSURANCE (OASDI)		
4010.9512	MEDICARE		
4010.9520	INCOME TAX ACT		
4010.9600	OTHER PAYROLL DEDUCTIONS		
4010.9610	UNION DUES		
4010.9620	INSURANCE PREMIUMS		
4010.9630	GROUP LIFE INSURANCE		
4010.9640	EMPLOYEE CREDIT UNION		
4010.9650	BASIC MEDICAL INSURANCE		
4010.9670	EMPLOYEE CONTRIBUTIONS TO CHARITABLE AGENCIES		
4010.9680	UNITED STATES SAVINGS BONDS AND NOTES		

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CHART OF ACCOUNTS AND SRC'S-4-7

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4040.0000	CUSTOMER DEPOSITS		4-B (4) ^a
4040.1000	CASH BONDS DEPOSITED BY INDEPENDENT COMPANIES		
4040.2000	OTHER DEPOSITS		
4040.3000	INTEREST ON OTHER DEPOSITS		
4050.0000	CURRENT MATURITIES - LONG TERM DEBT		4-B (5)
4050.1000	MATURED DEBT ISSUES		
4050.1100	SOUTHERN BELL		
4050.1200	SOUTH CENTRAL BELL		
4050.1201	ASSUMED SOUTHERN BELL 40 YEAR 2-3/4% DEBENTURE BONDS, MATURED 8-1-85		
4050.1202	SOUTH CENTRAL BELL 40 YEAR 12-7/8% DEBENTURE BONDS, DUE 10-1-2020, CALLED FOR REDEMPTION 1-15-86		
4050.1203	ASSUMED SOUTHERN BELL 40 YEAR 3% DEBENTURE BONDS, MATURED 7-1-79		
4050.1204	SOUTH CENTRAL BELL 8 YEAR 8-1/8% NOTES, MATURED 4-1-83		
4050.1205	SOUTH CENTRAL BELL 40 YEARS 11-7/8% DEBENTURE DUE 4-01-2023, CALLED FOR REDEMPTION 9-5-89 (EFF. 9-01-89)		
4050.1206	SOUTH CENTRAL BELL 10 YEARS 10-7/8%, NOTES DUE 4-1-83, CALLED FOR REDEMPTION 9-5-89 (EFF. 9-01-89)		
4050.1207	SOUTH CENTRAL BELL 40 YEARS 10%, DEBENTURES DUE 9-15-2014, CALLED FOR REDEMPTION 9-5-89 (EFF. 9-01-89)		
4050.9000	MISCELLANEOUS		
4060.0000	CURRENT MATURITIES - CAPITAL LEASES		4-B (6)
4070.0000	INCOME TAXES-ACCRUED		4-B (7)
4070.1000	FEDERAL INCOME TAXES		
4070.2000	STATE AND LOCAL INCOME TAXES		
4080.0000	OTHER TAXES-ACCRUED		4-B (8)
4080.1000	PROPERTY TAXES		
4080.2000	GROSS RECEIPTS TAXES		
4080.3000	CAPITAL STOCK TAXES		
4080.4000	PAYROLL TAXES		
4080.4100	FICA		
4080.4110	OLD AGE SURVIVORS DISABILITY INSURANCE		
4080.4120	MEDICARE		
4080.4200	FUTA		
4080.4300	SUTA		
4080.5000	SALES AND USE TAXES		
4080.9000	OTHER TAXES		

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CHART OF ACCOUNTS AND SRC'S-4-9

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4100.0000	NET CURRENT DEFERRED OPERATING INCOME TAXES		4-B (9)
4100.1000	FEDERAL INCOME TAXES		
4100.1100	VACATION ACCRUAL		
4100.1200	LIEN DATE PROPERTY TAXES		
4100.1300	EQUAL ACCESS		
4100.1400	NETWORK RECONFIGURATION		
4100.1900	OTHER - CURRENT		
4100.2000	STATE AND LOCAL INCOME TAXES		
4100.2100	VACATION ACCRUAL		
4100.2200	LIEN DATE PROPERTY TAXES		
4100.2300	EQUAL ACCESS		
4100.2400	NETWORK RECONFIGURATION		
4100.2900	OTHER - CURRENT		
4110.0000	NET CURRENT DEFERRED NONOPERATING INCOME TAXES		4-B (10)
4110.1000	FEDERAL INCOME TAXES		
4110.2000	STATE AND LOCAL INCOME TAXES		
4120.0000	OTHER ACCRUED LIABILITIES		4-B (11)
4120.1000	ACCRUED INTEREST		
4120.2000	ACCRUED DIVIDENDS		
4120.3000	ACCRUED RENT		
4120.4000	ACCRUED COMPENSATED ABSENCE		
4120.5000	ACCRUED WAGES		
4120.5100	PAYROLLS - SPLIT PERIOD		
4120.5900	OTHER		
4120.8000	ACCRUED REGULATORY FUNDING - INTRASTATE		
4120.8100	CURRENT REGULATION		
4120.8200	INCENTIVE REGULATION		
4120.9000	OTHER		
4130.0000	OTHER CURRENT LIABILITIES		4-B (12)
4130.1000	TAX ON TAX EXEMPT BONDS		
4130.2000	SERVICE PENSION AND DEATH BENEFITS		
4130.3000	EMPLOYEE'S SAVINGS PLANS		
4130.3100	BELLSOUTH MANAGEMENT SAVINGS PLAN		
4130.3110	COMPANY CONTRIBUTIONS		
4130.3120	EMPLOYEE ALLOTMENTS		
4130.3121	BEFORE TAX		
4130.3122	AFTER TAX		
4130.3200	BELLSOUTH NONMANAGEMENT SAVINGS AND SECURITY PLAN		
4130.3210	COMPANY CONTRIBUTIONS		
4130.3220	EMPLOYEE ALLOTMENTS		
4130.3221	BEFORE TAX		
4130.3222	AFTER TAX		
4130.3300	PAYROLLS - FULL PERIOD		
4130.3310	AUDITED BUT UNPAID		
4130.3320	CHECKS AND DRAFTS UNPAID PAYROLLS		
4130.3321	CONSOLIDATED TREASURY OFFICE (CTO)		
4130.3322	OTHER		
4130.3330	BANK DIRECT DEPOSITS		
4130.9000	MISCELLANEOUS		

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CHART OF ACCOUNTS AND SRC'S-4-10

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
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OPERATING TELEPHONE COMPANIES

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
LONG TERM DEBT			@
4210.0000	FUNDED DEBT		4-C (1)
4210.1000	MORTGAGE BONDS		
4210.2000	MISCELLANEOUS OBLIGATIONS		
4210.2100	SOUTHERN BELL ISSUES		
4210.2101	SOUTHERN BELL 40 YEAR 2 3/4% DEBENTURE BONDS, DUE 8-1-85		
4210.2103	SOUTHERN BELL 35 YEAR 3 1/8% DEBENTURE BONDS, DUE 9-1-89		
4210.2104	SOUTHERN BELL 40 YEAR 3 1/4% DEBENTURE BONDS, DUE 10-15-95		
4210.2106	SOUTHERN BELL 35 YEAR 4 5/8% DEBENTURE BONDS, DUE 12-1-93		
4210.2107	SOUTHERN BELL 37 YEAR 5% DEBENTURE BONDS, DUE 12-1-97		
4210.2108	SOUTHERN BELL 37 YEAR 4 3/8% DEBENTURE BONDS, DUE 3-1-98		
4210.2109	SOUTHERN BELL 39 YEAR 4 3/8% DEBENTURES - DUE 4-1-2001		
4210.2110	SOUTHERN BELL 40 YEAR 4 3/8% DEBENTURES - DUE 8-1-2003		
4210.2111	SOUTHERN BELL 38 YEAR 4 3/4% DEBENTURES DUE 9-1-2000		
4210.2112	SOUTHERN BELL 38 YEAR 6% DEBENTURES DUE 10-1-2004		
4210.2113	SOUTHERN BELL 30 YEAR 8% DEBENTURES - DUE 7-1-1999		
4210.2114	SOUTHERN BELL 37 YEAR 7.80% DEBENTURES - DUE 9-1-2008		
4210.2115	SOUTHERN BELL 38 YEAR 7.375% DEBENTURES - DUE 7-15-2010		
4210.2116	SOUTHERN BELL 40 YEAR 7.625% DEBENTURES - DUE 3-15-2013		
4210.2117	SOUTHERN BELL 40 YEAR 8.000% DEBENTURES DUE 2-15-2014		
4210.2118	SOUTHERN BELL 40 YEAR 8.250% DEBENTURES - DUE 4-15-2016		
4210.2119	SOUTHERN BELL 40 YEAR 8.125% DEBENTURES - DUE 5-1-2017		
4210.2120	SOUTHERN BELL 40 YEAR 8.625% DEBENTURES - DUE 9-1-2018		
4210.2121	SOUTHERN BELL FORTY YEAR 10.90% DEBENTURES - DUE 12-1-2019		
4210.2122	SOUTHERN BELL FORTY YEAR 12.875% DEBENTURES - DUE 10-6-2020		
4210.2123	SOUTHERN BELL FORTY YEAR 16% DEBENTURES - DUE 11-1-2021		

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CHART OF ACCOUNTS AND SRC'S-4-11

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OPERATING TELEPHONE COMPANIES

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4210.0000	FUNDED DEBT (CON'T)		4-C (1)
4210.2000	MISCELLANEOUS OBLIGATIONS (CON'T)		
4210.2124	SOUTHERN BELL FORTY YEAR 11.75% DEBENTURES - DUE 4-19-2023		
4210.2125	SOUTHERN BELL FORTY YEAR 10.75% DEBENTURES DUE 12-18-2023		
4210.2126	SOUTHERN BELL FORTY YEAR 8.625% DEBENTURES DUE 09-01-2028		
4210.2127	SOUTHERN BELL 38 YEAR 8.75% DEBENTURES DUE 11-01-2024		
4210.2128	SOUTHERN BELL 40 YEAR 8.5% DEBENTURES DUE 8-01-2029 (EFF. 9-01-89)		
4210.2199	OTHER (EFF. 7-01-89)		
4210.2200	SOUTH CENTRAL BELL ISSUES		
4210.2201	ASSUMED SOUTHERN BELL 40 YEAR 3% DEBENTURE BONDS, DUE 7-1-79		
4210.2200	SOUTH CENTRAL BELL ISSUES (CON'T)		
4210.2202	ASSUMED SOUTHERN BELL 40 YEAR 2-3/4% DEBENTURE BONDS, DUE 8-1-85		
4210.2203	ASSUMED SOUTHERN BELL 35 YEAR 4-5/8% DEBENTURE BONDS, DUE 12-1-93		
4210.2204	ASSUMED SOUTHERN BELL 37 YEAR 5% DEBENTURE BONDS, DUE 12-1-97		
4210.2205	ASSUMED SOUTHERN BELL 40 YEAR 4-3/8% DEBENTURE BONDS, DUE 8-1-2003		
4210.2206	ASSUMED SOUTHERN BELL 35 YEAR 4-3/4% DEBENTURE BONDS, DUE 9-1-2000		
4210.2207	SOUTH CENTRAL BELL 31 YEAR 6-7/8% DEBENTURE BONDS, DUE 11-1-1999		
4210.2208	SOUTH CENTRAL BELL 32 YEAR 8-1/2% DEBENTURE BONDS, DUE 11-1-2001		
4210.2209	SOUTH CENTRAL BELL 34 YEAR 8-1/4% DEBENTURE BONDS, DUE 12-1-2004		
4210.2210	SOUTH CENTRAL BELL 36 YEAR 7-3/8% DEBENTURE BONDS, DUE 11-1-2007		
4210.2211	SOUTH CENTRAL BELL 6 YEAR BANK TERM LOAN, DUE 7-10-78		
4210.2212	SOUTH CENTRAL BELL 40 YEAR 7-3/8% DEBENTURE BONDS, DUE 8-1-2012		
4210.2213	SOUTH CENTRAL BELL 40 YEAR 8-1/4% DEBENTURE BONDS, DUE 8-1-2013		
4210.2214	SOUTH CENTRAL BELL 40 YEAR 10% DEBENTURE BONDS, DUE 9-15-2014		
4210.2215	SOUTH CENTRAL BELL 35 YEAR 9-1/8% DEBENTURE BONDS, DUE 4-1-2010		
4210.2216	SOUTH CENTRAL BELL 8 YEAR 8-1/8% NOTES, DUE 4-1-85	F01B01W 000609	

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CHART OF ACCOUNTS AND SRC'S-4-12

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

Page 4-13

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4210.0000	FUNDED DEBT (CONT)		4-C (1) ©
4210.3000	MISCELLANEOUS OBLIGATIONS (CONT)		
4210.3200	SOUTH CENTRAL BELL ISSUES BELL (CONT)		
4210.3217	SOUTH CENTRAL BELL 40 YEAR 8-1/4% DEBENTURE BONDS, DUE 3-1-2017		
4210.3218	SOUTH CENTRAL BELL 35 YEAR 8-1/4% DEBENTURE BONDS, DUE 11-1-2016		
4210.3219	SOUTH CENTRAL BELL 40 YEAR 9-5/8% DEBENTURE BONDS, DUE 2-1-2019		
4210.3220	SOUTH CENTRAL BELL 30 YEAR 9-7/8% DEBENTURE BONDS, DUE 9-15-2018		
4210.3221	SOUTH CENTRAL BELL 40 YEAR 12-7/8% DEBENTURE BONDS, DUE 10-1-2020		
4210.3222	SOUTH CENTRAL BELL 40 YEAR 11-7/8% DEBENTURE BONDS, DUE 4-1-2023		
4210.3223	SOUTH CENTRAL BELL 10 YEAR 10-7/8% NOTES, DUE 4-1-93		
4210.3224	SOUTH CENTRAL BELL 40 YEAR 10 3/8% DEBENTURES DUE 12-30-2036		
4210.3225	SOUTH CENTRAL BELL 40 YEAR 8.5% DEBENTURES DUE 9-01-2039 (EFF. 9-01-89)		
4210.3299	OTHER (EFF. 7-01-89)		
4210.3000	FUNDED DEBT SUBSCRIBED		
4210.3100	SOUTHERN BELL ISSUES		
4210.3200	SOUTH CENTRAL BELL ISSUES		
4220.0000	PREMIUM ON LONG TERM DEBT		4-C (2)
4220.1000	SOUTHERN BELL		
4220.1001	SOUTHERN BELL 40 YEAR 2 7/8% DEBENTURE BONDS, DUE 7-1-87		
4220.1002	SOUTHERN BELL 35 YEAR 2 1/8% DEBENTURE BONDS, DUE 9-1-89		
4220.1003	SOUTHERN BELL 40 YEAR 2 1/4% DEBENTURE BONDS, DUE 10-15-95		
4220.1005	SOUTHERN BELL 30 YEAR 4 3/8% DEBENTURES DUE 4-1-2001		
4220.3000	SOUTH CENTRAL BELL		
4220.3001	ASSUMED SOUTHERN BELL 40 YEAR 3% DEBENTURE BONDS, DUE 7-1-79		
4220.3002	ASSUMED SOUTHERN BELL 40 YEAR 2-3/4% DEBENTURE BONDS, DUE 8-1-85		
4220.3003	ASSUMED SOUTHERN BELL 35 YEAR 4-5/8% DEBENTURE BONDS, DUE 12-1-93		
4220.3004	ASSUMED SOUTHERN BELL 37 YEAR 5% DEBENTURE BONDS, DUE 12-1-97		
4220.3005	ASSUMED SOUTHERN BELL 40 YEAR 4-3/8% DEBENTURE BONDS, DUE 8-1-2003		

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CHART OF ACCOUNTS AND SRC'S-4-13

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
 FOR
 BELLSOUTH CORPORATION
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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
4230.0000	DISCOUNT ON LONG TERM DEBT (CONT'D)		@
4230.3000	SOUTH CENTRAL BELL (CONT'D)		
4230.3006	ASSUMED SOUTHERN BELL 35 YEAR 4-3/4% DEBENTURE BONDS, DUE 9-1-2000		
4230.3007	SOUTH CENTRAL BELL 31 YEAR 6-7/8% DEBENTURE BONDS, DUE 11-1-1999		
4230.3008	SOUTH CENTRAL BELL 32 YEAR 8-1/2% DEBENTURE BONDS, DUE 11-1-2001		
4230.3009	SOUTH CENTRAL BELL 34 YEAR 8-1/4% DEBENTURE BONDS, DUE 12-1-2004		
4230.0000	DISCOUNT ON LONG TERM DEBT		4-C (3)
4230.1000	SOUTHERN BELL		
4230.1001	SOUTHERN BELL 37 YEAR 4 3/8% DEBENTURE BONDS, DUE 3-1-98		
4230.1002	SOUTHERN BELL 35 YEAR 5 1/2% DEBENTURE BONDS, CALLED FOR REDEMPTION 4-21-61		
4230.1004	SOUTHERN BELL 38 YEAR 6% DEBENTURES - DUE 10-1-2004		
4230.1005	SOUTHERN BELL 30 YEAR 8% DEBENTURES - DUE 7-1-1999		
4230.1006	SOUTHERN BELL 33 YEAR 9.05% DEBENTURES - DUE 7-1-2003		
4230.1007	SOUTHERN BELL 37 YEAR 7.60% DEBENTURES - DUE 9-1-2008		
4230.1008	SOUTHERN BELL 38 YEAR 7.375% DEBENTURES - DUE 7-15-2010		
4230.1010	SOUTHERN BELL 40 YEAR 7.625% DEBENTURES - DUE 3-15-2013		
4230.1011	SOUTHERN BELL 40 YEAR 8.000% DEBENTURES - DUE 3-15-2014		
4230.1012	SOUTHERN BELL 40 YEAR 8.350% DEBENTURES - DUE 4-15-2016		
4230.1013	SOUTHERN BELL 40 YEAR 8.125% DEBENTURES - DUE 5-1-2017		
4230.1014	SOUTHERN BELL 40 YEAR 8.625% DEBENTURES - DUE 9-1-2018		
4230.1015	SOUTHERN BELL FORTY YEAR 10.90% DEBENTURES - DUE 12-1-2019		
4230.1016	SOUTHERN BELL FORTY YEAR 12.875% DEBENTURES - DUE 10-5-2020		
4230.1017	SOUTHERN BELL FORTY YEAR 16% DEBENTURES - DUE 11-1-2021		
4230.1018	SOUTHERN BELL FORTY YEAR 11.75% DEBENTURES - DUE 4-19-2023		
4230.1019	SOUTHERN BELL FORTY YEAR 10.75% DEBENTURES - DUE 12-15-2025		
4230.1020	SOUTHERN BELL FORTY YEAR 8.625% DEBENTURES - DUE 09-01-2026		
4230.1021	SOUTHERN BELL 38 YEAR 8.75% DEBENTURES - DUE 11-01-2024		
4230.1022	SOUTHERN BELL 40 YEAR 8.5% DEBENTURES - DUE 8-01-2029 (EFF. 9-01-89)		
4230.1999	OTHER (EFF. 7-01-89)		
4230.2000	SOUTH CENTRAL BELL		
4230.2004	SOUTH CENTRAL BELL 36 YEAR 7-3/8% DEBENTURE BONDS, DUE 11-1-2007		
4230.2005	SOUTH CENTRAL BELL 40 YEAR 7-3/8% DEBENTURE BONDS, DUE 8-1-2012		
4230.2006	SOUTH CENTRAL BELL 40 YEAR 8-1/4% DEBENTURE BONDS, DUE 8-1-2013		
4230.2007	SOUTH CENTRAL BELL 40 YEAR 10% DEBENTURE BONDS, DUE 9-15-2014	F01B01W 000611	

CHART OF ACCOUNTS AND SRC'S-4-14

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
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BELLSOUTH CORPORATION
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<u>SUBSIDIARY</u> <u>RECORD CAT</u>	<u>TITLE</u>	<u>FIELD</u> <u>CODE</u>	<u>SECTION - PART</u> <u>(PARAGRAPH)</u>
LOCAL NETWORK SERVICES REVENUES			
5000.0000	BASIC LOCAL SERVICE REVENUE		5-B (1)
5001.0000	BASIC AREA REVENUE		5-B (2)
5001.1000	BUSINESS SERVICE		
5001.1100	RECURRING CHARGES		
5001.1300	MESSAGE CHARGES		
5001.2000	RESIDENCE SERVICE		
5001.2100	RECURRING CHARGES		
5001.2300	MESSAGE CHARGES		
5001.3000	SEMI-PUBLIC SERVICE		
5001.3100	RECURRING CHARGES		
5001.9000	OTHER BASIC AREA REVENUE		
5001.9100	BUSINESS SERVICE		
5001.9110	RECURRING CHARGES		
5001.9130	MESSAGE CHARGES		
5001.9200	RESIDENCE CHARGES		
5001.9210	RECURRING CHARGES		
5001.9230	MESSAGE CHARGES		
5001.9900	OTHER LOCAL MESSAGES (TRANSFERRED OUT)		
5002.0000	OPTIONAL EXTENDED AREA REVENUE		5-B (3)
5002.1000	BUSINESS SERVICE		
5002.1100	RECURRING CHARGES		
5002.1300	MESSAGE CHARGES		
5002.2000	RESIDENCE SERVICE		
5002.2100	RECURRING CHARGES		
5002.2300	MESSAGE CHARGES		
5003.0000	CELLULAR MOBILE REVENUE		5-B (4)
5004.0000	OTHER MOBILE SERVICE REVENUE		5-B (5)
5004.1000	RECURRING CHARGES		
5004.3000	MESSAGE CHARGES		
5010.0000	PUBLIC TELEPHONE REVENUE		5-B (6)
5010.1000	LOCAL PUBLIC MESSAGE		
5010.1100	MESSAGE CHARGES - SENT PAID AND COLLECTED		
5010.1200	MESSAGE CHARGES - NON-SENT PAID		
5010.2000	SELECT-A-CARRIER SERVICE		
5010.2100	RECURRING CHARGES		
5010.3000	PUBLIC EXCHANGE LINES		
5010.3100	INTEREXCHANGE CARRIERS		
5010.3110	RECURRING CHARGES		
5010.3130	MESSAGE/USAGE CHARGES		

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CHART OF ACCOUNTS AND SRC'S-5-1
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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5010.0000	PUBLIC TELEPHONE REVENUE (CONT'D)		
5010.3000	PUBLIC EXCHANGE LINES (CONT'D)		
5010.3200	CUSTOMER OWNED TELEPHONE		
5010.3210	RECURRING CHARGES		
5010.3230	MESSAGE/USAGE CHARGES		
5010.4000	CREDIT CARD COINLESS SERVICE		
5010.4100	RECURRING CHARGES		
5010.5000	SEMI-PUBLIC LOCAL MESSAGES		
5010.5100	SENT PAID		
5010.5200	NON-SENT PAID		
5010.9000	OTHER PUBLIC		
5040.0000	LOCAL PRIVATE LINE REVENUE		5-B (7)
5040.1000	SUB-VOICE GRADE SERVICE LOCAL PRIVATE LINE REVENUES		
5040.1100	INTERSTATE		
5040.1200	INTRASTATE		
5040.2000	VOICE GRADE SERVICE LOCAL PRIVATE LINE REVENUES		
5040.2100	INTERSTATE		
5040.2110	VOICE GRADE SERVICE OTHER THAN DATA		
5040.2120	VOICE GRADE SERVICE - DATA TRANSMISSION		
5040.2130	FACSIMILE TRANSMISSION SERVICE		
5040.2140	OTHER DATA SERVICES		
5040.2200	INTRASTATE		
5040.2210	VOICE GRADE SERVICE OTHER THAN DATA		
5040.2220	VOICE GRADE SERVICE - DATA TRANSMISSION		
5040.2230	FACSIMILE TRANSMISSION		
5040.2240	OTHER DATA SERVICES		
5040.3000	AUDIO PROGRAM GRADE LOCAL PRIVATE LINE REVENUES		
5040.3100	INTERSTATE		
5040.3200	INTRASTATE		
5040.4000	VIDEO PROGRAM GRADE LOCAL PRIVATE LINE REVENUES		
5040.4100	INTERSTATE		
5040.4200	INTRASTATE		
5040.5000	DIGITAL TRANSMISSION LOCAL PRIVATE LINE REVENUES		
5040.5100	INTERSTATE		
5040.5200	INTRASTATE		
5040.8000	OTHER LOCAL PRIVATE LINE REVENUE SETTLEMENTS		
5040.8100	INTERSTATE INDEPENDENT COMPANY - NET REVENUES		
5040.8200	INTRASTATE INDEPENDENT COMPANY - NET REVENUES		
5040.9000	OTHER LOCAL PRIVATE NETWORK REVENUES		
5040.9100	INTERSTATE		
5040.9200	INTRASTATE		

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CHART OF ACCOUNTS AND SRC'S-5-2

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5050.0000	CUSTOMER PREMISES REVENUE		5-B (8)
5050.1000	BUSINESS SERVICE		
5050.1100	RECURRING CHARGES		
5050.1200	NON-RECURRING CHARGES		
5050.2000	RESIDENCE SERVICE		
5050.2100	RECURRING CHARGES		
5050.2200	NON-RECURRING CHARGES		
5050.3000	PUBLIC		
5050.9000	OTHER STATION APPARATUS		
5060.0000	OTHER LOCAL EXCHANGE REVENUE		5-B (9)
5060.1000	SECONDARY CENTRAL OFFICE FEATURES		
5060.1100	BUSINESS SERVICES		
5060.1200	RESIDENCE SERVICE		
5060.1300	PUBLIC		
5060.1900	OTHER		
5060.2000	INFORMATION DELIVERY SERVICES		
5060.2100	RECURRING CHARGES		
5060.2200	NONRECURRING CHARGES		
5060.2300	MESSAGE/USAGE CHARGES		
5060.3000	DIRECTORY ASSISTANCE SERVICE INTRASTATE -		
	GROSS REVENUES		
5060.3100	BUSINESS SERVICE		
5060.3200	RESIDENCE SERVICE		
5060.3300	PUBLIC		
5060.3900	OTHER		
5060.4000	OTHER NON-RECURRING CHARGES		
5060.4100	BUSINESS SERVICE		
5060.4200	RESIDENCE SERVICE		
5060.4300	PUBLIC		
5060.4310	SET USE FEE		
5060.4390	OTHER		
5060.4900	OTHER		
5060.5000	EXCHANGE/CELLULAR INTERCONNECTION FACILITIES		
5060.5100	RECURRING CHARGES		
5060.5200	NON-RECURRING CHARGES		
5060.5300	MESSAGE CHARGES		
5060.5900	OTHER		
5060.9000	ALL OTHER LOCAL EXCHANGE REVENUES		
5060.9100	RECURRING CHARGES		
5060.9200	NON-RECURRING CHARGES		
5069.0000	OTHER LOCAL EXCHANGE REVENUE SETTLEMENTS		5-B (10)
5069.1000	INDEPENDENT COMPANY SETTLEMENTS - NET REVENUE		
5069.9000	OTHER		

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CHART OF ACCOUNTS AND SRC'S-5-3

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
NETWORK ACCESS SERVICE REVENUES			
5080.0000	NETWORK ACCESS REVENUE		5-C (1)
5081.0000	END USER REVENUE (FEDERALLY TARIFFED)-GROSS REVENUES		5-C (2)
5081.1000	END USER COMMON LINE REVENUES GROSS-REVENUES		
5081.1100	BUSINESS		
5081.1200	RESIDENCE		
5081.1300	COIN		
5081.8000	SETTLEMENTS		
5081.8100	NECA SETTLEMENTS - NET REVENUES		
5081.9000	OTHER END USER REVENUES		
5082.0000	SWITCHED ACCESS REVENUE (FEDERALLY TARIFFED)		5-C (3)
5082.1000	SWITCHED ACCESS		
5082.1100	CARRIER COMMON LINE		
5082.1110	INTERLATA		
5082.1120	INTRALATA		
5082.1200	LINE TERMINATION ADJUSTMENTS - PRE 1988		
5082.1300	LOCAL SWITCHING 1		
5082.1310	INTERLATA		
5082.1320	INTRALATA		
5082.1400	LOCAL SWITCHING 2		
5082.1410	INTERLATA		
5082.1420	INTRALATA		
5082.1500	COMMON TRANSPORT		
5082.1510	INTERLATA		
5082.1520	INTRALATA		
5082.1600	DEDICATED TRANSPORT		
5082.1610	INTERLATA		
5082.1620	INTRALATA		
5082.1700	OTHER SWITCHED ACCESS		
5082.1710	INTERLATA		
5082.1720	INTRALATA		
5082.1800	OPERATOR TRANSFER SERVICE		
5082.1810	INTERLATA		
5082.1820	INTRALATA		
5082.2000	LIMITED PAY TELEPHONE		
5082.2100	INTERLATA		
5082.2200	INTRALATA		
5082.4000	INFORMATION		
5082.4100	GROSS REVENUES		
5082.4110	INTERLATA		
5082.4120	INTRALATA		
5082.4200	SURCHARGE		
5082.4210	INTERLATA		
5082.4220	INTRALATA		
5082.5000	INTERCEPT ADJUSTMENTS - PRE 1988		
5082.6000	OTHER SWITCHED GROSS REVENUES		
5082.6100	INTERLATA		

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CHART OF ACCOUNTS AND SRC'S-5-4

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5082.0000	SWITCHED ACCESS REVENUE (FEDERALLY TARIFFED) (CONT'D)		
5082.8000	OTHER SWITCHED GROSS REVENUES (CONT'D)		
5082.8200	INTRALATA		
5082.8000	NET REVENUE SETTLEMENTS - INTERLATA		
5082.8100	NECA SETTLEMENTS		
5082.8110	CARRIER COMMON LINE		
5082.8190	OTHER SWITCHED ACCESS		
5082.8200	ICO SETTLEMENTS		
5082.8210	INTERLATA		
5082.8220	INTRALATA		
5082.9000	OTHER SWITCHED ACCESS REVENUES		
5082.9100	OTHER		
5082.9200	EQUAL ACCESS		
5082.9210	OTHER		
5082.9220	FCC DOCKET 85-93		
5082.9230	OCTOBER, 1985 TARIFF		
5082.9300	NETWORK RECONFIGURATION		
5082.9400	INTERLATA REVENUE DISTRIBUTION - AGGREGATED RATES		
5082.9410	COMMON LINE		
5082.9420	SWITCHED ACCESS		
5083.0000	SPECIAL ACCESS REVENUE (FEDERALLY TARIFFED)		5-C (4)
5083.1000	RECURRING CHARGES		
5083.1100	INTERLATA		
5083.1200	INTRALATA		
5083.2000	NON-RECURRING CHARGES		
5083.2100	INTERLATA		
5083.2200	INTRALATA		
5083.3000	SURCHARGES		
5083.3100	INTERLATA		
5083.3200	INTRALATA		
5083.8000	SETTLEMENTS		
5083.8100	NECA SETTLEMENTS - NET REVENUES		
5083.8110	INTERLATA		
5083.8120	INTRALATA		
5083.8130	INTERLATA SPECIAL ACCESS-ICO SETTLEMENTS		
5083.9000	OTHER SPECIAL ACCESS REVENUES		
5083.9100	INTERLATA		
5083.9200	INTRALATA		
5083.9400	INTERLATA REVENUE DISTRIBUTION - AGGREGATED RATES		

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CHART OF ACCOUNTS AND SRC'S-5-5

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5084.0000	STATE ACCESS REVENUE (STATE TARIFFED)		8-C (5)
5084.1000	END USER COMMON LINE REVENUES - GROSS REVENUES		
5084.1100	BUSINESS		
5084.1200	RESIDENCE		
5084.1300	COIN		
5084.2000	SWITCHED ACCESS SERVICES		
5084.2100	CARRIER COMMON LINE		
5084.2110	INTERLATA		
5084.2120	INTRALATA		
5084.2200	LINE TERMINATIONS		
5084.2210	INTERLATA		
5084.2220	INTRALATA		
5084.2300	LOCAL SWITCHING 1		
5084.2310	INTERLATA		
5084.2320	INTRALATA		
5084.2400	LOCAL SWITCHING 2		
5084.2410	INTERLATA		
5084.2420	INTRALATA		
5084.2500	LOCAL COMMON TRANSPORT		
5084.2510	INTERLATA		
5084.2520	INTRALATA		
5084.2600	LOCAL DEDICATED TRANSPORT		
5084.2610	INTERLATA		
5084.2620	INTRALATA		
5084.2700	OTHER SWITCHED ACCESS SERVICES		
5084.2710	INTERLATA		
5084.2720	INTRALATA		
5084.2800	OPERATOR TRANSFER SERVICE		
5084.2810	INTERLATA		
5084.2820	INTRALATA		
5084.3000	LIMITED PAY TELEPHONE		
5084.3100	INTERLATA		
5084.3200	INTRALATA		
5084.4000	INFORMATION		
5084.4100	GROSS REVENUES		
5084.4110	INTERLATA		
5084.4120	INTRALATA		
5084.4200	SURCHARGES		
5084.4210	INTERLATA		

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CHART OF ACCOUNTS AND SRC'S-5-6

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5084.0000	STATE ACCESS REVENUE (STATE TARIFFED) (CONT'D)		*
5084.4220	INTRALATA		
5084.5000	INTERCEPT		
5084.5100	INTERLATA		
5084.5200	INTRALATA		
5084.6000	OTHER		
5084.6100	INTERLATA		
5084.6200	INTRALATA		
5084.7000	SPECIAL ACCESS REVENUES		
5084.7100	RECURRING CHARGES		
5084.7110	INTERLATA		
5084.7120	INTRALATA		
5084.7200	NON-RECURRING CHARGES		
5084.7210	INTERLATA		
5084.7220	INTRALATA		
5084.7300	SURCHARGES		
5084.7310	INTERLATA		
5084.7320	INTRALATA		
5084.8000	SETTLEMENTS		
5084.8100	END USER REVENUES SETTLEMENTS - NET REVENUES		
5084.8110	STATE SETTLEMENTS		
5084.8200	SWITCHED ACCESS REVENUES SETTLEMENTS		
5084.8210	INTERLATA STATE SETTLEMENTS - NET REVENUES		
5084.8211	CARRIER COMMON LINE		
5084.8212	OTHER		
5084.8220	SWITCHED ACCESS - ICO SETTLEMENTS		
5084.8221	INTERLATA - ICO ASSOCIATED WITH COMPANY LATA		
5084.8222	INTERLATA - OTHER ICO		
5084.8223	INTRALATA		
5084.8300	SPECIAL ACCESS REVENUES SETTLEMENTS		
5084.8310	INTERLATA REVENUE STATE SETTLEMENTS - NET REVENUE		
5084.8340	INTRALATA REVENUES - STATE SETTLEMENTS - NET REVENUES		
5084.8350	SPECIAL ACCESS - ICO SETTLEMENTS		
5084.8351	INTERLATA - ICO ASSOCIATED WITH COMPANY LATA		
5084.8352	INTERLATA - OTHER ICO		
5084.8353	INTRALATA		
5084.9000	OTHER INTRASTATE ACCESS REVENUES		
5084.9100	OTHER END USER REVENUES		
5084.9200	OTHER SWITCHED ACCESS REVENUES		
5084.9210	OTHER		
5084.9230	EQUAL ACCESS		
5084.9240	NETWORK RECONFIGURATION		
5084.9300	OTHER SPECIAL ACCESS REVENUES		
5084.9310	INTERLATA	F01B01W 000622	
5084.9320	INTRALATA		

CHART OF ACCOUNTS AND SRC'S-5-7
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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC) Page 5-8
 FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PAR (PARAGRAPH)
LONG DISTANCE REVENUES			
5100.0000	LONG DISTANCE MESSAGE REVENUE		5-D (1)
5100.1000	INTERSTATE GROSS REVENUE		
5100.1100	BUSINESS SERVICE - TELEPHONE		
5100.1200	RESIDENCE SERVICE - TELEPHONE		
5100.1300	COIN ORIGINATED - SENT PAID AND COLLECTED		
5100.1400	COIN ORIGINATED - NON-SENT PAID		
5100.1500	PUBLIC EXCHANGE LINE ORIGINATED		
5100.1800	INDEPENDENT COMPANY SETTLEMENTS - NET REVENUE		
5100.1900	OTHER INTERSTATE MESSAGE REVENUES		
5100.2000	INTRASTATE GROSS REVENUES		
5100.2100	BUSINESS SERVICE - TELEPHONE		
5100.2200	RESIDENCE SERVICE - TELEPHONE		
5100.2300	COIN ORIGINATED - SENT PAID AND COLLECTED		
5100.2400	COIN ORIGINATED - NON-SENT PAID		
5100.2500	PUBLIC EXCHANGE LINE ORIGINATED		
5100.2800	INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		
5100.2900	OTHER INTRASTATE MESSAGE REVENUES		
5100.3000	INTERNATIONAL GROSS REVENUE		
5100.3100	BUSINESS SERVICE - TELEPHONE		
5100.3200	RESIDENCE SERVICE - TELEPHONE		
5100.3300	COIN ORIGINATED - SENT PAID AND COLLECTED		
5100.3400	COIN ORIGINATED - NON-SENT PAID		
5100.3500	PUBLIC EXCHANGE LINE ORIGINATED		
5100.3800	INDEPENDENT COMPANY SETTLEMENTS-NET REVENUES		
5100.3900	OTHER INTERNATIONAL MESSAGE REVENUES		
5100.4000	INTERSTATE TOLL CALLING PLANS		
5100.4100	BUSINESS SERVICE		
5100.4200	RESIDENCE SERVICE		
5100.5000	INTRASTATE TOLL CALLING PLANS		
5100.5100	BUSINESS SERVICES		
5100.5200	RESIDENCE SERVICE		
5100.6000	INTERSTATE REVENUES ALLOCATION - NET REVENUES		
5110.0000	UNIDIRECTIONAL LONG DISTANCE REVENUE (SUMMARY ACCOUNT)		5-D (2)
5111.0000	LONG DISTANCE INWARD ONLY REVENUE		5-D (3)
5111.1000	INTERSTATE		
5111.1100	GROSS REVENUES		
5111.1800	INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		
5111.2000	INTRASTATE		
5111.2100	GROSS REVENUES	F01B01W 000623	
5111.2800	INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		
5112.0000	LONG DISTANCE OUTWARD ONLY REVENUE		5-D (4)
5112.1000	INTERSTATE		
5112.1100	GROSS REVENUES		
5112.1800	INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		

CHART OF ACCOUNTS AND SRC'S-5-8

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
 FOR
 BELL SOUTH CORPORATION
 OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5112.0000	LONG DISTANCE OUTWARD ONLY REVENUE (CONT'D)		
5112.2000	INTRASTATE		
5112.2100	GROSS REVENUES		
5112.2800	INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		
5112.3000	INTERSTATE TOLL CALLING PLANS		
5112.3100	BUSINESS SERVICE		
5112.3200	RESIDENCE SERVICE		
5112.4000	INTRASTATE TOLL CALLING PLANS		
5112.4100	BUSINESS SERVICE		
5112.4200	RESIDENCE SERVICE		
5120.0000	LONG DISTANCE PRIVATE NETWORK REVENUE		5-D (5)
5121.0000	SUB-VOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE		5-D (6)
5121.1000	INTERSTATE		
5121.2000	INTRASTATE		
5122.0000	VOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE		5-D (7)
5122.1000	INTERSTATE		
5122.1100	VOICE GRADE SERVICE OTHER THAN DATA		
5122.1200	VOICE GRADE SERVICE - DATA OTHER THAN DIGITAL		
5122.1300	FACSIMILE TRANSMISSION SERVICE		
5122.1400	WIDEBAND TRANSMISSION SERVICE		
5122.1900	OTHER DATA SERVICE		
5122.2000	INTRASTATE		
5122.2100	VOICE GRADE SERVICE OTHER THAN DATA		
5122.2200	VOICE GRADE SERVICE - DATA OTHER THAN DIGITAL		
5122.2300	FACSIMILE TRANSMISSION SERVICE		
5122.2400	WIDEBAND TRANSMISSION SERVICE		
5122.2410	TELPAC		
5122.2420	OTHER WIDEBAND		
5122.2500	OTHER DATA SERVICE		
5123.0000	AUDIO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE		5-D (8)
5123.1000	INTERSTATE		
5123.2000	INTRASTATE		
5124.0000	VIDEO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE		5-D (9)
5124.1000	INTERSTATE		
5124.2000	INTRASTATE		
5125.0000	DIGITAL TRANSMISSION LONG DISTANCE PRIVATE NETWORK REVENUE		5-D (10)
5125.1000	INTERSTATE		
5125.2000	INTRASTATE		
		F01B01W 000624	
5126.0000	LONG DISTANCE PRIVATE NETWORK SWITCHING REVENUE		5-D (11)
5126.1000	INTERSTATE		
5126.2000	INTRASTATE		

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5128.0000	OTHER LONG DISTANCE PRIVATE NETWORK REVENUE		5-D (12)
5128.1000	INTERSTATE		
5128.2000	INTRASTATE		
5129.0000	OTHER LONG DISTANCE PRIVATE NETWORK REVENUE SETTLEMENTS		5-D (13)
5129.1000	INTERSTATE INDEPENDENT COMPANY SETTLEMENTS - NET REVENUE		
5129.2000	INTRASTATE INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		
5160.0000	OTHER LONG DISTANCE REVENUE		5-D (14)
5160.1000	INTERSTATE - GROSS REVENUES		
5160.1100	DIRECTORY - INTERSTATE TOLL SERVICE		
5160.1110	BUSINESS SERVICE		
5160.1120	RESIDENCE SERVICE		
5160.1190	OTHER		
5160.1900	OTHER SERVICES		
5160.2000	INTERSTATE INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		
5160.3000	INTRASTATE - GROSS REVENUES		
5160.3100	DIRECTORY ASSISTANCE - INTRASTATE TOLL SERVICE		
5160.3110	BUSINESS SERVICE		
5160.3120	RESIDENCE SERVICE		
5160.3190	OTHER		
5160.3900	OTHER SERVICES		
5160.8000	INTRASTATE INDEPENDENT COMPANY SETTLEMENTS - NET REVENUES		
5169.0000	OTHER LONG DISTANCE REVENUE SETTLEMENTS		5-D (15)
5169.1000	INTERSTATE		
5169.2000	INTRASTATE		
MISCELLANEOUS REVENUES			
5230.0000	DIRECTORY REVENUE		5-E (1)
5230.1000	LOCAL WHITE PAGES REVENUES		
5230.4000	SALE OF DIRECTORIES		
5230.5000	RIGHT TO PUBLISH FEE		
5230.9000	OTHER DIRECTORY REVENUES		
5240.0000	RENT REVENUES		5-E (2)
5240.1000	LAND AND BUILDING SPACE		
5240.2000	OUTSIDE PLANT		
5240.2100	ATTACHMENTS		
5240.2200	CONDUIT		
5240.2300	RIGHT OF WAY		
5240.2900	OTHER		
5240.3000	CENTRAL OFFICE EQUIPMENT AND CIRCUITS		
5240.3100	CIRCUITS - EXCHANGE		
5240.3200	CIRCUITS - TOLL		
5240.3300	EQUIPMENT - EXCHANGE		
5240.3400	EQUIPMENT - TOLL		

CHART OF ACCOUNTS AND SRC'S-5-10

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FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
5240.0000	RENT REVENUES (CONT'D)		
5240.5000	MFJ-RELATED SHARED NETWORK FACILITIES/SERVICES		
5240.7000	MFJ-RELATED SHARED NON-NETWORK FACILITIES/SERVICES		
5240.8000	RENT REVENUES DERIVED FROM ASSETS USED JOINTLY WITH NON-REGULATED ACTIVITIES		
5240.9000	OTHER RENT REVENUES		
5240.9100	RENT REVENUES FROM INTERCOMPANY TRANSACTIONS		
5240.9900	OTHER		
5250.0000	CORPORATE OPERATIONS REVENUE		5-E (3)
5260.0000	MISCELLANEOUS REVENUE		5-E (4)
5261.0000	SPECIAL BILLING ARRANGEMENTS REVENUE		5-E (5)
5262.0000	CUSTOMER OPERATIONS REVENUE		5-E (6)
5263.0000	PLANT OPERATIONS REVENUE		5-E (7)
5264.0000	OTHER INCIDENTAL REGULATED REVENUE		5-E (8)
5264.1000	BILLING RELATED MISC REVENUES		
5264.1100	OVERAGES AND UNCLAIMED REFUNDS		
5264.1200	CHARGE FOR RETURNED CHECKS		
5264.1300	LATE PAYMENT FEES		
5264.1400	DISCOUNT FOR PROMPT PAYMENT (DEBIT)		
5264.2000	MISCELLANEOUS PUBLIC REVENUE		
5264.2100	COMMERCIAL CREDIT CARD PROCESSING		
5264.2400	PUBLIC TELEPHONE ADVERTISING		
5264.3000	EA/NR - AT&T GUARANTEE (MFJ)		
5264.3100	EQUAL ACCESS		
5264.3200	NETWORK RECONFIGURATION		
5264.4000	REGULATORY DEFERRED REVENUES - INTRASTATE		
5264.4100	CURRENT REGULATION		
5264.4200	INCENTIVE REGULATION		
5264.9000	OTHER		
5264.9100	INTERCOMPANY TRANSACTIONS		
5264.9900	MISCELLANEOUS		
5269.0000	OTHER REVENUE SETTLEMENTS		5-E (9)
5269.1000	INTERSTATE		
5269.2000	INTRASTATE		
5270.0000	CARRIER BILLING AND COLLECTING REVENUE		5-E (10)
5270.1000	INTERSTATE		
5270.2000	INTRASTATE		
5270.2100	TELEGRAPH COMMISSIONS		
5270.2900	OTHER		

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OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PAR (PARAGRAPH)
6362.0000	OTHER TERMINAL EQUIPMENT EXPENSE (CONT'D)		
6362.4200	NON BASIC (CRIS/LMOS)		
6362.4210	INSTALLATION AND REARRANGEMENT	98FI, 98KI, 98EI	
6362.4220	REPAIR-CONTRACT MAINTENANCE	98EP	
6362.4230	REPAIR-TIME AND MATERIALS	98FR, 98KR, 98ER	
6362.4240	REPAIR-WARRANTY	98FW, 98KW, 98EW	
6362.4290	OTHER EXPENSES		
6362.6000	NON-REGULATED BUSINESS ACTIVITIES - BILLABLE		
6362.9000	OTHER NON-CPE EQUIPMENT EXPENSE		
6362.9100	STATION EQUIPMENT	928M	
6362.9900	OTHER		
	REGULATED		
	REGULATED (AL, KY, LA, MS, TN)	968M	
	OTHER (GA, FL, NC, SC)	958M	
	FIBER OPTIC DISTRIBUTION (GA, FL, NC, SC Only)	D058M	
	FIBER OPTIC FEEDER (GA, FL, NC, SC Only)	F958M	
	NETWORK TERMINATING WIRE	68E, 68M, 68R, 68Y	
	INMATE SERVICES-NONREGULATED	968NM	
CABLE AND WIRE EXPENSES			
6410.0000	CABLE AND WIRE FACILITIES EXPENSES		6-E (1)
6411.0000	POLES EXPENSE	1M, 1R, 21M 21R	6-E (2)
6421.0000	AERIAL CABLE EXPENSE		6-E (3)
6421.1000	METALLIC		
	BUILDING ENTRANCE	12M, 12R	
	LOCAL NETWORK ASSIGNMENT	398M	
	OTHER	22M, 22R	
6421.2000	NON-METALLIC		
	BUILDING ENTRANCE		
	BUILDING ENTRANCE (AL, KY, LA, MS, TN Only)	812M, 812R	
	DISTRIBUTION (GA, FL, NC, SC Only)	D12M, D12R	
	FEEDER (GA, FL, NC, SC Only)	F12M, F12R	
	INTEROFFICE (GA, FL, NC, SC Only)	T12M, T12R	
	LOCAL NETWORK ASSIGNMENT	398M	
	OTHER		
	OTHER (AL, KY, LA, MS, TN Only)	822M, 822R	
	DISTRIBUTION (GA, FL, NC, SC Only)	D22M, D22R	
	FEEDER (GA, FL, NC, SC Only)	F22M, F22R	
	INTEROFFICE (GA, FL, NC, SC Only)	T22M, T22R	

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CHART OF ACCOUNTS AND SRC'S-6-4

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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<u>SUBSIDIARY RECORD CAT</u>	<u>TITLE</u>	<u>FIELD CODE</u>	<u>SECTION - PART (PARAGRAPH)</u>
6422.0000	UNDERGROUND CABLE EXPENSE		6-E (4)
6422.1000	METALLIC	5M, 5R	
6422.2000	NON-METALLIC		
	OTHER (AL, KY, LA, MS, TN Only)	85M, 85R	
	DISTRIBUTION (GA, FL, NC, SC Only)	D6M, D6R	
	FEEDER (GA, FL, NC, SC Only)	F6M, F6R	
	INTEROFFICE (GA, FL, NC, SC Only)	T6M, T6R	
6423.0000	BURIED CABLE EXPENSE		6-E (5)
6423.1000	METALLIC	45M, 45R, 598M	
6423.2000	NON-METALLIC		
	LOCAL NETWORK ASSIGNMENT	498M	
	OTHER		
	OTHER (AL, KY, LA, MS, TN Only)	845M, 845R	
	DISTRIBUTION (GA, FL, NC, SC Only)	D45M, D45R	
	FEEDER (GA, FL, NC, SC Only)	F45M, F45R	
	INTEROFFICE (GA, FL, NC, SC Only)	T45M, T45R	
6424.0000	SUBMARINE CABLE EXPENSE		6-E (6)
6424.1000	METALLIC	6M, 6R	
6424.2000	NON-METALLIC		
	NON-METALLIC (AL, KY, LA, MS, TN Only)	86M, 86R	
	DISTRIBUTION (GA, FL, NC, SC Only)	D6M, D6R	
	FEEDER (GA, FL, NC, SC Only)	F6M, F6R	
	INTEROFFICE (GA, FL, NC, SC Only)	T6M, T6R	
6425.0000	DEEP SEA CABLE EXPENSE (NOT USED)		
6426.0000	INTRABUILDING NETWORK CABLE EXPENSE		6-E (7)
6426.1000	METALLIC	52M, 52R,	
6426.2000	NON-METALLIC		
	NON-METALLIC (AL, KY, LA, MS, TN Only)	852M, 852R	
	DISTRIBUTION (GA, FL, NC, SC Only)	D52M, D52R	
	FEEDER (GA, FL, NC, SC Only)	F52M, F52R	
	INTEROFFICE (GA, FL, NC, SC Only)	T52M, T52R	
6431.0000	AERIAL WIRE EXPENSE	3M, 3R	6-E (8)
6441.0000	CONDUIT SYSTEMS EXPENSE	4M, 4R	6-E (9)
OTHER PROPERTY EXPENSES			
6510.0000	OTHER PROPERTY, PLANT, AND EQUIPMENT EXPENSES		6-G (1)
6511.0000	PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE EXPENSE		6-G (2)

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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
6512.0000	PROVISIONING EXPENSE		6-G (3)
6512.1000	PROVISIONING - OTHER		
6512.1100	FIELD STOCK		
6512.1200	CORPORATE COMMUNICATIONS		
6512.1700	TRANSFERS		
6512.3000	PROVISIONING - NON STOCK		
6512.3100	CHARGES		
6512.3700	TRANSFERS (CR)		
6512.4000	PROVISIONING - CENTRAL STOCK		
6512.4100	CHARGES		
6512.4700	TRANSFERS (CR)		
6512.6000	INVENTORY ADJUSTMENTS		
OTHER NETWORK EXPENSES			
6530.0000	NETWORK OPERATIONS EXPENSE		6-H(1)
6531.0000	POWER EXPENSE		6-H(2)
6532.0000	NETWORK ADMINISTRATION EXPENSE		6-H (3)
6532.1000	ADMINISTRATION		
6532.2000	ASSIGNMENT		
	INTEROFFICE FACILITIES	7TM	
	NETWORK DISTRIBUTION	698E	
	COMPLEX	798E	
	SERVICE ORDER DISPATCH	898E	
6533.0000	TESTING EXPENSE		6-H (4)
6533.1000	SUBSCRIBER LINE TESTING		
	MAINTENANCE	41T	Ø
	TROUBLE REPORTING	61T	Ø
6533.2000	SERVICE ORDER TESTING	41E	Ø
6533.3000	INTEROFFICE TESTING		
6533.3100	MESSAGE TRUNKS - PRE-SERVICE	14P	
6533.3200	SPECIAL SERVICES - PRE-SERVICE	24P	
6533.3300	MESSAGE TRUNKS - IN SERVICE	14W	
6533.3400	SPECIAL SERVICES - IN SERVICE	24W	
6533.3500	FACILITIES - COMBINED	74T	
6533.4000	PUBLIC TELEPHONE TESTING		
6533.4100	SUBSCRIBER LINE	81T	
6533.4200	SERVICE ORDER	81E	
6534.0000	PLANT OPERATIONS ADMINISTRATION EXPENSE		6-H (6)
6535.0000	ENGINEERING EXPENSE		6-H (6)

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SUPPLEMENT
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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY
FLORIDA ONLY

SPECIAL CODING FOR BROADBAND CHANNEL FACILITIES

FLORIDA SPECIAL FRCs	TITLE	BELLSOUTH ACCOUNT/SRC
B756M	TERM EQPT EXP - SUB PAIR GAIN	6362.3000
B956M	TERM EQPT EXP - NON-CPE - OTHER - REG	6362.9900
B6M, R	UNDERGROUND CABLE EXP - METALLIC - OTHER	6422.1100
B86M, R	UNDERGROUND CABLE EXP - NONMETALLIC - OTHER	6422.2100
B45M, R, B598M	BURIED CABLE EXP - METALLIC - OTHER	6422.1100
B45M, R, B498M	BURIED CABLE EXP - NONMETALLIC - OTHER	6422.2100
B4M, R	CONDUIT SYSTEM EXP - OTHER	6441.1000

NOTE: The FRCs are identical to those used for other operations except the prefix of B has been added. The investment, expenses and revenues for broadband channel facilities consist of (1) special FRCs listed above, (2) special FRCs listed in Sections 2 and 3, (3) regular FRCs based on allocation procedures, (4) circuit investment based on unique ECNs, and (5) unique USOCs. Complete details of the coding are included in Classification Letter 12-01 and other Company documents.

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<p>THE WALTER LATHAM COMPANY (708) 945-8787</p>																								



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CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
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SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
7250.0000	PROVISION FOR DEFERRED OPERATING INCOME TAXES - NET (CONT'D)		
7250.2200	STATE AND LOCAL INCOME TAXES		
7250.2210	VACATION ACCRUAL		
7250.2220	DEBT REFINANCING COSTS		
7250.2230	LIEN DATE PROPERTY TAXES		
7250.2240	EQUAL ACCESS		
7250.2250	NETWORK RECONFIGURATION		
7250.2290	OTHER NONPROPERTY		
7300.0000	NONOPERATING INCOME AND EXPENSES		7-C (1)
7310.0000	DIVIDEND INCOME		7-C (2)
7320.0000	INTEREST INCOME		7-C (3)
7320.1000	U.S. GOVERNMENT SECURITIES		
7320.2000	STATE AND LOCAL GOVERNMENT SECURITIES		
7320.9000	OTHER		
7330.0000	INCOME FROM SINKING AND OTHER FUNDS		7-C (4)
7340.0000	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		7-C (5)
7350.0000	GAINS OR LOSSES FROM THE DISPOSITION OF CERTAIN PROPERTY		7-C (6)
7350.1000	GAINS FROM DISPOSITION OF CERTAIN PROPERTY		
7350.2000	LOSSES FROM DISPOSITION OF CERTAIN PROPERTY		
7360.0000	OTHER NONOPERATING INCOME		7-C (7)
7360.1000	MISCELLANEOUS INCOME		
7360.3000	MISCELLANEOUS INCOME CHARGES		
7360.3000	BELL COMMUNICATIONS RESEARCH INCOME		
7360.4000	BELLSOUTH PRODUCTS INCOME		
7360.5000	BELLSOUTH BUSINESS SYSTEMS INCOME		
7360.9000	OTHER NONREGULATED SUBSIDIARIES INCOME		
7370.0000	SPECIAL CHARGES		7-C (8)
7370.1000	ABANDONED PROJECTS		
7370.2000	CONTRIBUTIONS		
7370.3000	MEMBERSHIPS		
7370.3100	LUNCHEON/DINNER, SOCIAL AND ATHLETIC CLUBS		
7370.3200	SERVICE CLUBS		
7370.3900	OTHER ORGANIZATIONS		
7370.4000	TRUSTEE'S EXPENSES		
7370.5000	ENTERTAINMENT		
7370.6000	POLITICAL ACTION COMMITTEES		
7370.6100	FEDERAL		
7370.6200	STATE		
7370.9000	OTHER		
7400.0000	NONOPERATING TAXES		7-C (9)

FO1B01W 000641

CHART OF ACCOUNTS AND SRC'S-7-3

NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 6/15/92
 EFFECTIVE: 7/1/92

17																			
71																			

06



Southern Bell
 Chart of Accounts
 TIE 1/31/91

ymw
 7/21/92

CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC) Page 7-4
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
7410.0000	NONOPERATING INVESTMENT TAX CREDITS-NET		7-C (10) ⁸
7410.1000	INVESTMENT TAX CREDITS REALIZED		
7410.2000	AMORTIZATION OF INVESTMENT TAX CREDITS		
7420.0000	NONOPERATING FEDERAL INCOME TAXES		7-C (11)
7430.0000	NONOPERATING STATE AND LOCAL INCOME TAXES		7-C (12)
7440.0000	NONOPERATING OTHER TAXES		7-C (13)
7440.1000	PROPERTY TAXES		
7440.2000	GROSS RECEIPTS TAXES		
7440.9000	OTHER		
7450.0000	PROVISIONS FOR DEFERRED NONOPERATING INCOME TAXES - NET		7-C (14)
7450.1000	PROPERTY RELATED		
7450.1100	FEDERAL INCOME TAXES		
7450.1200	STATE AND LOCAL TAXES		
7450.2000	NONPROPERTY RELATED		
7450.2100	FEDERAL INCOME TAXES		
7450.2200	STATE AND LOCAL INCOME TAXES		
INTEREST, EXTRAORDINARY ITEMS, JURISDICTIONAL DIFFERENCES AND NONREGULATED INCOME ITEMS			
7500.0000	INTEREST AND RELATED ITEMS		7-D (1)
7510.0000	INTEREST ON FUNDED DEBT		7-D (2)
7510.1000	INTEREST ON PRINCIPAL		
7510.2000	AMORTIZATION OF DISCOUNT		
7510.3000	RELEASE OF PREMIUM		
7520.0000	INTEREST EXPENSE - CAPITAL LEASES		7-D (3)
7530.0000	AMORTIZATION OF DEBT ISSUANCE EXPENSE		7-D (4)
7540.0000	OTHER INTEREST DEDUCTIONS		7-D (5)
7540.1000	ADVANCES		
7540.1100	AFFILIATES		
7540.1200	NONAFFILIATES		
7540.2000	INSTITUTIONS		
7540.2100	COMMERCIAL PAPER		
7540.2200	PROGRAM NOTES		
7540.3000	BANKS		
7540.9000	MISCELLANEOUS		
7540.9100	RELATED TO CAPITAL OBLIGATIONS		
7540.9200	NOT RELATED TO CAPITAL OBLIGATIONS		
7540.9210	REGULATORY FUNDING - INTRASTATE		
7540.9220	ACCRUED INTEREST ON CUSTOMER DEPOSITS	F01B01W 000642	
7540.9290	OTHER		

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CHART OF ACCOUNTS AND SRC'S-7-4 ISSUED: 9/15/91
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Southern Bell
 Chart of Accounts
 T/E 1/31/91

ymw
 7/21/92

**CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
 FOR
 BELLSOUTH CORPORATION
 OPERATING TELEPHONE COMPANIES**

<u>SUBSIDIARY RECORD CAT</u>	<u>TITLE</u>	<u>FIELD CODE</u>	<u>SECTION - PART (PARAGRAPH)</u>
NONOPERATING INCOME AND EXPENSE ACCOUNTS			
7300.0000	NONOPERATING INCOME AND EXPENSES		7-C (1)
7310.0000	DIVIDEND INCOME		7-C (2)
7320.0000	INTEREST INCOME		7-C (3)
7320.1000	U.S. GOVERNMENT SECURITIES		
7320.2000	STATE AND LOCAL GOVERNMENT SECURITIES		
7320.9000	OTHER		
7330.0000	INCOME FROM SINKING AND OTHER FUNDS		7-C (4)
7340.0000	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		7-C (5)
7350.0000	GAINS OR LOSSES FROM THE DISPOSITION OF CERTAIN PROPERTY		7-C (6)
7350.1000	GAINS FROM DISPOSITION OF CERTAIN PROPERTY		
7350.2000	LOSSES FROM DISPOSITION OF CERTAIN PROPERTY		
7360.0000	OTHER NONOPERATING INCOME		7-C (7)
7360.1000	MISCELLANEOUS INCOME		
7360.2000	MISCELLANEOUS INCOME CHARGES		
7360.3000	BELLSOUTH SERVICES INCOME		
7370.0000	SPECIAL CHARGES		7-C (8)
7370.1000	ABANDONED PROJECTS		
7370.2000	CONTRIBUTIONS		
7370.3000	MEMBERSHIPS		
7370.3100	SOCIAL AND ATHLETIC CLUBS		
7370.3200	SERVICE CLUBS		
7370.3900	OTHER ORGANIZATIONS		
7370.4000	TRUSTEE'S EXPENSES		
7370.5000	ENTERTAINMENT		
7370.6000	POLITICAL ACTION COMMITTEES		
7370.6100	FEDERAL		
7370.6200	STATE		
7370.9000	OTHER		
7400.0000	NONOPERATING TAXES		7-C (9)
7410.0000	NONOPERATING INVESTMENT TAX CREDITS-NET		7-C (10)
7410.1000	INVESTMENT TAX CREDITS REALIZED		
7410.2000	AMORTIZATION OF INVESTMENT TAX CREDITS		
7420.0000	NONOPERATING FEDERAL INCOME TAXES		7-C (11)
7430.0000	NONOPERATING STATE AND LOCAL INCOME TAXES		7-C (12)
7440.0000	NONOPERATING OTHER TAXES		7-C (13)
7440.1000	PROPERTY TAXES		
7440.2000	GROSS RECEIPTS TAXES		
7440.9000	OTHER		

F01B01W 000644

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CHART OF ACCOUNTS AND SRC'S-7-3
 NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 12/15/89
 EFFECTIVE: 1/1/90

41																				
42																				

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Southern Bell
 Chart of Accounts
 T/E 12/31/91

ymc
 7/21/92

CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
 FOR
 BELL SOUTH CORPORATION
 OPERATING TELEPHONE COMPANIES

Page 7-4

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
7450.0000	PROVISIONS FOR DEFERRED NONOPERATING INCOME TAXES - NET		7-C (14)
7450.1000	PROPERTY RELATED		
7450.1100	FEDERAL INCOME TAXES		
7450.1200	STATE AND LOCAL TAXES		
7450.3000	NONPROPERTY RELATED		
7450.3100	FEDERAL INCOME TAXES		
7450.3200	STATE AND LOCAL INCOME TAXES		
INTEREST, EXTRAORDINARY ITEMS, JURISDICTIONAL DIFFERENCES AND NONREGULATED INCOME ITEMS			
7500.0000	INTEREST AND RELATED ITEMS		7-D (1)
7510.0000	INTEREST ON FUNDED DEBT		7-D (2)
7510.1000	INTEREST ON PRINCIPAL		
7510.2000	AMORTIZATION OF DISCOUNT		
7510.3000	RELEASE OF PREMIUM		
7520.0000	INTEREST EXPENSE - CAPITAL LEASES		7-D (3)
7530.0000	AMORTIZATION OF DEBT ISSUANCE EXPENSE		7-D (4)
7540.0000	OTHER INTEREST DEDUCTIONS		7-D (5)
7540.1000	ADVANCES		
7540.1100	AFFILIATES		
7540.1200	NONAFFILIATES		
7540.2000	INSTITUTIONS		
7540.2100	COMMERCIAL PAPER		
7540.2200	PROGRAM NOTES		
7540.3000	BANKS		
7540.9000	MISCELLANEOUS		
7540.9100	RELATED TO CAPITAL OBLIGATIONS		
7540.9200	NOT RELATED TO CAPITAL OBLIGATIONS		
7540.9210	REGULATORY FUNDING - INTRASTATE		
7540.9220	ACCRUED INTEREST ON CUSTOMER DEPOSITS		
7540.9290	OTHER		
7600.0000	EXTRAORDINARY ITEMS		7-D (6)
7610.0000	EXTRAORDINARY INCOME CREDITS		7-D (7)
7620.0000	EXTRAORDINARY INCOME CHARGES		7-D (8)
7630.0000	CURRENT INCOME TAX EFFECT OF EXTRAORDINARY ITEMS - NET		7-D (9)
7630.1000	FEDERAL INCOME TAX		
7630.2000	STATE AND LOCAL INCOME TAXES		
7640.0000	PROVISION FOR DEFERRED INCOME TAX EFFECT OF EXTRAORDINARY ITEMS-NET	F01B01W 000645	7-D (10)
7640.1000	FEDERAL INCOME TAXES		
7640.2000	STATE/LOCAL INCOME TAXES		

CHART OF ACCOUNTS AND SRC'S-7-4

NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 3/15/91
 EFFECTIVE: 4/1/91

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Southern Bell

Chart of Accounts

T/E 12/31/91

ymc
7/21/92

CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

Page 9-1

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
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CONTROL CODES

9001.0000	INTER-AREA DISBURSEMENT TRANSFERS		9-B (1)
9001.1000X	UNBILLED AREA TRANSFERS - BST		
9001.1001	TO ALABAMA		
9001.1002	TO FLORIDA		
9001.1003	TO GEORGIA		
9001.1004	TO KENTUCKY		
9001.1005	TO LOUISIANA		
9001.1006	TO MISSISSIPPI		
9001.1007	TO NORTH CAROLINA		
9001.1008	TO SOUTH CAROLINA		
9001.1009	TO TENNESSEE		
9001.1010	TO HEADQUARTERS		
9001.2000	BILLED AREA TRANSFERS - BST		
9001.2000X	FROM HEADQUARTERS		
9001.2001	TO ALABAMA		
9001.2002	TO FLORIDA		
9001.2003	TO GEORGIA		
9001.2004	TO KENTUCKY		
9001.2005	TO LOUISIANA		
9001.2006	TO MISSISSIPPI		
9001.2007	TO NORTH CAROLINA		
9001.2008	TO SOUTH CAROLINA		
9001.2009	TO TENNESSEE		
9001.301X	FROM ALABAMA		
9001.3010	TO HEADQUARTERS		
9001.3012	TO FLORIDA		
9001.3013	TO GEORGIA		
9001.3014	TO KENTUCKY		
9001.3015	TO LOUISIANA		
9001.3016	TO MISSISSIPPI		
9001.3017	TO NORTH CAROLINA		
9001.3018	TO SOUTH CAROLINA		
9001.3019	TO TENNESSEE		
9001.302X	FROM FLORIDA		
9001.3020	TO HEADQUARTERS		
9001.3021	TO ALABAMA		
9001.3023	TO GEORGIA		
9001.3024	TO KENTUCKY		
9001.3025	TO LOUISIANA		
9001.3026	TO MISSISSIPPI		
9001.3027	TO NORTH CAROLINA		
9001.3028	TO SOUTH CAROLINA		
9001.3029	TO TENNESSEE		

F01B01W 000647

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CHART OF ACCOUNTS AND SRC'S-9-1

NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 3/15/92
EFFECTIVE: 4/1/92



Southern Bell
Chart of Accounts
T/E 1/31/91

ymw
7/21/92

CHART OF ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
BELLSOUTH CORPORATION
OPERATING TELEPHONE COMPANIES

Page 9-4

SUBSIDIARY RECORD CAT	TITLE	FIELD CODE	SECTION - PART (PARAGRAPH)
9004.0000	MISCELLANEOUS REVENUE TRANSFERS		9-B (4)
9004.1000	INTER-AREA REVENUE TRANSFER		
9004.1100	INTRASTATE		
9004.1110	INTRA-OFFICE		
9004.1111	BILLING AND REVENUE		
9004.1112	CASH AND VOUCHERS		
9004.1120	INTER-OFFICE		
9004.1130	INTER-OFFICE		
9004.1140	INTER-OFFICE		
9004.1200	INTERSTATE		
9004.1300	GENERAL OFFICE CLEARANCE		
9004.1400	CLEARANCE OF TREASURER'S BILLS		
9004.1500	STATE AND LOCAL TAXES		
9004.1600	SUMMARY BILLED SERVICES		
9004.1810	INTRA-COMPANY TRANSFERS		
9004.1820	INTER-COMPANY TRANSFERS		
9004.1830	NATIONAL WHITE PAGES		
9004.1831	INTRACOMPANY TRANSFERS		
9004.1832	INTERCOMPANY TRANSFERS		
9004.2000	INTRASTATE SPECIAL CHARGES		
9004.3000	UNCOLLECTIBLE FINAL ACCOUNT REVENUES AND TAXES		
9004.3100	BUSINESS		
9004.3200	RESIDENCE		
9004.3300	PUBLIC		

F01B01W 000650

CHART OF ACCOUNTS AND SRC'S-9-4

NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 6/15/92
EFFECTIVE: 7/1/92

D6

Southern Bell Telephone & Telegraph

SAMPLE

TYE 12/31/91

kw/11/92
y/m/l
10/6/92

COMPANY: SOUTHERN BELL
TITLE: SAMPLE
PERIOD: TEST YEAR ENDING 12/31/91
DATE: AUGUST 17, 1992
AUDITOR: GABRIELA LEON
WORKPAPER #: 43

Staff chose the following accounts from the analytical review on Workpaper ?-1 to sample:

Account	Description	1988 Amount	1989 Amount	% Change 88-89	1990 Amount	% Change 89-90	Amount 1991	% Change 90-91
6113	Aircraft Expense	\$280,000.00	\$541,001.00	93.2146%	\$1,091,349.00	101.7277%	\$2,098,026.00	92.2415%
6116	Other Work Equipm. Exp.	\$479,000.00	\$48,506.00	-89.8735%	\$118,123.00	143.5225%	\$126,122.00	6.7718%
6215	Electro-Mechanical Exp.	\$2,231,000.00	\$751,278.00	-66.3255%	\$382,380.00	-49.1627%	\$23,186.00	-93.9364%
6220	Operators System	\$236,000.00	\$1,285,907.00	444.8758%	\$1,264,553.00	-1.6606%	\$2,377,690.00	88.0261%
6231	Radio Systems Expense	\$480,000.00	\$966,626.00	101.3804%	\$1,068,712.00	10.5611%	\$769,775.00	-27.9717%
6311	Station Apparatus Exp.	\$73,000.00	\$11,289,428.00	15364.9699%	\$13,036,877.00	15.4786%	\$9,912,702.00	-23.9641%
6341	Large Private Branch Exp.	\$62,000.00	\$15,778,216.00	25348.7355%	\$20,112,909.00	27.4726%	\$18,484,608.00	-8.0958%
* 6362	Other Terminal Equip. Exp.	\$33,177,000.00	\$40,644,197.00	22.5071%	\$42,544,250.00	4.6748%	\$64,053,659.00	50.5577%
6424	Submarine Cable Expense	\$15,000.00	\$24,792.00	65.2800%	\$169,554.00	583.9061%	\$92,596.00	-45.3885%
* 6512	Other P. P. & Equip Exp	(\$1,139,000.00)	\$491,630.00	-143.1633%	\$617,986.00	25.7014%	\$5,582,740.00	803.3765%
* 6531	Power Expense	\$7,395,000.00	\$7,267,878.00	-1.7190%	\$8,495,218.00	16.8872%	\$11,326,189.00	33.3243%
* 6612	Sales	\$36,158,000.00	\$52,790,414.00	45.9993%	\$55,284,197.00	4.7239%	\$63,703,332.00	15.2288%
* 6613	Product Advertising	\$11,745,000.00	\$13,407,736.00	14.1570%	\$15,223,630.00	13.5436%	\$17,266,272.00	13.4176%
* 6725	Legal	\$7,716,000.00	\$7,773,536.00	0.7457%	\$9,161,582.00	17.8560%	\$11,221,824.00	22.4878%
* 6728	Research & Development	\$6,318,000.00	\$8,700,213.00	37.7052%	\$9,324,977.00	7.1810%	\$10,055,467.00	7.8337%
* 6728	Other General and Administ.	\$98,060,000.00	\$114,453,240.00	16.7176%	\$101,649,206.00	-11.1871%	\$115,435,463.00	13.5626%
7360	Office Non-Operating Income							

The above account numbers were sent to Bud Halbert, EDP Programmer in Tallahassee in order for him to run a frequency distribution for each of these accounts. The result of this run can be seen on workpapers 43-3 through 43-19.

Staff decided to test the accounts by way of a discovery sample of 50 items or more before pulling a substantive sample. The information on each account was judgementally divided into different stratas. Please see Workpapers 43p4 through 43p6 for the different stratas chosen within each account.

The sample size chosen for each account can be seen on 43p4, p5 + p6

Account 7360 was sampled due to a request from Rick Wright, Analyst in Tallahassee.

* these accounts were sampled due to their large amounts.

FO1B01W 000651

										P1
										43
THE WALTER LATHAM COMPANY (708) 948-8787										

Southern Bell Telephone & Telegraph

SAMPLE

TYE 12/31/91

KW/2/1/92
y/m/92
10/6/92

COMPANY: SOUTHERN BELL
 TITLE: SAMPLE
 PERIOD: TEST YEAR ENDING 12/31/91
 DATE: AUGUST 13, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #: 43

ACCOUNT NUMBER	STRATA	Percent of Total
6512	LESS THAN 0	-251.51%
6512	0 - \$6,000	67.19%
6512	\$6,000 - \$12,000	33.80%
6512	\$12,000 - \$56,000	54.62%
6512	\$56,000 - \$132,000	22.82%
6512	Over \$132,000	173.11%
		100.03%
6531	LESS THAN 0	-3.51%
6531	0 - \$10,000	78.40%
6531	\$10,000 - \$20,000	17.74%
6531	\$20,000 - \$78,000	7.37%
		100.00%
6613	LESS THAN 0	-1.38%
6613	0 - \$40,000	22.45%
6613	\$40,000 - \$80,000	16.63%
6613	\$80,000 - \$120,000	10.45%
6613	OVER \$120,000	51.84%
		99.99%
6728	LESS THAN 0	-181.48%
6728	0 - \$12,000	30.82%
6728	\$12,000 - \$68,000	15.52%
6728	\$68,000 - \$116,000	2.32%
6728	\$116,000 - \$200,000	6.25%
6728	OVER \$200,000	226.58%
		100.01%

Staff was mainly concerned with these accounts due to their high values and to the large change between year to year as shown on the analytical review.

This schedule was prepared to show what the population looked like.

FO1B01W 000653

P3

43

Southern Bell Telephone & Telegraph

SAMPLE
TYE 12/31/91

W/L 11/92
Y/M/E
10/6/92

COMPANY: SOUTHERN BELL
TITLE: SAMPLE
PERIOD: TEST YEAR ENDING 12/31/91
DATE: AUGUST 13, 1992
AUDITOR: GABRIELA LEON
WORKPAPER #: 43

ACCOUNT NUMBER	REFERENCE	TOTAL AMOUNT	100% LIMITS	% OF TOTAL \$ OVER AMOUNT	# OF ITEMS OVER TOP AMOUNT	RANDOM SAMPLE IN BETWEEN	<i>total \$ this charged to Acct.</i>
6113		\$2,098,025.82	GT \$25,000, LT -\$25,000	77.28%	25	10	\$ 2,098,026.00
6116		\$126,121.92	GT \$12,000, LT -\$12,000	81.97%	16	10	* 126,122.00
<i>44-10</i> ✓ 6215		\$23,185.55	10 AT RANDOM				
6220		\$2,377,689.81	GT \$25,000, LT -\$25,000	89.63%	16	10	* 23,186.00
6231		\$769,775.01	GT \$10,000, LT -\$10,000	23.19%	19	0	* 769,775.00
6311		\$10,100,384.19	GT \$25,000, LT -\$25,000	10.54%	22	0	* 9,912,702.00
6341		\$18,286,612.93	GT \$50,000, LT -\$50,000	42.54%	55	0	* 18,484,608.00
<i>44-9</i> ✓ 6424		\$92,595.89	GT \$5,000	53.67%	4	0	* 92,596.00
7360		\$539,102.29	GT \$10,000, LT -\$10,000	62.54%	17	5	* 539,102.29

67.43%

THE SAMPLE SIZE FOR THESE ACCOUNTS WERE CHOSEN ON A JUDGEMENTAL BASIS.

ACCOUNTS REASONS FOR PULLING THE SAMPLE SIZE

6113 Staff did not pull a larger sample on these accounts because
6116 they do not make up a large percentage of total expenses.
6215
6220
6424
7360

6231 A larger sample was pulled from these accounts because of
6311 the high value of dollars charged to each of these accounts.
6341
6362
6612
6725
6727

F01B01W 000E54

P4

43

Southern Bell Telephone & Telegraph

SAMPLE

TYE 12/31/91

wp/2/1/92

y/m/c
10/6/92

COMPANY: SOUTHERN BELL
TITLE: SAMPLE
PERIOD: TEST YEAR ENDING 12/31/91
DATE: AUGUST 13, 1992
AUDITOR: GABRIELA LEON
WORKPAPER #: 43

WP43 p.1

\$ total charged to this account
\$ 64,053,659.00

44-5
I

ACCOUNT NUMBER	STRATA	CALCULATION OF SAMPLE SAMPLE SIZE	SAMPLE SIZE
✓6362	LESS THAN 0	50 * 12%	6
✓6362	0.0 - \$2,000	50 * 31.50%	16
✓6362	\$2,000 - \$5,000	50 * 25.71%	13
✓6362	\$5,000 - \$14,000	50 * 25.15%	13
✓6362	\$14,000 - \$74,000	50 * 17.70%	9
✓6362	GREATER THAN \$74,000	ALL	26
			82

44-11
I

✓6612	LT -\$50,000	ALL	
✓6612	0 - \$2,000	50 * 30.15%	15
✓6612	\$2,000 - \$48,000	50 * 25.98%	13
✓6612	\$48,000 - \$200,000	ALL	19
✓6612	MORE THAN \$200,000	ALL	47
			94

\$ 63,703,332.00

44-1
I

✓6725	LT -\$42,000	ALL	
✓6725	0 - \$2,000	50 * 25.50%	13
✓6725	\$2,000 - \$10,000	50 * 16.73%	8
✓6725	\$10,000 - \$42,000	50 * 21.25%	11
✓6725	GT \$42,000	ALL	43
			75

\$ 11,221,824.00

44-6
I

Less than - \$132,000			
✓6512	LESS THAN 0	ALL	9*
✓6512	0 - \$6,000	50 * 67.19%	34
✓6512	\$6,000 - \$12,000	50 * 33.80%	17
✓6512	\$12,000 - \$56,000	50 * 54.62%	27
✓6512	\$56,000 - \$132,000	50 * 22.82%	11
✓6512	OVER \$132,000	ALL	10
			99

\$ 5,582,740.00

44-2
I

✓6727	LT -\$40,000	ALL	
✓6727	0 - \$10,000	50 * 12.44%	6
✓6727	\$10,000 - \$20,000	50 * 32.59%	16
✓6727	\$20,000 - \$30,000	50 * 26.22%	13
✓6727	\$30,000 - \$40,000	50 * 13.28%	7
✓6727	GT \$40,000	ALL	29
			71

\$ 10,055,467.00

F01B01W 000655

* This strata was changed to less than - \$132,000. because less than 0 had 1,381 items.

PS
43

43										
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Southern Bell
SAMPLE
TYPE 12/31/91

WJ 9/1/92
YMC 8/14/92

SOUTHERN BELL 1991 DETAIL REGULATED AND NONREGULATED
YEAR END SUMMARY AND RECORD COUNTS FOR RECORD TYPE '21'
FCC ACCOUNTS: 1401,6113,6116,6215,6220,6231,
6311,6341,6362,6424,6510,6612,6725,6727,7360
DATASET = PSC.SOBELL.DETAIL(REG91),(NONREG)
(AFAD-RDP PVC01 DETAIL)

PAGE 1

08/12/92

	GENERAL LEDGER ACCOUNT	NET AMOUNT	RECORD COUNT
	ACCT 61130000	2,098,025.82	7,333
	FCC 6113	<i>N</i> 2,098,025.82	7,333
	ACCT 61161100	9,752,611.38	89,713
	ACCT 61161900	9,752,611.38-	313
	ACCT 61169000	126,121.92	290
	FCC 6116	<i>N</i> 126,121.92	90,316
	ACCT 62151000	5,723.53	8
	ACCT 62151100	630.41	5
	ACCT 62152000	16,831.61	146
	FCC 6215	<i>N</i> 23,185.55	157
	ACCT 62201000	2,339,609.38	1,997
	ACCT 62203000	38,080.43	32
	FCC 6220	<i>N</i> 2,377,689.81	2,029
	ACCT 62312200	424,389.48	358
	ACCT 62312300	224,572.67	272
	ACCT 62312310	120,812.86	84
	FCC 6231	<i>N</i> 769,775.01	714
32	ACCT 63111000		455
	ACCT 63112100	7,110,825.57	137,576
34	ACCT 63112200		15,647
35	ACCT 63112300		1,909
36	ACCT 63112400		4,640
	ACCT 63112900	1,179,383.28	22,520
38	FCC 6311	<i>O</i> 182,747	
40	ACCT 63411000		3,478
	ACCT 63412100	10,232,408.58	84,327
42	ACCT 63412200		20,261
43	ACCT 63412300		1,027
44	ACCT 63412400		5,528
45	ACCT 63412900		19,816
46	FCC 6341	<i>O</i> 134,437	
48	ACCT 63621000		1,480
	ACCT 63622000	2,492,029.83	3,381
	ACCT 63623000	<i>O</i> 403,894.74	944
S1	ACCT 63624110		8,855
S2	ACCT 63624120		7,088
S3	ACCT 63624130		7,642
S4	ACCT 63624140		774
	ACCT 63624190	240,051.73	38

Note:
In order to reconcile Amount for 6311 to GL,
A credit from "COP" in Dec and two Sub
Account entries must be included
COP = < 189,474.46
6311-1000 3D18m = 999.91 (Not on Data Received)
6311-1000 3F28m = 792.35

Note:
Amount for Acc # 6341 plus the "COP" off bal
in Dec reconciles to the GL
999.41 > GL subsequent diff appears to have occurred
Oct.

Tickmark Explanation

- N* These items traced directly to GL
- O* These items do not trace but must be reconciled to GL amount

F01B01W 000657

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43	✓	Traced to	MRGL																		43-1

Southern Bell
SAMPLE
T/E 12/31/91

VW 1/92
1/91
YMV
8/14/92

SOUTHERN BELL 1991 DETAIL REGULATED AND NONREGULATED
YEAR END SUMMARY AND RECORD COUNTS FOR RECORD TYPE '21'
FCC ACCOUNTS: 1401,6113,6116,6215,6220,6231,
6311,6341,6362,6424,6510,6612,6725,6727,7360
DATASET = FSC.SOBELL.DETAIL(REC91),(NONREG)
(AFAD-EDP FVCO1 DETAIL)

PAGE 2

08/12/92

GENERAL LEDGER ACCOUNT	NET AMOUNT	RECORD COUNT
15 ACCT 63624210		68,302
16 ACCT 63624220		561
17 ACCT 63624230		1,942
18 ACCT 63624240		745
19 ACCT 63624290	0	119
ACCT 63625110	1,458,228.32	5,540
21 ACCT 63625120		308
22 ACCT 63625130		48
23 ACCT 63625140		109
24 ACCT 63625190	0	2,514
ACCT 63625210	371,906.63	2,101
26 ACCT 63625220		432
27 ACCT 63625230		22
28 ACCT 63625240		23
ACCT 63625290	127,161.80	815
ACCT 63629100	71,375.00	903
31 ACCT 63629900		20,802
32 FCC 6362		134,088
ACCT 64241000	50,220.85	31
ACCT 64241100	6,545.74	2
ACCT 64242000	35,829.30	7
FCC 6424	92,595.89	40
38 ACCT 66120000		117,885
39 FCC 6612		117,885
41 ACCT 67250000		36,272
42 FCC 6725		36,272
ACCT 67270000	10,055,467.35	896
FCC 6727	10,055,467.35	896
ACCT 73601000	134,737.93	23
ACCT 73602000	673,840.22	396
FCC 7360	339,102.29	419
GRAND TOTALS	183,554,107.46	707,333
COUNT	707333	

2869.50 < GL
2869.50 > GL

Note: unable to reconcile this account to the GL
There are 3 "COP" entries in Dec which if factored
in leave a difference of \$1,792.26 NOTE
This is the same as the combined total
of 999.91 + 792.35 found in Acc # 6311

NOTE: This amount for Acc 6612 will reconcile
to GL with "COP" entries factored in.

NOTE: This amount plus the "COP" entries for
Subaccount 7360 - 3000 will reconcile to
the GL.

F01B01W 000658

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43	✓	Traced to MKGL																		43-1
THE WALTER LATHAM COMPANY (708) 345-8787																				

P2

Southern Bell

SAMPLE

TYE 12/21/91

vw 1/92
yml
8/14/92

SOUTHERN BELL 1991 DETAIL REGULATED AND NONREGULATED
YEAR END SUMMARY AND RECORD COUNTS FOR RECORD TYPE '21'
FCC ACCOUNTS: 1401,6113,6116,6215,6220,6231,6311,6341,
6362,6424,6512,6531,6612,6613,6725,6727,6728,7360
DATASET = PSC.SOBELL.DETAIL(REG91),(NONREG)
(AFAD-EDP FVCO1 DETAIL)

PAGE 1

08/14/92

	GENERAL LEDGER ACCOUNT	REGULATED AMOUNT	NON-REGULATED AMOUNT	TOTAL COMBINED REG & NONREG	RECORD COUNT
	ACCT 61130000	2,098,025.82	.00	2,098,025.82	7,333
	FCC 6113	2,098,025.82	.00	2,098,025.82	7,333
	ACCT 61161100	9,752,611.38	.00	9,752,611.38	89,713
	ACCT 61161900	9,752,611.38	.00	9,752,611.38	313
	ACCT 61169000	126,121.92	.00	126,121.92	290
	FCC 6116	126,121.92	.00	126,121.92	90,316
	ACCT 62151000	5,723.53	.00	5,723.53	6
	ACCT 62151100	630.41	.00	630.41	.5
	ACCT 62152000	16,831.61	.00	16,831.61	146
	FCC 6215	23,185.55	.00	23,185.55	157
	ACCT 62201000	2,339,609.38	.00	2,339,609.38	1,997
	ACCT 62203000	38,080.43	.00	38,080.43	32
	FCC 6220	2,377,689.81	.00	2,377,689.81	2,029
	ACCT 62312200	424,389.48	.00	424,389.48	358
	ACCT 62312300	224,572.67	.00	224,572.67	272
	ACCT 62312310	120,812.86	.00	120,812.86	84
	FCC 6231	769,775.01	.00	769,775.01	714
31	ACCT 63111000	97,900.84			455
	ACCT 63112100	7,110,825.57	.00	7,110,825.57	137,576
33	ACCT 63112200	502,018.67			15,647
34	ACCT 63112300	58,377.21			1,909
35	ACCT 63112400	161,022.94			4,640
	ACCT 63112900	1,179,383.28	.00	1,179,383.28	22,520
37	FCC 6311	9,109,528.51			182,747
38	ACCT 63411000	570,850.66			3,478
	ACCT 63412100	10,232,408.58	.00	10,232,408.58	84,327
40	ACCT 63412200	1,338,693.28			20,261
41	ACCT 63412300	41,704.83			1,027
42	ACCT 63412400	356,079.55			5,528
43	ACCT 63412900	3,303,299.37			19,816
44	FCC 6341	15,843,036.27			134,437
45	ACCT 63621000	245,837.00			1,480
	ACCT 63622000	2,492,029.83	.00	2,492,029.83	3,381
	ACCT 63623000	403,894.74	.00	403,894.74	.944
48	ACCT 63624110	3,972,379.06			8,855
49	ACCT 63624120	9,560,049.17			7,088
50	ACCT 63624130	4,015,161.25			7,642
51	ACCT 63624140	42,597.90			774
	ACCT 63624190	240,051.73	.00	240,051.73	38

F01B01W 000659

P3

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43		✓																	
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Southern Bell
 SAMPLE
 TVE 12/31/91

VW 9/11/92
 YMC
 8/14/92

SOUTHERN BELL 1991 DETAIL REGULATED AND NONREGULATED
 YEAR END SUMMARY AND RECORD COUNTS FOR RECORD TYPE '21'
 FCC ACCOUNTS: 1401,6113,6116,6215,6220,6231,6311,6341,
 6362,6424,6512,6531,6612,6613,6725,6727,6728,7360
 DATASET = FSC.SOBELL.DETAIL(REG91),(NONREG)
 (AFAD-RDP FVCO1 DETAIL)

PAGE 2

08/14/92

GENERAL LEDGER ACCOUNT	REGULATED AMOUNT	NON-REGULATED AMOUNT	TOTAL COMBINED REG & NONREG	RECORD COUNT
15 ACCT 63624210	5,165,826.05			68,302
16 ACCT 63624220	24,962.99			561
17 ACCT 63624230	169,168.24			1,942
18 ACCT 63624240	60,549.10			745
19 ACCT 63624290	513,144.38			119
ACCT 63625110	1,458,228.32	.00	1,458,228.32	3,540
21 ACCT 63625120	11,973.75			308
22 ACCT 63625130	4,962.11			48
23 ACCT 63625140	8,195.46			109
24 ACCT 63625190	179,692.55			1,514
ACCT 63625210	371,906.63	.00	371,906.63	2,101
26 ACCT 63625220	89,446.40			432
27 ACCT 63625230	1,460.81			22
28 ACCT 63625240	889.51			23
ACCT 63625290	127,161.80	.00	127,161.80	815
ACCT 63629100	71,375.00	.00	71,375.00	503
31 ACCT 63629900	15,916,775.58			20,802
32 FCC 6362	45,147,719.36			134,088
ACCT 64241000	50,220.85	.00	50,220.85	31
ACCT 64241100	6,545.74	.00	6,545.74	2
ACCT 64242000	35,829.30	.00	35,829.30	7
FCC 6424	92,595.89	.00	92,595.89	40
ACCT 65121100	7,212,467.94	.00	7,212,467.94	3,157
ACCT 65121700	7,212,467.92	.00	7,212,467.92	600
ACCT 65122100	1,325,331.16	.00	1,325,331.16	34
ACCT 65122700	1,348,160.16	.00	1,348,160.16	108
ACCT 65126000	5,589,807.63	.00	5,589,807.63	1,364
FCC 6512	5,566,978.65	.00	5,566,978.65	5,263
ACCT 65310000	11,326,188.82	.00	11,326,188.82	50,574
FCC 6531	11,326,188.82	.00	11,326,188.82	50,574
45 ACCT 66120000	63,508,333.09			117,885
46 FCC 6612	63,508,333.09			117,885
ACCT 66130000	17,266,272.06	.00	17,266,272.06	1,978
FCC 6613	17,266,272.06	.00	17,266,272.06	1,978
49 ACCT 67250000	11,313,630.83			36,272
50 FCC 6725	11,313,630.83			36,272
ACCT 67270000	10,055,467.35	.00	10,055,467.35	896
FCC 6727	10,055,467.35	.00	10,055,467.35	896

Handwritten annotations in the table:
 (43-11 P2) (43-12 P6)
 (43 P1) (43-13 P6)
 (43-11 P2) (43-14 P6)
 (43 P1) (43-15 P6)
 (43-16 P6)

F01B01W 000660

P4

41																					
42	✓	Traced to MR G/L																			
43																					(43-1)

Southern Bell

SAMPLE

TYE 12/31/91

per 9/14/92
JMY
8/14/92

****SOUTHERN BELL 1991 DETAIL REGULATED AND NONREGULATED****
YEAR END SUMMARY AND RECORD COUNTS FOR RECORD TYPE '21'
FCC ACCOUNTS: 1401,6113,6116,6215,6220,6231,6311,6341,
6362,6424,6512,6531,6612,6613,6725,6727,6728,7360
DATASET = PSC.SOBELL.DETAIL(REG91),(NONREG)
(AFAD-EDF PFC01 DETAIL)

PAGE 3

08/14/92

GENERAL LEDGER ACCOUNT	REGULATED AMOUNT	NON-REGULATED AMOUNT	TOTAL COMBINED REG & NONREG	RECORD COUNT
ACCT 67281100	7,136,445.56	.00	7,136,445.56	20,742
ACCT 67281200	130,576.62	.00	130,576.62	436
ACCT 67281300	3,610,319.54	.00	3,610,319.54	559
ACCT 67281400	22,121,350.17	.00	22,121,350.17	122
ACCT 67281500	30,586.79	.00	30,586.79	3
ACCT 67281610	1,466.15	.00	1,466.15	1
ACCT 67281900	.00	.00	.00	75
ACCT 67282000	5,579,914.89	.00	5,579,914.89	861
ACCT 67283000	1,136,900.24	.00	1,136,900.24	34
ACCT 67284000	5,121,508.43	.00	5,121,508.43	16,956
ACCT 67285000	22,330,744.16	.00	22,330,744.16	216,358
ACCT 67287100	21,282,937.00	.00	21,282,937.00	12
ACCT 67288000	1,845,031.00	.00	1,845,031.00	12
ACCT 67289000	28,626,960.34	.00	28,626,960.34	9,305
FCC 6728	111,734,101.81	.00	111,734,101.81	265,476
ACCT 73601000	134,737.93	.00	134,737.93	23
ACCT 73602000	673,840.22	.00	673,840.22	396
FCC 7360	539,102.29	.00	539,102.29	419
GRAND TOTALS	306,897,753.04	22,549,895.76	329,447,648.80	030,624
COUNT	1030624			

Note:
This Amount matches GL
after "prorate" COPS entries
are added in.

FO1B01W 000661

P5

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42	✓	Traced to MR GL																									
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THE WALTER LATHAM COMPANY (708) 948-8787																											

Southern Bell

SAMPLE OF EXPENSES

TYE 12/31/91

KW
9/19/92

YME
8/14/92

(PBC)

14 August, 1992

TO : Kathy Welch, Regulatory Analyst Supervisor, Miami District
FROM : B. J. Halbert, Computer Audit Analyst, AFAD-EDP

RE : Docket No. 920260-TL Frequency Distributions

Enclosed with this memo you will find the frequency distribution run for FCC accounts 6531, 6613, and 6728. These accounts were added to the original 15 today by the auditors in Miami. The original Data Base has been deleted and a new one constructed which includes these new additions. The space required to accommodate the current version is now in excess of 19 thousand tracks on the disk pack. Should we need to add any additional accounts it may be necessary to remove some of the accounts already on the data set. If you happen to determine that ANY of the previous accounts will not be sampled or of further interest with respect to EDP processing please advise so they may be eliminated to allow room for any future additions. I believe we will be able to meet your needs but this might provide me with some cushion with respect to storage. If all of the accounts are still needed then we will continue to maintain them on the data base.

My report totals for all three accounts added do trace to the GL. 6531 and 6613 trace directly and 6728 will trace after factoring in the COPS entries.

I have also run a new Summary which includes the latest 3 additions and am including it with the 3 frequency distributions.

RECEIVED

AUG 20 1992

Florida Public Service Comm.
Miami, Florida

FO1B01W 000664

18

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43																				43-

THE WALTER LATHAM COMPANY (708) 348-8787

Southern Bell Telephone & Telegraph

SAMPLE

TVE 12/31/91

12/1/92
4/11/92
1/13/92

COMPANY: SOUTHERN BELL
TITLE: SAMPLE
PERIOD: TEST YEAR ENDING 12/31/91
DATE: AUGUST 13, 1992
AUDITOR: GABRIELA LEON
WORKPAPER #: 43

Account	Amount
6362.5190	\$181,782.38 Amount per Tape provided Bud Halbert (43-1 P2) \$184,651.88 MR G/L
	(2,869.50) Difference Immaterial

total →

Account	Amount
6362	\$64,046,842.46 Amount per Tape provided Bud Halbert (43-1 P2) \$8,608.50 COPS Entry (43-1/1-12 P2)
	\$64,055,450.96 \$64,053,658.70 MR G/L (43 P1)
	\$1,792.26 Difference Immaterial

Account	Amount
6612	\$63,722,856.83 Amount per Tape provided Bud Halbert (43-1 P4) \$139,011.55 COPS Entry-June (43-1/1-6 P2) (\$139,011.55) COPS Entry-July (43-1/1-7 P2) \$557,738.00 COPS Entry-August (43-1/1-8 P1) (\$577,263.00) COPS Entry-December (43-1/1-12 P2)
	\$63,703,331.83 \$63,703,331.83 MR General Ledger (43 P1)
	\$0.00 Difference

Acct.	Amount
6512	\$556,6978.65 Per tape provided Bud Halbert (43-1 P4) 15,761.57 - COPS entry - Dec. 91 (43-1/1-12 P2)
	\$582,740.22 5,827,740.22 - Per MR G/L (43 P1) 3.00 - difference

6725	\$11,315,447.41 Per tape - Bud Halbert (43-1 P2) (826,748.51) COPS ENTRY - JULY 1991 (43-1/1-7 P2) 826,748.51 COPS ENTRY - AUG. 1991 (43-1/1-8 P1) (93,623.00) COPS ENTRY - Sept. 1991 (43-1/1-9 P1)
	\$11,221,824.00 11,221,824.00 Per MR G/L (43 P1) 0.00 difference

F01B01W 000666

P2

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THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph

SAMPLE

T/E 12/31/91

12/1/91
 4/11/92
 1/13/92

COMPANY: SOUTHERN BELL
 TITLE: SAMPLE
 PERIOD: TEST YEAR ENDING 12/31/91
 DATE: AUGUST 13, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #: 43

Account	Amount
6728	\$111,734,101.81 Per Tape provided by Bud Halbert (3-1 p.5) \$115,435,463.00 Per MR General Ledger (43 p.1) — TFR Led get.

(\$3,701,361.19) Difference

Month	Amount	Checkmark
Jan	3,401,890.02	✓
Jan	2,700,000.00	
Feb	2,250,000.00	
Oct 91	(1,877,420)	
Nov 91	4,060,000.00	✓
Dec 91	(9,670,507.3)	
	(2,638,502.89)	✓
	3,701,361.30	

43-1/1-2
 43-1/1-10 P1
 43-1/1-11 P1 — 482/2-1 p2
 43-1/1-12 P2
 43-1/1-12 P2 43-1/1-13

48-2
 2-1 p2

$$\sum \textcircled{A} = \frac{\$3,040,189.02}{\textcircled{43-1/1 P1}}$$

FO1B01W 000667

P3

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FEB 12 1991

SOURCE	ACCOUNT	AMOUNT	
ON-BOOK	12101377H	1296608.00	
ON-BOOK	12101000	-3992625.00	Interest Receivable
ON-BOOK	14289100	4530933.18	Unallocated Social Security taxes received
JDIF	31009000	1550000.00	Deferred Income Tax - AIO
ON-BOOK	40106220	-1296608.00	Other - Miscellaneous - AIO
ON-BOOK	40109511	190.71	Other - Miscellaneous - AIO
ON-BOOK	40109512	1.45	Medicare
ON-BOOK	40109520	-14403.89	Medicare
ON-BOOK	40701000	-17467098.00	Income Tax Act
ON-BOOK	40702000	-2093221.00	Fed. Income Taxes
ON-BOOK	40804110	-778200.14	State + Local Income Taxes
ON-BOOK	40804120	-124895.36	State + Local Income Taxes
ON-BOOK	40804200	-524104.00	Medicare
ON-BOOK	40804300	-214637.00	FUTA
ON-BOOK	41001900	17870.00	SUTA
JDIF	31001900	933858.00	Other Current - Net Current deferred opr. tax. exp.
ON-BOOK	31002900	8034.00	Other Current - state + local income taxes - deferr. det. tax. exp.
JDIF	31002900	65859.00	Other Current - state + local income taxes - deferr. det. tax. exp.
OFF-BOOK	43201000	-482000.00	Accrued FICA - Other Acc. Liabilities
ON-BOOK	43201000	2389897.00	Accrued FICA (Other than FA + NR)
JDIF	43201000	393402.00	Accrued FICA (Other than FA + NR)
ON-BOOK	43202000	8129.00	Equal Access
ON-BOOK	43401111	1071883.00	Other than FA + NR - Net Current, def. opr. tax. exp.
JDIF	43401111	-590303.00	Equal Access
ON-BOOK	43401112	1592.00	Equal Access
ON-BOOK	43401113	-2.00	Equal Access
OFF-BOOK	43401121	-53115.00	Network Reconfiguration
ON-BOOK	43401211	-78959.00	Other than FA + NR
JDIF	43401211	-96265.00	Other than FA + NR - Depreciation
ON-BOOK	43401212	-1703.00	Equal Access - Depreciation
ON-BOOK	43401213	71.00	Network Reconfiguration
JDIF	43401221	57897.00	Other than FA + NR
OFF-BOOK	43401221	-127.00	Other than FA + NR
ON-BOOK	43402110	441323.00	Vacation Accrual
ON-BOOK	43402120	62557.00	Depr. - Miscellaneous Costs
ON-BOOK	43402140	61817.00	Depr. - Miscellaneous Costs
ON-BOOK	43402190	1220917.00	Other Nonproperty - Nonprop. related
JDIF	43402190	484855.00	Other Nonproperty - Nonprop. related
OFF-BOOK	43402190	154266.00	Other Nonproperty - Nonprop. related
ON-BOOK	43402210	71820.00	Vacation Accrual - state + local inc. tax.
ON-BOOK	43402220	7616.00	Depr. - Miscellaneous Costs
ON-BOOK	43402260	11016.00	Equal Access - state + local inc. tax.
ON-BOOK	43402290	204268.00	Other Nonproperty - state + local inc. tax.
OFF-BOOK	43402290	12897.00	Other Nonproperty - state + local inc. tax.
JDIF	43609800	-2812500.00	Miscellaneous Revenues - other det. cr.
JDIF	42649000	2750000.00	Other Misc. Rev. - other det. cr.
JDIF	65611100	1550000.00	Other Misc. Rev. - other det. cr.
ON-BOOK	67281300	340189.02	Other benefit payments - retired employees
ON-BOOK	67283000	2700000.00	Other benefit payments - retired employees
ON-BOOK	72102100	2389897.00	Other than FA + NR - Unempl. of ETC's.

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Σ(A) = \$3,040,189.02
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Southern Bell
 Corporate Online Processing System
 The 73191
 8/18/92
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SOURCE	ACCOUNT	AMOUNT	DESCRIPTION
JDIF	72102100	-393402.00	Other than EA + NR - Qmds - of ETC's
ON-BOOK	72102200	-8125.00	Equity Access - AMT2 of EA + NR
ON-BOOK	72201000	1729482.70	Other than EA + NR - Operating Fed. Inc. TYS
ON-BOOK	72202000	74745.00	Equity Access - OPA - Fed. Inc. TYS
ON-BOOK	72203000	60.00	Work Reconciliation - OPA - Fed. Inc. TYS
ON-BOOK	72204000	8250.00	Individual Tax (Superfund)
ON-BOOK	72301000	2080490.00	Other than EA + NR - OPA - Fed. Inc. TYS
ON-BOOK	72302000	14582.00	Equity Access - OPA - State + Local Inc. TYS
ON-BOOK	72503000	-787.00	Work Reconciliation - OPA - State + Local Inc. TYS
ON-BOOK	72501111	-1071883.00	Other than EA + NR - Provision for deferred Inc. TYS - Net
JDIF	72501111	590303.00	Equity Access
ON-BOOK	72501112	-1592.00	Work Reconciliation
ON-BOOK	72501113	2.00	Other than EA + NR
OFF-BOOK	72501121	53115.00	Other than EA + NR - Depreciation
ON-BOOK	72501211	789559.00	Equity Access - Fed. Inc. TYS
JDIF	72501211	96265.00	Other than EA + NR - Depreciation
ON-BOOK	72501212	1703.00	Equity Access
ON-BOOK	72501213	-71.00	Work Reconciliation
OFF-BOOK	72501221	127.00	Other than EA + NR - Other property related
ON-BOOK	72502110	-44123.00	Vacation Accrual - state + local income taxes
ON-BOOK	72502120	-62557.00	Debt retirement costs - Fed. Inc. TYS
ON-BOOK	72502140	-67417.00	Debt retirement costs - Fed. Inc. TYS - low prop. related
ON-BOOK	72502190	-123807.00	Equity Access - Fed. Inc. TYS
JDIF	72502190	-1418703.00	Other than EA + NR - Depreciation
OFF-BOOK	72502190	-152266.00	Equity Access
ON-BOOK	72502210	-71820.00	Vacation Accrual - state + local income taxes
ON-BOOK	72502220	-7616.00	Debt retirement costs - state + local inc. TYS
ON-BOOK	72502240	-11016.00	Equity Access - state + local inc. TYS
ON-BOOK	72502290	-207302.00	Other than EA + NR - state + local inc. TYS
JDIF	72502290	-125756.00	Other than EA + NR - state + local inc. TYS
OFF-BOOK	72502290	-12847.00	Equity Access
ON-BOOK	73209000	-273055.00	Other - Interest Income
ON-BOOK	73603000	161258.64	Self-employment taxes - Research Expense
ON-BOOK	74200000	14967.00	Non-operating Federal Income Taxes
ON-BOOK	74300000	-1644.00	Non-operating State + Local Income Taxes
ON-BOOK	75402100	1416137.49	Competition Paper - Other Interest Deductions
ON-BOOK	75409290	62500.00	Other - Discretionary - Other Interest Deductions
JDIF	75409290	482000.00	Headquarters transfers - Prorates
OFF-BOOK	90019000	7116404.78	From Revenue to Disbursements - Rev. + disb. transfers
ON-BOOK	90031000	2535805.00	From Disbursement to Revenue
ON-BOOK	90032000	-12878999.88	
GRAND TOTAL		.00	

FOIb01W 000659

Corporate Online Processing System
Southern Bell
NE 12/31/91
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1/18/92

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PORT: FORM 990 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: JANUARY, 1992
 PRODUCED ON 01/29/91 AT 09:01:13

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 2

OTC CODE	SRC	FA	TRAM	ADJ	DATE	RCD	RCC	JSC	FC/EC	EXTC	ACCT	EDIT	AMOUNT	TRAN NO.	ENTERED
CORP											MAIN SRC LTR TYPE	9001 OK?			CR
	JN150000											N		DR 0001	<input checked="" type="checkbox"/>
6															
	JN170000											S		DR 0002	<input checked="" type="checkbox"/>
9															
	JN160000											G		DR 0003	<input checked="" type="checkbox"/>
12															
	JN140000											G		DR 0004	<input checked="" type="checkbox"/>
14															
	JN210000											M	675,000.00	DR 0005	<input checked="" type="checkbox"/>
	JN220000											M	372,000.00	DR 0006	<input checked="" type="checkbox"/>
	JN230000											M	378,000.00	DR 0007	<input checked="" type="checkbox"/>
	JN250000											M	1,269,000.00	DR 0008	<input checked="" type="checkbox"/>
	JN000000													DR 0009	<input checked="" type="checkbox"/>
													4,531,533.00	CR	
														DR 0010	<input type="checkbox"/>
														CR	

2,708,000
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11-19-92 01:46PM P009 #13

R-85X

Southern Bell Telephone & Telegraph
 CORP ENTRY
 11/23/91
 11/23/92
 11/21/92

Southern Bell Telephone & Telegraph
COPS ENTRY

1/21/92
2/11/92
11/23/92

(ABC)

11.18.92 02:45PM

PPB

REPORT: FORM NP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: JANUARY, 1992
PRODUCED ON 01/29/92 AT 09:01:13

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 1
JOURNAL ENTRY: 1P4

FOI801W 000672

11-19-92 01:46PM P008 #13

CORPORATE JOURNAL ENTRY
JANUARY, 1992

PREPARED BY:

NAME: Leleeta Brown / cv
TITLE: Acctg Assistant
DATE: 2/8/92

APPROVED:

NAME: David E. Peltz
TITLE: OPERATIONS MANAGER
DATE: 2/9/92

ENTERED TO COPS:

NAME: Glenn Shaw
TITLE: Acctg Asst
DATE: 2/8/92

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THE WALTER LATHAM COMPANY (708) 448-4787

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11-18-92 01:46PM P003 #13

FOIb01M 000675

DTM	SRC	FA	TRAN	RCO	RCC	JSC	PC/EC	EXTC	ACCOUNT	EOLY	TRAN	ENTERED	
CODE	ADJ	DATE							MAIN SRC LTR TYPE	9001 OKT	AMOUNT	NO. OK	
	CORP								JAB204401 / JJ000000 5E2C981 CY1 H 7320.9000		DR	0001	<input type="checkbox"/>
COMMENTS:											781,864.00 CR		
	CORP								JAB204401 / JJ000000 5676 / CY1 H 6728.1300		DR	0001	<input checked="" type="checkbox"/> (a)
COMMENTS:													
10	CORP								JJ0000000 / CY1 H		DR	0002	<input checked="" type="checkbox"/>
COMMENTS:													
12	CORP								JJ0000000 / CY1 H		DR	0003	<input checked="" type="checkbox"/>
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14	CORP								JJ0000000 / CY1 H		DR	0004	<input checked="" type="checkbox"/>
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	CORP								JJ0000000 5E2C981 CY1 H 7320.9000		DR	0005	<input checked="" type="checkbox"/>
COMMENTS:											M 332,680.00 CR		
19	CORP								JJ0000000 / CY1 H		DR	0006	<input checked="" type="checkbox"/>
COMMENTS:													
21	CORP								JJ0000000 / CY1 H		DR	0007	<input checked="" type="checkbox"/>
COMMENTS:													
23	CORP								JJ0000000 / CY1 H		DR	0008	<input checked="" type="checkbox"/>
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	CORP								JAB208094 / JJ0000000 / CY1 H		DR	0010	<input type="checkbox"/>
COMMENTS:													

To reverse a portion of GTPRIB Pack003, Jan 1991

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 2

JOURNAL ENTRY: IN

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(PAC)
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REPORT: FORM HP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: JANUARY, 1991
PRODUCED ON 01/29/91 AT 09:01:13

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 1
JOURNAL ENTRY: 111

CORPORATE JOURNAL ENTRY IN
JANUARY, 1991

PREPARED BY:

NAME: Betty Jordan
TITLE: Accounting Asst.
DATE: 2/7/91

APPROVED:

NAME: Jan Kew
TITLE: OPERATOR'S MANAGER
DATE: _____

ENTERED TO COPS:

NAME: Celeste Cooper
TITLE: Acctg. Specialist
DATE: 2/7/91

11:19: 92 02:45PM

P04

(PBC)
Southern Bell Telephone & Telegraph
COPS Entries
The 12/31/91
1/11/92
1/11/92

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THE SOUTHERN BELL COMPANY	
(708) 348-8187	

11-19-92 01:46PM P004 #13

FOI001M 000676

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General Purpose Keypunch Form

1-19-92

To reclassify a portion of reimbursement from Bell Co. for 6.7.7 on 1990 Ad. The Pension. To reclassify a portion of reimbursement for 1990 Long Term Disability Pension. To journalize interest income. See Cash Book entry 1/91

003
January 1991
Headquarters

Form No.	PC	Post Date	Time	Rate	Amount	Rate	Amount	Rate	Amount
9980030	BUBA	0910100					1694060.00		

ORG Source Code	Responsibility Code	Geographic Code	Position Number	Position Code	Job Title	Rate	Amount	Rate	Amount
JMTR	1111111111	10000000		5176		67281300	21670000		
				5048		11902400	91770000		
				5176		67281300	33542800		
				5048		11902400	33542800		
				552498		73209000	39093200		
				5176		67281300	39093200		

Betty Jordan
OPERATIONS MANAGER

1694060.00
1694060.00

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(PSC)

Southern Bell Telephone & Telegraph 1/11/92
COPS Entry 1/16/92

Southern Bell Telephone & Telegraph *1/11/91*
 COPS Entries
 TVE 12/31/91 *11/18/92*

11-11-88 01:46PM # 9002

X96-8

RECEIVED
 JAN 30 1991
 Corporate Matters

Dear Dorothy

Date: January 22, 1991
 To: Dorothy B. Parker, Operations Manager - South Central Bell
 Fred V. King, Operations Manager - Southern Bell
 From: Larry E. Glover, Operations Manager - BellSouth Corp.
 cc: Theresa Reese
 Subject: AT&T Reimbursement for Ad Hoc Pension Increases granted January 1, 1988, Ad Hoc Pension Increases after divestiture but prior to January 1, 1988, and Disability Benefit Payment

We recently received reimbursements from AT&T in the total amount of \$8,795,334. Of this amount, \$6,722,766 is a reimbursement for ad hoc pension increases including interest approved and granted by AT&T on January 1, 1988 (Attachment I). You were not previously notified to accrue for this reimbursement because the amount and date of this reimbursement were not known. Accordingly, this reimbursement represents a reduction of pension expense and interest income on past due payments (Attachment II).

The entry required upon receipt of cash from us is:

was on the cash book for 1/11/91

ENTRY 1

Southern Bell		
Debit	Cash	
Credit	Other Benefit Payments	A/C 6728.1300
Credit	Interest Income	\$ 3,523,403
		(3,132,471)
		(390,932)
South Central Bell		
Debit	Cash	\$ 3,199,363
Credit	Other Benefit Payments	A/C 6728.1300
Credit	Interest Income	(2,844,384)
		(354,979)

We also received \$2,072,568 of which \$587,343 represents Disability Benefit and \$1,485,225 represents Ad Hoc Pension increases granted prior to January 1, 1988 (Attachment III). You were given an accrual in our January 30, 1990 letter for both Disability Benefits and Ad Hoc Pension increases. The amount of the accrual exceeded the actual payment, and accordingly, an adjustment will be required. Upon receipt of these reimbursements to you on behalf of AT&T, the following entries should be made:

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Southern Bell Telephone & Telegraph 11/90
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COPS Entries
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(PDC)

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Long Term Disability

ENTRY 2

Southern Bell			
Debit	Cash		\$ 301,836
Debit	Other Benefit Payments	A/C 6728.1300	83,592
Credit	AT&T Other	A/C 1190.2400	(385,428)
South Central Bell			
Debit	Cash		\$ 285,507
Debit	Other Benefit Payments	A/C 6728.1300	79,065
Credit	AT&T Other	A/C 1190.2400	(364,572)

Ad Hoc Pension Increases

ENTRY 3

Southern Bell			
Debit	Cash		778,406
Debit	Other Benefit Payment	A/C 6728.1300	132,294 139,294
Credit	AT&T Other	A/C 1190.2400	(917,700)
South Central Bell			
Debit	Cash		706,819
Debit	Other Benefit Payments	A/C 6728.1300	125,477
Credit	AT&T Other	A/C 1190.2400	(832,296)

There has been no reimbursements for 1989 Medical Related Expenses which is normally paid in December. The expenses (claims) submitted to AT&T are undergoing an audit by AT&T. However, we will notify you when the audit is completed and payment forthcoming.

A letter on accruals for 1991 will be issued shortly. Until then, please continue to use the same monthly accruals based upon our January 30, 1990 letter.

Any questions in regard to the above should be directed to Fred Ranshaw at (404) 249-2983.

Harry Johnson

FO1B01W 000679

PO7

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REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: FEBRUARY 1991 PAGE: 1
 DATE PROCESSED: 03/11/91 TIME: 22:19:14

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	14399100	1580707.00
JDIF	31009000	-4691010.00
ON-BOOK	40109511	-7734.32
ON-BOOK	40109520	-77185.50
ON-BOOK	40701000	-19425256.00
ON-BOOK	40702000	-2487883.00
ON-BOOK	40804110	-4773759.00
ON-BOOK	40804120	-1117813.00
ON-BOOK	40804200	-395789.00
ON-BOOK	40804300	-59253.00
ON-BOOK	41001900	-20830.00
JDIF	41001900	1307402.00
ON-BOOK	41002900	-3185.00
JDIF	41002900	92201.00
OFF-BOOK	41201000	-482000.00
ON-BOOK	41205900	-3324000.00
ON-BOOK	43201000	1640319.00
JDIF	43201000	388546.00
ON-BOOK	43202000	7806.00
ON-BOOK	43401111	1314410.00
JDIF	43401111	1715671.00
ON-BOOK	43401112	64560.00
ON-BOOK	43401113	2.00
JDIF	43401121	484845.00
OFF-BOOK	43401121	119431.00
ON-BOOK	43401211	-534583.00
JDIF	43401211	253624.00
ON-BOOK	43401212	931.00
ON-BOOK	43401213	55.00
JDIF	43401221	57897.00
OFF-BOOK	43401221	5259.00
ON-BOOK	43402110	391280.00
ON-BOOK	43402120	62557.00
ON-BOOK	43402140	61417.00
ON-BOOK	43402190	1245855.00
OFF-BOOK	43402190	148405.00
ON-BOOK	43402210	66631.00
ON-BOOK	43402220	7616.00
ON-BOOK	43402240	11016.00
ON-BOOK	43402290	208438.00
OFF-BOOK	43402290	24204.00
JDIF	43609800	-3937500.00
ON-BOOK	43609900	399000.00
JDIF	65611100	4691010.00
ON-BOOK	66230000	-908154.93
ON-BOOK	67289000	225000.00
ON-BOOK	72101100	-3532.00
ON-BOOK	72102100	-1636787.00
JDIF	72102100	-388546.00
ON-BOOK	72102200	-7806.00

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Southern Bell Telephone & Telegraph
 Corporate Online Processing System
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Southern Bell Telephone & Telegraph

COPS ENTRIES

TYE 12/31/91

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2/11/92
11/23/92

(PBC)

11-19-92 02:45PM P40 #1

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(a)

COPS Entries

Feb. 1991

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< 2,700,000 >

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1-2

Entry 1 P

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43-11-21-2 P

Total (Sum of (a))

< 225,000 >

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11.19.92 02:45PM

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11-19-92 01:46PM PG 1 #13

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REP: FC MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: FEBRUARY, 1991
 PRODUCED ON 02/26/91 AT 17:48:59

JOURNAL: BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE:
 JOURNAL ENTRY: *1K* ✓

CORPORATE JOURNAL ENTRY *1K*
 FEBRUARY, 1991

PREPARED BY:

NAME: *Celeste Cooper*
 TITLE: *Acctg Specialist*
 DATE: *5/6/91*

APPROVED:

NAME: *Donald E. [Signature]*
 TITLE: *OPERATIONS MANAGER*
 DATE: *5/6/91*

ENTERED TO COPS:

NAME: *Gloria Blaw*
 TITLE: *Acctg Asst*
 DATE: *5/7/91*

11.19.92 02:46PM

P 41

(PBC)

Sutherland Road Telephone & Telegraph
COPS ENTRY
THE 12/31/91
11/23/92

OTC SRC CODE	FA ADJ	TRAN DATE	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT MAIN SRC	LTR	TYPE	EDIT 9081 OK?	AMOUNT	TRAN NO.	ENTERED OK
CORP								JA6200000	JN1700000	561588	K	67289000	DR 0001	<input checked="" type="checkbox"/>
7 COMMENTS: Debit Reverse Corp 1P (Jan) that expended cash														
CORP								JA6200000	JN1700000				DR 0002	<input checked="" type="checkbox"/>
10 COMMENTS: Clear as because of proper error														
CORP								JA6200000	JN1600000				DR 0003	<input checked="" type="checkbox"/>
13 COMMENTS:														
CORP								JA6200000	JN1400000				DR 0004	<input checked="" type="checkbox"/>
15 COMMENTS:														
CORP								JA6200000	JN2100000			675,000.00 CR	DR 0005	<input checked="" type="checkbox"/>
COMMENTS:														
CORP								JA6200000	JN2200000			378,000.00 CR	DR 0006	<input checked="" type="checkbox"/>
COMMENTS:														
CORP								JA6200000	JN2300000			378,000.00 CR	DR 0007	<input checked="" type="checkbox"/>
COMMENTS:														
CORP								JA6200000	JN2500000			1,269,000.00 CR	DR 0008	<input checked="" type="checkbox"/>
COMMENTS:														
CORP								JA6200000	JN0000000	566887	CY1	43609900	4,531,533.00 DR	0009
COMMENTS:														
CORP								JA6200000					DR 0010	<input type="checkbox"/>
COMMENTS:														

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11. 19. 92 02:46PM
 P42

(PBC)
 Southern Bell Telephone & Telegraph
 CORP ENTRY
 TVE 12/19/91
 11/23/92

REF ID: P HP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: FEBRUARY, 1991
PRODUCED ON 02/26/91 AT 17:48:59

JUTHE BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE:
JOURNAL ENTRY: 1P

CORPORATE JOURNAL ENTRY 1P
FEBRUARY, 1991

PREPARED BY:

NAME: Deleate Cooper
TITLE: Accty Specialist
DATE: 3/7/91

APPROVED:

NAME: [Signature]
TITLE: OPERATIONS MANAGER
DATE: 3/7/91

ENTERED TO COPS:

NAME: Gloria Shaw
TITLE: Accty Asst
DATE: 3/7/91

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THOMAS B. LUTINA COMPANY	
(700) 348-8787	

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(ABC)
Southland Bell Telephone & Telegraph
COPS ENTRY
The 12/1/91
11/23/92
[Signature]

DTM	SRC	FA	TRAN	RCO	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAN	ENTERED
CODE	ADJ	DATE							MAIN SRC LTR TYPE	9001 OK?		NO.	OK
CORP				JN6200000	JN2000000		561789	241	6728900	M	2,09,000.00	DR	0001
COMMENTS:													
CORP				JN6000000						M	96,000.00	DR	0002
COMMENTS:													
12	CORP			JN1600000						B			0003
COMMENTS:													
14	CORP			JN0000000						G			0004
COMMENTS:													
16	CORP			JN1000000						N			0005
COMMENTS:													
18	CORP			JN0000000						N			0006
COMMENTS:													
20	CORP			JN1000000						S			0007
COMMENTS:													
22	CORP			JN0000000						S			0008
COMMENTS:													
	CORP			JN0000000						M	377,000.00	DR	0009
COMMENTS:													
26	CORP									G			0010
COMMENTS:													

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Southern Bell Telephone & Telegraph
 CORP Entries
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 11/23/92

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REP: FORM NP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 FEBRUARY, 1991
 PRODUCED ON 02/26/91 AT 17:40:59

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 RETENTION: PERMANENT

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JOURNAL ENTRY: 1P

OTC	SRC	FA	TRAN	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	TRAN	ENTERED	
CODE	ADJ	DATE							MAIN SRC LTR TYPE	9001 OK?	AMOUNT	NO. OK	
6	DRP		JAN200000		JAN000000				5.DER88/CTI 43609900	N		DR 0001	<input checked="" type="checkbox"/>
COMMENTS:													
8	DRP									S		DR 0002	<input checked="" type="checkbox"/>
COMMENTS:													
13	DRP				JAN000000				5.D5H 41205900	TR		DR 0003	<input checked="" type="checkbox"/>
COMMENTS:													
15	DRP									G	3,324,000.00	DR 0004	<input checked="" type="checkbox"/>
COMMENTS:													
17	DRP									N		DR 0005	<input checked="" type="checkbox"/>
COMMENTS:													
	DRP									S		DR 0006	<input checked="" type="checkbox"/>
COMMENTS:													
	DRP											DR 0007	<input type="checkbox"/>
COMMENTS:													
	DRP											DR 0008	<input type="checkbox"/>
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	DRP											DR 0009	<input type="checkbox"/>
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	DRP											DR 0010	<input type="checkbox"/>
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Southern Bell Telephone & Telegraph
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Southern Bell Telephone & Telegraph
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Page: 1
 JOURNAL ENTRY: 185

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

REPORT: FORM HP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: DECEMBER, 1990
 PRODUCED ON 12/14/90 AT 13:56:20

CORPORATE JOURNAL ENTRY
 DECEMBER, 1990

PREPARED BY:
 NAME: Celeste Lopez
 TITLE: Actg. Specialist
 DATE: 1/9/91

APPROVED:
 NAME: Daniel E. Pitt
 TITLE: OPERATIONS MANAGER
 DATE: 1/9/91

ENTERED TO COPS:
 NAME: Celeste Lopez
 TITLE: Actg. Specialist
 DATE: 1/9/91

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THE SOUTHERN BELL COMPANY
 (703) 444-8787

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REPORT: FORM 9420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: 1990
 PRODUCED ON 08/29/90 AT 19:17:20
 SOUTHERN BELL SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT
 JOURNAL ENTRY: 1RR
 PAGE: 2

OTC SRC FA TRAH	TRAH	REC	RCC	JSC FC/EC	EXTC	ACCOUNT	EDIT	TRAH	ENTERED	
CODE	ADJ	DATE				MAIN SRC LTR TYPE	POOL OK?	NO.	OK	
CORP		JAN 2 0000	JN 2 000000	56128	cy1	6128 9000	M	DR 0000	1	
COMMENTS:	Impact on 12/90 Accounts of proposed changes									
CORP			JN 000000				M	DR 0000	2	
COMMENTS:	MNTIA & MTIA Accrual factors									
CORP			JN 100000				G	DR 0000	3	
15	COMMENTS:									
CORP			JN 000000				G	DR 0000	4	
17	COMMENTS:									
CORP			JN 100000				N	DR 0000	5	
19	COMMENTS:									
CORP			JN 000000				N	DR 0000	6	
21	COMMENTS:									
CORP			JN 100000				S	DR 0000	7	
23	COMMENTS:									
CORP			JN 000000				S	DR 0000	8	
25	COMMENTS:									
CORP			JN 000000	56128	cy1	4360 9900	M	DR 0000	9	
27	COMMENTS:									
CORP							G	DR 0000	10	
29	COMMENTS:									

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REPORT: FORM HP920 - CORPORATE JOURNAL ENTRY DOCUMENT
 NORTH: 1990
 PRODUCED ON 09/25/90 AT 20:14:58
 SOUTHERN BELL SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT
 JOURNAL ENTRY: 188
 PAGE: 2

DTM	SRC	FA	TRAN	RCO	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDBT	AMOUNT	TRAN	ENTERED
CODE	ADJ	DATE							MAIN SHC LTR TYPE	9001 0X7		NO.	DK
9				JAL000006	00000000	5DER881	CI	43609400		N		DR 00001	<input checked="" type="checkbox"/>
11										S		DR 00002	<input checked="" type="checkbox"/>
14				J000000000	05D5H	CI	41205900			M	3,324,000.00	DR 00003	<input checked="" type="checkbox"/>
16										N		DR 00004	<input checked="" type="checkbox"/>
18										S		DR 00005	<input checked="" type="checkbox"/>
												DR 00006	<input type="checkbox"/>
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												DR 00010	<input type="checkbox"/>

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Southern Bell Telephone & Telegraph

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9	RC	4360.9900 (399,000)				(253,000)
11	FLTN2 GN, NC, SC 3M	2.6728.9000 (2,019,000)				(4,306,000)
12	JJ	2.6728.9000 (906,000)				(1,934,000)
13	SOSH	4180.5900	3,324,000			7,093,000

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THE WALTER LATHAM COMPANY		(708) 345-8787							

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CORPORATE BUDGET

09-Jan-91

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SOUTHERN BELL

IMPACT ON 12/90 ACTUALS OF PROPOSED
CHANGES IN NTIA ACCRUAL FACTORS
\$(000)

	A NTIA	B FLA	C GA	D NC	E SC	F HQ	G CO
14	1. Average Monthly NTIA accrual	997				31	2,319
15	A. Headquarters Allocation %	43.58%				0.00%	100.00%
16	B. Headquarters Allocation	14					(0)
17	C. Sub-total	1,011					2,319
18	2. Current % NTIA award	140.00%				140.00%	---
19	A. Potential % NTIA award	120.00%				120.00%	---
20	B. PERCENT CHANGE (LI. 2A/ LI. 2)	85.71%				85.71%	---
21	3. 12 mos. YTD catch-up booked in 12/90						
22	(LI. 4 - LI. 1) * 12	(1,709)				(83)	(3,975)
23	A. Headquarters Allocation %	49.58%				0.00%	100.00%
24	B. Headquarters Allocation	(23)				53	0
25	C. Sub-total (LI. 3 + 3B)	(1,732)				0	(3,975)
26							(478) 000
27							(3,497) 000
29	4. Average monthly NTIA accrual for						
30	Dec, 1990. (LI. 1/ LI 2) * LI 2A	855				27	1,988
31	A. Headquarters Allocation %	43.58%				0.00%	100.00%
32	B. Headquarters Allocation	12				(27)	(0)
	C. Sub-total (LI. 4 + 4B)	866				0	1,988

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NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN AGREEMENT

	FL	GA	NC	SC	CO
36	5728-9000				(2414)
37					(1083)
					(3497)

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Southern Bell Telephone & Telegraph

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CORPORATE BUDGET

09-Jan-91

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SOUTHERN BELL

IMPACT ON 12/90 ACTUALS OF PROPOSED
CHANGES IN MTIA ACCRUAL FACTORS
\$(000)

	A MTIA	B FLA	C GA	D NC	E SC	F HC	G CO
13	1. Average Monthly MTIA accrual	1,148				315	2,922
14	A. Headquarters Allocation %	43.96%				0.00%	100.00%
15	B. Headquarters Allocation	138				(315)	0
16	C. Sub-total	1,284				0	2,922
17	2. Current % MTIA award	142.50%				136.90%	---
18	A. Potential % MTIA award	127.50%				125.00%	---
19	B. PERCENT CHANGE (LI. 2A/ LI. 2)	89.47%				91.31%	---
20	(*)						
21	3. 12 mos. YTD catch-up booked in 12/90 (LI. 4 - LI. 1) * 12	(1,448)				(329)	(3,118)
22	A. Headquarters Allocation %	43.96%				0.00%	100.00%
23	B. Headquarters Allocation	(144)				329	(0)
24	C. Sub-total (LI. 3 + 3B)	(1,592)				0	(3,118)
25		(190,000)					(3,232,000)
26		(140,000)					(6,743,000)
27	4. Average monthly MTIA accrual for						
28	Dec, 1990. (LI. 1/ LI. 2) * LI. 2A	1,025				288	2,662
29	A. Headquarters Allocation %	43.96%				0.00%	100.00%
30	B. Headquarters Allocation	126				(288)	(0)
31	C. Sub-total (LI. 4 + 4B)	1,152				0	2,662

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELL SOUTH WITHOUT WRITTEN AGREEMENT

	FL	GA	NC	SC	CO
35	FL 302				(1892)
36	GA, NC, SC 301	(967)			(851)
37	35	(434)			(2743)

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SOURCE	ACCOUNT	AMOUNT
ON-BOOK	72202000	103958.00
ON-BOOK	72203000	65.00
ON-BOOK	72204000	82500.00
ON-BOOK	72301000	2843020.00
ON-BOOK	72302000	15712.00
ON-BOOK	72303000	-195.00
ON-BOOK	72501111	-1193146.00
JDIF	72501111	-1307566.00
ON-BOOK	72501112	-33076.00
OFF-BOOK	72501121	-33158.00
ON-BOOK	72501211	662072.00
JDIF	72501211	-189689.00
ON-BOOK	72501212	386.00
ON-BOOK	72501213	-63.00
OFF-BOOK	72501221	-2566.00
ON-BOOK	72502110	-425088.00
ON-BOOK	72502120	-62558.00
ON-BOOK	72502140	-60771.00
ON-BOOK	72502190	-1179200.00
JDIF	72502190	-1605474.00
OFF-BOOK	72502190	-106065.00
ON-BOOK	72502210	-72071.00
ON-BOOK	72502220	-7616.00
ON-BOOK	72502240	-11619.00
ON-BOOK	72502290	-197516.00
JDIF	72502290	-136928.00
OFF-BOOK	72502290	-18933.00
ON-BOOK	73603000 (43-1 P)	-3270.33
ON-BOOK	74200000	-105608.00
ON-BOOK	74300000	-24582.00
JDIF	75409290	625000.00
OFF-BOOK	75409290	482000.00
ON-BOOK	90019000	12597755.85
JDIF	90019000	5500000.00
ON-BOOK	90031000	2646673.69
ON-BOOK	90032000	-19658830.00
ON-BOOK	90041300	-7814.73
GRAND TOTAL		.00

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MAY 13 1991

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
MONTH: APRIL 1991 PAGE: 1
DATE PROCESSED: 05/09/91 TIME: 15:11:58

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	14399100	4236590.00
JDIF	31009000	-2846196.00
ON-BOOK	40104940	195.48
ON-BOOK	40109511	217.44
ON-BOOK	40109512	50.85
ON-BOOK	40701000	-19358244.00
ON-BOOK	40702000	-2711931.00
ON-BOOK	40804110	276108.94
ON-BOOK	40804120	59790.85
ON-BOOK	40804200	1020113.55
ON-BOOK	40804300	33845.15
ON-BOOK	40809000	-13333.00
ON-BOOK	41001200	-90939.00
ON-BOOK	41001900	-103130.00
ON-BOOK	41001900	1120630.00
JDIF	41002200	267469.00
ON-BOOK	41002900	-15580.00
ON-BOOK	41002900	79030.00
JDIF	41002900	-482000.00
OFF-BOOK	41201000	2013342.00
ON-BOOK	43201000	390974.00
JDIF	43201000	7966.00
ON-BOOK	43202000	1193147.00
ON-BOOK	43401111	999113.00
JDIF	43401111	33076.00
ON-BOOK	43401112	969690.00
JDIF	43401121	33158.00
OFF-BOOK	43401121	-662071.00
ON-BOOK	43401211	145681.00
JDIF	43401211	-386.00
ON-BOOK	43401212	63.00
ON-BOOK	43401213	57897.00
JDIF	43401221	2566.00
OFF-BOOK	43401221	345328.00
ON-BOOK	43402110	62557.00
ON-BOOK	43402120	60712.00
ON-BOOK	43402140	1887413.00
ON-BOOK	43402190	-484845.00
JDIF	43402190	146168.00
OFF-BOOK	43402190	60831.00
ON-BOOK	43402210	7616.00
ON-BOOK	43402220	11192.00
ON-BOOK	43402240	260972.00
ON-BOOK	43402290	23914.00
OFF-BOOK	43402290	-3375000.00
JDIF	43609800	2846196.00
JDIF	65611100	53820.18
ON-BOOK	67110000	-2013342.00
ON-BOOK	72102100	-390974.00
JDIF	72102100	-7966.00
ON-BOOK	72102200	

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THE WALTER LUTHER COMPANY
(708) 454-8377

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Southern Bell Telephone & Telegraph
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REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: APRIL 1991 PAGE: 2
 DATE PROCESSED: 05/09/91 TIME: 15:11:58

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	72201000	19286697.00
ON-BOOK	72202000	61239.00
ON-BOOK	72203000	65.00
ON-BOOK	72204000	82500.00
ON-BOOK	72301000	2736527.00
ON-BOOK	72302000	12768.00
ON-BOOK	72303000	-195.00
ON-BOOK	72409000	13333.00
ON-BOOK	72501111	-1193147.00
ON-BOOK	72501111	-999113.00
JDIF	72501111	-33076.00
ON-BOOK	72501112	-33158.00
OFF-BOOK	72501121	662071.00
ON-BOOK	72501211	-145661.00
JDIF	72501211	386.00
ON-BOOK	72501212	-63.00
ON-BOOK	72501213	-2566.00
OFF-BOOK	72501221	-345328.00
ON-BOOK	72502110	-62557.00
ON-BOOK	72502120	90939.00
ON-BOOK	72502130	-60712.00
ON-BOOK	72502140	-1784283.00
ON-BOOK	72502190	-1605475.00
JDIF	72502190	-146168.00
OFF-BOOK	72502190	-60831.00
ON-BOOK	72502210	-7616.00
ON-BOOK	72502220	-267469.00
ON-BOOK	72502230	-11192.00
ON-BOOK	72502240	-245392.00
ON-BOOK	72502290	-136927.00
JDIF	72502290	-23914.00
OFF-BOOK	72502290	232631.87
ON-BOOK	73603000	-72257.00
ON-BOOK	74200000	-37169.00
ON-BOOK	74300000	625000.00
JDIF	75409290	482000.00
OFF-BOOK	75409290	12000279.45
ON-BOOK	90019000	2750000.00
JDIF	90019000	2376080.25
ON-BOOK	90031000	-19824458.27
ON-BOOK	90032000	
GRAND TOTAL		.00

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(PBC)
 Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 Tye P/B/91
 8/18/92

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THE WALT DISNEY COMPANY
(708) 355-8767

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REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: MAY 1991 PAGE: 1
 DATE PROCESSED: 06/11/91 TIME: 17:35:55

SOURCE	ACCOUNT	AMOUNT
DN-BOOK	257C	1 2105463.00
DN-BOOK	257H	10847.00
DN-BOOK	357C	1 2146849.00
DN-BOOK	357H	38205.00
DN-BOOK	377C	1 8758669.00
DN-BOOK	377H	948939.00
DN-BOOK	530C	1 214071.00
DN-BOOK	530H	3013.00
DN-BOOK	758C	1 84000.00
DN-BOOK	14399100	4671791.00
JDIF	31009000	-6778143.00
DN-BOOK	40102999	-14310056.00
DN-BOOK	40109511	48.82
DN-BOOK	40109512	-44.46
DN-BOOK	40109520	874.70
DN-BOOK	40701000	-16117176.00
DN-BOOK	40702000	-2446528.00
DN-BOOK	40804110	-2852115.50
DN-BOOK	40804120	-679741.88
DN-BOOK	40804200	-7245.00
DN-BOOK	40804300	-1837.00
DN-BOOK	41001200	-22734.00
DN-BOOK	41001900	-509834.00
JDIF	41001900	1120630.00
DN-BOOK	41002200	66863.00
DN-BOOK	41002900	-82228.00
JDIF	41002900	79030.00
OFF-BOOK	41201000	-463852.00
DN-BOOK	43201000	2013342.00
JDIF	43201000	390974.00
DN-BOOK	43202000	7966.00
DN-BOOK	43401111	1177065.00
JDIF	43401111	2451916.00
DN-BOOK	43401112	33076.00
JDIF	43401121	484845.00
OFF-BOOK	43401121	33158.00
DN-BOOK	43401211	-673356.00
JDIF	43401211	353030.00
DN-BOOK	43401212	-386.00
DN-BOOK	43401213	63.00
JDIF	43401221	57897.00
OFF-BOOK	43401221	2566.00
DN-BOOK	43402110	378873.00
DN-BOOK	43402120	62557.00
DN-BOOK	43402140	60712.00
DN-BOOK	43402190	1368680.00
OFF-BOOK	43402190	-1008940.00
DN-BOOK	43402210	68231.00
DN-BOOK	43402220	7616.00
DN-BOOK	43402240	11192.00

FOI#01M 000698

(PSC)
 Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 TUE 12/1/91
 WJH/1/92
 JMC
 8/18/92

REPORT: HP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: MAY 1991 PAGE: 2
 DATE PROCESSED: 06/11/91 TIME: 17:35:55

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	43402290	151932.00
OFF-BOOK	43402290	22910.00
ON-BOOK	43502100	-294046.00
ON-BOOK	43502200	-47476.00
JDIF	43609800	-3375000.00
JDIF	65611100	6778143.00
ON-BOOK	72102100	-2013342.00
JDIF	72102100	-390974.00
ON-BOOK	72102200	-7966.00
ON-BOOK	72201000	16295014.00
ON-BOOK	72202000	59492.00
ON-BOOK	72203000	65.00
ON-BOOK	72204000	82500.00
ON-BOOK	72301000	2474696.00
ON-BOOK	72302000	19009.00
ON-BOOK	72303000	-195.00
ON-BOOK	72501111	-1177665.00
ON-BOOK	72501111	-2451916.00
JDIF	72501111	-33076.00
ON-BOOK	72501112	-33158.00
OFF-BOOK	72501121	673356.00
ON-BOOK	72501211	-353030.00
JDIF	72501211	386.00
ON-BOOK	72501212	-63.00
ON-BOOK	72501213	-2566.00
OFF-BOOK	72501221	-378873.00
ON-BOOK	72502110	-62557.00
ON-BOOK	72502120	22734.00
ON-BOOK	72502130	-60712.00
ON-BOOK	72502140	-858846.00
ON-BOOK	72502190	-1605475.00
JDIF	72502190	1008940.00
OFF-BOOK	72502210	-66231.00
ON-BOOK	72502220	-7616.00
ON-BOOK	72502230	-66863.00
ON-BOOK	72502240	-11192.00
ON-BOOK	72502290	-69712.00
JDIF	72502290	-136927.00
OFF-BOOK	72502290	-22910.00
ON-BOOK	73603000	-219261.13
ON-BOOK	74200000	-319895.00
ON-BOOK	74300000	-46982.00
ON-BOOK	74502100	294046.00
ON-BOOK	74502200	47476.00
JDIF	75409290	625000.00
OFF-BOOK	75409290	463852.00
ON-BOOK	90019000	16121303.15
JDIF	90019000	2750000.00
ON-BOOK	90031000	2674776.52
ON-BOOK	90032000	-19708549.22
GRAND TOTAL		.00

FOI B01M 000639

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(PSC)
 Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 THE PBI/91
 10/11/91
 JMM
 8/18/92

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: JUNE 1991 PAGE: 1
 DATE PROCESSED: 07/10/91 TIME: 18:15:47

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	257C	1 -2105463.00
ON-BOOK	257H	-10847.00
ON-BOOK	357C	1 -2146849.00
ON-BOOK	357H	-38205.00
ON-BOOK	377C	1 -8758669.00
ON-BOOK	377H	-948939.00
ON-BOOK	530C	1 -214071.00
ON-BOOK	530H	-3013.00
ON-BOOK	758C	1 -84000.00
ON-BOOK	14399100	4112673.00
ON-BOOK	31009000	-4580895.00
JDIF	40102990	14310056.00
ON-BOOK	40109511	719.66
ON-BOOK	40109512	168.31
ON-BOOK	40109520	2321.48
ON-BOOK	40600000	-345088.00
ON-BOOK	40701000	-18151401.00
ON-BOOK	40702000	-2292418.00
ON-BOOK	40804110	2713595.64
ON-BOOK	40804120	631639.37
ON-BOOK	40804200	2651.90
ON-BOOK	40804300	-1017.00
ON-BOOK	41001200	-22257.00
ON-BOOK	41001900	-259746.00
JDIF	41001900	1120629.00
ON-BOOK	41002200	65461.00
ON-BOOK	41002900	-41630.00
JDIF	41002900	79030.00
ON-BOOK	41201000	-2815.00
OFF-BOOK	41201000	-482000.00
ON-BOOK	42500000	-413717.00
ON-BOOK	43201000	2013342.00
JDIF	43201000	390974.00
ON-BOOK	43202000	7986.00
ON-BOOK	43401111	1189931.00
JDIF	43401111	1640045.00
ON-BOOK	43401112	33076.00
JDIF	43401121	484845.00
OFF-BOOK	43401121	33158.00
ON-BOOK	43401211	-664327.00
JDIF	43401211	237146.00
ON-BOOK	43401212	-386.00
ON-BOOK	43401213	63.00
JDIF	43401221	57897.00
OFF-BOOK	43401221	2566.00
ON-BOOK	43402110	379120.00
ON-BOOK	43402120	62558.00
ON-BOOK	43402140	60712.00
ON-BOOK	43402190	1319177.00
OFF-BOOK	43402190	144709.00

FOI#01W 000700

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THE WALTER LATHAM COMPANY
 (800) 45-8787

Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 TVE 12/31/91
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 8/18/92

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THE WALTHAM COMPANY			
(704) 45-0187			

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: JUNE 1991 PAGE: 2
 DATE PROCESSED: 07/10/91 TIME: 18:15:47

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	43402210	66270.00
ON-BOOK	43402220	7616.00
ON-BOOK	43402240	11192.00
ON-BOOK	43402290	262901.00
OFF-BOOK	43402290	23725.00
OFF-BOOK	43502100	144142.00
OFF-BOOK	43502200	24563.00
JDIF	43609800	-3375000.00
JDIF	65611100	4580855.00
ON-BOOK	66120000	139011.55
ON-BOOK	72102100	-2013342.00
JDIF	72102100	-390974.00
ON-BOOK	72102200	-7966.00
ON-BOOK	72201000	18009153.00
ON-BOOK	72202000	211360.00
ON-BOOK	72203000	56.00
ON-BOOK	72204000	82500.00
ON-BOOK	72301000	2297689.00
ON-BOOK	72302000	23407.00
ON-BOOK	72303000	-169.00
ON-BOOK	72501111	-1189931.00
JDIF	72501111	-1640045.00
ON-BOOK	72501112	-33076.00
OFF-BOOK	72501121	-33158.00
ON-BOOK	72501211	664327.00
JDIF	72501211	-237146.00
ON-BOOK	72501212	386.00
ON-BOOK	72501213	-63.00
OFF-BOOK	72501221	-2566.00
ON-BOOK	72502110	-379120.00
ON-BOOK	72502120	-62558.00
ON-BOOK	72502130	22257.00
ON-BOOK	72502140	-60712.00
ON-BOOK	72502190	-1059431.00
JDIF	72502190	-1605474.00
OFF-BOOK	72502190	-144709.00
ON-BOOK	72502210	-66270.00
ON-BOOK	72502220	-7616.00
ON-BOOK	72502230	-65461.00
ON-BOOK	72502240	-11192.00
ON-BOOK	72502290	-221271.00
JDIF	72502290	-136927.00
OFF-BOOK	72502290	-23725.00
OFF-BOOK	73601000	432728.00
ON-BOOK	73603000	-713298.65
ON-BOOK	74200000	-151668.00
ON-BOOK	74300000	-28509.00
OFF-BOOK	74502100	-144142.00
OFF-BOOK	74502200	-24563.00
JDIF	75409290	625000.00

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(43-1/P2)

FOI B01W 000701

1/92

Southern Bell Telephone & Telegraph Corp
 Corporate Online Processing System
 The P/S/Pr
 JMM
 8/18/92

(PBC)
 Southern Bell Telephone & Telegraph
 Corporate Divide Processing System
 TUE 12/31/91
 8/18/92

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: JULY 1991 PAGE: 1
 DATE PROCESSED: 08/12/91 TIME: 18:56:02

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	14011910	874774.98
ON-BOOK	14399100	2840471.00
ON-BOOK	14399900	-1145985.98
JDIF	31009000	-7518711.00
ON-BOOK	40109511	1187.99
ON-BOOK	40109512	275.95
ON-BOOK	40109520	3911.93
ON-BOOK	40701000	-13992110.00
ON-BOOK	40702000	-2020308.00
ON-BOOK	40804110	-1010316.01
ON-BOOK	40804120	-295318.34
ON-BOOK	40804200	29614.30
ON-BOOK	40804300	893.18
ON-BOOK	41001200	-23615.00
ON-BOOK	41001900	-1947607.00
JDIF	41001900	1119592.00
ON-BOOK	41002200	69457.00
ON-BOOK	41002900	-304611.00
JDIF	41002900	82084.00
ON-BOOK	41201000	-436222.00
OFF-BOOK	41201000	-482000.00
ON-BOOK	41204000	2387284.54
ON-BOOK	43201000	2368533.00
JDIF	43201000	390974.00
ON-BOOK	43202000	7966.00
ON-BOOK	43401111	56158.00
JDIF	43401111	2725545.00
ON-BOOK	43401112	33076.00
JDIF	43401121	484845.00
OFF-BOOK	43401121	33158.00
ON-BOOK	43401211	-828565.00
JDIF	43401211	392087.00
ON-BOOK	43401212	-386.00
ON-BOOK	43401213	63.00
JDIF	43401221	57897.00
OFF-BOOK	43401221	2566.00
ON-BOOK	43402110	-410895.00
ON-BOOK	43402120	62557.00
ON-BOOK	43402140	53746.00
ON-BOOK	43402190	391510.00
OFF-BOOK	43402190	-1210620.00
ON-BOOK	43402210	-66228.00
ON-BOOK	43402220	7616.00
ON-BOOK	43402240	10776.00
ON-BOOK	43402290	157351.00
OFF-BOOK	43402290	-255947.00
OFF-BOOK	43502100	144142.00
OFF-BOOK	43502200	24564.00
JDIF	43609800	-3375000.00
OFF-BOOK	43609800	2371000.00

FOI B O I M 000703

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	THE WALTER LATHAM COMPANY	(700) 46-8787	

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM; CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: JULY 1991 PAGE: 2
 DATE PROCESSED: 08/12/91 TIME: 18:56:02

SOURCE	ACCOUNT	AMOUNT
OFF-BOOK	50821410	-2371000.00
JDIF	65611100	7518711.00
ON-BOOK	66120000	-139011.55
ON-BOOK	67250000	-826748.51
ON-BOOK	72101100	-296046.00
ON-BOOK	72102100	-2072487.00
JDIF	72102100	-390974.00
ON-BOOK	72102200	-7966.00
ON-BOOK	72201000	14328786.00
ON-BOOK	72202000	110987.00
ON-BOOK	72203000	59.00
ON-BOOK	72204000	51352.00
ON-BOOK	72301000	2023688.00
ON-BOOK	72302000	16416.00
ON-BOOK	72303000	-179.00
ON-BOOK	72501111	185278.00
JDIF	72501111	-2725545.00
ON-BOOK	72501112	-33076.00
OFF-BOOK	72501121	-33158.00
ON-BOOK	72501211	858340.00
JDIF	72501211	-392037.00
ON-BOOK	72501212	386.00
ON-BOOK	72501213	-63.00
OFF-BOOK	72501221	-2566.00
ON-BOOK	72502110	-341267.00
ON-BOOK	72502120	-62557.00
ON-BOOK	72502130	23615.00
ON-BOOK	72502140	-53746.00
ON-BOOK	72502190	1409349.00
JDIF	72502190	-1604437.00
OFF-BOOK	72502190	1210620.00
ON-BOOK	72502210	-62767.00
ON-BOOK	72502220	-7616.00
ON-BOOK	72502230	-69457.00
ON-BOOK	72502240	-10776.00
ON-BOOK	72502290	123568.00
JDIF	72502290	-139981.00
OFF-BOOK	72502290	255947.00
OFF-BOOK	73601000	432728.00
ON-BOOK	73603000	-538642.98
ON-BOOK	74200000	-62852.00
ON-BOOK	74300000	-19617.00
OFF-BOOK	74502100	-144142.00
OFF-BOOK	74502200	-24564.00
JDIF	75409290	625000.00
OFF-BOOK	75409290	482000.00
ON-BOOK	90019000	13046242.88
JDIF	90019000	2750000.00
OFF-BOOK	90019000	-432728.00
ON-BOOK	90031000	3207851.13

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(43-1/1 P2)

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THE WALTER LATHAM COMPANY
 (708) 346-8787

FOI B01W 000704

PC
 Southern Bell Telephone & Telegraph
 Corporate Dividend Processing System
 FYE 12/31/91
 8/18/92
 J.M.E.

(PBC) Southern Bell Telephone & Telegraph
Corporate Online Processing System rwj/1/91
THE 12/31/91 AMC
8/18/92

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: JULY 1991 PAGE: 3
 DATE PROCESSED: 08/12/91 TIME: 18:56:02
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 SOURCE ACCOUNT AMOUNT
 =====
 ON-BOOK 90032000 -17656098.51
 GRAND TOTAL .00

FOI B01M 000705

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12		43-11
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THOMAS LATHAM COMPANY (700) 343-8787		

193

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	14011910	-874774.98
ON-BOOK	14399100	4774087.00
JDIF	31009000	-7440876.00
ON-BOOK	40701000	-23029865.00
ON-BOOK	40702000	-2485653.00
ON-BOOK	40804110	3974322.92
ON-BOOK	40804120	1040226.70
ON-BOOK	40804200	-3399.00
ON-BOOK	40804300	-906.00
ON-BOOK	41001200	-22861.00
ON-BOOK	41001900	9088.00
JDIF	41001900	1120481.00
ON-BOOK	41002200	67238.00
ON-BOOK	41002900	1370.00
JDIF	41002900	79466.00
ON-BOOK	41201000	436222.00
OFF-BOOK	41201000	1152997.00
ON-BOOK	41205100	-19701406.96
ON-BOOK	43201000	2564037.00
JDIF	43201000	390974.00
ON-BOOK	43202000	7966.00
ON-BOOK	43401111	316274.00
JDIF	43401111	2696787.00
ON-BOOK	43401112	33076.00
JDIF	43401121	484845.00
OFF-BOOK	43401121	33158.00
ON-BOOK	43401211	-858265.00
JDIF	43401211	387982.00
ON-BOOK	43401212	-386.00
ON-BOOK	43401213	63.00
JDIF	43401221	57897.00
OFF-BOOK	43401221	2566.00
ON-BOOK	43402110	334932.00
ON-BOOK	43402120	62557.00
ON-BOOK	43402140	60751.00
ON-BOOK	43402190	422852.00
OFF-BOOK	43402190	4835202.00
ON-BOOK	43402210	62365.00
ON-BOOK	43402220	7616.00
ON-BOOK	43402240	11103.00
ON-BOOK	43402290	124012.00
OFF-BOOK	43402290	-145659.00
OFF-BOOK	43502100	144142.00
OFF-BOOK	43502200	24563.00
JDIF	43609800	-3375000.00
OFF-BOOK	43609800	1308000.00
OFF-BOOK	50821410	2371800.00
JDIF	65611100	7440876.00
ON-BOOK	66120000	557738.00
ON-BOOK	67250000	826748.51

43-1/1 P2
 43-1 P2
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FOI B01W 000706

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THE WALTER LUTHER COMPANY	
(708) 344877	
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PBC
 Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 ME 12/31/91
 8/18/92
 J.M.C.
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THE WALT DISNEY COMPANY
 (708) 45-8187

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REPORT: HP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: AUGUST 1991 PAGE: 2
 DATE PROCESSED: 09/12/91 TIME: 13:18:56

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	72101100	-587099.00
ON-BOOK	72102100	-1976938.00
JDIF	72102100	-390974.00
ON-BOOK	72102200	-7966.00
ON-BOOK	72201000	22957407.00
ON-BOOK	72202000	109871.00
ON-BOOK	72203000	59.00
ON-BOOK	72204000	51352.00
ON-BOOK	72301000	2480778.00
ON-BOOK	72302000	14684.00
ON-BOOK	72303000	-179.00
ON-BOOK	72501111	-316274.00
ON-BOOK	72501111	-2496787.00
JDIF	72501111	-33076.00
ON-BOOK	72501112	-33158.00
OFF-BOOK	72501121	-858265.00
ON-BOOK	72501211	-387982.00
JDIF	72501211	386.00
ON-BOOK	72501212	-63.00
ON-BOOK	72501213	-2566.00
OFF-BOOK	72501221	-334932.00
ON-BOOK	72502110	-62557.00
ON-BOOK	72502120	22861.00
ON-BOOK	72502130	-60751.00
ON-BOOK	72502140	-431940.00
ON-BOOK	72502190	-1605326.00
JDIF	72502190	-4835202.00
OFF-BOOK	72502190	-62365.00
ON-BOOK	72502210	-7616.00
ON-BOOK	72502220	-67238.00
ON-BOOK	72502230	-11103.00
ON-BOOK	72502240	-125382.00
ON-BOOK	72502290	-137363.00
JDIF	72502290	145659.00
OFF-BOOK	72502290	432728.00
OFF-BOOK	73601000	-1088410.34
ON-BOOK	73603000	-88824.00
ON-BOOK	74200000	-9630.00
ON-BOOK	74300000	-144142.00
OFF-BOOK	74502100	-24563.00
OFF-BOOK	74502200	1634997.00
ON-BOOK	75409290	625000.00
JDIF	75409290	-1152997.00
OFF-BOOK	75409290	5087881.75
ON-BOOK	90019000	2750000.00
JDIF	90019000	-4111728.00
OFF-BOOK	90019000	19701406.96
ON-BOOK	90021000	2768694.11
ON-BOOK	90031000	-19133427.67
ON-BOOK	90032000	
GRAND TOTAL		.00

FOI#01W 000707

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 Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 8/18/91
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Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 10/17/91
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REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM; CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: SEPTEMBER1991 PAGE: 1
 DATE PROCESSED: 10/09/91 TIME: 11:54:00

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	14399100	3944789.00
JDIF	31009000	-5515968.00
ON-BOOK	40701000	-13014065.00
ON-BOOK	40702000	-1642761.00
ON-BOOK	40804110	597229.93
ON-BOOK	40804120	138189.15
ON-BOOK	40804200	-2798.00
ON-BOOK	40804300	-48.70
ON-BOOK	41001200	-22861.00
ON-BOOK	41001900	14062.00
JDIF	41001900	1120482.00
ON-BOOK	41002200	67237.00
ON-BOOK	41002900	2590.00
JDIF	41002900	79467.00
OFF-BOOK	41201000	-488851.00
OFF-BOOK	43109000	93623.00
ON-BOOK	43201000	2013342.00
ON-BOOK	43202000	7966.00
ON-BOOK	43401111	-135307.00
JDIF	43401111	1985559.00
ON-BOOK	43401112	33976.00
JDIF	43401121	484845.00
OFF-BOOK	43401121	33158.00
ON-BOOK	43401211	-858266.00
JDIF	43401211	286464.00
ON-BOOK	43401212	-386.00
ON-BOOK	43401213	63.00
JDIF	43401221	57897.00
OFF-BOOK	43401221	2566.00
ON-BOOK	43402110	336613.00
ON-BOOK	43402120	62557.00
ON-BOOK	43402140	60714.00
ON-BOOK	43402190	1205858.00
OFF-BOOK	43402190	1644429.00
ON-BOOK	43402210	62480.00
ON-BOOK	43402220	7616.00
ON-BOOK	43402240	11190.00
ON-BOOK	43402290	200689.00
OFF-BOOK	43402290	194834.00
OFF-BOOK	43502100	144142.00
OFF-BOOK	43502200	24563.00
JDIF	43609800	-3375000.00
OFF-BOOK	43609800	-4664000.00
JDIF	65611100	5515968.00
OFF-BOOK	67250000	-93623.00
ON-BOOK	72102100	-2013342.00
ON-BOOK	72102200	-7966.00
ON-BOOK	72201000	12998682.00
ON-BOOK	72202000	114096.00
ON-BOOK	72203000	59.00

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FOI E O I W 000708

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REPORT: HP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: SEPTEMBER1991 PAGE: 2
 DATE PROCESSED: 10/09/91 TIME: 11:54:00

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	72204000	51352.00
ON-BOOK	72301000	1647438.00
ON-BOOK	72302000	10484.00
ON-BOOK	72303000	-179.00
ON-BOOK	72501111	-185307.00
JDIF	72501111	-1985559.00
ON-BOOK	72501112	-33076.00
OFF-BOOK	72501121	-33158.00
ON-BOOK	72501211	858266.00
JDIF	72501211	-286464.00
ON-BOOK	72501212	386.00
ON-BOOK	72501213	-63.00
OFF-BOOK	72501221	-2566.00
ON-BOOK	72502110	-336613.00
ON-BOOK	72502120	-62557.00
ON-BOOK	72502130	22861.00
ON-BOOK	72502140	-60714.00
ON-BOOK	72502190	-1219920.00
JDIF	72502190	-1605327.00
OFF-BOOK	72502190	-1644429.00
ON-BOOK	72502210	-62480.00
ON-BOOK	72502220	-7616.00
ON-BOOK	72502230	-67237.00
ON-BOOK	72502240	-11190.00
ON-BOOK	72502290	-203279.00
JDIF	72502290	-137364.00
OFF-BOOK	72502290	-194834.00
ON-BOOK	73209000	-6851.00
OFF-BOOK	73601000	432728.00
ON-BOOK	73603000	-676289.74
ON-BOOK	74200000	-143273.00
ON-BOOK	74300000	-14982.00
OFF-BOOK	74502100	-144142.00
OFF-BOOK	74502200	-24563.00
ON-BOOK	75409290	683326.00
JDIF	75409290	625000.00
OFF-BOOK	75409290	488851.00
ON-BOOK	90019000	11278078.91
JDIF	90019000	2750000.00
OFF-BOOK	90019000	4231272.00
ON-BOOK	90031000	3049851.81
ON-BOOK	90032000	-19012326.36
GRAND TOTAL		.00

FOI B01W 000709

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(PBC)
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FOI 010M 000710

REPORT: F001, 89420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/23/91 AT 10:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 13
 JOURNAL ENTRY: 0103

OTC SRC CODE	FA ADJ	TRAN DATE	RCO	RCD	JSC FC/EC	EXTC	MAINT SRC	ACCTRT LTR	TYPE	EDIT 9492 OKT	AMOUNT	TRAN NO.	ENTERED CK
0B00X			JA6230000	JJ0000000	ED6Z	/	CY1 M 4350	2200		N		0111	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - EXCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6200000	JJ0100000	ED6Z	/	CY1 M 4350	2200		S		0112	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - EXCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6230000	JJ0000000	5C79	/	CY1 M 3330	9000				DR 0113	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6200000	JJ0000000	EDERBA	/	CY1 M 4363	9900		M		DR 0114	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6230000	JJ0000000	KE54	/	CY1 M 7420	0000		M		DR 0115	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6200000	JJ0000000	EDDH	/	CY1 M 4010	6920		M		DR 0116	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - EXCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6200000	JJ0000000	EDDH	/	CY1 M 4010	6920		S		DR 0117	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6200000	JJ0000000	EDDH	/	CY1 M 4010	6920		M		DR 0118	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6200000	JJ0000000	EDDH	/	CY1 M 4010	6920		S		DR 0119	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0B00X			JA6200000	JJ0000000	SE18	/	CY1 M 7250	1111		M		DR 0120	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													

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Southern Bell Telephone & Telegraph
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Southern Bell Telephones & Telegraph
 COPS Entries
 11/23/91
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 11/26/92

Page

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DBOOK	J1620000	J1000000	5E13 / CY1 N 7250 1111	S	DR 0123	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						
DBOOK	J1620000	J1000000	5E1X / CY1 N 7250 1211	H	DR 0124	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						
DBOOK	J1620000	J1000000	5E9X / CY1 N 7250 1211	G	DR 0125	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						
DBOOK	J1620000	J1000000	5E0X / CY1 N 7250 1211	N	DR 0126	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						
DBOOK	J1620000	J1000000	5E0X / CY1 N 7250 1211	S	DR 0127	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						
DBOOK	J1620000	J1000000	5D85 / CY1 N 4340 1111	S	DR 0128	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						
DBOOK	J1620000	J1000000	5D85 / CY1 N 4340 1111	G	DR 0129	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						
DBOOK	J1620000	J1000000	5D85 / CY1 N 4340 1111	N	DR 0130	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31						

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Southern Bell Telephone & Telegraph
 COPS entries
 11/26/92
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11-19-92 01:46PM P025 #13

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SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT
 PAGE: 15
 JOURNAL ENTRY: 0108

REPORT: FORM 97420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 8/23/91 AT 18:17:56

TRIAL	PLAT	COMPANY	DATE	TIME	...
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DYB	SRC	FA	TRAN	RCD	RCC	JSC	FC/EC	EXTC	MAINT	ACCOUNT SRC	LTR	TYPE	EDIT 9001	EDIT OK?	AMOUNT	TRAN NO.	ENTERED OK
OBOOK	J16200000	JJ0000000	5000 / CY1 M	4340	1111								S		DR	0131	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	4340	1211								H		DR	0132	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	4340	1211								G		DR	0133	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	6720	9000								H		DR	0134	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	6720	9000								G		DR	0135	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	6720	9000								H		DR	0136	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	6720	9000								S		DR	0137	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	1350	9000								H		DR	0138	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	1350	9000								G		DR	0139	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
OBOOK	J16200000	JJ0000000	5000 / CY1 M	1350	9000								H		DR	0140	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	

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FOI B01M 000713

REPORT: FORM NR420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 16
 JOURNAL ENTRY: 0108

QTC	SRC	FA	TRAM	RCD	RCC	JSC	FE/EC	EXTC	ACCT/NT	EDIT	TRAM	ENTERED			
CODE	ADJ	DATE							MAIN SRC	LTR	TYPE	9001 DK?	AMOUNT	NO.	DK
0BOOK				JA6200000	JJ0000000	EC2K	/	CY1 M 1350	9000		S			DR 0141	<input type="checkbox"/>
														CR	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	EDSL	/	CY1 M 4120	1000		N'		488,851.0000	DR 0142	<input checked="" type="checkbox"/>
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COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	EDSL	/	CY1 M 4120	1300		B'			DR 0143	<input checked="" type="checkbox"/>
														CR	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	EDSL	/	CY1 M 4120	1000		N'			DR 0144	<input checked="" type="checkbox"/>
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COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	EDSL	/	CY1 M 4120	1000		S'			DR 0145	<input checked="" type="checkbox"/>
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COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	SITE	/	CY1 M 6725	0000		M'		93,623.0000	DR 0146	<input checked="" type="checkbox"/>
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COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31 (43-1 / 1-9 / P1) (c)															
0BOOK				JA6200000	JJ0000000	SITE	/	CY1 M 6725	0000		B'			DR 0147	<input checked="" type="checkbox"/>
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COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	SITE	/	CY1 M 6725	0000		N'			DR 0148	<input checked="" type="checkbox"/>
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COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	SITE	/	CY1 M 6725	0000		S'			DR 0149	<input checked="" type="checkbox"/>
														CR	
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															
0BOOK				JA6200000	JJ0000000	EE2498	/	CY1 M 7564	1000		M'		432,728.0000	DR 0150	<input checked="" type="checkbox"/>
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COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31															

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Southern Bell Telephones & Telegraph
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 11/26/92
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REPORT: FDL NP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 17
 JOURNAL ENTRY: 0109

QTC CODE	SRC ADJ	FA DATE	TRAX	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT				EDIT	AMOUNT	TRAN	ENTERED	
									MAIN	SAC	LTR	TYPE					9001
6	0000K			JA6200000	JJ0000000			BE2998/	CYI	N	7360	1000	6		DR/	8151	<input checked="" type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
9	0000K			JA6200000	JJ0000000			BE2998/	CYI	N	7360	1000	9		DR/	0152	<input checked="" type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
12	0000K			JA6200000	JJ0000000			BE2998/	CYI	N	7360	1000	12		DR/	8153	<input checked="" type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31																	
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Southern Bell Telephone & Telegraph

COPS Entries

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4310.9000 CR-

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THE WALTER LATHAM COMPANY (708) 345-3787

THE BELL SYSTEM TELEPHONE COMPANY
REPORT (R-95)

P 1 1

11. 19. 92 02:45PM

REPORT: FORM NR429 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: SEPTEMBER, 1991
PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 1
JOURNAL ENTRY: 0108

CORPORATE JOURNAL ENTRY 0108
SEPTEMBER, 1991

PREPARED BY:
NAME: Luetta D. Boynton Sr
TITLE: Adm. Report Clerk
DATE: 10/4/91

APPROVED:
NAME: David L. [Signature]
TITLE: OPERATIONS MANAGER
DATE: 10/7/91

ENTERED TO COPS:
NAME: Celeste Cooper
TITLE: Acty. Specialist
DATE: 10/7/91

FOIbOIM 000722

11-19-92 01:46PM P011 #13

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REPORT: FORM MP429 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1992
 PRODUCED ON 09/25/91 AT 15:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT
 PAGE: 2
 JOURNAL ENTRY: 0108

OTC SRC CODE	FA ADJ	TRAN DATE	RCC	RCC	JSC	FD/EC	EXTC	ACCOUNT MAIN SRC LTR TYPE	EDIT 9001 OK?	AMOUNT	TRAN NO.	ENTERED OX
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5484 6100	B		DR 0001	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENT- INCLUDED ARE ISSUES 1-4, 6-15, 19-24, AND 26-31												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5100 2900	B		DR 0002	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS-INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31.												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5001 1100	S		DR 0003	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS- INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31.												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5101 1100	H		DR 0004	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS- INCLUDED ARE ISSUES 1-4, 6-15, 19-24, AND 26-31.												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5001 2100	H		DR 0005	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS- INCLUDED ARE ISSUES 1-4, 6-15, 19-24, AND 26-31.												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5001 2100	I		DR 0006	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5001 2100	E		DR 0007	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5001 2100	S		DR 0008	<input type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5002 1410	B	4,664,000.00	DR 0009	<input checked="" type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
DBOOK			JA6200000	JJ0000000	EMBA	/	CYL M	5002 1410	B		DR 0010	<input checked="" type="checkbox"/>
											CR	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												

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 CORP Entries
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REPORT: FORM 991 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:37:55

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 3

JOURNAL ENTRY: 0108

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DTG	SRC	FA	TRAM	COO	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAN	ENTERED	
CODE	ADJ	DATE							MAIN SRC LTR TYPE	9901 OK?		NO.	OK	
6	DR			JA6200000	JJ0000000			EXB3 /	CYL M 5082 1410	E		DR	0011	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
9	DR			JA6200000	JJ0000000			EXB3 /	CYL M 5082 1410	F		DR	0012	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS --INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
	DR			JA6200000	JJ0000000			EX12 /	CYL M 7210 2100	H		DR	0013	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
	DR			JA6200000	JJ0000000			EX12 /	CYL M 7210 2100	S		DR	0014	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
	DR			JA6200000	JJ0000000			EX12 /	CYL M 7210 2100	S		DR	0015	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
	DR			JA6200000	JJ0000000			EX12 /	CYL M 7210 2100	S		DR	0016	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
	DR			JA6200000	JJ0000000			EXA3 /	CYL M 4510 9900	H	83,623.00	DR	0017	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
29	DR			JA6200000	JJ0000000			EXA3 /	CYL M 4510 9900	C		DR	0018	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
30	DR			JA6200000	JJ0000000			EXA3 /	CYL M 4510 9900	H		DR	0019	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														
33	DR			JA6200000	JJ0000000			EXA3 /	CYL M 4510 9900	S		DR	0020	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31														

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11-19-92 01:46 PM P013 #13

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REPORT: FORM 990 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: SEPTEMBER, 1991
PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT
PAGE: 4
JOURNAL ENTRY: 0108

DTG	SRC	FA	TRAN	RCO	RCE	JSC	FC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAN	ENTERED
CODE	ADJ	DATE							NAIIN SRC 1TR TYPE	9001 DX		NO.	DX
0800K				JA6200000	JJ0000000		EE99 /	CY1 M	7250 1121	M		0021	<input checked="" type="checkbox"/>

COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

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0800K				JA6200000	JJ0000000		EE09 /	CY1 M	7250 1121	S		0022	<input checked="" type="checkbox"/>
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10 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE09 /	CY1 M	7250 1121	M		0023	<input checked="" type="checkbox"/>
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12 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE99 /	CY1 M	7250 1121	S		0024	<input checked="" type="checkbox"/>
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15 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE0C /	CY1 M	7250 1221	M		0025	<input checked="" type="checkbox"/>
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COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE0C /	CY1 M	7250 1221	S		0026	<input checked="" type="checkbox"/>
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22 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE0C /	CY1 M	7250 1221	M		0027	<input checked="" type="checkbox"/>
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25 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE0C /	CY1 M	7250 1221	S		0028	<input checked="" type="checkbox"/>
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28 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE1L /	CY1 M	7250 2190	M		0029	<input checked="" type="checkbox"/>
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31 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

0800K				JA6200000	JJ0000000		EE1L /	CY1 M	7250 2190	S		0030	<input checked="" type="checkbox"/>
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34 COMMENTS:
FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31

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FOIb01M 000726

REPORT: JDEd. HP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 13:17:36

SOUTHERN BELL SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT
 PAGE: 5
 JOURNAL ENTRY: 0108

OTC SSC FA	TRAN	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	TRAM	ENTERED	
CODE	ADJ	DATE					MAIN SRC LTR TYPE	9001 OK?	AMOUNT	NO. OK	
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7250 2191 /	H	DR	0031	<input checked="" type="checkbox"/>
7 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7250 2190 /	S		0032	<input checked="" type="checkbox"/>
10 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7250 2290 /	H	DR	0033	<input checked="" type="checkbox"/>
13 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7250 2291 /	S		0034	<input checked="" type="checkbox"/>
16 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7250 2290 /	H	DR	0035	<input checked="" type="checkbox"/>
19 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7250 2290 /	S		0036	<input checked="" type="checkbox"/>
22 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7640 1000	H	DR	0037	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7640 1000	S		0038	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7640 1000	H	DR	0039	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											
DBDOX			JA6200000	JJ0000000		BELL / CY1 H	7640 1000	S		0040	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-13, 19-24, 26-31											

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Handwritten: Southern Bell Telephone & Telegraph
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FOI 00727

REPORT: FORM MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 6
 JOURNAL ENTRY: 0108

DT	SRC	FA	TRAN	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAN	ENTERED
CODE	ADJ	DATE							MAIN SRC LTR TYPE	9001 OK?		NO.	DX
DBOCK				JA6200000	JJ0000000		5559 /	CY1 N	7640 2000	N	. DR	0041	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5559 /	CY1 N	7640 2000	S	. DR	0042	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5559 /	CY1 N	7640 2000	N	. DR	0043	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5559 /	CY1 N	7640 2000	S	. DR	0044	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5528 /	CY1 N	7570 9000	N	. DR	0045	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5528 /	CY1 N	7570 9000	S	. DR	0046	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5528 /	CY1 N	7570 9000	N	. DR	0047	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5528 /	CY1 N	7570 9000	S	. DR	0048	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5528 /	CY1 N	7450 2100	N	. DR	0049	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOCK				JA6200000	JJ0000000		5528 /	CY1 N	7450 2100	S	. DR	0050	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													

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OTC CODE	SRC ADJ	FA DATE	TXAN	RCC	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	TRAM	ENTERED	
CODE									MAIN SRC LTR TYPE	9001 CKY	NO.	OK	
0800X				JAS200000	JJ0000000	SE3H	/	CYL H	7450 2100	H	DR	0051	<input checked="" type="checkbox"/>
7 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE3H	/	CYL H	7450 2100	S		0052	<input checked="" type="checkbox"/>
10 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE3J	/	CYL H	7450 2200	H	DR	0053	<input checked="" type="checkbox"/>
13 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE3J	/	CYL H	7450 2200	G		0054	<input checked="" type="checkbox"/>
16 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE3J	/	CYL H	7450 2200	H	DR	0055	<input checked="" type="checkbox"/>
19 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE3J	/	CYL H	7450 2200	S		0056	<input checked="" type="checkbox"/>
22 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE46	/	CYL H	7540 9290	H	400,851.00 DR	0057	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE46	/	CYL H	7540 9290	G		0058	<input checked="" type="checkbox"/>
27 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE46	/	CYL H	7540 9290	H		0059	<input checked="" type="checkbox"/>
30 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JAS200000	JJ0000000	SE46	/	CYL H	7540 9290	S		0060	<input checked="" type="checkbox"/>
33 COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													

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Southern Bell Telephones & Telegraph
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REPORT: FDX.. MP929 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 8
 JOURNAL ENTRY: 0109

DTG	SRC	VA	TRAM	RCO	RCC	JSC	PC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAM	ENTERED
CODE	ADJ	DATE							MAIN SRC LTR TYPE	9001 QX?		NO.	OK
0800X				JA6200003	JJ0000000		SE46 /	CYI H	7540 9290	H		DR 0061	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JA6200000	JJ0000000		SE46 /	CYI H	7540 9290	G		DR 0062	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JA6200000	JJ0000000		SE44 /	CYI H	7540 9290	H		DR 0065	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JA6200000	JJ0000000		SE44 /	CYI H	7540 9290	S		DR 0064	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
18 0800X				JA6200000	JJ0000000		ED8E /	CYI H	4340 1221	H		165	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
21 0800X				JA6200000	JJ0000000		ED8E /	CYI H	4340 1221	S		166	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
24 0800X				JA6200000	JJ0000000		ED8E /	CYI H	4340 1221	H		8067	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
27 0800X				JA6200000	JJ0000000		ED8E /	CYI H	4340 1221	S		8068	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JA6200000	JJ0000000		ED8E /	CYI H	4100 1980	H		DR 0069	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
0800X				JA6200000	JJ0000000		ED8E /	CYI H	4100 1980	G		DR 0070	<input type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													

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11-19-92 01:46PM P010 #13

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Southern Bell Telephone & Telegraph pulled
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 11/26/92

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FOIb01M 000731

REPORT: FORM 99428 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT
 PAGE: 10
 JOURNAL ENTRY: 0108

OTC SRC CODE	FA ADJ	TRAN DATE	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT MAIN SRC	LTR TYPE	EDIT 9001 CKT	AMOUNT	TRAN NO.	ENTERED DX
DBOOK			JA6210000	JJ0000000	EDBU82/		CY1 N	4360	3200	H		DR 0081	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU82/		CY1 N	4360	3200	B		DR 0082	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU82/		CY1 N	4360	3200	H		DR 0083	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU82/		CY1 N	4360	3200	S		DR 0084	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU /		CY1 N	4230	9000	H		DR 0085	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU /		CY1 N	4230	9000	S		DR 0086	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU /		CY1 N	4230	9000	H		DR 0087	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU /		CY1 N	4230	9000	S		DR 0088	<input type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU /		CY1 N	4340	1121/	H	33,158.00	DR 0089	<input checked="" type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
DBOOK			JA6200000	JJ0000000	EDBU /		CY1 N	4340	1121/	S		DR 0090	<input checked="" type="checkbox"/>
COMMENTS: FX ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													

11-19-92 01:46PM P020 #13

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Handwritten: Southern Bell Telephone & Telegraph
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REPORT: F005, MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 11
 JOURNAL ENTRY: 0108

OTC SRC CODE	FA ADJ	TRAN DATE	RCC	RCC	JSC	PC/EC	EXTC	ACCOUNT MAIN SRC LTR TYPE	EDIT 9801 OKT	AMOUNT	TRAM NO.	ENTERED CK
0800X			JA6200000	JJ0000000			ED68 / CY1 M 4340	1121 /	H /		DR 0091	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED68 / CY1 M 4340	1121 /	S /		DR 0092	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6H / CY1 M 4344	2190	H	1,644,429.00	DR 0093	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6H / CY1 M 4344	2190	C		DR 0094	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6H / CY1 M 4340	2190	H		DR 0095	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6H / CY1 M 4340	2190	S		DR 0096	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6J / CY1 M 4340	2290	H	194,837.00	DR 0097	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6J / CY1 M 4340	2290	C		DR 0098	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6J / CY1 M 4340	2290	H		DR 0099	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												
0800X			JA6200000	JJ0000000			ED6J / CY1 M 4340	2290	S		DR 0100	<input checked="" type="checkbox"/>
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31												

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11-19-92 01:46PM P021 #13

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Southern Bell Telephone & Telegraph
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DATE	TIME	AMOUNT	DESCRIPTION	DEBIT	CREDIT
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09					

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FOI 000733

REPORT: JOURNAL MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: SEPTEMBER, 1991
 PRODUCED ON 09/25/91 AT 18:17:56

SOUTHWEST BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

DTG	SRC	FA	TRAN	RCO	RCC	JSC	FC/EC	ENTC	ACCOUNT	EDIT	TRAN	ENTERED	
CODE	ADJ	DATE						MAIN	SRC LTR	9901	OK?	AMOUNT	NO. CK
08DOX				JAE200000	JJ0000000		EDEQ02/	CYI N	4360 9800	H		0101	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 24-31													
08DOX				JAE200000	JJ0000000		EDEQ02/	CYI N	4360 9800	G		0102	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		EDEQ02/	CYI N	4360 9800	H		0103	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		EDEQ02/	CYI N	4360 9800	S		0104	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		EDEQ	/ CYI N	4360 2100	S		0105	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		EDEQ	/ CYI N	4360 2100	S		0106	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		ED60	/ CYI N	4360 2100	H	52,220.00	0107	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		ED60	/ CYI N	4360 2100	S		0108	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		ED6Z	/ CYI N	4360 2200	H	24,563.00	0109	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													
08DOX				JAE200000	JJ0000000		ED6Z	/ CYI N	4360 2200	S		0110	[✓]
COMMENTS: FR ADJUSTMENTS - INCLUDED ARE ISSUES 1-4, 6-15, 19-24, 26-31													

4,664,000.00

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24,563.00

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Southwest Bell Telephones & Telegraph
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 11/26/92

REPORT: HP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM; CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: OCTOBER 1991 PAGE: 2
 DATE PROCESSED: 11/11/91 TIME: 11:22:34

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	72101100	-2905294.00
ON-BOOK	72101200	-16762.00
ON-BOOK	72102100	-385421.00
JDIF	72102100	920118.00
ON-BOOK	72102200	-10959.00
ON-BOOK	72201000	14368846.00
ON-BOOK	72202000	157107.00
ON-BOOK	72203000	186.00
ON-BOOK	72204000	364828.00
ON-BOOK	72301000	5646462.00
ON-BOOK	72302000	20303.00
ON-BOOK	72303000	-519.00
ON-BOOK	72501111	6704247.00
ON-BOOK	72501111	-2237083.00
JDIF	72501111	-68552.00
ON-BOOK	72501112	-12.00
ON-BOOK	72501113	-7737223.00
ON-BOOK	72501121	-166731.00
OFF-BOOK	72501121	-2377756.00
ON-BOOK	72501211	-299339.00
JDIF	72501211	-6829.00
ON-BOOK	72501212	1.00
ON-BOOK	72501213	-1490461.00
ON-BOOK	72501221	-4075.00
OFF-BOOK	72501221	-432648.00
ON-BOOK	72502110	-79319.00
ON-BOOK	72502120	41128.00
ON-BOOK	72502130	-60754.00
ON-BOOK	72502140	-874397.00
ON-BOOK	72502190	-1605326.00
JDIF	72502190	-145857.00
OFF-BOOK	72502190	-81838.00
ON-BOOK	72502210	-9628.00
ON-BOOK	72502220	-120944.00
ON-BOOK	72502230	-11074.00
ON-BOOK	72502240	-56361.00
ON-BOOK	72502290	-157363.00
JDIF	72502290	-20706.00
OFF-BOOK	72502290	432728.00
ON-BOOK	73601000	-1119752.42
ON-BOOK	73603000	218113.00
ON-BOOK	74200000	5421.00
ON-BOOK	74300000	-9616.00
ON-BOOK	74502100	-144141.00
OFF-BOOK	74502100	-13407.00
ON-BOOK	74502200	-24564.00
OFF-BOOK	74502200	625000.00
JDIF	75409290	482000.00
OFF-BOOK	75409290	6778212.75
ON-BOOK	90019000	2750000.00
JDIF	90019000	

FOI B01W 000735

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THE WALTER REYNOLDS COMPANY (704) 455-8787

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(PBC)

Southern Bell Telephone & Telegraph

Corporate Online Processing System

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8/18/92

(PBC)
 Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 11/11/91
 21M93
 8/18/92

REPORT: HP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: OCTOBER 1991 PAGE: 3
 DATE PROCESSED: 11/11/91 TIME: 11:22:34

SOURCE	ACCOUNT	AMOUNT
OFF-BOOK	90019000	-432728.00
ON-BOOK	90031000	2956045.21
ON-BOOK	90032000	-20588033.82
GRAND TOTAL		.00

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THE MULTIRATIONAL COMPANY (708) 345-8187

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THE SOUTHERN BELL TELEPHONE COMPANY
(708) 344-8787

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FOI BOLD 000737

REPORT: F01MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: OCTOBER, 1991
PRODUCED ON 10/29/91 AT 18:38:43

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 2

JOURNAL ENTRY: 16

OTC SRC	FA	TRAN	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	TRAM	ENTERED
CODE	ADJ	DATE						MAIN SRC LTR TYPE	9901 OK?	AMOUNT	NO. OK

CORP			J16200000	J10000000	500M491		CY1 H	4010.1410		42,000.00	DR 0001	<input checked="" type="checkbox"/>
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COMMENTS:
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CORP			J16200000	J10000000	55E8491		CY1 H	6128.9000			DR 8092	<input checked="" type="checkbox"/>
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COMMENTS:
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CORP			J16200000	J10000000			CY1 H			M. 18,274.20	DR 8093	<input checked="" type="checkbox"/>
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13 COMMENTS:

CORP			J16200000	J10000000			CY1 H				DR 8104	<input checked="" type="checkbox"/>
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15 COMMENTS:

CORP			J16200000	J10000000			CY1 H				DR 8095	<input checked="" type="checkbox"/>
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17 COMMENTS:

CORP			J16200000	J10000000			CY1 H				DR 8096	<input type="checkbox"/>
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COMMENTS:

CORP			J16200000	J10000000			CY1 H				DR 8097	<input type="checkbox"/>
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COMMENTS:

CORP			J16200000	J10000000			CY1 H				DR 8103	<input type="checkbox"/>
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COMMENTS:

CORP			J16200000	J10000000			CY1 H				DR 8099	<input type="checkbox"/>
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COMMENTS:

CORP			J16200000	J10000000			CY1 H				DR 8010	<input type="checkbox"/>
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COMMENTS:

New items

(b)

11-19-92 01:46PM P053 H13

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(P6)

Southern Bell Telephone & Telegraph
OPS Entry
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11/23/92

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FOIb01M 000738

REPORT: FD. HP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: OCTOBER, 1991
 PRODUCED ON 10/24/91 AT 18:38:43

SOUTH. BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 1
 JOURNAL ENTRY: 16

#77a
 Item 16

CORPORATE JOURNAL ENTRY
 OCTOBER, 1991

PREPARED BY:
 NAME: Perla Goodenow
 TITLE: Accounting Assistant
 DATE: 11/6/91

APPROVED:
 NAME: Jan Kew
 TITLE: Operations Manager
 DATE: 11/7/91

ENTERED TO COPS:
 NAME: Celeste Cooper
 TITLE: Accounting Specialist
 DATE: 11/7/91

11-19-92 01:46PM P052 #13

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ppc
 Southern Bell Telephone & Telegraph
 COPS Entry
 11/12/91
 11/11/91
 11/23/92

Southern Bell Telephone & Telegraph

COPS Entry

TYE 12/31/91

11/11/92

8/11/92
11/23/92

(PBC)

11-18-92 01:46PM F054 #13

R-95X

BELLSOUTH FINANCIAL SERVICES CORP.
1800 CENTURY BLVD, SUITE 1400
ATLANTA, GEORGIA 30345
(404) 329-4200

ATTN: FRED KING

INVOICE #SB9110

OCTOBER 21, 1991

SOUTHERN BELL TELEPHONE
CPE PORTFOLIO

	A	B	C
13	TOTAL REVENUES		43-1/1-10/1-1/1
14	TOTAL EXPENSES		
15	NET INCOME BEFORE TAXES (CREDIT)		\$
17	RETURN COMPONENT: (AVERAGE EQUITY FOR SEPTEMBER \$5,885,000)		\$
19	TAX CREDIT FOR MUNICIPAL LEASES: (SEPTEMBER MUNICIPAL LEASE REVENUES \$69,000)		\$
20	BFS MANAGEMENT FEE CREDIT		\$
21			\$
22			\$

Please contact Leslie Mendel at (404)329-4206 if you have any questions.

30 DAYS FROM INVOICE DATE

ATTN: D.B. SUTTON

F01B01W 000739

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11. 18. 92 02:45PM

10																				
41	Index																			
42	W Recalculated by staff																			
43																				

THE WALTER W. LATHAM COMPANY (708) 345-8787

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Southern Bell Telephone & Telegraph

COPS Entry

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**BELLSOUTH FINANCIAL SERVICES
EQUITY CALCULATION FOR SB
FOR MANAGEMENT FEE BILLINGS**

BILL DATE	1/15/91	2/15/91	3/15/91	4/15/91	5/15/91	6/15/91	7/15/91	8/15/91	9/15/91	10/15/91	11/15/91	
DATA DATE	12/31/90	12/31/90	1/31/91	2/28/91	3/31/91	4/30/91	5/31/91	6/30/91	7/31/91	8/31/91	9/30/91	10/31/91

10	STOCKHOLDER'S EQUITY BALANCE	
11	YTD AVERAGE EQUITY BALANCE	
12	YTD AFTER-TAX RTR*	
13	PRE-TAX RTR	
14	RETURN	
15	PREVIOUS BILLS	
16	CURRENT BILL	

* TO OBTAIN SB FR YTD ROR (YTD AFTER TAX RTR), CALL CORREN AT 529-6266 OR LILA NICKODEN AT 529-6265.
FOR JANUARY BILL, USE 1990 AFTER-TAX RTR.

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THE WALTER LUTHA COMPANY	
(708) 545-8727	

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: NOVEMBER 1991 PAGE: 1
 DATE PROCESSED: 12/10/91 TIME: 14:46:41

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	14399100	5875701.00
JDIF	31009000	-7417327.00
ON-BOOK	40109511	-272.84
ON-BOOK	40109520	-854.10
ON-BOOK	40701000	-1210117.00
ON-BOOK	40702000	-1477809.00
ON-BOOK	40804110	-1783210.61
ON-BOOK	40804120	-406238.83
ON-BOOK	40804200	3306.19
ON-BOOK	40804300	-139103.80
ON-BOOK	41001200	-22861.00
ON-BOOK	41001900	1299839.00
JDIF	41001900	-5118716.00
ON-BOOK	41002200	67237.00
ON-BOOK	41002900	232347.00
JDIF	41002900	-363028.00
OFF-BOOK	41201000	-482000.00
ON-BOOK	43201000	2084140.00
JDIF	43201000	255545.00
ON-BOOK	43202000	8765.00
ON-BOOK	43401111	-37991.00
JDIF	43401111	2688086.00
ON-BOOK	43401112	27069.00
ON-BOOK	43401113	-1.00
ON-BOOK	43401121	452688.00
JDIF	43401121	484845.00
OFF-BOOK	43401121	33158.00
ON-BOOK	43401211	-715246.00
JDIF	43401211	386740.00
ON-BOOK	43401212	-596.00
ON-BOOK	43401213	64.00
ON-BOOK	43401221	80508.00
JDIF	43401221	57897.00
OFF-BOOK	43401221	2566.00
ON-BOOK	43402110	320480.00
ON-BOOK	43402120	62557.00
ON-BOOK	43402140	13574.00
ON-BOOK	43402190	1094402.00
JDIF	43402190	-15922168.00
OFF-BOOK	43402190	23054.00
ON-BOOK	43402210	70120.00
ON-BOOK	43402220	7615.00
ON-BOOK	43402240	3814.00
ON-BOOK	43402290	182768.00
JDIF	43402290	-2725551.00
OFF-BOOK	43402290	92248.00
JDIF	43609800	64973536.00
OFF-BOOK	43609800	-82000.00
JDIF	65611100	7417327.00
ON-BOOK	67289800	4060000.00

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VEER Relocation Costs Accrual.
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PSB
 Southern Bell Telephone & Telegraph
 Corporate Online Processors System
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REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: NOVEMBER 1991
 DATE PROCESSED: 12/10/91
 PAGE: 2
 TIME: 14:46:41

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	72101100	2721321.00
ON-BOOK	72101200	15956.00
ON-BOOK	72102100	-4805461.00
JDIF	72102100	-255545.00
ON-BOOK	72102200	-24721.00
ON-BOOK	72201000	744949.00
ON-BOOK	72202000	112534.00
ON-BOOK	72203000	58.00
ON-BOOK	72204000	323128.00
ON-BOOK	72301000	1468666.00
ON-BOOK	72302000	7028.00
ON-BOOK	72303000	-177.00
ON-BOOK	72501111	37991.00
ON-BOOK	72501111	-2688086.00
JDIF	72501111	-27069.00
ON-BOOK	72501112	1.00
ON-BOOK	72501113	-452688.00
ON-BOOK	72501121	-33158.00
OFF-BOOK	72501211	715246.00
ON-BOOK	72501211	-386740.00
JDIF	72501212	596.00
ON-BOOK	72501213	-64.00
ON-BOOK	72501221	-80508.00
ON-BOOK	72501221	-2566.00
OFF-BOOK	72501221	-320480.00
ON-BOOK	72502110	-62557.00
ON-BOOK	72502120	22861.00
ON-BOOK	72502130	-13574.00
ON-BOOK	72502140	-2394241.00
ON-BOOK	72502190	20556039.00
JDIF	72502190	-23054.00
OFF-BOOK	72502210	-70120.00
ON-BOOK	72502220	-7615.00
ON-BOOK	72502220	-67237.00
ON-BOOK	72502230	-3814.00
ON-BOOK	72502240	-415115.00
ON-BOOK	72502290	3030682.00
JDIF	72502290	-92248.00
OFF-BOOK	72502290	-172217.31
ON-BOOK	73603000	29448.00
ON-BOOK	74200000	2292.00
ON-BOOK	74300000	-3150731.00
JDIF	75409290	482000.00
OFF-BOOK	75409290	13044929.47
ON-BOOK	90019000	-61822805.00
JDIF	90019000	82000.00
OFF-BOOK	90019000	1685109.45
ON-BOOK	90031000	-22167148.62
ON-BOOK	90032000	
GRAND TOTAL		.00

FOI B01W 000743

(P) Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 The 12/31/91
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FOI B01W 000744

REPORT: FORM H7429 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: 1991
 PRODUCED ON 06/25/91 AT 18:03:23

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

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PAGE: 2

JOURNAL ENTRY: IF

OTC	SRC	FA	TRAM	RCD	RCC	JSC	FD/EC	ENTC	ACCOUNT	EDIT	AMOUNT	TRAM	ENTRCD
CDDE	ADJ	DATE							MAIN SRC LTR TYPE	9001 OK?		NO.	CK
CORP									5615881 257 467289000	M	4, 060,000.00	DR	V0081
												CR	

COMMENTS: Accrual of Peer '91 Related (selection) Costs

CORP												R/0002	
												R	

CORP												DR V0003	
												CR	

CORP												R/0004	
												R	

CORP									505X89N 411 41509000			DR 0005	
												CR	

CORP												DR 0006	
												CR	

CORP												DR 0007	
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CORP												DR 0008	
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CORP												DR 0009	
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CORP												DR 0010	
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CORP												DR 0010	
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Southern Bell Telephone & Telegraph
 CORP Entry
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 11/23/92
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REPORT: FORM BP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: NOVEMBER, 1991
PRODUCED ON 11/21/91 AT 19:53:17

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 1
JOURNAL ENTRY: 1FL

CORPORATE JOURNAL ENTRY
NOVEMBER, 1991

PREPARED BY:

NAME: Celista Cooper
TITLE: Accounting Specialist
DATE: 12/5/91

APPROVED:

NAME: David E. Clark
TITLE: OPERATIONS MANAGER
DATE: 12/5/91

ENTERED TO COPS:

NAME: Florin Hlaw
TITLE: Assty. Mgr.
DATE: 12/6/91

FOI B01W 000745

11. 18. 92 02:45PM

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THE WALTER DILL COMPANY (770) 45-8737

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11-19-92 01:46PM POST #13

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Southern Bell Telephone & Telegraph
COPS Entry
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Southern Bell Telephone & Telegraph

COPS Entry
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FORM 6504 10/28/81-11

X96-R

File Code: 710.0000

Birmingham, Alabama
December 4, 1991

*Don
file
for COPS
entry*

TO: F. V. King, Operations Manager-Corporate Matters
D. B. Parker, Operations Manager-Corporate Accounting

FROM: S. G. Patterson, Operations Manager - Accty. Research & Development

SUBJECT: Accrual of VEER '91 Related Relocation Costs

In November business the following amounts should be accrued for relocation costs related to the VEER '91 offering:

Southern Bell:		
Florida	4,050,000	<i>(43-11-11/1 P)</i>
19 Georgia		
20 North Carolina		
21 South Carolina		
Total	9,750,000	
South Central Bell:		
24 Alabama		
25 Kentucky		
26 Louisiana		
27 Mississippi		
28 Tennessee		
29 Total		
Total EST	17,050,000	

The expenses should be recorded to Account 6728.9000, ECOC 259, and EFCC 561588. The PCs to be charged are 5000000 in Southern Bell and 2000000 in South Central. The liability should be recognized in Account 4120.9000. *debit*
Credit

These amounts are based on the VEER '91 related relocations effective through November. An additional accrual will be provided in December for VEER '91 related relocations effective in December. Any questions or comments regarding this information should be directed to Jim Byrd at 205/977-3212.

[Signature]

cc: C. J. Latham

*# 11
Latham*

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(PBC)
 Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 The 12/31/91
 JMM
 8/14/92

05-01-92 03:33 AM

REPORT: NP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM; CORPORATE ONLINE PROCESSING SYSTEM-CZ01A48
 MONTH: DECEMBER 1991 PAGE: 1
 DATE PROCESSED: 01/11/92 TIME: 18:41:29

SOURCE	ACCOUNT	AMOUNT
ON-BOOK	14399100	4196390.62
ON-BOOK	14399900	973066.86
JDIF	31009000	-6972111.00
ON-BOOK	40146920	269820.40
ON-BOOK	40701000	-37802198.00
ON-BOOK	40702000	-6474896.00
ON-BOOK	40801000	-6164537.44
ON-BOOK	40802000	-1787889.80
ON-BOOK	40804110	-185732.43
ON-BOOK	40804120	-124859.37
ON-BOOK	40804200	-40567.32
ON-BOOK	40804300	80869.31
ON-BOOK	40809000	-13333.00
ON-BOOK	41001200	-24774.00
ON-BOOK	41001900	372902.00
JDIF	41001900	-244894.80
ON-BOOK	41002200	72864.00
ON-BOOK	41002900	88632.00
JDIF	41002900	-17368.00
ON-BOOK	41201000	718628.00
OFF-BOOK	41201000	2510947.00
ON-BOOK	43201000	2084140.00
JDIF	43201000	255545.00
ON-BOOK	43202000	8765.00
ON-BOOK	43401111	23653.00
JDIF	43401111	2523584.00
ON-BOOK	43401112	27869.00
ON-BOOK	43401113	-1.00
ON-BOOK	43401121	11041770.00
JDIF	43401121	484861.00
OFF-BOOK	43401121	33158.00
ON-BOOK	43401211	-668796.00
JDIF	43401211	363260.00
ON-BOOK	43401212	-396.00
ON-BOOK	43401213	64.00
ON-BOOK	43401221	2195408.00
JDIF	43401221	57930.00
OFF-BOOK	43401221	2566.00
ON-BOOK	43402110	-343873.00
ON-BOOK	43402120	62557.00
ON-BOOK	43402140	60713.00
ON-BOOK	43402190	4493386.00
OFF-BOOK	43402190	6756385.00
ON-BOOK	43402210	-53221.00
ON-BOOK	43402220	7616.00
ON-BOOK	43402240	11190.00
ON-BOOK	43402290	768202.00
OFF-BOOK	43402290	-218696.00
ON-BOOK	43502100	-113913.00
ON-BOOK	43502200	-18325.00

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THE WALTER REYNOLDS COMPANY
 (780) 344-3177

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FOI B01W 000747

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REPORT: HP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: DECEMBER 1991 PAGE: 2
 DATE PROCESSED: 01/11/92 TIME: 18:41:29

SOURCE	ACCOUNT	AMOUNT
JDIF	43609800	737643.00
OFF-BOOK	43609800	1581000.00
ON-BOOK	63112100	-269820.46 (+189,474.46) - 43-1/1 P1
ON-BOOK	63112900	80345.94
ON-BOOK	63412900	197995.34 197,995.34 43-1/1 P1
ON-BOOK	63624290	2869.50
ON-BOOK	63625190	2869.50 +8,608.50 - 43-1/1 P2
ON-BOOK	63625290	2869.50
ON-BOOK	65126000	15761.57 - 43-1/1 P2
JDIF	65611100	6972111.00
ON-BOOK	66120000	-577263.00 - 577,263.00 - 43-1 P2
ON-BOOK	66230000	186726.00
ON-BOOK	67281900	-947059.75 - 43-1/1 P1
ON-BOOK	67289000	-2638502.89
ON-BOOK	71400000	-1722.05
ON-BOOK	72102100	-2084140.00
ON-BOOK	72102100	-255545.00
JDIF	72102100	-8765.00
ON-BOOK	72102200	-8765.00
ON-BOOK	72201000	39599072.00
ON-BOOK	72202000	110819.00
ON-BOOK	72203000	50.00
ON-BOOK	72204000	93049.00
ON-BOOK	72301000	4501687.00
ON-BOOK	72302000	15312.00
ON-BOOK	72303000	-155.00
ON-BOOK	72401100	6158510.44
ON-BOOK	72401200	6027.00
ON-BOOK	72401500	-48763.00
ON-BOOK	72402100	1631236.00
ON-BOOK	72402120	156653.00
ON-BOOK	72409000	13333.00
ON-BOOK	72501111	-23653.00
JDIF	72501111	-2523584.00
ON-BOOK	72501112	-27069.00
ON-BOOK	72501113	1.00
ON-BOOK	72501121	-11041770.00
OFF-BOOK	72501121	-33150.00
ON-BOOK	72501211	668796.00
JDIF	72501211	-363260.00
ON-BOOK	72501212	596.00
ON-BOOK	72501213	-64.00
ON-BOOK	72501221	-2195408.00
OFF-BOOK	72501221	-2566.00
ON-BOOK	72502110	343873.00
ON-BOOK	72502120	-62557.00
ON-BOOK	72502130	24774.00
ON-BOOK	72502140	-40713.00
ON-BOOK	72502190	-4866288.00
JDIF	72502190	-239967.00
OFF-BOOK	72502190	-6756305.00

Handwritten annotations on the table:

- 43-1/1 P1 (circled)
- 197,995.34 (circled)
- 43-1/1 P1 (circled)
- 8,608.50 (circled)
- 43-1/1 P2 (circled)
- 43-1 P2 / 1-12 P2 / 1 (circled)
- 43-1 P2 / 1 (circled)
- 43-1/1 P1 (circled)
- 43-1 / 1-12 P1 / 3 (circled)
- 43-1 / 1-12 / 3 (circled)

FOI B01M 000748

Southern Bell Telephone & Telegraph
 Corporate Online Processing System
 The 12/31/91
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 8/11/92

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THE WALTER LUTYAL COMPANY
(700) 345-8787

REPORT: MP417A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
 MONTH: DECEMBER 1991 PAGE: 3
 DATE PROCESSED: 01/11/92 TIME: 18:41:29

SOURCE	ACCOUNT	AMOUNT
DN-BOOK	72502210	53221.00
DN-BOOK	72502220	-7616.00
DN-BOOK	72502230	-72864.00
DN-BOOK	72502240	-11190.00
DN-BOOK	72502290	-856834.00
JDIF	72502290	-40562.00
OFF-BOOK	72502290	218696.00
DN-BOOK	73603080	231093.89
DN-BOOK	74200000	-327297.00
DN-BOOK	74300000	-39948.00
DN-BOOK	74401000	40763.00
DN-BOOK	74502100	113913.00
DN-BOOK	74502200	10325.00
DN-BOOK	75409290	3334610.00
JDIF	75409290	-5599269.00
OFF-BOOK	75409290	-2510947.00
DN-BOOK	90013000	-4902662.31
DN-BOOK	90019000	20057982.74
JDIF	90019000	4861626.00
OFF-BOOK	90019000	-1581000.00
DN-BOOK	90031000	2797076.66
DN-BOOK	90032000	-25106222.33
GRAND TOTAL		.00

FOI B01M 000749

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05-01-92 03:33 AM PDD4

(PBC)
 Southern Bell Telephone & Telegraph
 Corporate Office Processors System
 The 12/31/91
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 8/11/92

THE WALTER LUTHER COMPANY	REPORT (DU)	1700-345-877
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11.19.92 02:45PM

FOI 000750

REF: FD-404 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: DECEMBER 1991
PRODUCED ON 89/25/91 AT 18:17:56

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 1
JOURNAL ENTRY: **151**

CORPORATE JOURNAL ENTRY
SEPTEMBER, 1991

PREPARED BY:
NAME: Peggy Carlson
TITLE: Accounting Assistant
DATE: 1-7-92

APPROVED:
NAME: Stanley D. [Signature]
TITLE: OPERATIONS MANAGER
DATE: 4/7/92

ENTERED TO CDPS:
NAME: Celeste Lorenz
TITLE: Accounting Specialist
DATE: 1-7-92

CK yA

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11-19-92 01:46PM P035 #13

P-95X

Doc
Southern Bell Telephones & Telegraphs
CDPS Entry
The 12/31/91
4/20/92
11/20/92

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11. 19. 92 02:45PM

FOI BOLD 000751

REPORT: FORM NP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: NOVEMBER, 1991 DEC
 PRODUCED ON 11/21/91 AT 19:53:17

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 2

JOURNAL ENTRY: 11

OTC CODE	SIC ADJ	FA DATE	TRAN RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT MAIN SRC LTR TYPE	EDIT 9001 OK?	AMOUNT	TRAN NO.	ENTERED CK
CORP				JN200000	JN200000	5295	CJF	9001 3000	XM	4,902,862.37	DR 0001	<input checked="" type="checkbox"/>
COMMENTS: TO CLEAR ACCOUNT 9001-3000												
CORP				JN50000					XN		DR 0002	<input checked="" type="checkbox"/>
COMMENTS:												
CORP				JN100000						10,392,106.93	DR 0003	<input checked="" type="checkbox"/>
COMMENTS:												
CORP				JN100000					FG		DR 0004	<input checked="" type="checkbox"/>
COMMENTS:												
CORP				JN170000					SB		DR 0005	<input checked="" type="checkbox"/>
COMMENTS:												
CORP				JN200000		510X		65726000	MZ	15761	DR 0006	<input checked="" type="checkbox"/>
COMMENTS: (+3-1) (-1-12) (d)												
CORP				JN100000					GA		DR 0007	<input checked="" type="checkbox"/>
COMMENTS:												
CORP				JN150000					NA		DR 0008	<input checked="" type="checkbox"/>
COMMENTS:												
CORP				JN170000					SB		DR 0009	<input checked="" type="checkbox"/>
COMMENTS:												
CORP											DR 0010	<input type="checkbox"/>
COMMENTS:												

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11-19-92 01:46PM P036 #13

R-85X

(pac)
 Southern Bell Telephone & Telegraph
 CO's entries
 The 12/1/91
 11/20/92
 11/21/92

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11-19-92 01:48PM P060 #13

FOIb01W 000753

REPORT: FORM 990 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: Dec 1991
 PRODUCED ON 02/24/91 AT 15:32:40

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 1

JOURNAL ENTRY: 10

1. 19. 92 02:48PM

Dec., 1991
 CORPORATE JOURNAL ENTRY
 1991

PREPARED BY:

NAME: Aime Lisinger
 TITLE: Acty. Specialist, h.c.
 DATE: 1-8-92 LA

APPROVED:

NAME: [Signature]
 TITLE: OPERATIONS MANAGER
 DATE: 1-8-92

ENTERED TO COTS:

NAME: Blain Shaw
 TITLE: Acty. Asst
 DATE: 1/8/92

Sum of (d)s = $\langle \$967,650.73 \rangle$ +
 Social security tax accruals.

Southern Bell Telephone & Telegraph
 COTS Entry
 1/11/92
 1/23/92

P80

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12	Index
13	Re-calculated by staff
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THE WALTER LATHAM COMPANY
(708) 345-8787

R-95X

11-19-92 07:40PM PAGE #13

FOI B01M 000754

REPORT: FORM 10420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: Dec, 1991
PRODUCED ON 08/24/92 AT 15:52:49

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 2

JOURNAL ENTRY: 10

OTC CODE	SRC ADJ	FA DATE	TRAN	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT MAIN SRC	LTR TYPE	EDIT 9481 OK?	AMOUNT	TRAN NO.	ENTERED OK	
CORP				JJ6200000	JJ0000000				568Q	CY1	67281900	M	86,998.73	DR 0001	<input checked="" type="checkbox"/>
COMMENTS: Dec 91 Social Security Int Accruals New up figures															
8	CORP			JJ6200000	JJ0000000				568Q	CY1	67281900	G		DR 0012	<input checked="" type="checkbox"/>
COMMENTS:															
	CORP			JJ6200000	JJ0000000									DR 0003	<input checked="" type="checkbox"/>
COMMENTS:															
11	CORP								568Q		67281900	N		DR 0004	<input checked="" type="checkbox"/>
COMMENTS:															
12	CORP			JJ6200000	JJ0000000				568Q	CY1	67281900	S		DR 0005	<input checked="" type="checkbox"/>
COMMENTS:															
	CORP			JJ6200000	JJ0000000									DR 0006	<input checked="" type="checkbox"/>
COMMENTS:															
17	CORP								568Q		67281900	M	1,188,762.26	DR 0016	<input checked="" type="checkbox"/>
COMMENTS:															
	CORP			JJ6200000	JJ0000000									DR 0017	<input checked="" type="checkbox"/>
COMMENTS:															
19	CORP								568Q		67281900	N		DR 0018	<input checked="" type="checkbox"/>
COMMENTS:															
	CORP			JJ6200000	JJ0000000									DR 0019	<input checked="" type="checkbox"/>
COMMENTS:															
21	CORP								568Q		67281900	S		DR 0020	<input checked="" type="checkbox"/>
COMMENTS:															
	CORP			JJ6200000	JJ0000000									DR 0021	<input checked="" type="checkbox"/>
COMMENTS:															
24	CORP								568Q		67281900	M	26,477.86	DR 0024	<input checked="" type="checkbox"/>
COMMENTS:															
	CORP			JJ6200000	JJ0000000				568Q	CY1	67281900	G		DR 0025	<input checked="" type="checkbox"/>
COMMENTS:															

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11.19.92 02:45PM

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(P)

Southern Bell Telephone & Telegraph
CORP Entry
TYE 12/31/91
11/25/92

11.18.92 02:45PM

PAGE

REPORT: FORM HP429 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: Dec, 1991
PRODUCED ON 08/24/91 AT 15:52:48

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 57

JOURNAL ENTRY: 10

OTC SRC CODE	FA ADJ	TRAN DATE	RCD	RCC	JSC FC/EC	EXTC	ACCOUNT MAIN SRC	LTR TYPE	EDIT 9001 OK?	AMOUNT	TRAN NO.	ENTERED OK
CORP			JJ6200000	JJ0000000			CYL				DR 0001	<input checked="" type="checkbox"/>
7 COMMENTS: Dec 91 Social Security Gap Account True-up journal 568Q 67281900 N												
CORP			JJ6200000	JJ0000000			CYL				DR 0002	<input checked="" type="checkbox"/>
9 COMMENTS: 568Q 67281900 S												
CORP			JJ6200000	JJ0000000			CYL				DR 0003	<input checked="" type="checkbox"/>
COMMENTS: 568Q 67281900 M 4,165.90 (12-11-12-11)												
CORP			JJ6200000	JJ0000000			CYL				DR 0004	<input checked="" type="checkbox"/>
12 COMMENTS: 568Q 67281900 G												
CORP			JJ6200000	JJ0000000			CYL				DR 0005	<input checked="" type="checkbox"/>
15 COMMENTS: 568Q 67281900 N												
CORP			JJ6200000	JJ0000000			CYL				DR 0006	<input checked="" type="checkbox"/>
17 COMMENTS: 568Q 67281900 S												
CORP			JJ6200000	JJ0000000			CYL				DR 0007	<input checked="" type="checkbox"/>
COMMENTS: 568Q 67281900 M 130,995.37 (12-11-12-11)												
CORP			JJ6200000	JJ0000000			CYL				DR 0008	<input checked="" type="checkbox"/>
21 COMMENTS: 568Q 67281900 G												
CORP			JJ6200000	JJ0000000			CYL				DR 0009	<input checked="" type="checkbox"/>
23 COMMENTS: 568Q 67281900 N												
CORP			JJ6200000	JJ0000000			CYL				DR 0010	<input checked="" type="checkbox"/>
24 COMMENTS: 568Q 67281900 S												

(d)

(d)

Southern Bell Telephone & Telegraph
CORP Entries
11/25/91
11/25/92

R-95X

11-19-92 01:48PM PAGE #13

FOI/EO 1.100755

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THE WALTER R. LATHAM COMPANY (708) 44-8787

Recalculated by staff

11.19.92 02:45PM

P 03

Southern Bell Telephone & Telegraph
CORP Entry
11/25/92

905

PAGE: 4

JOURNAL ENTRY: 10

SOUTHERN BELL SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

REPORT: FURN MF420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: Dec, 1991
PRODUCED ON 08/24/91 AT 16:32:40

DTC SRC	FA	TRAM	RCO	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	TRAN	ENTERED
CODE	ADJ	DATE						MAIN SRC	LTR TYPE	9001 OK?	NO. OK

CORP			JA6200000	JJ0000000	568Q	CR	67281900	M		34,361.19	DR 0001	<input checked="" type="checkbox"/>
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COMMENTS: Dec 9/ Social Security Inf Accrual Sum-up (Figures) 434
411
27 CR (d)

CORP			JA6200000	JJ0000000							DR 0002	<input checked="" type="checkbox"/>
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COMMENTS: 9 568Q 67281900 G

CORP			JA6200000	JJ0000000							DR 0005	<input checked="" type="checkbox"/>
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COMMENTS: 11 568Q 67281900 N

CORP			JA6200000	JJ0000000	568Q	CR	67281900	S			DR 0004	<input checked="" type="checkbox"/>
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COMMENTS: 12

CORP			JA6200000	JJ0000000						973,006.86	DR 0005	<input checked="" type="checkbox"/>
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COMMENTS: 550D 14399900 M

CORP			JA6200000	JJ0000000							DR 0016	<input checked="" type="checkbox"/>
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COMMENTS: 16 550D 14399900 G

CORP			JA6200000	JJ0000000							DR 0007	<input checked="" type="checkbox"/>
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COMMENTS: 18 550D 14399900 N

CORP			JA6200000	JJ0000000							DR 0008	<input checked="" type="checkbox"/>
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COMMENTS: 20 550D 14399900 S

CORP			JA6200000	JJ0000000							DR 0019	<input type="checkbox"/>
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COMMENTS:

CORP			JA6200000	JJ0000000							DR 0010	<input type="checkbox"/>
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COMMENTS:

FOIbOIM 000756

11-19-92 01:45PM F063 #13

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THE WALTER LATTAM COMPANY (781) 44-8277

R-95X

R4

Southern Bell Telephone & Telegraph

COPS Entry

TYE 12/31/91

11/23/92
E/M/KO

PBC

11-19-92 01:46PM P064 #13

R-96X

December 1991
Turn-up

MEMO TO: F.V. KING
20477 SSC

FROM: PAMELA N. COOK
15409 CAMPANILE

SUBJECT: SOCIAL SECURITY TAX ACCRUALS

THE FOLLOWING ARE THE SOCIAL SECURITY TAX ACCRUALS FOR THE MONTH OF DECEMBER 1991. PLEASE JOURNALIZE THESE AMOUNTS TO THE APPROPRIATE ACCOUNTS AS SHOWN BELOW.

	B	C	D	E	F	G	H
	NONMANAGEMENT FICA DEBIT 8701.8110	MANAGEMENT FICA DEBIT 8701.8120	NONMANAGEMENT FUTA DEBIT 8701.8210	MANAGEMENT FUTA DEBIT 8701.8220	NONMANAGEMENT SUTA DEBIT 8701.8310	MANAGEMENT SUTA DEBIT 8701.8320	UNDIST. S.S. TAXES ACCRUED CREDIT 1439.9100
FLORIDA M	86,998.73	1,188,762.21	264,778.86	417,590.00	130,995.37	343,667.74	(973,004.84)
GEORGIA							
N. CAROLINA							
S. CAROLINA							
HEADQUARTERS							
TOTALS	T 826,706.63	T (3,790,659.81)	T (3,974.27)	T 62,084.44	T (173,225.32)	T (55,904.70)	2,200,648.9

YOURS TRULY,
[Signature]

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NC
GA

totals
6728.1900 3,436,319.75 W
1439.9960 3,436,319.75 W

FO1B01W 000757

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Southern Bell Telephone & Telegraph

COPS Entry

TYE 12/31/91

11/23/92

11-19-92 01:46PM 26-61-11

8-95-X

over X
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December 1991
Transp

REMO TO: P.Y. KISS
20M77 880

FROM: PAMELA N. COOK
15400 CAMPANILE

SUBJECT: SOCIAL SECURITY TAX ACCRUALS

THE FOLLOWING ARE THE SOCIAL SECURITY TAX ACCRUALS FOR THE MONTH OF DECEMBER 1991. PLEASE JOURNALIZE THESE AMOUNTS TO THE APPROPRIATE ACCOUNTS AS SHOWN BELOW.

	A	B	C	D	E	F	G	H
	NONMANAGEMENT FICA DEBIT 8701.8118	MANAGEMENT FICA DEBIT 8701.8120	NONMANAGEMENT FUTA DEBIT 8701.8210	MANAGEMENT FUTA DEBIT 8701.8220	NONMANAGEMENT SUTA DEBIT 8701.8310	MANAGEMENT SUTA DEBIT 8701.8320	UNDIST. S.S. TAXES ACCRUED CREDIT 1439.9100	
FLORIDA	210,923.32	(1,209,681.53)	(26,153.50)	(3,515.46)	134,445.33	40,238.92	(973,008.86)	
GEORGIA								
N. CAROLINA								
S. CAROLINA								
HEADQUARTERS	(284,819.10)	231,948.00	(743.40)	(1,494.91)	(7,928.94)	(13,909.86)		

YOURS TRULY,

T 826,706.63

T (13,974.29)

T 6,208.44

T (173,225.32)

T (55,904.70)

T (2,790,659.81)

[Handwritten signature]

F01B01W 000758

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11. 18. 92 02:46PM

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Southern Bell Telephone & Telegraph

COPs Entry

TYE 12/31/91

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11/23/92

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11-19-92 02:21PM P001 #14

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item Ce

COP Entries to Acct 6728

Dec, 1991

Relaxation Entry I N

43-1 P2
1-12-
3-1

< # 2,915,000.00 >

Entry I J

43-1/1-12/3-2 P2

< 10,007.30 >

VEER-Relaxation Entry I R

43-1/1-12/3-3 P2

220,000.00

Entry I X

43-1/1-12/3-4 P2

66,504.41

Total Sum of (e)s

< 2,638,503 >

43-1 P2
1-12-
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FO1B01W 000759

11-19-92 03:20PM

P 01

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THE WALTER LATHAM COMPANY (706) 445-6787

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THE SOUTHERN BELL COMPANY

77081-45-8272

11. 18. 92 03:20PM

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PO2

FOI/BOIM 000760

REPORT FORM MF420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: DECEMBER 1992
 PRODUCED ON 89/25/92 AT 18:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: I
 JOURNAL ENTRY: *[initials]*

CORPORATE JOURNAL ENTRY
 SEPTEMBER, 1991

PREPARED BY:
 NAME: Levester Cooper JR
 TITLE: Accounting Specialist
 DATE: 1/8/92

APPROVED:
 NAME: Donald J. [initials]
 TITLE: OPERATIONS MANAGER
 DATE: 1/8/92

ENTERED TO COPS:
 NAME: Sharon Shaw
 TITLE: Acctg Dept
 DATE: 1/8/92

11-19-92 02:21PM F002 #14

(ppc)

Southern Bell Telephone & Telegraph
 COPS Entry
 TVE 12/19/92
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 11/23/92

#770
[initials]

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THE WALTER LUTMAN COMPANY (708) 45-8717

PO3

11.19.82 03:20 PM

FOI BOLD 000761

REPORT: FORM WP429 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: ~~DEC~~ 1991 ~~DEC~~
 PRODUCED ON 11/21/91 AT 19:53:17

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 2

JOURNAL ENTRY: *IN*

OTC	SRC	FL	TRAN	CODE	ADJ	DATE	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAN	ENTERED
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	J16200000													2,915,000.00	DR 0002	<input checked="" type="checkbox"/>
COMMENTS:	<i>(43-11-12/3)</i>															
	J16200000														DR 0003	<input checked="" type="checkbox"/>
COMMENTS:																
	J16200000														DR 0004	<input checked="" type="checkbox"/>
COMMENTS:																
	J16200000											41209000		6,915,000.00	DR 0005	<input checked="" type="checkbox"/>
COMMENTS:	<i>505K88 / CYB</i>															
	J16200000	J10000000													DR 0006	<input type="checkbox"/>
COMMENTS:																
	J16200000	J10000000													DR 0007	<input type="checkbox"/>
COMMENTS:																
	J16200000	J10000000													DR 0008	<input type="checkbox"/>
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	J16200000	J10000000													DR 0009	<input type="checkbox"/>
COMMENTS:																
	J16200000	J10000000													DR 0010	<input type="checkbox"/>
COMMENTS:																

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 Sample

11-19-92 02:21PM P003 #14

P80

THE 12/1/92

Southern Bell Telephone & Telegraph
 COB5 Entry

WJH
 JIM

Southern Bell Telephone & Telegraph
 COPS Entry
 TVE 12/31/91

(PBC)

11-19-92 02:21PM

77a
 item e

FILE: VERACCA.WK1

BELLSOUTH TELECOMMUNICATIONS INC
 VOLUNTARY EXCHANGED EARLY RETIREMENT PROGRAM 1991
 ADJUSTMENT ALLOCATION

TOTAL ADJUSTMENT

	(312,287)	
A SOUTHERN BELL		
FL	23.72%	(2,915)
GA		
NC		
SC		
Total	36.92%	(4,985)
B SOUTH CENTRAL BELL		
AL		
KY		
LA		
MS		
TN		
Total		
TOTAL	100.00%	(12,289)

COPS entry
 for VEB.

561588
 cr 6728,9000
 dr 4120,9000
 505K88

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EXIT 259 Pmcc

F01B01W 000762

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THE WALTER LATHAM COMPANY (708) 345-8787

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THE WALT DISNEY COMPANY (700) 45-8187	

11.19.92 03:20PM

FOI101M 000763

REF: FD-404, H2420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: ~~DECEMBER~~ 1991
 PRODUCED ON 07/25/91 AT 18:17:56

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 2
 JOURNAL ENTRY: 15 ✓

CORPORATE JOURNAL ENTRY
 SEPTEMBER, 1991

PREPARED BY:

NAME: Celeste Cooper
 TITLE: Accounting Specialist
 DATE: 1/8/91
 LA

APPROVED:

NAME: Pete D. Sturmer
 TITLE: OPERATIONS MANAGER
 DATE: 1-8-92

ENTERED TO COPS:

NAME: Celeste Cooper
 TITLE: Accounting Specialist
 DATE: 1/8/91

IT-19-92 02:21PM P006 #14

R-84X

(PSE)

Southern Bell Telephone & Telegraph
 COPS Entry
 TVE 12/31/91

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11/23/92
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P07

11.18.92 03:20 PM

REPORT: FORM HP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: NOVEMBER, 1991 DEC.
 PRODUCED ON 11/21/91 AT 19:53:17

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 2

JOURNAL ENTRY: J

OTC	SRC	FA	TRAN	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAN	ENTERED	
CODE	ADJ	DATE							MAIN SRC LTR TYPE	9001 OK7		NO.	OK	
CORP				JA6200000	JJ0000000			5DAC	CYL H 40101408		23,000.00	DR	0001	<input checked="" type="checkbox"/>
COMMENTS:														
<i>Additional Date to be recorded in December</i>														
CORP				JA6200000	JJ0000000			55E8	CYL H 67289000	M1		DR	0002	<input checked="" type="checkbox"/>
COMMENTS:														
<i>for 1991 rebates credited by Joint Cost Alloc</i>														
CORP				JA6200000	JJ0000000				CYL H	G1		DR	0003	<input checked="" type="checkbox"/>
COMMENTS:														
<i>10,007.30 / 43-11-12.63</i>														
CORP				JA6200000	JJ0000000				CYL H	N1		DR	0004	<input checked="" type="checkbox"/>
COMMENTS:														
CORP				JA6200000	JJ0000000				CYL H	S1		DR	0005	<input checked="" type="checkbox"/>
COMMENTS:														
CORP				JA6200000	JJ0000000				CYL H			DR	0006	<input type="checkbox"/>
COMMENTS:														
CORP				JA6200000	JJ0000000				CYL H			DR	0007	<input type="checkbox"/>
COMMENTS:														
CORP				JA6200000	JJ0000000				CYL H			DR	0008	<input type="checkbox"/>
COMMENTS:														
CORP				JA6200000	JJ0000000				CYL H			DR	0009	<input type="checkbox"/>
COMMENTS:														
CORP				JA6200000	JJ0000000				CYL H			DR	0010	<input type="checkbox"/>
COMMENTS:														

FOIbOIM 000764

#710
 [Signature]

11-19-92 02:21PM P007 #14

(P07)

Southern Bell Telephones & Telegraph
 CORP Entry
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11. 18. 92 03:20PM

FOI 000765

SOUTHERN BELL TELEPHONE COMPANY
 PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE
 REPORT- FB26 CUMULATIVE PRORATE RESULTS

FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
 REPORT PERIOD- DECEMBER 1991 PASS- 05 PROGRAM- FB0226
 TODAYS DATE- 12/17/91 PAGE- 43

11-19-92 02:21PM P009 #14

PRORATE 16

LOOK-UP KEY VALUES: 67284000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGE	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					SH F								0191		.4351000		.00
002					SH G								0191				.00
003					SH H								0191				.00
004					SH S								0191				.00
TOTAL 1.4000000																	

6/2/11

PRORATE 16

LOOK-UP KEY VALUES: 67285000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGE	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					SH F								0191		.4351000		.00
002					SH G								0191				.00
003					SH H								0191				.00
004					SH S								0191				.00
TOTAL 1.3000000																	

8/2/92

PRORATE 16

LOOK-UP KEY VALUES: 67289000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGE	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					SH F	10.007.3a							0191		.4351000		.00
002					SH G								0191				.00
003					SH H								0191				.00
004					SH S								0191				.00
TOTAL 1.0000000																	

7/2/92

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PRORATE 16

LOOK-UP KEY VALUES: 7140

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGE	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					SH F								1291		.4203750		.00
002					SH G								1291				.00
003					SH H								1291				.00
004					SH S								1291				.00
TOTAL 1.0000000																	

8/2/92

23,000 * .4351000 = 10,007.3

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None

R=95%

Southern Bell Telephone & Telegraph
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REPORT: FORM MP423 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: ~~December~~ 1991
 PRODUCED ON 05/29/91 AT 15:32:40

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 1
 JOURNAL ENTRY: *18/92*

CORPORATE JOURNAL ENTRY
 Dec. 1992

PREPARED BY:

NAME: *Robert Pappin*
 TITLE: *Assistant President*
 DATE: *1/8/92*

APPROVED:

NAME: *David L. [Signature]*
 TITLE: *OPERATIONS MANAGER*
 DATE: *1/8/92*

ENTERED TO COPS:

NAME: *Gloria Shaw*
 TITLE: *Assty Mgr*
 DATE: *1/8/92*

11-19-92 02:21PM P015 #14

R-95X

*77a
 Name*

(PSC)
 Southern Bell Telephone & Telegraph
 COPS Entry
 T/E 12/31/91
11/92

COPS Entry
TYE 12/31/91

W 11/19
11/23/92

(PBC)

770
X55-N

DECEMBER, 1991 BVAPP ACCRUAL

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JE
IX

1/6/92 Paid

SUMMARY

(4,060,046.19) ✓	(4,690,124.84)	4010.2900
3,619,531.18 ✓	4,181,246.29	1439.9900
② 67,512.05 ✓	② 134,016.46	2 6728.9000
202,135.09 ✓	194,465.37	7
140,591.16 ✓	109,787.84	4
30,276.71 ✓	70,608.88	5

COPS adjustment

✓	(630,078.65)	4010.2900
✓	561,715.11	1439.9900
✓	② 66,504.41 (P2)	2 6728.9000
18 ✓		7
19 ✓		4
20 ✓		5

- ② 134,016.46
- ③ - 67,512.05
- ① 66,504.41

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Southern Bell Telephone & Telegraph
COPS Entries
TYE 12/31/91

MONTH: DECEMBER, 1991
 PRODUCED ON 01/16/92 AT 14:42:59

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 PASS NUMBER 6

TRACKING FIELDS	IDENTIFIERS	TRANSFER STATUS
JE 10Q	OTC-SRC-CDE CORP	9001-IND N
TRAN-NUM 15	FA-ADJ	
UPDT-DATE 92/01/09	TRM-DATE	A N
TIME 19:58:18	RCD JA6200000	B S
ID A62043CC	RCC JJ0000000	C
UPDATE-COUNT 1	JSC	D
ACT-DATE 12/91	FC/EC 550V	E
PASS-NUMBER 5	EXTC CYL	F
LOW-SERIAL 325	MAIN-ACCT 7250	G
HIGH-SERIAL 527	SRC-ACCT 2290	H
REL-TO-CAPT YES	ACCT-LET	I
RECURRING? NO	ACCT-TYPE	J
AUTH-NUM		K

JOURNAL ACCOUNT 72502290
 JE 10Q TRAK-NUM 15
 DEBIT CREDIT 8767.00

FO1B01W 000777

17. 92 08:15 PM

TRACKING FIELDS	IDENTIFIERS	TRANSFER STATUS
JE 10Q	OTC-SRC-CDE CORP	9001-IND S
TRAN-NUM 16	FA-ADJ	
UPDT-DATE 92/01/09	TRM-DATE	A N
TIME 19:59:05	RCD JA6200000	B S
ID A62043CC	RCC JJ0100000	C
UPDATE-COUNT 1	JSC	D
ACT-DATE 12/91	FC/EC 550V	E
PASS-NUMBER 5	EXTC CYL	F
LOW-SERIAL 326	MAIN-ACCT 7250	G
HIGH-SERIAL 530	SRC-ACCT 2290	H
REL-TO-CAPT YES	ACCT-LET	I
RECURRING? NO	ACCT-TYPE	J
AUTH-NUM		K

JOURNAL ACCOUNT 72502290
 JE 10Q TRAK-NUM 16
 DEBIT CREDIT 5975.00

TRACKING FIELDS	IDENTIFIERS	TRANSFER STATUS
JE 1K	OTC-SRC-CDE CORP	9001-IND M
TRAN-NUM 1	FA-ADJ	
UPDT-DATE 92/01/08	TRM-DATE	A N
TIME 13:10:59	RCD JA6200000	B S
ID A62043CC	RCC J00000000	C
UPDATE-COUNT 1	JSC	D
ACT-DATE 12/91	FC/EC 54L560	E
PASS-NUMBER 5	EXTC 259	F
LOW-SERIAL 1065	MAIN-ACCT 6720	G
HIGH-SERIAL 1167	SRC-ACCT 9000	H
REL-TO-CAPT YES	ACCT-LET	I
RECURRING? NO	ACCT-TYPE	J
AUTH-NUM		K

JOURNAL ACCOUNT 67209000
 JE 1K TRAK-NUM 1
 DEBIT 220000.00 CREDIT

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Southern Bell Telephone & Telegraph
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11-17-92 05:18PM 0007 401

REPORT: FORM HP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: ~~1992~~ 1991 DEC
 PRODUCED ON 11/21/91 AT 19:53:17
 SOUTHERN BELL SYSTEMS CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT
 JOURNAL ENTRY: JN
 PAGE: 02

OTC CODE	SRC ADJ	FA DATE	TRAM	RCO	RCC	JSC FC/EC	EXTC	ACCOUNT MAIN SRC LTR TYPE	EDIT	AMOUNT	TRAN NO.	ENTERED
CORP	JA6200000	100	00000	56	1288		CYI H	67289000	M	2,915,000.00	0001	FL
COMMENTS: Year 1991 Adjustment Allocation												
CORP	JA6200000						CYI H		G		0002	GA
CORP	JA6200000						CYI H		N		0003	N.C.
CORP	JA6200000						CYI H		S		0004	S.C.
CORP	JA6200000						CYI H	41209000		6,995,000.00	0005	TOTAL
CORP	JA6200000	JJ6000000					CYI K				0006	
CORP	JA6200000	JJ6000000					CYI K				0007	
CORP	JA6200000	JJ6000000					CYI K				0008	
CORP	JA6200000	JJ6000000					CYI K				0009	
CORP	JA6200000	JJ6000000					CYI K				0010	

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11.17.92 08:18PM P07

FOI B01W 000778

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THE WALTER LATHAM COMPANY (708) 445-9787

SOUTHERN BELL FREQUENCY DISTRIBUTION FROM 1991 DETAIL
 ACCOUNTING ACTIVITY COMBINED REGULATED AND NON REGULATED
 FOR FCC ACCOUNT 6113 (SOURCE PSC.SOBELL.DETAIL)

(AFAD-EDP PVC01 DETAIL)

08/12/92

NET AMOUNT

COUNT - 7333

FOI001M 000781

THE WALTER LATHAM COMPANY		7001 34-8787
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Southern Bell
 SAPPIC
 TRC 12/31/91
 RVP/1/92
 JMG
 8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	4437	60.51	60.51	-156696.07	-7.47	-7.47
0.0 - 2000.00	2814	38.37	98.88	194776.10	9.28	1.82
2000.00 - 4000.00	15	0.20	99.09	45089.84	2.15	3.96
4000.00 - 6000.00	14	0.19	99.28	67738.99	3.23	7.19
6000.00 - 8000.00	8	0.11	99.39	56941.61	2.71	9.91
8000.00 - 10000.00	4	0.05	99.44	35797.43	1.71	11.61
10000.00 - 12000.00	4	0.05	99.50	43250.93	2.06	13.67
12000.00 - 14000.00	4	0.05	99.55	54293.82	2.59	16.26
14000.00 - 16000.00	5	0.07	99.62	73983.10	3.53	19.79
16000.00 - 18000.00	1	0.01	99.63	17097.86	0.81	20.60
18000.00 - 20000.00	0	0.0	99.63	0.0	0.0	20.60
20000.00 - 22000.00	1	0.01	99.65	21123.93	1.01	21.61
22000.00 - 24000.00	1	0.01	99.66	23265.00	1.11	22.72
24000.00 - 26000.00	0	0.0	99.66	0.0	0.0	22.72
26000.00 - 28000.00	1	0.01	99.67	27343.80	1.30	24.02
28000.00 - 30000.00	1	0.01	99.69	29766.11	1.42	25.44
30000.00 - 32000.00	0	0.0	99.69	0.0	0.0	25.44
32000.00 - 34000.00	1	0.01	99.70	32858.10	1.57	27.01
34000.00 - 36000.00	0	0.0	99.70	0.0	0.0	27.01
36000.00 - 38000.00	1	0.01	99.71	36966.60	1.76	28.77
38000.00 - 40000.00	0	0.0	99.71	0.0	0.0	28.77
40000.00 - 42000.00	0	0.0	99.71	0.0	0.0	28.77
42000.00 - 44000.00	3	0.04	99.75	129148.64	6.16	34.93
44000.00 - 46000.00	0	0.0	99.75	0.0	0.0	34.93
46000.00 - 48000.00	1	0.01	99.77	46292.40	2.21	37.13

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THE WALTER LATHAM COMPANY
 (708) 345-8187

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FOI B01M 00078Z

Southern Bell
 SADDLE
 THE 12/31/91
 2/26/92
 8/17/92

THE WATER LUTHER COMPANY
(708) 365-8137

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	2	0.03	99.80	98188.20	4.68	41.81
50000.00 - 52000.00	0	0.0	99.80	0.0	0.0	41.81
52000.00 - 54000.00	1	0.01	99.81	52165.76	2.49	44.30
54000.00 - 56000.00	0	0.0	99.81	0.0	0.0	44.30
56000.00 - 58000.00	0	0.0	99.81	0.0	0.0	44.30
58000.00 - 60000.00	0	0.0	99.81	0.0	0.0	44.30
60000.00 - 62000.00	0	0.0	99.81	0.0	0.0	44.30
62000.00 - 64000.00	1	0.01	99.82	62330.40	2.97	47.27
64000.00 - 66000.00	0	0.0	99.82	0.0	0.0	47.27
66000.00 - 68000.00	3	0.04	99.86	200759.63	9.57	56.84
68000.00 - 70000.00	2	0.03	99.89	138015.90	6.58	63.42
70000.00 - 72000.00	0	0.0	99.89	0.0	0.0	63.42
72000.00 - 74000.00	1	0.01	99.90	72582.22	3.46	66.88
74000.00 - 76000.00	1	0.01	99.92	74972.51	3.57	70.45
76000.00 - 78000.00	0	0.0	99.92	0.0	0.0	70.45
78000.00 - 80000.00	0	0.0	99.92	0.0	0.0	70.45
80000.00 - 82000.00	0	0.0	99.92	0.0	0.0	70.45
82000.00 - 84000.00	1	0.01	99.93	82130.40	3.91	74.36
84000.00 - 86000.00	0	0.0	99.93	0.0	0.0	74.36
86000.00 - 88000.00	0	0.0	99.93	0.0	0.0	74.36
88000.00 - 90000.00	0	0.0	99.93	0.0	0.0	74.36
90000.00 - 92000.00	1	0.01	99.95	90317.39	4.30	78.67
92000.00 - 94000.00	0	0.0	99.95	0.0	0.0	78.67
94000.00 - 96000.00	0	0.0	99.95	0.0	0.0	78.67
96000.00 - 98000.00	1	0.01	99.96	96911.10	4.62	83.29
98000.00 - 100000.00	0	0.0	99.96	0.0	0.0	83.29

FOI B01W 000783

Southern Bell
SAPPLC
THE 12/31/91
vph/ep
SMP
9/17/92

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	1	0.01	99.97	100450.02	4.79	88.08
102000.00 - 104000.00	0	0.0	99.97	0.0	0.0	88.08
104000.00 - 106000.00	0	0.0	99.97	0.0	0.0	88.08
106000.00 - 108000.00	0	0.0	99.97	0.0	0.0	88.08
108000.00 - 110000.00	0	0.0	99.97	0.0	0.0	88.08
110000.00 - 112000.00	0	0.0	99.97	0.0	0.0	88.08
112000.00 - 114000.00	0	0.0	99.97	0.0	0.0	88.08
114000.00 - 116000.00	0	0.0	99.97	0.0	0.0	88.08
116000.00 - 118000.00	0	0.0	99.97	0.0	0.0	88.08
118000.00 - 120000.00	1	0.01	99.99	119606.85	5.70	93.78
120000.00 - 122000.00	0	0.0	99.99	0.0	0.0	93.78
122000.00 - 124000.00	0	0.0	99.99	0.0	0.0	93.78
124000.00 - 125000.00	0	0.0	99.99	0.0	0.0	93.78
126000.00 - 128000.00	0	0.0	99.99	0.0	0.0	93.78
128000.00 - 130000.00	0	0.0	99.99	0.0	0.0	93.78
130000.00 - 132000.00	1	0.01	100.00	130557.25	6.22	100.00
132000.00 - 134000.00	0	0.0	100.00	0.0	0.0	100.00
134000.00 - 136000.00	0	0.0	100.00	0.0	0.0	100.00
136000.00 - 138000.00	0	0.0	100.00	0.0	0.0	100.00
138000.00 - 140000.00	0	0.0	100.00	0.0	0.0	100.00
140000.00 - 142000.00	0	0.0	100.00	0.0	0.0	100.00
142000.00 - 144000.00	0	0.0	100.00	0.0	0.0	100.00
144000.00 - 146000.00	0	0.0	100.00	0.0	0.0	100.00
146000.00 - 148000.00	0	0.0	100.00	0.0	0.0	100.00
148000.00 - 150000.00	0	0.0	100.00	0.0	0.0	100.00
150000.00 - 152000.00	0	0.0	100.00	0.0	0.0	100.00

FOI B01W 000784

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THE WALTER LATHAM COMPANY
 (708) 345-8117

Southern Bell
 SADDLE
 TVE 12/31/91
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 9/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	100.00	0.0	0.0	100.00
154000.00 - 156000.00	0	0.0	100.00	0.0	0.0	100.00
156000.00 - 158000.00	0	0.0	100.00	0.0	0.0	100.00
158000.00 - 160000.00	0	0.0	100.00	0.0	0.0	100.00
160000.00 - 162000.00	0	0.0	100.00	0.0	0.0	100.00
162000.00 - 164000.00	0	0.0	100.00	0.0	0.0	100.00
164000.00 - 166000.00	0	0.0	100.00	0.0	0.0	100.00
166000.00 - 168000.00	0	0.0	100.00	0.0	0.0	100.00
168000.00 - 170000.00	0	0.0	100.00	0.0	0.0	100.00
170000.00 - 172000.00	0	0.0	100.00	0.0	0.0	100.00
172000.00 - 174000.00	0	0.0	100.00	0.0	0.0	100.00
174000.00 - 176000.00	0	0.0	100.00	0.0	0.0	100.00
176000.00 - 178000.00	0	0.0	100.00	0.0	0.0	100.00
178000.00 - 180000.00	0	0.0	100.00	0.0	0.0	100.00
180000.00 - 182000.00	0	0.0	100.00	0.0	0.0	100.00
182000.00 - 184000.00	0	0.0	100.00	0.0	0.0	100.00
184000.00 - 186000.00	0	0.0	100.00	0.0	0.0	100.00
186000.00 - 188000.00	0	0.0	100.00	0.0	0.0	100.00
188000.00 - 190000.00	0	0.0	100.00	0.0	0.0	100.00
190000.00 - 192000.00	0	0.0	100.00	0.0	0.0	100.00
192000.00 - 194000.00	0	0.0	100.00	0.0	0.0	100.00
194000.00 - 196000.00	0	0.0	100.00	0.0	0.0	100.00
196000.00 - 198000.00	0	0.0	100.00	0.0	0.0	100.00
198000.00 - 200000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 200000.00	0	0.0	100.00	0.0	0.0	100.00

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THE WALTER LATHAM COMPANY
(708) 345 8787

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FOI B01M 000785

PS

Southern Bell
SAPPLIC
THE 12/31/91

Walt
SMC
9/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	100.00	0.0	0.0	100.00
50000.00 - 52000.00	0	0.0	100.00	0.0	0.0	100.00
52000.00 - 54000.00	0	0.0	100.00	0.0	0.0	100.00
54000.00 - 56000.00	0	0.0	100.00	0.0	0.0	100.00
56000.00 - 58000.00	0	0.0	100.00	0.0	0.0	100.00
58000.00 - 60000.00	0	0.0	100.00	0.0	0.0	100.00
60000.00 - 62000.00	0	0.0	100.00	0.0	0.0	100.00
62000.00 - 64000.00	0	0.0	100.00	0.0	0.0	100.00
64000.00 - 66000.00	0	0.0	100.00	0.0	0.0	100.00
66000.00 - 68000.00	0	0.0	100.00	0.0	0.0	100.00
68000.00 - 70000.00	0	0.0	100.00	0.0	0.0	100.00
70000.00 - 72000.00	0	0.0	100.00	0.0	0.0	100.00
72000.00 - 74000.00	0	0.0	100.00	0.0	0.0	100.00
74000.00 - 76000.00	0	0.0	100.00	0.0	0.0	100.00
76000.00 - 78000.00	0	0.0	100.00	0.0	0.0	100.00
78000.00 - 80000.00	0	0.0	100.00	0.0	0.0	100.00
80000.00 - 82000.00	0	0.0	100.00	0.0	0.0	100.00
82000.00 - 84000.00	0	0.0	100.00	0.0	0.0	100.00
84000.00 - 86000.00	0	0.0	100.00	0.0	0.0	100.00
86000.00 - 88000.00	0	0.0	100.00	0.0	0.0	100.00
88000.00 - 90000.00	0	0.0	100.00	0.0	0.0	100.00
90000.00 - 92000.00	0	0.0	100.00	0.0	0.0	100.00
92000.00 - 94000.00	0	0.0	100.00	0.0	0.0	100.00
94000.00 - 96000.00	0	0.0	100.00	0.0	0.0	100.00
96000.00 - 98000.00	0	0.0	100.00	0.0	0.0	100.00
98000.00 - 100000.00	0	0.0	100.00	0.0	0.0	100.00

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FOI/BOIW 000789 P3

113-4

Southern Bell
 Sample
 THE 12/31/91

10/11/98
 JMM
 8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	29	18.47	18.47	-9005.99	-38.84	-38.84
0.0 - 2000.00	126	80.25	98.73	27311.46	117.80	78.95
2000.00 - 4000.00	2	1.27	100.00	4880.08	21.05	100.00
4000.00 - 6000.00	0	0.0	100.00	0.0	0.0	100.00
6000.00 - 8000.00	0	0.0	100.00	0.0	0.0	100.00
8000.00 - 10000.00	0	0.0	100.00	0.0	0.0	100.00
10000.00 - 12000.00	0	0.0	100.00	0.0	0.0	100.00
12000.00 - 14000.00	0	0.0	100.00	0.0	0.0	100.00
14000.00 - 16000.00	0	0.0	100.00	0.0	0.0	100.00
16000.00 - 18000.00	0	0.0	100.00	0.0	0.0	100.00
18000.00 - 20000.00	0	0.0	100.00	0.0	0.0	100.00
20000.00 - 22000.00	0	0.0	100.00	0.0	0.0	100.00
22000.00 - 24000.00	0	0.0	100.00	0.0	0.0	100.00
24000.00 - 26000.00	0	0.0	100.00	0.0	0.0	100.00
26000.00 - 28000.00	0	0.0	100.00	0.0	0.0	100.00
28000.00 - 30000.00	0	0.0	100.00	0.0	0.0	100.00
30000.00 - 32000.00	0	0.0	100.00	0.0	0.0	100.00
32000.00 - 34000.00	0	0.0	100.00	0.0	0.0	100.00
34000.00 - 36000.00	0	0.0	100.00	0.0	0.0	100.00
36000.00 - 38000.00	0	0.0	100.00	0.0	0.0	100.00
38000.00 - 40000.00	0	0.0	100.00	0.0	0.0	100.00
40000.00 - 42000.00	0	0.0	100.00	0.0	0.0	100.00
42000.00 - 44000.00	0	0.0	100.00	0.0	0.0	100.00
44000.00 - 46000.00	0	0.0	100.00	0.0	0.0	100.00
46000.00 - 48000.00	0	0.0	100.00	0.0	0.0	100.00

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THE WALTER LATHAM COMPANY
 (708) 45-8187

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Southern Bell
 SAMPLE
 THE 12/31/91
 10/11/91
 JMM
 8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	100.00	0.0	0.0	100.00
50000.00 - 52000.00	0	0.0	100.00	0.0	0.0	100.00
52000.00 - 54000.00	0	0.0	100.00	0.0	0.0	100.00
54000.00 - 56000.00	0	0.0	100.00	0.0	0.0	100.00
56000.00 - 58000.00	0	0.0	100.00	0.0	0.0	100.00
58000.00 - 60000.00	0	0.0	100.00	0.0	0.0	100.00
60000.00 - 62000.00	0	0.0	100.00	0.0	0.0	100.00
62000.00 - 64000.00	0	0.0	100.00	0.0	0.0	100.00
64000.00 - 66000.00	0	0.0	100.00	0.0	0.0	100.00
66000.00 - 68000.00	0	0.0	100.00	0.0	0.0	100.00
68000.00 - 70000.00	0	0.0	100.00	0.0	0.0	100.00
70000.00 - 72000.00	0	0.0	100.00	0.0	0.0	100.00
72000.00 - 74000.00	0	0.0	100.00	0.0	0.0	100.00
74000.00 - 76000.00	0	0.0	100.00	0.0	0.0	100.00
76000.00 - 78000.00	0	0.0	100.00	0.0	0.0	100.00
78000.00 - 80000.00	0	0.0	100.00	0.0	0.0	100.00
80000.00 - 82000.00	0	0.0	100.00	0.0	0.0	100.00
82000.00 - 84000.00	0	0.0	100.00	0.0	0.0	100.00
84000.00 - 86000.00	0	0.0	100.00	0.0	0.0	100.00
86000.00 - 88000.00	0	0.0	100.00	0.0	0.0	100.00
88000.00 - 90000.00	0	0.0	100.00	0.0	0.0	100.00
90000.00 - 92000.00	0	0.0	100.00	0.0	0.0	100.00
92000.00 - 94000.00	0	0.0	100.00	0.0	0.0	100.00
94000.00 - 96000.00	0	0.0	100.00	0.0	0.0	100.00
96000.00 - 98000.00	0	0.0	100.00	0.0	0.0	100.00
98000.00 - 100000.00	0	0.0	100.00	0.0	0.0	100.00

FOI BOLD 000735

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Southern Bell
 SAMPLE
 THE 12/31/91

10/11/92
 JMC
 8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	100.00	0.0	0.0	100.00
154000.00 - 156000.00	0	0.0	100.00	0.0	0.0	100.00
156000.00 - 158000.00	0	0.0	100.00	0.0	0.0	100.00
158000.00 - 160000.00	0	0.0	100.00	0.0	0.0	100.00
160000.00 - 162000.00	0	0.0	100.00	0.0	0.0	100.00
162000.00 - 164000.00	0	0.0	100.00	0.0	0.0	100.00
164000.00 - 166000.00	0	0.0	100.00	0.0	0.0	100.00
166000.00 - 168000.00	0	0.0	100.00	0.0	0.0	100.00
168000.00 - 170000.00	0	0.0	100.00	0.0	0.0	100.00
170000.00 - 172000.00	0	0.0	100.00	0.0	0.0	100.00
172000.00 - 174000.00	0	0.0	100.00	0.0	0.0	100.00
174000.00 - 176000.00	0	0.0	100.00	0.0	0.0	100.00
176000.00 - 178000.00	0	0.0	100.00	0.0	0.0	100.00
178000.00 - 180000.00	0	0.0	100.00	0.0	0.0	100.00
180000.00 - 182000.00	0	0.0	100.00	0.0	0.0	100.00
182000.00 - 184000.00	0	0.0	100.00	0.0	0.0	100.00
184000.00 - 186000.00	0	0.0	100.00	0.0	0.0	100.00
186000.00 - 188000.00	0	0.0	100.00	0.0	0.0	100.00
188000.00 - 190000.00	0	0.0	100.00	0.0	0.0	100.00
190000.00 - 192000.00	0	0.0	100.00	0.0	0.0	100.00
192000.00 - 194000.00	0	0.0	100.00	0.0	0.0	100.00
194000.00 - 196000.00	0	0.0	100.00	0.0	0.0	100.00
196000.00 - 198000.00	0	0.0	100.00	0.0	0.0	100.00
198000.00 - 200000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 200000.00	0	0.0	100.00	0.0	0.0	100.00

FOI B01W 000797 P5

THE WALTER LATHAM COMPANY
17001 KAS 5787
43-5

Southern Bell
 SAMPLE
 TVE 12/31/91
 10/11/92
 JMC
 8/7/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
TOTAL	157	100.00		23185.55	100.00	
				(B-1P)		
AVERAGE =		147.68				
STANDARD DEVIATION =		477.17				
STANDARD ERROR OF THE MEAN =		38.08				
RANGE =	4419.76	MINIMUM =	-1902.02	MAXIMUM =	2517.74	

THE WALTER LATHAM COMPANY (708) 245-8187					
					VB-5

FOI BOLD 000798)

Southern Bell
SAMPLE
THE 12/31/91
VJ
8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	99.46	0.0	0.0	-2.44
50000.00 - 52000.00	0	0.0	99.46	0.0	0.0	-2.44
52000.00 - 54000.00	0	0.0	99.46	0.0	0.0	-2.44
54000.00 - 56000.00	1	0.05	99.51	54628.97	2.30	-0.15
56000.00 - 58000.00	0	0.0	99.51	0.0	0.0	-0.15
58000.00 - 60000.00	0	0.0	99.51	0.0	0.0	-0.15
60000.00 - 62000.00	0	0.0	99.51	0.0	0.0	-0.15
62000.00 - 64000.00	0	0.0	99.51	0.0	0.0	-0.15
64000.00 - 66000.00	0	0.0	99.51	0.0	0.0	-0.15
66000.00 - 68000.00	0	0.0	99.51	0.0	0.0	-0.15
68000.00 - 70000.00	0	0.0	99.51	0.0	0.0	-0.15
70000.00 - 72000.00	0	0.0	99.51	0.0	0.0	-0.15
72000.00 - 74000.00	0	0.0	99.51	0.0	0.0	-0.15
74000.00 - 76000.00	0	0.0	99.51	0.0	0.0	-0.15
76000.00 - 78000.00	0	0.0	99.51	0.0	0.0	-0.15
78000.00 - 80000.00	0	0.0	99.51	0.0	0.0	-0.15
80000.00 - 82000.00	0	0.0	99.51	0.0	0.0	-0.15
82000.00 - 84000.00	0	0.0	99.51	0.0	0.0	-0.15
84000.00 - 86000.00	0	0.0	99.51	0.0	0.0	-0.15
86000.00 - 88000.00	0	0.0	99.51	0.0	0.0	-0.15
88000.00 - 90000.00	0	0.0	99.51	0.0	0.0	-0.15
90000.00 - 92000.00	0	0.0	99.51	0.0	0.0	-0.15
92000.00 - 94000.00	0	0.0	99.51	0.0	0.0	-0.15
94000.00 - 96000.00	0	0.0	99.51	0.0	0.0	-0.15
96000.00 - 98000.00	0	0.0	99.51	0.0	0.0	-0.15
98000.00 - 100000.00	0	0.0	99.51	0.0	0.0	-0.15

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THE NATIONAL TRADING COMPANY
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Southern Bell
SAMPLE
TVE 12/31/91
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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	99.51	0.0	0.0	-0.15
102000.00 - 104000.00	0	0.0	99.51	0.0	0.0	-0.15
104000.00 - 106000.00	0	0.0	99.51	0.0	0.0	-0.15
106000.00 - 108000.00	0	0.0	99.51	0.0	0.0	-0.15
108000.00 - 110000.00	0	0.0	99.51	0.0	0.0	-0.15
110000.00 - 112000.00	0	0.0	99.51	0.0	0.0	-0.15
112000.00 - 114000.00	0	0.0	99.51	0.0	0.0	-0.15
114000.00 - 116000.00	0	0.0	99.51	0.0	0.0	-0.15
116000.00 - 118000.00	0	0.0	99.51	0.0	0.0	-0.15
118000.00 - 120000.00	0	0.0	99.51	0.0	0.0	-0.15
120000.00 - 122000.00	0	0.0	99.51	0.0	0.0	-0.15
122000.00 - 124000.00	0	0.0	99.51	0.0	0.0	-0.15
124000.00 - 126000.00	0	0.0	99.51	0.0	0.0	-0.15
126000.00 - 128000.00	0	0.0	99.51	0.0	0.0	-0.15
128000.00 - 130000.00	0	0.0	99.51	0.0	0.0	-0.15
130000.00 - 132000.00	1	0.05	99.56	131976.00	5.55	5.41
132000.00 - 134000.00	0	0.0	99.56	0.0	0.0	5.41
134000.00 - 136000.00	0	0.0	99.56	0.0	0.0	5.41
136000.00 - 138000.00	0	0.0	99.56	0.0	0.0	5.41
138000.00 - 140000.00	0	0.0	99.56	0.0	0.0	5.41
140000.00 - 142000.00	0	0.0	99.56	0.0	0.0	5.41
142000.00 - 144000.00	0	0.0	99.56	0.0	0.0	5.41
144000.00 - 146000.00	0	0.0	99.56	0.0	0.0	5.41
146000.00 - 148000.00	0	0.0	99.56	0.0	0.0	5.41
148000.00 - 150000.00	1	0.05	99.61	148897.64	6.26	11.67
150000.00 - 152000.00	0	0.0	99.61	0.0	0.0	11.67

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THE WALTER LATHAM COMPANY
(800) 345-8297

FOI B01M 000B02 P4

43-6

Southern Bell
SADDLE
INC 12/31/91
10/11/92
8/11/92

FREQUENCY DISTRIBUTION FOR NETAMT

PAGE 4

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	99.61	0.0	0.0	11.67
154000.00 - 156000.00	0	0.0	99.61	0.0	0.0	11.67
156000.00 - 158000.00	0	0.0	99.61	0.0	0.0	11.67
158000.00 - 160000.00	1	0.05	99.66	158321.71	6.66	18.33
160000.00 - 162000.00	0	0.0	99.66	0.0	0.0	18.33
162000.00 - 164000.00	0	0.0	99.66	0.0	0.0	18.33
164000.00 - 166000.00	0	0.0	99.66	0.0	0.0	18.33
166000.00 - 168000.00	0	0.0	99.66	0.0	0.0	18.33
168000.00 - 170000.00	0	0.0	99.66	0.0	0.0	18.33
170000.00 - 172000.00	0	0.0	99.66	0.0	0.0	18.33
172000.00 - 174000.00	0	0.0	99.66	0.0	0.0	18.33
174000.00 - 176000.00	0	0.0	99.66	0.0	0.0	18.33
176000.00 - 178000.00	0	0.0	99.66	0.0	0.0	18.33
178000.00 - 180000.00	0	0.0	99.66	0.0	0.0	18.33
180000.00 - 182000.00	0	0.0	99.66	0.0	0.0	18.33
182000.00 - 184000.00	0	0.0	99.66	0.0	0.0	18.33
184000.00 - 186000.00	0	0.0	99.66	0.0	0.0	18.33
186000.00 - 188000.00	0	0.0	99.66	0.0	0.0	18.33
188000.00 - 190000.00	2	0.10	99.75	378463.00	15.92	34.24
190000.00 - 192000.00	0	0.0	99.75	0.0	0.0	34.24
192000.00 - 194000.00	0	0.0	99.75	0.0	0.0	34.24
194000.00 - 196000.00	0	0.0	99.75	0.0	0.0	34.24
196000.00 - 198000.00	0	0.0	99.75	0.0	0.0	34.24
198000.00 - 200000.00	0	0.0	99.75	0.0	0.0	34.24
MORE THAN 200000.00	5	0.25	100.00	1563485.32	65.76	100.00

FOI BOLD 000803

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 Southern Bell
 SAMPLE
 NYC 12/31/91
 1/21/92
 2/17/92

THE NATIONAL UTILITY COMPANY
 (708) 345-8787

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THE WASHINGTON COMPANY

1700 15-8122

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FOI B O I W 000804 P6

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL

TOTAL	2029	100.00		2377689.81 (83-1 P7)	100.00	
AVERAGE =	1171.85					
STANDARD DEVIATION =	20423.12					
STANDARD ERROR OF THE MEAN =	453.40					
RANGE =	753782.22	MINIMUM =	-362591.00	MAXIMUM =	391191.22	

Southern Bell
 SAMPLE
 TVE 12/31/91
 12/11/92
 8/17/92

SOUTHERN BELL FREQUENCY DISTRIBUTION FROM 1991 DETAIL
 ACCOUNTING ACTIVITY COMBINED REGULATED AND NON REGULATED
 FOR FCC ACCOUNT 6231 (SOURCE PSC.SOBELL.DETAIL)

(AFAD-EDP PVCO1 DETAIL)

PAGE 1

08/12/92

NET AMOUNT
 COUNT - 714

FOI B01W 000805

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Southern Bell
 SAMPLE
 11/12/91
 11/12/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	20	2.80	2.80	-27781.23	-3.61	-3.61
0.0 - 2000.00	579	81.09	83.89	180972.33	23.51	19.90
2000.00 - 4000.00	63	8.82	92.72	178380.36	23.17	43.07
4000.00 - 6000.00	25	3.50	96.22	121019.86	15.72	58.80
6000.00 - 8000.00	6	0.84	97.06	42293.84	5.49	64.29
8000.00 - 10000.00	2	0.28	97.34	16803.56	2.18	66.47
10000.00 - 12000.00	7	0.98	98.32	79579.87	10.34	76.81
12000.00 - 14000.00	5	0.70	99.02	66049.51	8.58	85.39
14000.00 - 16000.00	3	0.42	99.44	43422.83	5.64	91.03
16000.00 - 18000.00	3	0.42	99.86	49313.90	6.41	97.44
18000.00 - 20000.00	1	0.14	100.00	19720.18	2.56	100.00
20000.00 - 22000.00	0	0.0	100.00	0.0	0.0	100.00
22000.00 - 24000.00	0	0.0	100.00	0.0	0.0	100.00
24000.00 - 26000.00	0	0.0	100.00	0.0	0.0	100.00
26000.00 - 28000.00	0	0.0	100.00	0.0	0.0	100.00
28000.00 - 30000.00	0	0.0	100.00	0.0	0.0	100.00
30000.00 - 32000.00	0	0.0	100.00	0.0	0.0	100.00
32000.00 - 34000.00	0	0.0	100.00	0.0	0.0	100.00
34000.00 - 36000.00	0	0.0	100.00	0.0	0.0	100.00
36000.00 - 38000.00	0	0.0	100.00	0.0	0.0	100.00
38000.00 - 40000.00	0	0.0	100.00	0.0	0.0	100.00
40000.00 - 42000.00	0	0.0	100.00	0.0	0.0	100.00
42000.00 - 44000.00	0	0.0	100.00	0.0	0.0	100.00
44000.00 - 46000.00	0	0.0	100.00	0.0	0.0	100.00
46000.00 - 48000.00	0	0.0	100.00	0.0	0.0	100.00

*all over 10000
 1/2/1991
 Southern Bell*

*Southern Bell
 SAMPLE
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FOI B01W 000806

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THE WALTER LATHAM COMPANY
 (708) 454-8377

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THE WALTER LATHAM COMPANY
(700) 245-4373

43-7

FOI B01M 000B07

P3

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	100.00	0.0	0.0	100.00
50000.00 - 52000.00	0	0.0	100.00	0.0	0.0	100.00
52000.00 - 54000.00	0	0.0	100.00	0.0	0.0	100.00
54000.00 - 56000.00	0	0.0	100.00	0.0	0.0	100.00
56000.00 - 58000.00	0	0.0	100.00	0.0	0.0	100.00
58000.00 - 60000.00	0	0.0	100.00	0.0	0.0	100.00
60000.00 - 62000.00	0	0.0	100.00	0.0	0.0	100.00
62000.00 - 64000.00	0	0.0	100.00	0.0	0.0	100.00
64000.00 - 66000.00	0	0.0	100.00	0.0	0.0	100.00
66000.00 - 68000.00	0	0.0	100.00	0.0	0.0	100.00
68000.00 - 70000.00	0	0.0	100.00	0.0	0.0	100.00
70000.00 - 72000.00	0	0.0	100.00	0.0	0.0	100.00
72000.00 - 74000.00	0	0.0	100.00	0.0	0.0	100.00
74000.00 - 76000.00	0	0.0	100.00	0.0	0.0	100.00
76000.00 - 78000.00	0	0.0	100.00	0.0	0.0	100.00
78000.00 - 80000.00	0	0.0	100.00	0.0	0.0	100.00
80000.00 - 82000.00	0	0.0	100.00	0.0	0.0	100.00
82000.00 - 84000.00	0	0.0	100.00	0.0	0.0	100.00
84000.00 - 86000.00	0	0.0	100.00	0.0	0.0	100.00
86000.00 - 88000.00	0	0.0	100.00	0.0	0.0	100.00
88000.00 - 90000.00	0	0.0	100.00	0.0	0.0	100.00
90000.00 - 92000.00	0	0.0	100.00	0.0	0.0	100.00
92000.00 - 94000.00	0	0.0	100.00	0.0	0.0	100.00
94000.00 - 96000.00	0	0.0	100.00	0.0	0.0	100.00
96000.00 - 98000.00	0	0.0	100.00	0.0	0.0	100.00
98000.00 - 100000.00	0	0.0	100.00	0.0	0.0	100.00

Southern Bell
SAMPLE
THE 12/31/91
10/11/92
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THE WALTER LATHAM COMPANY
 (708) 465-8787

43-7

FOI001W 000808

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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	100.00	0.0	0.0	100.00
102000.00 - 104000.00	0	0.0	100.00	0.0	0.0	100.00
104000.00 - 106000.00	0	0.0	100.00	0.0	0.0	100.00
106000.00 - 108000.00	0	0.0	100.00	0.0	0.0	100.00
108000.00 - 110000.00	0	0.0	100.00	0.0	0.0	100.00
110000.00 - 112000.00	0	0.0	100.00	0.0	0.0	100.00
112000.00 - 114000.00	0	0.0	100.00	0.0	0.0	100.00
114000.00 - 116000.00	0	0.0	100.00	0.0	0.0	100.00
116000.00 - 118000.00	0	0.0	100.00	0.0	0.0	100.00
118000.00 - 120000.00	0	0.0	100.00	0.0	0.0	100.00
120000.00 - 122000.00	0	0.0	100.00	0.0	0.0	100.00
122000.00 - 124000.00	0	0.0	100.00	0.0	0.0	100.00
124000.00 - 126000.00	0	0.0	100.00	0.0	0.0	100.00
126000.00 - 128000.00	0	0.0	100.00	0.0	0.0	100.00
128000.00 - 130000.00	0	0.0	100.00	0.0	0.0	100.00
130000.00 - 132000.00	0	0.0	100.00	0.0	0.0	100.00
132000.00 - 134000.00	0	0.0	100.00	0.0	0.0	100.00
134000.00 - 136000.00	0	0.0	100.00	0.0	0.0	100.00
136000.00 - 138000.00	0	0.0	100.00	0.0	0.0	100.00
138000.00 - 140000.00	0	0.0	100.00	0.0	0.0	100.00
140000.00 - 142000.00	0	0.0	100.00	0.0	0.0	100.00
142000.00 - 144000.00	0	0.0	100.00	0.0	0.0	100.00
144000.00 - 146000.00	0	0.0	100.00	0.0	0.0	100.00
146000.00 - 148000.00	0	0.0	100.00	0.0	0.0	100.00
148000.00 - 150000.00	0	0.0	100.00	0.0	0.0	100.00
150000.00 - 152000.00	0	0.0	100.00	0.0	0.0	100.00

Southern Bell
 SAMPLE
 TUE 12/31/91
 10/11/92
 8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	10673	5.84	5.84	-4457285.10	-44.13	-44.13
0.0 - 2000.00	171509	93.85	99.69	10828986.80	107.21	63.08
2000.00 - 4000.00	345	0.19	99.88	968368.66	9.59	72.67
4000.00 - 6000.00	91	0.05	99.93	443308.26	4.39	77.06
6000.00 - 8000.00	36	0.02	99.95	245211.26	2.43	79.49
8000.00 - 10000.00	26	0.01	99.96	233258.00	2.31	81.80
10000.00 - 12000.00	11	0.01	99.97	120123.67	1.19	82.99
12000.00 - 14000.00	11	0.01	99.98	141412.18	1.40	84.39
14000.00 - 16000.00	4	0.00	99.98	58139.16	0.58	84.96
16000.00 - 18000.00	6	0.00	99.98	103589.62	1.03	85.99
18000.00 - 20000.00	7	0.00	99.98	134024.85	1.33	87.31
20000.00 - 22000.00	2	0.00	99.99	43193.72	0.43	87.74
22000.00 - 24000.00	3	0.00	99.99	69649.08	0.69	88.43
24000.00 - 26000.00	1	0.00	99.99	24501.07	0.24	88.67
26000.00 - 28000.00	3	0.00	99.99	78981.20	0.78	89.46
28000.00 - 30000.00	2	0.00	99.99	58443.90	0.58	90.04
30000.00 - 32000.00	1	0.00	99.99	30950.58	0.31	90.34
32000.00 - 34000.00	1	0.00	99.99	33954.58	0.34	90.68
34000.00 - 36000.00	1	0.00	99.99	35481.48	0.35	91.03
36000.00 - 38000.00	0	0.0	99.99	0.0	0.0	91.03
38000.00 - 40000.00	2	0.00	99.99	78101.07	0.77	91.80
40000.00 - 42000.00	2	0.00	99.99	88636.48	0.88	92.60
42000.00 - 44000.00	1	0.00	100.00	43003.01	0.43	93.03
44000.00 - 46000.00	1	0.00	100.00	44635.74	0.44	93.47
46000.00 -	0	0.0	100.00	0.0	0.0	93.47

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Southern Bell
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43-8

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	100.00	0.0	0.0	93.47
50000.00 - 52000.00	0	0.0	100.00	0.0	0.0	93.47
52000.00 - 54000.00	0	0.0	100.00	0.0	0.0	93.47
54000.00 - 56000.00	1	0.00	100.00	54847.18	0.54	94.01
56000.00 - 58000.00	0	0.0	100.00	0.0	0.0	94.01
58000.00 - 60000.00	0	0.0	100.00	0.0	0.0	94.01
60000.00 - 62000.00	1	0.00	100.00	60142.58	0.60	94.61
62000.00 - 64000.00	0	0.0	100.00	0.0	0.0	94.61
64000.00 - 66000.00	0	0.0	100.00	0.0	0.0	94.61
66000.00 - 68000.00	0	0.0	100.00	0.0	0.0	94.61
68000.00 - 70000.00	0	0.0	100.00	0.0	0.0	94.61
70000.00 - 72000.00	0	0.0	100.00	0.0	0.0	94.61
72000.00 - 74000.00	0	0.0	100.00	0.0	0.0	94.61
74000.00 - 76000.00	3	0.00	100.00	225562.17	2.23	96.84
76000.00 - 78000.00	1	0.00	100.00	77449.00	0.77	97.61
78000.00 - 80000.00	0	0.0	100.00	0.0	0.0	97.61
80000.00 - 82000.00	0	0.0	100.00	0.0	0.0	97.61
82000.00 - 84000.00	0	0.0	100.00	0.0	0.0	97.61
84000.00 - 86000.00	0	0.0	100.00	0.0	0.0	97.61
86000.00 - 88000.00	0	0.0	100.00	0.0	0.0	97.61
88000.00 - 90000.00	0	0.0	100.00	0.0	0.0	97.61
90000.00 - 92000.00	0	0.0	100.00	0.0	0.0	97.61
92000.00 - 94000.00	0	0.0	100.00	0.0	0.0	97.61
94000.00 - 96000.00	1	0.00	100.00	94721.86	0.94	98.55
96000.00 - 98000.00	0	0.0	100.00	0.0	0.0	98.55
98000.00 - 100000.00	0	0.0	100.00	0.0	0.0	98.55

Southern Bell
 SAMPLE
 TNC 12/31/91
 1/11/92
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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	100.00	0.0	0.0	98.55
102000.00 - 104000.00	0	0.0	100.00	0.0	0.0	98.55
104000.00 - 106000.00	0	0.0	100.00	0.0	0.0	98.55
106000.00 - 108000.00	0	0.0	100.00	0.0	0.0	98.55
108000.00 - 110000.00	0	0.0	100.00	0.0	0.0	98.55
110000.00 - 112000.00	0	0.0	100.00	0.0	0.0	98.55
112000.00 - 114000.00	0	0.0	100.00	0.0	0.0	98.55
114000.00 - 116000.00	0	0.0	100.00	0.0	0.0	98.55
116000.00 - 118000.00	0	0.0	100.00	0.0	0.0	98.55
118000.00 - 120000.00	0	0.0	100.00	0.0	0.0	98.55
120000.00 - 122000.00	0	0.0	100.00	0.0	0.0	98.55
122000.00 - 124000.00	0	0.0	100.00	0.0	0.0	98.55
124000.00 - 126000.00	0	0.0	100.00	0.0	0.0	98.55
126000.00 - 128000.00	0	0.0	100.00	0.0	0.0	98.55
128000.00 - 130000.00	0	0.0	100.00	0.0	0.0	98.55
130000.00 - 132000.00	0	0.0	100.00	0.0	0.0	98.55
132000.00 - 134000.00	0	0.0	100.00	0.0	0.0	98.55
134000.00 - 136000.00	0	0.0	100.00	0.0	0.0	98.55
136000.00 - 138000.00	0	0.0	100.00	0.0	0.0	98.55
138000.00 - 140000.00	0	0.0	100.00	0.0	0.0	98.55
140000.00 - 142000.00	0	0.0	100.00	0.0	0.0	98.55
142000.00 - 144000.00	0	0.0	100.00	0.0	0.0	98.55
144000.00 - 146000.00	0	0.0	100.00	0.0	0.0	98.55
146000.00 - 148000.00	1	0.00	100.00	146792.33	1.45	100.00
148000.00 - 150000.00	0	0.0	100.00	0.0	0.0	100.00
150000.00 - 152000.00	0	0.0	100.00	0.0	0.0	100.00

Southern Bell
SAMPLE
INC 12/31/91
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THE WALTER LATHAM COMPANY
 1700 KANSAS ST

43-B

FOI B01M 000B15
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FREQUENCY DISTRIBUTION FOR WETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	100.00	0.0	0.0	100.00
154000.00 - 156000.00	0	0.0	100.00	0.0	0.0	100.00
156000.00 - 158000.00	0	0.0	100.00	0.0	0.0	100.00
158000.00 - 160000.00	0	0.0	100.00	0.0	0.0	100.00
160000.00 - 162000.00	0	0.0	100.00	0.0	0.0	100.00
162000.00 - 164000.00	0	0.0	100.00	0.0	0.0	100.00
164000.00 - 166000.00	0	0.0	100.00	0.0	0.0	100.00
166000.00 - 168000.00	0	0.0	100.00	0.0	0.0	100.00
168000.00 - 170000.00	0	0.0	100.00	0.0	0.0	100.00
170000.00 - 172000.00	0	0.0	100.00	0.0	0.0	100.00
172000.00 - 174000.00	0	0.0	100.00	0.0	0.0	100.00
174000.00 - 176000.00	0	0.0	100.00	0.0	0.0	100.00
176000.00 - 178000.00	0	0.0	100.00	0.0	0.0	100.00
178000.00 - 180000.00	0	0.0	100.00	0.0	0.0	100.00
180000.00 - 182000.00	0	0.0	100.00	0.0	0.0	100.00
182000.00 - 184000.00	0	0.0	100.00	0.0	0.0	100.00
184000.00 - 186000.00	0	0.0	100.00	0.0	0.0	100.00
186000.00 - 188000.00	0	0.0	100.00	0.0	0.0	100.00
188000.00 - 190000.00	0	0.0	100.00	0.0	0.0	100.00
190000.00 - 192000.00	0	0.0	100.00	0.0	0.0	100.00
192000.00 - 194000.00	0	0.0	100.00	0.0	0.0	100.00
194000.00 - 196000.00	0	0.0	100.00	0.0	0.0	100.00
196000.00 - 198000.00	0	0.0	100.00	0.0	0.0	100.00
198000.00 - 200000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 200000.00	0	0.0	100.00	0.0	0.0	100.00

Southern Bell
 SAAP/C
 TRC 12/31/91
 WJH
 JMC
 XIM

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
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TOTAL	182747	100.00		10100384.19 (43-IP ₁)	100.00	
AVERAGE =	55.27					
STANDARD DEVIATION =	1135.85					
STANDARD ERROR OF THE MEAN =	2.66					
RANGE =	440376.99	MINIMUM =	-293584.66	MAXIMUM =	146792.33	

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THE WALTER LATHAM COMPANY
1700 146-8787

43-8

FOI B01W 000B16 P6

Southern Bell
SAMPLE
TUE 12/31/91
1/11/92
1/11/92
8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

PAGE 1

RANGE		COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN	0.0	8904	6.62	6.62	-11710971.04	-64.04	-64.04
0.0 -	2000.00	123349	91.75	98.38	10455884.55	57.18	-6.86
2000.00 -	4000.00	1267	0.94	99.32	3354666.42	18.34	11.48
4000.00 -	6000.00	411	0.31	99.62	1991534.47	10.90	22.38
6000.00 -	8000.00	148	0.11	99.73	1023315.84	5.60	27.98
8000.00 -	10000.00	77	0.06	99.79	682400.50	3.73	31.71
10000.00 -	12000.00	44	0.03	99.82	485172.12	2.65	34.36
12000.00 -	14000.00	35	0.03	99.85	448960.00	2.46	36.82
14000.00 -	16000.00	22	0.02	99.87	324110.38	1.77	38.59
16000.00 -	18000.00	18	0.01	99.88	305625.89	1.67	40.26
18000.00 -	20000.00	14	0.01	99.89	263848.80	1.44	41.71
20000.00 -	22000.00	15	0.01	99.90	314909.08	1.72	43.43
22000.00 -	24000.00	7	0.01	99.91	160470.25	0.88	44.31
24000.00 -	26000.00	9	0.01	99.91	224137.52	1.23	45.53
26000.00 -	28000.00	15	0.01	99.92	404718.40	2.21	47.74
28000.00 -	30000.00	8	0.01	99.93	231650.24	1.27	49.01
30000.00 -	32000.00	2	0.00	99.93	60774.16	0.33	49.34
32000.00 -	34000.00	2	0.00	99.93	66815.24	0.37	49.71
34000.00 -	36000.00	3	0.00	99.94	104047.40	0.57	50.28
36000.00 -	38000.00	9	0.01	99.94	332117.71	1.82	52.09
38000.00 -	40000.00	5	0.00	99.95	195828.74	1.07	53.16
40000.00 -	42000.00	4	0.00	99.95	161874.28	0.89	54.05
42000.00 -	44000.00	5	0.00	99.95	214519.46	1.17	55.22
44000.00 -	46000.00	7	0.01	99.96	312895.68	1.71	56.93
46000.00 -	48000.00	1	0.00	99.96	47790.28	0.26	57.20

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FOI 000818

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Southern Bell
 SAMPLE
 ME 12/31/91

WJ bell 9/2

JMY
 8/17/92

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THE WALL PLASTER COMPANY (708) 254-8177
43-9

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	1	0.00	99.96	48405.30	0.26	57.46
50000.00 - 52000.00	0	0.0	99.96	0.0	0.0	57.46
52000.00 - 54000.00	2	0.00	99.96	105749.37	0.58	58.04
54000.00 - 56000.00	2	0.00	99.96	109177.24	0.60	58.64
56000.00 - 58000.00	2	0.00	99.96	114533.52	0.63	59.26
58000.00 - 60000.00	3	0.00	99.97	177287.30	0.97	60.23
60000.00 - 62000.00	3	0.00	99.97	182540.65	1.00	61.23
62000.00 - 64000.00	2	0.00	99.97	127019.98	0.69	61.92
64000.00 - 66000.00	1	0.00	99.97	64055.07	0.35	62.27
66000.00 - 68000.00	0	0.0	99.97	0.0	0.0	62.27
68000.00 - 70000.00	2	0.00	99.97	137990.62	0.75	63.03
70000.00 - 72000.00	0	0.0	99.97	0.0	0.0	63.03
72000.00 - 74000.00	2	0.00	99.97	145849.84	0.80	63.83
74000.00 - 76000.00	0	0.0	99.97	0.0	0.0	63.83
76000.00 - 78000.00	1	0.00	99.97	77332.32	0.42	64.25
78000.00 - 80000.00	0	0.0	99.97	0.0	0.0	64.25
80000.00 - 82000.00	0	0.0	99.97	0.0	0.0	64.25
82000.00 - 84000.00	3	0.00	99.98	249467.58	1.36	65.61
84000.00 - 86000.00	1	0.00	99.98	85538.94	0.47	66.08
86000.00 - 88000.00	1	0.00	99.98	86756.79	0.47	66.56
88000.00 - 90000.00	2	0.00	99.98	179570.00	0.98	67.54
90000.00 - 92000.00	1	0.00	99.98	91657.08	0.50	68.04
92000.00 - 94000.00	0	0.0	99.98	0.0	0.0	68.04
94000.00 - 96000.00	1	0.00	99.98	95169.87	0.52	68.56
96000.00 - 98000.00	0	0.0	99.98	0.0	0.0	68.56
98000.00 - 100000.00	0	0.0	99.98	0.0	0.0	68.56

FOI B01M 000819

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Southern Bell
 THE SAMPLE
 THE 12/31/91
 8/17/92
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FREQUENCY DISTRIBUTION FOR METAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	99.99	0.0	0.0	77.21
154000.00 - 156000.00	0	0.0	99.99	0.0	0.0	77.21
156000.00 - 158000.00	1	0.00	99.99	156949.32	0.86	78.07
158000.00 - 160000.00	0	0.0	99.99	0.0	0.0	78.07
160000.00 - 162000.00	3	0.00	99.99	480844.51	2.63	80.70
162000.00 - 164000.00	0	0.0	99.99	0.0	0.0	80.70
164000.00 - 166000.00	0	0.0	99.99	0.0	0.0	80.70
166000.00 - 168000.00	0	0.0	99.99	0.0	0.0	80.70
168000.00 - 170000.00	0	0.0	99.99	0.0	0.0	80.70
170000.00 - 172000.00	0	0.0	99.99	0.0	0.0	80.70
172000.00 - 174000.00	0	0.0	99.99	0.0	0.0	80.70
174000.00 - 176000.00	0	0.0	99.99	0.0	0.0	80.70
176000.00 - 178000.00	0	0.0	99.99	0.0	0.0	80.70
178000.00 - 180000.00	0	0.0	99.99	0.0	0.0	80.70
180000.00 - 182000.00	0	0.0	99.99	0.0	0.0	80.70
182000.00 - 184000.00	0	0.0	99.99	0.0	0.0	80.70
184000.00 - 186000.00	0	0.0	99.99	0.0	0.0	80.70
186000.00 - 188000.00	1	0.00	99.99	186404.61	1.02	81.72
188000.00 - 190000.00	0	0.0	99.99	0.0	0.0	81.72
190000.00 - 192000.00	1	0.00	99.99	191309.80	1.05	82.77
192000.00 - 194000.00	0	0.0	99.99	0.0	0.0	82.77
194000.00 - 196000.00	0	0.0	99.99	0.0	0.0	82.77
196000.00 - 198000.00	0	0.0	99.99	0.0	0.0	82.77
198000.00 - 200000.00	0	0.0	99.99	0.0	0.0	82.77
MORE THAN 200000.00	7	0.01	100.00	3151647.30	17.23	100.00

FOI B01W 000821

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THE WALTER LATHAM COMPANY
ITOM 143-9782
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Southern Bell
 SAMPLE
 TFC 12/31/91
 12/21/92
 JMC
 8/17/93

SOUTHERN BELL FREQUENCY DISTRIBUTION FROM 1991 DETAIL
ACCOUNTING ACTIVITY COMBINED REGULATED AND NON REGULATED
FOR FCC ACCOUNT 6362 (SOURCE FSC.SOBELL.DETAIL)

(AFAD-EDP FVCG1 DETAIL)

08/12/92

NET AMOUNT
COUNT 134088

FOI B01M 000823

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THE SOUTHERN BELL COMPANY			7081 143-073																		
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Southern Bell
SAPPLC
T/E 12/31/91
J11/92
8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	99.97	0.0	0.0	86.44
50000.00 - 52000.00	3	0.00	99.97	153807.59	0.24	86.68
52000.00 - 54000.00	4	0.00	99.97	213993.87	0.33	87.02
54000.00 - 56000.00	1	0.00	99.97	55894.00	0.09	87.11
56000.00 - 58000.00	1	0.00	99.98	57217.36	0.09	87.20
58000.00 - 60000.00	0	0.0	99.98	0.0	0.0	87.20
60000.00 - 62000.00	0	0.0	99.98	0.0	0.0	87.20
62000.00 - 64000.00	2	0.00	99.98	125099.59	0.20	87.39
64000.00 - 66000.00	1	0.00	99.98	65184.96	0.10	87.49
66000.00 - 68000.00	1	0.00	99.98	66000.00	0.10	87.60
68000.00 - 70000.00	1	0.00	99.98	69059.59	0.11	87.70
70000.00 - 72000.00	1	0.00	99.98	71147.00	0.11	87.81
72000.00 - 74000.00	1	0.00	99.98	72405.00	0.11	87.93
74000.00 - 76000.00	4	0.00	99.98	301936.00	0.47	88.40
76000.00 - 78000.00	0	0.0	99.98	0.0	0.0	88.40
78000.00 - 80000.00	1	0.00	99.98	78230.00	0.12	88.52
80000.00 - 82000.00	2	0.00	99.99	163225.28	0.25	88.78
82000.00 - 84000.00	2	0.00	99.99	167406.00	0.26	89.04
84000.00 - 86000.00	1	0.00	99.99	84032.00	0.13	89.17
86000.00 - 88000.00	1	0.00	99.99	86471.19	0.14	89.30
88000.00 - 90000.00	0	0.0	99.99	0.0	0.0	89.30
90000.00 - 92000.00	1	0.00	99.99	90798.00	0.14	89.45
92000.00 - 94000.00	1	0.00	99.99	92413.83	0.14	89.59
94000.00 - 96000.00	1	0.00	99.99	94795.99	0.15	89.74
96000.00 - 98000.00	0	0.0	99.99	0.0	0.0	89.74
98000.00 - 100000.00	0	0.0	99.99	0.0	0.0	89.74

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Southern Bell
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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	99.99	0.0	0.0	90.79
154000.00 - 156000.00	0	0.0	99.99	0.0	0.0	90.79
156000.00 - 158000.00	0	0.0	99.99	0.0	0.0	90.79
158000.00 - 160000.00	0	0.0	99.99	0.0	0.0	90.79
160000.00 - 162000.00	0	0.0	99.99	0.0	0.0	90.79
162000.00 - 164000.00	0	0.0	99.99	0.0	0.0	90.79
164000.00 - 166000.00	0	0.0	99.99	0.0	0.0	90.79
166000.00 - 168000.00	0	0.0	99.99	0.0	0.0	90.79
168000.00 - 170000.00	0	0.0	99.99	0.0	0.0	90.79
170000.00 - 172000.00	0	0.0	99.99	0.0	0.0	90.79
172000.00 - 174000.00	0	0.0	99.99	0.0	0.0	90.79
174000.00 - 176000.00	0	0.0	99.99	0.0	0.0	90.79
176000.00 - 178000.00	0	0.0	99.99	0.0	0.0	90.79
178000.00 - 180000.00	0	0.0	99.99	0.0	0.0	90.79
180000.00 - 182000.00	0	0.0	99.99	0.0	0.0	90.79
182000.00 - 184000.00	0	0.0	99.99	0.0	0.0	90.79
184000.00 - 186000.00	0	0.0	99.99	0.0	0.0	90.79
186000.00 - 188000.00	0	0.0	99.99	0.0	0.0	90.79
188000.00 - 190000.00	0	0.0	99.99	0.0	0.0	90.79
190000.00 - 192000.00	0	0.0	99.99	0.0	0.0	90.79
192000.00 - 194000.00	0	0.0	99.99	0.0	0.0	90.79
194000.00 - 196000.00	0	0.0	99.99	0.0	0.0	90.79
196000.00 - 198000.00	0	0.0	99.99	0.0	0.0	90.79
198000.00 - 200000.00	0	0.0	99.99	0.0	0.0	90.79
MORE THAN	7	0.01	100.00	5896518.93	9.21	100.00

Southern Bell
 SADDLE
 TFC 12/31/91
 1/11/92
 JMM
 8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

PAGE 5

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
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TOTAL	134088	100.00		64046842.46 (43-192)	100.00	
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AVERAGE = 477.65

STANDARD DEVIATION = 11387.49

STANDARD ERROR OF THE MEAN = 31.10

RANGE = 5213179.45 MINIMUM = -2437997.48 MAXIMUM = 2775181.97

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FOI B01M 000828

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Southern Bell
 Sample
 T/E 12/31/91
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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	100.00	0.0	0.0	100.00
50000.00 - 52000.00	0	0.0	100.00	0.0	0.0	100.00
52000.00 - 54000.00	0	0.0	100.00	0.0	0.0	100.00
54000.00 - 56000.00	0	0.0	100.00	0.0	0.0	100.00
56000.00 - 58000.00	0	0.0	100.00	0.0	0.0	100.00
58000.00 - 60000.00	0	0.0	100.00	0.0	0.0	100.00
60000.00 - 62000.00	0	0.0	100.00	0.0	0.0	100.00
62000.00 - 64000.00	0	0.0	100.00	0.0	0.0	100.00
64000.00 - 66000.00	0	0.0	100.00	0.0	0.0	100.00
66000.00 - 68000.00	0	0.0	100.00	0.0	0.0	100.00
68000.00 - 70000.00	0	0.0	100.00	0.0	0.0	100.00
70000.00 - 72000.00	0	0.0	100.00	0.0	0.0	100.00
72000.00 - 74000.00	0	0.0	100.00	0.0	0.0	100.00
74000.00 - 76000.00	0	0.0	100.00	0.0	0.0	100.00
76000.00 - 78000.00	0	0.0	100.00	0.0	0.0	100.00
78000.00 - 80000.00	0	0.0	100.00	0.0	0.0	100.00
80000.00 - 82000.00	0	0.0	100.00	0.0	0.0	100.00
82000.00 - 84000.00	0	0.0	100.00	0.0	0.0	100.00
84000.00 - 86000.00	0	0.0	100.00	0.0	0.0	100.00
86000.00 - 88000.00	0	0.0	100.00	0.0	0.0	100.00
88000.00 - 90000.00	0	0.0	100.00	0.0	0.0	100.00
90000.00 - 92000.00	0	0.0	100.00	0.0	0.0	100.00
92000.00 - 94000.00	0	0.0	100.00	0.0	0.0	100.00
94000.00 - 96000.00	0	0.0	100.00	0.0	0.0	100.00
96000.00 - 98000.00	0	0.0	100.00	0.0	0.0	100.00
98000.00 - 100000.00	0	0.0	100.00	0.0	0.0	100.00

FOI B01W 000B31

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43-11

Southern Bell
 SAMPLE
 T/E 12/31/91
 P. J. Hill
 8/17/92

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TRINITY NATIONAL COMPANY

17081-48-9787

43-11

FOI B01W 000832

FREQUENCY DISTRIBUTION FOR WTEAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	100.00	0.0	0.0	100.00
102000.00 - 104000.00	0	0.0	100.00	0.0	0.0	100.00
104000.00 - 106000.00	0	0.0	100.00	0.0	0.0	100.00
106000.00 - 108000.00	0	0.0	100.00	0.0	0.0	100.00
108000.00 - 110000.00	0	0.0	100.00	0.0	0.0	100.00
110000.00 - 112000.00	0	0.0	100.00	0.0	0.0	100.00
112000.00 - 114000.00	0	0.0	100.00	0.0	0.0	100.00
114000.00 - 116000.00	0	0.0	100.00	0.0	0.0	100.00
116000.00 - 118000.00	0	0.0	100.00	0.0	0.0	100.00
118000.00 - 120000.00	0	0.0	100.00	0.0	0.0	100.00
120000.00 - 122000.00	0	0.0	100.00	0.0	0.0	100.00
122000.00 - 124000.00	0	0.0	100.00	0.0	0.0	100.00
124000.00 - 126000.00	0	0.0	100.00	0.0	0.0	100.00
126000.00 - 128000.00	0	0.0	100.00	0.0	0.0	100.00
128000.00 - 130000.00	0	0.0	100.00	0.0	0.0	100.00
130000.00 - 132000.00	0	0.0	100.00	0.0	0.0	100.00
132000.00 - 134000.00	0	0.0	100.00	0.0	0.0	100.00
134000.00 - 136000.00	0	0.0	100.00	0.0	0.0	100.00
136000.00 - 138000.00	0	0.0	100.00	0.0	0.0	100.00
138000.00 - 140000.00	0	0.0	100.00	0.0	0.0	100.00
140000.00 - 142000.00	0	0.0	100.00	0.0	0.0	100.00
142000.00 - 144000.00	0	0.0	100.00	0.0	0.0	100.00
144000.00 - 146000.00	0	0.0	100.00	0.0	0.0	100.00
146000.00 - 148000.00	0	0.0	100.00	0.0	0.0	100.00
148000.00 - 150000.00	0	0.0	100.00	0.0	0.0	100.00
150000.00 - 152000.00	0	0.0	100.00	0.0	0.0	100.00

Southern Bell
 SAMPLE
 THE 12/31/91
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THE NORTHERN BELL COMPANY
ATTN: 45-877

43-11

FOI B01W 000833

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
132000.00 - 134000.00	0	0.0	100.00	0.0	0.0	100.00
134000.00 - 136000.00	0	0.0	100.00	0.0	0.0	100.00
136000.00 - 138000.00	0	0.0	100.00	0.0	0.0	100.00
138000.00 - 140000.00	0	0.0	100.00	0.0	0.0	100.00
140000.00 - 142000.00	0	0.0	100.00	0.0	0.0	100.00
142000.00 - 144000.00	0	0.0	100.00	0.0	0.0	100.00
144000.00 - 146000.00	0	0.0	100.00	0.0	0.0	100.00
146000.00 - 148000.00	0	0.0	100.00	0.0	0.0	100.00
148000.00 - 150000.00	0	0.0	100.00	0.0	0.0	100.00
150000.00 - 152000.00	0	0.0	100.00	0.0	0.0	100.00
152000.00 - 154000.00	0	0.0	100.00	0.0	0.0	100.00
154000.00 - 156000.00	0	0.0	100.00	0.0	0.0	100.00
156000.00 - 158000.00	0	0.0	100.00	0.0	0.0	100.00
158000.00 - 160000.00	0	0.0	100.00	0.0	0.0	100.00
160000.00 - 162000.00	0	0.0	100.00	0.0	0.0	100.00
162000.00 - 164000.00	0	0.0	100.00	0.0	0.0	100.00
164000.00 - 166000.00	0	0.0	100.00	0.0	0.0	100.00
166000.00 - 168000.00	0	0.0	100.00	0.0	0.0	100.00
168000.00 - 170000.00	0	0.0	100.00	0.0	0.0	100.00
170000.00 - 172000.00	0	0.0	100.00	0.0	0.0	100.00
172000.00 - 174000.00	0	0.0	100.00	0.0	0.0	100.00
174000.00 - 176000.00	0	0.0	100.00	0.0	0.0	100.00
176000.00 - 178000.00	0	0.0	100.00	0.0	0.0	100.00
178000.00 - 180000.00	0	0.0	100.00	0.0	0.0	100.00
180000.00 - 182000.00	0	0.0	100.00	0.0	0.0	100.00
182000.00 - 184000.00	0	0.0	100.00	0.0	0.0	100.00
184000.00 - 186000.00	0	0.0	100.00	0.0	0.0	100.00
186000.00 - 188000.00	0	0.0	100.00	0.0	0.0	100.00
188000.00 - 190000.00	0	0.0	100.00	0.0	0.0	100.00
190000.00 - 192000.00	0	0.0	100.00	0.0	0.0	100.00
192000.00 - 194000.00	0	0.0	100.00	0.0	0.0	100.00
194000.00 - 196000.00	0	0.0	100.00	0.0	0.0	100.00
196000.00 - 198000.00	0	0.0	100.00	0.0	0.0	100.00
198000.00 - 200000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN	200000.00	0	0.0	0.0	0.0	100.00

Southern Bell
 SAMPLE
 THE 12/31/91
 REP
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RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	3	0.06	99.22	149766.89	2.69	-105.31
50000.00 - 52000.00	6	0.11	99.33	306058.01	5.50	-99.81
52000.00 - 54000.00	1	0.02	99.35	52028.00	0.93	-98.88
54000.00 - 56000.00	3	0.06	99.41	164152.35	2.95	-95.93
56000.00 - 58000.00	0	0.0	99.41	0.0	0.0	-95.93
58000.00 - 60000.00	2	0.04	99.45	117932.57	2.12	-93.81
60000.00 - 62000.00	1	0.02	99.47	60782.29	1.09	-92.72
62000.00 - 64000.00	0	0.0	99.47	0.0	0.0	-92.72
64000.00 - 66000.00	2	0.04	99.51	129573.81	2.33	-90.39
66000.00 - 68000.00	1	0.02	99.52	66795.00	1.20	-89.19
68000.00 - 70000.00	0	0.0	99.52	0.0	0.0	-89.19
70000.00 - 72000.00	0	0.0	99.52	0.0	0.0	-89.19
72000.00 - 74000.00	0	0.0	99.52	0.0	0.0	-89.19
74000.00 - 76000.00	0	0.0	99.52	0.0	0.0	-89.19
76000.00 - 78000.00	3	0.06	99.58	229005.27	4.11	-85.08
78000.00 - 80000.00	0	0.0	99.58	0.0	0.0	-85.08
80000.00 - 82000.00	0	0.0	99.58	0.0	0.0	-85.08
82000.00 - 84000.00	0	0.0	99.58	0.0	0.0	-85.08
84000.00 - 86000.00	0	0.0	99.58	0.0	0.0	-85.08
86000.00 - 88000.00	1	0.02	99.60	87037.08	1.56	-83.51
88000.00 - 90000.00	1	0.02	99.62	89005.28	1.60	-81.91
90000.00 - 92000.00	0	0.0	99.62	0.0	0.0	-81.91
92000.00 - 94000.00	0	0.0	99.62	0.0	0.0	-81.91
94000.00 - 96000.00	0	0.0	99.62	0.0	0.0	-81.91
96000.00 - 98000.00	0	0.0	99.62	0.0	0.0	-81.91
98000.00 - 100000.00	0	0.0	99.62	0.0	0.0	-81.91

FOI/BOIM 000837 P3

43-12

Southern Bell
Acct. 6512
T/E 12/31/91

pub 109
JMM
9/20/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	99.62	0.0	0.0	-81.91
102000.00 - 104000.00	0	0.0	99.62	0.0	0.0	-81.91
104000.00 - 106000.00	0	0.0	99.62	0.0	0.0	-81.91
106000.00 - 108000.00	0	0.0	99.62	0.0	0.0	-81.91
108000.00 - 110000.00	0	0.0	99.62	0.0	0.0	-81.91
110000.00 - 112000.00	0	0.0	99.62	0.0	0.0	-81.91
112000.00 - 114000.00	0	0.0	99.62	0.0	0.0	-81.91
114000.00 - 116000.00	1	0.02	99.64	114684.15	2.06	-79.85
116000.00 - 118000.00	0	0.0	99.64	0.0	0.0	-79.85
118000.00 - 120000.00	0	0.0	99.64	0.0	0.0	-79.85
120000.00 - 122000.00	1	0.02	99.66	121137.51	2.18	-77.68
122000.00 - 124000.00	1	0.02	99.68	123071.43	2.21	-75.47
124000.00 - 126000.00	0	0.0	99.68	0.0	0.0	-75.47
126000.00 - 128000.00	0	0.0	99.68	0.0	0.0	-75.47
128000.00 - 130000.00	0	0.0	99.68	0.0	0.0	-75.47
130000.00 - 132000.00	1	0.02	99.70	131105.77	2.36	-73.11
132000.00 - 134000.00	2	0.04	99.73	266859.48	4.79	-68.32
134000.00 - 136000.00	0	0.0	99.73	0.0	0.0	-68.32
136000.00 - 138000.00	0	0.0	99.73	0.0	0.0	-68.32
138000.00 - 140000.00	1	0.02	99.75	139464.69	2.51	-65.81
140000.00 - 142000.00	0	0.0	99.75	0.0	0.0	-65.81
142000.00 - 144000.00	0	0.0	99.75	0.0	0.0	-65.81
144000.00 - 146000.00	1	0.02	99.77	144375.90	2.59	-63.22
146000.00 - 148000.00	0	0.0	99.77	0.0	0.0	-63.22
148000.00 - 150000.00	1	0.02	99.79	149187.95	2.68	-60.54
150000.00 - 152000.00	0	0.0	99.79	0.0	0.0	-60.54

FOI B01M 000838

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THE WALTER LATHAM COMPANY
(708) 345-8387

43-12

Southern Bell
Acct. 6512
TMC 12/31/91

10/1/92
JMC
10/1/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	99.79	0.0	0.0	-60.54
154000.00 - 156000.00	0	0.0	99.79	0.0	0.0	-60.54
156000.00 - 158000.00	0	0.0	99.79	0.0	0.0	-60.54
158000.00 - 160000.00	0	0.0	99.79	0.0	0.0	-60.54
160000.00 - 162000.00	0	0.0	99.79	0.0	0.0	-60.54
162000.00 - 164000.00	0	0.0	99.79	0.0	0.0	-60.54
164000.00 - 166000.00	0	0.0	99.79	0.0	0.0	-60.54
166000.00 - 168000.00	0	0.0	99.79	0.0	0.0	-60.54
168000.00 - 170000.00	0	0.0	99.79	0.0	0.0	-60.54
170000.00 - 172000.00	0	0.0	99.79	0.0	0.0	-60.54
172000.00 - 174000.00	0	0.0	99.79	0.0	0.0	-60.54
174000.00 - 176000.00	0	0.0	99.79	0.0	0.0	-60.54
176000.00 - 178000.00	0	0.0	99.79	0.0	0.0	-60.54
178000.00 - 180000.00	1	0.02	99.81	178010.56	3.20	-57.34
180000.00 - 182000.00	0	0.0	99.81	0.0	0.0	-57.34
182000.00 - 184000.00	0	0.0	99.81	0.0	0.0	-57.34
184000.00 - 186000.00	0	0.0	99.81	0.0	0.0	-57.34
186000.00 - 188000.00	0	0.0	99.81	0.0	0.0	-57.34
188000.00 - 190000.00	0	0.0	99.81	0.0	0.0	-57.34
190000.00 - 192000.00	0	0.0	99.81	0.0	0.0	-57.34
192000.00 - 194000.00	0	0.0	99.81	0.0	0.0	-57.34
194000.00 - 196000.00	0	0.0	99.81	0.0	0.0	-57.34
196000.00 - 198000.00	0	0.0	99.81	0.0	0.0	-57.34
198000.00 - 200000.00	0	0.0	99.81	0.0	0.0	-57.34
MORE THAN 200000.00	10	0.19	100.00	8759232.53	157.34	100.00

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FOI/BOIM 000839

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43-12

Southern Bell
Acct. 6512
NE 12/31/91

1/11/92
JMM
9/20/92

SOUTHERN BELL FREQUENCY DISTRIBUTION FROM 1991 DETAIL
 ACCOUNTING ACTIVITY COMBINED REGULATED AND NON REGULATED
 FOR FCC ACCOUNT 6531 (SOURCE PSC.SOBELL.DETAIL)

(AFAD-EDP FVCO1 DETAIL)

PAGE 1

08/14/92

TOTAL
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 REG & NONREG
 COUNT - 50574

FOI#01W 000841

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THE SOUTHERN BELL COMPANY
 (728) 445-3187

43-13

Southern Bell Telephone & Telegraph
 SAMPLE - Account # 6531
 TVE 12/8/91
 8/20/93
 8/20/93

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	62	0.12	0.12	-397959.50	-3.51	-3.51
0.0 - 2000.00	49190	97.26	97.39	3583633.76	31.64	28.13
2000.00 - 4000.00	554	1.10	98.48	1661852.13	14.67	42.80
4000.00 - 6000.00	325	0.64	99.12	1586810.31	14.01	56.81
6000.00 - 8000.00	162	0.32	99.44	1095663.75	9.67	66.48
8000.00 - 10000.00	106	0.21	99.65	952407.39	8.41	74.89
10000.00 - 12000.00	42	0.08	99.74	459255.10	4.05	78.95
12000.00 - 14000.00	51	0.10	99.84	667656.68	5.89	84.84
14000.00 - 16000.00	20	0.04	99.88	297021.86	2.62	87.46
16000.00 - 18000.00	19	0.04	99.91	324201.68	2.86	90.33
18000.00 - 20000.00	14	0.03	99.94	282527.76	2.32	92.64
20000.00 - 22000.00	7	0.01	99.96	146749.20	1.30	93.94
22000.00 - 24000.00	2	0.00	99.96	46642.17	0.41	94.35
24000.00 - 26000.00	5	0.01	99.97	124211.59	1.10	95.45
26000.00 - 28000.00	7	0.01	99.98	186999.83	1.65	97.10
28000.00 - 30000.00	2	0.00	99.99	58640.50	0.52	97.62
30000.00 - 32000.00	1	0.00	99.99	30805.02	0.27	97.89
32000.00 - 34000.00	0	0.0	99.99	0.0	0.0	97.89
34000.00 - 36000.00	1	0.00	99.99	35766.42	0.32	98.21
36000.00 - 38000.00	1	0.00	99.99	37418.87	0.33	98.54
38000.00 - 40000.00	0	0.0	99.99	0.0	0.0	98.54
40000.00 - 42000.00	0	0.0	99.99	0.0	0.0	98.54
42000.00 - 44000.00	0	0.0	99.99	0.0	0.0	98.54
44000.00 - 46000.00	2	0.00	100.00	89422.91	0.79	99.32
46000.00 - 48000.00	0	0.0	100.00	0.0	0.0	99.32

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FOI B01W 000842 P2

13-13

Southern Bell Telephone & Telegraph
 SAMPLE - Account # 6531
 TVE 12/31/91
 1/21/92
 2/11/92
 8/20/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	100.00	0.0	0.0	100.00
102000.00 - 104000.00	0	0.0	100.00	0.0	0.0	100.00
104000.00 - 106000.00	0	0.0	100.00	0.0	0.0	100.00
106000.00 - 108000.00	0	0.0	100.00	0.0	0.0	100.00
108000.00 - 110000.00	0	0.0	100.00	0.0	0.0	100.00
110000.00 - 112000.00	0	0.0	100.00	0.0	0.0	100.00
112000.00 - 114000.00	0	0.0	100.00	0.0	0.0	100.00
114000.00 - 116000.00	0	0.0	100.00	0.0	0.0	100.00
116000.00 - 118000.00	0	0.0	100.00	0.0	0.0	100.00
118000.00 - 120000.00	0	0.0	100.00	0.0	0.0	100.00
120000.00 - 122000.00	0	0.0	100.00	0.0	0.0	100.00
122000.00 - 124000.00	0	0.0	100.00	0.0	0.0	100.00
124000.00 - 126000.00	0	0.0	100.00	0.0	0.0	100.00
126000.00 - 128000.00	0	0.0	100.00	0.0	0.0	100.00
128000.00 - 130000.00	0	0.0	100.00	0.0	0.0	100.00
130000.00 - 132000.00	0	0.0	100.00	0.0	0.0	100.00
132000.00 - 134000.00	0	0.0	100.00	0.0	0.0	100.00
134000.00 - 136000.00	0	0.0	100.00	0.0	0.0	100.00
136000.00 - 138000.00	0	0.0	100.00	0.0	0.0	100.00
138000.00 - 140000.00	0	0.0	100.00	0.0	0.0	100.00
140000.00 - 142000.00	0	0.0	100.00	0.0	0.0	100.00
142000.00 - 144000.00	0	0.0	100.00	0.0	0.0	100.00
144000.00 - 146000.00	0	0.0	100.00	0.0	0.0	100.00
146000.00 - 148000.00	0	0.0	100.00	0.0	0.0	100.00
148000.00 - 150000.00	0	0.0	100.00	0.0	0.0	100.00
150000.00 - 152000.00	0	0.0	100.00	0.0	0.0	100.00

FOI B01W 000844

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Southern Bell Telephone & Telegraph
 SAMPLE - ACCOUNT # 6531
 TRF 12/1/91

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43-13

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	100.00	0.0	0.0	100.00
154000.00 - 156000.00	0	0.0	100.00	0.0	0.0	100.00
156000.00 - 158000.00	0	0.0	100.00	0.0	0.0	100.00
158000.00 - 160000.00	0	0.0	100.00	0.0	0.0	100.00
160000.00 - 162000.00	0	0.0	100.00	0.0	0.0	100.00
162000.00 - 164000.00	0	0.0	100.00	0.0	0.0	100.00
164000.00 - 166000.00	0	0.0	100.00	0.0	0.0	100.00
166000.00 - 168000.00	0	0.0	100.00	0.0	0.0	100.00
168000.00 - 170000.00	0	0.0	100.00	0.0	0.0	100.00
170000.00 - 172000.00	0	0.0	100.00	0.0	0.0	100.00
172000.00 - 174000.00	0	0.0	100.00	0.0	0.0	100.00
174000.00 - 176000.00	0	0.0	100.00	0.0	0.0	100.00
176000.00 - 178000.00	0	0.0	100.00	0.0	0.0	100.00
178000.00 - 180000.00	0	0.0	100.00	0.0	0.0	100.00
180000.00 - 182000.00	0	0.0	100.00	0.0	0.0	100.00
182000.00 - 184000.00	0	0.0	100.00	0.0	0.0	100.00
184000.00 - 186000.00	0	0.0	100.00	0.0	0.0	100.00
186000.00 - 188000.00	0	0.0	100.00	0.0	0.0	100.00
188000.00 - 190000.00	0	0.0	100.00	0.0	0.0	100.00
190000.00 - 192000.00	0	0.0	100.00	0.0	0.0	100.00
192000.00 - 194000.00	0	0.0	100.00	0.0	0.0	100.00
194000.00 - 196000.00	0	0.0	100.00	0.0	0.0	100.00
196000.00 - 198000.00	0	0.0	100.00	0.0	0.0	100.00
198000.00 - 200000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 200000.00	0	0.0	100.00	0.0	0.0	100.00

Southern Bell Telephone & Telegraph
 SAMPLE - ACCOUNT # 6531
 TVE 12/1/91
 8/20/92
 4/11/92
 4/11/92

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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	16611	14.09	14.09	-25654042.86	-40.26	-40.26
0.0 - 2000.00	97629	82.99	97.08	19213537.44	30.15	-10.11
2000.00 - 4000.00	1971	1.67	98.75	5443800.42	8.54	-1.56
4000.00 - 6000.00	650	0.55	99.30	3149064.84	4.94	3.38
6000.00 - 8000.00	297	0.25	99.55	2042664.99	3.21	6.58
8000.00 - 10000.00	187	0.16	99.71	1687598.86	2.65	9.23
10000.00 - 12000.00	125	0.11	99.82	1362283.84	2.14	11.37
12000.00 - 14000.00	76	0.06	99.88	981498.75	1.54	12.91
14000.00 - 16000.00	15	0.01	99.89	224082.31	0.35	13.26
16000.00 - 18000.00	9	0.01	99.90	151809.79	0.24	13.50
18000.00 - 20000.00	4	0.00	99.91	77030.37	0.12	13.62
20000.00 - 22000.00	4	0.00	99.91	60587.53	0.13	13.75
22000.00 - 24000.00	5	0.00	99.91	113622.08	0.18	13.93
24000.00 - 26000.00	5	0.00	99.92	126225.71	0.20	14.12
26000.00 - 28000.00	4	0.00	99.92	106496.84	0.17	14.29
28000.00 - 30000.00	3	0.00	99.92	88797.81	0.14	14.43
30000.00 - 32000.00	3	0.00	99.93	93237.75	0.15	14.58
32000.00 - 34000.00	3	0.00	99.93	100767.06	0.16	14.73
34000.00 - 36000.00	2	0.00	99.93	70421.80	0.11	14.84
36000.00 - 38000.00	5	0.00	99.93	183865.83	0.29	15.13
38000.00 - 40000.00	3	0.00	99.94	116680.77	0.18	15.32
40000.00 - 42000.00	4	0.00	99.94	162594.69	0.26	15.57
42000.00 - 44000.00	0	0.0	99.94	0.0	0.0	15.57
44000.00 - 46000.00	3	0.00	99.94	135264.59	0.21	15.78
46000.00 - 48000.00	1	0.00	99.94	47214.34	0.07	15.86

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FOI BOLD 000848

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43-14

Southern Bell
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 TEL 43191
 4/11/92
 AMP
 8/17/92

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FOI BOLD 000850
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FREQUENCY DISTRIBUTION FOR BEYANT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	99.96	0.0	0.0	17.44
102000.00 - 104000.00	1	0.00	99.96	103458.18	0.16	17.60
104000.00 - 106000.00	0	0.0	99.96	0.0	0.0	17.60
106000.00 - 108000.00	0	0.0	99.96	0.0	0.0	17.60
108000.00 - 110000.00	0	0.0	99.96	0.0	0.0	17.60
110000.00 - 112000.00	0	0.0	99.96	0.0	0.0	17.60
112000.00 - 114000.00	0	0.0	99.96	0.0	0.0	17.60
114000.00 - 116000.00	0	0.0	99.96	0.0	0.0	17.60
116000.00 - 118000.00	0	0.0	99.96	0.0	0.0	17.60
118000.00 - 120000.00	0	0.0	99.96	0.0	0.0	17.60
120000.00 - 122000.00	0	0.0	99.96	0.0	0.0	17.60
122000.00 - 124000.00	0	0.0	99.96	0.0	0.0	17.60
124000.00 - 126000.00	0	0.0	99.96	0.0	0.0	17.60
126000.00 - 128000.00	1	0.00	99.96	127808.00	0.20	17.80
128000.00 - 130000.00	0	0.0	99.96	0.0	0.0	17.80
130000.00 - 132000.00	0	0.0	99.96	0.0	0.0	17.80
132000.00 - 134000.00	0	0.0	99.96	0.0	0.0	17.80
134000.00 - 136000.00	0	0.0	99.96	0.0	0.0	17.80
136000.00 - 138000.00	0	0.0	99.96	0.0	0.0	17.80
138000.00 - 140000.00	0	0.0	99.96	0.0	0.0	17.80
140000.00 - 142000.00	0	0.0	99.96	0.0	0.0	17.80
142000.00 - 144000.00	0	0.0	99.96	0.0	0.0	17.80
144000.00 - 146000.00	0	0.0	99.96	0.0	0.0	17.80
146000.00 - 148000.00	0	0.0	99.96	0.0	0.0	17.80
148000.00 - 150000.00	0	0.0	99.96	0.0	0.0	17.80
150000.00 - 152000.00	0	0.0	99.96	0.0	0.0	17.80

Southern Bell
 SAMPLE
 TEL 143191
 WJH
 8/17/92

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THE WASHINGTON COMPANY
(780) 464-8377

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FOI B01W 000852

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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL

TOTAL	117885	100.00		63722856.83	100.00	
				(43-14)		
AVERAGE -	540.55					
STANDARD DEVIATION -	32838.73					
STANDARD ERROR OF THE MEAN -	95.64					
RANGE -	7120764.00	MINIMUM -	-2373588.00	MAXIMUM -	4747176.00	

Southern Bell
SAMPLE
7/14/91

WJL
JMP
8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	166	8.39	8.39	-238582.07	-1.38	-1.38
0.0 - 2000.00	1367	69.11	77.50	498473.89	2.89	1.51
2000.00 - 4000.00	120	6.07	83.57	316860.79	1.84	3.34
4000.00 - 6000.00	44	2.22	85.79	212203.18	1.23	4.57
6000.00 - 8000.00	36	1.82	87.61	253903.90	1.47	6.04
8000.00 - 10000.00	25	1.26	88.88	221310.02	1.28	7.32
10000.00 - 12000.00	20	1.01	89.89	221294.99	1.28	8.60
12000.00 - 14000.00	19	0.96	90.85	252077.67	1.46	10.06
14000.00 - 16000.00	15	0.76	91.61	227086.02	1.32	11.38
16000.00 - 18000.00	15	0.76	92.37	253735.83	1.47	12.85
18000.00 - 20000.00	6	0.30	92.67	113239.24	0.66	13.50
20000.00 - 22000.00	11	0.56	93.23	229948.31	1.33	14.84
22000.00 - 24000.00	6	0.30	93.53	137680.56	0.80	15.63
24000.00 - 26000.00	7	0.35	93.88	175215.73	1.01	16.65
26000.00 - 28000.00	4	0.20	94.08	107935.19	0.63	17.27
28000.00 - 30000.00	2	0.10	94.19	56738.66	0.33	17.60
30000.00 - 32000.00	2	0.10	94.29	62546.89	0.36	17.96
32000.00 - 34000.00	6	0.30	94.59	197147.04	1.14	19.11
34000.00 - 36000.00	2	0.10	94.69	69314.00	0.40	19.51
36000.00 - 38000.00	1	0.05	94.74	36634.38	0.21	19.72
38000.00 - 40000.00	6	0.30	95.05	231969.90	1.34	21.06
40000.00 - 42000.00	2	0.10	95.15	81776.69	0.47	21.54
42000.00 - 44000.00	3	0.15	95.30	129987.10	0.75	22.29
44000.00 - 46000.00	6	0.30	95.60	269401.98	1.56	23.85
46000.00 - 48000.00	4	0.20	95.80	188287.07	1.09	24.94

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FOI/BIW 000854

43-15

THE INTERNATIONAL COMPANY			
FROM 44-88787			

Southern Bell
 SAMPLE - Account 6613
 INE 12/31/91
 1/11/99
 JMMR
 2/20/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	3	0.15	95.96	147134.56	0.85	25.79
50000.00 - 52000.00	3	0.15	96.11	154376.65	0.89	26.69
52000.00 - 54000.00	2	0.10	96.21	106633.62	0.62	27.30
54000.00 - 56000.00	1	0.05	96.26	94826.67	0.32	27.62
56000.00 - 58000.00	1	0.05	96.31	56959.34	0.33 ¹²⁸⁸	27.95
58000.00 - 60000.00	0	0.0	96.31	0.0	0.0	27.95
60000.00 - 62000.00	2	0.10	96.41	122403.17	0.71	28.66
62000.00 - 64000.00	2	0.10	96.51	126049.58	0.73	29.39
64000.00 - 66000.00	5	0.25	96.76	326479.53	1.89	31.28
66000.00 - 68000.00	1	0.05	96.81	66784.50	0.39	31.67
68000.00 - 70000.00	1	0.05	96.87	69719.42	0.40	32.07
70000.00 - 72000.00	1	0.05	96.92	70681.27	0.41	32.48
72000.00 - 74000.00	5	0.25	97.17	365342.93	2.12	34.60
74000.00 - 76000.00	2	0.10	97.27	148354.18	0.86 ^{7.75%}	35.46
76000.00 - 78000.00	3	0.15	97.42	230284.65	1.33	36.79
78000.00 - 80000.00	2	0.10	97.52	157970.22	0.91	37.70
80000.00 - 82000.00	1	0.05	97.57	81580.58	0.47	38.18
82000.00 - 84000.00	2	0.10	97.67	167607.58	0.97	39.15
84000.00 - 86000.00	4	0.20	97.88	338659.04	1.96	41.11
86000.00 - 88000.00	1	0.05	97.93	87089.67	0.50	41.61
88000.00 - 90000.00	0	0.0	97.93	0.0	0.0	41.61
90000.00 - 92000.00	1	0.05	97.98	90410.25	0.52	42.14
92000.00 - 94000.00	0	0.0	97.98	0.0	0.0	42.14
94000.00 - 96000.00	1	0.05	98.03	94787.63	0.55	42.69
96000.00 - 98000.00	1	0.05	98.08	97056.00	0.56	43.25
98000.00 - 100000.00	1	0.05	98.13	99663.75	0.58	43.83

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Southern Bell
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 JMR
 5/20/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	1	0.03	98.18	100857.25	0.58	44.41
102000.00 - 104000.00	3	0.15	98.33	308392.12	1.79	46.20
104000.00 - 106000.00	0	0.0	98.33	0.0	0.0	46.20
106000.00 - 108000.00	0	0.0	98.33	0.0	0.0	46.20
108000.00 - 110000.00	1	0.05	98.38	108225.00	0.63	46.82
110000.00 - 112000.00	0	0.0	98.38	0.0	0.0	46.82
112000.00 - 114000.00	1	0.05	98.43	112536.00	0.65	47.47
114000.00 - 116000.00	0	0.0	98.43	0.0	0.0	47.47
116000.00 - 118000.00	0	0.0	98.43	0.0	0.0	47.47
118000.00 - 120000.00	1	0.05	98.48	118388.00	0.69	48.16
120000.00 - 122000.00	0	0.0	98.48	0.0	0.0	48.16
122000.00 - 124000.00	0	0.0	98.48	0.0	0.0	48.16
124000.00 - 126000.00	0	0.0	98.48	0.0	0.0	48.16
126000.00 - 128000.00	0	0.0	98.48	0.0	0.0	48.16
128000.00 - 130000.00	1	0.05	98.53	129103.00	0.75	48.91
130000.00 - 132000.00	0	0.0	98.53	0.0	0.0	48.91
132000.00 - 134000.00	2	0.10	98.63	266565.03	1.54	50.45
134000.00 - 136000.00	0	0.0	98.63	0.0	0.0	50.45
136000.00 - 138000.00	0	0.0	98.63	0.0	0.0	50.45
138000.00 - 140000.00	0	0.0	98.63	0.0	0.0	50.45
140000.00 - 142000.00	0	0.0	98.63	0.0	0.0	50.45
142000.00 - 144000.00	2	0.10	98.74	285588.25	1.65	52.11
144000.00 - 146000.00	0	0.0	98.74	0.0	0.0	52.11
146000.00 - 148000.00	0	0.0	98.74	0.0	0.0	52.11
148000.00 - 150000.00	1	0.05	98.79	149872.64	0.87	52.97
150000.00 - 152000.00	0	0.0	98.79	0.0	0.0	52.97

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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	78100	21.53	21.53	-1607291.21	-14.20	-14.20
0.0 - 2000.00	27873	76.84	98.38	2885414.39	25.50	11.30
2000.00 - 4000.00	230	0.63	99.01	655752.54	5.80	17.09
4000.00 - 6000.00	116	0.32	99.33	542828.34	4.80	21.89
6000.00 - 8000.00	50	0.14	99.47	351099.78	3.10	24.99
8000.00 - 10000.00	38	0.10	99.57	343405.18	3.03	28.03
10000.00 - 12000.00	18	0.05	99.62	197613.91	1.75	29.77
12000.00 - 14000.00	16	0.04	99.67	209772.74	1.85	31.63
14000.00 - 16000.00	11	0.03	99.70	165847.54	1.47	33.09
16000.00 - 18000.00	13	0.04	99.73	219367.35	1.94	35.03
18000.00 - 20000.00	2	0.01	99.74	37999.62	0.34	35.37
20000.00 - 22000.00	7	0.02	99.76	145229.42	1.28	36.65
22000.00 - 24000.00	5	0.01	99.77	115538.92	1.02	37.67
24000.00 - 26000.00	5	0.01	99.78	125413.58	1.11	38.78
26000.00 - 28000.00	3	0.01	99.79	80588.57	0.71	39.49
28000.00 - 30000.00	7	0.02	99.81	202453.25	1.79	41.28
30000.00 - 32000.00	4	0.01	99.82	123372.26	1.09	42.37
32000.00 - 34000.00	1	0.00	99.83	33506.57	0.30	42.67
34000.00 - 36000.00	6	0.02	99.84	209987.36	1.86	44.52
36000.00 - 38000.00	6	0.02	99.86	220250.82	1.95	46.47
38000.00 - 40000.00	5	0.01	99.87	196802.87	1.74	48.21
40000.00 - 42000.00	3	0.01	99.88	121712.13	1.08	49.28
42000.00 - 44000.00	7	0.02	99.90	299894.50	2.65	51.93
44000.00 - 46000.00	0	0.0	99.90	0.0	0.0	51.93
46000.00 - 48000.00	1	0.00	99.90	46651.72	0.41	52.35

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Southern Bell
 SAMPLE
 THE 12/31/91
 1/21/92
 1/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	99.94	0.0	0.0	60.02
102000.00 - 104000.00	0	0.0	99.94	0.0	0.0	60.02
104000.00 - 106000.00	0	0.0	99.94	0.0	0.0	60.02
106000.00 - 108000.00	0	0.0	99.94	0.0	0.0	60.02
108000.00 - 110000.00	0	0.0	99.94	0.0	0.0	60.02
110000.00 - 112000.00	0	0.0	99.94	0.0	0.0	60.02
112000.00 - 114000.00	0	0.0	99.94	0.0	0.0	60.02
114000.00 - 116000.00	1	0.00	99.94	115095.52	1.02	61.04
116000.00 - 118000.00	0	0.0	99.94	0.0	0.0	61.04
118000.00 - 120000.00	0	0.0	99.94	0.0	0.0	61.04
120000.00 - 122000.00	0	0.0	99.94	0.0	0.0	61.04
122000.00 - 124000.00	2	0.01	99.94	245397.62	2.17	63.21
124000.00 - 126000.00	0	0.0	99.94	0.0	0.0	63.21
126000.00 - 128000.00	0	0.0	99.94	0.0	0.0	63.21
128000.00 - 130000.00	0	0.0	99.94	0.0	0.0	63.21
130000.00 - 132000.00	0	0.0	99.94	0.0	0.0	63.21
132000.00 - 134000.00	0	0.0	99.94	0.0	0.0	63.21
134000.00 - 136000.00	0	0.0	99.94	0.0	0.0	63.21
136000.00 - 138000.00	0	0.0	99.94	0.0	0.0	63.21
138000.00 - 140000.00	0	0.0	99.94	0.0	0.0	63.21
140000.00 - 142000.00	1	0.00	99.95	140492.22	1.24	64.45
142000.00 - 144000.00	0	0.0	99.95	0.0	0.0	64.45
144000.00 - 146000.00	0	0.0	99.95	0.0	0.0	64.45
146000.00 - 148000.00	0	0.0	99.95	0.0	0.0	64.45
148000.00 - 150000.00	0	0.0	99.95	0.0	0.0	64.45
150000.00 - 152000.00	0	0.0	99.95	0.0	0.0	64.45

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Southern Bell
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THE WASHINGTON COMPANY																																								
(1980-1981)																																								

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	99.95	0.0	0.0	64.45
154000.00 - 156000.00	0	0.0	99.95	0.0	0.0	64.45
156000.00 - 158000.00	0	0.0	99.95	0.0	0.0	64.45
158000.00 - 160000.00	0	0.0	99.95	0.0	0.0	64.45
160000.00 - 162000.00	0	0.0	99.95	0.0	0.0	64.45
162000.00 - 164000.00	0	0.0	99.95	0.0	0.0	64.45
164000.00 - 166000.00	0	0.0	99.95	0.0	0.0	64.45
166000.00 - 168000.00	0	0.0	99.95	0.0	0.0	64.45
168000.00 - 170000.00	0	0.0	99.95	0.0	0.0	64.45
170000.00 - 172000.00	1	0.00	99.95	170206.52	1.50	65.96
172000.00 - 174000.00	0	0.0	99.95	0.0	0.0	65.96
174000.00 - 176000.00	1	0.00	99.95	175420.32	1.55	67.51
176000.00 - 178000.00	0	0.0	99.95	0.0	0.0	67.51
178000.00 - 180000.00	2	0.01	99.96	356800.19	3.15	70.66
180000.00 - 182000.00	1	0.00	99.96	181906.79	1.61	72.27
182000.00 - 184000.00	0	0.0	99.96	0.0	0.0	72.27
184000.00 - 186000.00	0	0.0	99.96	0.0	0.0	72.27
186000.00 - 188000.00	0	0.0	99.96	0.0	0.0	72.27
188000.00 - 190000.00	1	0.00	99.96	188153.84	1.66	73.93
190000.00 - 192000.00	0	0.0	99.96	0.0	0.0	73.93
192000.00 - 194000.00	0	0.0	99.96	0.0	0.0	73.93
194000.00 - 196000.00	1	0.00	99.97	194514.47	1.72	75.65
196000.00 - 198000.00	1	0.00	99.97	196000.03	1.73	77.38
198000.00 - 200000.00	0	0.0	99.97	0.0	0.0	77.38
MORE THAN 200000.00	11	0.03	100.00	2559518.31	22.62	100.00

FOI B01M 000863

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Southern Bell
 SAMPLE
 NYC 12/31/91
 10/21/92
 JMC
 8/17/92

SOUTHERN BELL FREQUENCY DISTRIBUTION FROM 1991 DETAIL
 ACCOUNTING ACTIVITY COMBINED REGULATED AND NON REGULATED
 FOR FCC ACCOUNT 6727 (SOURCE FSC.SOBELL.DETAIL)

(AFAD-EDP FVCO1 DETAIL)

08/12/92

NET AMOUNT

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THE SOUTHERN BELL COMPANY													
(988) 346-8177													
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Southern Bell
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FREQUENCY DISTRIBUTION FOR RETIRE

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	107	11.94	11.94	-356723.07	-3.55	-3.55
0.0 - 2000.00	161	17.97	29.91	78480.09	0.78	-2.77
2000.00 - 4000.00	81	9.04	38.95	245814.02	2.44	-0.32
4000.00 - 6000.00	89	9.93	48.88	445208.39	4.43	4.11
6000.00 - 8000.00	29	3.24	52.12	196044.18	1.95	6.05
8000.00 - 10000.00	32	3.57	55.69	285280.70	2.84	8.89
10000.00 - 12000.00	45	5.02	60.71	492732.28	4.90	13.79
12000.00 - 14000.00	40	4.46	65.18	520665.18	5.18	18.97
14000.00 - 16000.00	50	5.58	70.76	749302.27	7.45	26.42
16000.00 - 18000.00	34	3.79	74.55	581964.86	5.79	32.21
18000.00 - 20000.00	49	5.47	80.02	931915.21	9.27	41.48
20000.00 - 22000.00	33	3.68	83.71	694605.49	6.91	48.38
22000.00 - 24000.00	27	3.01	86.72	625962.29	6.23	54.61
24000.00 - 26000.00	23	2.57	89.29	574530.91	5.71	60.32
26000.00 - 28000.00	20	2.23	91.52	537812.44	5.35	65.67
28000.00 - 30000.00	7	0.78	92.30	203341.64	2.02	67.69
30000.00 - 32000.00	11	1.23	93.53	340390.56	3.39	71.08
32000.00 - 34000.00	6	0.67	94.20	200701.14	2.00	73.07
34000.00 - 36000.00	12	1.34	95.54	418111.97	4.16	77.23
36000.00 - 38000.00	6	0.67	96.21	220104.27	2.19	79.42
38000.00 - 40000.00	5	0.56	96.76	194155.01	1.93	81.35
40000.00 - 42000.00	6	0.67	97.43	242033.23	2.41	83.76
42000.00 - 44000.00	4	0.45	97.88	173768.99	1.73	85.49
44000.00 - 46000.00	2	0.22	98.10	89759.68	0.89	86.38
46000.00 - 48000.00	1	0.11	98.21	46450.41	0.46	86.84

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FREQUENCY DISTRIBUTION FOR METAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	1	0.11	98.33	49420.87	0.49	87.33
50000.00 - 52000.00	3	0.33	98.66	154242.99	1.53	88.87
52000.00 - 54000.00	0	0.0	98.66	0.0	0.0	88.87
54000.00 - 56000.00	0	0.0	98.66	0.0	0.0	88.87
56000.00 - 58000.00	0	0.0	98.66	0.0	0.0	88.87
58000.00 - 60000.00	0	0.0	98.66	0.0	0.0	88.87
60000.00 - 62000.00	0	0.0	98.66	0.0	0.0	88.87
62000.00 - 64000.00	0	0.0	98.66	0.0	0.0	88.87
64000.00 - 66000.00	0	0.0	98.66	0.0	0.0	88.87
66000.00 - 68000.00	1	0.11	98.77	66860.26	0.66	89.53
68000.00 - 70000.00	0	0.0	98.77	0.0	0.0	89.53
70000.00 - 72000.00	0	0.0	98.77	0.0	0.0	89.53
72000.00 - 74000.00	0	0.0	98.77	0.0	0.0	89.53
74000.00 - 76000.00	1	0.11	98.88	74449.16	0.74	90.27
76000.00 - 78000.00	0	0.0	98.88	0.0	0.0	90.27
78000.00 - 80000.00	2	0.22	99.11	157854.65	1.57	91.84
80000.00 - 82000.00	0	0.0	99.11	0.0	0.0	91.84
82000.00 - 84000.00	1	0.11	99.22	83342.68	0.83	92.67
84000.00 - 86000.00	0	0.0	99.22	0.0	0.0	92.67
86000.00 - 88000.00	2	0.22	99.44	173978.18	1.73	94.40
88000.00 - 90000.00	0	0.0	99.44	0.0	0.0	94.40
90000.00 - 92000.00	0	0.0	99.44	0.0	0.0	94.40
92000.00 - 94000.00	0	0.0	99.44	0.0	0.0	94.40
94000.00 - 96000.00	1	0.11	99.55	95745.93	0.95	95.35
96000.00 - 98000.00	0	0.0	99.55	0.0	0.0	95.35
98000.00 - 100000.00	0	0.0	99.55	0.0	0.0	95.35

Southern Bell
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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	99.89	0.0	0.0	98.44
154000.00 - 156000.00	0	0.0	99.89	0.0	0.0	98.44
156000.00 - 158000.00	1	0.11	100.00	156620.30	1.56	100.00
158000.00 - 160000.00	0	0.0	100.00	0.0	0.0	100.00
160000.00 - 162000.00	0	0.0	100.00	0.0	0.0	100.00
162000.00 - 164000.00	0	0.0	100.00	0.0	0.0	100.00
164000.00 - 166000.00	0	0.0	100.00	0.0	0.0	100.00
166000.00 - 168000.00	0	0.0	100.00	0.0	0.0	100.00
168000.00 - 170000.00	0	0.0	100.00	0.0	0.0	100.00
170000.00 - 172000.00	0	0.0	100.00	0.0	0.0	100.00
172000.00 - 174000.00	0	0.0	100.00	0.0	0.0	100.00
174000.00 - 176000.00	0	0.0	100.00	0.0	0.0	100.00
176000.00 - 178000.00	0	0.0	100.00	0.0	0.0	100.00
178000.00 - 180000.00	0	0.0	100.00	0.0	0.0	100.00
180000.00 - 182000.00	0	0.0	100.00	0.0	0.0	100.00
182000.00 - 184000.00	0	0.0	100.00	0.0	0.0	100.00
184000.00 - 186000.00	0	0.0	100.00	0.0	0.0	100.00
186000.00 - 188000.00	0	0.0	100.00	0.0	0.0	100.00
188000.00 - 190000.00	0	0.0	100.00	0.0	0.0	100.00
190000.00 - 192000.00	0	0.0	100.00	0.0	0.0	100.00
192000.00 - 194000.00	0	0.0	100.00	0.0	0.0	100.00
194000.00 - 196000.00	0	0.0	100.00	0.0	0.0	100.00
196000.00 - 198000.00	0	0.0	100.00	0.0	0.0	100.00
198000.00 - 200000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 200000.00	0	0.0	100.00	0.0	0.0	100.00

Southern Bell
SADDLE
TFC 12/31/91
P211192
JME
8/17/92

FREQUENCY DISTRIBUTION FOR WIZANT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
<hr/>						
TOTAL	896	100.00		10055467.35 43-112	100.00	
AVERAGE -	11222.62					
STANDARD DEVIATION -	15157.26					
STANDARD ERROR OF THE MEAN -	506.37					
RANGE -	187054.57	MINIMUM -	-30434.27	MAXIMUM -	156620.30	

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FOI B01W 000870

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Southern Bell
 SAMPLE
 TYP 12/31/91
 12/11/92
 JMC
 8/17/92

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
48000.00 - 50000.00	0	0.0	99.76	0.0	0.0	83.07
50000.00 - 52000.00	0	0.0	99.76	0.0	0.0	83.07
52000.00 - 54000.00	0	0.0	99.76	0.0	0.0	83.07
54000.00 - 56000.00	0	0.0	99.76	0.0	0.0	83.07
56000.00 - 58000.00	0	0.0	99.76	0.0	0.0	83.07
58000.00 - 60000.00	0	0.0	99.76	0.0	0.0	83.07
60000.00 - 62000.00	0	0.0	99.76	0.0	0.0	83.07
62000.00 - 64000.00	0	0.0	99.76	0.0	0.0	83.07
64000.00 - 66000.00	0	0.0	99.76	0.0	0.0	83.07
66000.00 - 68000.00	0	0.0	99.76	0.0	0.0	83.07
68000.00 - 70000.00	0	0.0	99.76	0.0	0.0	83.07
70000.00 - 72000.00	0	0.0	99.76	0.0	0.0	83.07
72000.00 - 74000.00	0	0.0	99.76	0.0	0.0	83.07
74000.00 - 76000.00	0	0.0	99.76	0.0	0.0	83.07
76000.00 - 78000.00	0	0.0	99.76	0.0	0.0	83.07
78000.00 - 80000.00	0	0.0	99.76	0.0	0.0	83.07
80000.00 - 82000.00	0	0.0	99.76	0.0	0.0	83.07
82000.00 - 84000.00	0	0.0	99.76	0.0	0.0	83.07
84000.00 - 86000.00	0	0.0	99.76	0.0	0.0	83.07
86000.00 - 88000.00	0	0.0	99.76	0.0	0.0	83.07
88000.00 - 90000.00	0	0.0	99.76	0.0	0.0	83.07
90000.00 - 92000.00	1	0.24	100.00	91253.30	16.93	100.00
92000.00 - 94000.00	0	0.0	100.00	0.0	0.0	100.00
94000.00 - 96000.00	0	0.0	100.00	0.0	0.0	100.00
96000.00 - 98000.00	0	0.0	100.00	0.0	0.0	100.00
98000.00 - 100000.00	0	0.0	100.00	0.0	0.0	100.00

FOI B O I W 000873

P3

143-119

SEARCHED Bell
SERIALIZED
INDEXED
FILED
MAR 19 1971
FBI - MEMPHIS

THE QUALITY REALTY COMPANY
 1824 1/2
 41
 43-119

FOI BOLI W 000874 Pw

FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
100000.00 - 102000.00	0	0.0	100.00	0.0	0.0	100.00
102000.00 - 104000.00	0	0.0	100.00	0.0	0.0	100.00
104000.00 - 106000.00	0	0.0	100.00	0.0	0.0	100.00
106000.00 - 108000.00	0	0.0	100.00	0.0	0.0	100.00
108000.00 - 110000.00	0	0.0	100.00	0.0	0.0	100.00
110000.00 - 112000.00	0	0.0	100.00	0.0	0.0	100.00
112000.00 - 114000.00	0	0.0	100.00	0.0	0.0	100.00
114000.00 - 116000.00	0	0.0	100.00	0.0	0.0	100.00
116000.00 - 118000.00	0	0.0	100.00	0.0	0.0	100.00
118000.00 - 120000.00	0	0.0	100.00	0.0	0.0	100.00
120000.00 - 122000.00	0	0.0	100.00	0.0	0.0	100.00
122000.00 - 124000.00	0	0.0	100.00	0.0	0.0	100.00
124000.00 - 126000.00	0	0.0	100.00	0.0	0.0	100.00
126000.00 - 128000.00	0	0.0	100.00	0.0	0.0	100.00
128000.00 - 130000.00	0	0.0	100.00	0.0	0.0	100.00
130000.00 - 132000.00	0	0.0	100.00	0.0	0.0	100.00
132000.00 - 134000.00	0	0.0	100.00	0.0	0.0	100.00
134000.00 - 136000.00	0	0.0	100.00	0.0	0.0	100.00
136000.00 - 138000.00	0	0.0	100.00	0.0	0.0	100.00
138000.00 - 140000.00	0	0.0	100.00	0.0	0.0	100.00
140000.00 - 142000.00	0	0.0	100.00	0.0	0.0	100.00
142000.00 - 144000.00	0	0.0	100.00	0.0	0.0	100.00
144000.00 - 146000.00	0	0.0	100.00	0.0	0.0	100.00
146000.00 - 148000.00	0	0.0	100.00	0.0	0.0	100.00
148000.00 - 150000.00	0	0.0	100.00	0.0	0.0	100.00
150000.00 - 152000.00	0	0.0	100.00	0.0	0.0	100.00

Sold Paid Bell
 SAPPIS
 TVE 12/31/71
 PPH 11/87
 1/17/12

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FOI B01W 000875

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FREQUENCY DISTRIBUTION FOR RETANT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
152000.00 - 154000.00	0	0.0	100.00	0.0	0.0	100.00
154000.00 - 156000.00	0	0.0	100.00	0.0	0.0	100.00
156000.00 - 158000.00	0	0.0	100.00	0.0	0.0	100.00
158000.00 - 160000.00	0	0.0	100.00	0.0	0.0	100.00
160000.00 - 162000.00	0	0.0	100.00	0.0	0.0	100.00
162000.00 - 164000.00	0	0.0	100.00	0.0	0.0	100.00
164000.00 - 166000.00	0	0.0	100.00	0.0	0.0	100.00
166000.00 - 168000.00	0	0.0	100.00	0.0	0.0	100.00
168000.00 - 170000.00	0	0.0	100.00	0.0	0.0	100.00
170000.00 - 172000.00	0	0.0	100.00	0.0	0.0	100.00
172000.00 - 174000.00	0	0.0	100.00	0.0	0.0	100.00
174000.00 - 176000.00	0	0.0	100.00	0.0	0.0	100.00
176000.00 - 178000.00	0	0.0	100.00	0.0	0.0	100.00
178000.00 - 180000.00	0	0.0	100.00	0.0	0.0	100.00
180000.00 - 182000.00	0	0.0	100.00	0.0	0.0	100.00
182000.00 - 184000.00	0	0.0	100.00	0.0	0.0	100.00
184000.00 - 186000.00	0	0.0	100.00	0.0	0.0	100.00
186000.00 - 188000.00	0	0.0	100.00	0.0	0.0	100.00
188000.00 - 190000.00	0	0.0	100.00	0.0	0.0	100.00
190000.00 - 192000.00	0	0.0	100.00	0.0	0.0	100.00
192000.00 - 194000.00	0	0.0	100.00	0.0	0.0	100.00
194000.00 - 196000.00	0	0.0	100.00	0.0	0.0	100.00
196000.00 - 198000.00	0	0.0	100.00	0.0	0.0	100.00
198000.00 - 200000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 200000.00	0	0.0	100.00	0.0	0.0	100.00

Suspend Bell
 SAMPLE
 TVE 12/8/11
 1/17/12
 JMC
 1/17/12

THE NATIONAL FIREARMS CORPORATION
 17001 24th ST
 41
 43-19
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FREQUENCY DISTRIBUTION FOR NETAMT

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
<hr/>						
TOTAL	419	100.00		539102.29 <i>(43-18)</i>	100.00	
AVERAGE -	1286.64					
STANDARD DEVIATION -	6633.12					
STANDARD ERROR OF THE MEAN -	324.05					
RANGE -	102630.19	MINIMUM -	-11376.89	MAXIMUM -	91253.30	

FOI B O I M 000876

Suffern Bell
 SAUPLC
 TTY 12/18/91
 1/21/92
 AME
 2/17/92

Southern Bell Telephone & Telegraph
 SUMMARY of Sample Selections

TVE 12/31/91

YM/W
 10/9/92

26 August, 1992

original

TO : Kathy Welch, Regulatory Analyst Supervisor, Miami District
 FROM : B. J. Halbert, Computer Audit Analyst, AFAD-EDP

BJH

RE : Docket No. 920260-TL Sample Selections

Enclosed with this memo you will find the remaining production runs for the sample selections as requested. The accounts and total selected are as follows:

ACCOUNT	RANGE	SELECTED
6362	Less than \$0	6
	\$0 to \$2,000	16
	\$2,000 to \$6,000	13
	\$6,000 to \$14,000	13
	\$14,000 to \$74,000	9
	Greater than \$74,000	26
6612	Less than \$-50,000	30
	\$0 to \$2,000	15
	\$2,000 to \$48,000	13
	\$48,000 to \$200,000	19
	Greater than \$200,000	47
6725	Less than \$-42,000	4
	\$0 to \$2,000	13
	\$2,000 to \$10,000	8
	\$10,000 to \$42,000	11
	Greater than \$42,000	43
6727	Less than \$-40,000	0
	\$0 to \$10,000	6
	\$10,000 to \$20,000	16
	\$20,000 to \$30,000	13
	\$30,000 to \$40,000	7
	Greater than \$40,000	29
6512	Less than \$0 - this strata was not produced	*
	\$0 to \$6,000	34
	\$6,000 to \$12,000	17
	\$12,000 to \$56,000	27
	\$56,000 to \$132,000	11
	Greater than \$132,000	16
TOTAL		462

*Note: the run for this strata was not produced. I felt that "ALL" records in that strata was not wanted by the auditors. The population in that strata is 1381. If I was mistaken please advise and I will produce the records in a report.

FO1B01W 00087B |

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42																					
THE WALTER LATHAM COMPANY (708) 45-8787																					

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Southern Bell Telephone & Telegraph
 SUMMARY of Sample Selections

TVE 12/31/91

Y/M/W
 12/9/92

original

16 September, 1992

RECEIVED

SEP 21 1992

Florida Public Service Comm.
 Miami, Florida

TO : Kathy Welch, Regulatory Analyst Supervisor, Miami District
 FROM : B. J. Halbert, Computer Audit Analyst, AFAD-EDP

RE : Docket No. 920260-TL Sample Selections

Enclosed with this memo you will find the one strata for account 6512 having items less than <-\$132,000> as identified in Gabriela Leon's last request. In addition, the remaining samples for the last 3 accounts to be tested are included. The accounts and total selected are as follows:

ACCOUNT	RANGE		SELECTED
6512	Less than \$-132,000		30
6531	Less than \$-20,000	(all)	10
	\$0 to \$10,000		39
	\$10,000 to \$20,000		9
	Greater than \$20,000		29
6613	Less than \$-120,000	(all)	0 *
	\$0 to \$40,000		11
	\$40,000 to \$80,000		8
	\$80,000 to \$120,000		5
	Greater than \$120,000	(all)	30
6728	Less than \$-200,000	(all)	66
	\$0 to \$12,000		15
	\$12,000 to \$68,000		8
	\$68,000 to \$116,000		1
	\$116,000 to \$200,000		3
	Greater than \$200,000	(all)	119
	TOTAL		383

With receipt of the above sample selection, you have been provided a total of 1,064 items by Audit Analyzer runs from the 1991 Accounting Detail provided by Southern Bell. The sample items have been provided in 3 groups from AFAD-EDP. Those sent on August 24, 26, and September 16 with this memo.

*Note: The run for this strata produced no items. There were no records with negative values less than \$-120,000.

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Southern Bell Telephone & Telegraph

SAMPLE

TYE 12/31/91

S/M/W
10/28/92

COMPANY: SOUTHERN BELL TELEPHONE AND TELEGRAPH
 TITLE: SAMPLE
 PERIOD: TEST YEAR ENDING 12/31/91
 DATE: OCTOBER 28, 1992
 AUDITOR: GABRIELA LEON
 WORKPAPER #: 44

Account	Amount	Workpaper #	Item #	Document Record #	12/31/91 Amount	Request Charged to This Account	Account Description
6531	LT -\$20,000	44-8 p. 1	691 - 700	42			
6531	\$0 - \$10,000	44-8 p. 4	701 - 739	42			
6531	\$10,000 to \$20,000	44-8 p. 9	740 - 748	42			
6531	GT \$20,000	44-8 p. 14	749 - 777	42	\$11,326,189.00		POWER EXPENSE
6424	GT \$5,000	44-9 p. 1	668 - 671	36	\$92,556.00		SUBMARINE CABLE EXP.
6215	ALL TRANSACTIONS	44-10 p. 1	672 - 681	36	\$23,186.00		ELECTRO-MECHANICAL EXP.
6113	LT -\$25,000	44-11 p. 1	938	51			
6113	-\$25,000 to \$25,000	44-11 p. 2	488 - 497	36			
6113	GT \$25,000	44-11 p. 6	463 - 487	36	\$2,098,026.00		AIRCRAFT EXP.
6116	LT -\$12,000	44-12 p. 1,	939 - 945	51			
6116	-\$12,000 to \$12,000	44-12 p. 4	514 - 523	36			
6116	GT \$12,000	44-12 p. 8	498 - 513	36	\$126,122.00		OTHER WORK EQUIPMENT EXP.
6220	LT -\$25,000	44-13 p. 1	946	51			
6220	-\$25,000 to \$25,000	44-13 p. 2	540 - 549	36			
6220	GT \$25,000	44-13 p. 6	524 - 539	36	\$2,377,690.00		OPERATORS SYSTEM
6231	LT -\$10,000	44-14 p. 1	947	51			
6231	GT \$10,000	44-14 p. 2	550 - 568	36	\$769,775.00		RADIO SYSTEMS
6311	LT -\$25,000	44-15 p. 1	948	51			
6311	GT \$25,000	44-15 p. 2	569 - 590	36	\$9,912,702.00		STATION APPARATUS EXP. <i>all non-rec</i>
6341	LT -\$50,000	44-16 p. 1	949 - 953	51			
6341	GT \$50,000	44-16 p. 2,	591 - 645	36	\$18,484,608.00		LARGE PRIVATE BRANCH EXPENSE <i>228 non-rec</i>
7360	LT -\$10,000	44-17 p. 1	952 - 953	51			
7360	-\$10,000 to \$10,000	44-17 p. 2	663 - 667	36			
7360	GT \$10,000	44-17 p. 3	646 - 662	36			OTHER NONOPERATING INCOME

FO1B01W 000881

10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
THE WALTER LATHAM COMPANY															12/31/91						44 A

Southern Bell Telephone & Telegraph
Source Codes

PBC)

TYE 12/31/91

4/17/92
10/21/92

BELLSOUTH TELECOMMUNICATIONS
FINANCIAL PROCESSOR - USER INFORMATION
SECTION 11 - INPUT
PART 1 - SOURCES

Page 11.1.11

GENERIC RECORD IDS

<u>ID</u>	<u>DESCRIPTION</u>	<u>BST RECORD ID</u>
22	PICS/DCPR	PICS
23	Plant Damage Billing	PDBS
24	Projects	46
25	Regional Billing	B01P
28	Depreciation General Purpose Record	ATH GNPR
29	Vouchers	CPRH CREM V01H V01P
33	8010	8010
34	6241	6241
35	Intraoffice Revenue Transfers	IOT724
36	Depreciation	DEPR
39	Engineering-Preevaluated	E02P
40	Plant Labor - Preevaluated	L01P
41	Inventory	MART
42	Inventory-Adjustments	MARTA
45	Allowance For Funds Used During Construction (AFUDC)	56
46	CDM Contrasts	CONTROL
47	4591 Intra-Office Transfers	4591 (Src Code-IOTRN)
49	6500 Journal Transfers	6500

Notice: Not for use or disclosure outside of
BellSouth except under written agreement. 01/01/92

FO1B01W 000888

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