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July 9, 1993

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

Re: Docket No. 920260-TL

Dear Mr. Tribble:

Enclosed is an original and fifteen copies of Southern Bell Telephone and Telegraph Company's Motion to Extend Response Time. Please file this document in the above-captioned docket.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me. Copies have been served on the parties shown on the attached Certificate of Service.

Sincerely,

Sidney J. White, Jr.
Sidney J. White, Jr. (e)

ACK ✓

AFA 1

APP _____

CAF Enclosures

CAPI _____

cc: All Parties of Record

CA _____ A. M. Lombardo

EA _____ H. R. Anthony

LA 1 w/ 127 _____ R. D. Lackey

LE 6 _____

LI _____

RO _____

SEC 1 _____

WAS _____

OTH _____

RECEIVED & FILED

[Signature]
FPSC BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

07390 JUL-93

FPSC BUREAU OF RECORDS

CERTIFICATE OF SERVICE

Docket No. 920260-TL

Docket No. 900960-TL

Docket No. 910163-TL

Docket No. 910727-TL

I HEREBY CERTIFY that a copy of the foregoing has been
furnished by United States Mail this 9th day of July, 1993 to:

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Sidney J. White, Jr.
(2)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Comprehensive Review of)
the Revenue Requirements and Rate)
Stabilization Plan of Southern) Docket No. 920260-TL
Bell Telephone and Telegraph)
Company) Filed: July 9, 1993
_____)

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY'S
MOTION TO EXTEND RESPONSE TIME

COMES NOW, BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company ("Southern Bell" or "Company"), and pursuant to Rule 25-22.037, Florida Administrative Code, files its Motion to Extend Response Time.

1. Since October 26, 1992, the Florida Public Service Commission Staff has been conducting an "audit"¹ of Southern Bell in conjunction with pending Docket No. 920260-TL. This audit has been referred to as the "NARUC/FCC Audit."

2. Since the inception of this audit, Southern Bell has received 616 audit requests (not including sub-parts) for documents, data, and extensive explanations of almost every aspect of Company business operations and its relationships with

¹ Although this undertaking is termed a "Florida audit" by the Commission, it has taken on a character unlike any Public Service Commission audit previously or currently being conducted by this Commission, both in terms of scope and procedure. Other state commission staff members have been "borrowed" for purposes of this "Florida audit," with the Florida Commission purportedly loaning its jurisdiction to the effort, which has grown to multi-state dimensions. In addition, apparently outside consultants have been retained by at least one other state participating in the "audit" and it appears that these outside consultants are preparing requests which are being submitted to Southern Bell.

its affiliates. The most recent requests, received on June 29 and 30 and on July 1 and 2, 1993, contain 94, 8, 19 and 14 separate items, respectively, not including sub-parts. With sub-parts, there are over 195 items contained in these requests.

3. Southern Bell recognizes that in Order No. PSC-93-0424-FOF-TL, issued on March 22, 1993, the Commission required Southern Bell to submit written responses to audit requests within five days unless a longer request time was indicated on the request. To date, the auditors have infrequently requested response times longer than five days, regardless of the scope or extent of information requested. Because of the number and scope of the requests, Southern Bell has simply been unable, despite its good faith efforts, to provide full and complete substantive responses to the voluminous and broadly worded requests within the five-day period, a fact which the Prehearing Officer has commented upon on two separate occasions. Rather, Southern Bell is often compelled to "respond" that it is working on the requested item and will provide an answer on or before a date noted in the response. The reason for Southern Bell's inability to provide full and complete responses in five days is that this process is not an audit within the generally accepted usage of that term, but rather discovery as that term is normally used in litigation. Further, the requests seldom seek readily available "off the shelf information" and typically require coordination among several departments, and often among several

companies to research, compile and produce appropriate responses.²

4. In support of this assertion, Southern Bell refers the Prehearing Officer to the 94 requests (not including sub-parts) received from the audit team on June 29, 1993 and appended to this Motion as Attachment A. Many of these interrogatories and document requests are virtually identical to interrogatories and document requests served on South Central Bell in a Louisiana audit. Southern Bell believes that these requests were prepared, not by the audit team, but by a group of outside consultants retained by the Louisiana Public Service Commission. In the Louisiana case, where generally Louisiana-specific information was sought, South Central Bell had 12 to 42 days to respond to these requests. Now the audit team expects a response to many of these requests for all the remainder of BellSouth Telecommunications' states in five days. It is obvious that neither Southern Bell nor anyone else could even process this many requests in five days, much less provide appropriate responses. To require responses to such voluminous requests in such a short period is simply unreasonable.

5. The time has come, in Southern Bell's view, to acknowledge that what is occurring is not a routine audit, such as the "1992 Update" audit that the Staff is currently conducting

² Indeed, given the volume as well as the subject matter and geographic scopes of these requests, it is often very difficult, if possible at all, even to determine within five days when responses can be made available.

in connection with this docket.³ What the audit team is doing is conducting discovery of the Company, discovery that not only reaches information that is located in Florida but also information that reaches across nine states and, if the audit team prevails in the scope of its requests, across numerous companies. Five days to respond is simply not enough.

6. Southern Bell respectfully requests that the Prehearing Officer acknowledge that the audit team is engaged in far ranging and complex discovery and find that in the future, Southern Bell is entitled to the same time otherwise allowed for responses to interrogatories and document requests. Such an order would simply recognize what is currently occurring, would allow Southern Bell the time necessary to fully and appropriately respond to the audit team's inquiries and should improve the quality of those responses. In the long run, such a course of action should benefit both the audit team and Southern Bell since the audit team would receive better quality answers and Southern Bell could use its resources more effectively to ensure appropriate responses. Moreover, such an extended response time will not adversely affect the Staff's ability to obtain


³ In the "1992 Update" audit also being conducted at this time by the Commission Staff in Docket No. 920260-TL, response time intervals have generally ranged from 12 to 42 days, with only two requests seeking a five day interval. Such response time intervals evidence an understanding that all audit requests do not require the same response time interval. More importantly, these requests show that a five day response time is atypical. Obviously, the auditors who are routinely seeking five day response intervals in the "NARUC-FCC audit" are ignoring practical reality as well as long-standing Commission practice when they request such truncated response periods.

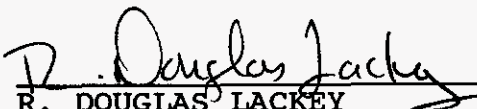
information sufficiently prior to any pending proceeding in which this information may be used.

WHEREFORE, Southern Bell respectfully requests that the Prehearing Officer extend the time in which Southern Bell is to respond to interrogatories and document requests from five days to the time normally allowed for discovery in a disputed matter.

Respectfully submitted this 9th day of July, 1993.

SOUTHERN BELL TELEPHONE
AND TELEGRAPH COMPANY


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ATTACHMENT A

June 28, 1995

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|---|---------------|-----------|---------------|-----|---------|
| 6 | 001 | 6/28/95 | 7/12/95 | <p>A- FOR EACH YEAR 1994 - 1992, PROVIDE SEPARATELY THE NUMBER OF TOTAL BSC CONSOLIDATED (INCLUDING ALL SUBSIDIARIES) EMPLOYEES AND BST EMPLOYEES IN EACH OF THE NINE BELLSOUTH STATES. EMPLOYEES SHOULD BE DETERMINED ON AN AVERAGE ANNUAL FULL TIME EQUIVALENTS BASIS.</p> <p>B- INDICATE WHETHER PLANS EXIST TO OFFER ANY RETIREMENT PLANS IN THE 1993-1994 TIME FRAME. GIVE A DESCRIPTION OF THE PLAN AND IDENTIFY THE PROJECTED NET REDUCTION IN POSITIONS.</p> <p>C- PROVIDE A PROJECTION OF TOTAL NUMBER OF POSITIONS FOR 1993 AND 1994 (AVERAGE ANNUAL FULL TIME EQUIVALENTS) FOR THE FOLLOWING ENTITIES:</p> <p>I. BBT II. BSC-WV III. BSC CONSOLIDATED (INCLUDING ALL SUBSIDIARIES) IV. BSE-WV BY</p> | | | | | |
| | 002 | 6/28/95 | 7/12/95 | <p>IDENTIFY ALL OUTSIDE CONSULTANTS WHO WERE ENGAGED DURING THE LAST THREE YEARS TO EXAMINE THE MANAGEMENT STRUCTURE OF: (A) BELLSOUTH CORPORATION, AND (B) BELLSOUTH TELECOMMUNICATIONS OR ITS PREDECESSORS. BRIEFLY SUMMARIZE THE NATURE OF EACH ENGAGEMENT. BY</p> | | | | | |
| | 003 | 6/28/95 | 7/12/95 | <p>PROVIDE A COPY OF ALL STUDIES, REPORTS, AND PRESENTATIONS PREPARED BY OUTSIDE CONSULTANTS WHO WERE ENGAGED DURING THE LAST THREE YEARS TO EXAMINE THE MANAGEMENT STRUCTURES OF: (A) BELLSOUTH CORPORATION, AND (B) BELLSOUTH TELECOMMUNICATIONS OR ITS PREDECESSORS. BY</p> | | | | | |
| | 004 | 6/28/95 | 7/12/95 | <p>PROVIDE A COPY OF ALL INTERNAL STUDIES, REPORTS, AND PRESENTATIONS PREPARED DURING THE LAST THREE YEARS THAT EXAMINED THE MANAGEMENT STRUCTURE OF: (1) BELLSOUTH CORPORATION, AND (2) BELLSOUTH TELECOMMUNICATIONS AND ITS PREDECESSORS. BY</p> | | | | | |
| | 005 | 6/28/95 | 7/12/95 | <p>PLEASE REFER THE SEC 203, SECTION IV, THE CHART OF AFFILIATES. PLEASE PROVIDE A MORE DETAILED CHART THAT CLEARLY SHOWS EVERY BELLSOUTH AFFILIATED ENTITY INCLUDING PARTNERSHIPS AND JOINT VENTURES, AND OTHER NON-CORPORATE AND CORPORATE ENTITIES. BY</p> | | | | | |

June 28, 1993

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|--|---------------|-----------|---------------|-----|---------|
| | 6 806 | 6/28/93 | 7/12/93 | <p>A- FOR EACH BELLSOUTH AFFILIATED ENTITY IDENTIFIED IN THE PREVIOUS RESPONSE, PROVIDE A DETAILED DESCRIPTION OF THE AFFILIATE'S BUSINESS ACTIVITIES. THIS REQUEST ADDRESSES ALL BUSINESS ACTIVITIES OF THE AFFILIATE, NOT JUST THOSE LISTED IN THE CML. REFERENCES TO THE CML, PARTICULARLY FOR THOSE AFFILIATES NOT INCLUDED IN THE CML, WILL BE CONSIDERED UNRESPONSIVE. BY</p> <p>B- PLEASE PROVIDE A COPY OF THE INTERCOMPANY/TREASURY TREND REPORT BY MONTH FOR CALENDAR YEARS 1991 AND 1992 (INCLUDING ANNUAL TOTALS) FOR EACH OF THESE BELL SOUTH AFFILIATES INCLUDING EACH ENTITY UNDER BSC.</p> <p>C- FOR EACH BELLSOUTH AFFILIATED ENTITY, PROVIDE A DETAILED DESCRIPTION OF THE AFFILIATE'S COSTS THAT ARE ASSIGNED ATTRIBUTED, OR ALLOCATED DIRECTLY, OR INDIRECTLY (THROUGH CHARGING OR OTHERWISE), INTO BSC OR BCT.</p> <p>D- FOR EACH BELLSOUTH AFFILIATED ENTITY, PROVIDE THE FOLLOWING INFORMATION AS OF 12/31/91 AND 12/31/92:</p> <p>I. TOTAL CAPITALIZATION</p> <p>II. OWNERSHIP RELATIONSHIP (% OWNERSHIP INTEREST, \$ INVESTMENT, FORM OF INVESTMENT (DEBT, EQUITY), TYPE OF ENTITY OR RELATIONSHIP (PARTNERSHIP, JOINT VENTURE, OWNERSHIP OF STOCK)) HELD BY EACH OTHER BELLSOUTH ENTITY</p> <p>III. LIST OF ALL INTERAFFILIATE ASSET TRANSFERS BY ACCOUNT AND AMOUNT IN CALENDAR YEAR 1992 INCLUDING A DESCRIPTION OF THE ASSET TRANSFERS AND ALL GENERAL AND SPECIFIC JOINT COST ORDER DOCUMENTATION REQUIRED IN ACCORDANCE WITH BELLSOUTH POLICY. BY</p> | | | | | |
| | 807 | 6/28/93 | 7/12/93 | <p>PROVIDE THE DOLLAR AMOUNT OF LONG-TERM DEBT AND SHORT-TERM DEBT OUTSTANDING AT DECEMBER 31, 1990, DECEMBER 31, 1991, AND DECEMBER 31, 1992 FOR EACH AND EVERY BELLSOUTH AFFILIATE. PROVIDE THE COMPONENTS OF THE LONG-TERM AND SHORT-TERM DEBT (I.E. CAPITAL LEASES, DEBT MATURING WITHIN ONE YEAR, ETC) INCLUDING RELEVANT SUPPORTING DETAIL SUCH AS COST OF EACH TYPE OF FINANCING EMPLOYED. THE AMOUNTS PROVIDED SHOULD BE ON A FINANCIAL STATEMENT BASIS. BY</p> | | | | | |
| | 808 | 6/28/93 | 7/12/93 | <p>PROVIDE THE DEBT AND EQUITY RATIOS FOR EACH AND EVERY BELLSOUTH AFFILIATE INCLUDING BSC-NO ON A FINANCIAL STATEMENT BASIS AT DECEMBER 31, 1990, DECEMBER 31, 1991, AND DECEMBER 31, 1992. BY</p> | | | | | |
| | 809 | 6/28/93 | 7/12/93 | <p>PLEASE PROVIDE A 1991 AND 1992 INCOME STATEMENT AND 12/31/91 AND 12/31/92 BALANCE SHEET FOR EACH BS AFFILIATED ENTITY. BY</p> | | | | | |
| | 810 | 6/28/93 | 7/12/93 | <p>PROVIDE A BRIEF DESCRIPTION OF THE MAJOR AUTOMATED AND MANUAL ACCOUNTING SYSTEMS (I.E., ACCOUNTS RECEIVABLE, GENERAL LEDGER, FIXED ASSETS, BUDGETING COST SEPARATIONS, ETC) FOR: (A) BELLSOUTH CORPORATION, (B) BELLSOUTH TELECOMMUNICATIONS (OR SOUTH CENTRAL BELL AND SOUTHERN BELL IF THE SYSTEMS HAVE NOT YET BEEN FULLY INTEGRATED). BY</p> | | | | | |
| | 811 | 6/28/93 | 7/12/93 | <p>PROVIDE AN INTEGRATED SYSTEM FLOWCHART AND A BRIEF NARRATIVE DESCRIPTION OF THE INTERRELATIONSHIPS (INPUTS TO OTHER SYSTEMS, SEQUENTIAL PROCESSING ORDER, ETC.) OF THE SYSTEMS IDENTIFIED IN RESPONSE TO THE IMMEDIATELY PRECEDING QUESTION. BY</p> | | | | | |

P05/**

June 28, 1993

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|--|---------------|-----------|---------------|-----|---------|
| 6 | 012 | 6/28/93 | 7/12/93 | <p>A- PROVIDE A COPY OF THE BSC-NO, BBT, AND BSC-BO ORGANIZATIONAL CHARTS DOWN TO THE RESPONSIBILITY CENTER OR DEPARTMENT LEVEL AS THEY WILL APPEAR AFTER THE CONSOLIDATED MANAGEMENT STRUCTURE (ANNOUNCED LAST YEAR) HAS BEEN FULLY IMPLEMENTED. IDENTIFY THE LOWEST LEVEL ORGANIZATIONAL ENTITIES BY DEPARTMENT NAME OR OTHER VERBAL DESCRIPTION AND NUMERIC CODE (IF ANY). RY</p> <p>B- FOR EACH BOX ON THE CHARTS, INDICATE THE NUMBER OF TOTAL PERSONNEL WITHIN THE RESPONSIBILITY CENTER OR DEPARTMENT IF NOT EVIDENT FROM THE CHARTS THEMSELVES.</p> <p>C- IDENTIFY THE PERIOD OVER WHICH THE CONSOLIDATION OF THE MANAGEMENT STRUCTURE FOR EACH RESPONSIBILITY CENTER OR DEPARTMENT WILL BE ACCOMPLISHED.</p> <p>D- PROVIDE A DESCRIPTION OF THE FUNCTIONAL AREAS UNDER THE CONSOLIDATED MANAGEMENT STRUCTURE HAS ALREADY BEEN IMPLEMENTED. RY</p> | | | | | |
| | 013 | 6/28/93 | 7/12/93 | <p>A- IDENTIFY ALL EXPENSES THAT HAVE BEEN INCURRED AS A RESULT OF IMPLEMENTING THE CONSOLIDATED MANAGEMENT STRUCTURE BY ACCOUNT, BY YEAR, AND BY ORGANIZATIONAL ENTITY.</p> <p>B- PROVIDE THE 1993 AND 1994 BUDGETS FOR ADDITIONAL EXPENSES RELATED TO THE IMPLEMENTATION OF THE CONSOLIDATED MANAGEMENT STRUCTURE BY ACCOUNT, YEAR, AND BY ORGANIZATIONAL ENTITY. RY</p> | | | | | |
| | 014 | 6/28/93 | 7/12/93 | <p>A- PROVIDE DESCRIPTIONS OF ALL INCENTIVE PROGRAMS ADOPTED SINCE JANUARY 1, 1994 TO ENCOURAGE VOLUNTARY SEPARATION FROM:</p> <p>(1) BELLSOUTH CORPORATION</p> <p>(11) BELLSOUTH TELECOMMUNICATIONS AND ITS PREDECESSORS</p> <p>B- PROVIDE THE EXPENSES BY YEAR, BY ACCOUNT, AND BY ORGANIZATIONAL ENTITY INCURRED AS PART OF THE VOLUNTARY SEPARATION PROGRAMS. PROVIDE A NARRATIVE DESCRIPTION OF THE EXPENSES INCURRED AND ALL ASSUMPTIONS SUCH AS DEFERRALS AND AMORTIZATION PERIODS.</p> <p>C- IDENTIFY THE NUMBER OF EMPLOYEES ELECTING TO ACCEPT THE TERMS OF EACH VOLUNTARY SEPARATION PROGRAM. RY</p> | | | | | |
| | 015 | 6/28/93 | 7/12/93 | <p>A- PLEASE DESCRIBE IN DETAIL ALL CHANGES IN THE COST ALLOCATION PRACTICES (E.G. REVISIONS TO ALLOCATION BASES, FORMULAE AND DATA TYPE OR SOURCE OF BELLSOUTH CORPORATION AND BELLSOUTH TELECOMMUNICATIONS THAT HAVE RESULTED FROM THE DECISION TO REALIGN THE MANAGEMENT STRUCTURE.</p> <p>B- PROVIDE THE DOLLAR IMPACT ASSOCIATED WITH ALL CHANGES ON AN INTERSTATE AND INTRASTATE JURISDICTIONAL BASIS FOR EACH STATE IN THE BELLSOUTH REGION. RY</p> | | | | | |
| | 016 | 6/28/93 | 7/12/93 | <p>PLEASE PROVIDE A COMPLETE COPY OF CURRENTLY EXISTING ALL EXECUTIVE DIRECTIVES, ACCOUNTING POLICY LETTERS, ACCOUNTING INSTRUCTIONS, AND ALL OTHER ACCOUNTING GUIDELINES RELATED TO AFFILIATE TRANSACTIONS THAT HAVE BEEN ISSUED BY BELLSOUTH ENTERPRISES, BELLSOUTH TELECOMMUNICATIONS AND ITS PREDECESSORS AND ALL OTHER BELLSOUTH ENTITIES. RY</p> | | | | | |
| | 017 | 6/28/93 | 7/12/93 | <p>PLEASE PROVIDE A FLOWCHART AND AN ACCOMPANYING NARRATIVE OF THE BSC-NO COST ASSIGNMENT, ALLOCATION, AND BILLING PROCESS INCLUDING ALL INTERRELATED SYSTEMS. RY</p> | | | | | |

P06/**

June 28, 1993

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|---|---------------|-----------|---------------|-----|---------|
| 6 | 818 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A FLOW CHART AND AN ACCOMPANYING NARRATIVE OF THE BSC-HQ ACCOUNTING SYSTEMS INCLUDING ALL INTERRELATED COST ALLOCATION AND BILLING SYSTEMS. KY | | | | | |
| | 819 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A COPY OF THE USERS GUIDE TO THE FOLLOWING BSC-HQ SYSTEMS: CSRS (CORPORATE SERVICES ALLOCATION AND BILLING SYSTEM) BIAS (BELLSOUTH INFORMATION/ACCOUNTING SYSTEM) ALL OTHER BSC-HQ ACCOUNTING, COST ALLOCATION, AND BILLING SYSTEMS. KY | | | | | |
| | 820 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A LIST OF ALL BSC-HQ ACCOUNTS INCLUDING THE TITLES OF THE ACCOUNTS AND BRIEF DESCRIPTIONS OF THE CHARGES BOOKED TO EACH ACCOUNT. SUCH A LISTING FOR BGT IS REFERRED TO AS "ACCOUNT SCENARIOS". KY | | | | | |
| | 821 | 6/28/93 | 7/12/93 | PLEASE PROVIDE COPIES OF ALL FORMAL AGREEMENTS BETWEEN BSC AND ITS SUBSIDIARIES AND AFFILIATES REGARDING COST ASSIGNMENT OR ALLOCATION AND RELATED BILLINGS. KY | | | | | |
| | 822 | 6/28/93 | 7/12/93 | A- PROVIDE THE BSC-HQ REVENUES FOR 1990, 1991, AND 1992 BY ACCOUNT. B- SEPARATELY IDENTIFY THE TOTAL AMOUNTS BILLED BY BSC-HQ TO EACH AFFILIATE FOR EACH YEAR BY ACCOUNT. C- RECONCILE THE AMOUNTS BETWEEN THE RESPONSES TO PARTS (A) AND (B) OF THIS QUESTION. KY | | | | | |
| | 823 | 6/28/93 | 7/12/93 | PROVIDE A LIST AND A BRIEF DESCRIPTION OF ALL BSC-HQ ORGANIZATIONAL SUBUNITS, INCLUDING A FLOWCHART OR MAP OF EACH INTERRELATIONSHIP THAT EXISTED AT 12/31/92. FROM THIS FLOWCHART IT SHOULD BE POSSIBLE TO IDENTIFY EACH DIVISION WITHIN EACH DEPARTMENT AND EACH DISTRICT WITHIN EACH DIVISION AND TO IDENTIFY THE DISTRICT, THE DIVISION, AND THE DEPARTMENT FOR EACH BSC-HQ RESPONSIBILITY CODE: A- DEPARTMENTS; B- DIVISIONS WITHIN THE DEPARTMENTS; C- DISTRICTS WITHIN THE DIVISIONS; AND D- RESPONSIBILITY CODES. E- ANY OTHER ORGANIZATIONAL OR ACCOUNTING ENTITY FOR WHICH COSTS ARE SEPARATELY RECOGNIZED. KY | | | | | |
| | 824 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A SUMMARY OF THE PRIMARY FUNCTIONS AND ACTIVITIES FOR EACH OF THE FOLLOWING BSC-HQ ENTITIES: A- DEPARTMENTS; B- DIVISIONS WITHIN THE DEPARTMENTS; C- DISTRICTS WITHIN THE DIVISIONS; AND D- RESPONSIBILITY CODES. E- ANY OTHER ORGANIZATIONAL OR ACCOUNTING ENTITY FOR WHICH COSTS ARE SEPARATELY RECOGNIZED. KY | | | | | |

June 28, 1993

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| ORDER # | REQUEST # | DATE REQUESTED | DUZ DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|------------------|----------------|----------|--|---------------|-----------|------------------|------------------|----------------|--|---------------|--|--------------|--|---------------|--|---------------|--|---------------|--|---------------------------------------|--|------------------------------|--|--------------------------|--|----------------|--|--|--|--|--|--|
| 6 | 625 | 6/28/93 | 7/12/93 | <p>A- PLEASE PROVIDE A HISTORY OF BSC-HQ COSTS FOR EACH YEAR 1993 THROUGH 1992 IN THE FOLLOWING FORMAT:</p> <p>YEAR</p> <table border="1"> <thead> <tr> <th>CAPITAL</th> <th>EXPENSE</th> </tr> <tr> <th>CORP SVC PROJECT</th> <th>CORP SVC PROJECT</th> </tr> </thead> <tbody> <tr> <td>TOTAL INCURRED</td> <td></td> </tr> <tr> <td>BILLED TO SOB</td> <td></td> </tr> <tr> <td>BILLED TO SC</td> <td></td> </tr> <tr> <td>BILLED TO BSS</td> <td></td> </tr> <tr> <td>BILLED TO BST</td> <td></td> </tr> <tr> <td>BILLED TO BBE</td> <td></td> </tr> <tr> <td>BILLED TO OTHER AFFILIATES (IDENTIFY)</td> <td></td> </tr> <tr> <td>TOTAL BILLED TOBS AFFILIATES</td> <td></td> </tr> <tr> <td>BILLED TO NON-AFFILIATES</td> <td></td> </tr> <tr> <td>TOTAL RETAINED</td> <td></td> </tr> </tbody> </table> <p>B - PLEASE FURTHER BREAK DOWN EACH ITEM OF THE ANNUAL COSTS FROM THE HISTORY REQUESTED IN PART A OF THIS QUESTION BETWEEN DIRECT COSTS AND OVERHEADS FOR THE 1993 THROUGH 1992 TIME PERIOD.</p> <p>C- PLEASE PROVIDE AN ANNUAL HISTORY FOR THE 1993 THROUGH 1992 TIME PERIOD OF BSC-HQ OVERHEAD COSTS SEGREGATED BY MAJOR EXPENSE CATEGORIES, I.E. RENTS, BUILDING SUPPORT, PERSONNEL AND BENEFITS, PROPERTY TAXES, SALARIES AND WAGES BY SPECIFIC DEPARTMENT, ETC. RT</p> | CAPITAL | EXPENSE | CORP SVC PROJECT | CORP SVC PROJECT | TOTAL INCURRED | | BILLED TO SOB | | BILLED TO SC | | BILLED TO BSS | | BILLED TO BST | | BILLED TO BBE | | BILLED TO OTHER AFFILIATES (IDENTIFY) | | TOTAL BILLED TOBS AFFILIATES | | BILLED TO NON-AFFILIATES | | TOTAL RETAINED | | | | | | |
| CAPITAL | EXPENSE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CORP SVC PROJECT | CORP SVC PROJECT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL INCURRED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BILLED TO SOB | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BILLED TO SC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BILLED TO BSS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BILLED TO BST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BILLED TO BBE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BILLED TO OTHER AFFILIATES (IDENTIFY) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL BILLED TOBS AFFILIATES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BILLED TO NON-AFFILIATES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL RETAINED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 026 | 6/26/93 | 7/12/93 | | PLEASE PROVIDE A LIST OF ALL COSTS "RETAINED" BY RESPONSIBILITY CENTER/ACCOUNT/RESPONSIBILITY CODE/ITEM OR IEF DESCRIPTION FOR 1991 AND 1992. RT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 027 | 6/28/93 | 7/12/93 | | <p>A- WITH RESPECT TO THE COSTS FOR "CORPORATE DEVELOPMENT" AT THE BSC-HQ LEVEL, PLEASE IDENTIFY THE TOTAL COSTS (AMOUNTS RETAINED BY BSC, AND AMOUNTS BILLED TO EACH BS ENTITY FOR 1991 AND 1992 BY ACCOUNT, PROJECT NUMBER, AND COST POOL) FOR MERGER AND ACQUISITION ACTIVITIES; ALL COSTS ASSOCIATED WITH DEVELOPING NEW LINES OF BUSINESS AND RELATED STRATEGIES (CATV, PUBLIC NETWORKS, SOFTWARE, AND INFORMATION SERVICES); THE CONSOLIDATED PRETRX LOSSES OF BS INTERNATIONAL, BSNM, AND BS VENTURES AND OTHER BSC AFFILIATES WITH OPERATING LOSSES; AND ALL COSTS RESEARCH AND DEVELOPMENT (INCLUDING THE COSTS INCURRED BY BSC'S TECHNICAL PLANNING AND DEVELOPMENT DEPARTMENT). SEGREGATE EACH COST INTO REGULATED/NON-REGULATED.</p> <p>B- PLEASE PROVIDE A BRIEF DESCRIPTION OF EACH PROJECT IDENTIFIED IN PART A OF THIS QUESTION. RT</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT | | | | | |
|--|-----------------------------|----------------------|----------------------------|--|--|-----------------------------|----------------------|----------------------------|----------|----------|--|--|--|--|
| 6 | 028 | 6/28/95 | 7/12/95 | <p>COMPLETE THE FOLLOWING TABLE FOR 1992 FOR EACH AFFILIATE WITH REVENUES FROM BSC-NO, REGARDLESS OF WHETHER RECEIVED THROUGH DIRECT TRANSACTIONS OR INDIRECT TRANSACTIONS (NOT LIMITED TO THE CHARGING TO "COSTS"):</p> <table border="1"> <thead> <tr> <th>NAME OF AFFILIATE/TYPE OF SERVICE PROVIDED</th> <th>SERVICES PROVIDED TO BSC(1)</th> <th>REVENUES FROM BSC(1)</th> <th>TRANSFER PRICING METHOD(2)</th> </tr> </thead> </table> <p>(1) IF SERVICES AND REVENUES ARE NOT PROVIDED DIRECTLY TO BSC, THEN IDENTIFY INTERMEDIATE AFFILIATE(S) AND THE PATH OF BILLING. AN EXAMPLE WOULD BE SHILINK PROVISION OF OFFICE SPACE TO BSC-NO, THE COST OF WHICH IS ALLOCATED TO BSC SUBSIDIARIES AND AFFILIATES, THE OPERATING LOSSES OF WHICH ARE BILLED TO BSC. (2) DIFFERENTIATE BY TYPE OF SERVICE PROVIDED AND FOR EACH DIRECT OR INTERMEDIATE BELLOUTH ENTITY. BY</p> | NAME OF AFFILIATE/TYPE OF SERVICE PROVIDED | SERVICES PROVIDED TO BSC(1) | REVENUES FROM BSC(1) | TRANSFER PRICING METHOD(2) | | | | | | |
| NAME OF AFFILIATE/TYPE OF SERVICE PROVIDED | SERVICES PROVIDED TO BSC(1) | REVENUES FROM BSC(1) | TRANSFER PRICING METHOD(2) | | | | | | | | | | | |
| 029 | 6/28/95 | 7/12/95 | | <p>FOR EACH LINE ITEM IN THE RESPONSE TO QUESTION 6.028, PLEASE COMPLETE THE FOLLOWING TABLE FOR 1992:</p> <table border="1"> <thead> <tr> <th>COLUMN 1</th> <th>COLUMN 2</th> <th>COLUMN 3(1)</th> <th>COLUMN 4</th> <th>COLUMN 5</th> <th>COLUMN 6</th> </tr> </thead> </table> <p>(1) EXCLUDES NONAFFILIATE COSTS INCURRED DIRECTLY BY BSC. COLUMN 1 - NAME OF AFFILIATE/TYPE OF SERVICE PROVIDED. COLUMN 2 - REVENUES FROM BSC. COLUMN 3 - TOTAL AFFILIATE COSTS BILLED TO BSC(1). COLUMN 4 - CORP SERVICE COSTS BILLED TO BSC. COLUMN 5 - PROJECT COSTS BILLED TO BSC. COLUMN 6 - TRANSFER PRICING METHOD.</p> | COLUMN 1 | COLUMN 2 | COLUMN 3(1) | COLUMN 4 | COLUMN 5 | COLUMN 6 | | | | |
| COLUMN 1 | COLUMN 2 | COLUMN 3(1) | COLUMN 4 | COLUMN 5 | COLUMN 6 | | | | | | | | | |
| 030 | 6/28/95 | 7/12/95 | | PLEASE PROVIDE A COPY OF THE 1991 AND 1992 CALENDAR YEAR SUMMARY OF BILLINGS FROM BSC-NO TO EACH OF ITS SUBSIDIARIES, SHOWING PROJECT BILLINGS AND CORPORATE SERVICE COSTS AS SEPARATE LINE ITEMS. BY | | | | | | | | | | |
| 031 | 6/28/95 | 7/12/95 | | PROVIDE AN ANNUAL SUMMARY OF THE BSC-NO PROJECT BILLINGS TO BSC THAT IDENTIFY THE AMOUNT CHARGED TO EACH ACCOUNT FOR EACH PROJECT BILLED FOR 1991 AND 1992. BY | | | | | | | | | | |
| 032 | 6/28/95 | 7/12/95 | | PLEASE PROVIDE A COPY OF THE POLICY GUIDE FOR BSC-NO COSTS ENTITLED "BELLOUTH CORPORATION NONDISCRETIONARY CORPORATE FUNCTIONS BILLABLE TO SUBSIDIARIES COST AGREEMENT METHODOLOGY...". BY | | | | | | | | | | |
| 033 | 6/28/95 | 7/12/95 | | PROVIDE THE BSC-NO PROJECT COSTS FOR 1991 AND 1992 BY PROJECT TYPE (E.G. SUBSIDIARY FUNDED, BELLOUTH FUNDED, FLOW-THROUGH, ETC.). BY | | | | | | | | | | |

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| AGENCY # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
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| | 6 | 034 | 6/28/95 | 7/12/95 | PROVIDE A COPY OF THE PROJECT DESCRIPTION FORM (FORM RF-9021) AND THE PROJECT BUDGET AND APPROVAL FORM (FORM RF-9022) FOR EACH PROJECT BILLED DURING 1991 AND 1992. RY | | | | |
| | 035 | | 6/28/95 | 7/12/95 | PROVIDE A LIST OF THE PROJECT NUMBERS THAT WERE BILLED OUT BY BSC-90 DURING 1991 AND 1992. INCLUDE A BRIEF DESCRIPTION OF THE PROJECT SCOPE AND PURPOSE. RY | | | | |
| | 036 | | 6/28/95 | 7/12/95 | MAKE AVAILABLE THE FOLLOWING JOURNALS GENERATED BY THE BELLSOUTH INFORMATION/ACCOUNTING SYSTEM ("BIS") FOR EACH MONTH ENDING 1992: A- HEADQUARTERS TRANSACTION JOURNAL; B- PROJECT TRANSACTION JOURNAL; AND C- COPS TRANSACTION JOURNAL. RY | | | | |
| | 037 | | 6/28/95 | 7/12/95 | PLEASE PROVIDE A NARRATIVE DESCRIPTION OF THE BSC-90 OVERHEAD CALCULATOR SYSTEM INCLUDING THE COMPUTATIONAL PROCESS, DATA REQUIREMENTS AND SOURCES, ASSUMPTIONS AND SOURCES, ORGANIZATIONAL RESPONSIBILITY, AND UTILIZATION OF SYSTEM OUTPUT. RY | | | | |
| | 038 | | 6/28/95 | 7/12/95 | MAKE AVAILABLE THE AMOUNT OF ALL OVERHEAD CHARGES, BY TYPE OF OVERHEAD EXPENSE, REMOVED FROM THE CORPORATE SERVICES ALLOCATION AND BILLING SYSTEM ("CSASS") PROCESS AND ROUTED TO THE OVERHEAD CALCULATOR SYSTEM FOR USE IN COMPUTING A MONTHLY OVERHEAD RATE FOR EACH MONTH DURING 1992. RY | | | | |
| | 039 | | 6/28/95 | 7/12/95 | PLEASE PROVIDE EACH OVERHEAD RATE FOR EACH MONTH THAT WAS DEVELOPED AT THE BSC-90, BKT, AND BSE LEVELS FOR 1992. PROVIDE THE FORMULAS FOR THE RATES, THE SOURCE OF THE DATA, A DESCRIPTION OF THE APPLICATION BASE AGAINST WHICH EACH OVERHEAD RATE WAS APPLIED, AND THE COMPUTERIZED SYSTEM, IF ANY, THAT WAS UTILIZED. RY | | | | |
| | 040 | | 6/28/95 | 7/12/95 | PROVIDE THE MONTHLY OVERHEAD RATES COMPUTED BY THE OVERHEAD CALCULATOR SYSTEM FOR EACH MONTH DURING 1992. RY | | | | |
| | 041 | | 6/28/95 | 7/12/95 | PLEASE PROVIDE A PRINTOUT OF BELLSOUTH PC COST ALLOCATION SYSTEM FRMPs AND DESCRIPTIONS FOR 1991 AND 1992. RY | | | | |
| | 042 | | 6/28/95 | 7/12/95 | A- PLEASE PROVIDE A COPY OF THE 7 PAGE DOCUMENT ENTITLED "BELLSOUTH HEADQUARTERS OVERHEAD CALCULATION ANALYSIS 1989-1990 PREPARED FOR TWELVE MONTHS ENDING SEPTEMBER 1990. RY B- PLEASE PROVIDE ANY MORE CURRENT COMPARABLE STUDIES. RY | | | | |
| | 043 | | 6/28/95 | 7/12/95 | A- PROVIDE THE FACTOR REFERENCE NUMBER ("FRM") AND A BRIEF DESCRIPTION OF EACH SIMPLE NONCOMPOSITE FACTOR. B- IDENTIFY THE RESPONSIBILITY CODE(S) ASSOCIATED WITH EACH SIMPLE NONCOMPOSITE FACTOR. RY | | | | |

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| | 6 944 | 6/28/93 | 7/12/93 | A- PROVIDE THE FRM AND A BRIEF DESCRIPTION OF EACH COMPLEX NONCOMPOSITE FACTOR. B- IDENTIFY THE RESPONSIBILITY CODE(S) ASSOCIATED WITH EACH COMPLEX NONCOMPOSITE FACTOR. (NY) | | | | | |
| | 045 | 6/28/93 | 7/12/93 | A- PROVIDE THE FRM AND A BRIEF DESCRIPTION OF EACH COMPOSITE FACTOR. B- IDENTIFY THE RESPONSIBILITY CODE(S) ASSOCIATED WITH EACH COMPOSITE FACTOR. (NY) | | | | | |
| | 046 | 6/28/93 | 7/12/93 | HOW FREQUENTLY ARE THE SIMPLE NONCOMPOSITE FACTORS, THE COMPLEX NONCOMPOSITE FACTORS, AND THE COMPOSITE FACTORS UPDATED? (NY) | | | | | |
| | 047 | 6/28/93 | 7/12/93 | PROVIDE A SCHEDULE THAT SHOWS FOR EACH ALLOCATION FACTOR (FACTOR REFERENCE NUMBER OF FRM) THE FOLLOWING INFORMATION: A- DESCRIPTION OF THE ALLOCATION BASE; B- THE REASONS UNDERLYING THE SELECTION OF THE SPECIFIC ALLOCATION BASE; C- THE REASON(S) FOR INCLUDING OR EXCLUDING CERTAIN SUBSIDIARIES OR CERTAIN COSTS FROM PARTICIPATING IN THE ALLOCATION BASE; D- RESPONSIBILITY CODES THAT ARE ALLOCATED THROUGH THE APPLICATION OF EACH FRM; E- A DESCRIPTION OF EACH RESPONSIBILITY CODE; F- A HISTORY FOR THE CALENDAR YEARS 1988 THROUGH 1992 (ANNUALLY FOR 1988 THROUGH 1991 AND MONTHLY FOR 1992) OF THE ALLOCATIONS OF CORPORATE SERVICES COSTS (ON \$ AND %) BASIS TO EACH BS ENTITY BY FRM; G- A HISTORY BY MONTH FOR THE CALENDAR YEAR 1992 OF THE INPUTS BY BS ENTITY UTILIZED TO COMPILE EACH MONTHLY FRM. (NY) | | | | | |
| | 048 | 6/28/93 | 7/12/93 | PROVIDE THE DIRECT AND OVERHEAD COSTS, BY RESPONSIBILITY CENTER OR DEPARTMENT, THAT WERE ALLOCATED TO EACH MIDDLESEX SUBSIDIARY FOR CORPORATE SERVICES RENDERED BY BSC-NO FOR EACH MONTH JANUARY 1991 THROUGH DECEMBER 1992. THE 1992 ANNUAL TOTAL SHOULD TIE TO THE TOTAL AMOUNTS PROVIDED IN RESPONSE TO EARLIER QUESTIONS REGARDING ALLOCATION OF BSC-NO CORPORATE SERVICES COSTS. (NY) | | | | | |
| | 049 | 6/28/93 | 7/12/93 | A- PLEASE PROVIDE A COPY OF THE MONTHLY REPORT FICS 64201 OR ANY SUCCESSOR REPORT TO BSC, REPRESENTING THE BSC-NO BILL FOR CORPORATE SERVICES TO THESE ENTITIES, FOR EACH MONTH DURING CALENDAR YEAR 1992. B- FOR EACH BSC-NO DEPARTMENT, PROVIDE AN ANNUAL SUMMARY BY ACCOUNT FOR CHARGES TO BSC AND ITS PREDECESSORS FOR CALENDAR YEARS 1988 THROUGH 1992. (NY) | | | | | |
| | 050 | 6/28/93 | 7/12/93 | PLEASE DESCRIBE THE TIMING OF THE RECOGNITION BY THE SUBSIDIARIES OF THE BSC-NO BILLED CORPORATE SERVICES OR PRODUCT COSTS ON THEIR INDIVIDUAL INCOME STATEMENTS, I.E. RECOGNITION BY THE SUBSIDIARY BASED UPON A BSC-NO ESTIMATE IN THE CURRENT MONTH, RECOGNITION BY THE SUBSIDIARY AT THE TIME OF BILLING RECEIPT BY THE SUBSIDIARY, OR RECOGNITION BY THE SUBSIDIARY AT THE TIME OF PAYMENT. IF THE TIMING OF THE RECOGNITION OF THE BSC-NO COSTS ON THE SUBSIDIARY BALANCE SHEETS IS DIFFERENT THAN THAT ON THEIR INCOME STATEMENTS, PLEASE DESCRIBE THE DIFFERENCE. (NY) | | | | | |

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| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|---|---------------|-----------|---------------|-----|---------|
| | 651 | 6/28/93 | 7/12/93 | A- PROVIDE THE TOTAL AMOUNT OF ALL COSTS INCURRED BY BELLSOUTH D.C. FOR 1992 AND 1992. B- PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF BELLSOUTH D.C. CHARGES BILLED TO BSC-HQ AND TO EACH OTHER BS ENTITY, THE TOTAL BELLSOUTH D.C. CHARGES FROM EACH BS ENTITY INCLUDING BSC-HQ (BOTH DIRECT AND INDIRECT, NOT LIMITED TO CHAINED COSTS) CHARGED TO SOUTH CENTRAL BELL AND SOUTHERN BELL IN EACH OF THE NINE STATES BY ACCOUNT. (RY) | | | | | |
| | 652 | 6/28/93 | 7/12/93 | A- PROVIDE THE TOTAL AMOUNT OF ALL COSTS INCURRED BY 1155 PEACHTREE ASSOCIATES FOR 1991 AND 1992. B- PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF 1155 PEACHTREE ASSOCIATES CHARGES BILLED TO BSC-HQ AND TO EACH OTHER BS ENTITY, THE TOTAL 1155 PEACHTREE ASSOCIATES CHARGES FROM EACH BS ENTITY INCLUDING BSC-HQ (BOTH DIRECT AND INDIRECT, NOT LIMITED TO CHAINED COSTS) CHARGED TO BST IN EACH OF THE NINE STATES BY ACCOUNT IN 1991 AND 1992. (RY) | | | | | |
| | 653 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A COPY OF ALL JOB RELATED DOCUMENTATION SUPPORTING THE PREVAILING MARKET RATE PRICING METHODOLOGY EMPLOYED AT THE BSC-HQ LEVEL TO DETERMINE THE AMOUNT OF THE CAMPNILE INCLUDING LEASE EXPENSE THAT COULD BE FLOWED THROUGH TO REGULATED COSTS. (RY) | | | | | |
| | 654 | 6/28/93 | 7/12/93 | PLEASE INDICATE TO WHAT EXTENT, IF ANY, THE BSC-HQ COSTS INCURRED FOR CAMPNILE AND ALLOCATED TO THE BSCS WERE LIMITED TO SOMETHING LESS THAN THE ACTUAL LEASE COST FOR 1992. PROVIDE ALL SUPPORTING DOCUMENTATION AND ASSUMPTIONS INCLUDING A QUANTIFICATION IN TOTAL \$ AND ON A PER SQUARE FOOT BASIS. (RY) | | | | | |
| | 655 | 6/28/93 | 7/12/93 | A. PROVIDE THE TOTAL AMOUNT OF ALL COSTS INCURRED BY BELLSOUTH ENTERPRISES AND ITS SUBSIDIARIES FOR 1991 AND 1992. B. PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF BELLSOUTH ENTERPRISES AND ITS SUBSIDIARY CHARGES BILLED TO BSC-HQ AND TO EACH OTHER BS ENTITY, THE TOTAL BELLSOUTH ENTERPRISES CHARGES FROM EACH BS ENTITY INCLUDING BSC-HQ (BOTH DIRECT AND INDIRECT, NOT LIMITED TO CHAINED COSTS) CHARGED TO BST IN EACH OF THE NINE STATES BY ACCOUNT FOR 1991 AND 1992. (RY) | | | | | |
| | 656 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A COPY OF THE TWO MOST RECENT STUDIES PERFORMED TO ENSURE THAT THE MANAGEMENT FEE CHARGED BY BSE TO ITS SUBSIDIARIES DID NOT EXCEED FDC. THE COMPLETE STUDIES INCLUDING ANY ASSUMPTIONS AND WORKPAPERS SHOULD BE PROVIDED AS WELL AS ANY SUMMARIES, PARTICULARLY THOSE COMPARING FDC TO THE MANAGEMENT FEE FOR EACH AFFILIATE. (RY) | | | | | |
| | 657 | 6/28/93 | 7/12/93 | A. PLEASE DESCRIBE IN DETAIL THE SERVICES THAT ARE PROVIDED BY BSE TO EACH OF ITS SUBSIDIARIES OR AFFILIATES TO WHICH IT BILLED OR OTHERWISE ALLOCATED ITS COSTS IN 1991 AND 1992. B. PLEASE DESCRIBE IN DETAIL THE SERVICES THAT ARE PROVIDED BY BSE TO EACH OF ITS SUBSIDIARIES OR AFFILIATES TO WHICH IT DID NOT BILL OR OTHERWISE ALLOCATE ITS COSTS IN 1991 AND 1992. C. FOR EACH OF THE BSC SUBSIDIARIES OR AFFILIATES TO WHICH NO COSTS WERE BILLED OR ALLOCATED IN 1991 AND 1992, PLEASE PROVIDE THE RATIONALE FOR THIS TREATMENT. (RY) | | | | | |

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|--------|-----------|----------------|----------|---|---------------|-----------|---------------|-----|---------|--|
| 6 | 058 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A RECONCILIATION BETWEEN THE COSTS INCURRED BY BSC-HQ AND THE TOTAL OF ITS PROJECT AND MANAGEMENT FEE BILLINGS TO ITS SUBSIDIARIES FOR THE YEARS 1991 AND 1992. DESCRIBE THE DISPOSITION OF ANY DIFFERENCES. (KY) | | | | | | |
| | 059 | 6/28/93 | 7/12/93 | A. PROVIDE A SUMMARY OF THE ADMINISTRATIVE EXPENSES INCURRED BY THE BELLSOUTH FOUNDATION FOR 1991 AND 1992. B. PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF BELLSOUTH FOUNDATION CHARGES BILLED TO BSC-HQ AND TO EACH OTHER BS ENTITY, THE TOTAL BELLSOUTH FOUNDATION CHARGES FROM EACH BS ENTITY INCLUDING BSC-HQ (BOTH DIRECT AND CHAINED) CHARGES TO BST AND ITS PREDECESSORS IN EACH OF THE NINE STATES BY ACCOUNT. (KY) | | | | | | |
| | 060 | 6/28/93 | 7/12/93 | A. INDICATE WHETHER THE FOLLOWING TYPES OF COSTS WERE INCURRED DIRECTLY OR INDIRECTLY BY BSC-HQ AND IN TURN BILLED TO BST OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1988 THROUGH 1992: I. ANNUAL DUES TO SOCIAL ORGANIZATIONS OR NONPROFESSIONAL MEMBERSHIP EXPENSES; II. ACTIVITIES OR CONTRIBUTIONS FOR POLITICAL PURPOSES INCLUDING THOSE ASSOCIATED WITH POLITICAL ACTION COMMITTEES; III. ENTERTAINMENT OR OTHER COSTS ASSOCIATED WITH LOBBYING OR INFLUENCING ANY ACTUAL OR POTENTIAL LEGISLATION OR POLITICAL GATHERING INCLUDING BUT NOT LIMITED TO SPORTS OR VACATION COSTS, THE REPUBLICAN OR DEMOCRATIC NATIONAL CONVENTIONS, ETC.; IV. SPONSORSHIPS; V. DONATIONS OR CHARITABLE CONTRIBUTIONS; VI. CORPORATE IMAGE, GOODWILL OR INSTITUTIONAL ADVERTISING. B. IF ANY OF THESE COSTS WERE DIRECTLY OR INDIRECTLY BILLED TO BST OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1988 THROUGH 1992, PLEASE PROVIDE THE ANNUAL AMOUNTS BY ACCOUNT AND BY ENTITY. C. ALSO, PLEASE INDICATE WHETHER ANY OF THESE COSTS WERE CLASSIFIED AS NON-JURISDICTIONAL IN THE BST OR STATE GENERAL LEDGERS. IF SO, PLEASE PROVIDE THE ANNUAL AMOUNTS FOR EACH STATE BY ACCOUNT THAT WERE CLASSIFIED AS NON-JURISDICTIONAL. (KY) | | | | | | |
| | 061 | 6/28/93 | 7/12/93 | PROVIDE A NARRATIVE DESCRIPTION OF THE MANAGEMENT PROCESS TO ASSURE COMPLIANCE WITH THE JCC, PART 64 AND PART 32 FOR EACH OF THE FOLLOWING ENTITIES: A. BELLSOUTH CORPORATION B. BELLSOUTH ENTERPRISES C. BELLSOUTH TELECOMMUNICATIONS (KY) | | | | | | |

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| 6 | 062 | 6/28/93 | 7/12/93 | IDENTIFY ALL POSITIONS, INCLUDING NAMES OF INDIVIDUALS AND RESPONSIBILITY CENTER OR DEPARTMENT ASSIGNMENT THAT HAVE AS THEIR PRIMARY OR ONE OF THEIR PRIMARY JOB FUNCTIONS ADHERENCE TO THE JCO PART 64, AND PART 32 FOR EACH OF THE FOLLOWING ENTITIES: A. BELLSOUTH CORPORATION B. BELLSOUTH ENTERPRISES C. BELLSOUTH TELECOMMUNICATIONS. (NY) | | | | | |
| | 063 | 6/28/93 | 7/12/93 | IDENTIFY THE POSITIONS INCLUDING THE NAMES OF THE INDIVIDUALS THAT HAVE DECISION MAKING RESPONSIBILITIES FOR COST ASSIGNMENT AND ALLOCATION IN COMPLIANCE WITH THE JCO. PROVIDE THIS RESPONSE IN A HIERARCHICAL MANNER TO DESIGNATE SUCCESSIVE REVIEW LEVELS, IF APPROPRIATE. (NY) | | | | | |
| | 064 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A COPY OF THE MOST RECENT VERSION OF THE DOCUMENT ENTITLED "COST ASSIGNMENT METHODOLOGIES BY RESPONSIBILITY CODE". IT IS APPROXIMATELY 17 PAGES LONG AND PROVIDES DETAIL BY POSITION (TO OPERATIONS MANAGER), NAME, RESPONSIBILITY CENTER, COST ASSIGNMENT METHODOLOGY, AND COST ASSIGNMENT PRINCIPLE. (NY) | | | | | |
| | 065 | 6/28/93 | 7/12/93 | PROVIDE A COPY OF ALL BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORMS DEVELOPED FOR EACH RESPONSIBILITY CODE FOR 1992. INDICATE THE MONTHS IN WHICH CHANGES TO COST ASSIGNMENT FORMS WERE IMPLEMENTED, IF ANY. (NY) | | | | | |
| | 066 | 6/28/93 | 7/12/93 | PROVIDE A COPY OF THE MEMORANDUM TO D.L. STROMMEYER, VICE PRESIDENT-MARKETING FROM P.H. CASEY, VICE PRESIDENT AND CONTROLLER ON THE SUBJECT OF THE REQUEST TO REVIEW ALLOCATOR. INCLUDE ALL APPENDICES AND ATTACHMENTS. THIS INFORMATION CAN BE FOUND IN THE WORKPAPERS OF THE 1990 COOPERS & LYBRAND PART 64 COMPLIANCE AUDIT, PERMANENT FILE, BINDER 3. (NY) | | | | | |
| | 067 | 6/28/93 | 7/12/93 | PROVIDE A COPY OF THE DRAFT LETTER TO KENNETH NORMAN OF THE FCC DATED JANUARY 16, 1991 FROM MAURICE TALBOT, DIRECTOR FEDERAL REGULATORY, BELLSOUTH CORPORATION. (NY) | | | | | |
| | 068 | 6/28/93 | 7/12/93 | PROVIDE A COPY OF THE MEMO FROM P.H. CASEY TO C.J. SANDERS, L.L. SCHOLAR, AND R.N. DYKES DATED AUGUST 21, 1990 RE: BELLSOUTH'S RESPONSE TO THE FCC CORRESPONDENCE OF MAY 29, 1990. (NY) | | | | | |
| | 069 | 6/28/93 | 7/12/93 | PROVIDE A COPY OF THE MEMO FROM PAT CASEY TO HARVEY HOLDING (SUBJECT: ACCURACY OF TIME REPORTING) OF JANUARY 3, 1991. INCLUDE THE ATTACHMENT WHICH IS A MEMO OF JANUARY 2, 1991 TO W.S. SEDGINS AND R.N. FLYST FROM S.C. BAKER CONCERNING JOINT COST OTHER TIME REPORTING AND CPN COMPLIANCE. (NY) | | | | | |
| | 070 | 6/28/93 | 7/12/93 | PROVIDE COPIES OF THE REPORT 43-05, ANNE'S JOINT COST REPORT FOR BSI OR ITS PREDECESSORS FOR THE YEARS 1990, 1991, AND 1992. (NY) | | | | | |

07-09-93 11:57AM P013 #26

P 14/***

June 28,

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|--|---------------|-----------|---------------|-----|---------|
| 6 | 071 | 6/28/93 | 7/12/93 | PLEASE PROVIDE COPIES OF ALL FORMS RF-6289-A SALE BETWEEN AFFILIATES OR THE EQUIVALENT PREPARED BY ANY BELLSOUTH ENTITY FOR SALES OR TRANSFERS OF ASSETS TO OR FROM BBT OR ITS PREDECESSORS FOR 1991 AND 1992. (RY) | | | | | |
| | 072 | 6/28/93 | 7/12/93 | PLEASE PROVIDE COPIES OF ALL FORMS RF-6289-A SALES BETWEEN AFFILIATES OR THE EQUIVALENT PREPARED BY ANY BELLSOUTH ENTITY FOR SALES OR TRANSFERS OF ASSETS TO OR FROM BELLSOUTH CORP. (RY) | | | | | |
| | 073 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A COPY OF THE MOST RECENT VERSION OF AN NO. 88-021, OR ITS SUCCESSOR, WHICH PROVIDES GUIDANCE TO ALL BELLSOUTH ENTITIES ON THE APPLICABILITY OF AFFILIATED TRANSACTIONS RULES TO TRANSFERS OF LINES OF BUSINESS. (RY) | | | | | |
| | 074 | 6/28/93 | 7/12/93 | A. PLEASE DESCRIBE THE BASIS FOR THE USE BY A NONREGULATED ENTITY OF A FULLY DISTRIBUTED COST COMPUTATION BASED UPON A REGULATORY REVENUE REQUIREMENT INCLUDING A COST OF CAPITAL THAT IS NOT DEPENDENT UPON THE ENTITY ACTUAL CAPITAL STRUCTURE AND COSTS OF FUNDS. CITE AND PROVIDE COPIES OF ANY SPECIFIC FCC OPINIONS AND ORDERS OR ANY OTHER DOCUMENTATION THAT BELLSOUTH RELIES UPON FOR THIS DEFINITION OF FDC. (RY) B. PLEASE PROVIDE THE COSTS OF CAPITAL UTILIZED FOR EACH MONTH DURING 1992 FOR EACH NONREGULATED AFFILIATED ENTITY THAT PERFORMED FDC COMPUTATIONS WHETHER FDC WAS ACTUALLY UTILIZED IN TRANSFER PRICING OR AS A TEST OF THE ACTUAL TRANSFER PRICING. PROVIDE THE COMPUTATION AND SOURCE FOR ALL ANALYSIS INCLUDING CAPITAL STRUCTURE AND COMPONENT COST OF FUNDS. (RY) | | | | | |
| | 075 | 6/28/93 | 7/12/93 | A. PLEASE PROVIDE A DETAILED NARRATIVE DESCRIPTION OF EACH STEP IN THE COMPUTATION AND FOR ALLOCATION OF INTRASTATE JURISDICTIONAL INCOME TAXES STARTING WITH BSC-NO. ADDRESS WHETHER INCOME TAXES ARE COMPUTED ON AN ENTITY BY ENTITY STAND ALONE BASIS OR ON A CONSOLIDATED BASIS AND ALLOCATED ON SOME OTHER BASIS. ADDRESS ALL BELLSOUTH ENTITIES IN THE NARRATIVE. ALSO INDICATE AT WHAT POINT IN THE PROCESS COMPUTATIONS OR ALLOCATIONS ARE MADE AND BY WHAT DEPARTMENTS AND COMPUTATIONAL SYSTEMS. (RY) B. PLEASE PROVIDE ALL EXISTING FORMAL DOCUMENTATION OF THE TAX COMPUTATION/ALLOCATION PROCESS INCLUDING DIRECTIVES, PROCEDURES MANUALS, LETTERS OR OTHER CORRESPONDENCE. (RY) | | | | | |

June 28,

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT | |
|--------|-----------|----------------|----------|---|---|-----------|---------------|-----|---------|--|
| | 6 | 876 | 6/28/93 | 7/12/93 | <p>A. PLEASE PROVIDE ALL FORMAL DIRECTIONS ISSUED AT THE BSC-HQ, BSE, BST, AND BAPCO ORGANIZATIONAL ENTITIES LEVELS THAT SPECIFY THE ACCOUNTING FOR NON-BELLCORE R&D PROJECTS.</p> <p>B. PROVIDE A DETAILED NARRATIVE DESCRIPTION OF HOW THE COMPANY (AT EACH ENTITY; BSC-HQ, BSE, BST, AND BAPCO):</p> <p>I. IDENTIFIES AND SEGREGATES THE COSTS ASSOCIATED WITH NON-BELLCORE R&D PROJECTS FROM NON-R&D COSTS;</p> <p>II. HOW THE COSTS ARE ACCUMULATED (BY SPECIAL ACCOUNTS, PROJECTS, ETC);</p> <p>III. SHOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN ALLOCABLE;</p> <p>IV. HOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IS NOT KNOWN AT THE TIME THE COSTS ARE INCURRED;</p> <p>V. WHICH PART 32 ACCOUNT/SUBACCOUNTS OF THE R&D COSTS ARE CHARGED TO PENDING THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IF NOT KNOWN AT THE TIME THE COSTS ARE INCURRED;</p> <p>VI. WHO (DEPARTMENTS AND POSITIONS) MAKES THESE REGULATORY ACCOUNTING DETERMINATIONS AND ON WHAT BASIS;</p> <p>VII. WHO ENSURES THAT THE R&D ACCOUNTING CONFORMS WITH THE JCD;</p> <p>VIII. WHAT SUPPORTING DOCUMENTATION EXISTS FOR EACH PROJECT TO ENSURE JCD DOCUMENTATION REQUIREMENTS ARE MET. (BY)</p> | | | | | |
| 077 | | 6/28/93 | 7/12/93 | <p>A. PLEASE PROVIDE ALL FORMAL DIRECTIONS ISSUED AT THE BSC-HQ, BSE, BST, AND BAPCO ORGANIZATIONAL ENTITIES LEVELS THAT SPECIFY THE ACCOUNTING FOR BELLCORE R&D PROJECTS.</p> <p>B. PROVIDE A DETAILED NARRATIVE DESCRIPTION OF HOW THE COMPANY (AT EACH ENTITY- BSC-HQ, BSE, BST, AND BAPCO):</p> <p>I. IDENTIFIES AND SEGREGATES THE COSTS ASSOCIATED WITH BELLCORE R&D PROJECTS FROM NON-R&D COSTS.</p> <p>II. HOW THE COSTS ARE ACCUMULATED (BY SPECIAL ACCOUNTS, PROJECTS, ETC.);</p> <p>III. HOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN ALLOCABLE.</p> <p>IV. HOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IS NOT KNOWN AT THE TIME THE COSTS ARE INCURRED.</p> <p>V. WHICH PART 32 ACCOUNT/SUBACCOUNTS OF THE R&D COSTS ARE CHARGED TO PENDING THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IF NOT KNOWN AS THE TIME THE COSTS ARE INCURRED.</p> <p>VI. WHO (DEPARTMENTS AND POSITIONS) MAKES THESE REGULATORY ACCOUNTING DETERMINATIONS AND ON WHAT BASIS.</p> <p>VII. WHO ENSURES THAT THE R&D ACCOUNTING CONFORMS WITH THE JCD.</p> <p>VIII. WHAT SUPPORTING DOCUMENTATION EXISTS FOR EACH PROJECT TO ENSURE JCD DOCUMENTATION REQUIREMENTS ARE MET. (BY)</p> | | | | | | |

| AREA # | REQUEST # | DATE REQUESTED | END DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|---|---------------|-----------|---------------|-----|---------|
| 6 | 078 | 6/28/93 | 7/12/93 | PLEASE PROVIDE THE COSTS OF THE FOLLOWING (TOTAL \$) AND THE AMOUNT FLOWED THROUGH FROM BSC TO TOTAL AND TO EACH OF THE BEST STATES IN 1991 AND 1992: A. BELLSOUTH ATLANTA GOLF CLASSIC. B. ANY OTHER BSC PROMOTIONAL "EVENT" SPONSORSHIPS. C. CHARITABLE CONTRIBUTIONS (LIST ALL RECIPIENTS AND SPECIFIC AMOUNTS FOR CONTRIBUTIONS IN EXCESS OF \$25,000 FOR THE CALENDAR YEAR). D. DUES AND MEMBERSHIPS (LIST ALL PAYEES AND AMOUNTS FOR ORGANIZATIONS RECEIVING IN EXCESS OF \$10,000 FOR THE CALENDAR YEAR). (RY) | | | | | |
| 079 | 6/28/93 | 7/12/93 | 7/12/93 | PLEASE PROVIDE A COPY OF THE 1991 AND 1992 ANNUAL REPORT, FORM N, OR ITS EQUIVALENT PROVIDING A STATEMENT OF MEMBERSHIP DUES AND FEES PAID DURING THE PREVIOUS YEAR TO NONPROFIT BUSINESS ORGANIZATIONS FOR BSC-HQ, BSC-WR, AND FOR BEST. (RY) | | | | | |
| 080 | 6/28/93 | 7/12/93 | 7/12/93 | PROVIDE THE AMOUNT OF ADVERTISING EXPENSES INCURRED BY OR BILLED (ASSIGNED OR ALLOCATED) TO EACH OF THE SOUTH CENTRAL BELL AND SOUTHERN BELL STATES DURING 1991 AND 1992. IF ALLOCATED AND/OR BILLED TO THE STATE, IDENTIFY ORIGINATING CORPORATE ENTITY AND AMOUNTS THROUGH EACH SUCCESSIVE ENTITY DOWN TO THE STATE LEVEL. (RY) | | | | | |
| 081 | 6/28/93 | 7/12/93 | 7/12/93 | A. PLEASE PROVIDE THE AMOUNT OF BILLINGS FROM BELLSOUTH D.C. TO EACH OTHER BE ENTITY FOR CALENDAR YEARS 1991 AND 1992 BY ACCOUNT; B. FOR THOSE BELLSOUTH D.C. CHARGES TO BSC-WR, PLEASE PROVIDE THE AMOUNTS CHARGED TO EACH BSC-WR DEPARTMENT, ACCOUNT AND RESPONSIBILITY CODE FOR CALENDAR YEARS 1990 AND 1991. C. FOR THOSE BELLSOUTH D.C. CHARGES TO BSC-WR PLEASE PROVIDE A DETAILED DESCRIPTION AND QUANTIFICATION OF THE CHARGES ACCUMULATED IN EACH RESPONSIBILITY CODE FOR CALENDAR YEARS 1991 AND 1992 FOR EACH MAJOR ACTIVITY. MAJOR ACTIVITIES WOULD INCLUDE SPECIFIC FEDERAL LEGISLATION, SPECIFIC FCC HEARINGS, ETC. AS WELL AS THE PURPOSE FOR THE ACTIVITY AND A STATEMENT OF THE POSITION TAKEN BY OR INTEREST HELD BY BSC. D. FOR THOSE BELLSOUTH D.C. CHARGES TO BSC-WR, PLEASE PROVIDE THE AMOUNTS FOR EACH RESPONSIBILITY CODE THAT WERE CHARGED TO EACH OTHER BE ENTITY. IN ADDITION, PROVIDE THE AMOUNTS BY ACCOUNT FOR EACH OF THE REGULATED ENTITIES RECEIVING ALLOCATIONS OR ASSIGNMENTS OF BELLSOUTH D.C. COSTS FROM THE BSC-WR RESPONSIBILITY CODES. (RY) | | | | | |

P 17/***

June 26, 1993

| AREA | REQUEST # | DATE RECEIVED | DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|------|-----------|---------------|---------|---|---------------|-----------|---------------|-----|---------|
| 6 | 002 | 6/28/93 | 7/12/93 | <p>A. INDICATE WHETHER THE FOLLOWING TYPES OF COSTS WERE INCURRED DIRECTLY BY BELLSOUTH D.C., BELLED TO BSC-HQ, AND IN TURN, BILLED TO BBT OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1988 THROUGH 1992:</p> <p>I. ANNUAL DUES TO SOCIAL ORGANIZATIONS OR NON-PROFESSIONAL MEMBERSHIP EXPENSES;</p> <p>II. ACTIVITIES OR CONTRIBUTIONS FOR POLITICAL PURPOSES INCLUDING THOSE ASSOCIATED WITH POLITICAL ACTION COMMITTEES;</p> <p>III. ENTERTAINMENT OR OTHER COSTS ASSOCIATED WITH LOBBYING OR INFLUENCING ANY ACTUAL OR POTENTIAL LEGISLATION OR POLITICAL GATHERING INCLUDING BUT NOT LIMITED TO SPORTS OR VACATION COSTS, THE REPUBLICAN OR DEMOCRATIC NATIONAL CONVENTIONS, ETC;</p> <p>IV. SPONSORSHIPS</p> <p>V. DONATIONS OR CHARITABLE CONTRIBUTIONS;</p> <p>VI. CORPORATE IMAGE, GOODWILL OR INSTITUTIONAL ADVERTISING;</p> <p>B. IF ANY OF THESE COSTS WERE DIRECTLY OR INDIRECTLY BILLED TO BBT OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1988 THROUGH 1992, PLEASE PROVIDE THE ANNUAL AMOUNTS BY STATE FOR EACH YEAR.</p> <p>C. ALSO, PLEASE INDICATE WHETHER ANY OF THESE COSTS WERE CLASSIFIED AS NON-JURISDICTIONAL IN THE BBT OR STATE GENERAL LEDGERS. IF SO, PLEASE PROVIDE THE ANNUAL AMOUNTS FOR BBT AND EACH STATE BY ACCOUNT THAT WERE CLASSIFIED AS NON-JURISDICTIONAL. (RT)</p> | | | | | |
| 003 | | 6/28/93 | 7/12/93 | <p>A. PLEASE PROVIDE THE AMOUNTS BY DEPARTMENT, RESPONSIBILITY CODE, AND BY FIRM FOR ADMINISTRATIVE COSTS INCURRED BY BSC-HQ FOR BELLSOUTH FOUNDATION FOR THE CALENDAR YEARS 1991 AND 1992.</p> <p>B. IF ANY OF THESE COSTS WERE BILLED DIRECTLY OR INDIRECTLY TO BBT DURING THE CALENDAR YEARS 1991 AND 1992, PLEASE PROVIDE THE ANNUAL AMOUNTS BY ACCOUNT. ALSO, PLEASE INDICATE WHETHER ANY OF THESE COSTS WERE CLASSIFIED AS NON-JURISDICTIONAL IN THE BBT OR STATE GENERAL LEDGERS. IF SO, PLEASE PROVIDE THE ANNUAL AMOUNTS FOR BBT AND EACH STATE BY ACCOUNT THAT WERE CLASSIFIED AS NON-JURISDICTIONAL. (RT)</p> | | | | | |

P18/**

June 28,

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | DATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------|--|---------------|-----------|---------------|-----|---------|
| 6 | 084 | 6/28/93 | 7/12/93 | <p>A. PLEASE PROVIDE THE DETAILED COMPUTATIONS OF BSC-NO ESOP EXPENSE FOR 1991 AND 1992. TOTALS FOR THESE AMOUNTS SHOULD BE RECONCILED TO THE TOTALS REFLECTED IN NOTES TO THE FINANCIAL STATEMENTS IN THE BELL SOUTH ANNUAL REPORT TO SHAREHOLDERS FOR BOTH YEARS. PROVIDE EACH COMPONENT OF THE EXPENSE PLUS ALL ASSUMPTIONS UNDERLYING THE COMPUTATION OF EACH COMPONENT. FOR EXAMPLE, THE "COST OF SHARES RELEASED" COMPONENT SHOULD INCLUDE ALL DATA, ASSUMPTIONS AND FORMULAE NECESSARY TO REPLICATE THE COMPUTATION. PROVIDE THE "EMPLOYER MATCHING CONTRIBUTION," THE "TOP-UP", AND THE "ESOP FUNDING ADJUSTMENT" COMPUTATIONS SEPARATELY.</p> <p>B. PROVIDE A NARRATIVE DESCRIPTION OF EACH COMPONENT IDENTIFIED AND QUANTIFIED IN RESPONSE TO PART (A) OF THIS QUESTION AND THE SOURCE OF THE DATA UTILIZED BY BSC TO COMPUTE THAT COMPONENT.</p> <p>C. IDENTIFY THE PERSON(S) AND DEPARTMENT (S) WITH RESPONSIBILITY FOR MAKING THE ESOP EXPENSE COMPUTATIONS. ALSO, IDENTIFY THE PERSON(S) AND DEPARTMENT(S) WITH REVIEW AND APPROVAL RESPONSIBILITY FOR THE ESOP EXPENSE ACCOUNT.</p> <p>D. FOR EACH COMPONENT OF THE BSC-NO ESOP EXPENSE FOR 1991 AND 1992 IDENTIFY IN RESPONSE TO PART (A) OF THIS QUESTION, PLEASE PROVIDE THE RELATED EFFECT ON INCOME TAX EXPENSE (SEGREGATED BETWEEN CURRENT TAX EXPENSE, DEFERRED TAX EXPENSE, AND DEFERRED INVESTMENT TAX CREDIT EXPENSE) RECOGNIZED BY BSC-NO. (RY)</p> | | | | | |
| 085 | | 6/28/93 | 7/12/93 | <p>A. FOR EACH COMPONENT OF BSC-NO ESOP EXPENSE IDENTIFIED AND QUANTIFIED IN RESPONSE TO PART (A) OF THE IMMEDIATELY PRECEDING QUESTION, PROVIDE THE COMPARABLE AMOUNT OF ESOP EXPENSE ALLOCATED AND BILLED TO BBT BY PART 32 ACCOUNT. ALSO PROVIDE THE AMOUNTS ALLOCATED TO EACH OF THE BBT STATES.</p> <p>B. PLEASE PROVIDE A NARRATIVE DESCRIPTION OF THE ALLOCATION AND BILLING OF BSC-NO ESOP EXPENSE TO BBT AND TO ALL OTHER BSC AFFILIATES. THE RESPONSE SHOULD ADDRESS, AT A MINIMUM, THE COST LEVELS (DEPARTMENT, RESPONSIBILITY CODE, ETC.) AT BSC-NO FROM WHICH THE ALLOCATIONS ARE ACTUALLY MADE, THE ALLOCATION BASES (INCLUDING THE SELECTION OF AFFILIATES AND BBT PART 32 ACCOUNTS, AND THE SPECIFIC TYPES AND SOURCES OF DATA UTILIZED FOR THE ALLOCATION BASES.</p> <p>C. PROVIDE SUFFICIENT DOCUMENTATION TO ENABLE A RECONSTRUCTION OF THE RESPONSE TO PART (A) OF THIS QUESTION STARTING FROM THE TOTAL BSC-NO ESOP EXPENSE COMPONENTS IDENTIFIED IN RESPONSE TO PART (A) OF THE IMMEDIATELY PRECEDING QUESTION FOR 1992.</p> <p>D. IDENTIFY THE PERSON(S) AND DEPARTMENT(S) WITH RESPONSIBILITY FOR MAKING THE ESOP EXPENSE ALLOCATION DECISIONS. ALSO, IDENTIFY THE PERSON(S) AND DEPARTMENT(S) WITH REVIEW AND APPROVAL RESPONSIBILITY FOR THE ESOP EXPENSE ALLOCATION DECISIONS.</p> <p>E. FOR EACH COMPONENT OF THE BBT ESOP EXPENSE FOR 1991 AND 1992 IDENTIFIED IN RESPONSE TO PART (A) OF THIS QUESTION, PLEASE PROVIDE THE RELATED EFFECT ON INCOME TAX EXPENSE (SEGREGATED BETWEEN CURRENT TAX EXPENSE, DEFERRED TAX EXPENSE, AND DEFERRED INVESTMENT TAX CREDIT EXPENSE) RECOGNIZED BY BBT. (RY)</p> | | | | | |

07-09-93 10:02AM

P 19/***

June 28, 1995

| AREA # | REQUEST # | DATE REQUESTED | DUE DATE | DESCRIPTION | STATE PROVIDED | FLA PROP. | POSSESSION OF | ESP | COMMENT | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---------------------|---------------------------|---|--|---------------------|---------------------------|---------------|------|-----------|-----------|-------|------|--|--|--|------|--|--|--|------|--|--|--|------|--|--|--|--|--|--|--|--|
| 6 | 085 | 6/28/95 | 7/12/95 | <p>A. PROVIDE A CHRONOLOGICAL HISTORY OF ALL FILINGS MADE WITH THE SEC AND ANY OTHER FEDERAL REGULATORY AGENCIES TO INCORPORATE OR SUBSEQUENTLY AMEND THE ESOP FEATURE IN(TO) THE BSC SAVINGS PLANS. INDICATE THE REASON FOR EACH FILING.</p> <p>B. PLEASE PROVIDE COPIES OF ALL FILINGS MADE WITH THE SEC AND ANY OTHER FEDERAL REGULATORY AGENCIES TO INCORPORATE OR SUBSEQUENTLY AMEND THE ESOP FEATURE IN(TO) THE BSC SAVINGS PLANS INCLUDING NUMBER OF SHARES, VALUATION OF SHARES, AND TRAINING.</p> <p>C. PROVIDE A COPY OF ANY ORDERS ISSUED BY THE SEC AND ANY OTHER FEDERAL REGULATORY AGENCIES TO INCORPORATE OR SUBSEQUENTLY AMEND THE ESOP FEATURE IN(TO) THE BSC SAVINGS PLANS. (RT)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 087 | 6/28/95 | 7/12/95 | <p>A. PLEASE PROVIDE A NARRATIVE DESCRIPTION OF HOW SHARES ARE RELEASED BY THE ESOP TRUSTS TO THE SAVINGS PLANS.</p> <p>B. PROVIDE A HISTORY OF SHARES RELEASED BY THE ESOP TRUSTS TO THE SAVINGS PLANS AS FOLLOWS:</p> <table border="1"> <thead> <tr> <th>ADDITIONAL BSC STOCK ALLOCATED</th> <th>BSC STOCK PURCHASED</th> <th>TOTAL BSC STOCK FOR MATCH</th> <th>MATCH</th> </tr> </thead> <tbody> <tr> <td>YEAR</td> <td>FOR MATCH</td> <td>FOR MATCH</td> <td>MATCH</td> </tr> <tr> <td>1990</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1991</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1992</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(RT)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | ADDITIONAL BSC STOCK ALLOCATED | BSC STOCK PURCHASED | TOTAL BSC STOCK FOR MATCH | MATCH | YEAR | FOR MATCH | FOR MATCH | MATCH | 1990 | | | | 1991 | | | | 1992 | | | | (RT) | | | | | | | | |
| ADDITIONAL BSC STOCK ALLOCATED | BSC STOCK PURCHASED | TOTAL BSC STOCK FOR MATCH | MATCH | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| YEAR | FOR MATCH | FOR MATCH | MATCH | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1990 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1991 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1992 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (RT) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 088 | 6/28/95 | 7/12/95 | PLEASE REFER TO THE 1992 SEC ANNUAL REPORT TO SHAREHOLDERS, RECONCILE EACH AMOUNT PROVIDED IN NOTE 8 UNDER THE HEADING "DEFINED CONTRIBUTION PLANS" IN THE TABLE AND THE AMOUNTS PROVIDED IN THE NARRATIVE PRECEDING THE TABLE FOR BOTH 1991 AND 1992. (RT) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 089 | 6/28/95 | 7/12/95 | PLEASE PROVIDE THE BSC-ON ACCOUNTING ENTRIES TO RECORD THE TAX BENEFIT OF THE BSC DIVIDENDS PAID TO THE TRUSTS FOR 1991 AND 1992. (RT) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 090 | 6/28/95 | 7/12/95 | DESCRIBE SPECIFICALLY HOW THE TAX BENEFIT OF THE BSC DIVIDENDS PAID TO THE TRUSTS IS ALLOCATED TO BSC AND ANY OTHER BSC AFFILIATES. IF THE TAX BENEFIT IS NOT ALLOCATED TO BSC, PROVIDE THE RATIONALE FOR THIS DETERMINATION AND ANY WRITTEN DOCUMENTATION (INCLUDING INTERNAL CORRESPONDENCE) THAT ADDRESSES THIS SPECIFIC ALLOCATION ISSUE. (RT) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

07-09-93 10:03AM

07-09-93 10:03AM

P20/***

June 28, 1993

| AREA # | REQUEST # | DATE REQUESTED | DUPLICATE DATE | DESCRIPTION | DATE PROVIDED | FILE PROP. | POSSESSION OF | ESP | COMMENT |
|--------|-----------|----------------|----------------|--|---------------|------------|---------------|-----|---------|
| 6 | 003 | 6/28/93 | 7/12/93 | <p>A. PLEASE PROVIDE COPIES OF ANY STUDIES PERFORMED BY OR ON BEHALF OF BSC-HQ AND/OR BST THAT ADDRESS THE APPROPRIATE CAPITAL STRUCTURE FOR BSC CONSOLIDATED, BSC-HQ, AND/OR ANY OF ITS AFFILIATES INCLUDING BST. (NY)</p> <p>B. PLEASE PROVIDE COPIES OF ANY STUDIES PERFORMED BY OR ON BEHALF OF OR IN THE POSSESSION OF BSC-HQ AND/OR BST THAT COMPARE THE CAPITAL STRUCTURES OF BSC CONSOLIDATED, BST, AND/OR ANY OF ITS AFFILIATES INCLUDING BST TO OTHER COMPANIES WITHIN THE SAME INDUSTRY.</p> <p>C. FOR ANY STUDIES PROVIDED IN RESPONSE TO PARTS (A) AND (B) OF THIS QUESTION, IDENTIFY THE SOURCES OF THE STUDIES, DATES OF THE STUDIES, PURPOSE AND UTILIZATION OF THE STUDIES, AND KNOWLEDGEABLE PERSON(S) INCLUDING COMPANY AND DEPARTMENTAL AFFILIATION TO WHO QUESTIONS MAY BE ORALLY ADDRESSED. (NY)</p> | | | | | |
| 092 | | 6/28/93 | 7/12/93 | <p>A. PLEASE PROVIDE ANY DOCUMENTATION (INCLUDING INTERNAL CORRESPONDENCE) AT BSC-HQ AND/OR BST THAT ADDRESSES THE APPROPRIATE CAPITAL STRUCTURE FOR BSC CONSOLIDATED, BSC-HQ, AND/OR ANY BSC AFFILIATES INCLUDING BST. THIS WOULD INCLUDE, BUT IS NOT LIMITED TO, POLICY DIRECTIVES, GENERAL OR SPECIFIC GOALS OR TARGETS, AND CORPORATE PLANS.</p> <p>B. FOR ANY DOCUMENTATION PROVIDED IN RESPONSE TO PART (A) OF THIS QUESTION, IDENTIFY THE SOURCE OF THE DOCUMENTATION, THE DATE OF THE DOCUMENTATION, THE PURPOSE AND UTILIZATION OF THE DOCUMENTATION, AND KNOWLEDGEABLE PERSON(S) INCLUDING COMPANY AND DEPARTMENTAL AFFILIATION TO WHOM QUESTIONS MAY BE ORALLY ADDRESSED. (NY)</p> | | | | | |
| 093 | | 6/28/93 | 7/12/93 | PLEASE PROVIDE OR STATE ANY OTHERWISE UNDOCUMENTED GENERAL AND/OR SPECIFIC GOALS AT BSC-HQ AND/OR BST THAT ADDRESS THE APPROPRIATE CAPITAL STRUCTURE FOR BSC CONSOLIDATED, BSC-HQ, AND/OR ANY BSC AFFILIATES INCLUDING BST. IF THERE ARE NONE, PLEASE EXPLICITLY STATE. (NY) | | | | | |
| 094 | | 6/28/93 | 7/12/93 | <p>A. PLEASE PROVIDE COPIES OF ANY AGREEMENTS BETWEEN OR ON BEHALF OF BELLSOUTH CAPITAL FINANCING CORPORATION (BCFC) WHEREBY BSC GUARANTEES THE DEBT OF BCFC.</p> <p>B. PLEASE IDENTIFY ALL DEBT ISSUES OF BCFC GUARANTEED BY BSC INCLUDING DOLLAR AMOUNT OF EACH ISSUE AND AN AGGREGATE TOTAL AS AT 12/31/91 AND 12/31/92.</p> <p>C. PLEASE IDENTIFY ALL DEBT ISSUES OF BCFC NOT GUARANTEED BY BSC INCLUDING DOLLAR AMOUNT OF EACH ISSUE AND AGGREGATE TOTAL AS AT 12/31/91 AND 12/31/92. (NY)</p> | | | | | |

07-09-93 11:57AM P020 #26