

FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT
TO: <u>Carol Hoffman</u> UTILITY: <u>Southern Bell</u> FROM: <u>BUTH YOUNG</u> (AUDIT MANAGER) <u>(AUDITOR PREPARING REQUEST)</u>
AUDIT PURPOSE: DATE OF REQUEST:/20/95
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/20195 P
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
Please provide backup for the NOI. Expense adjustment:
Other Reg / Wonney Actoust Ments \$30,000
Backup for this adjustment was not included with the others.
TO: AUDIT MANAGER Kuth Young DATE 7/24/95
THE REQUESTED BECORD OR DOCUMENTATION: (1) D HAS BEEN PROVIDED TODAY Federal Express & Miami
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) $10 - 32 p_1$
DISTRIBUTION: SIGNATURE AND TITLE OF RESPONDENT

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Distribution: White: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain-

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PSC/AFA-6 (Rev. 6/94) . .- --

NOTICE OF INTENT
TO: Carol Hoffman UTILITY: SUUTPEIN BETT FROM: BUTTY YOUNG (AUDIT MANAGER) Gabriela Leon (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 39 DATE OF REQUEST: 7/20/95 AUDIT PURPOSE: SULVEI HOUCE
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OUTSIDE OF AN INQUIRY
ITEM DESCRIPTION:
Please provide backup for the NOT. Expense
When Reg / Nonveg Actoust ments \$30,000
Backup for this adjustment was not included with the others.
TO: AUDIT MANAGER Ruth Young DATE 7/24/95
THE REQUESTED RECORD OR DOCUMENTATION: (1) D'HAS BEEN PROVIDED TODAY Jederal Eggress to Miami
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364,183, 366,093, OR 367,156, F.S. TO

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION

- AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _______ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4) () THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

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PSC/AFA-6 (Rev. 6/94)

Patricia 2 D. Klein, Manager SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION: White: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

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	FLORIDA PUBLIC SERV AUDIT DOCUMENT/R NOTICE OF	ECORD REQUEST	
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REQUEST NUM		DATE OF REQUEST: 7/20/9	<u> </u>
	ST THE FOLLOWING ITEM(S) BE PROVIDED 8	Y7,3,9,7 (DATE)	f-6
REFERE	NCE RULE 25-22.006, F.A.C., THIS REQUEST IS	\geq) AN INQUIRY AN INQUIRY
	ION:		
Please to Abo see at	piovide further explan indoued protects - expe ached backup originally	Wse adj. to N.O.	related I Uestions
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	AGER Ruth Yoring	DATE7/	26/95
	RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY Fra	level Express to	Miami
(2)	CANNOT BE PROVIDED IN THREE (3) WOR	K DAYS BUT WILL BE MADE AVAIL	ABLE BY
(3) (AND IN MY OPINION, THE MATERIAL IN ITE CONFIDENTIAL BUSINESS INFORMATION A MAINTAIN CONTINUED CONFIDENTIAL HA PERSON MUST, WITHIN 21 DAYS AFTER T CONFIDENTIAL CLASSIFICATION WITH THE RULE 25-22.006, F.A.C.	AS DEFINED IN 364.183, 366.093, ANDLING OF THIS MATERIAL, TH THE AUDIT EXIT CONFERENCE, F	or 367.156, f.s. to Ie utility or other Ile a request for
(4) 🔿	THE ITEM WILL NOT BE PROVIDED. (SEE AT	ACHED MEMORANDUM)	10-33
DISTRIBUTION:		Patricia J. Klein SIGNATURE AND TITLE OF RESI	<u>Manager</u>
	в Сору		PSC/AFA-6 (Rev. 6/94

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E94802L	(Please Use Ball Point Pen - Press Hard)
	FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT
TO: Raid UTILITY: So FROM: REQUEST NUM	AUDIT MANAGERI Gabriela Leon (AUDIT MANAGERI) (AUDITOR PREPARING REQUEST)
	EST THE FOLLOWING ITEM(S) BE PROVIDED BY
	ENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPT Please Ale N.C See at	non: Re: Lobbying Expenses wide explanations + further backup related to D. T. expense AdJ. (Lobbying Expenses) tucked worksheets / W?, for guestions.
	NAGER Ruth Young DATE 8/3/95
	D RECORD OR DOCUMENTATION: THAS BEEN PROVIDED TODAY. Federal Express to Miami
(2)) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3)	AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
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DISTRIBUTION:	Patricia D. Klein Manager SIGNADORE AND TITLE OF RESPONDENT
	ie Copy PSC/AFA-6 (Rev. 6/9

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-	COMPANY. TITLE: PERIOD: DATE: AUDITOR. WORKPAPER #	SOUTHERN BELL LOBBYING EXPENSES TYE 12/31/94 JULY 21, 1995 GABRIELA LEON	
_	The second second	40-1/2-4/1	

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The source of this worksheet is a Company prepared Schedule that details these expenses by month.

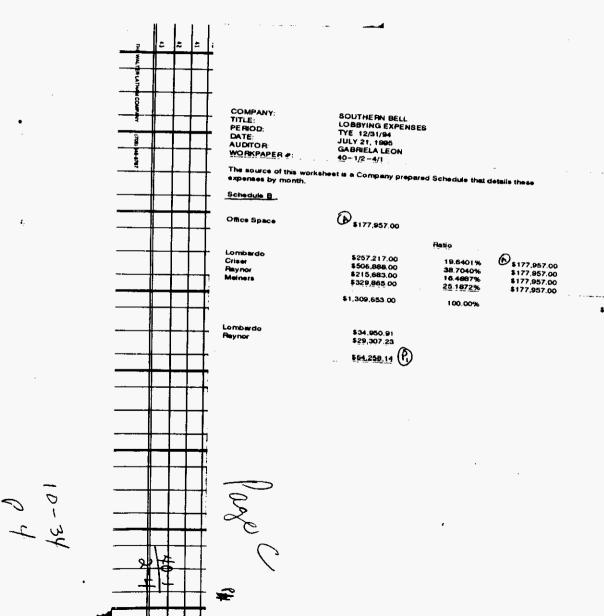
		the set and the set and the se
-	Lombardo's Office	
=	Criser's Office	\$257 207 00 0
-	Office Space	\$257,207.00 See Scheduk \$215.864.00 c
-	Expenses Assigned Directly	\$215,864.00 See Schedul
	Total Lobbying Expenses	\$64,274.00 Schedule B \$16,853.00
-	Regulated amount (MR 6722)	\$554,198.00
_		97.84%
*	Intrastate %	\$542,227.32
_	To exclude 4	78.99%
-	To exclude from regulation	\$428,327,59
-		

O Please provide i schulule showing for each mouth the sclarles for Lombardo, Criser, Raynov L. Meiner (2) What are thus titles + responsibilities ! (3 UN page D provide Blup. for the \$79,392. Why is it being publicated out 3 included dombardos expenses, * included in Criser's expenses. (4) Should n't the membership due specia be directly taken out & as an adj. The to N.U.J? It seems to me that the effect of what is done here in this Company adj. is a prefect.

	Filly 17/94 Filly 17/94 Fill 400.00 13.277.00 13.277.00 14.0	(\$57, 116.00) (\$457, 116.00) (\$487, 116.00) \$545, 728.00) \$545, 728.00 \$215,864,00 \$215,864,00
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SOUTHERN BELL LOBBYING EXPENSES TTE 12/31/94 JULY 21, 1865 GABRELA LEON		(\$2,464.00) \$764.099.00 \$427.494.00) \$366.599.00 (\$79.392.00) \$237.207.00 \$
		Tetal Lombardo Lens Citeer Less General and Administrative
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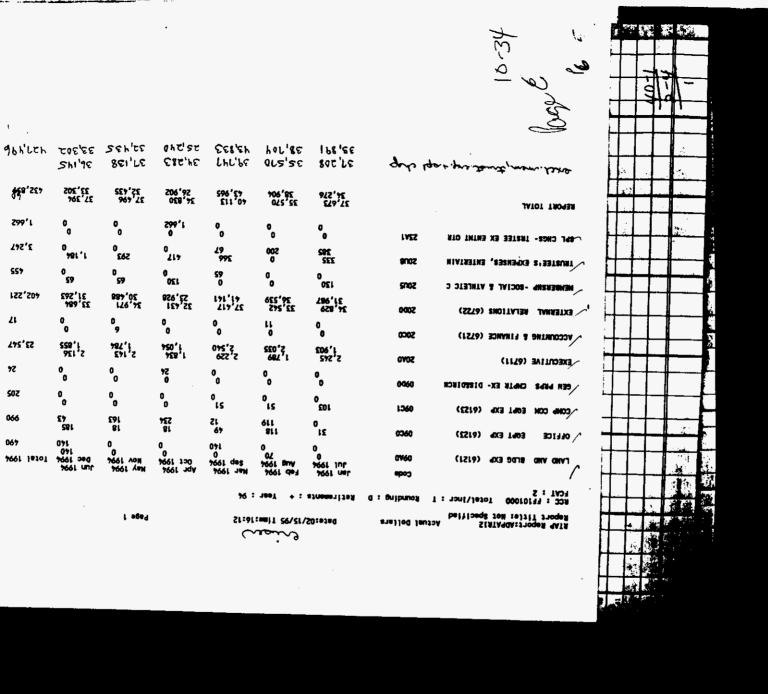
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\$257,217,00	19.6401%	()	\$34,950.91
\$506,888,00	38.7040%	\$177,957.00	\$68,976,46
\$215,683,00	16.4097%	\$177,957.00	\$29,307,23
\$329,865,00	25.1872%	\$177,957.00	<u>\$44,822,40</u>
\$1,309,653,00	100.00%	\$177,957.00	\$177,957.00

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Total 1994 1,540 544 537 1,645 313,554 449 300 11,292 8998 26,35 21,937 329,865 371,75 728, 966 . 2,407 5,782 51,477 May 1992 May 1992 140 140 93 81 81 40 EN 32 24,718 Page 1 ° ° 22,515 • • ŝ 28 3,671 4,445 7, 12 2, 19 אבו_ויב צבויב Ar 192 Oct 1934 140 140 140 ۰Ş °, 85,58 24,20 0 0 139 80 2,950 2,368 2,368 33,427 33,427 27,147 10, 175 34,333 43,720 24,540 34,560 100, 236 64, 155 Date: 02/15/75 Tim: 16:15 Mar 1992 1992 140 140 월드 **3**4 \$° RCC: FF301000 Totel/Inscrif Rounding: D Retirements: + Year; 94 35,268 25,666 ož ž 00 ¥ م \$ 12.27 51,510 70,869 10, 467 21, 928 8 18,360 11,229 6<u>5</u> 08 693 2,848 100 00 100 100 100 00 00 00 00 00 15,521 30,98 27,443 56,638 **9**3 g° 17,637 - <u>8</u> - 8 1,902 6,528 39,518 26, 780 067, 82 RTAP Report:ADPAIRIA Report Title: Aot Specified Actual Dollars South Code 200 1260 2002 2000 20F0 2002 erch men tunture + apl . Use . 2005 2008 ž LAND AND BLOG EXP (6121) OFFICE EQPT EXP (6123) COMP COM EAPT EUP (6123) ACCOUNTING & FINANCE (6721) INFO NGHT -DISTD & DIR-CNOD 018 CHLAD -018(6728 .3..4..9) OTA CHEMD -CENT SAV (6728.5) MEMBERSHP - BOCIAL & ATRLETC C EXTERNAL RELATIONS (6722) TRUSTEE'S EXPENSES, ENTERTAIN SPL CHGS- TRSTEE EK ENTINT OTR REPORT TOTAL ľ4 7 as 10-34 f, 1

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i de s		+-	+						•	LAND AND	BLDG EXP (61	21)	Code Q9AD	Jan 1994 Jul 1994 140 0	140	Mar 1994 Sep 1994 140 3 140	140	Nay 1994 Nov 1994 140 140	Jun 1994 Dec 1994 140			
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	FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT	
	Uthern Bell Gabriela Lec Hhyong Gabriela Lec Haudh MANAGERI (AUDITOR PREPARING REQU BER: 35 SER: 35 SUrveillance Report DATE OF REQUEST: ST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/4/95 NCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO	
ITEM DESCRIPTIO		AN INQUIRY
Re: Abu	ndoned Projects	
Please so	ee paye 1 attached for questions	
		· · · · · · · · · · · · · · · · · · ·
	IAGER Ruth Young DATE 2	8/8/95
THE REQUESTED (1)	RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY.	
(2)	CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILA	BLE BY
(3)	AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS F CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, 0 MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THU PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FU CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REF RULE 25-22.006, F.A.C.	or 367.156, f.s. to E utility or other Le a request for
(4) 🔿	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)	10-35
DISTRIBUTION: White: Utility Complete Pink: To FPSC Analyst	te and Return to Auditor	
Goldenrod: Audit File	Сору	PSC/AFA-6 (Rev. 6/94)

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FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT
TO: <u>inth</u> Klein UTILITY: <u>ATK</u> FROM: <u>MUDIT MUMAGER</u> (AUDIT MUMAGER) REQUEST NUMBER: <u>JE 36</u> AUDIT PURPOSE: <u>JE ENGLO</u> REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY <u>SIJ445</u> REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: NICIDENT TO AN INQUIRY (DOUTSIDE OF AN INQUIRY
ITEM DESCRIPTION:
Provide explanations & culculation for how y why JD adjustment were made to 6561.1100 m the americant of (15, 60t, 841) and to 6725.9000 in the americant of (15, 60t, 841) and to 6725.9000 in the americant of 10,000,000 of yo and 12/94 Provide same into for account 3100.0000 in the americant
- Trinicle same info for account 3100.0000 in the amount
TO: AUDIT MANAGER Roth 200 000 000 8/11/95
TO: AUDIT MANAGER Ruth 27000 DATE DATE 8/11/43
THE REQUESTED RECORD OR DOCUMENTATION: (1) HAS BEEN PROVIDED TODAY. (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
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QUESTIONS REGARDING THE ABANDONED PROJECTS ADJUSTMENT TO NET OPERATING INCOME:

- Please provide a copy of the FPSC Order whereby the Commission approves this adjustment.
- 2. Please provide the letters from the engineers regarding the breakdown of all the costs involved in the abandonment of the following projects:

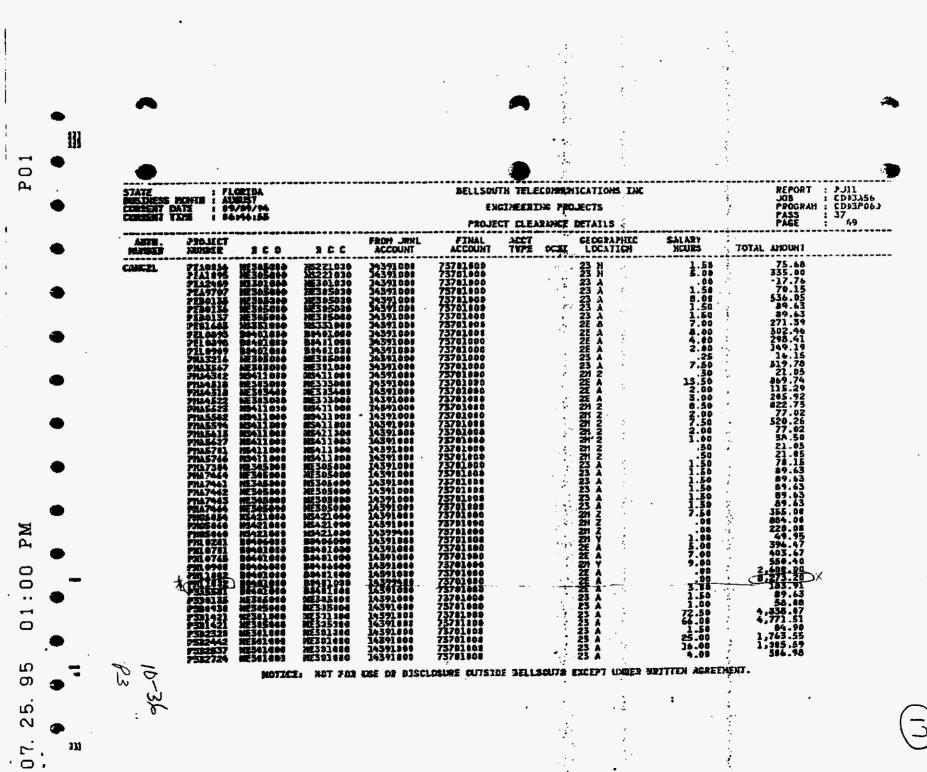
Project Number	RCO	RCC	From JRNL Account	Final Account	Geographic Location	Salary Hours	Amount
PM11002	B0401010	B0401000	14399400	73701000	2EA	٥	\$8,273.20
P3L1245	B0401000	B0401000	14391000	73701000	2 EA	182	\$11,860.61
P3L1459	B0401000	B0401000	14391000	73701000	2 EA	111.5	\$5,925.00

See attached report PJ11 where I highlighted the projects chosen.

Please provide the description of these projects, the location (address), and the reason why these projects were abandoned if the letters from the engineers to not state so.

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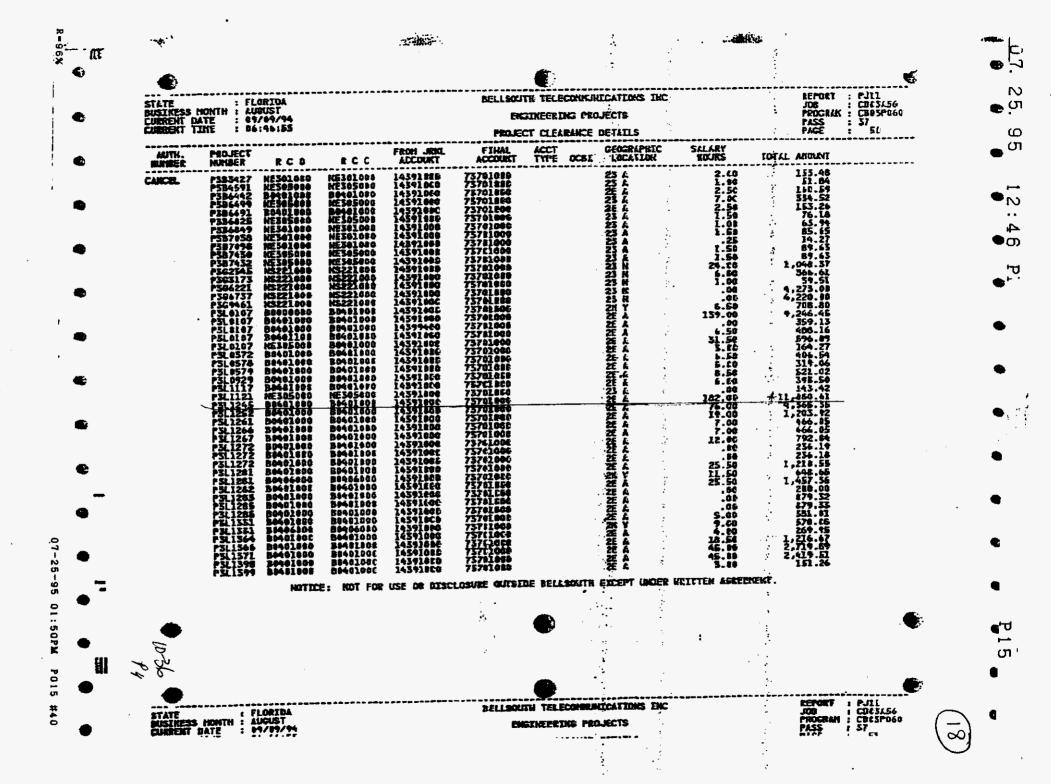


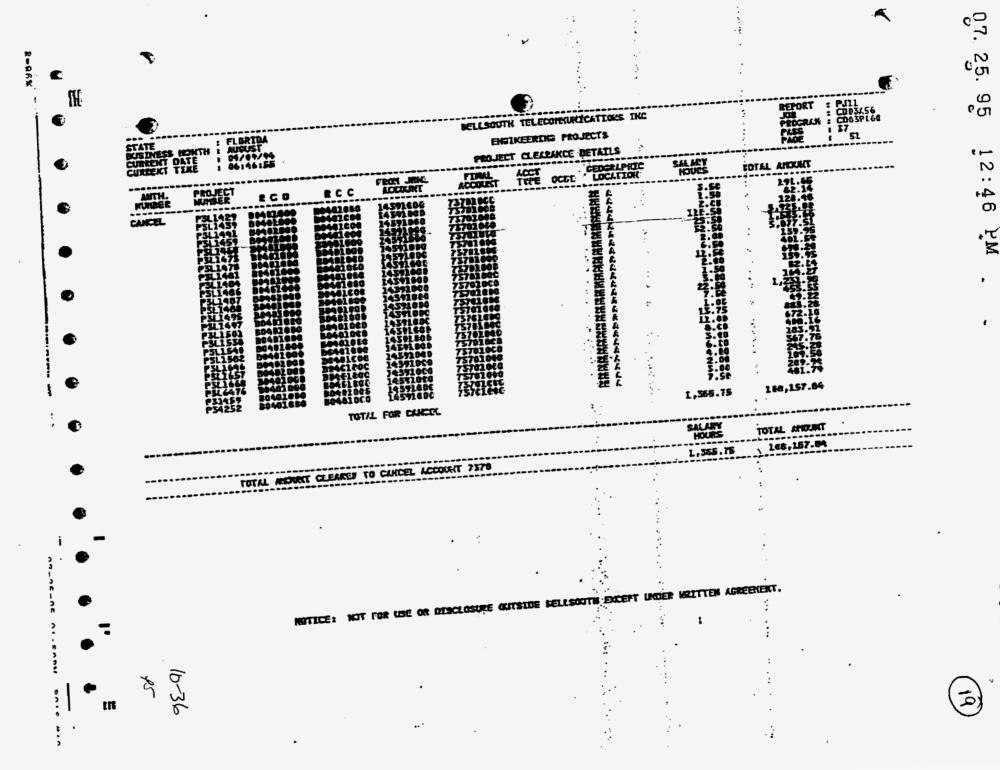
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TO: KAY UTILITY: KAY FROM: KUMBE AUDIT PURPOSE: REQUEST		<u>Gabsiela</u> (AUDITOR PREPARING R DATE OF REQUEST: <u>8</u> (DATE OF REQUEST: <u>8</u> (DATE)	0 N EQUEST) 195
REFEREN	ice Rule 25-22.006, F.A.C., This request 1	\simeq	TO AN INQUIRY DF AN INQUIRY
ITEM DESCRIPTIC	DN:		
Please gverti	provide auswers to	the attached	
			· · · · · · · · · · · · · · · · · · ·
TO: AUDIT MAN/	AGER Ruth Young	DATE	8/17/95
\sim	RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY. Fid	leval Express to	Miami
(2)	CANNOT BE PROVIDED IN THREE (3) WOR	RK DAYS BUT WILL BE MADE AVA	ILABLE BY
	AND IN MY OPINION, THE MATERIAL IN ITE CONFIDENTIAL BUSINESS INFORMATION MAINTAIN CONTINUED CONFIDENTIAL H PERSON MUST, WITHIN 21 DAYS AFTER CONFIDENTIAL CLASSIFICATION WITH THE RULE 25-22.006, F.A.C.	AS DEFINED IN 364.183, 366.09 IANDLING OF THIS MATERIAL, THE AUDIT EXIT CONFERENCE,	3, or 367.156, f.s. to The utility or other File A request for
(4) 🔿	THE ITEM WILL NOT BE PROVIDED. (SEE AT	TACHED MEMORANDUM)	10-37
DISTRIBUTION:		Patricia J. Je	lein Manuge
	and Return to Auditor Copy	SIGNATURE BRID HILE OF I	PSC/AFA-6 (Rev. 6/94)

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		PUBLIC SERVICE CO DOCUMENT/RECORD RE NOTICE OF INTENT		
TO: <u>Pata</u> UTILITY: <u>ST</u> FROM: <u>k</u>	uth yours		(AUDITOR PREPARING REQUEST)	
REQUEST NUMBE AUDIT PURPOSE REQUEST	ູ່	veillance	REQUEST: 8/3/95	
	ICE RULE 25-22.006, F.A.C	., This request is made:	O INCIDENT TO AN INQU	
Provide to rec	ord dince	ter in Seconder atinicance	ond guarles of SFAS 171.	· · · · · · · · · · · · · · · · · · ·
	AGERRuth	Young	DATE 8/4/95	
	RECORD OR DOCUMEN HAS BEEN PROVIDED TO	ITATION: DAY. Federal E	press to Miami	
(2)	CANNOT BE PROVIDED I	N THREE (3) WORK DAYS BU	JT WILL BE MADE AVAILABLE BY	•
(3) 🔵	CONFIDENTIAL BUSINESS MAINTAIN CONTINUED PERSON MUST, WITHIN	S INFORMATION AS DEFINE CONFIDENTIAL HANDLING 21 DAYS AFTER THE AUDIT	IS PROPRIET D IN 364.183, 366.093, OR 367.1 OF THIS MATERIAL, THE UTILITY I EXIT CONFERENCE, FILE A REC I OF RECORDS AND REPORTING,	56, F.S. TO OR OTHER QUEST FOR
(4) 🔿	THE ITEM WILL NOT BE PR	ROVIDED. (SEE ATTACHED M	NEMORANDUM)	10-37
DISTRIBUTION: White: Utility Complete Pink: To FPSC Analyst Goldenrod: Audit File Canary: Utility Retain	e and Return to Auditor Copy	fatric	Ea J. Klein Mono SIGNATURE AND TITLE OF RESPONDENT	C/AFA-6 (Rev. 6/94)

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E94802L

E94802L	(Please Use Bo	all Point Pen - Press Hard)		
	FLORIDA PUBLIC AUDIT DOCUM NOT	SERVICE CON MENT/RECORD REQU ICE OF INTENT	IMISSION JEST	
TO: Karol	Hoffman	_		
FROM: RUY	A YOUNG	{	AUDITOR PREPARING REQUEST	J
REQUEST NUM	ABER: 39 DSE: SUIVEILANCE.	DATE OF RE	QUEST: 8/3/95	
	EST THE FOLLOWING ITEM(S) BE PROV	/IDED BY	8/9/95 (DATE)	
REFER	ENCE RULE 25-22.006, F.A.C., THIS RE	QUEST IS MADE:		
ITEM DESCRIP	PTION:			INQUIRY
	reconcile the attack	Hed works	ed trial b	led by valance.
······	•			
		······································		
TO: AUDIT MA	ANAGER Ruth Your	g	DATE8/4	1/95
THE REQUESTI	ED RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY.	Federal Ey	press to I	Niami
(2)	CANNOT BE PROVIDED IN THREE			
(3)	AND IN MY OPINION, THE MATERI CONFIDENTIAL BUSINESS INFORM	ATION AS DEFINED I		R 367.156, F.S. TO
	MAINTAIN CONTINUED CONFIDE PERSON MUST, WITHIN 21 DAYS			
	CONFIDENTIAL CLASSIFICATION V RULE 25-22.006, F.A.C.	with the division o	F RECORDS AND REPO	orting, refer to
(4)		. (SEE ATTACHED MEN	(ORANDUM)	10-39
		Potric	ia & Klei	n, Manager
DISTRIBUTION: White: Utility Comp Pink: To FPSC Anal	plete and Return to Auditor lyst		SIGNATURE AND TITLE OF RESPON	IDENT
Goldenrod: Audit Canary: Utility Ret	File Copy			PSC/AFA-6 (Rev. 6/9-

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E94802L (Please Use Ball Poi	int Pen - Press Hard}
	RVICE COMMISSION T/RECORD REQUEST OF INTENT
TO: <u>hillithanna</u> UTILITY: <u>Southanna</u> FROM: <u>Buto</u> Y <u>JJS</u> (AUDIT MANAGER) REQUEST NUMBER: <u>4</u>	(AUDITOR PREPARING REQUEST) DATE OF REQUEST:
AUDIT PURPOSE:	· · ·
REFERENCE RULE 25-22.006, F.A.C., THIS REQUES	ST IS MADE: INCIDENT TO AN INQUIRY
MENDESCRIPTION: POUCH EXPENSES PLANE PLANTE ORSWEIS TO HA	re a Hackred questions.
TO: AUDIT MANAGER Ruth Young	DATE _ 9/5/95 Provided 9/8/95
THE REQUESTED RECORD OR DOCUMENTATION: (1) HAS BEEN PROVIDED TODAY. Fede	Signed .
(2) CANNOT BE PROVIDED IN THREE (3) W	/ORK DAYS BUT WILL BE MADE AVAILABLE BY
CONFIDENTIAL BUSINESS INFORMATIO MAINTAIN CONTINUED CONFIDENTIAL PERSON MUST, WITHIN 21 DAYS AFTE	ITEM NOS IS PROPRIETARY AND ON AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO L HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER ER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR THE DIVISION OF RECORDS AND REPORTING, REFER TO
(4) THE ITEM WILL NOT BE PROVIDED. (SEE	ATTACHED MEMORANDUM)
DISTRIBUTION: White: Utility Complete and Return to Auditor	SIGNATURE AND TITLE OF RESPONDENT
Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain	PSC/AFA-6 (Rev. 6/94)

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QUESTION FOR DOCUMENT RECORD REQUEST NO. 40

OUT OF PERIOD EXPENSES- NO. 8

NO. 8-Write off of unresolved discrepancies in disputed customer bills booked 9/94 not appl to period.

See original backup on wp 40-1/2-1/1-8 pages 1 and 2.

QUESTIONS:

- (1) Please provide backup so that staff can see that these unresolved discrepancies in fact pertain to another period.
- (2) How does wp 40-1/2-1/1-8 page 2 backups up page 1?
- (3) What is the source of wp 40-1/2-1/1-8 page 2.

OUT OF PERIOD EXPENSES - NO. 9

NO. 9– Depreciation expense booked 2/95 and 3/95 applicable to period See original backup provided on wp 40-1/2-1/1-9 pages 1 and 2.

QUESTIONS:

- (1) What is the source of this backup? Can it be traced to another more detailed schedule?
- (2) How were these numbers calculated?

OUT OF PERIOD EXPENSES-NO. 10

NO. 10-Expense associated with contingency rSee original backup provided on wp 40-1/2-1/1-10 pages 1 and 2.

QUESTIONS:

(1) Please provide backup as to how these numbers were calculated.

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(2) What is the source of this backup?

10-40 P2

OUT OF PERIOD EXPENSES-NO. 11

NO. 11-Adjustment to Depreciation Expense for JD effect of MR correction booked 12/94 (JD not booked until 1/95). See original backup provided on wp 40-1/2-1/1-11 page 1

QUESTIONS:

- (1) Please provide the source of these schedules?
- (2) How were the PSC adjustments calculated Provide backup.
- (3) How can the \$936,604.57 be traced to the backup provided on page 1. which shows a total JD Accrual (\$1,013,456.71).
- (4) Please provide an explanation of how all these schedules trace to each o
- (5) Provide an account number whereby staff can trace to the Fr Adjustment Report–Monthly Activity Summary

OUT OF PERIOD EXPENSES-NO. 12

NO. 12-Expense of the deferred compensation plans booked 9/94 applicable to 199

- Provide a better explanation of the original backup provided. See Wp 40-1/2-1/1-12 pages 1 and 2.
- (2) How was the \$899,329 figure calculated. Provide backup..
- (3) Provide backup for the 96.98% % Regulated
- (4) Provide backup for the 78.9941%- % Intra

OUT OF PERIOD EXPENSES-NO. 13

NO.13- Tax booked to Account 6728.9000 that was beyond the statute of limitations to be able to collect from taxing authority.

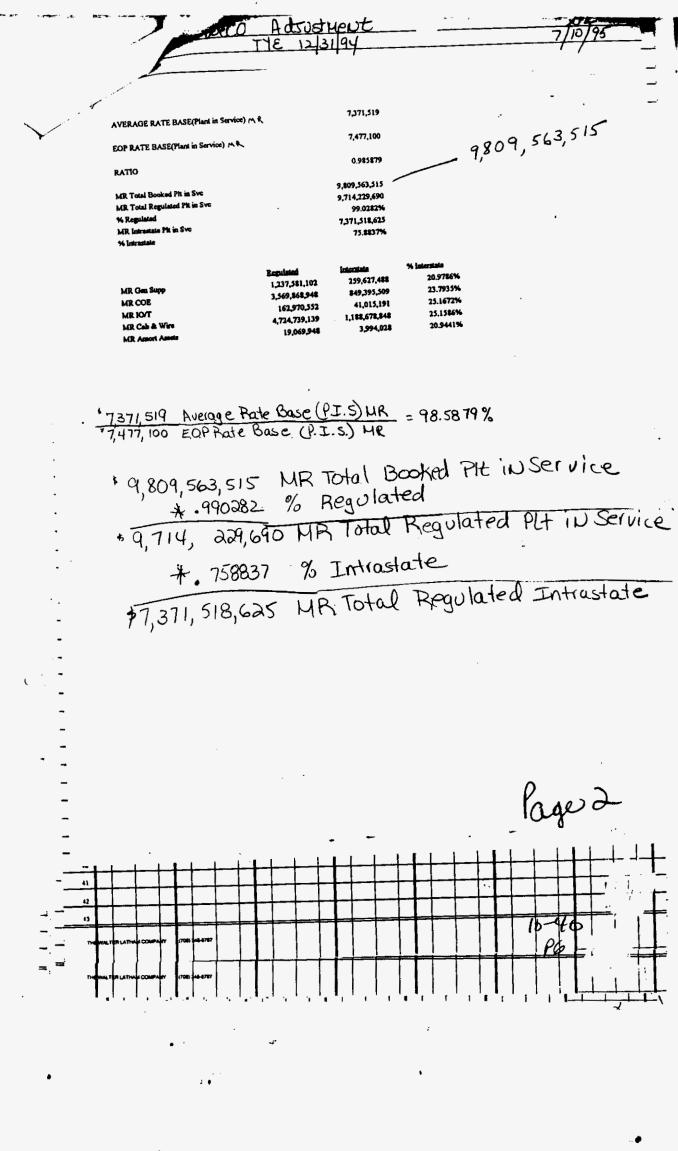
(1) Provide a better explanation of the adjustment and of the original backup provided. See Wp 40-1/2-1/1-13 pages 1 through 10.

10-40 P3

404-525-7045 Fax No: HOY-525- TOYS SBT From: Gabriela Leon, PSC Phone No. 805-263-2830 lease reconcile Plant in Service IN auditing the WECO Adt. I came allocations certain which were across based on Plant in service. the related sending/faxing you the vorksheet that 10 be weed *9,809,563,515 ON Pg. 1 +2 Page 1 - Reconcile KU 9,963, 383,714 Trial Balance on Rg. 3 Difference 153,820, 199 prepared by Ruth Young balance_ was s trial Ledger. General USING *0 19,714,229,690 Page 1 9, 859, 329, 825 talance 091, (3) age 1 and Yang) 2 KAM account constrace \$ 7,477,100 amoun 0 EOP Rale Base Plant In Service to or General rial balance didger. 10-40 Page 4- Please provide the source of #4 this scledule + how these % were develope 4

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Southing Bell WECO Adjust MENT ΨL TYE 12/31/94 10/95 ŧ GOMPANY: Southern Bell 1 Title: WECO Period: TYE 12/31/94 July 28, 1995 Date: Auditor: Gabriela Leon Workpaper #: 15-1/2-1 \$46,914,678.00 Total Booked End of Period (5-1/2-1/1 P1) 99.02820% Factor to allocate to Regulated EOP (A) \$46,458,761.16 Total Regulated End of Period 98.58790% Factor to allocate to Combined B \$45,802,716.99 Total Average Combined 75.25% Factor to allocate to Intrastate \$34,466,544.54 Total Average Combined (?) (D) MR Total Booked Plant IN Service 9,809,563,515 = 99.02820% Y (3) Average Rate Base Plant IN Service (HR) = 17,371,519 せ - 98 58790% EOP Rate Base Plant IN service (MR) 1,477,100 TTY. 1 Page 1 TD



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•	e.		المر ين م	r giyla (Pa	· · · · · · · · · · · · · · · · · · ·	-	
110	: Trial Balance Assets - d:Year Ended 1994 7/5/95			per 4	he MR Ledge	.(
	orYen Ngo 📑	a. Concinciluter/ m/DODIOS ACCOUNTS	(n-tio)				
Workpa	ap# 12-5 🔶 🕂	m/DODING 1		rla Calibra		tla. Com Eini	2 11
SOURCE	E: BALANCE TO REGULATED	ACCOUNTS MR BASIS	loss at .	with FR Adt.	Ads. to review	Fla. Con Eiuc Regulatedi (I FR REG. DEC 94	ntereture
ACCT	. ACCOUNT	DEC.	OFFBOOK	FR BASIS DEC	PART 64	DEC 94	1000
NO.		94	ADJUSTMENTS	94	ADJUSTNENTS		
	rrent Assets				· · · · · · · · · · · · · · · · · · ·		
	Cash Cuashing Burgar Constant	·					
1140a: 1160	5 Working Funds & Sp. Dep	051ts					
1180	Temporary Investment Customer A/R	627,866,208.74		627,866,208.74		627,866,208.74	
1181	A/R Allowance	(22,669,059.56)		(22,669,059.56)		(22,669,059.56)	
1190	A/R - Other	2,541,163.43		2,541,163.43		2,541,163.43	
1191	A/R - Other - Allowance			0.00		. 0.00	
1200	Notes Receivable			0.00		0.00	
1220	Material and Supplies	82,650,512.25		82,650,512.25	(2,200,876.84)		
1290	Prepaid Rent	65,042.28		65,042.28	(-)	65,042.28	
1300	Prepaid Tax	1,120,940.38		1,120,940.38		1,120,940.38	
1310	Prepaid Insurance			0.00		0.00	
1320	Prepaid Directory Ad.			0.00		0.00	
1330	Other Prepayment	6,731,255.72		6,731,255.72		6,731,255.72	
4220	Other Current Assets	•		0.00		0.00	
	Investment in Aff. Co.						
1402	Investment in Nonaff. (82,135.31	(173,469.74)	(91,334.43)	
1406	Nonregulated Investment			0.00		0.00	
1407 1410	Unamortized Debt Issuar			0.00		0.00	
1437	Other Noncurrent Assets Deferred Tax Regulatory		(2 0(0 311 00)	736,512.00		736,512.00	
1438			(7,860,211.00)	87,265,752.00		87,265,752.00	
1439	Other Deferred Charges	18,905,995.95		18,905,995.95	(1 E40 170 47)	0.00	
9004.1	1000 mangree Oid Tr	to, or , o		1012021222222	(1,548,270.47)	17,357,725.48	
	1000 Into Grea Oilo Tr HQ CONTROL	. 736,951.13		736,951.13		736,951.13	
9004	HO CONTROL MISC Rev	189,235.35		189,235.35		189,235.35	
	TRANSIC	15		107/2001.00		2077233.33	
	TOTAL CURRENT ASSETS	814,082,855.98	{7,860,211.00}	806,222,544.98	(3,922,617.05)	802,300,027.93	
Te	lephone Plant 💦	()					
2001	Plant in Service	9,963,383.714.58) 1,984,240.00	9,965,367,954.58	(106 047 128 89)	(9,859,320,825.69)	
2002	Future Use	235,581.39	/ 1,701,210.00	235,581.39	(9,262.75)	226,318.64	
2003	TPUC - Short Term	33,135,958.68		33,135,958.68	(526,643.09)		
2004	TPUC - Long Term	17,789,401.49		17,789,401.49	(708,598.47)		
2005	Plant Adjustment			0.00		0.00	
2006	Nonoperating Plant	12,629,559.77		12,629,559.77	(466,036.55)		
3100	Accum Depreciation			(4,474,237,291.07)		(4,435,145,072.28)	
3300	A/D Nonoper	(6,710,372.56)		(6,710,372.56)	241,842.31	(6,468,530.25)	
3410 3420	A/D - Cap Leases	(2,693,682.00)		(2,693,682.00)	167,581.10	(2,526,100.90)	
1450	A/O - Leasehold Impr.	(7,376,810.51)	(294.00)	(7,377,104.51)	650,362.21	(6,726,742.30)	
ŇeL	Pit & TPUC	5,582,710,474.52	(44,570,468.75)	5,538,140,005.77	(67,605,665.34)	5,470,534,340.43	0
	TOTAL ASSETS	6.396 793 330 60	152 430 670 251	6,344,362,650.75	(71,528,282.39)	6,272,834,368.36	2
		0139011991390130	(251220101212)			0,212,034,300.30	lugu s
				1	0402	-	U

	FLORIDA		
	1994		~
TOTAL	•	TOTAL	TOTAL
2001		2001	2001
COMBMR COMBMR	NONREG	REGMR REGMR 63,795,155.37 9,714,229,690	.02 0.974358 0.990282
65,474,017.14 9,809,563,514	.67 1,678,861.77 1,770,037.11	48,135,951.75	0.964533
49,905,988.86 50,992,167.13	5,746,006.33	45,246,160.80	0.887316
0.00	0.00	0.00	
167.83	20.69	147.14	0.876720
1,766,195.79	162,402.24	1,603,793.55	0.908050
90,398,895.87	7,255,200.31	83,143,695.56	0.919742
690,863,038.18	22,599,867.38	668,263,170.80	0.967287
14,281,946.12	888,638.81	13,393,307.31 33,682,350,21	0.937779
34,650,845.49	968,495.28 20,187,971.35	344,112,524.77	0.972050 0.944584
364,300,496.12	110.20	448,362,161.27	1.000000
448,362,271.47 1,178,584,372.37	28,272,857.20	1,150,311,515.17	0.976011
2,481.26	20,212,007.20	2,481.26	1.000000
44,167,135.01		44,167,135.01	1.000000
4,776,991.09		4,776,991.09	1.000000
1,922,248,664.56		1,922,248,664.56	1.000000
330,424.79	0.00	330,424.79	1.000000
0.00		0.00	
7,698,849.60	1,070.01	7,697,779.59	0.999861
59,660,554.14	0.00	59,660,554.14	1.000000 0.939715
101,394,331.53	6,112,537.75	95,281,793.78 132,680,493.26	1.000000
132,680,493.26 692.023,132.79		692,023,132.79	1.000000
902,099,599.54		902.099.599.54	1.000000
2,262,173,738.23	•	2,282,173,738.23	1.000000
9,711,235.32		9,711,235.32	1.00000
42,305,100.62		42,305,100.62	1.000000
0.00		0.00	
663,545,839.61		663,545,839.61	1.000000
6,177,780.91	320,148.65	5,857,632.26	0.948177 0.926479
14,260,777.18	1,048,461.34	13,212,315.84 0.00	0.920479
0.00 (4,259,437,317.53)	(34,672,574.65)	(4,224,764,742.88)	0.991860
0.00	0.00	0.00	0.001000
(6,617,283.33)	(215,640.54)	(6,401,642.79)	- 0.967413
(3,748,188.54)	(205,319.00)	(3,542,869.54)	0.945222
(9,421,185.36)	(626,343.35)	(8,794,842.01)	0.933518
0.00		0.00	
· (48,239,527.92)		(48,239,527.92)	1.000000
0.00		0.00	4 000000
(75,928,623.90)	(000 002 48)	(75,928,623.90)	1.000000 0.972996
(35,886,050.65)	(969,063.48)	(34,916,967.17) 0.00	0.512880
0.00 0.00		0.00	
(313,097,960.04)		(313.097.960.04)	1.000000
(64,939,448.40)		(64,939,448.40)	1.000000
1,443,505.96	304,604.85	1,138,901.11	0.788983
76.50		76.50	1.000000
(61, 961,477.38)	(30,320,197.31)	(31,661,280.07)	0.510818
(1,291.93)		(1,291.93)	1.000000
0.00		0.00	
0.00		0.00	
0.00		0.00	
0.00		0.00	
0.00		0.00	
0.00	0.00	0.00	
(117,143,748.62)	(496,148.37)	(116,647,600.25)	0.995765
0.00		0.00	0.000055
(844,819,616.19)	(3,163,601.43)	(841,656,014.76)	0.996255
50,283,374.38		50,283,374.38	1.000000 1.000000
600,731.25	1407 F10 04F 70	600,731.25 108 752 817 51	-140.890671
(757,698.27)	(107,510,315.78)	106,752,617.51 (95,254,137.67)	1,000000
(95,254,137.67) 3,729,136,08		3,729,136.08	1.000000
3,729,136.08			

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ACCOUNT

2682 2690

3100 3200

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4070 4080

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1994 TOTAL 2001 TOTAL 2001 ACCOUNT REGMR REGMR INTERSTATE INTRASTATE INTRAST	
ACCOUNT REGMR INTERSTATE INTRASTATE INTRASTATE INTRASTATE INTRA %	
1220 63,795,155.37 16,023,903.92 47,771,251.45 0.748823 Summary 2110 1,237,581,101.89 9,714,229,690.02 259,627,488.00 977,953,613.89 7,371,518,623.68 0.790214 0.7588 2111 48,135,951.75 45,246,160.80 977,953,613.89 7,371,518,623.68 0.790214 0.7588 2112 45,246,160.80 977,953,613.89 7,371,518,623.68 0.790214 0.7588 2113 0.00 14 147.14	
Summary 2110 1,237,581,101.89 9,714,229,690.02 259,627,488.00 977,953,613.89 7,371,518,623.68 0.790214 0.7588 2111 48,135,951.75 45,246,160.80 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.114 147.14 0.00 0.115 1,603,793.55 0.116 83,143,695.56 0.116 68,263,170.80 0.2122 13,393,307.31 0.2122 13,393,307.31 0.2123 33,682,350.21 0.82293	
2112 45,246,160.80 2113 0.00 2114 147.14 2115 1,603,793.55 2116 83,143,695.56 2121 668,263,170.80 2122 13,393,307.31 2123 33,682,350.21 2124 344,112,524.77 Summary 2210 1,598,676,157.70 283,075,444.00 1,315,600,713.70 0.822931 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	37
2113 0.00 2114 147.14 2115 1,603,793.55 2116 83,143,695.56 2121 668,263,170.80 2122 13,393,307.31 2123 33,682,350.21 2124 344,112,524.77 Summary 2210 1,598,676,157.70 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2114 147.14 2115 1,603,793.55 2116 83,143,695.56 2121 668,263,170.80 2122 13,393,307.31 2123 33,682,350.21 2124 344,112,524.77 Summary 2210 1,598,676,157.70 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2115 1,603,793.55 2116 83,143,695.56 2121 668,263,170.80 2122 13,393,307.31 2123 33,682,350.21 2124 344,112,524.77 Summary 2210 1,598,676,157.70 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2116 83,143,695.56 2121 668,263,170.80 2122 13,393,307.31 2123 33,682,350.21 2124 344,112,524.77 Summary 2210 1,598,676,157.70 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2121 668,263,170.80 2122 13,393,307.31 2123 33,682,350.21 2124 344,112,524.77 Summary 2210 1,598,676,157.70 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2123 33,682,350.21 2124 344,112,524.77 Summary 2210 1,598,676,157.70 283,075,444.00 1,315,600,713.70 0.822931 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2124 344,112,524.77 Summary 2210 1,598,676,157.70 283,075,444.00 1,315,600,713.70 0.822931 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
Summary 2210 1,598,676,157.70 283,075,444.00 1,315,600,713.70 0.822931 2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2211 448,362,161.27 2212 1,150,311,515.17 2215 2,481.26	
2212 1,150,311,515.17 2215 2,481.26	
Summary 2220 44,167,135.01 5,537,603.17 38,629,531.84 0.874622	
2220 44,167,135.01 Summary 2230 1.927.025.655.65 560,782,463.00 1,366,243,192.65 0.708991	
Summary 2230 1,927,025,655.65 560,782,463.00 1,366,243,192.65 0.708991 2231 4,776,991.09	
2232 1,922,248,664.56	
Summary 2310 162,970,552.30 41,015,192.00 121,955,360.30 0.748328	
2311 330,424,79	
2321 0.00 2341 7,697,779.59	
2341 7,697,779.59	
2362 • 95,281,793.78	
Summary 2410 4,724,739,139.37 1,188,678,848.00 3,536,060,291.37 0.748414	
2411 132,680,493,26	
2421 692,023,132.79	
2422 902,099,599.54 2423 2,282,173,738.23	
2424 9,711,235.32	
2426 42,305,100.62	
2431 0.00	
2441 663,545,839.61 Summary 2680 19.069.948.10 3.994.028.17 15.075,919.93 0.790559	
2681 5,857,632.26 2682 13,212,315.84	
Summary 2690 0.00 0.00 0.00	
2690 0.00	
Summary 3100 (4,237,102,454.43) (1,034,076,877.00) (3,203,025,577.43) 0.755947	
3100 (4,224,764,742.88) 3200 0.00 0.00 0.00	
3200 0.00 0.00 0.00 3300 (6,401,642.79)	
3410 (3.542,869.54)	
3420 (8,794,842.01)	
3500 0.00	
3600 0.00 4100/4340 (840.517,113.65) (197,317,077) (643,200,036.65) 0.765243	
4100/4340 (840,517,113.65) (197,317,077) (643,200,036.65) 0.765243 4100 1,138,901.11	
4110 76.50	
4120 (31,661,280.07)	
4130 (1,291.93)	
4310 0.00 (118 847 800 25)	
4320 (116,647,600.25) 4330 0.00	
4350 (841,656,014.76)	
4341 50,283,374.38	
4350 600,731.25	
4360 108,752,617.51	
4361 (95,254,137.67) 4370 3,729,136.08	

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FLORIDA	
1994	

		1994		~	
		,			
	TOTAL			TOTAL	TOTAL
	EXPENSES			EXPENSES	EXPENSES
	EXCLUDING			EXCLUDING	EXCLUDING
	6560			6560	6560
ACCOUNT	COMBMR COMBMR	NONREG	REGMR	REGMR REGMR	
	3,662,064.76 1,818,287,120.53	218,662.51		1,696,623,429.35 0.9402	
6112	1,597,245.58	94,286.47	1,502,959.11	0.9409	
6113		55.89	796.11	0.9344	
6114	852.00	17,345.05	170,795.28	0.9078	
6115	188,140.33			0.9396	
6116	548,130.40	33,065.28	515,065.12	0.9684	
6121	70,700,015.60	2,231,408.03	68,468,607.57		
6122	6,504,159.48	427,645.61	6,076,513.87	0.9342	
6123	5,882,343.69	139,546.27	5,742,797.42	0.9762	
6124	83,76 3,144.92	4,265,741.34	79,497,403.58	0.9490	
6211	27,800,875.93	787.64	27,800,088.09	0.9999	
6212	76,881,540.58	2,350,385.95	74,531,154.63	0.9694	128
6215	0.00		0.00		
6220	1,384,480.62		1,384,480.62	1.000	000
6231	307,193.19		307, 193, 19	1.000	000
6232	50,948,603,62		50,948,603.62	1.000	000
6311	1,052,403.81	1,067.42	1,051,336.39	0.998	
6341	44,174.67	0.00	44,174.67	1.000	
6351	13,600,402.00	0.00	13,600,402.00	1.000	
6362	71,406,110.82	45,823,093.97	25,583,016.85	0.358	
		40,020,000.07	10,424,921.57	1.000	
6411	10,424,921.57			1.000	
6421	65,585,579.14		65,585,579.14		
6422	19,335,547.85		19,335,547.85	1.000	
6423	162,107,332.60		162,107,332.60	1.000	
6424	88,275.40		88,275.40	1.000	
6426	1,424,875.70		1,424,875.70	1.000	000
6431	0.00		0.00		
6441	3,378,028.97		3,378,028.97	1.000	000
6511	5,177.83	184.77	4,993.06	0.964	315
6512	2,314,826.13	138,937.79	2,175,888.34	0.939	979
6531	10,795,875.74	85,237.31	10,710,638.43	0.992	
6532	25,010,355.47	761,516.13	24,248,839.34	0.969	
6533	78,384,400.46	17,427,189.26	60,957,211.20	0.777	
6534			83,589,081.23	0.908	-
	92,014,602.42	8,425,721.19			
6535	74,600,144.88	741,732.20	73,858,412.66	0.990	
6540	10,019,905.89		10,019,905.89	_ 1.000	
6561	686,032 ,327.34	7,004,164.00	679,028,163.34	0,989	790
6562	0.00	0.00	0.00	•	
6563	2,563,596.98	159,257.30	2,404,339.68	0.937	877
6564	0.00		0.00		
6565	3,840,264.76	170,722.46	3,669,542.30	- 0.955	544
6611	24,246,765.04	3,890,494.66	20,356,270.38	0.839	546
6612	75,660,854.19	1,158,296.45	74,502,557.74	0.984	691
6613	16,692,436.80	946,871.01	15,745,565.79	0.943	
6621	21,137,441.22	0.00	21,137,441.22	1.000	
6622	61,865,524.95	0.00	61,865,524,95	1.000	
6623	279,098,995.95	9,822,895.32	269,276,100.63	0.964	
6711	8,306,632.40	477,558.50	7,829,073.90	0.942	
6712			3,788,825.94	0.939	
	4,032,444.36	243,618.42 1,565,159.06	35,260,766,84		
6721	36,825,925.90			0.957	
6722	21,918,161.20	473,991.31	21,444,169.89	0.978	
6723	36,702,210.66	2,705,119.75	33,997,090.91	0.926	
6724	112,768,981.94	6,225,312.59	106,543,669.35	0.944	
6725	17,195,415.20	5,160,990.43	12,034,424.77	0.699	
6726	9,441,240.18	450,403.93	8,990,836.25	0.952	294
6727	8,806,832.42	167,308.90	8,639,523.52	0.981	002
6728	111,804,414.09	5,192,060.57	106,612,353.52	0.953	561
6790	20,912.00		20,912.00	1.000	000
7110	0.00		0.00		
7140	0.00		0.00		
7150	(185,766.25)	(5,837.74)	(179,928.51		575
7160	(43,492.49)	418.46	(43,910.95		
		(84,282.00)	(14,270,950.00)		
7210	(14,355,232.00)				
7220	222,550,448.00	(13,064,350.10)	235,614,798.10		
7230	37,708,848.00	(2,031,829.75)	39,740,677.75		
7240	175,489,393.78	1,092,566.02	174,396,827.76		
7250	(16,639,922.00)	1,096,578.50	· (17,736,500.50		
7310	(3.76)	(3.76)	0.00		
7320	(310,680.34)	(310,880.34)	0.00		
7340	(2,272,641.56)	(48,011.19)	(2,224,630.37		
7350	(102,480.00)		(102,480.00		
7360	(431,959.30)	(431,959.30)	0.00		
7370	28,483,398.42	20,508,089.76	7,975,308.66	0.279	998 01-
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			FLORIDA 1994			
			1934			
		TOTAL	•		TOTAL	TOTAL EXPENSES
		EXPENSES EXCLUDING			EXPENSES	EXCLUDING
		6560			EXCLUDING 6560 INTRAMR% INTRAMR%	6560 INTRAMR%
ACCOUNT	REGMR 5.633.017.87	REGMR 1.696.623.429.35	INTERSTATE 1,181,889.00	INTRAMR 4.451.128.87	1,332,631,949.35 0.790185	0.785461
Summary 6110 6112	3,443,402.25	1,000,020,120,000				
6113	1,502,959.11					•
· 6114 6115	796.11 170.795.28					
6116	515,065.12				0.790102	
Summary 6120	159,785,322.44 68,468,607,57		33,538,619.00	126,246,703.44	0.790102	
6121 6122	6,076,513.87					
6123	5,742,797.42					
6124 Summary 6210	79,497,403.58 102,331,242,72		24,154,967.00	78,176,275.72	0.763953	
6211	27,800,088.09					
6212	74,531,154.63					
6215 Summary 6220	0.00 1,384,480.62		333,764.00	1,050,716.62	0.758925	
6220	1,384,480.62				A 700440	
Summary 6230	51,255,796.81		12,114,708.00	39,141,088.81	0.763642	
6231 6232	307,193.19 50,948,603.62					
Summary 6310	40,278,929.91		10,357,338.00	29,921,591.91	0.742860	
6311 6341	1,051,336.39 44,174.67					
6351	13,600,402.00					
6362	25,583,016.85		66.009,547.00	196,335,014.23	0.748386	
Summary 6410 6411	262,344,561.23 10,424,921.57		00,000,047.00	100,000,014,20	0.1-0000	
6421	65,585,579.14					
6422 6423	19,335,547.85 162,107,332.60					
6424	88,275.40					
6426	1,424,875.70					
6431 6441	0.00 3,378,028.97					
Summary 6510	2,180,881.40		510,534.00	1,670,347.40	0.765905	i
6511	4,993.06					
6512 Summary 6530	2,175,888.34 253,364,182.86		62,110,465.00	191,253,716.86	0.754857	,
6531	10,710,638.43					
6532 6533	24,248,839.34 60,957,211.20					
6534	83,589,061,23					
6535	73,858,412.66				4 000000	
Summary 6540 6540	10.019,905.89 10.019.905.89		0.00	10,019,905.89	1.000000	
Summary 6560	685,102,045.32		166,142,919.00	518,959,126.32	0.757492	!
6561	679,028,163.34					
6562 6563	0.00 2,404,339.68					
6564	0.00					
6565 Summary 6610	3,669,542.30 110,604,393.91		30,791,097.00	79.813.296.91	0.721611	t
6611	20,358,270.38			10,010,200,0		
6612	74,502,557.74					
6613 Summary 6620	15,745,565.79 352,279,068.80		50,388,122.00	301,890,944.80	0.856965	5
6621	21,137,441.22					
6622 6623	61,865,524.95					
6623 Summary 6710	269,276,100.63 11,617,899.84		2,440,846.00	9,177,051.84	4 0.78990	3
6711	7,829,073.90					
6712 Summary 6720	3,788,825.94 333,522,635.05		70,059,581.00	263,463,254.0	5 0.78994	1
6721	35,260,766.84		10,000,001.00	200, 000, 000	-	
6722	21,444,109.89					
6723 6724	33,997,090.91 106,543,669.35					
6725	12,034,424.77					
6726	8,990,836.25			•		
6727 6728	8,639,523.52 106,612,353.52					
Summary 6790	20,912.00		0.00	20,912.0	0 1.00000	0
6790	20,912.00		(3,474,829.00)	(10,796,121.0	0) 0.75651	0
7210 7220	(14,270,950.00 235,614,798.10		(3,474,829.00) 86,439,768.00	149,175,030.1	0 0.63313	1
7230	39,740,677.75	i e e	17,804,027.00	21,938,650.7	5 0.55199	
7240	174,396,827.76		34,077,176.00	140,319,651.7 (13,621,435.5		
7250 7310	(17,736,500.50		(4,115,065.00)	(13,021,433.3	e) 0.10130	
7310	0.00				-	•
7340	(2,224,630.37		(538,290.00) 24 705.00	(1,686,340.3 (127,185.0		
7350 7360	(102,480.00		24,705.00	(147.183.0		
7370	7,975,308.66		678,035.00	7,297,273.6	6 0.91498	3

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FLORIDA PUBLIC SERVIC	
10: Pot Peacock UTILITY: Sculture Bett	
FROM:	KOYMOLD GRANT
	DATE OF REQUEST: S-15-95
AUDIT PURPOSE:	(DATE)
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS N ITEM DESCRIPTION:	ADE: INCIDENT TO AN INQUIRY
Totrastale Cosh working Capite \$177,074,126 to \$189,832 0	Andysis changed from
2 To the best of your knowleds the newsed schedules will b	
TO: AUDIT MANAGER Ruth Young	DATE 7/95
THE REQUESTED RECORD OR DOCUMENTATION:	
(1) () HAS BEEN PROVIDED TODAY Federal	Express to Miami
(2) CANNOT BE PROVIDED IN THREE (3) WORK D	AYS BUT WILL BE MADE AVAILABLE BY
AS DEFINED IN 364.183, 366.093, OR 367.156 CONFIDENTIAL HANDLING A NOTICE OF INTEN REPORTING. TO MAINTAIN CONTINUED CONF OTHER PERSON MUST, WITHIN 21 DAYS AFTER T (OR IN THE CASE OF MATERIAL OBTAINED DUR	
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTA)	CHED MEMORANDUM) 10-41 21 Patricia J. Klein Manager
	SIGNATURE ADD TITLE OF RESPONDENT / D

DISTRIBUTION:

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Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA-6 (Rev. 7/90)

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FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REQUEST NO 41

REQUEST:

1) Please provide a detailed explanation of why the Florida Intrastate Cash Working Capital Analysis changed from \$177,074,126 to \$189,832,029.

2) To the best of your knowledge please indicate when the revised schedules will be filed with the FPSC.

RESPONSE:

1) There are two reasons Cash Working Capital changed from \$177,074,126 to \$189,832,029. One is that the disallowance for NQDP (Col 3) included subaccounts of 4310 that were not interest bearing. Cash Working Capital should have been adjusted only for A/C 4310 .5100 - .5400. The difference in the twelve months average for the NQDP disallowance is \$72,113,743 which decreased the total disallowance and made the Southern Bell Net Cash Working Capital a larger credit. Using the Regulated %, State % and Intrastate % from the Cash Working Capital printouts, this changed the Florida Intrastate Cash Working Capital by (\$12,760,955).

The second reason is that CO Tax Contingency (Col 13) changed for the month of December because a payment had been omitted from the worksheet provided by the Tax Office. This adjustment increased the total disallowance by \$17,246 and made the Southern Bell Net Cash Working Capital a smaller credit. Using the Regulated %, State % and Intrastate % from the Cash Working Capital printouts, this changed the Florida Intrastate Cash Working Capital by \$3,052.

The total change in Florida Intrastate Cash Working Capital is (\$12,757,903).

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2) Since the annual tax true-ups will not be booked until October or November, the revised Surveillance Report for 1994 would probably not be filed with the FPSC until December, 1995.

P2

FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT
TO: Karol Hoff Man UTILITY: Southern Bell FROM: RUTH YOUNG (AUDIT MANAGER) REQUEST NUMBER: 42 DATE OF REQUEST: 8/17/95
AUDIT PURPOSE:
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OINCIDENT TO AN INQUIRY
ITEM DESCRIPTION:
Please reconcile the attached schedule.
<u>Up. 40-1/2-1/1-7/1</u>
TO: AUDIT MANAGER Rich Young DATE 8/21/95
THE REQUESTED RECORD OR DOCUMENTATION: (1) I HAS BEEN PROVIDED TODAY Federal Express to Miami
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) (4)
DISTRIBUTION: SIGNATURE OF RESPONDENT
White; Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

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COMPANY: SOUTHERN BELL TELEPHONE AND TELEGRAPH TITLE: RECORD OF RENTS PERIOD: TYE 12/31/94 DATE: AUGUST 15, 1995 AUDITOR: GABRIELA LEON WORKPAPER #:

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i	Year Ending 1993 Forecast Forecasted					
:	Forecast Net Rent	Number	Poles	Payments	Tel Co	Power Co
			TEL 93	Net Rental	Poles	Poles
Name of Lessor	1994	PWR 93	151.90	Net Heiliar	1.0162	7 Ules
Florida Power and Light	\$1,051,061.56	292476	3 221949	\$664,931.36	205271	260191
Florida Power Corp.	\$920,528.16	4848	3 5774	\$862,249.18	5753	48251
Gulf Power Company	\$625,470.84	8761	5 43055	\$807,672.30	35791	90266
Oketenokee Rural Electric	\$7,844.50	72	в 3	\$7,844.50	3	728
Escambia Electric	\$83,704.86	556	2 86	\$59,250.32	86	5562
Diay Electric Co.	\$543,764.35	3765	5 1785	\$391,309.30	1765	37930
Gulf Coast Electric Co.	\$148,703.78	974:	2 43	\$104,943.18	43	9742
alquin Electric	\$29,874.18	195	0 3	\$21,272.12	: 3	1969
Nest Florida Elec	\$73,283.17	485	9 67	\$22,657.08	90	2184
eace River Electric	\$4,988.75	32	50	\$2,521.06	; O	233
Central Florida Electric	\$260,742.87	1721	7 182	\$183,875.08	182	17176
Suwannee Valley Electric	\$8,691.18	57	0 3	\$6,156.58	; 3	572
rí County Electric	\$12,700.61	83	56	\$8,969.78	. 6	835
Sumpter Electric Coop	\$22,002.76	146	0 21	\$16,359.84	21	1533
Vithlacoochee River Elec	\$216,101.44	1409	6 14	\$213,373.02	2 14	14105
⁻ la Кеу – Соор	\$107,930.17	789	5 682	\$78,044.66	682	7895
	\$27,862.72	2 197	6 127			
eminole Electric	\$982.40) 6	4 0	\$592.00) (64
ity of Green Cove Springs	\$4,284.00	120	0 129	\$4,197.60	129	1200
ity of Havana	\$4,578.75	5 52	5 30	\$4,578.75	i 30) 525
ity of Jax Bch	\$1,211.00) 142	7 216	\$1,211.00		3 1427
f New Smyrna	\$31,720.00			\$24,746.80		
ectric Authority	\$1,021,835.70			\$793,181.62		
ity of Newberry	\$650.25		8 29	\$657.00		
ity of Gainsville	\$52,254.00			\$51,540.00		
tility Board City of Key West	\$57,537.55			\$56,452.55		
ity of Homestead	\$7,063.20			\$7,063.20		
ake Worth Utility Auth	\$10,404.00			\$10,382.40		
ity of Vero Beach	• • • • • • • • • • • • • • • • • • • •			\$9,317.25		
t. Pierce Utility	\$1,450.89	514	3 4541	\$52.08		
rlando Utility Commission	\$165,764.50			\$166,698.00		
Iorida Public Utility	\$1,189.00			\$1,189.00		
anama City Housing Authority	\$72.00			\$72.00		
laval Coastal System	\$80.00			\$80.00		
lousing Authority Jax	\$185.00			\$185.00		
ernandina Bch. Housing Auth	\$10.00			\$10.00		
Inlando Housing Authority	\$287.00			\$287.00		
labama Elec. Coop, Inc.	\$180.00			\$620.00		
hoctawatchee Elec Coop	\$154.05					
ity of St. Cloud			5 0	\$154.05	i 0) 13
	\$1,787.50		·			
	\$5,508,936.69	67402	8 294814	\$4,584,696.66	274140	639130
	\$5,500,179.43	67695	3 297862	\$4,565,949.00	274140	639130
	ÊQ 787 68	200		B+0 747 00		_
	\$8,757.26	- 292	<u>5 – 3048</u>	\$18,747.66	0	0

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P'nse reconcile this schedule to the company's prepared schedules attached.

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10-42 P2

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R. E. Christian, Jr. Joint Use Coordinator 301 W. Bay Street, Room 21331 Jacksonville, FL 32202 (904) 350-3554 FAX: (904) 350-2720

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File: 740.0606

MENORANDUM

Dare: J	uty 20, 1994	•	
Date: J	uly 20, 1994	a da a se talen et terre a fasta de ser en se t	
		an an ann an	

	17M61, 675 W. Peachtree Street	-		
	Atlanta, GA 30375	•		• • • •
From:	Earl Christian		•	

Subject: Forecast of Joint Use Rental Payments - Florida 1994

Attached is the forecasted joint use pole rental payments for 1993. The payments will be made in calendar year 1994 and are based on the best information available at this time. I anticipate some changes and this may affect the forecasted expenditures. However, significanc changes will be reported to your office.

10-42

Attachmant B-2(1)

P3

Should you require any additional information, please call me.

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Eal Chuten

Joint Use Coordinator

Attachments

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· · · · · · · · · · · · · · · · · · ·	FORECAST :			
POLES COMPANY	SET FENT_PU	F1-8-93	1 <u>61</u> (3	
Fla Power & Light Co	1,51,61,55	172436	221747	
+ Fia Power Corporation	920 ,52 8,163	મસ્પસ્કો	5774	•
- Jourf Power Condary	(25,470,84)	87615	-3055.	•
Okefenoke Para) Electric	7,844,50	7281	3:	•
Escanbra River Electric	83 ,704.8 6	: 5567 :	86: :	٠
May Electric Coo	543,704.35	37c85: : :	17851	•
Gulf Coast Electric Coop	148,703.78	9742:	43;	4
SiTalquin Electric Coop	29,874.18	1950;	31 :	I
West Florida Elec Coop	75,283.17	4859:	671 ;	4
· Feace River Electric	4,988.75	325:	;	•
+ (Central Florida Electric)	260,742.87	: 17217: ; ;	132: 	
:Suvarinee Valley Electric	8,691.18	: 570: : :	31 1	
Hard-County Electric	12,700.61	835	6:	•
Sumter Electric Coop	22,002.76	1460	21	4
With Accoches River Elec	216,101.44	14096	141	•
- Florida Key - Coop	107,930.17 77,862.72			•
Schinole Electric Coop	982.40			•
Cty of Green Cove Springs	4 ,284.0 0	1200	129	•
ty of Havana	4,578.75	525	30;	٠
City of Jacksonville Bch	1,211.00	1427	216	•
Cily of New Swyrna Beach	31,720.00): 3810 !	760	
·Jacksonville Elec Auth	1,021,835.70	82242	5700	•
ty of Newberry	650.25	5 318	29	٠
City of Gainesville (GRU)	:	:	:	
Hit I Brd Cty of Key Hest	<u>.</u>	1	:	1
icity of Homestead	7,063.20); 2636 ;	674 :	:
Lake Worth Utility Auth				:
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ANTAL LOSS LONGARDS

NOTE: · FEES PAID IN 1994

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Attronment B-2(3)

P 10-42

(Please Use Ball Point Pen - Press Hard) 594802 FLORIDA PUBLIC SERVICE COMMISSION nn 4 AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT TO: UTILITY: FROM: AUDITOR PREPARING REQUEST) 89 DATE OF REQUEST: **REQUEST NUMBER:** AUDIT PURPOSE: 10 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 11 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY 12 OUTSIDE OF AN INQUIRY ITEM DESCRIPTION:* 13 TO: AUDIT MANAGER Suth frum THE REQUESTED RECORD OR DOCUMENTATION: (1) HAS BEEN PROVIDED TODAY. Inderal conjunct to miami. CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY (2) (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. __ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-43 THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) (4) (Jammit & N DISTRIBUTION: White: Utility Complete and Return to Auditar Pink: To FPSC Analyst Goldenrod: Audit File Copy PSC, AFA A +

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nary: Utility Retain

- -- _____ EC A00100 FORM RF-0629-Y Refort Nonth DEC 1994 Refort Actual 07 YEARS Sheet 2315 305.45-1,540,517.75-620.72 2,823.86-3,588.06 402.42 265.49 61.18 15,591.09 14,785.76 3,365,250.12 91. 1,199.36 24,420.46--22.222,695 478,510-41-1,690,636.22 6,650.23 80,569.71 232,614.11 10,528.31 14,472.46 TOTAL BULLING a 2 2 8 2,390,479.55 5 8 8 8 3 8 8 8 skerandarmannandan handar kakararak kuranda kuranda kuranda kuranda kuranda kuranda kuranda kuranda kuranda bot fok UKZ/DISCUEGUE OUTSIDE BULSUMA KISCIFT UNGA KURANDA KARABISIA subaranda kuranda kuran CDIN BILLING - 89 8 . . 469,771.77-628.72 029,843.20 8, 8 1,690,856.22 â, 8 14,785.76 10,528.31 1,540,527.75 3,558.06 15,591.09 17.695,05 232, 414.11 14,472.46 1,199.36 POST BILLING ADJUSTHENTS ANNUAL TAX-DATA BY TAR BELLEOUTH TELECONNAMICATIONS 8.8 8 8 8 8. ą 8 . . . S, Ę 8 \$ 8 88,325.05 Ę EXPEDITED FINALS CITY TAR SUMMARY • 6,797.62-. . . . 8 8. 8. 8 8 NESSAGE FT.(AUDERBALE RAD PACE CONTROL 233 PROGRAM RUSTARP CONTLED RLV&204 17131 EXEMPTED R1 RISTARP CONTLED RLV&204 18 PRIDITED R1/89/95 22:44 602.42 265.49 315.45-OTHER CHARGES 2 61.60 6,630.23 2 8 8 8 9 9 85,379.95 8 8. -96.929.45 8 2, 825.84-5 Ę ŝ 24,418.46 목록 **=** = Ę RECURRING (946) (8490) (242) (020) (996) TOTAL (CE4) (146) ACCOUNTING CLASSIFICATION 9065.1006 (04C) 9003.1000 (04D) 9003.1000 (C4E) {7X4} (098) 000E.2006 9844.1112 (AFB) (13) 2111 (CE1) TOTAL 9005.1000 (94F) 9045.1000 (9Z2) (900) 1044.1112 (770) (064) SIII.1006 9091.2006 \$043.300*0* 9983.1000 9043.2400 9091.2006 2111.9000 0007.2006 9063.1000 SLIL.M00 9044.1200 9804.1280 9614.1200 Pg 11 1 -. Jes . A 150N 502 351 3434 03-13-82 03:536M 600/9004 10 814042521048 _ 2

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1014F DIFFINE	BILLING COIN F	3 BALLINE T209 STN3MT2ULGA	EINALS Expedited D	HITTINE HEZZYEE C	YHD CKEDILS Olhey Chykges P	CHVKGE2 Bechbring Y	VCCDGHLING
226,625.58	00-	526,625.58	00.	 .	00.	00'	(60X) 0801.8
29.568	00.	59.564	00.	40°	60.	00-	(APO) 0001.2
84.987.PI	08.	86.407,41	cs.	+o.	06.	00.	(820) 0001.2
21426-27	aø.	00.	00.	•Q.	21,426,151	Ga.	[(358) 0001'S
14.478	00.	12.078	08.	96.	96.	00.	2'T000 (84D)
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at.869.8	00.	97.856.8	981 -	00'	90.	05.	(400) 8081.E
95.54	00-	42.58	0a.	eo. 7	86.	64.	(850) 9001'S
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22-000721	04.	22.900.22	40.	00 ·	60.	00'	(LAL) 0001.2
&E. 309, 93	00.	*5'900'09	10 ¹	40.	09.	08.	10281 8091.2
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361,677.26	00.	00.	40°	60°	92.776,162	04 ·	(028) 000T'S
92.9161219	08.	92.916.719	10'	00'	- 08°	as.	(099) 604T'S
21.451,24	00'	42'729'15	4D.	00.	00.	00-	(SZ9) 0001.8
26'241'1/1'92	41,952,815.45	29'225'/19'0T	-49.020,52	8' 723 '52-	20.068,5 22	09.	3.1400 TOTAL
80'	00.	40'	40'	99.	48.		4.1112 (MR8)
- 24' 192' 99	00'	-52' 102'99	eo.	. 85.	ea.	D0.	#"TTTS (CET)
-63.165,51	eo.	-45' 162'SI	0e'	65.		- 6 8 °	4.1112 (XX8)
-55. 457, 857	00.	-22.957,857	60.	90.	90.	•••	(822) ZTTT.4
-55.854,494	00.	-55.854,864	(de 1	40.	00.	44.	(064) SIII.4
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	••• . **	MIANI RAG PROGRAM RNG7857 CREATED BY RH571 PETMTED B1/10/97	7537 C(2457735 14765 01	PLAGE CONTROL 1293 P CONFILED 64/82/94 17:31 TTD3E CONFILED 61/82/94 RF	293 1.7:51 1/95 REPORT LEVEL:		ANDUAL TAX-DATA BY TAR BELLSOUTH TELECONNINCCATIONS CITY TAR SUMMARY	SNOLT	EC 400100	EC ADDID FORT MONTH DEC 1994 REPORT MONTH DEC 1994 RETAIN 07 YEARS SHEET 1293
			-		-	-		1		•
- 1	نہ	ACCOUNTING	HICH	RECURITING	OTHER CHARGES AND CREDITS	MESSAGE	EXPEDITED	POST BILLING ADJUSTHENTS	BILLING	TOTAL BILLING
		9063.1000	(eve)		664.80				01	· · · 660.80
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	6	9003.1000	נכערט		00.	t a.	69.	8,095.54		8,093.34
–	ية 100,	9043.1404	(KV)	00.	00 .	10.	00.	7,990.69	08.	69.066,7
Г		0001.5409	(CVQ)	00.	1,486.87	Ę	00.	40.	00 ⁻	1,486.67
Т	101	9063.1060	(KAD)	00.	90.		00.		90.	8.
	**	9643.1000	(CW)	88.	aa.		08.	269.16	.00	269.16
Γ	-	9962.2000	(ICD)		98.	B, 633.25-		°a.		-27.551,6
	3	6002.2604	(138)	40.	743.24	0 .	. 69	00.	00.	743.24
	*	9603.3080	(acr)	Ę	1,556.56	89.		4	88.	1,338-56
ľ	571	9063.1000	(158)	04.	1.11	94.	80.		eo.	3.11
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l.) f 3 f	4001.2004				00.	00	547,957.67	60 .	547,957.67
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Ι	•	. :	PROGRAH RHS71 CREATED BY R PRINTED BY C	157832 157832	AGE CONTROL 1 PILED 66/82/9 CONFILED 81/1	292 4 17:31 8/95 REPORT LEVEL	BELLSO	TAX-DATA BY TAR UTH TELECOMMUNIC.	ATZONS	EC AGOICE Ref	FORN RF-0629-Y ORT HONTH DEC 1994 RETAIN 07 YEARS
1						REPORT LEVEL		TAR SUMARY			SHEET 1292
╉					A		C	D	E	F	G
╉			CLASSIFICAT	20H	RECURRING CHARGES	OTHER CHARGES AND CREDITS	HESSAGE	EXPEDITED FINALS	POST BILLING ADJUSTHENTS	COIN BILLING	TOTAL BILLING
t			7540.1290 (REF)	.00	244,104.52	.09	.00	.00	.00	244,104.52
1		•	7540.9298 . (RHF)	.00	38,990.75	.00	.00	.00	.90	18,990.75
I			7540.9290 (RX3)	.60	. 00	.00	.00	8,891.19	. 60	8,091.19
╉		<u>ŝ</u> ,	7544.9296 (7571		692,950.36	.01	.00	.00	.ao	692,950.36
ł		P001/009.	7540.9290 (950)	. 90	.91	.00	.00	4,020.81	. 80	4,020.81
L			7540.9290 T	OTAL	.00	1,125,592.43	.00	.00	12,112.00	. 80	1,137,704.63
		\$	9083.1008 (1367	.00		.00	.00	9,348,517.58	.00	9,348,517.58
┢	+		9983.1988 (AF 0)	.00	4,842.81-	.00	.00	.09	. 60	4,842.001
		,	9003.1800 (201	. 80	. 89	.00	27,702.00-	.00	. 20	27,742.00-
t			9843.3800 (/	AP17	. 40	1,710.00-	. 85	. 80	. 80-	.00	1,710.00-
t	-	045	9043.1000 (ENO3	. 00	.00	.40	55,173.89-	.00	. 05	\$5,173.89-
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t		0,	9003.1000 (1	EJ0)	. 14	. 86	.00	.00	4,127.20	. 80	4,027.20
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ŀ		2	9805.1909 (7	V5)	.03	9,170.71	. 00 .	.08	. #0	. 60	9,170.71
				143	.00	792.98	.00	.00	.00	. 00	992.98
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		-	9005.1600 (g	184)	.00	7,200.00	.14	.09	. 80	. 99	9,200.00
_		1		45)	.00	.0	.00	50,825.00	.00	.00	50,825.00
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	ALATHING CO			•*• . **	PEOPLANDER PEOPLANDER CECUTED IN PLUNTER OL	ALE RAD	FT_LAUGEBALE RAD PAGE CONTROL 2312 CONCAM REVEASE CONTECT OL/VELYS 17:13 COELTOD FT REVEASE CONTLED 01/V9/95 FEINTED 01/09/95 22:46	617:12 617:12 9/95 REPORT LEVEL:		ARNUM, TAX-DATA BY TAR BELLSOUTH TELECORHUNICATIONS CITY TAR SUMMARY	SNOTLY	EC A00100 Rep	EC A00100 FORM RF-6629-Y Refort Howith Dec 1999 Retain 07 Years Sheft 2312
			-						0	a		5	9
	P7 :(798			••• •	ACCOUNTING CLASSIFICATION	TING CATION	RECURATING CHANGES	DTHER CHARGES AND CREDITS	HESSAGE	EXPEDITED FINALS	POST BILLING	COIN	TOTAL BILLING
			F			(MU2)			00 .		15,010.97	00	13,010.97
	nur		-		1 0 0 1 1 0 0 0		3	1,697.42		•••	00.	30.	1,897.82
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			Ŧ	500	9963.1900	(KAN)		.19	00.	00 .	90.	10.	61.
			Ŧ	, /90	9963.1998	(6VY)	ŧ			. 60	312.16	89	512.16
				04	9045.1980	(ICD)	10.		4, 797-61-	91 .	9 0.	00.	-19.797.63
				^	9005.1080	(NGJ)		230.77	Ę	•	.00	98.	238.77
			+		9945.1940	(108)	Ę	425.46	96 .	. 89.	. 40	8 0.	433, 88
				-	9045.1400	(LNR)		3,24		.00		. 60	1.20
			F	v	9943.1808	(IXK)	94	240.29	10	00 .	98.	* 0-	260.29
			┦	51	9985.2808	(111)	61.	19.61		90 ·	•		79.87
			_	078	9092.2000	(LPR)	=	2.40	Ę	8.	00.		7.40
				25	9002.1000	(JRR)	91,	1.5	90.	8.	00.	8	1.54
				701	9865.1000	CRVLD		34.62	8.	8.	90 .	.00	14.02
				116	9002.1000	(120)	01	8		60.	75,684.26	4 .	78,684.26
			Ŧ	0.	9945.1400	(TNR)	=	10 .	10 .	.60	00 ⁻	2,399,479.55	2,394,479.55
		1	-	1	9005.2009	(9/4)		98.	e0.	28,525,05	89.	.	88,525.45
				-	OGEL SUBS		-	1.367.83-	90.	2			-28.797.85-
					Anal. Jan	(BPA)	9	0.0			351,465.52		359,445.52
_			+		9601.1500	(NCA)		00		90 .	206.75-	.00	2246.75
				-	9085.1880	(PAN)					010.177	.00	00°. T.L.
_			Ŧ	13	9005.1400	(848)	8	26,328.96	69 .			98.	26,428.16
		T	F		-	-					***********	N NY NY NY NY NY NY NY	
	P,	#7		12 35	۱۰			ANNALASSA MATTEOR USE/DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDE MATTINA AGREENENT MANALASA 1414 Marsimaaturaanahanahanahanahanahanahanahanahanahan	E OUTSIDE BELLS	outh except und Menanakarahar	ER VRITTEN AGREE) Emrimmentik	ent kracka Bracksentrikk	
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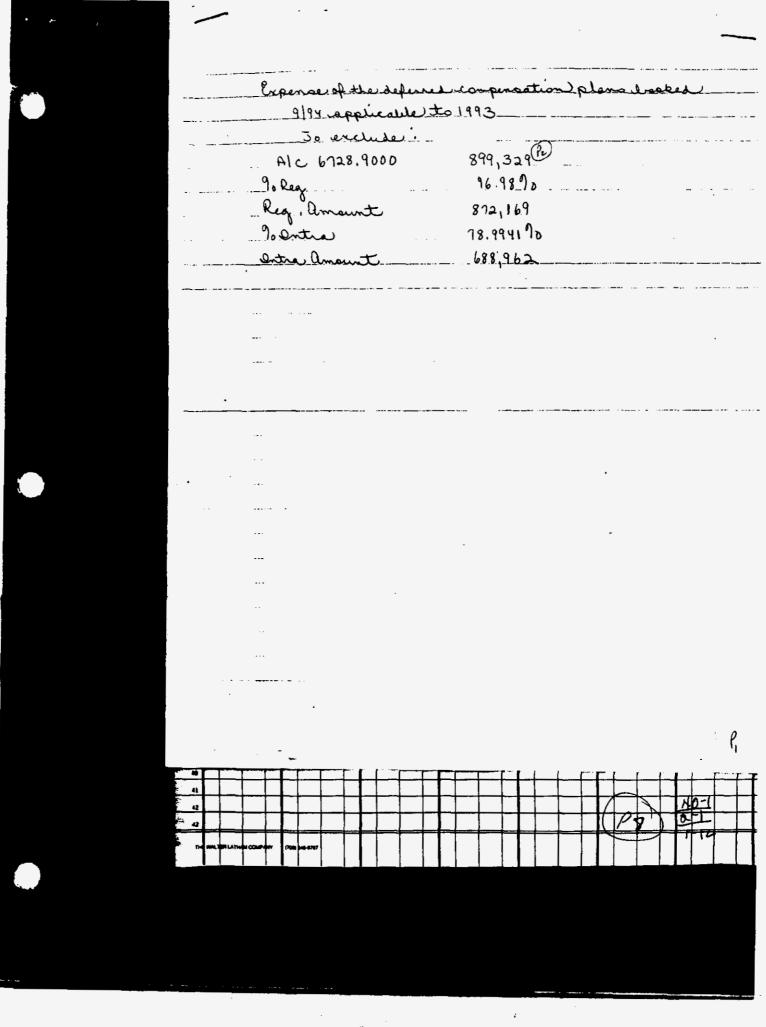
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10. An MR basis entry was made by the Corporate Accounting Office to reduce the expense and liability balances of the deferred compensation plans. The reduction was associated with the reconciliation of the liability balances with third-party vendor reports. Only the expense portion of the entry was allocated to the states via CSAP as the liability balances are retained in headquarters. Following is the impact by state. (Dan Retter 404-529-6263)

- 5 -

	Dr. 4310.5000 Cr. 6728.9000
AL	\$ (294,109)
FL	(899,329)
GA	(589,239)
KY	(169,325)
LA	(324,030)
HS	(199,926)
NC	(328,450)
SC	(207,406)
TN	(388,292)
CO	\$(3,400,106)

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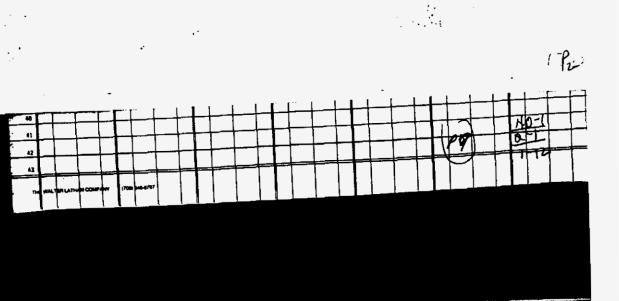
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 An MR basis entry was made by the Corporate Accounting Office to accrue for consulting services fees associated with Project Phoenix. Following is the impact by state. (Hike Sullivan 404-391-3105)

\$ 129,750
\$ 129,750 396,750 259,950 74,700 142,950 88,200 144,900 91,500 171,300
\$1,500,000

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Jax based to Alc 6728.900 that we a dreyond the statute of limitations) to be ablents callect from itaxing unthosity____ *u* _____ North 7-La. 43,924.54 ____ South 7 La. 51, 189.00 Southeast 71a, 54,767.75 Jotal 155,881.29 <u>loReag</u> 96.9810 Reg amt. 151,173.68 Ontre ant, 119,418.28 50 erclude from regulation (119,418) --- . . • - -P

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	•	÷.	r	JACKSONVIL Program Ra Created by Printed 01	LE RAO 5783P RH5783 /14/93	PAGE CONTROL S CONFILED 44/42/9 E CONFILED 41/1 84:10	930 4 17:31 8/95 REPORT LEVEL		AX-DATA BY TAR TH TELECOMMUNIC/ TAR SUMMARY	NTIONS	EC Aseld Ref	FORM RF-0629-Y ORT MONTH DEC 1994 RETAIN 07 YEARS SHEET 3030
1						l A		c	D	E -	F	\$
1		 	1	ACCOUNT CLASSIFIC	TING ATION	RECURRING CHARGES	OTHER CHARGES	HESSAGE BILLING	EXPEDITED FINALS	POST BILLING ADJUSTHENTS	COIN Billing	TOTAL BILLING
			r.	9005.1000	(RPO)	.00	. 40	.10	.00	495,235.33	.00	495,285.33
Т			\$	9993.1999	(X64)	.00	.00	.00	. 88	23,343.33	.00	23,343.33
4		ģ		9993,1000	(89A)	.00	. 80	.00	· .01	663.93	.00	663.93
		600/600d	Ś.	9002.1000	(443)	.00	12,414.61	.04	, 90	.00	6 0,	12,414.61
t		6		9043.1000	(840)		2,824.82	. 88	. 80	,00	.90	2,824.82
T			_	9013.1000	(44B)	. 06.	557.19	.00	.00	.00	. 40	357.09
1			Ŷ	9083.1090	LOGE)	.00	64,65	.01	.08	.40	.00	\$4. \$5
1				9013.1000	104F3	.00	.00	.00	.00	9,898.06	. 80	8,899.96
╉			÷	9063.3089	(4467)	40.	113,04	.08	. 80	.00	. 60	103,04
1				9045.1000	(04H)	.98	.00	.00 (. 00	18,572.78	. 40	18,572.78
		T0 914045257045		9043.1000	(144.J.)	65.	123.56		. 90 .	.00	.00	123.56
Т		52		9003.3000	(830)	.00	.00	.04	.00	251,484.37	. 10	251,884.37
⊥		45		9003.1000	(\$60)	.86	10,097.01	. 04	.00	.06	. 40	10,097.03
ſ		3		9093.1000	(870)	.00	1,940.98	.00	,00	.00	.60	1,440.90 [
╀		5	•	9003.1000	(880)	. 11		.00	. 00	172,032.14-	00	172,082.14-
∔		2		7003.1008	(922)	.89	.00	.04	.08	20,750.97		28,750.97
L		1	2	9403.1400	TOTAL	4,598.41	65,944.95	.00	.00	741,833.64	1,956,226.44	1,886,603.44
Т			•	9004.1112	(AFB)	.00	. 10	.00	.00	.00	.00	. 40
╇	$ \rightarrow $		-	9804.1112	(321)	. 00	.00	.90	. 69	53,900.36	.00	53,988,36
		1	ł	9004,1112	10003	.00	. 01	. 60	.00	6,163.66-	.44	6,163.66-
╀	++	3		9004.1112	(770)	.10	151,059.92	. 80	. 10	.00	. 68	151,059.92
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ŧ		205 321					RANARARAM FRAM FOR USE/DISCLOSUI MARRAMENTIMINARUS	PF DITSTNP RELIS	DIITH EXCEPT 13MD5	EP NATITER AMERICA	ERL BEAKERP	

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RF-D629-7 ALM 07 1994 SHEET 3028 SHEET 3028	6 TOTAL BILLING	141,876.55	1,000.02	536,345.45 12.127.55	724,632.54	3,632.75-	22,468,40- 1.713,60-	21,994.75-	51,741.12-	123.00	23,569,03	1,690.11-	76.95	71-740 77-740	84,109.90	11,700.00	71,475.90 408.90	-		
EC AF0100 FORM RF-0629-Y REFORT HIGHT DEC 1994 REIJATH OF YEAR SAEET 3028	F COIN BILLING TOTA	00,		e, 1	00.	•		00.	00.		00 C	68.	00.	0.		69.	90.	-		
	E POST BILLINC ADJUSTNENTS	141,876.53	1,800.62	01.	155,004.89	88.	8.			123.44	- 98 . 23 . E 6 A 6	-11.963,1	74.96	8. I	10.	00.	80 . 10	AN ANALANA ANA Analana analana br>Analana analana		
ANNUAL TAY-DATA BY TAR BELLSOUTH TELECONHANTCATIONS CITY TAR SUNNARY	B EXPEDITED FINALS	10.		10.	10. 10.	•0	.	90. 90.		00 .	00 .		.04	2		99.	8			
	C Xessage Billing	00.	99.		96. 00	40 [.]	80.	80.	00.	00.	8. 8		•	9.						
28 1.17181 1.795 REPORT LEVEL	B OTHER CHARGES AND CREDITS	00.	18.PLL(81 09.	518,365.48	.00 25.9.52	5,132.75-	22,460,40-	-99.5E7.E	-21.14.12	a t .	4 , 1		•••	12,444.17	09. 160 161 23	11,700.60	71,475.00			
PAGE CONTROL 30 CONTLED 06/02/94 E COMPTLED 01/20 01/50	A RECURPTING CHARGES	94.	49.	00.	98.	99.	96.	60 [.]	- 00.	98.	19.592.6	90. 9	4	00.	00. 4		ŧ,	 LON Reserves LON Reserves		
JACCSONVILLE RAG PAGE CONTROL 3629 FROGRAM RUSTAPP CONTLED 64/92/94 13731 CREATED BY 2015/15E CONTLED 01/14/95 REI FRÜMTED 11/14/95 00:56	ACCOUNTING	1	7540.9290 (RMF) 7540.9290 (RX3)		7540.9294 (950)		7003-1000 IAPU)	(174) 8061.2089 (174) 8061.2089	9003.1004 (C60)			9043.1000 (EF1) 9045.1000 (EJ0)			9013.1000 (FV6)					0
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Mark 100		EXPEDITED POST BILLING COIN FOTAL BILLING FINALS	·•	00.	4 90, 00 40, 00	 80°.	oo	60°.	159.00	. 00 8,266.16-					00. 00.	68. db.	2	40· *0·	76,499.62	0\$' -14 627 C TT	-
LACCCONVILLE RAD PARTICIPAL DIVINGENTIA PARTICIPAL DIVINGENTIA CLASSIFICATION PARTICIPAL CVI PARTICIPAL C	PORT LEVEL!					 															
t te	PAGE CONTROL 31 CONTILED 01/12/9 SE CONTLED 01/12/9 Spife																				. <u> </u>
ON 502 351 3434 LO 814042521042 1008/008 -	JACKSONVILLE RAD PROGRAM RNG783P CHEATED BY NNG783P	ACCOUNTING																9003,1600			
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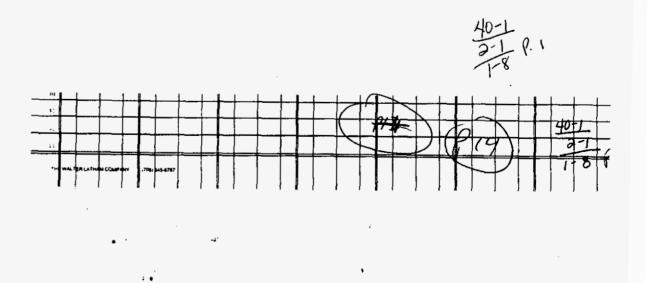
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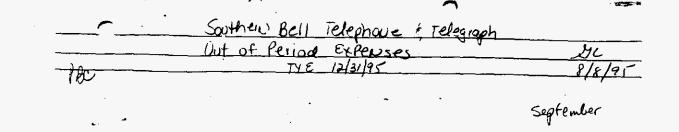
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<u> </u>	Southern Bell Telephone & Telegraph
	Out of Period Expenses
-ppc-	TYE 12/31/94 8/8/95
م م	No. 8
	Write off uneodrich discrepancied in disputed unstoned
	Lilo not appl. to 12 mes. Cnd. 12/31/14 - Booked 9/94
	Year 1993 537,334 per John Beach
	Portion Not appl. (537,334)
	9. Reay Alch128.9000 96.98 0 14,336,939.08/14,723,940.53
	Regante. (521, 107)
	90 Portras Alcenzo 78,994190 F/40=1
	Intrastate (411,644) (===================================
	(HO 7 P1)

Account 6728,9000 = Other General & Administrative - OTHER





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.. An MR basis entry was made by the Consolidated Billing Site to write-off the unresolved discrepancies in disputed customer bills. Shortages will be debited to account 6728.9000 and overages will be credited to 7160.0000. Following is the impact by state. (John Beach 205-321-3384)

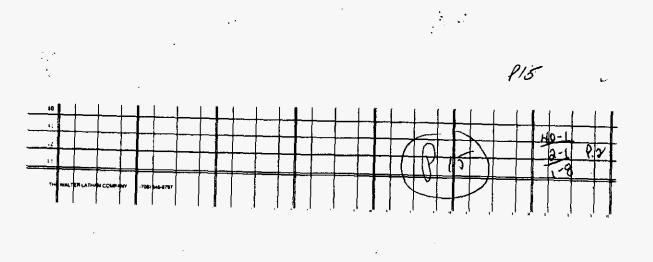
	Dr. 1130.0000 Cr. 7160.0000	Dr. 6728.9000 Cr. 1130.0000	
AL	Overage	Shortage 237,203	2 The Oppl. to
FL GA	64,191	(<u>611,631</u>) 734,465	1994
KY LA	35,519	23,184 103,187	
HS NC	60,528	2,198 41,320	
SC	800	86,746 664,770	
TN	936	·	
C0	161,974	2,504,704	

An item summary of approximate expense and revenue effect is attached to reflect the financial impact by state. If you have questions concerning these items or need more details, please call.

Director - Corporate Matters

P.	H.	Casey	٧.	C,	Cangelosi	G.	L.	Cochran
J.	G.	Butler	T.	F.	Lohman			Reid
c.	7.	Hamff	J.	E.	Beals	G.	s.	Griffin
c.	J.	Lathram	Su	san	Smith-Creel			

Account 6728,9000 = Other General & Administrative - OTHER Account 7160.000 = other Operating Gains and Losses .



No. 9

SUMMARY OF DEPR ADJ BOOKED 2/95 APPLICABLE TO 12 MOS END 12/31/94

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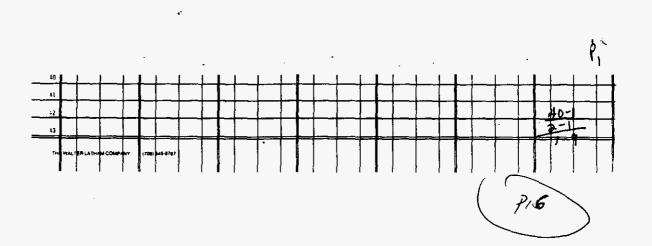
<u>TAB NQ</u>	DEPR <u>RESV</u>	DEPR EXPENSE		
1	(335,315.14) -	(16,957.25)~		
2	169.58 -	4,070.69		
3	625.08	1,200.83		
4	60.83	20.36		
5	302,116.76 -	103,647.32		
6	0.01	0.01		
7	(104.92)	(226.07)		
8	168,968.73	311,209.11		
TOTAL	136,520.93√			
	+ 2771,425 Pz 3/95			
		2124 390		

3174,390

40-1 P. 2-1

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Depr Exp Booked 3/95 12/94 Surveillance Report

77C	<u>Mo Amt</u>	Balance	Average
1/94	0.00	0.00	0.00
2/94	228,964.25	228,964.25	114,482.13
3/94	204,655.17	433,619.42	331,291.84
4/94	872,179.99	1,305,799.41	869,709.42
5/94	662,698.88	1,968,498.29	1,637,148.85
6/94	95,986.01	2,064,484.30	2,016,491.30
7/94	47,675.55	2,112,159.85	2,088,322.08
8/94	41,305.60	2,153,465.45	2,132,812.65
9/94	6,079.37	2,159,544.82	2,156,505.14
10/94	80,563.19	2,240,108.01	2,199,826.42
11/94	61,524.73	2,301,632.74	2,270,870.38
12/94	469,792.51	2,771,425.25	2,536,529.00
12/04 12 Ma	a Avence if book	ad properly	1 529 409 10 1

Esitmated Accrual Adjustment For C to C Transfers

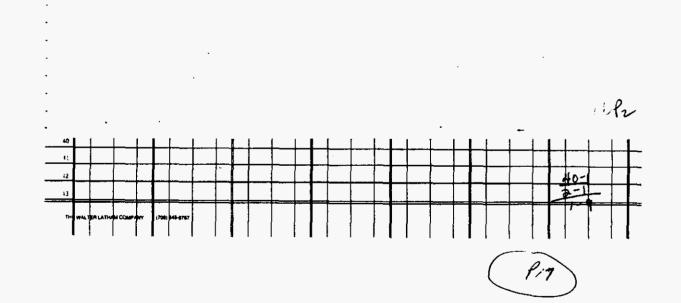
12/94 12 Mos Average if booked properly

1,529,499.10 🗸

2,771,425.25 / Pi

Adj to Depr Exp

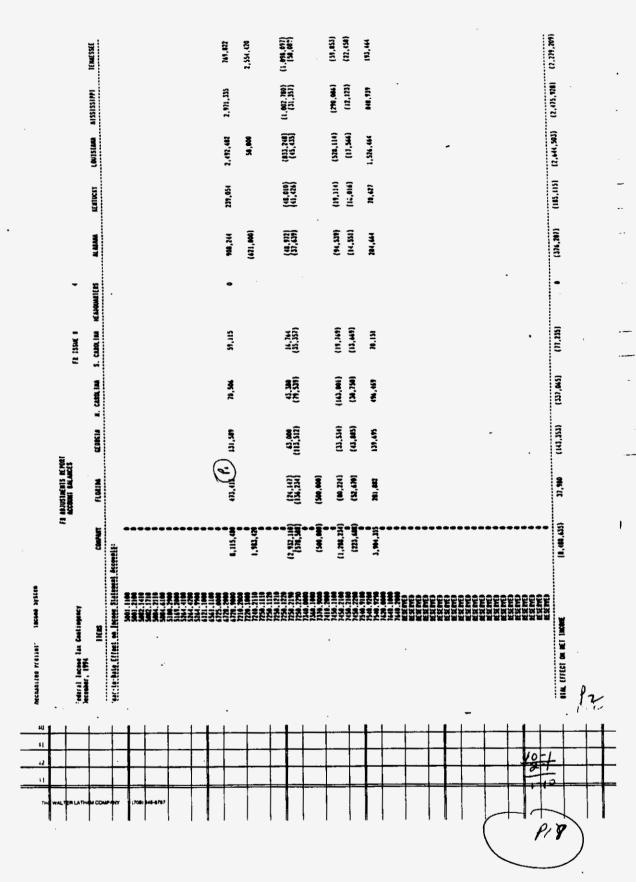
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UD. 10 V FIT Contingenery - FR adjustment 1. Jo excl li (473, ALC 6728,9000 90 Ontra 18,9941 40-1 h Crp. (313. 968 1 al 20,568 SI 123,690 FIT 229,710 NOJ . - --- ----. ---• - - -P,

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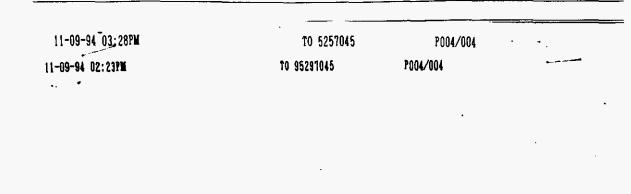
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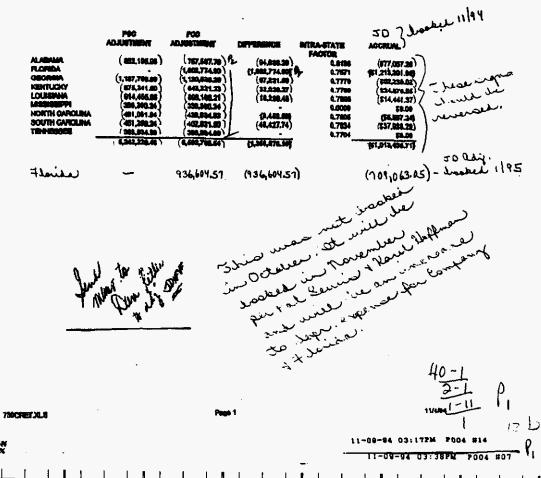
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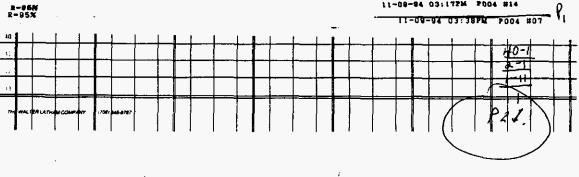
Depr, Ergense adjustment ito recognize 30 watery backed 195 applicable) s 1994 Intre <u>PSC. Q.S.;. FCC.Q.S.;. Q.192.</u> — 936,604,57 (936,604.57) 30 accor Factor 157157 (109,063.05 fz in not booked JOacconcluso following month. The FCC adig. unan look 12/94 ----- -.. ____ ... ----• • 40-1 a-1 P1 12 2 F 20

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TO 95297845 P002/004

TOTAL ADJUSTICATI		in the statement of the		FCC
	730C ADJUSTIMENT	NOS AVERAGE BACET	PCG	ULUSTINISHT
ALABAMA FLORIDA GEORGIA KENTUGKY LOUNSUMA MSRITH CAROLINA SOUTH CAROLINA SOUTH CAROLINA TENNESSEE TOTAL	3,381,730.00 6H 3,537,696.00 ° 6H 2,716,432.00 ° 6H 1,653,403.00 0H 1,231,369.00 0H 1,231,369.00 0H 1,234,554.00 0H 1,244,554.00 0H 1,442,518.00 0H 1,442,518.00 0H	02 1084 38.0 118,724,087,00 92 1084 33.0 88,842,868,09 93 1084 21.0 34,301,483,08 94 1084 21.0 54,587,350,00 95 1084 21.8 24,887,350,00 95 1084 31.0 31,818,046,00 92 1084 31.0 31,818,046,00 92 1084 31.0 31,818,046,00	0.01000007 0.01520000 0.01250000 0.01630000 0.01630033 0.01630000 0.01630000 0.01520000 0.01520000 0.01520000	767,807.78 1,602,774.97 1,120,628.20 643,1221,23 408,166.21 339,530.34 430,634.62 420,634.69 6,652,798,66
Fapraseription	SCB - JAN 18 80 - JAN 18		CREDIT 6401.1 100 DEBIT 7302	•

CUR NT YEAR

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ALABAMA FLORIDA GEORGIA KENTLICKY LOURIANA MISSISENPR NORTH CAROLINA SOUTH CAROLINA SOUTH CAROLINA TENNESSIE TOTAL Regressiftee	3.301,730.00 3.507,500.00 2,718,522.00 1,003,463.00 2,018,730.00 1,224,556.00 800,460.00 1,442,8168.00 1,442,8168.00 1,442,8168.00 1,442,8168.00 1,442,8168.00 1,442,8168.00	0194 0194 0194 0194 0194 0194	1094 1094 1094 1094 1094 1094 1094 1094	9.5 9.5 9.5 9.5 9.5	32,7 38,45%,45 34,178,140,80 25,808,194,60 15,842,128,40 24,830,895,40 11,742,754,80 7,84,870,80 13,744,800,80	6.01000007 0.01356000 0.01246000 0.01541607 0.0153333 0.01300000 0.01525000 0.01525000	342,882,08 481,404.00 322,579,30 405,408,52 143,114,42 144,521,144,42 178,184,45 7,115,880,44 178,183,45 2,564,852,45

PRICE YEAR

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ALABAMA FLONDA GEONGIA KENTUCKY LOUISIANA MISABATTI NORTH GAROLINA SOUTH GAROLINA SOUTH GAROLINA TENEESEE TOTAL	3.391,736.80 3.017,000.00 2.716,432.00 1.001,430.00 2.012,730.00 1.231,068.00 1.041,450.00 1.442,4164.00 14.447,466.00	0108 1 0108 1 0108 1 0108 1 0100 1 0100 1 0108 1	1306 11.5 1206 12.0 1206 12.0 1206 13.0 1200 11.5 1200 11.5 1200 13.6 1200 13.6 1303 11.5	04.660,004.00 43,172,308.06 22,507,164.00 14,130,194.80 20,445,366,00 14,100,400,00 12,294,672,00 8,405,620,00 18,500,118.60	0.01000007 0.01350000 0.01250000 0.01641007 0.01625333 0.01300000 0.01500000 0.01520000 0.01520000	4)4,828.88 682,827.34 407,484.80 263,504.88 408,757.68 184,104.42 198,830.74 144,484,18 216,471.64
Repressiption	SCB - JANSE -					

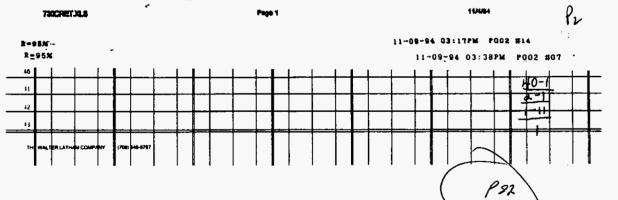
PRIOR YEAR 1

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FLORIDA GEORGIA NORTH CAROLINA BOUTH CAROLINA TOYAL		3.887,668.00 2.716,432.00 1.024,668.00 800,460.00 8,136,147,69	0100	1282	11.5 11.6	41,373,534,69 31,334,694,69 11,762,394,69 8,205,394,69	0.91360090 0.01260090 0.01260090 1.01625090	5 558,442.77 360,407.18 163,171.12 140,320,67 1,343,691,65
Repressiption	8C8 80	e JAN 98 100 MAL -						

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Page 1



PRIOR YR \$2	DEPR ADJUST	DEPR ADJUST / BOCKED 10/94	DIFFERENCE TO BE ADJUST	
ALABAMA	0.00	0.00	0.00	
FLORIDA	102,012,29	558,542.77	(456,530.48)	@ 456,530.43
GEORGIA	48,593.69	390,467.10	(341,893.41)	35, 25, 59
KENTUCKY	0.00	0.00	0.00	0 345 05a.50
LOUISIANA	0.00	0.00	0.00	3 J 36 604 - 57
MISSISSIPPI	0.00	0.00	0.00	
NORTH CAROLINA	0.00	153,171,12	(153,171.12)	
SOUTH CAROLINA	24,087.25	140,380.67	(116,293.42)	
TENNESSEE	·0.00	0.00	0.00	
TOTAL	174,693.23	1,242,581.64	(1,067,888.43)	
		•		
PRIOR YR 93		DEPR ADJUST	DIFFERENCE	•
PROM TO B	DEPR ADJUST	BOOKED 10/94	TO BE ADJUST	
	384,752.72	414,825.68	(30,072,96)	
ALABAMA	447,805,65	582.827.24	(135.021.50)	•
FLORIDA		407,484,80	(205.495.64)	
GEORGIA	200,959.16	352,294,96	(202,914,15)	
KENTUCKY	149,360.81	490,757.68	(222,836,93)	
LOUISIANA	267,918.75		(91,385.73)	
MISSISSIPPI	92,778.69 134.302.05	184,164.42 159,630.74	(25,528,68)	
NORTH CAROLINA	110.051.55	146,484.18	(36,422,63)	
SOUTH CAROLINA	153.906.24	215,671.54	(61,763,30)	
TENNESSEE	1,941,877.63	2,364,321,24	(1,012,443.61)	
TOTAL	1,041,017,003	2,304,361.24	(characteres of	
CURRENT YR 34		DEPR ADJUST	DIFFERENCE	
	DEPR ADJUST	BOOKED 19/94	TO BE ADJUST	
ALABAMA	83.365.51	342.682.08	(259,316.57)	
FLORIDA	116,352.40	461,404.90	(345.052.50)	buck great to 6561 7.5 × (174,681) = <u>10,325</u> Use depintra
GEORGIA	147,895.05	322,576,30	(174,681,25)	6 (1011 (01)
KENTUCKY	30,572.65	291,026,27	(260,453.62)	9.3 X (117,680=
LOUISIANA	60,098.60	405.408.52	(345,309,92)	110.22.5
MISSISSIPPI	18,759.52	152,135.82	(133,376.30)	- <u></u>
NORTH CAROLINA	35,242.51	126,532.67	(91,290.16)	the log to
SOUTH CAROLINA	29,428.47	115,968.64	(86,540.17)	noe depita
TENNESSEE	34,222.47	178,153.45	(143,940.96)	tattan
TOTAL	555,\$35.18	2,385,896.65	(1,839,961.47)	
·			-	
TOTAL ADJUST		DEPR ADJUST	DITERENCE	•
	DEPR ADJUST	BOOKED 10/84	TO BE ADJUST	
ALABAMA	468,118.23	757,507.76	(289,389.53)	
FLORIDA	666,170.34	1,602,774.91	(136.604.57) (Pi	
GEORGIA	397,457.90	1,120,528,20	(723,070.30)	
KENTUCKY	179,953.48	643,321,23	(463,367.77)	•
LOUISIANA	328,017.35	896,166.21	(558,148.06)	
MISSISSIPPI	111,538.21	336,300.24	(224,762.03)	
NORTH CAROLINA	169,544.57	439,634.52	(259,959.95)	
SOUTH CAROLINA	163,685.27	402,831.50	(239,246.23)	
TENNESSEE	188,130.71	393,834.99	(205,704.28)	
TOTAL	2,872,516.04	6,692,789.58	(8,920,283.52)	
			DEBIT \$661.1100 CREDIT 730X	

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12/12/94

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FLC	ORIDA PUBLIC SERVIC AUDIT DOCUMENT/REC NOTICE OF IN	ORD REQUEST	
TO: Putte Klin UTILITY: Putt FROM: MANDER: HANDER:	magnadeen 	(AUDITOR PREPAR DATE OF REQUEST: 8/1	NG REQUEST
	ING ITEM(S) BE PROVIDED BY		14/55
	2.006, F.A.C., THIS REQUEST IS N		TE) ENT TO AN INQUIRY DE OF AN INQUIRY
Ne He Prince Circled in 74 (-725 - 2 (-725 - 2 (-725 - 2 (-725 - 3 (-725 - 3 (-7	nple plama - - dicurentation e altertal for items items items items	In The it	21 em_)
TO: AUDIT MANAGER		DATE	
	DOCUMENTATION: OVIDED TODAY. PROVIDED IN THREE (3) WORK	DAYS BUT WILL BE MADE A	VAILABLE BY
CONFIDENTIA MAINTAIN CO PERSON MUS	OPINION, THE MATERIAL IN ITEM AL BUSINESS INFORMATION AS ONTINUED CONFIDENTIAL HAI ST, WITHIN 21 DAYS AFTER TH AL CLASSIFICATION WITH THE E D6, F.A.C.	DEFINED IN 364.183, 366 NDLING OF THIS MATERIA IE AUDIT EXIT CONFEREN	6.093, OR 367.156, F.S. TO L, THE UTILITY OR OTHER CE, FILE A REQUEST FOR
	L NOT BE PROVIDED. (SEE ATTA	CHED MEMORANDUM)	10-44
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	AUDIT DOCUM	SERVICE COMMIS MENT/RECORD REQUEST ICE OF INTENT	SION
TO: Patte	Klein Bisp		
FROM:	(AUDIT MANAGER)	(AU	
REQUEST NUMB		DATE OF REQUES	л: <u>8/18/15</u>
	THE FOLLOWING ITEM(S) BE PROV	/IDED BY	8/25/95 (DATE)
REFEREN	ICE RULE 25-22.006, F.A.C., THIS RE		
ITEM DESCRIPTI	ON:	Ŀ	OUTSIDE OF AN INQUIRY
Plea	e ansara the	attached (7)	mestions)
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TO: AUDIT MAN	AGER Ruth young		DATE 8/30/95
	RECORD OR DOCUMENTATION:	tual Capiered on 8/30	195.
(2) 🔿	CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BI	E MADE AVAILABLE BY
(3)	CONFIDENTIAL BUSINESS INFORM MAINTAIN CONTINUED CONFIDE PERSON MUST, WITHIN 21 DAYS	ATION AS DEFINED IN 364 NTIAL HANDLING OF THIS AFTER THE AUDIT EXIT CO	IS PROPRIETARY AND 183, 366.093, OR 367.156, F.S. TO MATERIAL, THE UTILITY OR OTHER ONFERENCE, FILE A REQUEST FOR ORDS AND REPORTING, REFER TO
(4) 🔘	THE ITEM WILL NOT BE PROVIDED.	(SEE ATTACHED MEMORAN	NDUM) 10-45-71
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	FLORIDA PUBLIC SERVICE (AUDIT DOCUMENT/RECORD NOTICE OF INTENT	REQUEST
UTILITY: FROM: REQUEST NUMB AUDIT PURPOSE REQUES	E: Surveillone	(AUDITOR PREPARING REQUEST) OF REQUEST: $\frac{8/18/55}{(bare)}$:
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TO: AUDIT MAN	AGER	DATE
	RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY.	
(2)	CANNOT BE PROVIDED IN THREE (3) WORK DAYS	BUT WILL BE MADE AVAILABLE BY
(3)	AND IN MY OPINION, THE MATERIAL IN ITEM NOS CONFIDENTIAL BUSINESS INFORMATION AS DEFI MAINTAIN CONTINUED CONFIDENTIAL HANDLIN PERSON MUST, WITHIN 21 DAYS AFTER THE AU CONFIDENTIAL CLASSIFICATION WITH THE DIVISIO RULE 25-22.006, F.A.C.	INED IN 364.183, 366.093, OR 367.156, F.S. TO IG OF THIS MATERIAL, THE UTILITY OR OTHER IDIT EXIT CONFERENCE, FILE A REQUEST FOR ON OF RECORDS AND REPORTING, REFER TO
(4) 🔿	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED	10 - 45 P2 D MEMORANDUM)

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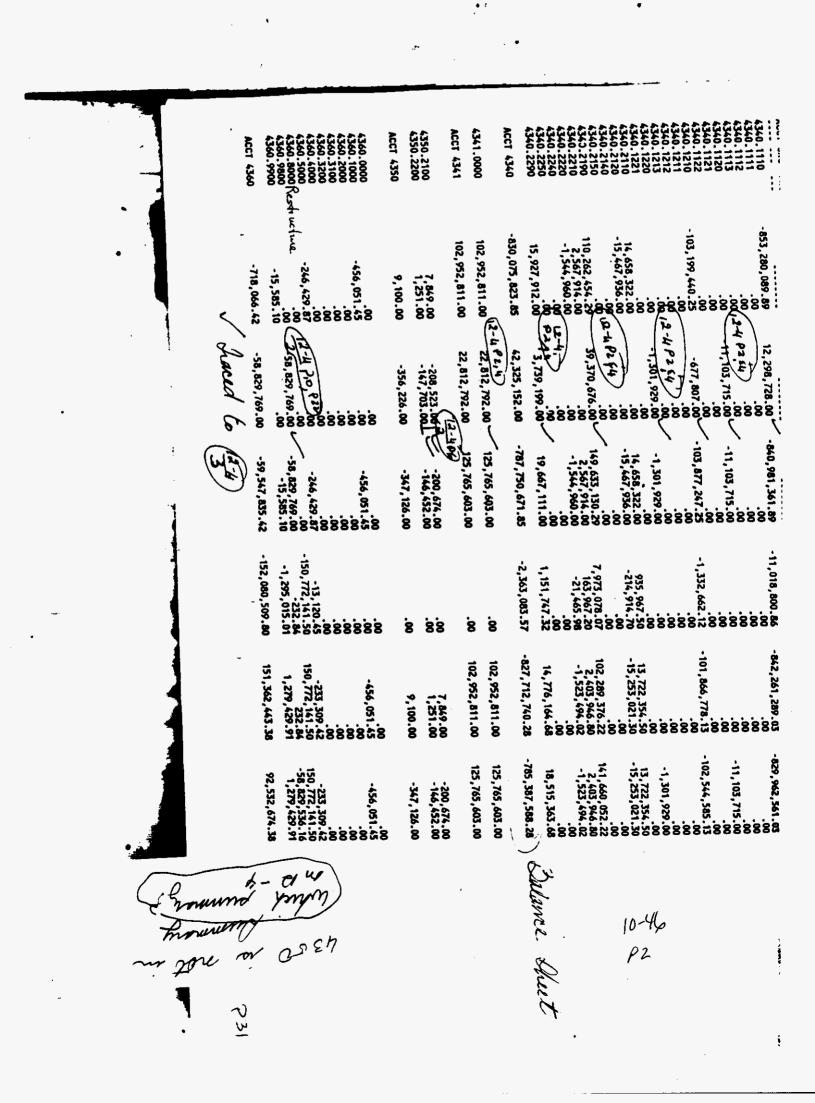
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2*211*001*805	1.073.306,114	#16'162'+++'+ L1	2914016465
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TT8'20T'\$65'S	845'528'902'1	692'5+6'008'+	
122,165,265	960'580'1*	110'8+2'991 E	
696'242'201'1	291**99*229	921'200'586'1	
968,556,75	118'V62'S	£22°038°332	ν V
1"222"809"122	284°97292	992'692'809'T	608'114'8Z
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The ague 20 NEL INVESTMENT 294'965'4724'4 AD-DII bestironenU go-noN 25 AD-evressi xei oni berreted qo-noN - MS 249*2 23 Non-op Depreciation Reserve-CR 9*110*2 22 Non-operating Plant 15*629*21 $\mathbf{1}$ NON-OPERATING INVESTMENT 10 12916'027'095

06EKATING INVESTMENT 4, 424, 454, 454, 119,023,789 100.977.95420 Branortized ITC-Sec.50-CR/10, 776, 601 AL Unamortized ITC-Sec.38-CR 4 71 104601 191 111'51 816' +99'828' 1 Soz'8 LL 65L'H 1503 X008 13N 81078,844,067 ± AD-evress xsi emont berreted T1704,807,187 114.402.487 675'LAT BLL 1,432,971,51116 DEDFECTATION RESERVE-CR 4,421, 54, 40, 70 74,484, 508,078 975, 128,679 15 L01'6LT'650'0T 190, CC 2, CJ99, P 190, CC 2, CJ99, CC 2, CJ99, CC 2, 2151059128 072 786 18 sations & terraren #1 201 861 18 0.13 Telecome. Pit Adjustment 0 1851522 226,495.12 Property Held for Future Use 220,673 104,987,71 206,984 (11-1200) rabou field .mecasis 11486,384.51 36.589.42110 Telecom. Plant Under Const-51.40,529.526 35,135,959 9:844 633.240 9 Telecome. Plant 19 Service 8]0 stessy statent LEI'BIE'LI 069, #10, 91 17,423,946,71 stassh aldiprone Cable & Wire Factittes 4, 794, 453394, 800, 945, 559 9 #62'869'262'* 9 868'688'891 921'200'S86' 12 1/22 '776 / UCTESTESUE .: EDT / 10 TEUDUOG 3'622'888'338 (*) 21

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PROPRIETARY

10-46 p.4

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)		FLORIDA PUBLIC SERVICE AUDIT DOCUMENT/RECORI NOTICE OF INTE	D REQUEST
T0;		Karal Hallman	
UTILI	TY:	SBT	2/2 2/
FROM:		ANDIT MANAGER	HAUDITON PREPARING REQUEST
		NMBER: <u>HC</u> POSE: <u>Duppedlance</u>	DATE OF REQUEST: <u>8/2// 95</u>
		REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY	1: <u>8/23/2r</u>
		REFERENCE RULE 25-22.006, F.A.C., THIS REQUE	EST IS MADE: I INCIDENT TO AN INQUIRY
ITEM	DESC	RIPTION:	D OUTSIDE OF AN INQUIRY
		Please reconcile the Septeral she is Balance Sheet to FR Bas	come In leserve from
	+	a Badan phat to FR Bra	in (he attached)
	ų	to parasice sonce or the same	is south minimum .
		P IA (I	-1.10-
TO:	AU	DIT MANAGER Kith Young	DATE: 8/21/95
THE R		STED RECORD OR DOCUMENTATION:	
(1)	TH CT	HAS BEEN PROVIDED TODAY BY FAX	
{ 2 }		CANNOT BE PROVIDED BY THE REQUESTED DATE BUT	
(3)		AND IN MY OPINION, ITEMIS) IS(AF INFORMATION AS DEFINED IN 364.183, 366.093, CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UT AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST DIVISION OF RECORDS AND REPORTING. REFER TO RU	ILITY OR OTHER PERSON MUST, WITHIN 21 DAY: T FOR CONFIDENTIAL CLASSIFICATION WITH TH
	m	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED M	· · · · · · · · · · · · · · · · · · ·
(4)			
(4)	•	Patri	cia D. Klein, Manager
DISTIN	CUT	DN:	Lia D. Klein Manager ISIONATURE AND TITLE OF HESPONDENT
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P02

FROM FINANCE REGULATORY

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FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT	
TO: Patte Klein UTILITY:	28/95
TEM DESCRIPTION: Re: Expense Sample aut 1 Provide dur in for the attached in	6121 6nz).
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TO: AUDIT MANAGER DATE	
THE REQUESTED RECORD OR DOCUMENTATION: (1) HAS BEEN PROVIDED TODAY.	
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AV	AILABLE BY
(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.09 MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND RULE 25-22.006, F.A.C.	93, OR 367.156, F.S. TO THE UTILITY OR OTHER E, FILE A REQUEST FOR
(4) O THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)	10-47 PI
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PSC/AFA-6 (Rev. 6/94)

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REQUEST NO 48

1. Per external auditor workpapers, Binder 2 of the Financial Audit, the cash flow statement included a 3.8 million in abandoment of assets. What was the amount for Florida, Fl Intrastate? How was this treated on the books and records for Fl? How treated for

2.

Per Binder 12 or 14 of Financial audit. Reference is made to a 20 million accrual for lawsuit settlement. What is this estimate for? Who made it? What is it based on? What account is this expense in? How handled for Surveillance report purposes?

3.

Binder 12 of 14 of Financial Audit. According to the workpapers, 115.7 million reversed in 94 from 93 expense for non current portion. Why was this reversed? Provide original entries, amounts, and reversal entries, amounts, dates. What was the amount for F1, F1 Intrastate? How was this handled for Surveillance report purposes?

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10-47 P2

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69-1602A	(Plaase Use Ball Point Pen - Prats Hard)	
FLOR	RIDA PUBLIC SERVICE COM AUDIT DOCUMENT/RECORD REQU NOTICE OF INTENT	
TO:Atti Clew UTILITY:SMP FROM:AUDIT MAN	AGER	(Paus Fix - 404, 5.5- 7045
REQUEST NUMBER:	DATE OF REC	QUEST: _8/2/195
AUDIT PURPOSE:	G ITEM(S) BE PROVIDED BY	<u>8/19/95</u>
	Dá, F.A.C., THIS REQUEST IS MADE:	O INCIDENT TO AN INQUIRY
ITEM DESCRIPTION:	· · · · · ·	
Fless and	way the attendant	I mestion)
- reparting	the Betern auch	tor confragence
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TO: AUDIT MANAGER	. young	DATE 8/31/95
THE REQUESTED RECORD OR DO	DELIMENTATION: DED TODAY. Jeclical Expland or	8/31/95 (to Mami)
~	VIDED IN THREE (3) WORK DAYS BUT W	
CONFIDENTIAL E MAINTAIN CON	Business information as defined in Tinued Confidential Handling of	IS PROPRIETARY AND 364.183, 366.093, OR 367.156, F.S. TO THIS MATERIAL, THE UTILITY OR OTHER IT CONFERENCE, FILE A REQUEST FOR

(4) () THE ITEM WILL NOT BE PROVIDED, (SEE ATTACHED MEMORANDUM)

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CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO

10-48

08-21-95 04:46PM P001 #25

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Jammy H. Mesur - 112 Dage SIGNATURE AND TITLE OF RESPONDENT

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RULE 25-22.006, F.A.C.

P001

08-21-95 04:42 PM

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FLORIDA PUBLIC SEI	RVICE COMMISSION
DOCUMENT / R	ecord request
10: _ Catte Klein	
UTILITY:	
FROM:	(AUDITOR FREPARING MESULAT)
119	NUMBER Staller
REQUEST NUMBER:	DATE OF REQUEST:
AUDIT PURPOSE:	BY
REFERENCE RULE 25-22.006, F.A.C., THIS REQUE	\sim
ITEM DESCRIPTION:	D-Gutside of an inquiry
Aleone answer	The allacher
Ne. C+L Audit	Workpaperal.

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a with thing	8/23/05
TO: AUDIT MANAGER <u>Skuth Upung</u>	DATE $-\frac{\delta/2}{15}$
THE REQUESTED RECORD OR DOCUMENTATION:	
	1 2 un red to Mianil-
(1) THAS BEEN PROVIDED TODAY Judinat	Capitor of forder of
(2) CANNOT BE PROVIDED IN THREE (3) W	ORK DAYS BUT WILL BE MADE AVAILABLE BY
	PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION
	67.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY
	FINTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND
REPORTING. TO MAINTAIN CONTINUED	CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR
OTHER PERSON MUST, WITHIN 21 DAYS	AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL
(OR IN THE CASE OF MATERIAL OBTAINS	ED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER
THE AUDIT EXIT CONFERENCE) FILE A	REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE
DIVISION OF RECORDS AND REPORTIN	
	19-49-21
(4) () The ITEM WILL NOT BE PROVIDED. (SE	E ATTACHED MEMORANDUM)
	Lanimy A Messil - Myr Rajaict
	BECHATLINE AND TILLE OF RESPONDENCE
DISTRIBUTION:	G
Original; Utility Complete and Return to Auditor Pink: To FPS	SC Analyst Goldenrod: Audit File Copy Canary: Utility Relain PEC/AIA-e (Nev. 7/90)
₹= 96%	08-21-95 04:46PM P003 #25
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P003

THIS PAGE WAS A COPY OF EXTERNAL AUDITORS' WORKPAPERS

REMOVED AS PROPRIETARY AND CONFIDENTIAL DATA

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10-49 P.Z

08-21-95 D4:42 PM

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HARVEST PRIVING (004) 891-3445

(Please Use Ball Point Pen - Press Hard)
FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST
FROM:
(AUDITOR PREMARING RECOVERY)
AUDIT PURPOSE: DATE OF REQUEST: 0/-4/25
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: O INCIDENT TO AN INQUIRY
flease answer the attached questions
De Contrabution ofrance BDD and 1. The
TO: AUDIT MANAGER Ruth young DATE 8/28/95
THE REQUESTED RECORD OR DOCUMENTATION:
1 00 . 1× minmi 8/20/95
(1) (1) HAS BEEN PROVIDED TODAY SECTION CAPSEDIC COMMUNIC
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. 1 UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR INTHE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
k=96% 08-21-95 04:46PM P005

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HARVEST PRINTING (904) 681-2468

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(Please Use Ball Point Pen - Press Hard)
FLORIDA PUBLIC SERVICE COMMISSION
TO:
REQUEST NUMBER:
AUDIT PURPOSE:
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
te: Sample De m Gerout 6122-2000
Provide documentation for the allerded 29
istom).
TO: AUDIT MANAGER DATE
THE REQUESTED RECORD OR DOCUMENTATION:
(1) HAS BEEN PROVIDED TODAY
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. 1 UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
SIGNATURE AND TITLE OF RESPONDENT
DISTRIBUTION: Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA-6 (Rev. 7/90)

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	E94802L (Please Use Ball Point Pen - Press Hard)
	FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT
I	TO: Southern Bell 5 UTILITY: Karol Hoffmant FROM: Puth Young
	(AUDIT MANAGER) (AUDITOR PREPARING REQUEST) REQUEST NUMBER: 52 DATE OF REQUEST: 8/22/95
	AUDIT PURPOSE: SUIVEI Malice Report REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
	REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
	ITEM DESCRIPTION: RE: Bellicore Investment (X) OUTSIDE OF AN INQUIRY
	Please recoverile Fla Belleore Dividend: per 6/L and co's prepared schedule.
	ACCOUNT 7360-3000 +742,911.92
-	Compony's schedule 73B, 170.37 4,741.55 Difference to be reconciled.
ری ا	Please provide the calculation + backup for the Belliore Dividend adjustment to N.O. I *682,000
	TO: AUDIT MANAGER Auth Loung DATE 8/28/95
	THE REQUESTED RECORD OR DOCUMENTATION: (1) HAS BEEN PROVIDED TODAY. Judual Expressed to Micinic 8/28/95.
	(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
	(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
	(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
	(Jammy A Marier - Manager)
۱	DISTRIBUTION: Utility Complete and Return to Auditor Pink: To FPSC Analyst
(Goldenrod: Audit File Copy Concert Utility Petrin

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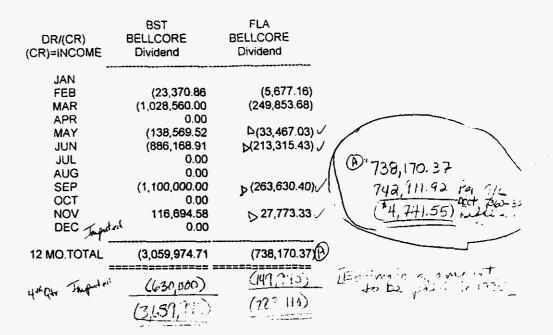
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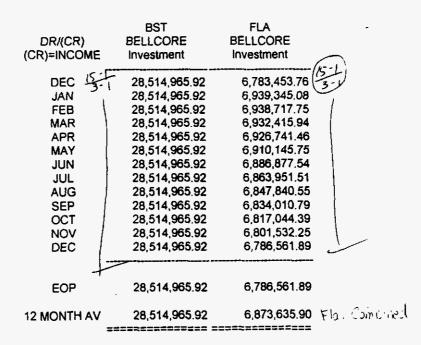
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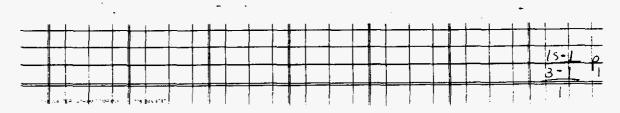
	- infrance-	
Bella	· Southern Bell Teleg.	L'L
	TIE 12/31/94	1/2495

FLORIDA 12/94 BELLCORE ADJUSTMENT- BOOK BASIS









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		RVICE COMMISS T/RECORD REQUEST OF INTENT	ION
TO: <u>Patti</u> UTILITY: <u> </u>	Klein BST fith form		OR PREPARING REQUEST
REQUEST NUMBER AUDIT PURPOSE:		DATE OF REQUEST:	- 1/25
	THE FOLLOWING ITEM(S) BE PROVIDE	D BY	8 3/
REFERENC	CE RULE 25-22.006, F.A.C., THIS REQUE		INCIDENT TO AN INQUIRY OUTSIDE OF AN INQUIRY
ITEM DESCRIPTIO	N: Re: 6124-1020		
- Pron Thote	ide documentation One stem Server No.	for the alter 94121632828	had do stemd.
form n t	andrents that the G/L	male up ?	te tallo
	GER	C	DATE
THE REQUESTED I	RECORD OR DOCUMENTATION:		
	HAS BEEN PROVIDED TODAY.		
(2) 🔿 (CANNOT BE PROVIDED IN THREE (3) V	VORK DAYS BUT WILL BE A	ADE AVAILABLE BY
	AND IN MY OPINION, THE MATERIAL II CONFIDENTIAL BUSINESS INFORMATIC MAINTAIN CONTINUED CONFIDENTIA PERSON MUST, WITHIN 21 DAYS AFT CONFIDENTIAL CLASSIFICATION WITH RULE 25-22.006, F.A.C.	ON AS DEFINED IN 364.17 IL HANDLING OF THIS M IER THE AUDIT EXIT COM	83, 366.093, OR 367.156, F.S. TO Aterial, the utility or other IFERENCE, file a request for
(4) 🔵 1	THE ITEM WILL NOT BE PROVIDED. (SEE	E ATTACHED MEMORAND	DUM) 10-53
DISTRIBUTION: White: Utility Complete	and Return to Auditor	SIGNATURE	AND TITLE OF RESPONDENT
Pink: To FPSC Analyst Goldenrod: Audit File C Canary: Utility Retain			PSC/AFA-6 (Rev. 6/9

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		RVICE COMMIS VRECORD REQUEST OF INTENT	SSION
то: <u></u> utility: from:	SPB Jour Jour Jour Jour Jour Jour Jour Jour		
REQUEST NUMB	ER:54	DATE OF REQUE	8/22
REQUES	T THE FOLLOWING ITEM(S) BE PROVIDE	D BY	
REFEREN	NCE RULE 25-22.006, F.A.C., THIS REQUE	ST IS MADE:	UNCIDENT TO AN INQUIRY
ITEM DESCRIPTION	ON: Further to Key 27		
Please à	name the attacked	10 grestions	<u> </u>
If it is discuss	possible, a co these questions	ference era	It to he peterable
ap this	time 0	(onswer)	
	γ μ μ		
TO: AUDIT MAN	AGER Kuth Your	g	DATE $-\frac{9/7/95}{2}$
	RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY.	y FAX and	Conference Call
(2) 🔵	CANNOT BE PROVIDED IN THREE (3) V	VORK DAYS BUT WILL	BE MADE AVAILABLE BY
(3) 🔿	AND IN MY OPINION, THE MATERIAL II CONFIDENTIAL BUSINESS INFORMATIC MAINTAIN CONTINUED CONFIDENTIA PERSON MUST, WITHIN 21 DAYS AFT CONFIDENTIAL CLASSIFICATION WITH RULE 25-22.006, F.A.C.	ON AS DEFINED IN 36 L HANDLING OF THIS FER THE AUDIT EXIT (54.183, 366.093, OR 367.156, F.S. TO 5 MATERIAL, THE UTILITY OR OTHER CONFERENCE, FILE A REQUEST FOR
(4) 🔘	THE ITEM WILL NOT BE PROVIDED. (SEI	E ATTACHED MEMOR	ANDUM)
		Patricia	J. Klein Manager
DISTRIBUTION:		SIGN	ATURE AND TITLE OF RESPONDENT

DISTRIBUTION: White: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

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REQUEST 54

- Answer to Request 27 for account 6122-2000 Furniture Expense enumerates four vouchers. Please provide the vouchers for the four payments mentioned in that answer.
- Answer to Request 27 for account 6212 FRC 377M further explain the increase due to 1993 corporate entry to decrease. \$7904K for application software and 2329K for ???
- SyAnswer to Request 27 for account 6232.1200 257M Circuit Equip. Digital Sub Pair Gain Systems Other.

The answer says \$8,572K increase in combined Direct Plant and Engineering Labor and \$2,103K for Plant Benefit Payroll Taxes. The note on the bottom says this is partially attributed to effects of Hurricane Andrew. What part of this \$10.5 attributed to Hurricane Andrew? What is the other part attributed to?

- Answer to Request 27 for Account 6232.1200 257R Circuit Equip Digital Sub Pair Gain systems.
 Request asked for reason for decrease from 92 to 93 and decrease from 92 to 94.
 Are you saying that the decrease in 1993 and 94 is due to the high expense in 1992 for Hurricane Andrew?
 If so, why is Account above 6232.1200 257M increasing because of Hurricane Andrew? If not Hurricane Andrew, explain the decrease further?
- 5) Answer to Request 27 for Account 6232.1200 F257R and F 257M Circuit Equip Digital Sub Pair Gain systems. -- Fiber Optic Feeder. The answer details the areas where the decreased and increases occur, but does not explain why. Please explain why the decreases and increases in the specific areas.

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- Answer to Request 27 for Account 6311.1000 418M BOC owner regulated. The answer details the amount and area, but does not explain why. Explain reasons.
- 7)Answer to Request 27 for Account 6411.1000 1M Pole Expense. The answer says due to normal business growth. This account increased 11.6% in 93 over 92 and 51.4% in 94 over 93.
- Was the increase in 93 over 92 abnormally low? Does this account increase 51.4% a year normally? If so document. Provide amounts and percents for 90-91 and 91-92.
- Why did the billing from BCI increase \$6.256M over 93?

/% Inswer to Request 27 for Account 6723 What are CAP Special Payments? How many employees involved?

10-54P2

6948021	(Please Use Ball Point Pen - Pres	iss Hard)	
	FLORIDA PUBLIC SERVICE AUDIT DOCUMENT/RECOR NOTICE OF INTEN	RD REQUEST	
TO:	alte Klein <u>Bat</u> <u>Auto Josen</u> inter Josen	(AUDITOR PREPARING REQUEST)	
REQUEST NUMB		TE OF REQUEST:	
	T THE FOLLOWING ITEM(S) BE PROVIDED BY	(DATE)	
REFEREN	NCE RULE 25-22.006, F.A.C., THIS REQUEST IS MAD	DE: INCIDENT TO AN INQUIR	
ITEM DESCRIPTIO	ON: 6613 - 25 iteme)		
	roude documentation ~	for the above	
	wp 44		
TO: AUDIT MAN	AGER	DATE	
	RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY.		
(2) 🔿	CANNOT BE PROVIDED IN THREE (3) WORK DAY	YS BUT WILL BE MADE AVAILABLE BY	
(3) 🔿	AND IN MY OPINION, THE MATERIAL IN ITEM NO CONFIDENTIAL BUSINESS INFORMATION AS DEI MAINTAIN CONTINUED CONFIDENTIAL HANDLI PERSON MUST, WITHIN 21 DAYS AFTER THE A CONFIDENTIAL CLASSIFICATION WITH THE DIVIS	FINED IN 364.183, 366.093, OR 367.156 ING OF THIS MATERIAL, THE UTILITY OF AUDIT EXIT CONFERENCE, FILE A REQU SION OF RECORDS AND REPORTING, F	s, f.s. to r other jest for
	RULE 25-22.006, F.A.C.	10-55	
(4) 🔾	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHE	ED MEMORANDUM)	

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DISTRIBUTION: White: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

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SIGNATURE AND TITLE OF RESPONDENT

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FLOR	IDA PUBLIC SERVIC AUDIT DOCUMENT/REC NOTICE OF INT	ORD REQUEST	
TO:Putti Klen UTILITY:RF FROM:LAUDOT MENTE	JERI -	(AUDITOR PREF	PARING REQUEST
REQUEST NUMBER:	6 [DATE OF REQUEST:	0/27
AUDIT PURPOSE:	ITEM(S) BE PROVIDED BY		(DATE) 9/5
REFERENCE RULE 25-22.00	6, F.A.C., THIS REQUEST IS M	\simeq /	DENT TO AN INQUIRY SIDE OF AN INQUIRY
ITEM DESCRIPTION:		<u> </u>	
Provide doca	nontrhan for the	to yollowing	accounts :
Qu 7 67/2 Qu 7 6722 (Lu 7 6623 6723 6724 6724 6724 6724 10: AUDIT MANAGER	- 7 sten - 7 sten - 7 sten - 7 sten - 32 sten - 32 sten - 13 sten - 29 stens)	-
	DED TODAY.		
(3) AND IN MY OPIN CONFIDENTIAL B MAINTAIN CONT PERSON MUST, N CONFIDENTIAL C RULE 25-22.006, F	USINESS INFORMATION AS INUED CONFIDENTIAL HAN WITHIN 21 DAYS AFTER TH CLASSIFICATION WITH THE D	NOS DEFINED IN 364.183, 3 IDLING OF THIS MATER E AUDIT EXIT CONFERI IVISION OF RECORDS	IS PROPRIETARY AND 366.093, OR 367.156, F.S. TO RIAL, THE UTILITY OR OTHER ENCE, FILE A REQUEST FOR AND REPORTING, REFER TO 10 - 56

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DISTRIBUTION: White: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

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SIGNATURE AND TITLE OF RESPONDENT

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E94802L (Please Use Ball Point Pen -	Press Hard)
FLORIDA PUBLIC SERVIC AUDIT DOCUMENT/RECONNUTICE OF INT	ORD REQUEST
	42
TO: Karo Hotfman	U.
UTILITY: Southern Bell	
FROM: Ruth Young	Gubriela Leon
[AUDIT MANAGER]	(AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 57	DATE OF REQUEST:
AUDIT PURPOSE: Jurvei llance	
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY	9/8/95
	(DATE)
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS M	
REFERENCE ROLL 25-22.000, F.A.C., THIS REQUEST IS MI	×
	OUTSIDE OF AN INQUIRY
ITEM DESCRIPTION:	
Option received the attack of a C	
Please reconcile the attached 2 (pmpany provided schedules.
Deside side from the transformer	
Provide receipts from the donating	company highlighted on
the attached workpaper.	
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	······································
TO: AUDIT MANAGER Ruth Young	DATE 9/15/95
(1) HAS BEEN PROVIDED TODAY. Fader	al Express to Miami
(2) CANNOT BE PROVIDED IN THREE (3) WORK D	AYS BUT WILL BE MADE AVAILABLE BY
(3) () AND IN MY OPINION, THE MATERIAL IN ITEM I	NOS IS PROPRIETARY AND
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	DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO
	DLING OF THIS MATERIAL, THE UTILITY OR OTHER
PERSON MUST, WITHIN 21 DAYS AFTER THE	AUDIT EXIT CONFERENCE, FILE A REQUEST FOR
CONFIDENTIAL CLASSIFICATION WITH THE DI	VISION OF RECORDS AND REPORTING, REFER TO
RULE 25-22.006, F.A.C.	a. ()
	10-57 PI / 9
(4) () THE ITEM WILL NOT BE PROVIDED. (SEE ATTAC	
	atricia J. Klein, Manager
White: Utility Complete and Return to Auditor	SIGNATURE AND TITLE OF RESPONDENT
Pink: To FPSC Analyst Galdenrod: Audit File Copy	
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03/10/95 14:34 FAX 404 249 42 BSC-1 3 A

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SellSouth Corp. Allocation of Contribution Expenses January through December 1994 Billed to BST

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January	Chrough Decem	ber 1994 Billed to B	ST	
<u>Curpany</u>	MONTH INCURRED	COKRECTED CO TOT		
	9312	279,603.21		
•	9401	6,410.07		
	9402	43,940.35		·
	9403	133,948.24		
-	9404	705,903.53		
	9405	47,544.52		
,	9406	289,353.54		
	9407	110,069.13		
,	9408	66,223.32		
	9409 .	126,677.73		
•	9410	202,768.86	· ·	ə. :
	9411	96,728.63		
BB5 Allocht	5H1PS 514ED TO BE 1994 BULIN 10N OF B			$\frac{98}{857} = 47,271$
ge 1 inted: R-97%	03/10/95 11:4	General Condept. Phone + 5247- Fer + 525-		Ray X.9784 Setu X.7897 50,416 1557 (P2)

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OPC 3rd Interrogatories Item No. 28 Attachment 1 Page 2 of 8

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	UTH CORP. CONTRIBUTIONS SYSTEM PACE NTRIBUTIONS BY ORGANISATION 01011		
ORGANIZATION NAME	DISP. DATE	Contribution Amount	
ATLANTA HISTORICAL SOCIETY, INC.	03/24/1994 10/21/1994 09/29/1994 03/02/1994	<pre>\$ 12,500 1,500 1,920 4,600</pre>	
RTLANTA LEGAL AID SOCIETY, INC.	04/12/1994	4,100	
ATLINTA NEIGHBORGOOD DEVELOPMENT PARTNERSHIP, INC.	08/05/1994	15,000	
ATLANTA PHOTOGRAPHY GROUP	05/08/1994	2,700	
ATLANTA PROJECT, THE	06/06/1994	42,500	
ATLANTA SHAKESPEARE COMPANY	09/06/1994	1,000	
ATLANTA UNION MISSION	11/15/1994	3,000	
BIG BROTHERS OF THE MATIONAL CAPITAL AREA	02/11/1994	3, 375	
INDIGO ATLANTA, INC.	12/07/1994	2,500	
BOY SCOUTS OF AMERICA, ATLANTA AREA CONNEXT.	0\$/04/1994	12,500	
BOTS AND GIRLS CLUBS OF AMERICA	04/12/1994	12,500	
BRIDGE VAMILY CENTER	10/05/1994	2,500	
BUSINESS RIGHER MOUCATION FORUM	04/04/1994	5,000	
Callanwolde fine arts center	07/18/1994	504	
CALLARAY, IDA CASON FOUNDATION	04/08/1994	1,000	
CAMPBELL, LENA JEAN, ELENGETARI SCHOOL	05/31/1994 12/16/1994	2,000	
CARE FOUNDATION (WASHINGTON LIAISON OFFICE)	04/13/1994	4,250 /	
CARTER TRIBUTE CONCLESION	01/24/1994	2,500	
CASE-COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATIO	06/08/1994	1,500	
CENTER FOR PUPPETRY ARTS	03/24/1994	5,000	
CENTER FOR STRATEGIC AND INTERNATIONAL STUDIES	10/12/1994	2,500	
CENTER FOR WORKFORCE PREPARATION	04/19/1994	12,500	
A ON BUDGET AND POLICY PRIORITIES	04/25/1994	1,500	

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10-57 (P3)

OPC 3rd Interrogatories Item No. 28 Attachment 1 Page 3 of 8

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\D20 /17/95	BELLSCUTH CORP. CONTRIBUTIONS CONTRIBUTIONS BY ORGANIZAT		2 3 11994/12311994
ORGANIZATION NAME		disp. Date	Contribution Amount
Chicago Urban Leage	JE	10/31/1994	\$ 3,000
CRILDREN'S DEFENSE	FUND	12/20/1994	25,000
CHILDREN'S MUSEUM	ATLANTA	02/14/1994	2,000
<u>LARK ATLANTA UNIVE</u>	rsity	11/02/1994	10,000
omenterizz for book	SHURDLENGT	06/03/1994 06/03/1994	10,000 20,905
CONGRESSIONAL BOOK	MIC LEADERSHIP INSTITUTION	01/31/1994	10,000
CORCORAN GALLERY OF	F ART	04/07/1994	4,900
COONCIL FOR ALD TO	EDUCATION, INC.	09/14/1994	14,000
COUNCIL ON ARTERE	NONEST	01/26/1994	500
COUNCIL ON COMPETI	TVENE68	05/05/1994	10,000
-NCIL ON FORBIGN	RELATIONS	02/08/1994	4, 500
COUNCIL ON FOUNDAR	Ious	12/06/1994	5,000
OPR INSTITUTE FOR I	DISPUTE RESOLUTION	04/04/1994	4,250
CYSTIC PIBROSIS FO	UNDATIONGEORGIA CHLATER	10/31/1994	1,650
DIFFA (DESIGN INDU	STRIES FOUNDATION FOR AIDS)	03/03/1994	5,000
DOLE FOUNDATION		11/04/1994	20,000
EMORY UNIVERSITY		12/26/1994	10,000
BTHICS RESOURCE CE	TTER	02/08/1994	2,500
FINANCIAL EXECUTIV	56 RESEARCH FOUNDATION	06/03/1994	5,000
FOUNDATION CENTER,	2HB	08/30/1994	1,500
FRIENDS OF 200 ATL	ANEX.	08/19/1994	5,000
TUND FOR RURAL EDUN	Cation and development (FRED)	11/21/1994	2,500
HORGE MASON UNIVE	RSITY FOUNDATION, INC.	02/24/1994	2,000
Georgia Buginess M	OREM, INC.	10/26/1994	1,000

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OPC 3rd Interrogatories Item No. 28 Attachment 1 Page 4 of 8

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THADEO 02/17/95		LLSOUTH CORP. CONTRIBUTIONS SYSTEM PA CONTRIBUTIONS BY ORGANIZATION 01			
ORGANIZATION NAME	•	DISP. DATE	Contribution Amount		
GEORGIA COUNCIL O	M CHILD ABUSE	05/02/1994			
Georgia Pund Por I	EDUCATION, INC.	12/07/1994	3,000		
GEORGIA JUSTICE PI	ROJECT, INC.	04/07/1994	2,050		
Georgia state univ	VERSITY FOUNDATION, INC.	06/02/1994	5,000		
		04/08/1994			
		04/28/1994	250		
GUICE, T.J. MINN	NTARY SCHOOL	05/31/1994	2,000		
HOLLINGS CANCER CI	ENTER.	07/29/1994	50,000		
BUDSON INSTITUTE		03/04/1994	12,500		
I HAVE A DREAM OF	ATLANTA FOUNDATION	11/02/1994	970		
INSTITUTE FOR EDU	CATIONAL LEADERSHIP, DAC. THE	04/13/1994	17,000		
TITUTE FOR PUB	LIC RELATIONS RESEARCH & EDUCATION	05/13/1994	2,000		
INSTITUTE OF INTER	RMAL AUDITORS RESEARCH FOUNDATION	11/17/1994	5,000		
INTERNATIONAL BNG	Infering Conscription	04/19/1994	20,000		
JENISH NATIONAL FU	und (southern region)	04/04/1994	2,400		
JOINT CENTER FOR I	POLITICAL STUDIES, INC.	02/18/1994	2,500		
JOMANDI PRODUCTION	NB, INC	03/03/1994	2,000		
JUNIOR ACHIEVENER	INC. NATIONAL READQUARTERS	02/18/1994	7,800		
		12/05/1994	50,000		
		05/03/1994	1,000		
KENNEDT CENTER FOR	r the performing arts	10/27/1994	30,000		
		10/06/1994			
KING, M.L. CENTER	FOR NON-VIOLENT SOCIAL CHANGE	09/12/1994	2,400		
LATIN AMERICAN AS	B012A1:08	10/10/1994	10,000		
LADBACE LITERACY	International	02/18/1994	7,500		
LEAGUE OF WOMEN VI	oters of georgia	01/24/1994	1,000		
	oters of the united states	12/16/1994	5,000		

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OPC 3rd Interrogatories Item No. 28 Attachment 1 Page 5 of 8

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1364DEO 02/17/95	BELLSOUTH CORP. CONTRIBUTIONS 53 CONTRIBUTIONS BY ORGANIZATIO		E 5 11994/12311994
Organization Name		DISP. DATE	Contribution Amount
LITERACY ACTION		07/19/1994	¥ 6,000
MATCHING GIFTSCUL	TURAL	09/02/1994	5,265
		11/30/1994	
:		12/31/1994	15,108
MATCHING GIFTS	PARTONAT.	03/21/1994	16,625
Marchand Great		09/03/1994	39,100
•		11/30/1994	13,020
. ,		12/24/1004	
			*
NEDIA INSTITUTE		01/31/1994	10,000
MERIDIAN INTERNATIO	NAL CENTER	10/14/1994	2,100
MERIT EMPLOYMENT AS	SOCIATION (MER)	05/13/1994	400
METRO ATLANTA CVC - (CORPORATE VOLUNTEER COUNCIL)	02/10/1994	. 750
		12/16/1994	720
ROPOLITAN ATLANT	'A ARIS FUND	02/03/1994	12,500
MICHAEL C. CARLOS M	USEUM/BHORY UNIVERSITY	12/07/1994	10,000
		01/24/1994	2,000
	•		, ~~~
MIPTONE ALLIANCE (F	ORMERLY MIDTOWN BUS. ASSOC.)	12/01/1994	350
MIDTOWN ASSISTANCE	CENTER, LNC.	07/12/1994	2,000
MINORITY ENTREPRISE	INSTITUTE AT KENDESAW STATE COLL	10/19/1994	8,000
MISSISSIPPI BALLET	INTERNATIONAL, INC.	03/15/1994	7,750
MORSHOUSE SCHOOL OF	MED ICINE	09/02/1994	15,000
MORRIS BROWN COLLEG	2	11/02/1994	50,000
MAACY - SPECIAL CON	TRIBUTION FOND (NATIONAL)	06/29/1994	25,000
NATIONAL ACTION COU	NCIL FOR MINORITIES IN ENGINEERIN	D8/19/1994	10,000
NATIONAL ALLIANCE O	•	03/03/1994	55,040
	n of black accountants, inc.	05/05/1994	1,8\$0
•	e of confumer agency administrato	05/03/1994	2,500
TONAL CHARITIES	INFORMATION SUREAU	11/02/1994	1,000

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OPC 3rd Interrogatories Item No. 28 Attachment 1 Page 6 of 8

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Tmideo 02/17/95	BELLSOUTH CORP. CONTRIBUTIONS SY CONTRIBUTIONS BY ORGANIZATIO		ш б 11994/12311994
ORGANIZATION HAMS		DISP. DATE	Contribution Amount
RATIONAL CONSUMERS	LEAGUE/ALLIANCE MGAINST TELEDARKE	09/26/1994	\$ \$50
NATIONAL COUNCIL FO	R RESOURCE DEVELOPMENT	05/03/1994	2,000
MATIONAL COUNCIL ON	ECONOMIC EDUCATION	04/25/1994	5.000
NATIONAL CRIME PREV	ENTION COUNCIL	05/17/1994	2,500
HATIONAL FOUNDATION	FOR ADVANCEMENT IN THE ARTS	05/13/1994	2,500
NATIONAL FOUNDATION	FOR THREE LOYMENT COMPENSATION	06/30/1994	\$,000
HATICHAL GOVERNORS	ASSOCIATION CENTER FOR FOLICY RES	09/19/1994	4,500
MATIONAL HISPANIC 5	CHOLARSHIP FUND	04/12/1994	1,500
MATIONAL MERIT SCHO	LARSHIP CORPORATION	08/19/1994	768
NATIONAL SYNPRONY B	ALL	11/29/1994	1,000
IONAL URBAN LEAG	JE, INC.	05/03/1994	2,500
NEW AMERICAN REVOLU	PION	08/23/1994	45,000
NEW AMERICAN SCHOOL	B Development corporation	04/04/1994	160,000
NORTH CAROLINA, UNIT	VERSITY OF, AT CRAPEL HILL	06/15/1994	30,000
		12/21/1994	
NORTH CAROLINA, UNIT	versity of, at wilnington	10/12/1994	10,000
NOW LEGAL DEFENSE AN	o education fued	09/12/1994	1,000
O'BRIAN, HUGH YOUTH	POLEDATION	04/18/1994	1,000
OPERATION OUTRRACH-1	JSA/THE GEORGIA CHALLENCE	08/09/1994	5,000
SAINT JUDE'S RECOVE	RT CHNYER	09/06/1994	1,000
SENICRNET		04/13/1994	5,000
SOUTHEASTERN COUNCIL	COF POURDATIONS	10/07/1994	2,500
Southern Arts Federi	ATION	03/03/1994	5,000
SOUTHERN CENTER FOR	INTERNATIONAL STUDIES	07/12/1994 09/26/1994	-
IAL AUDIENCES,	INC	12/20/1994	500

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OPC 3rd Interrogatories Item No. 28 Attachment 1 Page 7 of 8

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THADEO 02/17/95	BELLSOUTH CORP. CONTRIBUTIONS S CONTRIBUTIONS BY ORGANIZATI		e 7 11994/12311994
ORGANIZATION NAME	•	disp. Date	Contribution Amount
SPRIMAN COLLEGE		11/01/1994	\$ 25,000
APRUILL CENTER FOR	TER ARTS	01/31/1994	3,000
STATE GOVERNMENT ID	UCATION AND RESEARCE FOUNDATION	02/11/1994	500
SUNBELT INSTITUTE		12/16/1994	15,000
SUPREME COURT AISTO	RICAL SOCIETY	11/10/1994	5,000
TAFT INSTITUTE FOR	TWO-PARTY COVERSEMENT	05/17/1994	2,500
THEATRICAL OUTFIT		05/13/1994	500
ULSTER PROJECT ATLA	NTA, INC.	04/04/1994	3,000
UNITED MATIONS CHILL	DREN'S FUND (UNICEP)	04/13/1994	5,000
UNITED NEGRO COLLEG	s Pond	10/05/1994	100,000
ED STATES HOLOC	aust memorial huseum	12/07/1994	25,000
UNITED WAY OF HETRO	Politan Atlanta, INC.	06/30/1994	182,000
UNITED MAY OF THE N	ATTOMAL CAPITAL AREA	09/30/1994	1,600
URBAN ÁCTION, INC.		12/20/1994	2,000
URBAN TRAINING ORGAN	Dization of Atlanta	07/29/19\$4	2,500
VANDERBILT UNIVERSI	TT	01/31/1994	1,500
VOLUNYMER SERVICE GI	rantscivic/combrnity	11/30/1994	300
VOLUNTBER SERVICE G	RANTSCULTURAL	11/30/1994	100
VOLUNTEER SERVICE G	RARTS EDUCATIONAL	04/27/1994	E00
		09/03/1994	400
VOLUNTEER SERVICE G	RANTS	04/17/1994	100 700
		11/30/1994	
WASEINGTON OPERA		04/13/1994	
		05/31/1994	2,100
WHET-THIRTEEN		06/03/1994	1,000
WAR EXECUTIVES IN	STATE GOVERNMENT	04/04/1994	5,000

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OPC 3rd Interrogatories Item No. 28 Attachment 1 Page 8 of 8

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DADEO 02/17/95	BELLSOUTH CORP. CONTRIBUTIONS CONTRIBUTIONS BY ORGANIZA		GE 8 011994/12311994
Organibation Name		disy. Date	Contribution Amount
MOODRUTT ARTS CENTER	a.	12/16/1994 10/07/1994	
YNCA OF GREATER ATL	NTA .	04/25/1994	4,605
TOTAL			\$ 1,972,143

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P001 08-10-95 D3:56 PM (Pinase Use Bati Point Pen - Press Patte Klein 6948072 FLORIDA PUBLIC SERVICE (404,525-7045 AUDIT DOCUMENT/RECORD NOTICE OF INTENT Opage 飥 TO: UTILITY: FROM: AUDITOR PREPAR REQUEST NUMBER: DATE OF REQUEST: fame AUDIT PURPOSE: Llan REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY OUTSIDE OF AN INQUIRY ITEM DESCRIPTION: as a 6/2 <u>71-1-14</u> n On Our R TO: AUDIT MANAGER DATE THE REQUESTED RECORD OR DOCUMENTATION: (1) O HAS BEEN PROVIDED TODAY. Judeial Expressed to mame 8/28/95. CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY (2) (3) (AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-58 (4) () THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) Camny A. Mexici - manag DISTRIBUTIONE White: Utility Complete and Relum to Auditor Pink: To IPSC Analyst Goldanod: Audit File Copy Conany: Utility Retain PSC/ARA-6 (Rev. 4/P4) 08-25-95 04:00PM P001 #09 R=96%

P001 U8-25-95 U3:56 PM (Placise Use Ball Point Pen - Press Patte Klein 894803 FLORIDA PUBLIC SERVICE (404,525-7045 AUDIT DOCUMENT/RECORD NOTICE OF INTENT Opage atti IO: UTILITY: FROM: IAUDITOR PREPARING REQUEST 50 DATE OF REQUEST: **REQUEST NUMBER:** Junac llon AUDIT PURPOSE: **REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY** INCIDENT TO AN INQUIRY REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OUTSIDE OF AN INQUIRY **MERA DESCRIPTION:** 6/2 Ô Any TO: AUDIT MANAGER Ruth young DATE THE REQUESTED RECORD OR DOCUMENTATION: (1) O HAS BEEN PROVIDED TODAY. Federal Expansed to mame 8/20/95. Revision - Federal Express to Mismi CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY (2) (3) () AND IN MY OPINION, THE MATERIAL IN ITEM NOS. . IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-58P2 (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) Jammy OH Mexier - manac DISTRIBUTION: White: Uility Complete and Return to Auditor Pink: To IPSC Analyst Goldanrod: Audit File Copy TEC/ARA-A v. 64 24 Concey: Utility Retain 95 04:00PM P001 #09 R=96%

(Please Use Ball Point Pen - Press Hard) E94802 FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT TO: UTILITY: un FROM: IAUDITOR PREPAR NG REQUESTI DATE OF REQUEST: REQUEST NUMBER: nt. Une AUDIT PURPOSE: . REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _ JACIDENT TO AN INQUIRY REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OUTSIDE OF AN INQUIRY **ITEM DESCRIPTION:** estructure 1+ lin 330 litese 70 15 0 the ater rationale ascul the iters **F**n TO: AUDIT MANAGER DATE THE REQUESTED BECORD OR DOCUMENTATION: (1) D'HAS BEEN PROVIDED TODAY. Federal Express to Miami CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY (2) (3) (AND IN MY OPINION, THE MATERIAL IN ITEM NOS. _ _ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-59 PI (4) (THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) DISTRIBUTION: AND TITLE OF RESPO White: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canany: Utility Retain PSC/AFA-6 (Rev. 6/94)

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	FLORIDA PUBLIC SER AUDIT DOCUMENT/ NOTICE C	RECORD REQUEST	NC
to: utility: from:	Keen SBN full pur (AUDIT MANAGER)		R PREPARING REQUEST
REQUEST NUMB		DATE OF REQUEST:	
	T THE FOLLOWING ITEM(S) BE PROVIDED	BY	9/1/95 (DATE)
REFEREN	NCE RULE 25-22.006, F.A.C., THIS REQUES	×	NCIDENT TO AN INQUIRY DUTSIDE OF AN INQUIRY
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	AGER Ruth Young	D	ATE 9/5/95
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E94802L	(Please Use Balt Point Pen - Press Hard)	
	FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT	
TO: <u>Kayo</u> UTILITY: <u>Soc</u> y FROM: <u>RV</u>	HOTTHOW HOPED Bell HA YULDG (AUDIT MANAGER) Gabyiela LEON (AUDITOR PREPARING REQUEST)	
	BER: DATE OF REQUEST: 8/39/95 E: Sur Jeillance ST THE FOLLOWING ITEM(S) BE PROVIDED BY IDATE: (DATE:	
REFEREN	NCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OINCIDENT TO AN INQUIRY	
ITEM DESCRIPTION	ION:	
Please 60 OHA amount	plovide further backup and explanations her hate base Adjustment-Depression in the of \$7,857,000.	 
	-	
	NAGER Ruth young DATE 8/30/95	
	D BECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY.	
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(3) 🔵	AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY / CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OT PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFEI RULE 25-22.006, F.A.C. (	. To iher for
(4) 🔘	) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) $10-61$	
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AUDIT PURPOSE:	62	<u></u>	ohte-	—
REQUEST THE FO	LLOWING ITEM(S) BE PROVIDE	<b>DBY</b>	edate)	
	E 25-22.006, F.A.C., THIS REQUE			
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TO: AUDIT MANAGER			DATE - 4040	
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	-		364.183, 366.093, OR 367.156, F.S.	
			IS MATERIAL, THE UTILITY OR OTH	
			CONFERENCE, FILE A REQUEST F	
•		I THE DIVISION OF R	ECORDS AND REPORTING, REFER	10
RULE 2	25-22.006, F.A.C.		10-62	
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0	FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT	
TO: Lat	ti Kleini Bert	
UTILITY:	INUCIT MANAGER	
REQUEST NUMBER	Servicillarie DATE OF REQUEST: 43/145	-
	THE FOLLOWING ITEM(S) BE PROVIDED BY	
REFERENC	E RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:	
ITEM DESCRIPTION		_
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TO: AUDIT MANA	GER Ruth Yoring DATE 8/31/95	-
	RECORD OR DOCUMENTATION: LAS BEEN PROVIDED TODAY. Federal Express to Miami	,
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DISTRIBUTION:	Patricia D. Klein	
Visitiau from: While: Utility Complete Pink: To FPSC Analyst Coldenand: Audit Sta	ond Return to Auditor	

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**FSC/AFA-6 (Nev. 6/74)** 08-31-95 09:54AM P001 #36

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FLORIDA PUBLIC SERV AUDIT DOCUMENT/R NOTICE OF	ECORD REQUEST	
TO: <u>Patty Klein</u> UTILITY: <u>BST</u> FROM: <u>R. (Joung</u> (AUDIT MANAGER)		ARING REQUEST
REQUEST NUMBER:	DATE OF REQUEST:	10/0
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED B	BY 9/8/95	
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST I		DATE) DENT TO AN INQUIRY IDE OF AN INQUIRY
ITEM DESCRIPTION:		
Please provide the Schedule of	of the Regulat	rd §
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TO: AUDIT MANAGER Roth Young	DATE	9/6/95
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FLORIDA PUBLIC SERVICE COMMISSION

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AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT TO: UTILITY: O LI OQ FROM: 64 REQUEST NUMBER: DATE OF REQUEST: AUDIT PURPOSE: Surver ance 9/8/95 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (DATE) REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: ) INCIDENT TO AN INQUIRY OUTSIDE OF AN INQUIRY ITEM DESCRIPTION: Please Provide the Real antrees e an 1094 * Young Kuth DATE . TO: AUDIT MANAGER THE REQUESTED RECORD OR DOCUMENTATION: Federal Express - D Miami (1) () HAS BEEN PROVIDED TODAY. (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY (3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS. . IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C. 10-6492 ) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) (4) ( Atricia d Neturn to Auditor PSC/MA-4 (Rev. 6/74 POS01:25 BM 96 '90 '60

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Distribution: Driginal: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary; Utility Retain		Januny of Mensier - Manager
riginal: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary; Utility Retain		JSIGNATURE AND TITLE OF RESPONDENT
	DISTRIBUTION:	
	Original: Utility Complete and Return to Auditor Pink: To FPSC A	nałyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA-6 (Rev. 7/90)

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E948021

(Please Use Ball Point Pen - Press Hard) FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST Kle TO: LITE ITY: -M FROM: (AUDITOR PRE DATE OF REQUEST: **REQUEST NUMBER:** Juneil U s AUDIT PURPOSE: REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY **ØUTSIDE OF AN INQUIRY** ITEM DESCRIPTION: aug wh no mi DATE **TO: AUDIT MANAGER** THE REQUESTED RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY Sederal Expressed to Mainci on 9/20/95 (Questions (1) + (2)) (1)(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _ (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C. 10-65 P2 THE ITEM WILL NOT BE PROVIDED. ( SEE ATTACHED MEMORANDUM) (4) (SNI SIGNATURE AND TITLE OF RESPONDENT DISTRIBUTION: **Canary: Utility Retain** Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy PSC/AFA-6 (Rev. 7/90)

E94802L

(Please Use Ball Point Pen - Press Hard)
FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST
TO: <u>Maro</u> <u>Hoff man</u> UTILITY: <u>Southern</u> <u>Bell</u> FROM: <u>RUH</u> <u>NOUNG</u> <u>Gabriela</u> <u>Keon</u> (AUDIT MANAGER) REQUEST NUMBER: <u>66</u> <u>Pl</u> AUDIT PURPOSE: <u>SULVEILLANCE</u> REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY <u>9/11/95</u> (BATE)
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
Derbilling BRU, ESSX BRU, SERVICES REMOVED, INSIDE WIRE, Vertical Services.
Delease provide any applicable orders related to this adjustment.
3) Provide backup that shows this is in fact an out of period Revenue.
Dhow were these numbers calculated
TO: AUDIT MANAGER Ruth Young DATE 9/14/95
THE REQUESTED RECORD OR DOCUMENTATION:
(1) HAS BEEN PROVIDED TODAY
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4) The ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) $10-66P17/6$
Kaiol Hoffman SKONGLIRE AND TITLE OF RESPONDENT
DISTRIBUTION: Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA-6 (Rev. 7/90)

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(Please Use Balt Point Pen - Press Hard)
FLORIDA PUBLIC SERVICE COMMISSION
TO: Maro Hoffman UTILITY: Southern Bell FROM: Ruth YOUNG Gabriela LEON (AUDITOR PREPARING REQUEST) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: 66 P2 DATE OF REQUEST: 9/7/95
AUDIT PURPOSE: SUCVENING ITEM(S) BE PROVIDED BY
REQUEST THE FOLLOWING THEIVIGS BE FROMIDLO UT
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
Derbilling BBU, ESSX BRU, SERVICES REMOVED, INSIDE WIRE, Vertical Services.
Delease provide any applicable orders related to this adjustice
3 Provide backup that shows this is in fact an out of period Revenue.
() tow were these numbers calculated
TO: AUDIT MANAGER Kuth Young DATE DATE 9/14/95
THE REQUESTED RECORD OR DOCUMENTATION:
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(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. 1 UNDERSTAND THAT TO OBTAIN TEMPORAR CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY O OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-66 P2 Konol S. Holfman Annualist
SIGNATURE AND TITLE OF RESPONDENT
DISTRIBUTION: Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA-& (Rev. 7/5

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### FLORIDA PUBLIC SERVICE COMMISSION

### AUDIT REQUEST NO 66

#### REQUEST: Question 1

Please provide a detailed explanation of each component - overbilling, BRU, ESSX BRU, Services Removed, Inside Wire and Vertical Services.

#### **RESPONSE:** Question 1

Refunds for Overbilling - These refunds are for incorrect billing of customers not related to any specific refund category.

BRU Refunds - These refunds were the result of a reconciliation of CRIS records to the Switch records. BRU stands for Billing Reconciliation Units.

ESSX BRU Refunds - These refunds are the same as BRU except for ESSX customers.

Services Removed Refunds - These refunds were made as a result of the Attorney General investigation where the customer stated they had not ordered services and were primarily Custom Calling Services and Inside Wire.

Inside Wire Refunds - These refunds were for inside wire charges billed to customers who stated they had not requested the maintenance plan.

Verticle Services Refunds - These refunds were for vertical services(Custom Calling Features) incorrectly billed to customers.

### **REQUEST: Question 2**

Please provide any applicable orders related to this adjustment.

**RESPONSE:** Question 2

There are no orders related to this adjustment.

### **REQUEST: Question 3**

Provide backup that shows this is in fact an out of period revenue.

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#### **RESPONSE:** Question 3

See the attached Refund Tracking System Reports for Jacksonville (North), Pages 1 - 138, Miami (South), Pages 1 - 100 and Ft Lauderdale (Southeast), Pages 1 - 157 to see the breakdown by year for each refund. On each page the report period is ahown and this is where the year applicable is identified. These reports show A/C 5081 - 5083 which are interstate accounts and A/C 5280 which is nonregulated and amounts applicable to these accounts are not included since they have no impact on intrastate revenues.

10-66 P3

### FLORIDA PUBLIC SERVICE COMMISSION

### AUDIT REQUEST NO 66 - Other questions

Page 4 What is the source of this schedule?

This page is prepared from the summary's for each month showing the total amount of refunds booked that month that are not applicable to the current twelve month period (your Page 5 and Page 6).

Page 5 Please provide backup for these numbers. How were they calculated? Any Orders? Provide backup that shows that they were out of period. What is the source of this schedule?

The items highlighted come from your Pages 7, 8 & 10. These numbers are the state totals from Pages 7, 8 & 10. There are no orders that relate to these amounts. On the Refund Tracking Reports referred to in Question 3, the report period shows the year to which the refunds were applicable.

Page 6 What is the source of this schedule?

The totals on this page are the totals of the different refund amounts shown on Page 5.

Pages 7 - 12 What is the source of these schedules?

2.0

These schedules were prepared from the Refund Tracking Reports for the month of September 1994. The tracking reports show the name of the refund, the years to which they are applicable and provide the breakdown for intrastate revenues.

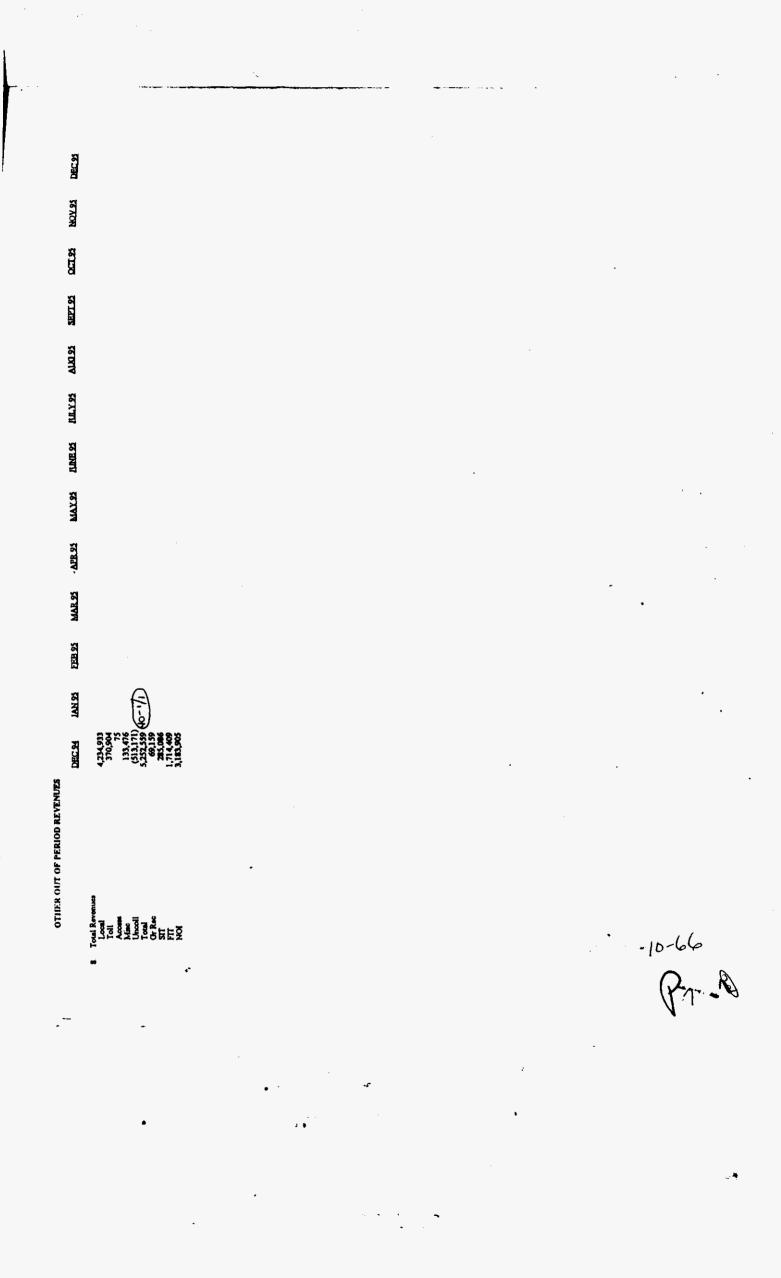
10-66 РЦ

	d Intrastate Revenue	51.553.653	\$305,126	\$376,114	\$261.36	5 \$32.927	\$2,463,331
Intrastate /		\$4,806	\$1,308	54,854	\$7,600	<b>)</b> (\$513)	\$19,081
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3. Other Regulat	ory Adjustments						0
2.							
1. Belloore Divid		672					672
0. Abandoned Pr	÷ -						0
	vertising Expense					•	0
7. 8. Lobbying Exp						••	0
о. шиотези наприи 7.							•
6. Interest Imput							0
5. Interest Recon	•						0
•	d to Temp Cash Iav	. 13				v	13
2. Yellow Page P 3. Gains on Sales		37			u	, U 0	37
. –	nreg Adjustments				(7		(7) · 0
0. Bond Refinance	-	(176)				<b>`</b>	(176)
9. Net Sharing A	•				7,550		7,550
8.							
7.					•	- ·	•
6.							
		•					
5. Other Out of P		4,235	0	371	133	(513)	5,252
4. MR & FR Tax	4		·				_
2. Rev & Seu (ind 3. Expenses		23	.,		(		0,,00
2. Rev & Sett (Ind		25	1,308	4.483	(76	)	\$5,740
	ADJUSTMENTS:						
TRASTATE AC	HIEVED ADJUSTMENTS						
l. Total Intrastate	e Revenue per Books	\$1,548,847	\$303,818	\$371,260	\$253,765	\$33,440	\$2,444,250
(000	<u>)</u>	Revenue	Revenues	Revenue	Revenue	Revenues	Reveaue
INTRASTATE		Service	Territory	Territory	Misc	Uncollectible	Booked
NET OPERATE		Basic Local	Inter-	lotra-			Net
ADJUSTME		(1)	(2)	(3)	(4)	(5)	(6)
	: December 31, 1994	Reve	Jues				
-	o						Page 2A Lof 3
ELEPHONE EAR	ININGS SURVEILLANCE REPOR	स					
-	SERVICE COMMISSION ININGS SURVEILLANCE REPOR	r Reve	ILPS				•••

10-66 P 5

this odi. represent. 93% of the tutul other out of the tutul other out of the futul other out of the tutul. DEC 95 (B) Due to time constraints, stuft selected advistment Lo. 3 "Various refunds booked in 1994 not applicable to 1994" NOV 25 20132 MAY 95 RINE 95 RLLY 25 AUG 25 SEPT 25 TU QUOLIT +4,893,247 (1) 4, 893, 247 = 93, 16°L 58,966 A Iten 1 109, 1345 STELL + E HOAT PEH BEH (341,444) Iten 7 5,252,559 P22,626,557 1000 APR 25 * Longest a mouths - three sheet and to characteristicate FEB 95 MAR 95 (137),114(40-1/1-2/5) (13539) (16,549) (216,496) 2/2-1/-07/100/100/2010 (100) (100/01) (100/01) (100/01) + 10-01) (525,007) + 10-01) (525,007) + 100,025 + 100,025 + 100,025 /(111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) (111) 2 (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.105) (002.1 1AN 95 3,243 3,243 19,503 36,220' 5,438,429 V 72,419 295,130 295,072 V DEC 94 - 4,893,247 OTHER OUT OF PERIOD REVENUES To exclude adj to uncoll not appl to period Increase uncoll Decrease revenue Gr. 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	LOCAL	ACCESS	TOLL	MISC	
BOOKED:	<u> 5001 - 5069</u>	5084	<u>5100 - 5169</u>	<u> 5230 - 5270</u>	TOTAL
	4	0-1)		••	,
1/94	(253,718.95)	0.00	(849.75)	(5,243.99)	(259.812.69) -
2.94	(213,210.74)	0.00 (2-2-2-) 0.00	(10,236.32)	(7,605.29)	(231,052.35) 🛩
3/94	(333,243.06) 4	0-1/1-2/3-3 0.00	(23,167.77)	(9,721.37)	(366,132.20) 🛩
4/94	(288,823.34) 4	0-1/1-2/3-4 0.00	(21,103.11)	(7,511.11)	(317,437.56) 🗸
5/94		10-1/1-2/3-5 0.00	(43,737.65)	/ <b>(9,051.14)</b>	(359,067.97) 🛩
6/94	(405,121.19)4	0-1/1-2/3-6 0.00	(45,206.57)	(16,039.61)	(466,367,37)
7/94		-1/1-a/3-7 0.00	(21,890.68)	(17,039.81)	(422,602.52)
8/94	(573,995.03)	0-1/1-2/2-8 0.00	(24,438.71)	(20,747.53)	(619,179.27) -
9/94	(824,665.68) (	10-1/1-2/3-9 0.00	(20,581.77)	(13,877.76)	(859,125.21)
10/94	(771,556.12) (	10-1/1-2/3-10 (75.00)	(81,107.22)	(13,824.96)	(866,563.30)
11/94	(314,995.75)	0-1/1-2/3-11 0.00	(49,880.27)	(13,834.95)	(378,710.97)
12/94	(223,965.63)	0-1/1-2/3-12 0.00	(58,715.35)	(9,696.23)	( <b>292,377.2</b> 1) ×
TOTAL	(4,893,246.70)	(75.00)	(400,913.17)	(144,193.75)	, (5,438,428.62)
	$(\frac{40-1}{1-2})$				

# TOTAL REFUNDS BOOKED IN 1994 NOT APPLICABLE TO 1994

What is the source of this schedule?

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P 10-66

Booked 9/94 - Overbilling

# State Total

A/C5001 -- A/C5069 A/C5100 - A/C 5169 A/C5230 - A/C5270 Total



Booked 9/94 - BRU

Booked 9/94 - ESSX BRU

### State Total

A/C5001 - A/C5069 A/C5100 - A/C 5169 A/C5230 -- A/C5270 Total

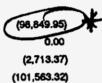
State Total

A/C5001 - A/C5069

A/C5100 - A/C 5169

A/C5230 - A/C5270

Total



(23,464.17)

(23,464.17)

0.00

0.00

5040 LOCAL PRIVATE LINE REVENUE 5050 CUSTOMER PREMISES REVENUE 5060 OTHER LOCAL EXCHANGE REVENUE 5069 OTHER LOCAL EXCHANGE REVENUE SETTLEMENTS 5100 LONG DISTANCE MESSAGE REVENUE 5110 UNIDIRECTIONAL LONG DISTANCE REVENUE 5120 LONG DISTANCE PRIVATE NETWORK REVENUE 5121 SUB-VOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE 5122 VOICE GRADE LONG DISTANCE PRIVATE NETWORK REVENUE 5123 AUDIO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE 5124 VIDEO PROGRAM GRADE LONG DISTANCE PRIVATE NETWORK REVENUE 5125 DIGITAL TRANSMISSION LONG DISTANCE PRIVATE NETWORK REVENUE 5126 LONG DISTANCE PRIVATE NETWORK SWITCHING REVENUE 5128 OTHER LONG DISTANCE PRIVATE NETWORK REVENUE 5129 OTHER LONG DISTANCE PRIVATE NETWORK REVENUE -SETTLEMENTS 5160 OTHER LONG DISTANCE REVENUE 5169 OTHER LONG DISTANCE REVENUE SETTLEMENTS

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5001 BASIC AREA REVENUE

5003 CELLULAR MOBILE REVENUE 5004 OTHER MOBILE SERVICE REVENUE 5010 PUBLIC TELEPHONE REVENUE

5002 OPTIONAL EXTENDED AREA REVENUE

5230 DIRECTORY REVENUE 5240 RENT REVENUE 5250 CORPORATE OPERATIONS REVENUE 5260 MISCELLANEOUS REVENUE 5261 SPECIAL BILLING ARRANGEMENTS REVENUE 5262 CUSTOMER OPERATIONS REVENUE 5263 PLANT OPERATIONS REVENUE 5284 OTHER INCIDENTAL REGULATED REVENUE

- 5269 OTHER REVENUE SETTLEMENTS
- 5270 CARRIER BILLING AND COLLECTING REVENUE

Booked 9/94 -- Services Removed

### State Total

A/C5001 - A/C5069	(64,676.71)
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	(7.57)
Total	(64,684.28)

Booked 9/94 - Inside Wire

### State Total

A/C5001 - A/C5069	
A/C5100 A/C 5169	
A/C5230 - A/C5270	
Total	

Booked 9/94 - Vertical Services

State Total A/C5001 - A/C5069 A/C5100 - A/C 5169 A/C5230 - A/C5270 Total

Appl to 93 & Prior (31.151.73) 0.00 0.00 (31,151.73)

(44.90)

0.00 0.00 (44.90)

ease provide for these number they calculated? New U 10 Anyorder! Provide backup that shows that they were out of period. What is source of thes schedule? any order ? 0-66

# Booked 9/94 - Century Florida Local Coin Overtime

State Total	
A/C5001 - A/C5069	0.00
A/C5100 - A/C 5169	0.00
A/C5230 - A/C5270	0.00
Total	0.00

### Booked 9/94 - Florida - Land to Mobile

State Total	
A/C5001 - A/C5069	0.00
A/C5100 - A/C 5169	0.00
A/C5230 A/C5270	0.00
Total	0.00

## Total Refunds Booked 9/94 Not Appl to Period

State Total A/C5001 - A/C5069 A/C5100 - A/C 5169 A/C5230 - A/C5270 Total

<u>.</u>

(824,665.68) (40-1/1-2/3

(20,581.77) (13,877.76) (859,125.21)

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Booked 9/94 - Overbilling

99-9)

																		Appl to
North	<u>1977</u>	1978	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	1985	1900	<u>1967</u>	1968	1999	1990	<u>1991</u>	1992	1993	93 & Prior
A/C5001 - A/C5089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20.55)	(165.10)	(4,709.03)	(20,266.65)	(23,832.00)	(25,119.55)	(25,897.23)	(26,297.06)	(32,996.71)	(36,654.78)	(197,978.77)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(900.92)	(5,966.42)	(6,009,34)
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	(2.56)	(14.40)	(14,40)	<b>{14.40)</b>	(44.20)	(51.26)	(91.06)	(120.01)	(143.33)	(217.06)	(350.36)	(441.35)	(802.97)	(2,108.05)
South		•																
A/C5001 - A/C5069	(500.12)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(767.66)	(779.40)	(829.89)	(1,187.63)	(1,448.01)	(1,584.80)	(4,126.61)	(14,631.90)	(25,700.42)	(39,024,10)	(95,091.00)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,040.93)	(5,765.60)	(7,806.53)
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	(13.92)	(25.13)	(35.40)	(46.95)	(63.63)	(77.40)	(111.35)	(233.32)	(347.81)	(524.51)	(872_16)	(2,351.58)
Southeast																		
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(557.49)	(1,302.67)	(1,622.33)	(1,780.28)	(9,640.96)	(39,599.73)	(52,876.87)	(80,450.67)	(66,320.26)	(77,256.97)	(313,408.45)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,376.87)	(2,153.85)	(2,355.35)	(5,885.90)
A/C5230 - A/C5270	0.00	0.00	(20.01)	(21.00)	(28.72)	(41.32)	(59.23)	(92.88)	(94.80)	(131.71)	(283.12)	(300.00)	(317,16)	(478.90)	(1,025.82)	(1,694.22)	(2,107.70)	(8,897.19)
State Total																		
A/C5001 - A/C5089	(500.12)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(755.40)	(1,345.70)	(2,247.17)	(7,161.25)	(23,254.56)	(34,919.05)	(66,284.09)	(82,900.71)	(103,379.65)	(127,017.41)	(152,935.91)	(806,478.22)

A/C5100 - A/C 5169 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (14,109.37) (20,581.77) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (1,376.87) (5,005.53) A/C5230 - A/C5270 (229.92) (435.41) (496.01) (3,582.63) (11,156.62) 0.00 0.00 (20.01) (21.00) (31.28) (55.72) (87.55) (132.41) (174.46) (571.84) (929.30) (1,723.99) (2,000.00) Total (500.12) (755.40) (775.41) (776.40) (766.68) (811.12) (842.95) (1.478.11) (2,421.63) (7,391.17) (23,692.97) (35,417.05) (85,855.93) (83,830.01) (108,480.71) (134,773.03) (170,828.11) (838,216.81) :

ĥ	Booked 9/94 -	ROU				t	FLORI	DA REF	UNDS	•											
	North AC5001 - A/C5009 A/C5100 - À/C 5169 A/C5230 - A/C5270	<u>1975</u> 0.00 0.00 0.00	1979 0 00 0 00 0 00	1822 0 00 0 00 0 00	1 <b>873</b> (10 90) 0 00 0 00	1.877 (10.00) 0.00 0.00	1990 276 403 6 00 6 00	1991 (46 00) 6 00 6 00	<u>1992</u> (241.63) 0.00 0.00	(307.77) 0.00 0.00	<u>1994</u> (385.23) 0.00 0.00	<u>1955</u> (533.67) 0.00 0.00	<u>,1999</u> (851.86) 0.00 0.00	<u>1987</u> (1,189.01) 0.00 0.00	<u>1968</u> (1,489.10) 0.00 0.00	<u>1989</u> (1,773,71) 0,00 0.00	<u>1990</u> (2,057.13) 0.00 0.00	<u>1991</u> (2,674.39) 0.00 (5.19)	<u>1992</u> (4,998.32) 0.00 (14.40)	0.00	Appl to <u>93 &amp; Prior</u> (22,518,93) 0.00 (33,99)
	South A/C5001 - A/C5089 A/C5100 - A/C 5189 A/C5230 - A/C5270	(75.08) 0.00 0.00	(119847) 000 000	(180 549) 0 00 0 n 0	(* <b>87 20)</b> 0 00 (5 12)	(187,20) 6 00 0 6 00 0	(187 30) 0 00 6 90	(2277 223) 0 00 # 403	(278 07) 0 00 (9 60)	(384.92) 0.00 (9.60)	(857.71) 0.00 (30.37)	(997.59) 0.00 (30.60)	(2,296.31) 0.00 (30.60)		0.00	(4,298,36) 0,00 (53,48)	(4,625.36) 0.00 (125.21)	(5,202,83) 0.00 (252,78)	(8,170.66) 0.00 (410.30)	(7,090.12) 0.00 (506.64)	(39,941.75) 0.00 (1.744.12)
	<u>Southeast</u> AC5001 - A/C5009 AC5100 - A/C 5109 A/C5230 - A/C5270	(110m) 0n0 0n0	000 401 0000 0000	<mark>رد د سر</mark> ) د من مرب ک	14548 (CT) D (10 D (20 D (20	1440 * 1839 C 590 C 190	1 <b>79 2001</b> 00 0. 00 0	(507 02) 6 00 6 00	(0+8 29) 0 00 (17 21)	(701.14) (2.00 (21.00)	(843.17) 0.00 (21.00)	(1,108.25) 0.00 (21.00)	(1,638.34) 0.00 (21.00)	(2,389.29) 0.00 (28.47)	(2,563.71) 0.00 (30.60)	(2,910,15) 0.00 (30,60)	(3,721.84) 0.00 (69.39)	(4,515.76) 0.00 (127.53)	(5,502.97) 0.00 (211.89)	(7,570.83) 0.00 (337.57)	(36,369.26) 0.00 (935.26)
	<u>State Total</u> A/C5001 - A/C50 <del>0</del> 9 A/C5100 - A/C 51 <del>0</del> 9	(445-047) 6-00	רד (דדי) סידים	1649 <b>83</b> 1 911 9	1995 9 775 C 190	<b>ming coa</b> c no	(71307) 000	<b>812 34</b> 7 0 00	<b>(1, 184 18</b> ) (1, 184 18)	(1, <b>383.63</b> ) 0 00	(1,886.11) 0.00	(2,737,71) 0.00	(4,776.33) 0.00	(6,597.75) 0.00	(7,822.84) 0.00	(8,980.22) ( 0.00	(10,404.33) ( 0.00	(12,392.96) ( 0.00	(16,671.95) ( 0.00	(20,494.44) 0.00	(98,849.95) 0.00

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0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 00 0.00 0.00 ົດກາ A/C5230 - A/C5270 (57.05) (111.04) (114.05) (194.60) (385.50) (636.59) (958.61) (2,713.37) 0.00 (51.37) (51.60) (51.60) (28 81) (30 60) 0.00 C 00 **# 43** B 10 Total (66.04) (150.24) 1645 825

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# Booked 9/94 - ESSX BRU

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FLORIDA REFUNDS

North	1084	1085	1088	1087	1088	1080	1000	1001	1000	1007	Appi to
	1964	<u>1965</u>	<u>1986</u>	<u>1967</u>	<u>1988</u>	<u>1969</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	93 & Prior
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	(2,428.17)	(6,973.80)	(6,974.27)	•••••	(23,351.84)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>South</u>											
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Southeast											
A/C5001 - A/C5069	(4.33)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(112.33)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Total											
A/C5001 - A/C5069	(4.33)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(2,440.17)	(6,985.80)	(6,988.27)	(6,987.60	) (23,464.17)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	. 0.00	0.00	0.00	0.00	0.00
Total	(4.53)	(12.00)	(12.00)	(12.00)	(12.00)	(12.00)	(2,440.17)	(6,985.80)	(6,966.27)	(6,987.60	) (23,464.17;

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Booked 9/94 - Services Removed

		EOF	699	76.71) 0.00 (7.57) 584.26)
Appl to	93 & Phia (17,703.08) 0.00 0.00	22,488.24) 0.00 (7.57)	(24,484.39) 0.00 0.00	(64,676.) 0.1 (7.
	<u>1985</u> <u>93 &amp; Prica</u> (3,088.02) (17,703.09) 0.00 0.00 0.00 0.00	(3.304.30) (22,489.24) 0.00 0.00 (7.57) (7.57)	(607.00) (1.265.67) (2.227.60) (2.631.41) (2.945.12) (3.182.74) (3.598.84) (3.710.90) (4.078.97) (24.484.39) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2.024.40)       (3.789.34)       (5.486.18)       (6.506.33)       (7.383.59)       (8.427.24)       (9.201.83)       (9.679.64)       (10,469.29)       (64,676.71)         0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       (7.57)       (7.57)       (7.57)         0.001       0.000       0.000       0.000       0.000       0.000       0.000       (10.478.86)       (64,684.29)         (2.024.40)       (3.789.34)       (5.486.33)       (7.383.59)       (8.427.24)       (9.501.83)       (9.679.86)       (10.478.86)       (64,684.29)
	1982 (2,848.92) 0.00 0.00	(3,119.82) 0.00 0.00	(3,710.90) 0.00 0.00	(9.679.64) 0.00 0.00 (9.679.64)
	<u>1991</u> (2,684.07) 0.00 0.00	(2,918.92) 0.00 0.00	(3,598.54) 0.00 0.00	(9,201.83) 0.00 0.00 (9,201.83)
	1987         1988         1989         1990         1991           (1,291.37)         (1,718.37)         (2,189.13)         (2,612.82)         (2,694.07)           0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00	(844.53) (1,199.35) (1,658.36) (1,967.21) (2,156.55) (2,249.34) (2,631.69) (2,918.92) (3,119.82) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(3,182.74) 0.00 0.00	(8,427.24) 0.00 0.00 (8,427.24)
	<u>1989</u> (2,189.13) 0.00 0.00	(2,249,34) 0.00 0.00	(2,945.12) 0.00 0.00	(7,383.59) 0.00 (7,383.59)
	<u>1985</u> (1,718.37) 0.00 0.00	(2,158.55) 0.00 0.00	(2,631.41) 0.00 0.00	(6,506.33) 0.00 0.00 (6,506.33)
	<u>1967</u> (1,291.37) 0.00 0.00	(1,867.21) 0.00 0.00	(2,227.60) 0.00 0.00	(5,486.18) 0.00 0.00 (5,486.18)
	1986 (865.11) 0.00 0.00	(1,658.36) 0.00 0.00	(1,265.87) 0.00 0.00	(3.789.34) 0.00 0.00 (3.789.34)
	<u>1985</u> (218.05) 0.00 0.00	(1,199.35) 0.00 0.00	(607.00) 0.00 0.00	(907.06) (2.024.40) 0.00 0.00 0.00 0.00 (907.06) (2.024.40)
	1 <u>984</u> (53.87) 0.00 0.00	(644.53) 0.00 0.00	(198.66) 0.00 0.00	(907.06) 0.00 0.00 (907.06)
	1963 (29.19) 0.00 0.00	(190.80) 0.00 0.00	(39.28) 0.00 0.00	(259.27) 0.00 0.00 (259.27)
	1982 (26.40) 0.00 0.00	(190.80) 0.00 0.00	0.00 0.00	(217.20) 0.00 0.00 (217.20)
bev	<u>1961</u> (26.40) 0.00	(126.14) 0.00 0.00	00.0 00.0	(152.54) 0.00 0.00 (152.54)
s Remo	1979         1980         1981         1982           (14.96)         (26.40)         (26.40)         (26.40)           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00	(36.04) (95.40) (126.14) (190.80) (190.80) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.0 0.0 0.0	(51.00) (121.80) (152.54) (217.20) (259.27) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Services	<u>1979</u> (14.96) 0.00 0.00	(36.04) 0.00 0.00	0.00 00.00	(51.00) (1) 0.00 0.00 (51.00) (1
Booked 9/94 - Services Removed	<u>North</u> Acsoot - Acso69 Acstoo - Ac 5169 Acs230 - Ac5270	<u>South</u> Acsool - Acsos Acstoo - Ac 5169 Acs230 - Acs270	<u>Southeast</u> Acsoo1 - Acsoo9 Acs100 - Ac 5169 Acs230 - Ac5270	<u>State Total</u> A/C5001 - A/C5069 A/C5100 - A/C 5169 A/C5230 - A/C5270 Total

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# Booked 9/94 - Inside Wire

					Appl to
North	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	93 & Prior
A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
South					
A/C5001 - A/C5069	0.00	0.00	0.00	(5.70)	(5.70)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
Southeast	• • •				<u> </u>
A/C5001 - A/C5069	0.00	0.00	(15.20)	(24.00)	• •
A/C5100 - A/C 5169	J.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
State Total					
A/C5001 - A/C5069	0.00	0.00	(15.20)	(29.70)	(44.90)
A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00
A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	(15.20)	(29.70)	(44.90)

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10-66 P13

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۱	Booked 9/94 - 1	Vertica	l Servio	ces													Appl to
	North	<u>1979</u>	<u>1980</u>	<u>1961</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	1985	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	93 & Prior
	A/C5001 - A/C5069	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(139.40)	(1,012.23)	(1,039.48)	(1,095.97)	(1,208.20)	(3,242.29)	
	A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	South	•															
	A/C5001 - A/C5069	0.00	0.00	0.00	0.00	(0.39)	(12.60)	(1,216.11)	(1,455.00)	(1,455.00)	(1,523.59)	(1,903.95)	(1,964.95)	(2,803.75)	• •		(21,806.63)
	A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	A/C5230 - A/C5270	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
	Southeast																
	A/C5001 - A/C5069	(9.10)	(21.00)	(21.00)	(21.00)	(21.00)	(28.60)	(35.40)	(35.40)	(35.40)	(70.63)	(131.13)	(177.87)	(205.05)	(265.31)	(528.44)	(1,607.33)
	A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	State Total																
	A/C5001 - A/C5069	(9.10)	(21.00)	(21.00)	(21.00)	(21.39)	(41.20)	(1,251.51)	(1,490.40)	(1,490.40)	(1,733.62)	(3,047.31)	(3,182.30)	(3,904.78)	(4,827.30)	(10,069.42)	(31,151.73)
	A/C5100 - A/C 5169	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	C.00
	A/C5230 - A/C5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(9,10)	(21.00)	(21.00)	(21.00)	(21,39)	(41.20)	(1,251.51)	(1,490.40)	(1,490.40)	(1,733.62)	(3,047.31)	(3,182.30)	(3,904.78)	(4,827.30)	(10,089.42)	(31,151.73)

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REQUEST		<u><u>p</u>l</u>	DATE OF REC	QUEST:/8/	195
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KE	EQUEST THE FOLLOWING IT	EM(S) BE PROVIDED	BY		<u></u>
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TO: AUDIT	MANAGER Guith L	hung.		DATE U	tember 19,1495
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THE REQUI	ESTED RECORD OR DOCU	MENTATION:			
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(2)		ED IN THREE (3) WO	RK DAYS BUT WIL	l be made avai	LABLE BY
(3)	AS DEFINED IN 364.1	83, 366.093, OR 367	7.156, F.S. I UND	erstànd that to	USINESS INFORMATION D OBTAIN TEMPORARY SION OF RECORDS AND
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(4)	THE ITEM WILL NOT B	e provided. ( see /	ATTACHED MEMO	DRANDUM)	
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HEADQUARTERS APPORTIONMENT FACTORS Date: 02/16/94 C11231123DATAHOAP_REV.949HOAP_94R.WK1

COMPANY: Buildouth Tel STUDY DATE YEAR: NATE USAGE YEAR: EFFECTIVE DATE: Jenuary-December 1983 1984 Jan 1984

VERIFIED BY_ APPROVED BY Operations Mg

PREPARED BY

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WORKSHEET 1

	(a) ACCEBB LINES -EOP AVERAGE		(D) BALARIES & WAGES		(C) CONSTRUCTION EXPENDITURES		(6) ACCESS LINE ACTIVITY		(e) CORPORATE ALLOC	
AREA	NUMBER	FACTOR	DOLLARS	FACTOR	DOLLARS	FACTOR	FILOUT	FACTOR	TOTAL FACTORS	FACTOR
ALABAMA	1,843,083.42	C0003	238,688,047.10	0.0824	270,063,812.00	0.0960	881,238.00	0 0823	0 3459	0 086
FLORIDA	6,001,329.60	0.2828	775,855,897.80	0.2678	716,479,818.00	0.2457	2,947,499.00	0 20 16	1 0578	0 264
GEORGIA	2,137,001.07	0.3647	405,821,006.31	0.1712	632,648,638.00	0.1827	1,828,864 00	0 1747	0 6933	0 173
KENTUCKY	1,017,008.80	8.0534	152,482,538.82	0.0826	134,712,802.00	0.0482	481,319.00	0.0489	0 1992	0 049
LOUISIANA	1,943,743.08	0.1020	200,348,629.00	0.0000	230, 108, 320.00	0.0820	1,030,121 00	0 0984	0 3813	0 095
MISSISSIPPI	1,062,089.67	0.0054	182, 148, 740 45	0.0560	201,560,254.00	0.0001	570,077 00	0 0545	0 2353	0 058
N. CAROLINA	1,860,017.63	0.0876	273,248,572.15	0.0043	200,026,238.00	0.1026	980,894.00	0.0018	0 3063	0 096
8 CAROLINA	1,187,244.00	g.0823	180, 178, 459, 73	0.0003	173,264,538.00	0.0804	994,661.00 -	0 0566	0 2439	0.061
TENNESSEE	2,194,720.42	0.1182	323, 165, 540 61	0.1116	342,022,003.00	0.1173	1,181,308.00	0 1129	0 4569	0 1 14
COMPANY	19,049,525.17	1.0000	2,887,048,782.75	1.0000	2,915,715,030.00	1.0000	10,465,662.00	1 0000	4 0000	1 000

Access Lines - EOP - Any, of lotal in service for study period, MMI7 (see waterned SA) Selence and Weges charged to final accounts exchang Construction and Coal of Removal for the period, (see Warlsheld 18)

Construction Expenditures - MR21 (edjusted to an FR basis). (see Worksheet 1C) Access Line Activity - Curruletive scivity for skudy period. MRM7 (see Worksheet 1D)

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AS DEFINED IN 364. 183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OF OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C. (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)	(Please Use Ball Point Pen - Press Hard)	
TO:       HalfHan         UTUTY:       Southerno         FROM:       Buth         MUTUTY:       Southerno         FROM:       Buth         MUTUTY:       Southerno         REGUEST NUMBER:       G& PI         AUDIT PURPOSE:       Subt Valillance.         REFERENCE RULE 25-22.000, F.A.C., THIS REQUEST IS MADE:       Incident TO AN INQUIRY         Please:       Show Thew the Gaillos of Sale of Property       Outside OF An INQUIRY         Please:       Show Thew the three year average.       Sook Fed         as reference Rule 25-22.000, F.A.C., THIS REQUEST IS MADE:       Outside OF An INQUIRY         Please:       Show Thew three type three type outside of An INQUIRY         Please:       Show Thew three type three type outside of An INQUIRY         Please:       Show Thew three type three type outside of An INQUIRY         Please:       Show Thew three type outside out		
UTUTUT:       Southern Bell         FROM:       NOULDS         GROM:       NOULDS         AUDIT PURPOSE:       Solveithansam         AUDIT PURPOSE:       Solveithansam         REQUEST NUMBER:       GROMENTANGER         AUDIT PURPOSE:       Solveithansam         REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY       9/13/25         REFERENCE RULE 25-22:000. F.A.C., THIS REQUEST IS MADE:       INCIDENT TO AN INQUIRY         PLEOSE:       Show Ynew Yne Trize, year average, is booked         As reference all backup Le cessary       OUTSIDE of AN INQUIRY         Pleose:       Show Ynew Ynew Ynew Ynew Ynew Ynew Ynew Yne		
FROM:       BUHB       NOUDS         REQUEST NUMBER:       GS       PI       DATE OF REQUEST:       -9/8/25         AUDIT PURPOSE:       SULVELILBUXC       DATE OF REQUEST:       -9/8/25         AUDIT PURPOSE:       SULVELILBUXC       INCIDENTION AN INSUIRY         REFERENCE RULE 25-22:000, F.A.C., THIS REQUEST IS MADE:       INCIDENT TO AN INSUIRY         PLO.D.       DE:       Gailys of Sale of Property       OUTSIDE OF AN INSUIRY         PLO.D.       DE:       Gailys of Sale of Property       OUTSIDE OF AN INSUIRY         PLO.D.       DE:       Gailys of Sale of Property       OUTSIDE OF AN INSUIRY         PLO.AL       NO.W.       MEE frace       Stocked       Gas reference in Noury         PLO.AL       DE:       Gailys of Sale of Property       OUTSIDE OF AN INSUIRY         PLO.AL       DE:       Gailys of Sale       OUTSIDE OF AN INSUIRY         PLO.AL       DE:       Gailys of Sale       OUTSIDE OF AN INSUIRY         PLO.AL       DE:       Gailys of Sale       OUTSIDE OF AN INSUIRY         PLO.AL       DE:       Gailys of Sale       OUTSIDE OF AN INSUIRY         PLO.AL       DE:       Gailys of Sale       OUTSIDE OF AN INSUIRY         PLO.AL       DE:       Gailys of Sale       OUTSIDE		
CONTINUABLER: 68 P1  DATE OF REQUEST NUMBER: 68 P1  REQUEST NUMBER: 68 P1  DATE OF REQUEST: 99975  AUDIT PURPOSE: SUVELIBLYCE  REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY  REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  DINCIDENT TO AN INQUIRY  DINCIDENT TO AN INQUIRY  DINCIDENT TO AN INQUIRY  P1 Passe Show how the tric year average is booked  Provide all backup the tric year average is booked  Provide all backup the cessary  TO: AUDIT MANAGER  REQUESTED RECORD OR DOCUMENTATION:  DINCIDENT TO AN INQUIRY  AS DEFINED IN SAME BEEN PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY  (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUNKSS INFORMATION  AS DEFINED IN 364, 183, 366, 093, OR 367, 156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING ANOTICE OF INTENTIAL SPROPRIETARY AND CONFIDENTIAL BUNKES INFORMATION  (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUNKES INFORMATION  (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUNKES INFORMATION  (4)  (4)  (4)  (4)  (5)  (4)  (5)  (5)		
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ITEM DESCRIPTION:       P.E.: Gaillos on Sale of Property       OUTSIDE OF AN INQUIRY         Please show how the tive year average is booked       os refereased in Order (2001)         Provide all backup he cassary       Date 1000000000000000000000000000000000000	REQUEST THE FOLLOWING TEM(S) BE PROVIDED BY	
D.O. L. ME: Gaills of Sale of Property Control and the five year average is booked as referenced in Order 12221. Provide all Dackup Lecessary Date <u>48/75</u> . TO: AUDIT MANAGER <u>Rith Young</u> DATE <u>48/75</u> . THE REQUESTED RECORD OR DOCUMENTATION: (1) Ø HAS BEEN PROVIDED TODAY <i>Federal Express</i> to Miami (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AD DEFINED IN 304. 183, 360.093, OR 307. 156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING ANOTICE OF INTENT MUST BEFLIED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THISMATERIAL THE UTILITY OF OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF ANAUDT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25.22.006 F.A.C. (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) <i>Barriele State Contendential Control of the Material State Contendential CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25.22.006 F.A.C. (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</i>	REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OINCIDENT TO AN INQUIRY	,
Please show how the five year diverage is booked as referenced in Order (222).         Provide all backup becassary         Provide all backup becassary         Date	ITEM DESCRIPTION: BE: FAILIS OF SALE OF PROPERTY OUTSIDE OF AN INQUIRY	
(LS_YERCENCED_ID_OFCLER_(2222).          PROVIDE ALL       DO CLUP LE CRSS Q ry         DATE       DO CLUP LE CRSS Q ry         TO: AUDIT MANAGER       Ruth Young         DATE       J\$/95         THE REQUESTED RECORD OR DOCUMENTATION:       DATE         (1)       HAS BEEN PROVIDED TODAY         J. CANNOT BE PROVIDED TODAY       Jedenal         (2)       CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY         (3)       AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION         (3)       AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION         (3)       AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION         (3)       AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION         (3)       AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION         (3)       AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL HANDLING OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THISMATERIAL THE UTILITY OR OTHER PARS MONTHS. THE AUDIT EXT CONFIDENTIAL HANDLING OF THISMATERIAL THE UTILITY OR OTHER PARS OF MATERIAL OBTAINED THE CASE OF MATERIAL OBTAINED THE MATERIAL (OR INTHE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL OR THE ADDIT EXT CONFERENCED FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, R		
TO: AUDIT MANAGER       Ruth Young       DATE       \$\frac{\frac{95}{95}}{95}\$         THE REQUESTED RECORD OR DOCUMENTATION:       (1) (2) HAS BEEN PROVIDED TODAY       \$\frac{1}{2}\$ Addenal       Supress to Miami         (2) (2) CANNOT BE PROVIDED TODAY       \$\frac{1}{2}\$ Addenal       Supress to Miami         (3) (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION       AS DEFINED IN 364.183, 366.093, OR 367.156, F.S.   UNDERSTAND THAT TO OBTAIN TEMPORARY         (3) (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION       AS DEFINED IN 364.183, 366.093, OR 367.156, F.S.   UNDERSTAND THAT TO OBTAIN TEMPORARY         (2) CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BEFILED WITH THE DIVISION OF RECORDS AND       REPORTING, TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THISMATERIAL THE UTILITY OR         (3) OTHER DERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL       (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER         (1) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)       10 - 63 P1         (4) (1) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)       10 - 63 P1         (4) (2) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)       10 - 63 P1         (4) (2) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)       10 - 63 P1         (4) (4) (2) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)       10 - 63 P1	as referenced in Order 12221	
<ul> <li>TO: AUDIT MANAGER</li></ul>	Provide all backing increases	<u> </u>
<ul> <li>10: AUDIT MANAGER</li></ul>	provide an buchop recessing	
<ul> <li>10: AUDIT MANAGER</li></ul>		·····
<ul> <li>(1)  AS BEEN PROVIDED TODAY <i>federal Express</i> to Miami</li> <li>(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY</li></ul>	TO: AUDIT MANAGER Ruth Young DATE 9/8/95	
<ul> <li>(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY</li> <li>(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364. 183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.</li> <li>(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</li></ul>	THE REQUESTED RECORD OR DOCUMENTATION:	
<ul> <li>(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THISMATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.</li> <li>(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)</li></ul>		
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SIGNATURE AND TITLE OF RESPONDENT	(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)	
	Jalricia J. Allin Illan SKGNATURE AND ITTLE OF RESPONDENT	ager
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	(Please Use Ball Point Pen - Press Hard)
	FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST
то:К	nol Hoffman
UTILITY: S	Ruth Vours Gabriela Leon
FROM:	AUCH NUCLOS (AUCH PREPARENCE REQUEST)
REQUEST	NUMBER: DATE OF REQUEST: DATE OF REQUEST:
	POSE: Suiveillauce. 9/13/95
	QUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
RE ITEM DESC	FERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
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TO: AUDI	MANAGER Ruth Young DATE 9/8/95
	IESTED RECORD OR DOCUMENTATION:
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(2)	CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
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(4)	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) <u>Atticia</u> , <u>Klein</u> , <u>Manager</u> BIGBERTURE AND TITLE OF RESPONDENT
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	SOUTHERN BELL TELEPHONE AND TELEGRAPH GAINS ON SALE OF PROPERTY
TITLE:	
PERIOD:	TYE 12/31/94
DATE:	AUGUST 17, 1995
	GABRIELA LEON
WORKPAPER #:	40-1/2-3 PAGE 1

Company's explanation of the adjustment on Gains on Sale of Property

"The \$141,960.51 is Florida's intrastate portion of account 7150. This amount is included in intrastate per books expenses (as a decrease) on the Surveillance Report. In Docket No. 820294-TP, Order No. 12221, <u>see</u> or der next page. Page 30 the FPSC ruled that since this property was in rate base at some time the gain or loss should be recorded above the line for ratemaking purposes. Since the gains and losses would fluctuate from year to year we were to compute a five year average of gains and losses. At that time account 7150 was not included in per books operating expenses on the Surveillance Report as it was in a below the line account. With USOAR account 7150 is now included with operating expenses and is separated in SIS (Separations Information System). Since we compute a five year average for the FPSC adjustment, we must remove the twelve months ending expense from operating expenses which means we must increase intrastate expense."

Survellore Report pg 2a, 293 allo bunk 142,000 to experse more 9xp - les NOT.

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Attachment A

ORDER NO. 12221 DOCKET NO. \$20294-TP Page 30

### D. Contributions

Bell

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The staff has identified certain contributions made by Southern Bell's to organizations outside of Florida and of no benefit to the Florida ratepayers. We agree that such contributions should be excluded and have adjusted license contract expense by \$155,944.

#### E. <u>Nestern Electric Billing</u>

We agree with the staff that the advice and essistance received under the license contract relating to Western Electric's billing system benefits not only the Company but Western Electric. We have accordingly excluded 50% of these costs or \$2,589.

### F. Overhead

Overhead costs under the license contract include the provision for Service Pensions and Benefits, Employee Benefits, Executive Department, Secretary Department, Administrative Services Department, Taxes Other Than Federal and Return on Investment. We agree with the staff that these costs should be adjusted in the same proportion as other non-overhead license contract costs. Total non-overhead license contract expenses on an intrastate basis total \$13,936,039 and total expenses eliminated in this area were \$1,041,633. This translates into an overhead allocation factor of 7.478 and we have adjusted total overhead license contract expenses of \$6,824,182 by this percentage to yield a total adjustment of \$307,766.

The total adjustments of \$1,072,888 set forth above produce a reduction in the Company's net operating income of \$550,392.

#### 24. Gain on Sale of Property

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On MFR Schedule C-15, the Company reports the gains and losses experienced from the sale of property from 1978 to 1982, inclusive. As shown on this schedule, the property sold was in service at one time or was earmarked for service. Account 100.3 is entitled "Property Held for Future Telephone Use", and property is not placed into this account unless it is under a definite plan for use in telephone service in two years or less. The Company has reported the gains and losses from the sale of this property below the line in Account 315 entitled "Income from Miscellaneous Physical Property."

Since this property sold was in service at one time, or placed in Account 100.3 to be put into service, the ultimate gain or loss upon disposition should be recorded above the line for ratemaking purposes. Therefore, we shall recognize a flive-year average of gains and losses in order to smooth the effect experienced by the Company as a result of these sales. The erratic nature of these sales is demonstrated by the fact that net gains ranged from a high / of \$242,871 in 1979 to a low of \$6,889 in -1971 on g total company basis. Recognizing a five-year average for the test period. is similar to the ratemaking treatment accorded casualty expense, which is averaged over five years in order to smooth out the volatile nature of the expense. Therefore, \$77,690 will be included on a total company basis above the line-

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FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST
UTILITY: <u>S. Bell</u> UTILITY: <u>R. Y.</u> FROM: <u>R. Y.</u> (AUDIT MANAGER) (AUDIT MANAGER)
REQUEST NUMBER: <u>69</u> AUDIT PURPOSE: <u>501/e1   a.v.ce</u> DATE OF REQUEST: <u>9/8/95</u>
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
Whereby it shows Bellcore's Dividend to BST TF this information can't be provided
state so. (N Winting + the reason why. bot Dividend 3,059,974.71
TO: AUDIT MANAGER Ruth Young DATE 9/14/95
THE REQUESTED RECORD OR DOCUMENTATION:
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(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE
DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
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TO: AUDIT MANAG	FER Ruth Young	<u>}</u>		95
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	FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT
	Hern Bell h Young (AUDITOR PREPARING REQUEST) Changer (AUDITOR PREPARING REQUEST)
REFEREI	NCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OUTSIDE OF AN INQUIRY ON:
Please pr BBS, aud to N.O. See atto	ovide TRIAL Balances, and Financial statements from DBC, regarding the Other Regulatory Adjustment I Expenses. Ached Schedule.
	AGER Ruth Young DATE 10/10/95
THE REQUESTED (1) (2) (2) (3) (2)	RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY. BSC response provided Fed Exp. 10/10/95. (BBS documents filed 9/27/95) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
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FPSC Staff Audit 1994 Surveillance Report Item No. 71 September 8, 1995 Page 1 of 1

REQUEST: Please provide trial balances and financial statements from BBS and BSC regarding the Other Regulatory Adjustment to N. O. I. Expenses. See attached schedule.

**RESPONSE:** 

(1) Attached is the trial balance for BBS for 1994.

The amounts for contributions, matching gifts, memberships - service and memberships - social are recorded in separate accounts on the trial balance. The trial balance total for matching gifts is \$61,176.73, which is \$348.12 higher than the reported total of \$60,828.61 which was used to compute the Surveillance Report disallowance. The Florida intrastate difference is \$65.00, which drops off in rounding.

The charges for Golf Events are booked to several accounts, and cannot be traced to the trial balance. A detailed listing of these charges was provided in response to Request No. 37 under the section labeled "New Item - BBS".

(2) BSC Documentation -

We have had several conversations with BSC regarding documentation for the requested items billed to BST during 1994. They are in the process of assembling documentation. At this point, a final decision has not been made, but they may decide to provide the information directly to you, or through an attorney. I will let you know.

As we discussed, the financial statements for BBS and BSC are summarized at a very high level, and would not provide any information at the detail level requested; therefore, financial statements are not being provided.

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10-71 R 1994 BBS EXPENSES (\$)

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,	BBS CHARITABLE CONTRIBUTIONS	DBS PROFESSIONAL MEMBERSHIPS	BBS SERVICE NENBERSHIPS	BBS SOCIAL NEMBERSHIPS	BBS GOLF CLASSIC EXPENSES	BBS ADVERTISING EXPENSES	B85 TELEPIONE CONCESSIONS	88\$ LOBBYING Expenses	BBS MATCHING GIFTS	
MAL	1,500.00	5,848.45	2,592.25	844.50	23,226.33	121,039.00	12,946.25	0.00	(102.63)	
, FEB	0.00	1,574,13	1,375.50	888.43	28,515.75	324,497.00	62,417.42	0.00	3,335.33	
MAR	300.00	4,144.70	2,147.41	5,994.34	17,392.30	206,097.00	145,831.71	0.00	7,013.43	
APR	3,300.00	3,941.72	1,671.25	1,626.55	248,229.50	783,124.00	69,101.62	0.00	3,300.00	•
KAY	17,418.99	727.00	2,072.75	1,461.56	33,479.40	983,312.00	68,186.25	0.00	0.00	
JUN	883.99	7,033.50	789.75	1,339.85	340,011.78	207,995.00	89,221.49	0.00	0.00	
JUL	2,627.00	9,476.00	2,021.75	1,465.55	29,603.60	46,673.00	81,694.99	0.00	0.00	
ÂIJG	0.00	2,743.50	1,203.75	1,245.77	35,291.75	174,658.00	85,339.34	0.00	0.00	
SEP	12,500.00	3,320.20	1,923.11	888.07	12,781.50	139,675.00	96,370.82	0.00	47,282.48	
OCT	1,149.00	1,120.00	2,483.97	1,431.47	12,429.53	400,162.00	85,113.63	0.00	0.00	
NOV	1,150.00	33,842.00	1,211.25	1,111.82	(38, 187.64)	378,393.00	63,576.70	0.00	0.00	
DEC	380.44	11,547.50	1,354.25	1,810.36	0.00	2,530,638.00	78,251.44	D.00	0.00	
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TOTAL	41,209.42	85,318.70	20,846.99	20,108.27	742,773.80	6,296,263.00	938,051.66	8.00	60,828.61	

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**BBS-Finance** 

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REPORT 8603

BELLAOUTH BUSINESS SYSTEM, INC

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7 752210 INTEREST - MODIP/MODCP		
754100 MANAGEMENT FEES-BARQ		
7 754400 HANAGENENT FEES-DET		
5 755100 FICA TAKES		
/ 758200 PUTA TAKES		
755300 SUTA TAKES		
3 756160 CONTRIBUTIONS		
756480 HATCHING GIFES		
5756180 ENSURANCE-CORPORATE		
-750300 INSURANCE-CERP		
7 761000 CONCESSIONS		
TTALTES & FINE		
7 767100 NONCLEN OPECING		
0 767200 CARE SPECIAL		
(767300 WONCHAR EMOULAR		
2_767486 LUNCHBONS/DENGERS		

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BBS-Finance

e . • /150087 8003 Z 3 BELLSOUTH BUSINESS SYSTEM, INC 01/09/95 TRIAL BALANCE PERIOD ENDING 12/31/94 4 5 767500 HONCASE PERFORMANCE 6 767600 CASH PERFORMANCE 7 767610 CASH PERF GROSSUP SEGIMING BALANCE ACTIVITY ENDING BALANCE . 8 747420 CASE PERF TAX H/H 9 747710 AMARDE DEPT HEAD INTRACO 10 747730 AWARDS DEPT HEAD INTERCO 12. 199100 CUSTONER ADJ NETWORK RELATED 13 199200 CUSTONER ADJ CUSTONER SVCES 14 199300 CUSTONER ADJ SALES RELATED 15 +99400 CUSTONER ADJ OTHER 14 TOTAL BILLABLE EXPENSES /7 101001 INTERANT DEC 18 101006 INTEREST BECP 19 002000 BAD DESTE HOMETULARLE 20 541100 FTT EXPENSE Z/ 541200 PIT DEFERRED 22542110 STT EIPENSE 23542140 SIT KT 24543300 SIT DEFENSED 25 ITLLABLE EXPENSES 26 MET DICONE SEPORE EXTRA ITEME 27 EXTRACEDENTRY ITEMS 28 HET THOOME •, p10 0 10 ٠.

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(Please Use Bali Point Pen - Press Hard)
FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST
to: Karol Hoffman
UTILITY: Souther Bell
FROM: KUHA YOULG (AUDIT MANAGER)
REQUEST NUMBER: 72 PI DATE OF REQUEST: 9/12/95
AUDIT PURPOSE: SUTVEI LAUCE
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (DATE)
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
ITEM DESCRIPTION:
Deleave a written explantion as to why
The attached contract - souple item 28. Acct 6/21-Document
Record Request #28 is not apitalized instead of
being expensed
TO: AUDIT MANAGER _ Ruth Young DATE 9/19/95
TO: AUDIT MANAGER DUINA DATE DATE
THE REQUESTED RECORD OR DOCUMENTATION:
(1) () HAS BEEN PROVIDED TODAY Federal Express to Miami
(1) (D) HAS BEEN PROVIDED TODAY D'ELECTRA CYPTERS 4811 METHO
(2) () CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) () AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION
AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND
REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR
OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL
(OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER
THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE
DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
10-72 Pl
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
Jammen H. Messier Manonor
SIGNATURE AND TITLE OF RESPONDENT
DISTRIBUTION:
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA-6 (Rev. 7/90)

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· ·	(Please Use Ball Point Pen - Press Hard)
	FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST
то: _К	arol Hoffman
	pother Bell
FROM:	CAUDITOR PIREPARENCE REQUERT)
REQUEST	
	RPOSE Q1/8/9
	EQUEST THÉ FOLLOWING ITEM(S) BE PROVIDED BY 9/19/75
	EFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
Deleas	e provide a written explanation as to why
the	attached contract - souple tery 28, Acct 6121-Doculeut
Kecord heinos	Request #28, is not capitalized instead of
TO: AUD	IT MANAGER <u>Ruth Grung</u> DATE <u>9/19/95</u>
	UESTED RECORD OR DOCUMENTATION:
(1)	I HAS BEEN PROVIDED TODAY Jedecal Expressed to Miamic on 9/19/95.
(2)	CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3)	AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367, 156, F.S. JUNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING, TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OF OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4)	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
	Jammy & Aleovi-Mamail 10-72
DISTRIBUTIO Original: Litt	$\mathbf{w}_{\mathbf{r}}$
Auffauer: Of	Inty Complete and Return to Auditor Pink; To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain PIC/NA-6 (New 7/10
	00-15-95 11:06 AM

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Florida FPSC Audit of 1994 Surveillance Report

Request No. 47 Sampled Item Number: 28

Sampled: Account: 6121.1000 Amount: \$101,005.59

Supporting Documentation: Voucher 0797673

Amount

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\$101,005.59

10-72

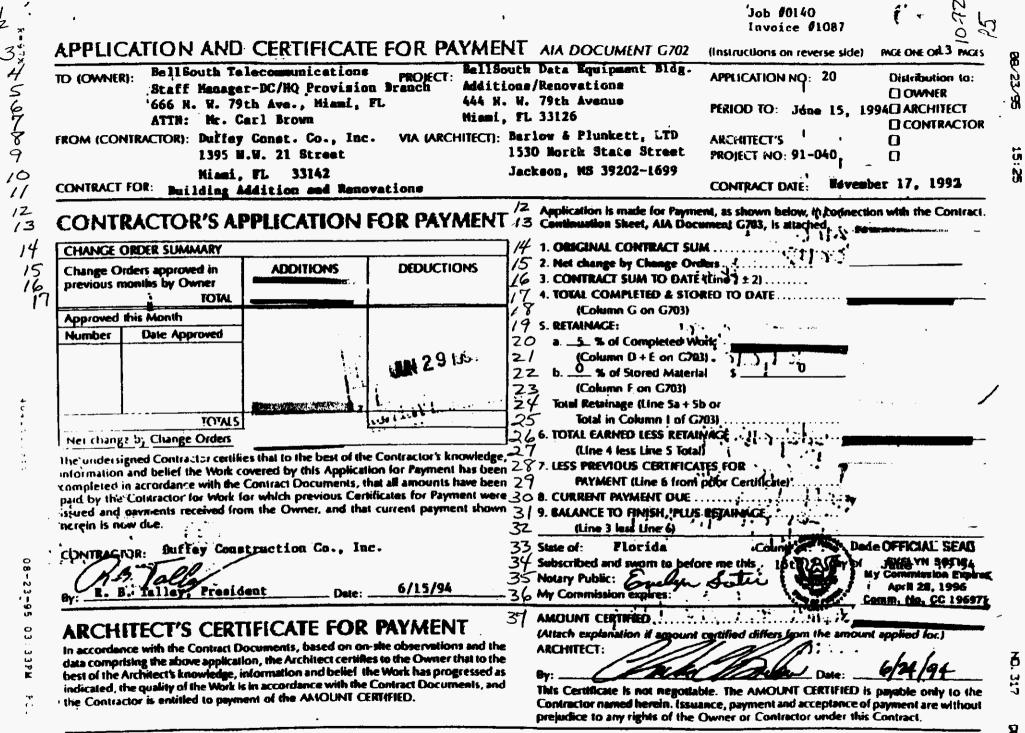
P3

ND. 317 28/23/95 15:24 022 Ł INPUT = FLPPMI SAVE SUPPLIER BILL VOUCHER FORM MP-2196-1 1 07/05/94 AREA = VCHR ID = 94187 16:12:65 GA 44. PH: 305-263-2003 PREPARER: TODOROFF/HOPE E SSN: SERIAL J PT J CLASS J SPI J NBE ] STAT ] S1 ] S2 ] EDTT ] CERT. YR MO 1 67 1 1 1 1 ] 3_ _1 3 1 1 J B. CONTRACT AND LEASE PAYEE'S NAME AND ADDRESS Z 1 DATA Ă. 9 NUMBER: 003001015A 10 DUFFEY CONSTRUCTION WHEEL 1 CO. INC. TRANSACTION COVERED BY CONTRACT: YES. 1 CONTRACT NUMBER: 11 1395 NW 21ST STREET 8E11459 IZ HIAMI FL -33142 1 _ 13 TRANSACTION COVERED BY LEASE: NO 1 33142-14_____ LEASE IDENTIFICATION: 1 77 15 C. SPECIAL HANDLING INSTRUCTIONS ea-. Express RC: 804 16 -067 DRAFT TO BE PICKED UP BY: 17 APPROVED: 9000 8 I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR 9 ATTACHED ARE CORRECT AND DUE FROM THE COMPANY 19 2/ (IF NO SIGNATURE, SEE ATTACHED INVOICE) 200. CERTIFICATION: E. APPROVAL: ANOUNT --> LDA 202015.59 _ DATE TITLE: DIRECTOR DATE 2 STITLE: MANAGER NAME: PENTON C 24 -NAME: BRONN 25 SSN N: 305-283-4384 SSN: G DEPT: DEPANTMENT CODE PB 21 ٦ 27 RC-0: 80406700 GLC: 1 LEVEL: 28-. LIST ALL INVOICES 29 NV DATE DUE DATE EXTC HOUNT INVOICE NUMBER 3006/15/94 07/13/94 APPL. 20 VC: TAT **TB:** 97673 31

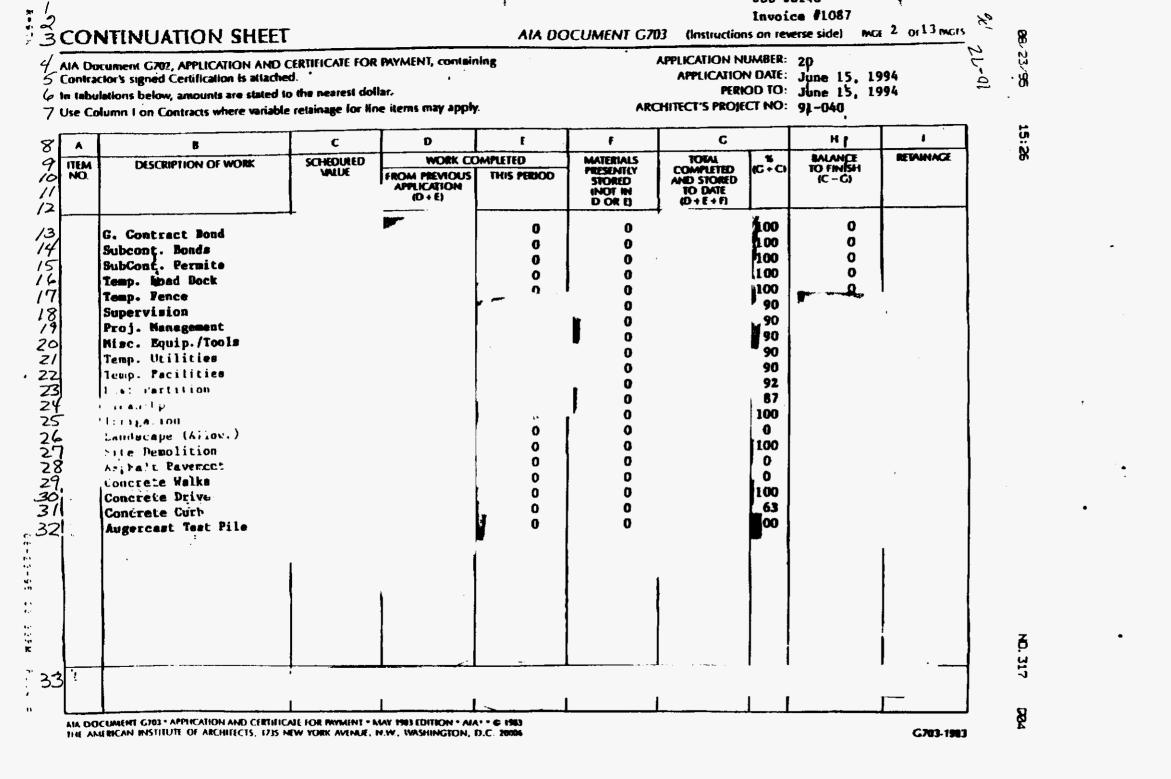
0XX00000 3Z. 20 33 G. CLASSIFICATION DATA EXTC FRC FC/EC RC-C GLC AUTH. \$ Э... 36 S1: 36 S1: 37 002 5316.0 N2408 EY6015 484 100 ON MLOIS7 BE11455 VC: TA: TB: 484 53 16 ·33 108 12408 EY6015 8 511 BN ML0197 11455 VC. **T8:** TÀI 2225 10-7Z 14

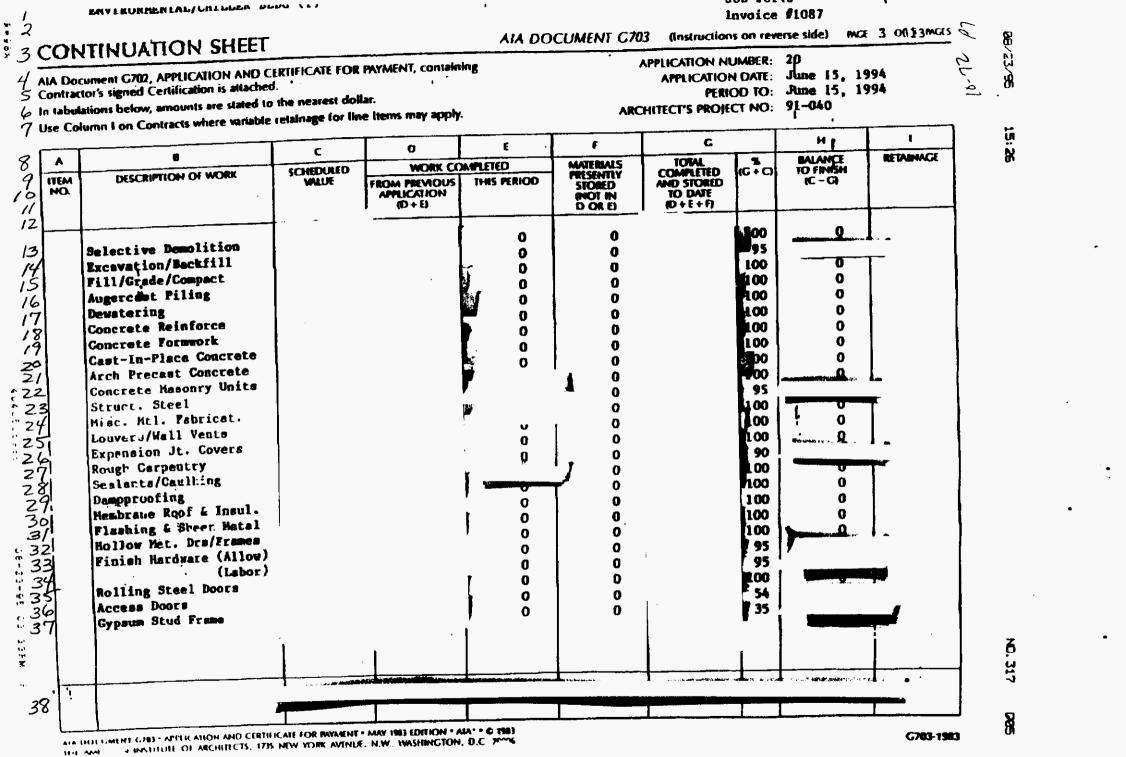
08-23-95 03.33PM F.L. # 5

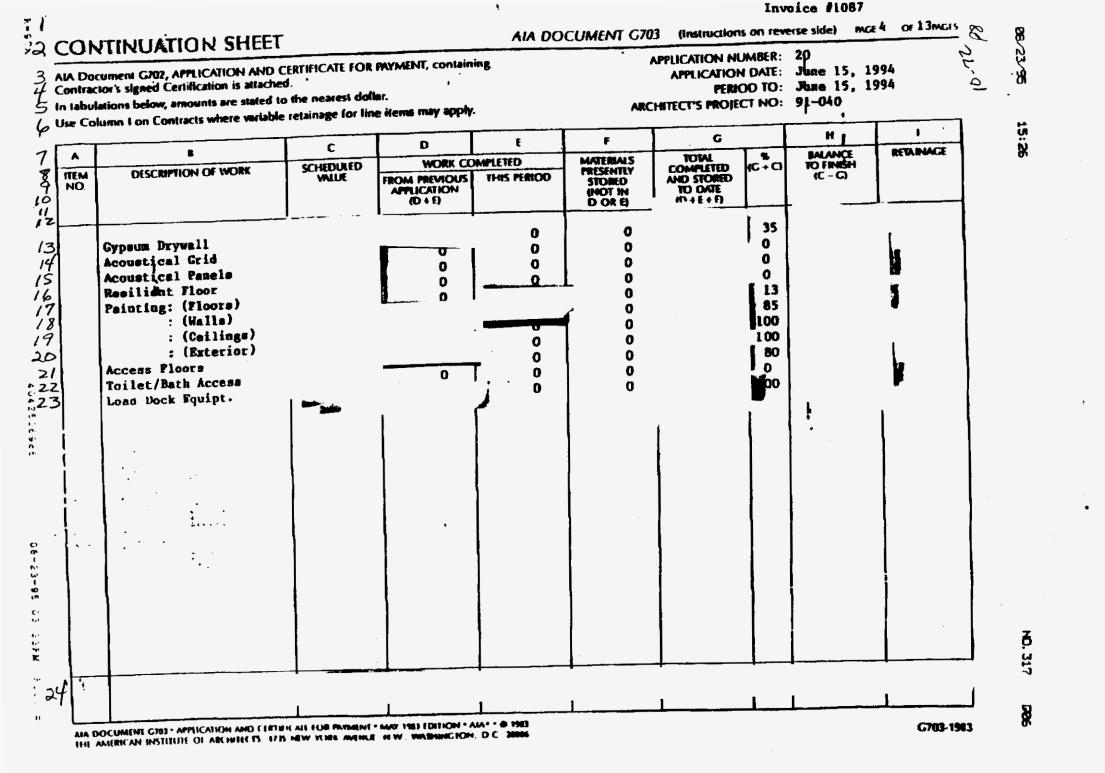
R = 97%

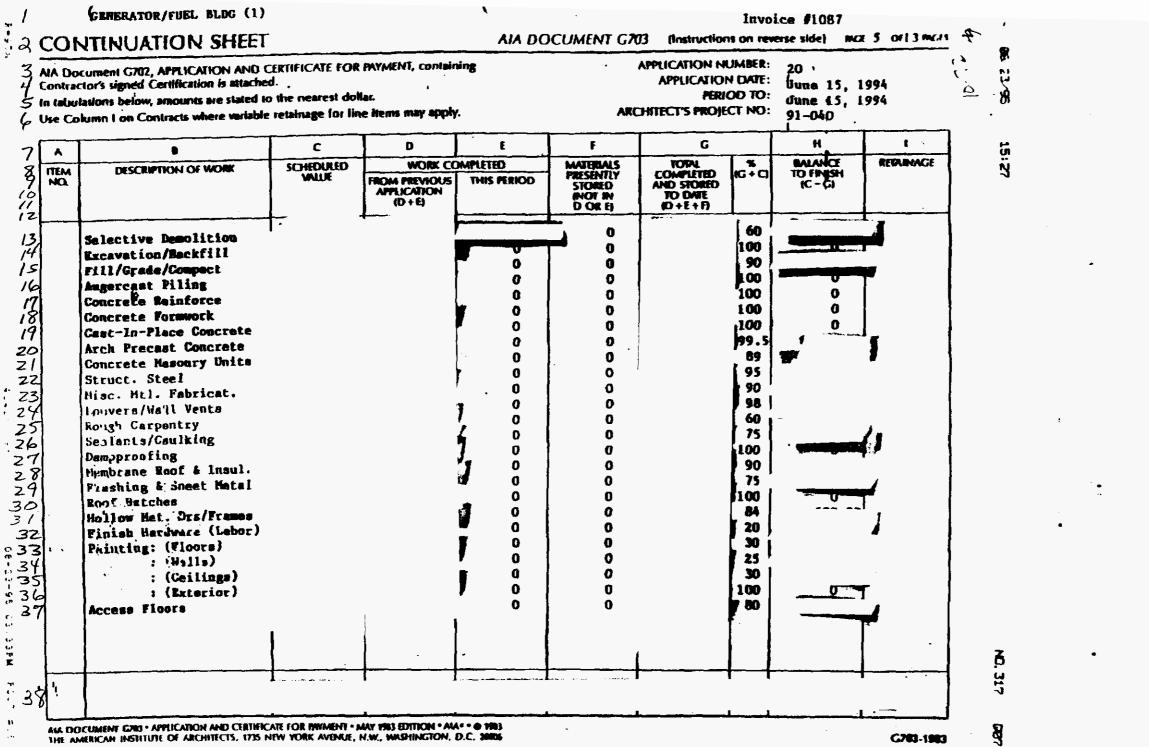


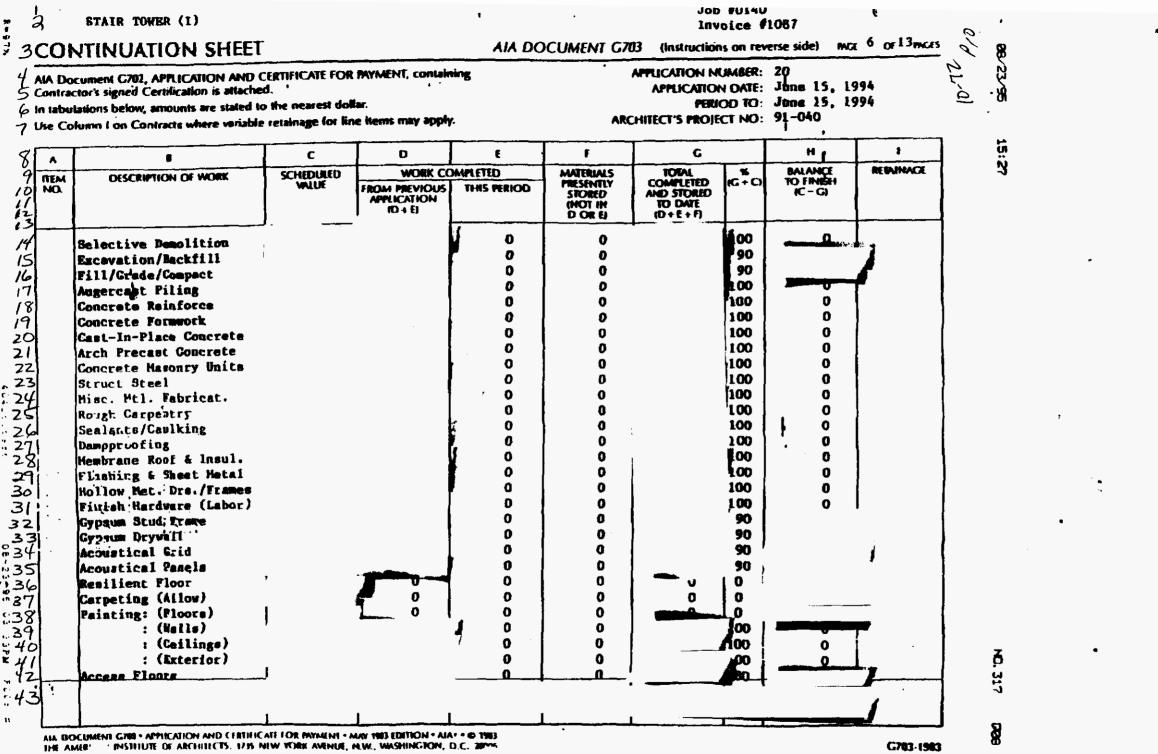
AIA DOCUMENT GHZ * APPLICATION AND CERTIFICATE FOR INVMENT * MAN 1983 EDITION * AIA * * 6 1983 THE ANTRICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 2004

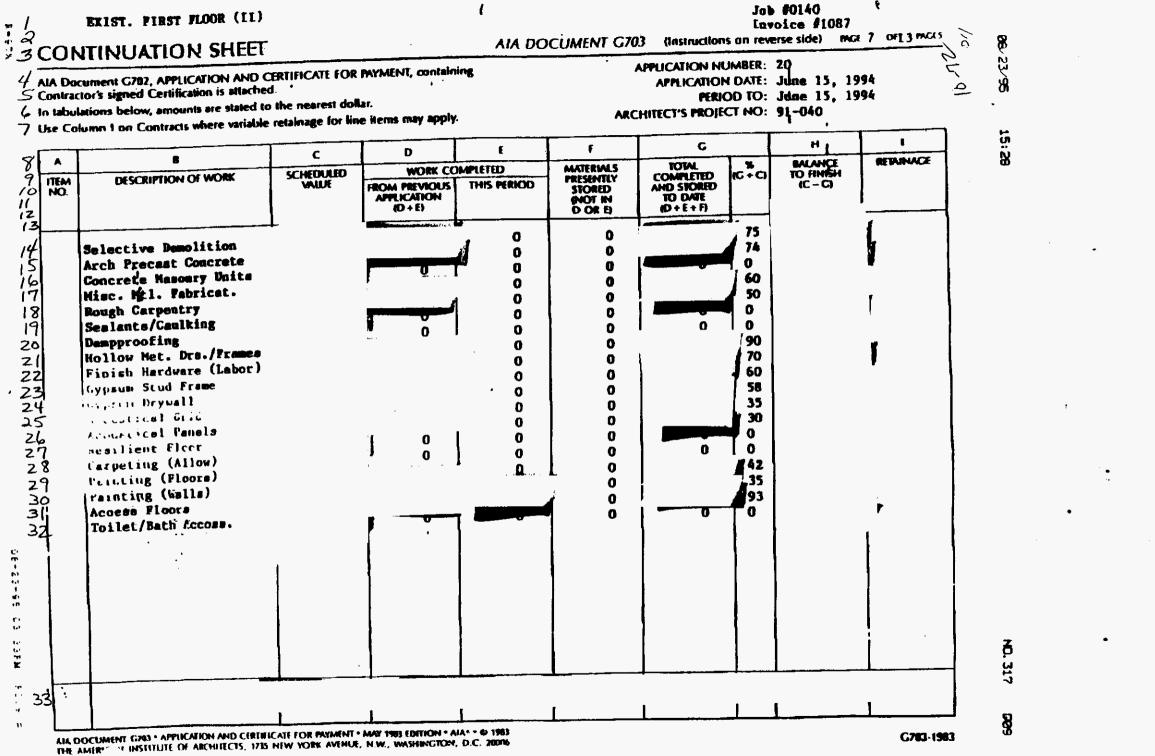


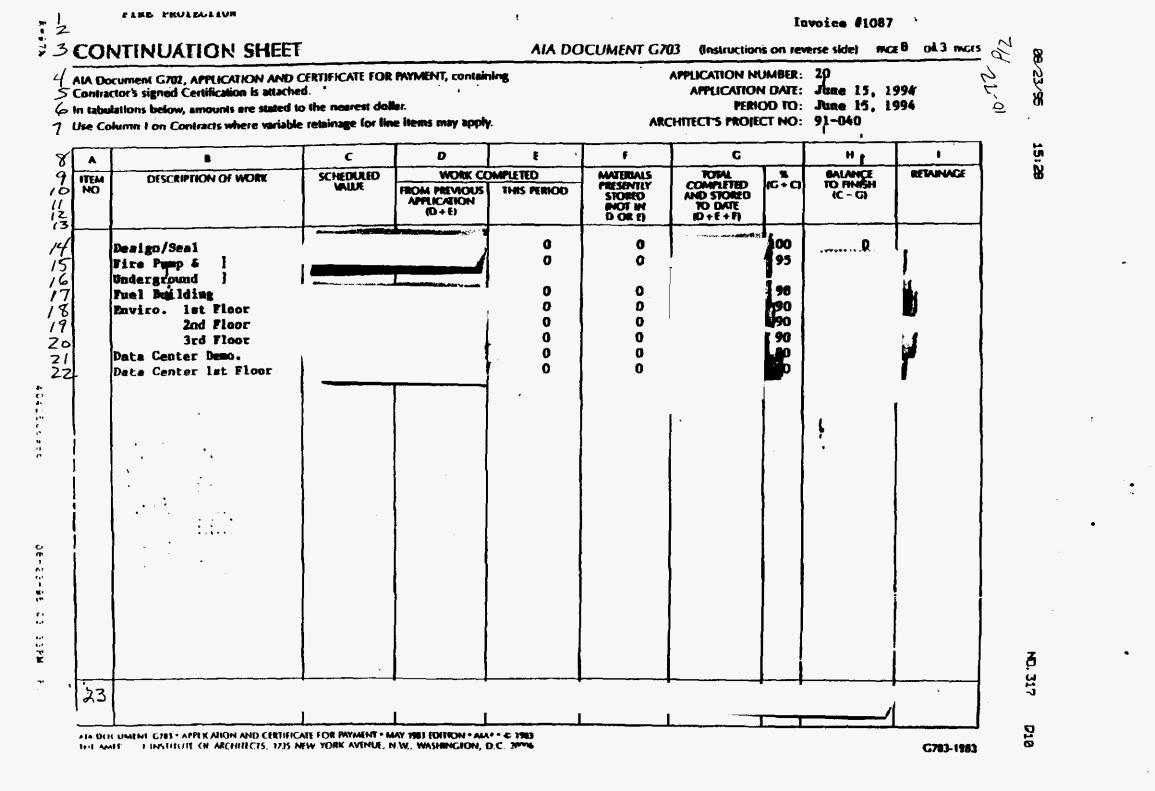


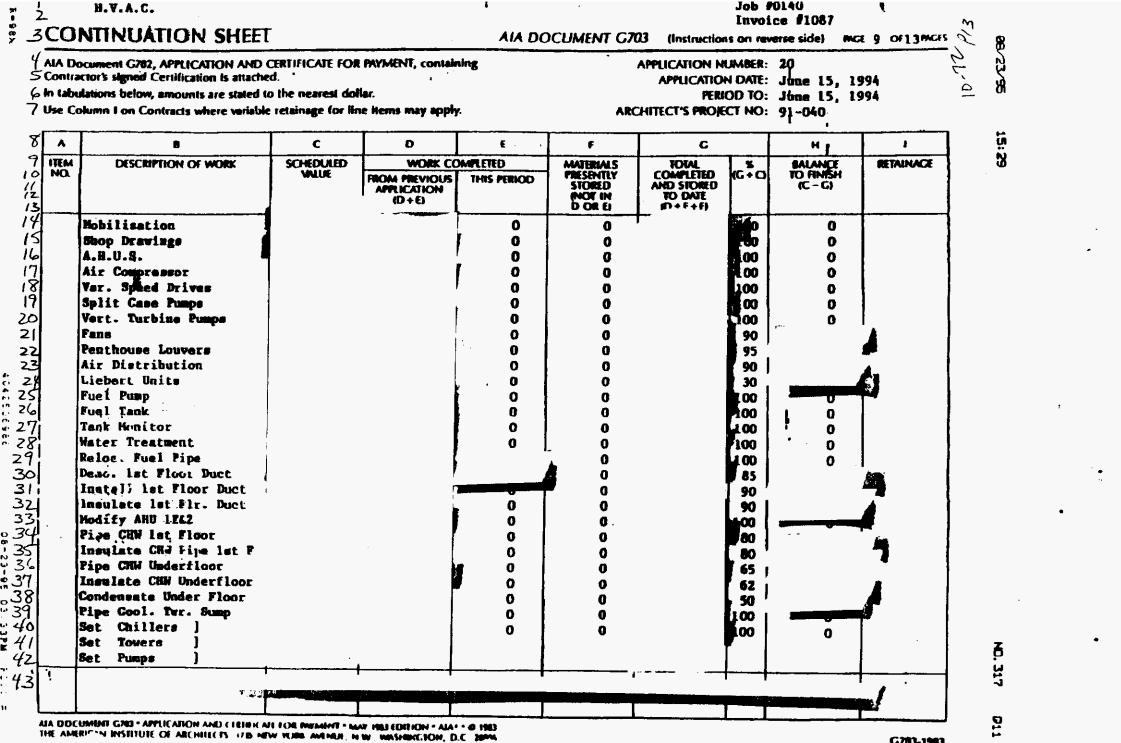




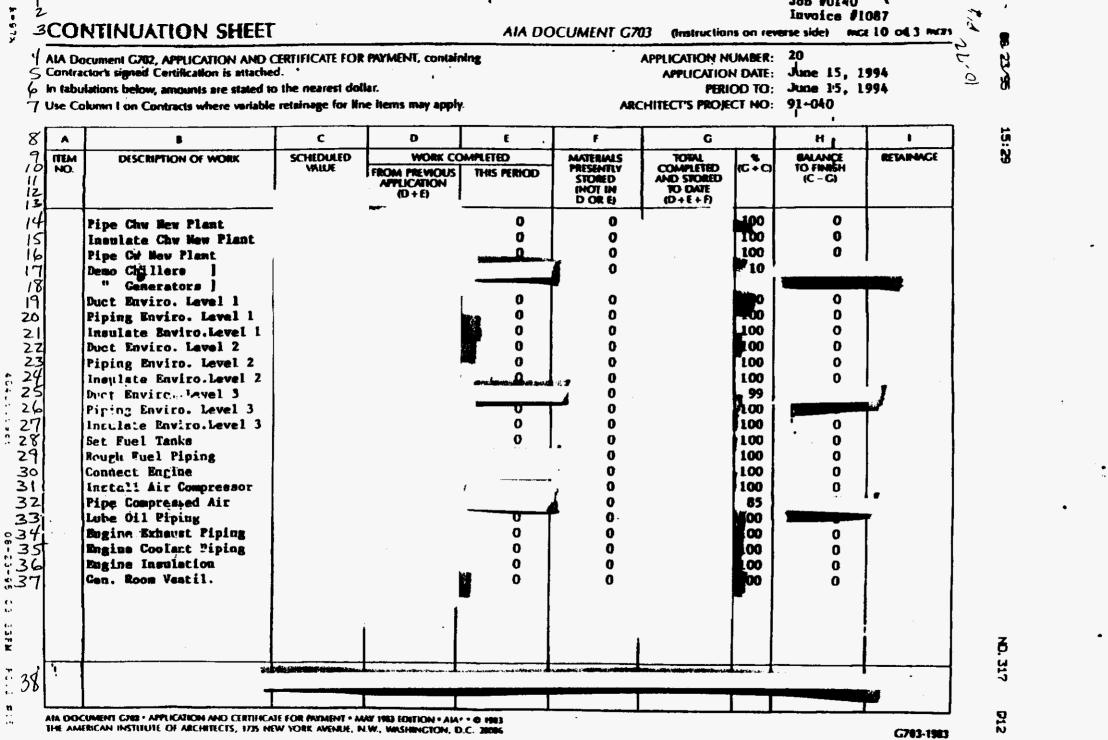


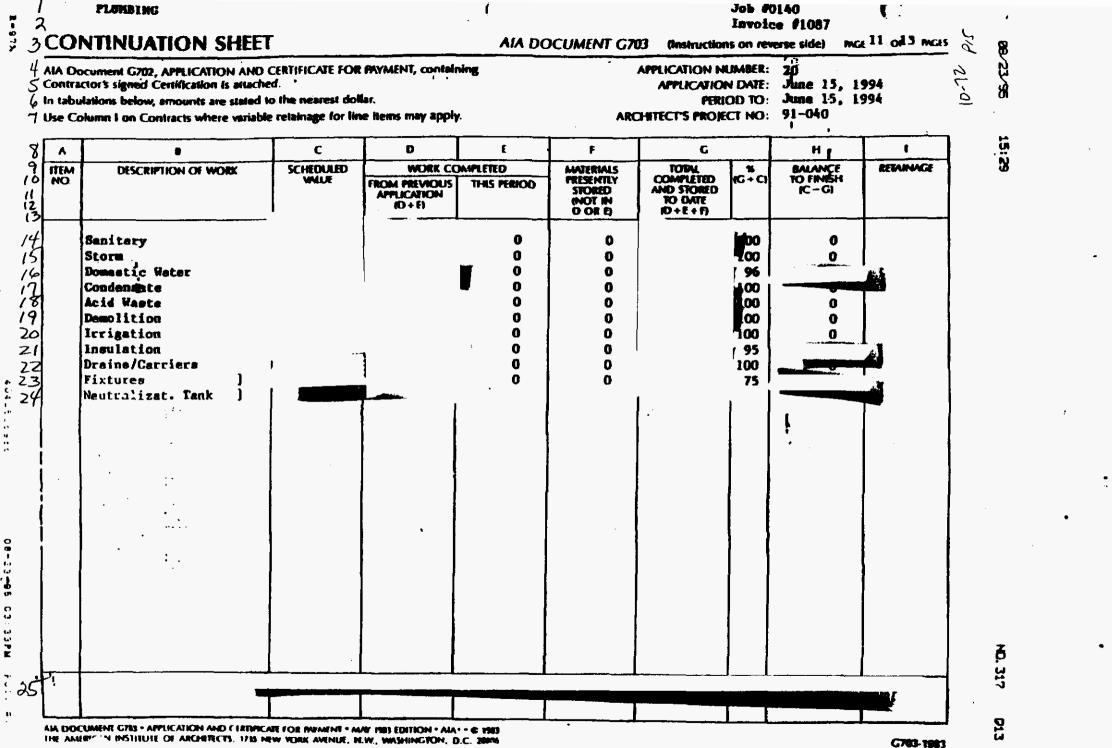


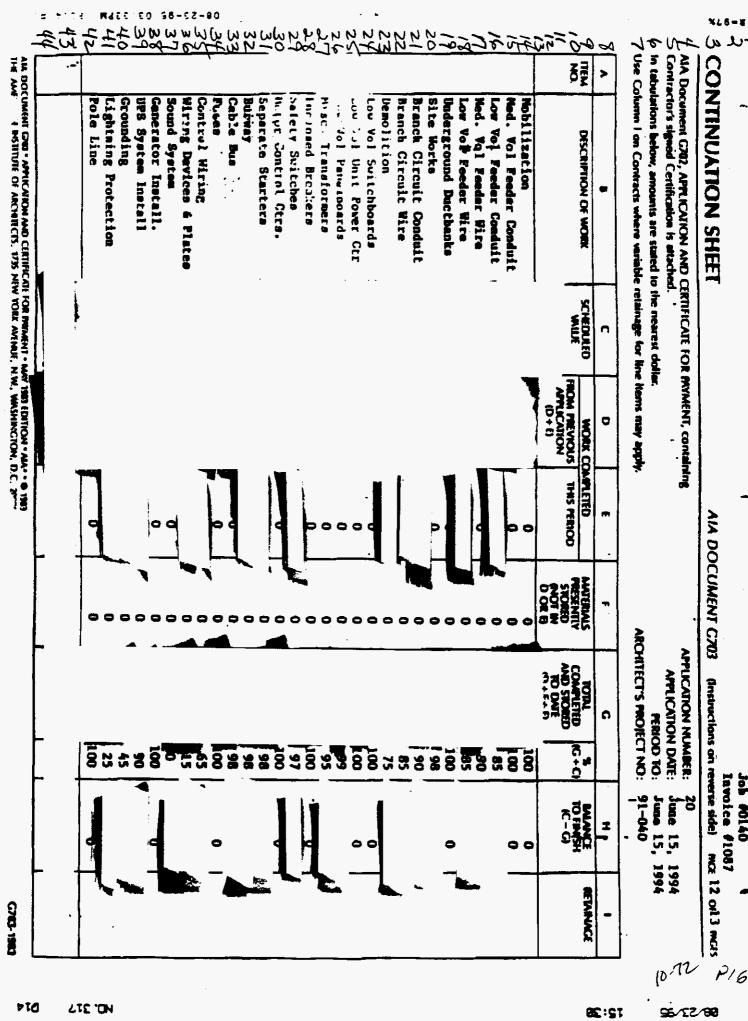


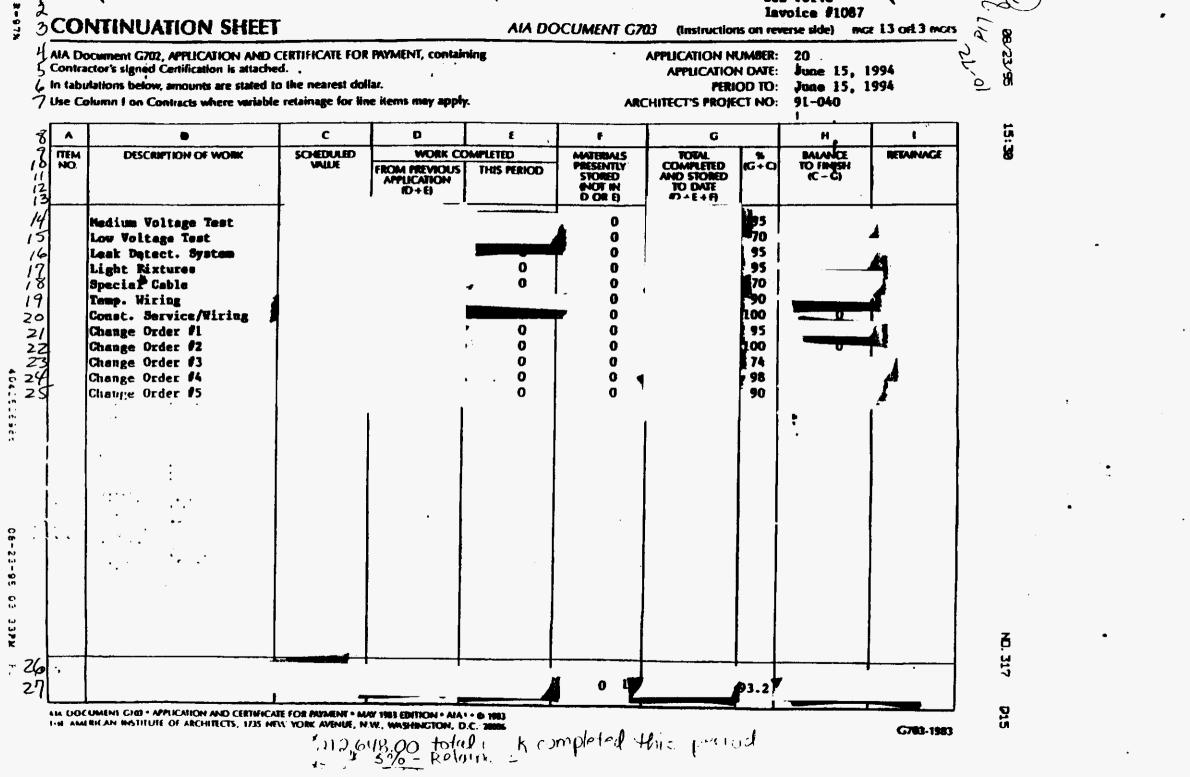


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(Please Use Ball Point Pen - Press Hard)
FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST
TO: Rais 4-54 MUID
UTILITY: Scotter Bell Sabviela Le-N
FROM: KANTA TONG (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)
REQUEST NUMBER: $\frac{73}{73}$ Pl DATE OF REQUEST: $\frac{713}{73}$
AUDIT PURPOSE: SUIVELIDACE
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OINCIDENT TO AN INQUIRY
Please provide unswers to the attached questions,
CXPPLSE T
Accust 6121 of saliple, further backy readed
$T_{C}$ DKK $\sqrt{7}$ .
TO: AUDIT MANAGER Kuth Young DATE 10/4/95
THE REQUESTED RECORD OR DOCUMENTATION:
(1) THAS BEEN PROVIDED TODAY Sectual Corpressed to Miami on 10/4/95.
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. 1 UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-73 PI
SIGNATURE AND TITLE OF RESPONDENT

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Request no 73 - au 46121

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Soc Req 47 item 17, item 37, 28, 29, 39,38,64 How can we tell from the FRC code or any information on the invoice which cost pool this amount was assigned to?

item 29,38,39 Why is this expensed rather than capitalizd? If should be expensed, provide documentation (guidelines, more explicit explanation of what should be in account than Financial Processor AB01.

item 59 We cannot determine what the expense is from the backup provided. Provide further documentation.

item 60 What is prorate ?? What does it allocate from? to? Should property taxes be in this account, not according to ABO1? Provide further explanation of the account.

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P2

(Please Use Ball Point Pen - Press Hard)				
FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST				
TO:       HOFFMAN         UTILITY:       SOUTHERN         FROM:       BUTH         GAUDIT MANAGERI       GAUDIT CAUDITOR PREPARING REQUEST         REQUEST NUMBER:       FY P/         AUDIT PURPOSE:       SUI Sei Manageri         REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY       9/13/95				
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: OITSIDE OF AN INQUIRY OUTSIDE OF AN INQUIRY				
Please provide further explanations + backup to the attached questions regarding DRR. 51, acct # 6122, sample items				
TO: AUDIT MANAGER Ruth Young DATE 9/27/95				
THE REQUESTED RECORD OR DOCUMENTATION:				
(1) THAS BEEN PROVIDED TODAY Jed Ered to Miami 9/27/95				
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY				
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.				
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) January H. Messier - Manager SIGNATURE AND TITLE OF RESPONDENT				
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REQUEST 74 - 612 2
SAMPLE ITEM 66
Is the 60,699.40 total reg and non reg or just reg, is just reg.
Per FP AB01 Account 6122 is allocated to reg and non reg based on acct 2122.
per FP ABO1 2122 there are three cost pools, which cost pool? and none of the cost pools show 100% allocated to reg. Please explain.
                 IN MP 2708
item no 65
Same as item 66 except for $50,000.
item 67
Same as 66 except for $81,090.49
item 68
Same as 66 except for $184,702.44
item 69
Same as 66 except for $207,327.95
item 74
Same as 66 except for $59,123.84
item 75
Same as 66 except for $99764.55
item 76
Same as 66 except for $252,011.57
item 77
Same as 66 except for $118186.38
ite∎ 78
Same as 66 except for $46410.35
item 80, why is this charged to BST Florida when the invoice
is billed to Bell South Services Summit Group? Should this
charged to BST? Is this regulated? 42916.57
Item no. 81, invoice no. 82574, on Page 7 a $1200 straight glass panel was
charged to 30M, on page 8 straight glass panel charged to 30C (2122) Why?
Also, on page 12, the company is charging tables to 30C (2122) and why
in item no 69 and 74 are tables charged to 30M (6122)?
item 82
```

Same as 66 except for \$220,785.50

Item 83, Documentation for total amount of \$163,181.30 is not there. Provide. Whey is this charged to BST Florida when the invoice is billed to Bell South Services? Should this at BST? Is this regulated?

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FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST
P of MOLICE OF INTENT
TO: Ticken Leen
FROM: (AUDIT MANAGER)//
REQUEST NUMBER: AUDIT PURPOSE: AUDITOR PREPARING REQUEST) DATE OF REQUEST: //14/95
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 9/20/45
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: DINCIDENT TO AN INQUIRY
ITEM DESCRIPTION:
Pletse answall the uttached question
Pletse answal/the attacked questions re-Jamile clens from 6122, Atem 85, 84 + 86.
· · ·
TO: AUDIT MANAGER Ruth Young DATE: 9/26/95
(1) I HAS BEEN PROVIDED TODAY Jed Exp to Miami 9/26/95
(1) LY HAS BEEN PROVIDED TODAY FROM UP TO THE THE THE THE
(2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION, ITEM(S) IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
Janny H. Messner - Manager (Signature and Title OF RESPONDENT)
DISTRIBUTION:

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PSC/AFA-6 (Rev.2/95)

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Request 75 Account 6122

Item 85 Is the 193427.61 total reg and non reg or just reg, is just reg. Per FP AB01 Account 6122 is allocated to reg and non reg based on acct 2122. per FP AB01 2122 there are three cost pools, which cost pool? and none of the cost pools show 100% allocated to reg. Please explain.

Item 84 - Same as 85 except \$194,610.33

Item 86 Item 81 page 12, the company is charging tables to 30C (2122), in Item 84, the tables are charged to 30M (6122). Why? In 86 Tables are charged to 30M (6122) Why? Also, same as item 85 escept for \$96,283.83

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	FLORIDA PUBLIC SERVICE C AUDIT DOCUMENT/RECORD NOTICE OF INTEN	REQUEST
TO: UTILITY FROM: REQUEST	2 Tto Klass	(AUDITOR PREPARING REQUEST) DATE OF REQUEST:
	URPOSE:	
	REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY:	9/2/
	REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST	(DATE) IS MADE: INCIDENT TO AN INQUIRY
ITEM DE	EL an + 612-1	OUTSIDE OF AN INQUIRY
	Plinn Ansene the att. re sample demis 97, 98, 9	toched guestions
	re sample demist 97, 98, 9	79, 100, 101, 103, 105
	+ 111	
	UDIT MANAGER Ruth Young	DATE: <u>9/26/95</u>
	JESTED RECORD OR DOCUMENTATION: THAS BEEN PROVIDED TODAY Fed Eup. to N	niami, abrelas
(2) L (3) L	AND IN MY OPINION, ITEM(S) IS(ARE)	
(3)	INFORMATION AS DEFINED IN 364.183, 366.093, OR CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILIT AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FO DIVISION OF RECORDS AND REPORTING. REFER TO RULE	Y OR OTHER PERSON MUST, WITHIN 21 DAYS OR CONFIDENTIAL CLASSIFICATION WITH THE
(4)	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEM	IORANDUM)
	Januny H. 1	Messier - Manager (SIGNATURE AND TITLE OF RESPONDENT) 10-767
NSTRIBUT		10-768

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PSC/AFA-6 (Rev.2/95)

ACCOUNT 6124 Request No. 76

Item 97 According to AB01 FRC 630M is in Cost Pool 11 and is allocated based on 2124 530C ratios. Provide these ratios for the month of the invoice here (Sept oct.)

Item 98 1. Same as 97 but 197,421.65. 2.This invoice does not explain what the maintenance and labor is for. Please document.

item 99 1. Same as 97 but 224825

Item 100 1. Same as 97 but 950,480.75

Item 101 1. Same as 97 but 70759.97 2. As this invoice is for 1995 saintenaace, shouldn't this be considered a prepayment, not an expense?

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Item 102 1. Same as 97 but 64590.90

Item 103 1. Same as 97 but 64590.90 2. This invoice does not explain what the maintenance and labor is for. Please document. 3. Cannot determine which invoices make up the 126349.86 Please detail.

Item 111 1. Same as 97 but 64590.90

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FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST
10: Karol Hoffman UTILITY: Southern Bell FROM: Ruth YOUNG Gabriela LEON (AUDITOR PREPARING REGUEST)
REQUEST NUMBER:       77       DATE OF REQUEST:       9/12/95         AUDIT PURPOSE:       SUTVEI   aNce       9/18/95         REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY       9/18/95
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
Please provide an explanation why office space, related to hobbying increased from \$144,227.63 in 1991 to \$177,957 in 1994.
144, 227.63 177, 957.00 123, 729.37 increase from 1991.
TO: AUDIT MANAGER Ruth Young DATE 9/15/95
U THE REQUESTED RECORD OR DOCUMENTATION:
(1) D'HAS BEEN PROVIDED TODAY Federal Express to Miami
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.

(Please Use Ball Point Pen - Press Hard)

(4) THE ITEM WILL NOT BE PROVIDED. ( SEE ATTACHED MEMORANDUM)

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Patricia SIGDATURE AND TITLE OF RESPONDENT 10-77

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## E94802L

(Please Use Ball Point Pen - Press Hard)
FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST
TO: Flitte Kless
UTILITY:
FROM:
(AUDIT MANAGER)
REQUEST NUMBER: DATE OF REQUEST: I_15/9.5
AUDIT PURPOSE:
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:
- Ke au + 6724
"I'viriale answers to the allached
graphons ne Sample dozumentation
- p cm - 230, 231, 234, 236, 238, 244, 245,
<u> </u>
TO: AUDIT MANAGER DATE
THE REQUESTED RECORD OR DOCUMENTATION: Copy Signed by Bell
(1) HAS BEEN PROVIDED TODAY
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
(3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATIC AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORAL CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AN REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OF OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIA (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) $10-78 \overrightarrow{7}$
SIGNATURE AND TITLE OF RESPONDENT

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P661 09-15-95 04:06 PM 40112 Patter Eleen (Please Use Ball Point Pen - Press Hard) FLORIDA PUBLIC SERVICE COMM **DOCUMENT / RECORD REQUES** TO: UTILITY: FROM: **REQUEST NUMBER:** DATE OF REQUEST: AUDIT PURPOSE: REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY **ITEM DESCRIPTION:** OUTSIDE OF AN INQUIRY the +6724 lin 10 sw 10 whon 9/28/95 With young TO: AUDIT MANAGER DATE _ THE REQUESTED RECORD OR DOCUMENTATION: ) HAS BEEN PROVIDED TODAY Jud Eved to Miame on 9/28/95. (1)CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY (2) (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDUNG OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C. (4) () THE ITEM WILL NOT BE PROVIDED, (SEE ATTACHED MEMORANDUM) Jammy H. Menier-10-7872 DISTRIBUTION: Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA-6 (Rev. 7/90) . . . . 09-15-95 04:11PM P001 #09 R=97%

Q. + 6724

REQUEST NO. 78

Item 230 According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

Item 231 According to AB01 SRC 57AD is in CP02 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs. Contract No PR7247A.

Item 232 According to AB01 SRC 57AD is in CP02 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

Item 233 According to AB01 SRC 57C6 is in CP 07 which is allocated to reg and nonreg based on Accts 6621 thru 6622 Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs. License Agreement 93-109, Dated March 31, 1994. Total Contract amount in 6724 954,000.

Item 234 According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs. Total Contract Amt. in 6724 is 1,310,710.35

Item 236 According to AB01 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs. PR8139-A.

Item 238 According to AB01 SRC 57AD is in CP02 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

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Provide allocation and documentation.

Also provide contract and information to determine what the effective dates of this contract is and how long it runs.

Item 244 Per AB01 FRC 57A6 is in Cost Pool 01 nreg based on Accts 6112 thru 6123. Provide allocation and documentation.

item 245 According to ABO1 SRC 57AD is in CPO2 and is allocated to reg/nonreg based on Accts 6211 thru 6232. Provide allocation and documentation.

Item 246 Per AB01 SRC 1550 is in Cost pool 10 and is allocated to reg/nonreg based on account 6724 CP 1 thru CP8. Provide allocation and documentation.

Item 247 According to ABO1 SRC 55C1 is in CP10 and is allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation.

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## 09-15-95 04:06 PM

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FLORIDA PUBLIC SERVIC DOCUMENT / RECO TO: Ratte Illein	
FROM:	(AUDIOR PREPARING REQUEST)
REQUEST NUMBER: <u>79</u> Junettine	DATE OF REQUEST:
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY	9/21/45
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS	MADE: O INCIDENT TO AN INQUIRY
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- Promide answer to	adante P Di Tai
	files Life
re sample domente	Tur
Man 229	
TO: AUDIT MANAGER Chuth Young	DATE 9/26/45
THE REQUESTED RECORD OR DOCUMENTATION:	, ,
(1) THAS BEEN PROVIDED TODAY Lend Una	fed Exto Mianie on 9/26/95.
(2) CANNOT BE PROVIDED IN THREE (3) WORK	
AS DEFINED IN 364, 183, 366,093, OR 367, 1 CONFIDENTIAL HANDLING A NOTICE OF INT REPORTING, TO MAINTAIN CONTINUED CO OTHER PERSON MUST, WITHIN 21 DAYS AFTER (OR IN THE CASE OF MATERIAL OBTAINED DU	PRIETARY AND CONFIDENTIAL BUSINESS INFORMATION 56, F.S. 1 UNDERSTAND THAT TO OBTAIN TEMPORARY ENT MUST BEFILED WITH THE DIVISION OF RECORDS AND NFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR R THE COMMISSION STAFF HAS OBTAINED THE MATERIAL JRING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER QUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE REFER TO RULE 25-22.006 F.A.C.
	TACHED MEMORANDUM)
_	TACHED MEMORANDUM) <u>ANI N24 A March 1 - Managen</u> JO-79PI <u>BIGINATURE AND ITTLE OF RESPONDENT</u>
DISTRIBUTION: Original: Utility Complete and Return to Auditor Pink: To FPSC Ar	natyst Goldenrod: Audit File Copy Canary: Utility Retain PSC/AFA (Rev. 7/90)

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09-15-95 04:06 PM

## 6723

Request No. 79

Item 228 1. According to ABO1 FAC D220 is in CPO1 and allocated to reg and nonreg based on CSW 16

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10-79 P2

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## 09-15-95 04:06 PM

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09-15-95 04:06 PM			- P005	
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0	FLORIDA PUBLIC SERV AUDIT DOCUMENT/R NOTICE OF	ECORD REQUEST		
TO: Cotte / UTILITY: SSS FROM: Frit 4	Cleni Tour			
	AUDIT MANADER	DATE OF REQUE	AUDITOR PREPARING REQUEST	
REQUEST THE FOL	LOWING ITEM(S) BE PROVIDED B	Υ	9/21/95 (DATE)	· ga ge-alle ville in Apper 19 4 ; und vanne www.e
	25-22.006, F.A.C., THIS REQUEST (	S MADE:	) INCIDENT TO AN IN	
ITEM DESCRIPTION:	a	· · · · <b>· · · · · · · · · · · · · · · </b>		
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	Ruth young		DATE 9/26/93	5
	O OR DOCUMENTATION: N PROVIDED TODAY. Owersnigh	ted to Mianie on	n 9/20/95 (Jed &).	
	T BE PROVIDED IN THREE (3) WOR			
CONFID MAINTAI PERSON CONFID	MY OPINION, THE MATERIAL IN ITI ENTIAL BUSINESS INFORMATION IN CONTINUED CONFIDENTIAL H MUST, WITHIN 21 DAYS AFTER ENTIAL CLASSIFICATION WITH TH 22.006, F.A.C.	AS DEFINED IN 36 IANDUNG OF THIS THE AUDIT EXIT (	4.183, 366.093, OR 36 S MATERIAL, THE UTILI CONFERENCE, FILE A	57.156, F.S. TO ITY OR OTHER REQUEST FOR
	WILL NOT BE PROVIDED. (SEE AT	TACHED MEMOR		10-8071
	-	Jammy U	W. Nearcy - Mar	
Distanuu (CN) White: Utifity Campiete and Return Prik: To FPSC Analyst Go'derrod: Audit File Copy Canary: Utifity Retain	n to Auditor	(/ SIGN/	ATURE AND TITLE OF RESPONDENT	PSC/AFA-6 (Rov. 6/94)

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REQUEST NO. X iTEM 171 Gree 4 6 7 1.2 1. What are these consulting fees for? Provide Description. 2. It appears that these fees are for 93. Is this a prior period expense? 3. Per ABOI FRC 0940 is in cost pool 01 and allocated to re and non reg based on CGA01.

ITEM 177 CZ: 11671) 1. Per ABO1 FRC 0940 is in cost pool 01 and allocated to re and non reg based on CGA01.

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SAME QUESTION FOR 179, 183, 185, 187, 188.

10-80 P2

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09-18-95 Juli3	() PM (Please Use Soil Point Pen - Press Hard	POOL To: Patte	Klein
ρ	FLORIDA PUBLIC SERVICE CO AUDIT DOCUMENT/RECORD REC NOTICE OF INTENT	MMISSION QUEST D	Klein A Joury Dages
TO: UTILITY: FROM:	SBTO Green	(AUDITOR PREPARING REQUEST)	
REQUEST NUMBE AUDIT PURPOSE:	Huwellow	REQUEST: 9/18785	
REQUEST	THE FOLLOWING ITEM(S) BE PROVIDED BY		
REFEREN	CE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:	O INCIDENT TO AN IN OUTSIDE OF AN ING	
	Provide Justin du m to	E Aten No	
	253 254 255 256 257	228 + 259	
	NGER Ruth Young	DATE October 3,	//95
	RÉCORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY. Jud Gred to Mami	on 10/3/95.	
(2)	CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT	WILL BE MADE AVAILABLE BY	′ <u></u> ,
Ŭ	AND IN MY OPINION, THE MATERIAL IN ITEM NOS CONFIDENTIAL BUSINESS INFORMATION AS DEFINED MAINTAIN CONTINUED CONFIDENTIAL HANDLING O PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT I CONFIDENTIAL CLASSIFICATION WITH THE DIVISION ( RULE 25-22.006, F.A.C.	IN 364.183, 366.093, OR 365 OF THIS MATERIAL. THE UTILIT EXIT CONFERENCE, FILE A F	7.156, F.S. TO TY OR OTHER REQUEST FOR
(4) 🔿	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED ME	MORANDUM)	10-8171
DISTRIBUTION:	Jammy	A Messier - Manager SIGNATURE AND TITLE OF RESPONDENT	<u>L</u>
Pinic to FPSC Analysi Golderrod: Audit file Canary: Utility Retain	a and Return to Audilor Copy		PSC/AFA-6 (Rev. 6/94)

09-18-95 04:37PM POO1 #32

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ACCOUNT TO 6724 REQUEST NO

Item 253 According to ABDJ SHE 55Cl is in CP10 and is allocated to reg/mon reg based on 6724 CP01 thru CP08. Provide allocation and documentation. Also, the Invoice does not show the breakdown of 913,638.80. Provide.

Item 254 According to AB01 SRC 55C1 is in CP10 and im allocated to reg/non reg based on 6724 CP01 thru CP08. Provide allocation and documentation. Also, the invoice does not show the breakdown of \$833,333,33. Bocument.

Item 255 Fer AB01 SRC 1550 is in Cost pool 10 and is allocated to reg/monrey based on account 6724 CP 1 thru CP8. Provide allocation and documentation.

Item 256. 257, 258 AND 259. According to ABOI SRC 55C1 is in CP10 and is allocated to reg/mon reg based on 6724 CP01 thrm CP08. Provide allocation and documentation. Also, the invoice does not show the breakdown of \$833,333,33. Document.

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09-18-95 04:37PM P002 #32

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P003

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	/RECORD REQUEST OF INTENT
Patte Klen	
IO:	
UTILITY:	
FROM:	(AUDITOR PREPARING, REQUEST)
82	4/18/95
REQUEST NUMBER:	DATE OF REQUEST:
AUDIT PURPOSE: Summer en a	9/15/45
REQUEST THE FOLLOWING ITEM(S) BE PROVIDE	D BY (DARE)
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REFERENCE RULE 25-22.006, F.A.C., THIS REQUE	ST IS MADE: INCIDENT TO AN INQUIRY
-	OUTSIDE OF AN INQUIRY
ITEM DESCRIPTION: Re an 4 661	/ 2
re Un 4 661	<u></u>
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124, 137 + 138	
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TO: AUDIT MANAGER Kuth. Joung	DATE <u>/0//0/95</u>
THE REQUESTED RECORD OR DOCUMENTATION:	in the last
(1) HAS BEEN PROVIDED TODAY. Julia	Evenued to Mami on 10/10/95.
(2) () CANNOT BE PROVIDED IN THREE (3) W	ORK DAYS BUT WILL BE MADE AVAILABLE BY
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	ITEM NOS IS PROPRIETARY AND
	ON AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO
	L HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER
	ER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR
CONFIDENTIAL CLASSIFICATION WITH	THE DIVISION OF RECORDS AND REPORTING, REFER TO
RULE 25-22.006, F.A.C.	
<u> </u>	
(4) () THE ITEM WILL NOT BE PROVIDED. (SEE	EATTACHED MEMORANDUM)
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	Cha (H.M. M. M. M.
DISTRIBUTION:	Jummy wour Manuge
White: Utility Complete and Return to Auditor	SIGNATURE AND TITLE OF RESPONDENT
Pink: To FPSC Analysi Goldenrod: Audit File Copy	
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09-18-95 04:37PM P003 #32

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ACCOUNT NO. 6613 52 REQUEST NO

Item 124 1. Explain the type of expenses incurred at BBS for the month of April. Provide examples of Product Plans and/or Products delivered.

2. How did you determine the amount allocated to Florida Allocated to Headquarters? and the other 8 states? Provide documentation.

3. Could not locate an FC on invoice. CAnnot determine what cost pool and on what basis allocated to reg and nonreg? Provide information.

Item 137 1. Explain the type of expenses incurred at BBS for the month of April. Provide examples of Product Plans and/or Products delivered.

2. How did you determine the amount allocated to Florida Allocated to Headquarters? and the other 8 states? Provide documentation.

3. Could not locate an FC on invoice. CAnnot determine what cost pool and on what basis allocated to reg and nonreg? Provide information.

4. It appears that this is allocated to the States diffe than item 124. Why allocated differently?
↓ Cm 13%
↓ What is the Media Adv that Rdg is

receiving credit for? Document.

2. Could not locate an FC on invoice. CAnnot determine what cost pool and on what basis allocated to reg and nonreg? Provide information.

3. It appears that this is allocated to the States diffe than item 124. Why allocated differently?

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10-82P2

E948021	(Please Use Ball Point)	Pen - Press Hard)	
	FLORIDA PUBLIC SERV AUDIT DOCUMENT/R NOTICE OF	RECORD REQUEST	<b>N</b>
TO: Kare UTILITY: Sour FROM: RUH	Hoff Mar) Hern Bell Young Pl (AUDIT MANAGER)	Gabriela HAUDITOR PR	
REQUEST NUMB		DATE OF REQUEST:	9/19/95
			9/22/95
KEQUES	T THE FOLLOWING ITEM(S) BE PROVIDED (	DT	DATE)
REFEREN	ICE RULE 25-22.006, F.A.C., THIS REQUEST	X	CIDENT TO AN INQUIRY
ITEM DESCRIPTION	ON:	$\varphi$	
Please o	inswer the attached g	vestions.	
	AGER Ruth Young	DATI	e <u>9/19/95</u>
THE REQUESTED	BECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY FA	HX	
(2)	CANNOT BE PROVIDED IN THREE (3) WO	RK DAYS BUT WILL BE MAD	DE AVAILABLE BY
(3)	AND IN MY OPINION, THE MATERIAL IN IT CONFIDENTIAL BUSINESS INFORMATION MAINTAIN CONTINUED CONFIDENTIAL H PERSON MUST, WITHIN 21 DAYS AFTER CONFIDENTIAL CLASSIFICATION WITH TH RULE 25-22.006, F.A.C.	AS DEFINED IN 364.183, HANDLING OF THIS MATE THE AUDIT EXIT CONFE	366.093, OR 367.156, F.S. TC RIAL, THE UTILITY OR OTHER RENCE, FILE A REQUEST FOR AND REPORTING, REFER TC
$(n \cap$			10-83 PI
(4)	THE ITEM WILL NOT BE PROVIDED. (SEE A	TACHED MEMORANDUM	()
DISTRIBUTION:	-	Patricia J.	Klein Manager TITLE OF RESPONDENT
	e and Return to Auditor Copy	SIGNATURE AND	PSC/AFA-6 (Rev. 6/9

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PSC/AFA-6 (Rev. 6/94)

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	FLORIDA PUBLIC SERVICE AUDIT DOCUMENT/RECO NOTICE OF INTE	RD REQUEST	
TO: Kaul UTILITY: Sour FROM: RUH	Hoff Mar) Hern Bell Young PZ	Gabriela Leon	
REQUEST NUMB		TE OF REQUEST: 9/19/95	
· •	: <u>SULVEILLAYCE</u> I THE FOLLOWING ITEM(S) BE PROVIDED BY	9/22/95	
REFEREN	ICE RULE 25-22.006, F.A.C., THIS REQUEST IS MA	X	
ITEM DESCRIPTIO	DN:	(X) OUTSIDE OF AN INQUIRY	
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	AGER Ruth Young	DATE	
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(2)	CANNOT BE PROVIDED IN THREE (3) WORK D	AYS BUT WILL BE MADE AVAILABLE BY	
(3)	AND IN MY OPINION, THE MATERIAL IN ITEM N CONFIDENTIAL BUSINESS INFORMATION AS D MAINTAIN CONTINUED CONFIDENTIAL HAND PERSON MUST, WITHIN 21 DAYS AFTER THE CONFIDENTIAL CLASSIFICATION WITH THE DIV RULE 25-22.006, F.A.C.	DEFINED IN 364.183, 366.093, OR 367.156, DLING OF THIS MATERIAL, THE UTILITY OR AUDIT EXIT CONFERENCE, FILE A REQUE	F.S. TO Other St for
(4) 🔿	THE ITEM WILL NOT BE PROVIDED. (SEE ATTAC	HED MEMORANDUM]	P2
Pink: To FPSC Analyst Goldenrod: Audit File	Сору	tricia D. Klein Mana SIGHATURE AND ITLE OF RESPONDENT	
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			1994				63	2
		TOTAL EXPENSES			TOTAL	TOTAL EXPENSES		
		EXCLUDING 6560		E	EXPENSES XCLUDING 6560	EXCLUDING		
ACCOUNT	REGMR	REGMR	INTERSTATE	INTRAMR	INTRAMR% INTRAM	6560 R% INTRAMR%		
Summary 6110 6112	5.633.017.87 3,443,402.25	1,696,623,429.35	1,181.889.00	4,451,128.87	1,332,631,949.35 0.790	0.785461		
6113	1,502,959.11							
6114	796.11							
6115 611 <del>6</del>	170,795.28 515,065.12							
Summary 6120	159,785,322.44		33,538,619.00	126,246,703.44	0.790	10240-1		
6121	68,468,607.57					(2-5)		
6122 6123	6,076,513.87 5,742,797.42	. *				Ú		
6124	79,497,403.58	1						
Summary 6210	102,331,242.72		24,154,967.00	78,176,275.72	0.76	1953		
6211 6212	27,800,088.09							
6215	0.00							
Summary 6220	1,384,480.62		333,764.00	1,050,716.62	0.75	3925		
6220	1,384,480.62							
Summary 6230 6231	51,255,796.81 307,193.19		12,114,708.00	39,141,088.81	0.76	3042		
6232	50,948,603.62							
Summary 6310	40,278,929.91		10,357,338.00	29,921,591.91	0.74	2860		
6311 6341	1,051,336.39							
6341 6351	44,174.67 13,600,402.00					-		
6362	25,583,016.85					( in the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second		
Summary 6410	262,344,561.23		66,009,547.00	196,335,014.23	0.74	8380		
6411 6421	10,424,921.57 65,585,579,14					الملق		
6422	19,335,547.85					174		
6423	162,107,332.60							
6424	88,275.40							
6426 6431	1,424,875.70 0.00							•
6441	3,378,028.97							
Summary 6510	2,180,881.40		510,534.00	1,670,347.40	0.76	5905		
6511 6512	4,993.06 2,175,888.34							
Summary 6530	253,364,182.86		62,110,466.00	191,253,716.86	0.75	4857		
6531	10,710,638.43							
6532	24,248,839.34							
6533 6534	60,957,211.20							
6535	83,589,081.23 73,858,412.66							
Summary 6540	10,019,905.89		0.00	10,019,905.89	1.00	0000		
6540	10,019,905.89							
Summary 6560 6561	685,102,045.32 679,028,163.34		166,142,919.00	518,959,126.32	0.7	7492		
6562	0.00							
6563	2,404,339.68							
6564	0.00							
6565 Summary 6610	3,669,542.30 110,604,393.91		30,791,097.00	79,813,296.91	0.7	21611		
6611	20,356,270.38		00,707,007.00	10,010,000,01	•			
6612	74,502,557.74							
6613 Summers 6620	15,745,565.79		ED 300 400 00					
Summary 6620 6621	352,279,066.80 21,137,441.22		50,388,122.00	301,890,944.80	0.8	56966		
6622	61,865,524.95							
6623	269,276,100.63							
Summary 6710	11,617,899.84		2,440,848.00	9,177,051.84	0.7	89906		
6711 6712	7,829,073.90 3,788,825.94							
Summary 6720	333,522,835.05		70,059,581.00	263,463,254.05	0.7	19941 AD-1	40-17	-
6721	35,260,766.84					2-1	1 2-4	
6722	21,444,169.89					1.0/		
6723 6724	33,997,090.91 106,543,669,35					5		
6725	12,034,424,77					(1-10)	)	
6728	8,990,836.25					$\sim$		
6727	8,639,523.52							
6728 Summary 6790	106,612,353.52 20,912.00		0.00	20,912.00	1.0	00000		
6790	20,912.00		4.50	•				
7210	(14,270,950.00)		(3,474,829.00)	(10,796,121.00		58510		
7220	235,614,796.10		86,439,768.00	149,175,030,10		33131 51 <b>99</b> 5		
7230 7240	39,740,677.75 174,396,627.76		17,804,027.00 34,077,176.00	21,936,650.75 140,319,651.76		04800		
7250	(17,736,500.50)		(4,115,065.00)	(13,621,435.50		67969		1
7310	0.00		(				= 10-9 P3	57
7320	0.00					6 80373		
7340 7350	(2,224,630.37)		(538,290.00) 24,705.00	(1,686,340.37 (127,185.00	/	58032 41071	202	
	(102,480.00) 0.00		24,705.00	(127,105.00	<i>n</i> 1.4		10	
7360			678,035.00	7,297,273.66		14963		

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			FLORIDA 1994	acc?		672	0	P4 4
		TOTAL	1004	6(20,	6410	TOTAL		TOTAL
		EXPENSES EXCLUDING		,		EXPENSES EXCLUDING		EXPENSES EXCLUDING
	ACCOUNT	6560 COMBMR COMBMR	NONREG	REGM		6560 REGMR	REGMR %	6560
	6112 6113	3,662,064.76 1,818,287,120.53	218,662.51	3,4	43,402.25 1,0	596,623,429.35	0.940290	REGMR % 0.933089
-	6114	1,597,245.58 852.00	94,286.47 55.89	1,5	02,959.11 796.11		0.940969 0.934401	
	6115 6116	188,140.33 548,130,40	17,345.05 33,065.28		70,795.28 15,065.12		0.907808	
	6121 6122	70,700,015.60 6,504,159.48	2,231,408.03	68,4	68,607.57		0.968438	
	6123	5,882,343.69	427,645.61 139,546.27		76,513.87 42,797.42		0.934250 0.976277	
	6124 6211	83,763,144.92 27,800,875.93	4,265,741.34 787.84		97,403.58 00,088.09		0.949074 0.999972	
	6212 6215	76,881,540.58 0.00	2,350,385.95		31,154.63		0.969428	
	6220	1,384,480.62		1,3	0.00 84,480.62		1.000000	
	6231 6232	307,193.19 50,948,603.62			07,193.19 48,603.62		1.000000	
	6311 6341	1,052,403.81 44,174.67	1,067.42 0.00	1,0	51,336.39		0.998986	
	6351	13,600,402.00		13,6	44,174.67 00,402.00		1.000000	
	6362 6411	71,406,110.82 10,424,921.57	45,823,093.97		83,016.85 24,921.57		0.358275	
	6421 6422	65,585,579.14 19,335,547,85		65,5	85,579.14		1.000000	
	6423	162,107,332.60		162,1	35, <b>547.85</b> 07 <b>,332.6</b> 0		1.000000	
	6424 6426	88,275.40 1,424,875.70			88,275.40 24,875.70		1.000000	
	6431 6441	0.00 3,378,028.97			0.00			
	6511	5,177.83	184.77		78,028.97 4,993.06		1.000000 0.964315	
	6512 6531	2,314,826.13 10,795,875.74	138,937.79 65,237.31		75,888.34 10,638.43		0.939979 0.992105	
	6532 6533	25,010,355.47 78,384,400.46	761,516.13 17,427,189.26	24,24	48,839.34 57,211.20		0.969552	
<u>.</u> -	6534 6535	92,014,802.42	8,425,721.19	83,5	89,081.23		0.777670 0.908431	
-	6540	74,600,144.86 10,019,905.89	741,732.20		58,412.66 19,905.89		0.990057	
	6561 6562	686,032,327.34 0.00	7,004,164.00 0.00	679,0	28,163.34 0.00		0.989790	
2	6563 6564	2,563,596.98 0.00	159,257.30	2,40	04,339.68		0.937877	
2	6565	3,840,264.76	170,722.46	3,6	0.00 59,542.30		0.955544	
	6611 6612	24.246,765.04 75,860,854.19	3,890,494.66 1,158,296.45		56,270.38 02,557.74		0.839546 0.984691	
2	6613 6621	16,692,436.80 21,137,441.22	946,871.01 0.00	15,74	45,565.79		0.943275	
5	6622	61,865,524.95		61,8	37,441.22 65,524.95		1.000000	
	6623 6711	279,098,995.95 8,306,632.40	9,822,895.32 477,558.50		76,100.63 29,0 <b>73.9</b> 0		0.964805	
	6712 6721	4,032,444.36 36,825,925.90	243,618.42 1,565,159.06	3,70	88,825.94 60,766.84		0.939585 0.957498	40-1 40-1
	6722 6723	21,918,161.20	473,991.31	21,4	44,169.89		0.978374	2-4 2-5
	6724	36,702,210.66 112,768,981.94	2,705,119.75 6,225,312.59		97,090.91 43,669.35		0.926295	$\smile$
	6725 6726	17,195,415.20 9,441,240,18	5,160,990.43 450,403,93		34,424.77 90,836.25		0.699862 0.952294	-
	6727 6728	8,806,832.42 111,804,414.09	167,308.90	8,6	39,523.52		0.981002	(p-1)
	6790	20,912.00	5,192,060.57		12,353.52 20,912.00		0.953561	2-1)
	7110 7140	0.00 0.00			0.00 0.00		(	
	7150 7160	(185,766,25) (43,492,49)	(5,837.74) 418.46		79,928.51) 43,910.95)		0.968575	
	7210 7220	(14,355,232.00) 222,550,448.00	(84,282.00) (13,064,350.10)	(14,2)	70,950.00)		0.994129	
	7230 7240	37,708,848.00	(2,031,829.75)	39,7	14,798.10 40,677.75		1.058703 1.053882	
	7250	175,489,393.78 (16,639,922.00)	1,092,566.02 1,096,578.50		96,827.76 36,500.50)		0.993774 1.065900	
	7310 7320	(3.76) (310,880.34)	(3.76) (310,880.34)		0.00		0.000000	
	7340 7350	(2,272,641.56) (102,480.00)	(48,011.19)		24,630.37)		0.978874	
	7360	(431,959.30)	(431,959.30)		02,480.00) 0.00		1.000000 0.000000	10.83
	7370	28,483,398.42	20,508,089.76	7,9	75,308.66		0.279998	
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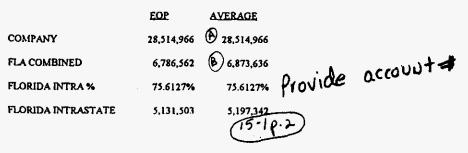
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#### BELLCORE INVESTMENT

	BALANCE	AVERAGE	12 MOS AVG	% FLA	FLA COMB	AVERAGE	12 MOSAVG
DEC 93 A	28,514,965.92			A 23,7891%	6,783,453.76		
JAN 94	28,514,965.92	28,514,966		24,3358%	6,939,345.08	1 6,861,399	
FEB	28,514,965.92	28,514,966		24,3336%	6,938,717.75	6,939,031	
MAR	28,514,965.92	28,514,966		24.3115%	6,932,415.94	6,935,567	
APR	28,514,965.92	28,514,966		24,2916%	6,926,741.46	6,929,579	
MAY	28,514,965.92	28,514,966		24,2334%	6,910,145,75	6,918,444	
JUNE	28,514,965.92	28,514,966		24,1518%	6,886,877.54	6,898,512	
JULY	28,514,965.92	28,514,966		24.0714%	6,863,951.51	6,875,415	
AUG	28,514,965.92	28,514,966		24.0149%	6,847,840.55	6,855,896	
SEPT	28,514,965.92	28,514,966		23.9664%	6,834,010.79	6,840,926	
ост	28,514,965.92	28,514,966		23.9069%	6,817,044.39	6,825,528	
NOV	28,514,965.92	28,514,966	_	23.8525%	6,801,532.25	6,809,288	
DEC	28,514,965.92	28,514,966	28,514,966	23.8000%	6,786,561.89	6,794,047	£ 6,873,636



AMOUNTS USED ON THE SURVEILLANCE REPORT

	COMBINED	INTRASTATE
EOP	6,787	5,132
AVERAGE	6,874	5,197

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Travel to the Epirial Lodger Anount 1401-000-1400 Recalculated by staff Travel to Fight Fibals in mulature morate inemits

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10-83 P5 **EXCESS PLUG-IN UNITS** 

√*A*6,536,538

45,778,745

43,613,397

39,774,030

40,733,630

40,518,917

A0,876,424

40,621,417

40,180,969

A7,382,783

46,346,637

16,842,255

(30,965,901)

Hovide Urct#

(1) Represente inventory exceeding a one month supply (30.4 days). The (onputy needs to adjust for inventory exceeding a 30 day supply therefore, 48 days amount must be added to the adjustment.

F 519,205,742,

COMBINED

DIFF TO ADJUST balance - Concumption (30,805,819)(B) REG PORTION 99.2142% C (30,563,747)+0 /30.4 w wp 15-1 + 15-1 1, b (1,005,386) X.4 see upple visition on b (402,154) wp. 5-1 + 15-1 1, b (402,154)

Per Company's explanation:

Recalculated by star

Traced to Days Stock on Nand Report

2 **4** 

MR COE TOT COMB

MR COE COMB REG

% REGULATED MR COE INTRASTATE

% INTRASTATE

Index

Footed

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CENTRAL STOCK

BALANCE

MONTH

**JAN 94** 

FEB 94

**MAR 94** 

APR 94

MAY 94

**JUNE 94** 

JULY 94

AUG 94

SEPT 94

**OCT 94** 

**NOV 94** 

DEC 94

TOTAL 12 MOS

TOT EXCESS PLUG-INS

**SEPARATIONS** 

12 MOS AVG

<u>30,805,8</u>19

5-1/1-1/1

1 days

10-83

94

Page = 6

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CONSUMPTION

ut 12,990,387

√ 12,330,461

14,925,232

7 11.894.660

711<u>,790,667</u>

14,452,757

11,884,501

14,755,493

/13,375,330

7 9<u>.657.386</u>

/11,572,342

R 149,535,911

INTRASTATE

243,267,149 Colance - Concumption 12,461,326 Br.

9,906,695

(23,291,562) (766,170) (A) (306,468)

(23,598,030)

3,598,141,916

3,569,868,948

99.2142%+0

(5-1 p.2

2,720,473,439 (5-41-1)

76.2065%

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G	iease Use Ball Paint Pen - Press Hara	o teon full	gound
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	- <i>f</i>		
FROM:	<u> </u>	(AUDITOR PREMAIING PROLEET	· · · · · · · · · · · · · · · · · · ·
REQUEST NUMBER:		REQUEST: 920	
AUDIT PURPOSE: Jume Mone			
REQUEST THE FOLLOWING ITEM(S)	BE PROVIDED BY	COATES	
REFERENCE RULE 25-22.006, F.A.C. ITEM DESCRIPTION: Le ULL 'H	C., THIS REQUEST IS MADE: しししい	O INCIDENT TO A	
- Parts (	-+		
re sterni 1.39 - 14	40,42 144 14	Lite guest	148
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164 165 166	, 167	·····	
/			
TO: AUDIT MANAGER _ Rith your	¥	DATE/0/-	13/95
THE REQUESTED RECORD OR DOCUMEN	TATION:		
(1) () HAS BEEN PROVIDED TO	DAY Suderal Corpsiand to,	Manz on 10/13/95.	
	N THREE (3) WORK DAYS BUT		LE BY
AS DEFINED IN 364.183, CONFIDENTIAL HANDLIN REPORTING, TO MAINTAI OTHER PERSON MUST, WI (OR IN THE CASE OF MATE THE AUDIT EXIT CONFER	MATERIAL IS PROPRIETARY A 366.093. OR 367.156, F.S. 14 G ANOTICE OF INTENTMUSTE N CONTINUED CONFIDENTIAL THIN 21 DAYS AFTER THE COM ERIAL OBTAINED DURING THE ENCE) FILE A REQUEST FOR AND REPORTING, REFER TO R	UNDERSTAND THAT TO C BE FILED WITH THE DIVISION LHANDLING OF THIS MAT (MISSION STAFF HAS OBT/ COURSE OF AN AUDIT, W R CONFIDENTIAL CLASSI	DBTAIN TEMPORARY NOFRECORDSAND TERIAL THE UTILITY OF AINED THE MATERIA (THIN 21 DAYSAFTE)
	OVIDED. ( SEE ATTACHED M	EMORANDUM)	
	Gammy	LA. Meson Ma	nage
	U	Ander Anne ange un die sie Bill der einen, Bij die	
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TO: AUDIT MANAGER		······································	DATE	-
THE REQUESTED RECO	ORD OR DOCUMENTATION: SEEN PROVIDED TODAY.			
(2) 🔵 CANI	NOT BE PROVIDED IN THREE (3) W	ORK DAYS BUT WILL BE	MADE AVAIL	ABLE BY
CON MAIN PERSO CON	IN MY OPINION, THE MATERIAL IN FIDÉNTIAL BUSINESS INFORMATIC TAIN CONTINUED CONFIDENTIA DN MUST, WITHIN 21 DAYS AFT FIDENTIAL CLASSIFICATION WITH 25-22.006, F.A.C.	ON AS DEFINED IN 364 L HANDLING OF THIS ER THE AUDIT EXIT CO	.183, 366.093, MATERIAL, TH ONFERENCE, I	OR 367.156, F.S. TO HE UTILITY OR OTHER FILE A REQUEST FOR
(4) 🔿 THE IT	EM WILL NOT BE PROVIDED. (SEE	E ATTACHED MEMORAN	NDUM)	10- 35 PI

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SIGNATURE AND TITLE OF RESPONDENT

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PSC/AFA-6 (Rev. 6/94)

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	FLORIDA PUBLIC SERV AUDIT DOCUMENT/RI	ECORD REQUEST	
2	, NOTICE OF	INTENT	
10: <u>Pa</u>	the Klein		
UTILITY:	O H H H H H H		
FROM;	INTER INNUCER	AUDITOR PREPARING R	
REQUEST NUMB		DATE OF REQUEST:	21/95
AUDIT PURPOSI REQUES	T THE FOLLOWING ITEM(S) BE PROVIDED B	Y9	124195
REFERE	NCE RULE 25-22.006; F.A.C., THIS REQUEST I		to an inquiry
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TO: AUDIT MAN	IAGER <u>Lutto Jamp</u>	DATE/	28/95
	RECORD OR DOCUMENTATION:	/	,
(I)	HAS BEEN PROVIDED TODAY. Jed Exed	to Miami on 9/28/95.	
		· · ·	
(2)	CANNOT BE PROVIDED IN THREE (3) WO	RK DAYS BUT WILL BE MADE AVA	ALABLE BY
(3) 🔿	AND IN MY OPINION, THE MATERIAL IN IT	EM NOS I	S PROPRIETARY AND
_	CONFIDENTIAL BUSINESS INFORMATION	AS DEFINED IN 364.183, 366.09	3. OR 367.156, F.S. TO
	MAINTAIN CONTINUED CONFIDENTIAL H		
	PERSON MUST, WITHIN 21 DAYS AFTER CONFIDENTIAL CLASSIFICATION WITH TH	F DAMENON OF RECORDERANCE	FILE A REQUEST FOR
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Pinic to FPSC Ancient Golderrock Audit His		•	
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	FLORIDA PUBLIC SERVICE	
	NOTICE OF INTENT	
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10: Fal	W Parter	
UTILITY:	2 Par	
FROM:	HUD MUNAGERI	AUDITOR PREPARING REQUEST
	86	OF REQUEST: 9/22
REQUEST NUMBER: -	Jurneillone o	
	FOLLOWING ITEM(S) BE PROVIDED BY	9/2.8
		(DATE)
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		OUTSIDE OF AN INQUIRY
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	Ruth Young	DATE 10/11/95
	Ruth Young	DATE10/11/95
TO: AUDIT MANAGE		
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THE REQUESTED REC (1) HAS (2) CAN (3) AND CON MAIN PERS CON RULL (4) THE DISTREBUTION: While: Utility Complete and	ORD OR DOCUMENTATION: BEEN PROVIDED TODAY, Judial Capital INOT BE PROVIDED IN THREE (3) WORK DAYS IN MY OPINION, THE MATERIAL IN ITEM NOS OFIDENTIAL BUSINESS INFORMATION AS DEF NTAIN CONTINUED CONFIDENTIAL HANDLIN SON MUST, WITHIN 21 DAYS AFTER THE AU NFIDENTIAL CLASSIFICATION WITH THE DIVISI E 25-22.006, F.A.C.	But WILL BE MADE AVAILABLE BY S BUT WILL BE MADE AVAILABLE BY INED IN 364.183, 366.093, OR 367.156, F.S. TO NG OF THIS MATERIAL, THE UTILITY OR OTHER JUIT EXIT CONFERENCE, FILE A REQUEST FOR ON OF RECORDS AND REPORTING, REFER TO 10-86 P1
THE REQUESTED REC (1) HAS (2) CAN (3) AND CON MAIN PER: CON RULI (4) THE DISTRIBUTION:	ORD OR DOCUMENTATION: BEEN PROVIDED TODAY, Judial Capital INOT BE PROVIDED IN THREE (3) WORK DAYS IN MY OPINION, THE MATERIAL IN ITEM NOS OFIDENTIAL BUSINESS INFORMATION AS DEF NTAIN CONTINUED CONFIDENTIAL HANDLIN SON MUST, WITHIN 21 DAYS AFTER THE AU NFIDENTIAL CLASSIFICATION WITH THE DIVISI E 25-22.006, F.A.C.	But WILL BE MADE AVAILABLE BY S BUT WILL BE MADE AVAILABLE BY S IS PROPRIETARY AND INED IN 364.183, 366.093, OR 367.156, F.S. TO NG OF THIS MATERIAL, THE UTILITY OR OTHER JUIT EXIT CONFERENCE, FILE A REQUEST FOR ON OF RECORDS AND REPORTING, REFER TO 10-86 P1 10-86 P1

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P001

ACCOUNT NO 6611 REQUEST NO SL

ITEMACCOUNT FRC

282

6611 0600x

AMOUNT

12174

ltem 282 -

Iten 283

DESCRIPTION OF SAMPLED ITEM Vendor 284,437.05 Belisouth BusinessFeb 94 Systems

Product Management-Regulated Products (all)

It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$1,245,346.12 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

the could BAS clice imp end 1h

Provide the dollar amount for each deliverable. for this invoice

283 6611 0600x

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303,794.89

Bellsouth BusinessMarch 94 Systems Product Management-Regulated Products (all) It appears that BBS is ssigning to regulated and billing to HDQ for/Product Mgmt Regulated. How did BBS determine \$1,330,100.23 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, 90. forecasting, test mkt planning, depend & forecasting, etc. (provide documentation).

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10-86 PZ

1-274 373,634.15 Bellsouth BusinessApril 94 234 6611 0600x Systems Product Management Item 2004 It appears that BBS is assigning to regulated and billing to HDO for Product Mgmt Regulated. Now did BBS determine \$1,635,876.33 was directly assigned to regulated for Product Management? Item 284 **Regulated Products** Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation). Bellsouth BusinessJune 94 288 6611 0600x 499,397.47 Systems Product Management **Regulated Products** Item 288 It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. How did BBS determine \$2,186,503.81 was directly assigned to regulated for Product Management? Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation). Provide the dollar amount for each deliverable. . 289 6611 0600x 158,343.20 Bellsouth BusinessJune 94 Product Nanagement Systems Item 289 Overheads Regulate It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt <u>Regulated Overheads</u>. How did BBS determine \$693,271.44 was directly assigned to regulated for Product Management Overheads? Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation). Describe all types of charges that are inlcuded in the Overheads Anothe dillar amounts for the

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P3

Yu 30 296 6611 0600x 200,491.70 Bellsouth BusinessJuly 94 Systems Product Management Overheads Regulate Item 290 It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$877,577.18 was directly assigned to regulated for Product Management Overheads? Describe work BBS does for Product Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation). Describe all types of charges that are inleuded in the Overheads Included Dollar amounts for the month for each type of charge. 291 6611 060Gx 198,915.46 BBS July 94 Product Mgmt Suppo 11 Common Describe all types of charges that are included in Support Conson. Include dollar amounts for the month for each type of charge. 293 661 060qx 120,133.71 BBS Aug 94 Product Mgmt Suppo item 293 Common Describe all types of charges that are included in Support Common. Include dollar amounts for the month for each type of charge. 295 6611 0600x 144,831.91 BBs Sept 94 Product Mangement Item 295 **Overheads** Regulate It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated Overheads. How did BBS determine \$634,115.21 was directly assigned to regulated for Product Management Overheads? Describe work BBS does for Roduct Mgmt and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. provide documentation). Describe all types of charges that are inluded in the Overheads 296 6611 060gx 120,286.73 BBs Sept 94 Item 296 Product Mamt Describe all types of charges that are includeSupport Common 10-86 Common. Include dollar amounts for the month for each type of charge. ₽4

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			Gen -1. [4		
299	6611 0600x	358,512.10		Bellsouth Busines:	SOct 94
277	GOTI COCCE	5507512.10		Systems	Product Mgmt
			Item 299	/	Regulated Products
			It appears that BBS is assign	ning to regulated	-
			and billing to MDQ for Produc		
			Regulated. How did Bas deter		
			\$1,569,667.68. was directly a		
			regulated for Product Manager	ment?	
			Describe work BBS does for P	woduct Mont and	
			specifically what were the d		
			this inpoice, eq. forecastin		
			planning, demand & forecasti		
			documentation).	<i></i>	
301	6611 ?	114,200.00		Bank South	Invoice 11/21/94
		,			Consulting and Developmenta
			Item 301 - The invoice does	not include a Fun	cAssociated with ADSI screen
			How can we tell what functio	a code should be	hbanking, call waiting delux
					director services.
302	6611 ?	114,200.00		Northern Telecom	Invoice 11/28/94 Consultati
				Inc.	Development Work on ADSI sc
					ctelephones to be applied to
			How can we tell what functio	n code should be	hfirst 10,000 unites purchas
					Northern Telecom.
303	6611 ?	121,052.00		Dun's marketing	9/30/94
		,		Services	Enhanced DMI Plus
					Cartridge Multi Use
			Item 302 - The invoice does		
			How can we tell what functio	on code should be	
					CAF linkage Small business indicator
					Minority Business Indicator
					Cottage Industry Indictor
307	6611 0600x	164,378.72		BBs	Nov 94
			Item 307		Product Management
			It appears that BBS is assig	ning to regulated	•
			and billing to HDQ for Produ		-
			Regulated Overheads.		
			Describe what the retro amon	int of 00 760 96 .	ac for

Describe what the retro amount of 90,269.86 was for and what was the adj for (29,415.62) for.

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10-86 P5

5- 4802L	(Please )	Use Ball Point Pen - Press Hard	)	
	AUDITDOG	LIC SERVICE CO CUMENT/RECORD REC NOTICE OF INTENT	MMISSION QUEST	
TO: UTILITY: FROM;	Atte Klien Atte Klien Auto prenif		LUDITOR PREPARING REQUEST	<u> </u>
REQUEST NUMBE AUDIT PURPOSE:	Jurnelline	DATE OF	REQUEST:	
	THE FOLLOWING (TEM(S) BE F CE RULE 25-22.006, F.A.C., THI		IDATEL ( ALL	
ITEM DESCRIPTIO	10 0			
	Promile Anay question for 231, V-2	vere to the stern 2 33, 2.98, 2	e attacher 182, 288, 289 0,, 302 / 303,	290 307
	GED Ruth Yours		DATE[0/[[	195
		ON:	10/12	195.
(1) 🕖	HAS BEEN PROVIDED TODAY Supplemental dat	a federal expression	to Miami on 10/12/95	~ ((, ( 1 ( )
	CANNOT BE PROVIDED IN TH			
(3)	AND IN MY OPINION, THE MA CONFIDENTIAL BUSINESS INF MAINTAIN CONTINUED CON PERSON MUST, WITHIN 21 1 CONFIDENTIAL CLASSIFICATI RULE 25-22.006, F.A.C.	ORMATION AS DEFINE NFIDENTIAL HANDLING DAYS AFTER THE AUDIT	d in 364.183, 366.093, Of Of this material, the EXIT CONFERENCE, FILE	R 367,156, F.S. TO UTIUTY OR OTHER A REQUEST FOR
(4) 🔿	THE ITEM WILL NOT BE PROV	IDED. (SEE ATTACHED N	(EMORANDUM)	P6 PT
DISTRIBUTION; While: Ufflity Complet Pink: 10 FPSC Analyst Goldenrad: Audit File = 96%	e and Reium ia Auditor Copy		SIGNATURE AND TRUE OF RESPON SIGNATURE AND TRUE OF RESPON TYPY A MEOUS, 09-21-95 1	<u>рестабала (ком. 674)</u> 2:44РМ РООТ #1
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12174 COUNT ( NO 6611 REQUEST NO مالا DESCRIPTION OF SAMPLED ITEM Vendor AKOUNT ITEMACCOUNT FRC Bellsouth BusinessFeb 94 6611 0600x 284,437.05 282 Product Management-Systeas Regulated Products (all) Item 282 -It appears that 885 is assigning to regulated and billing to MDQ for Product Mgmt Regulated. How did BBS determine \$1,245,346.12 was directly assigned to regulated for Product Management? 77 Describe work BBS does for Product Mgat and specifically what ware the deliverables for this invoice, eg. forecasting, test mit planning, demand & forecasting, etc. (provide documentation). Frovide the dollar amount for each deliverable. Bellsouth BusinessMarch 94 6611 0500x 303,791.83 283 Product Management-Systems Regulated Products (all) Iten 383 It appears that BBS is assigning to regulated and billing to HDQ for Product Mgmt Regulated. Now did BBS determine \$1,338,100.23 was directly assigned to regulated for Product Management? Describe work BBS does for Product Mant and specifically what were the deliverables for this invoice, of. forecasting, that alt planning, demand & forecasting, etc. (provide documentation). 10-84 .__ R=96% 09-21-95 12:44PM P002 #19

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P002

### 09-21-95 12:39 PM

6611 0600x

6611 0600x

288

289

Describe work BBS does for Product Mgmt and specifically what were the deliverables for this involce, eg. forecasting, test skt planning demand & forecasting, etc. (provide documentation).

499,397.47

373,634.15

Bellsouth BusinessJune 94 Systems Product Management Item 288 Regulated Products It appears that BSS is assigning to regulated and billing to NDQ for Product Mgmt Regulated. How did BBS determine \$2,186,503.81 was directly assigned to regulated for Product Management?

Describe work BBS does for Product Mgat and specifically what were the deliverables for this invoice, eg. forecasting, test mkt planning, demand & forecasting, etc. (provide documentation).

Provide the dollar amount for each deliverable.

6631 0600x

158,343,20

Bellsouth BusinessJame 94 Systems Product Management Overheads Regulate

Item 289 It appears that BBS is assigning to regulated and billing to HDQ for Product Ngmt <u>Regulated Overheads</u>. How did BBS determine \$693,231.44 was directly assigned to regulated for Product Management Overheada?

Describe work BBS does for Product Mgat and specifically what were the deliverables for this invoice, eg. forecasting, test mit planning, demand & forecasting, etc. (provide documentation).

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Describe all types of charges that are inluded in the Overheads Include Jollan amounts for the Month for plach type.

> 12-86 P8

09-21-95 12:44PM P003 #19

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			Py 37	Ч		
J	6611 0600x	200,491.70	, <b>y</b>		Product Management	
		I	tem 290 t appears that BBS is assi	igning to regulated	Overheads Regulate	
		R	nd billing to BDQ for Prod legulated Overheads. Row (	lid BBS determine		
			877,577.18 was directly an egulated for Product Manage			
		I	Describe work BBS does for specifically what were the	Product Ngmt and deligerables for		
		(	this invoice, eg. forecast chis invoice, eg. forecast channing, demand & forecas	ing, test akt		
			locumentation}.	cind, ecc. (highige		
		1	describe all types of char Included Dollar amounts fo	ges that are inloud r the month for eac	ed in the Overheads h type of charge.	
291	6611 0606x	198,915.46		BBS	July 94 Product Ngmt Suppo	
			141		Common	
			Describe all types of char Common.			
			faclude dollar amounts for	the month for each	) type of charge.	
293	661 060gx	120,133.71		888	Aug 94 Product Ngmt Buppo	
			item 293		Common	
			Describe all types of gha Common.			
			Include dollar amounts fo	r the mosth for eac	n flåg of cuerde.	
295	6611 6600x	144,831.91	1	8B4	Sept 94 Product Nangement	
			Ites 295	ainsise to temisto	Overheads Regulate	
			It appears bhat BBS is an and billing to HDQ for Pr	oduct Bynt 🦯		
			Regulated Overheads. Nor \$634,115.11 was directly regulated for Product Man	assigned to		
			Describe work BBS doap f	or Repduct Hight and		
			spacifically what were this invoice, eg. foreca	sting, tent mkt	An	
			planning, demand & forec documentation).	social, sec. Abroni		
			Describe all types of ch	arges that are inlo	dded in the Overheads	14 4 6
296	6611 060gx	120,286.7		BBa	Sept 94 Product Ngmt	10-86
			ltem-296 Describe all types of ch	larges that are incl	udeSupport Connon	Pi
			Common. Include dollar amounts	for the south for e	ach type of charge.	PTO
				~		
_ R=96%			-		09-21-95	12:44PM P004 #19

P004

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### 10-05-95 02:32 PM

298 - \$611-060gr

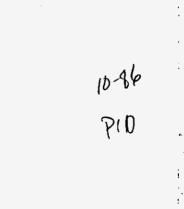
141,164.05 Item 298

88e

Describe all types of charges that are included in Support Common.

BBS Oct 94 Product Ngat Support common

line 3 \$ 618,066.26



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10-05-95 02:37PM P003 #32

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P003

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			62484	
ŗ	6611 0600x	358,512.10	Bellsouth BusinessOct 94 Systems Product Mgat Regulated Products It appears that BBS is assigning to regulated and billing to MDO for Product Mgat Regulated. Now dri BPS determine \$1,559,567.68. was directly assigned to regulated for Product Renagement?	
			Describe work BBS does for Product Ment and specifically what were the deliverables for this inpoice, eg. forecasting, tent mit planning, demand & forecasting, etc. (provide documentation).	
301	6611 7	114,200.DO	Bank South Invoice 11/21/94 Consulting and Developm Item 301 - The invoice does not include a Funcinsociated with ADSI sc How can we tell what function code should be bhanking, call waiting d director services.	1888
302	6611 ?	114,200.0D	Northern Telecom Invoice 11/28/94 Consul Inc. Bevelopment Work on ADS Item 302 - The invoice does not include a Functelephones to be applie Now can we tell what function code should be hfirst 10,000 unites pur Northern Telecon.	d to
303	6611 7	121,052.00	Unn's marketing 9/30/94 Services Enhanced DM1 Plus Cartridge Multi Use Item 302 - The involce does not include a FoncDun's Geoconnect Servic Now can we tell what function code should be höpdating - 6 month CAF linkage Small business indicato Rinority Business Indicato Cottage Industry Indice	or J sator
307	6611 0600x	164, 378, 72	BBs Nov 94 Item 307 It appears that BBS is assigning to regulated Overheads Regulated and billing to HDQ for Product Mgmt Regulated Sverheads. Describe what the retro amoust of 90,269.86 was for and what was the adj for (29,415.62) for.	

10-96 P11 245

09-21-95 12:44PM P005 #19

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## 10-05-95 02:32 PM

P002

301	6611 ?	114,200.00	Item 301 The invoice does not include a function Code. Now can we tell what function code should be here	Bank South	Invoice 11/21/94 Consulting and Davelopmental Services Associated with ADS1 screen telephones, home banking, call waiting deluke, and visual director services.
302	6631 ?	114,200.90	Item 302 - The invoice does not include a Function Code. How can we tell what function code showld be here	Northers Telecom Inc. 87	Invoice 11/28/94 Consultation and Development Work on ADSI screen telephones to be applied toward the first 10,000 unites purchased from Northern Telecom.
303	6611 ?	121,052.00	Item 303 - The invoice does not include a Function Code. How can we tell what function code should be here?	Dun'a marksting Services	9/30/94 Embanced DNI Plus Cartridge Multi Use Dus's Geoconnect Service Updating - & month CAV linkage Small business indicator Minority Business Indicator Cottage Industry Indictor

1086 P12 8/2

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# 10-05-95 02:37PM P002 #32

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1 (Please Use Ball Point Pen - Press Hard)	
FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT	
TO: Patte Klen UTILITY: Past FROM: Futt Jourit	
REQUEST NUMBER: <u>8.7</u> AUDIT PURPOSE: <u>Juneillonic</u> DATE OF REQUEST: <u>9/22</u>	
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY (Date)	
REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:	
ITEM DESCRIPTION: Re duit 6613	
- Fronde Justier buchup to stend	
$\frac{NO_{-}}{16} \frac{129}{19} \frac{134}{19} \frac{135}{136} \frac{136}{117} \frac{114}{118} \frac{135}{121} \frac{135}{122}$	
TO: AUDIT MANAGER Rich Young DATE 10/4/95	
THE REQUESTED RECORD OR DOCUMENTATION: (1) O HAS BEEN PROVIDED TODAY. Federal Express to Miami 10/4/95	
(2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY	
(3) AND IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR	
CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO PULLE 25-22 004 F. A. C.	PI
CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO	PI
CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22,006, F.A.C.	PI

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FPSC Staff Audit Request No. 87 Account No. 6613

#### Item 129

Request: The amount in the sample is \$690,459.80. The invoices add up to \$711,605. Explain and document the difference.

Response:

The invoices are summarized as follows:

Invoice <u>No.</u>	Product CPR <u>Vertical Svcs.</u>	MemoryCall- <u>Regulated</u>	MemoryCall- <u>Unregulated</u>	<u>Total</u>
14216009 14216002 14216013 14216008	37,800.00 392,785.00 59,254.80 200,620.00	1,366.80	19,778.40	37,800.00 392,785.00 80,400.00 200,620.00
	690,459.80	1,366.80*	19,778.40**	711,605.00

*Billed on Statement # 08/059, Invoice # 14216013
**Billed on Statement # 08/060, Invoice # 14216013

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Sample Item No. 129 is dollars charged for placement of CPR Vertical Services ads

### Documentation for split:

Total commercial is 1710 seconds (28.5 minutes). 450 seconds (7.5 minutes) is MemoryCall (450/1710 = 26.3%). 30 seconds of total is MemoryCall - Regulated (30/1710 = 1.7%). 420 seconds of total is MemoryCall - Unregulated (420/1710 = 24.6%). The remaining 1260 seconds is regulated CPR (1260/1710 = 73.7%)

10-87 P2

FPSC Staff Audit Request No. 87 Account No. 6613

Item 134

Request: The invoice sample total is \$244,394.48. The documentation supplied adds to \$542,805. Please explain how we get \$244,394.48 from this documentation.

Response:

The invoices are summarized as follows:

Invoice <u>No.</u>	Product CPR <u>Vertical Svcs.</u>	MemoryCall- <u>Regulated</u>	MemoryCall- <u>Unregulated</u>	<u>RLPlan</u>	<u>Total</u>
14307035 14307101 14307100 14307025 14307026 14307027 14307028 14307013	(2,579.50) 212,293.30 48,920.68 (10,110.00) (2,920.00) (1,050.00) 550.00 90.00	(59.50)* 7,744.60* 1,784.66*	(861.00)** 7,744.60** 1,784.66**	227,782.50# 52,490.00#	(3,500.00) 455,565.00 104,980.00 (10,110.00) (2,920.00) (1,050.00) 550.00 90.00
14307014	(800.00) 244,394.48	9,469.76	8,668.26	280,272.50	(800.00) 542,805.00

*Billed on Statement # 11/029, Invoice # 14307035, 14307101, 14307100 **Billed on Statement # 11/030, Invoice # 14307035, 14307101, 14307100 #Billed on Statement # 11/034, Inovice # 14307101, 14307100

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Sample Item No. 134 is dollars charged for placement of CPR Vertical Services ads

See Item 136 for documentation of split

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10-87 P3

E94802L	(Please Use Ball Point Pen - Press Hard)	To. Fron	Patte Klen
	FLORIDA PUBLIC SERVICE COMMIS AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT		Bruns
TO: UTILITY: FROM: REQUEST NUMB AUDIT PURPOSE	ER: <u>8.7</u> DATE OF REQUES	DITOR PREPARIN T:	
REQUES	T THE FOLLOWING ITEM(S) BE PROVIDED BY	(DAT	[28
REFEREN	NCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:		NT TO AN INQUIRY E OF AN INQUIRY
ITEM DESCRIPTION	ON: Le aut6613		
Pri	rede further buckup to ite	ind	
	- 129, 134, 135, 136, 114, #, 1 116, 119, 100, 117, 118 as noted on the at	115 121 tol	122 -1
			-
TO: AUDIT MAN	AGER	DATE	
	RECORD OR DOCUMENTATION: Copy Digned HAS BEEN PROVIDED TODAY.	hy	Bil
(2)	CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE	MADE A	VAILABLE BY
(3) 🔿	AND IN MY OPINION, THE MATERIAL IN ITEM NOS CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364 MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CO CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECO RULE 25-22.006, F.A.C.	.183, 366. MATERIAL ONFERENC	093, or 367.156, f.s. to , the utility or other Ce, file a request for
(4)	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORAN		10-87
			74
DISTRIBUTION: White: Utility Complet	e and Return to Auditor	RE AND TITLE C	DF RESPONDENT
Pink: To FPSC Analyst Goldenrod: Audit File Canary: Utility Retain			PSC/AFA-6 (Rev. 6/94

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PSC/AFA-6 (Rev. 6/94)

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REQUEST NO 87 172 ACCOUNT NO 6613

Tucker Wayne/LuckiAug 94 129 6613 0380 690,459.80 TV Advertising and Co. Item 129 The amount in the sample is \$690,459.80. The invoices add up to \$711,605. Explain and document the difference. Tucker Wayne/LuckiAug 94 134 6613 0380 244,394.48 and Co. tb ads Item 134 The invoice sample total is 244,394.48. The documentation supplied adds to \$542,805. Please explain how we get \$244,394.48 from this documentation. Tucker Wayne/LuckiAug 94 135 6613 0361 280,272.50 and Co. tv ads item 135 - The invoice sample total 280,272.50. The documentation suppled adds to \$560,545. Please explain how we get 280,272.60 from this? documentation. 136 6613 0361 212,835.00 Tucker Wayne/LuckiSept/Oct 94 and Co. ty ads item 136 How did you determine that 50% of the adds attached to this invoice went to reg? and 50% nonreg? Detailed explanation and specific dollars. Provide documentation for split. 114 6613 0380 232,422.39 Tucker Wayne/LuckiJan 94 and Co. Newspaper Ads item 114 Documentation did not include the magazines in which the ads were inserted and the dates, Provide. 115 6613 0380 227,256.00 Tucker Wayne/LuckiJan 94 and Co. radio ads Item 115

Documentation did not include the radio stations and number of spotsin which the add were inserted and the dates, Provide.

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10-87 p5

18212 613 116 6613 .0380 860,084.46

Tucker Wayne/Luckijan 94 and Co. tv ads

item 116 Documentation did not include the tv stations, dates and number of spots. Provide.

Tucker Wayne/Luckimar 94 119 6613 0360 287,480.00 tv ads and Co. item 119 Documentation did not include the tv stations, dates and number of spots. Provide. Tucker Wayne/LuckiApr 94 326,700.00 120 6613 0360 and Co. tv ads Item 120 Documentation did not include the tv stations, dates and number of spots. Provide. 117 6613 0390 Tucker Wayne/Luckifeb 94 369,877.00 and Co. Radio ads item 117 Documentation did not include the radio stations, dates and number of spots. Provide. 118 6613 0380 389,917.00 Tucker Wayne/LuckiPeb 94 and Co. tv ads Item 118 Documentation did not include the tv stations, dates and number of spots. Provide. Tucker Wayne/LuckiApril 94 121 6613 0380 194,619.87 Item 121 and Co. Newspaper Documentation did not include the magazines in ads which the ads were inserted and the dates, Provide. 122 6613 0380 213,335.00 Tucker Wayne/Luckie and Co. tv ads item 122 Documentation did not include the tv stations, dates and number of spots. Provide.

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10-87 P4

09-27-95 12:68 PM		P001
<del>29 40</del> 021.	(Please Use Ball Point Pen - Press Han	
FI	ORIDA PUBLIC SERVICE CO	FROM: Ruth young
	AUDIT DOCUMENT/RECORD RE	
	NOTICE OF INTENT	GOLSI TI COLSI
P+ KPi		
10: _ lette fly	~	
UTILITY:		
FROM:	MANAGED	AUDITOR PREPARING REQUEST
	8	
AUDIT PURPOSE:	DAIE OF	REQUEST: _7/2-7/65
		10/5/95
		(DATE)
<b>REFERENCE RULE 25-2</b>	22.006, F.A.C., THIS REQUEST IS MADE:	
		, OUTSIDE OF AN INQUIRY
ITEM DESCRIPTION:	la Su the should a A	
- I Norm	de furtais cara ip r	o the
alle and a set	the time (13 purpo	),
Celi p 6611 - 280	215,216,257 360 2	
Intell 411 - Dra	204 206 220 204 240	219 21, 210 210, 218 61
wheter (71+ - 170)	173 174 126 126 124 124	seed 10 W 150 184 , Erd
Julie (122 - 19		La log the Al-105
Complete (2223: 22		, <del>, , , , , , , , , , , , , , , , , , </del>
(m/ 12 6724 23		
unl-te 125. 266	264,244,265 712	······
·/		
TO: AUDIT MANAGER	the young	DATE _10/12/85
		- DAIL
THE REQUESTED RECORD OR	DOCUMENTATION:	
$\sim$	OVIDED TODAY. Jederal Expressed to M	iani, no 10/12/95
-	Outre of the second	
(2) () CANNOT BE	PROVIDED IN THREE (3) WORK DAYS BUT	WILL BE MADE AVAILABLE BY
<i><i>w</i>¹</i>		
(3) () AND IN MY C	DPINION, THE MATERIAL IN ITEM NOS. $(\underline{q})$	Hemi70: Attch 2 IS PROPRIETARY AND
CONFIDENTI	AL BUSINESS INFORMATION AS DEFINED	N 364.183, 366.093, OR 367.156, F.S. TO
		OF THIS MATERIAL, THE UTILITY OR OTHER
PERSON MU	ST, WITHIN 21 DAYS AFTER THE AUDIT	EXIT CONFERENCE, FILE A REQUEST FOR
		OF RECORDS AND REPORTING, REFER TO
RULE 25-22.00		
		10-88
(4) 🔵 THE ITEM WILI	L NOT BE PROVIDED, (SEE ATTACHED ME	EMORANDUM)
	< 1	
	(Janen)	Hd. Medin - Manager
DISTRIBUTION: White: Utility Complete and Return to Au		SIGNATURE AND TITLE OF RESPONSENT

Distribution; White: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain

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PSC/AFA-6 (Rev. 6/14) 09-27-95 01:03PM P001 #15

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REQUEST 89.

October 13, 1995 To: Audit Manager, Ruth Young

The Requested Record or Documentation has been provided today. (Federal Expressed to Miami on October 13, 1995.)

6121

Jammy A. Massier Marrage

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10-39 PI

ENACCOUPRC ANOUNT		Vendor	DESCRIPTION OF SAMPLED ITEMS
9 6121 5073 158,2	55.95- Item 19 How does the 598,359 re Account System normaliz Explain each column on System Documentation. Explain the Company pro Explain the Company pro Explain the difference normalizing rent? The 1 \$77,040,750. Now did y normalization? In they	late to the lease ation documentation? the Lease Accounting between paying rest and life of the lease is you come up with your ad	douthly
	this normalization? If normalization data. How do we determine wha How do we determine how	E so, provide total and it cost pool JFC realter	monthly m to?
1 6121 5073 150,3	ltem 21 How does the \$66,513 TH Account System mormalis Explain each column on System Documentation. How do we determine who	ation documentation?	
2 6121 10R 291,4	Item 22 Please explain why this debited for an AfT crea charged (debited) in t is being credited here test period? As this i	dit for 1990? What was he first place and what ? Should thim be in the tem beloaged to 1990, ment in he surveillance	
3 6121 5051 175,7	00.00 Item 4구·승) 등 As this item belonged you make an adjustment report for this out of	in the surveillance	To reverse accrual for SBT area ABBS. This accrual was initially bookedby SBT in July 91 as an estimate. When revised true up in 12/91 the 7/91 accrual was not concurrently reversed. Reconciliation of acccount led to discovery of the error.

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09-28-95 12:38PM P002 #23

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09-28-95 12:33 PM

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REQUEST NO ACCOUNT NO 6121 31 6121 5073 104.205.88 Journal Entry July 94 Rent normalization for Item 31 July 94 The total inovice is 393,975.87. The documentation behind this amount does not show this. The amount if \$417,259 on the documentation. What is the difference? What is the total lease to begin with. Now did you come up with monthly amounts? 33 6121 5073 104,036.06 Journal Entry Rent sormalisation for Itam 33 Aug 94 The total inovice is 393331.03. The documentation behind this amount does not show this. The amount if \$417,259 on the documentation. What is the difference? What is the total lease to begin with. How did you come up with southly amounts? 34 6121 5073 134,769.10 Journal Butry Lease 200 9139 Reserch Dri Iten 34 Charlotte NC Total invice 509,524. Sept 94 This is for lease no 200. Provide total of lesse, and how you came up with \$509,524 as rent normalisation. 35 6121 5073 104,264.34 Jourgal Entry Lease 240 Collonade Item 35 Sept 94 Total invoice 394,194.09. Does not agrees with root normalization schedule attached. Explain and reconcila. 40 6121 5073 104,094.11 Journal Entry Lease 240 Collonade Ites 40 oct 94 Total invoice 393,550.51. Does not agrees with rent normalization schedule sttached. Explain and reconcile. 50 6121 5073 (141,944.90) Journal Batry **Jely 94** Lease 200 Itan 50 How did you determine this amount should be Transfer to BSNA transferred to BSIA? For what reasons? How did you come up with the asount? 10-89 56 6121 5073 134, 769.10 1easa, 200 Journal Batry P3 Nov 94 2/3 tan 56 09-28-95 12:38PM P003 #23 .. .

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P003

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REQUEST RO 89 ACCOUNT NO 6121			
56 6121 5073	134,769.10	Journal Estry	lease 200
		ltem 56	Nov 94
		Total iowice 509,524. This is for lease no 200. Provide total of lease, and how you came up with \$509,524 as reat normalisation.	
61 6121 5073	104,071.76	Journal Estry Item 61 The total invoice does not trace to the rest sormalization shedule for lease 240. The total invoice is 393,466.01. The documentation is 417,259. Explain differenc	Lease 240 Rest Normalisation De 94
63 6121 5073	134,769.10	Journal Entry Ites 63 Total invoice 569,524. This is for lease no 200. Provide total of lease, and how yow came up with \$509,524 am rent normalization.	Lease 200 Dec 94

P004

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10-89 P4

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09-28-95 12:38PM P004 #23

REQUEST (9): Item 170. How did the Company allocate the total invoice of \$9,457,544.36 templated operations (\$170,172.07).

RESPONSE(9): Item 170. The Company (BST) does not prepare the allocation of the total invoice. The schedule titled "Corporate Service Costs for January 1994 billing, based on December 1993 data" is prepared by BellSouth Corporation (BSC) and submitted to BST as the monthly invoice. The amounts on each line item are determined by costs accumulated on BSC's books according to Responsibility Codes and Accounts.

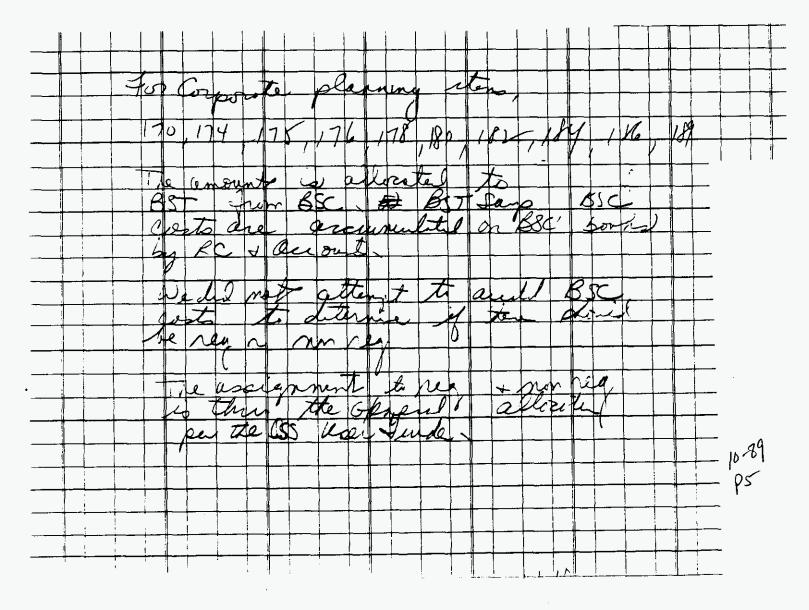
Services provided from BSC to BST are outlined in the BellSouth Cost Allocation Manual. In addition, attached is a response from BSC with more detailed descriptions performed by each department at BSC, corresponding to various line items on the Corporate Services bill. (See Attachment 2.) For example, the charge of \$170,172.07 is from the Corporate Planning Department, whose activities are described on the "Work Activity Description" Form for Strategic Planning and Development.

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REQUEST (10): Items 170, 173, 174, 175, 176, 178, 180, 182, 184, 186 and 189. FRC 094G is CP01. and CP01 is assigned to reg/nonreg based on CGA01. Please provide the rate and the documentation.

RESPONSE (10): Items 170, 173, 174, 175, 176, 178, 180, 182, 184, 186 and 189. Please refer to response to Request 80 which was provided on September 27, 1995.

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	FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT
	HOFF MOLN YEIN DETT MUDIT MANAGERI IAUDIT MANAGERI IAUDIT MANAGERI IAUDIT MANAGERI IAUDIT MANAGERI IAUDIT MANAGERI IAUDITOR PREPARING REQUESTI MADE OF REQUEST INCIDENT TO AN INQUIRY INCIDENT TO AN INQUIRY RE: OUT OF PERIOD REVELUES
ITEM DESCRIPTION	Ke: DUT OF BEITOD IKVENDES
D Please Wt of Per Why are Dackup x	provide an explanation for the a Hached Ind Revenue. These retunds credits? Provide the necessary explanation.
TO: AUDIT MANAG	ER Ruth Young DATE 10/4/95
THE REQUESTED RE	S BEEN PROVIDED TODAY. Factural Express to Miami 10/4/95
$\sim$	ANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY
CC MJ PE CC	ID IN MY OPINION, THE MATERIAL IN ITEM NOS IS PROPRIETARY AND DNFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO AINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER RSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR DNFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO ILE 25-22.006, F.A.C.
(4) 🔿 TH	E ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
DISTRIBUTION:	Patricia J. Klein Manager SIGNATURE AND TITLE OF RESPONDENT

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PSC/AFA-6 (Rev. 6/94)

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<u>(</u> )	FLORIDA PUBLIC SER AUDIT DOCUMENT/ NOTICE C	RECORD REQUEST
TO: Lette	Ellen 1	
UTILITY:	the the second second	
	IAUDIT MANAGER	(AUDITOR PREPARING REQUEST)
REQUEST NUMB	R: Sumelline	DATE OF REQUEST:
AUDIT PURPOSE		
REQUEST	THE FOLLOWING ITEM(S) BE PROVIDED	BY [DATE] [C/17
	ICE RULE 25-22.006, F.A.C., THIS REQUEST	IS MADE: INCIDENT TO AN INQUIRY
NEM DESCRIPTIO	IN: Greant 6623	
	to find the first	
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Oter	n 199 200 201 2	0-2 204 204 -7/1
	213 215 217, 21	8 222-
	- St Para	······································
TO: AUDIT MAN/	NGER Ruth Joung	DATE
	The Art	DATE/0/13/05
	The Art	DATE13/95 L'Expressed to Miami on 10/13/95.
	REC: HAS JEDENO	DATE13/95 L'Expressed to Miami on 10/13/95.
	The Art	DATE _10/13/95 L'Expressed to Miami on 10/13/95. IT WILL BE MADE AVAILABLE BY
THE REQUESTED (1) (2) (2)	RECI HAS JEDENA CAN	l'Expressed to Miami on 10/13/95. IT WILL BE MADE AVAILABLE BY
THE REQUESTED (1) (2) (3)	REC: HAS JEDENO	I Expressed to Miami on 10/13/95. IT WILL BE MADE AVAILABLE BY IS PROPRIETARY AND
THE REQUESTED (1) (2) (3)	RECI HAS JEDENO CAN	L'Expressed to Miami on 10/13/95. IT WILL BE MADE AVAILABLE BY IS PROPRIETARY AND D IN 364.183, 366.093, OR 367.156, F.S. TO
THE REQUESTED (1) (2) (3)	RECI HAS JEDEMA CAN AND CON	I Expressed to Miami on 10/13/95. IT WILL BE MADE AVAILABLE BY IS PROPRIETARY AND D IN 364.183, 366.093, OR 367.156, F.S. TO OF THIS MATERIAL, THE UTILITY OR OTHER
THE REQUESTED (1) (2) (3) (3)	RECI HAS JEDEMA CAN AND CON MAIL PERS	I EXIT CONFERENCE, FILE A REQUEST FOR HE DIVISION OF RECORDS AND REPORTING, REFER TO
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THE REQUESTED (1) (2) (3)	REC: HAS CAN AND CON MAII PERS CONFIDENTIAL CLASSIFICATION WITH TI	IT WILL BE MADE AVAILABLE BY IT WILL BE MADE AVAILABLE BY IS PROPRIETARY AND D IN 364.183, 366.093, OR 367.156, F.S. TO OF THIS MATERIAL, THE UTILITY OR OTHER ! EXIT CONFERENCE, FILE A REQUEST FOR HE DIVISION OF RECORDS AND REPORTING, REFER TO HE DIVISION OF RECORDS AND REPORTING, REFER TO
THE REQUESTED (1) (2) (3)	REC: HAS CAN AND CON MAIP PERS CONFIDENTIAL CLASSIFICATION WITH TH RULE 25-22.006, F.A.C. THE ITEM WILL NOT BE PROVIDED. (SEE A	I Greened to Miani on 10/13/95. IT WILL BE MADE AVAILABLE BY IS PROPRIETARY AND D IN 364.183, 366.093, OR 367.156, F.S. TO OF THIS MATERIAL, THE UTILITY OR OTHER ! EXIT CONFERENCE, FILE A REQUEST FOR HE DIVISION OF RECORDS AND REPORTING, REFER TO 10-91 P1

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10-08-95 11:44 AM

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REQUEST ACCT 6623

TEN ACO	COUNT	FRC	XHOUNY	Vendor	DESCRIPTION OF SAMPLED ITEHS
99	6623	\$160	1,310,123.06	Itme 199 Provide documentation for the commission portion of this disburgement and documentation for the fire and theft portion of this disburgement. What are the procedures for determining these amounts. Also, provide documentation supporting forms RF-4591-REV, and FSD-RR30.6.1.3 for the month of Jan 94.	
				What are the Commissions for (detail). Who do you pay and what do you pay for fire and theft? PerABOI Part 9. Section 19. CPO1.SPO9 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.	
00	6623	8160	1,300,000.00		Isteroffice Transfers from Disbursements
				Item 200 Provide documentation for the commission portion of this disbursement and documentatio for the fire and theft portion of this disbursement.	Feb 94 Noathly Commission and fire exp for
				PerABOl Part 9, Section 19, CPO1,SPO9 is assigned directly to reg or non reg. How did you determine that this expense was directly regulated.	
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10-06-95 II-:49AM P004 #40

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201	6623 8160		, Item 201 Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts. Also, provide documentation supporting forms RF-4591-REV, and FSD-RR30.6.1.3 for the month of March 94. PerABO1 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was	March 94 Interoffice Transfers from Dishursements Monthly Commission and fire emp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.
202	6623 8160	1,533,362.05	directly regulated. Journal Entry Item 202 Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts. Also, provide documentation supporting forms RP-4591-REV, and FSD-RR30.6.1.3 for the month of aPRIL 94 PerABOI Part 9, Section 19, CP01,SF09 is for JFC 8160 assigned directly to reg or non reg. Now did you determine that this expense was directly regulated.	April 94 Interoffice Transfers from Disbursements Nonthly Commission and fire exp for toin gut in 9003 which is revenue account, when they have to disburse take it out of there.

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10-06-95 11:49AM P005 #40

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Hay 94 6623 8160 1,500,000.00 204 Interoffice Transfers from Disbursements Item 204 Provide documentation for the commission Honthly Commission and portion of this disbursement and documentationfire and for coin put in 9003 which is revenue for the fire and theft portion of this disbursement. What are the procedures for account, when they have to determining these amounts. disburse take it out of there. PerABO1 Part 9, Section 19, CP01, SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated. 209 6623 8160 1,063,258.79 Journal Estry July 94 Interoffice Transfers from Disbursements Item 209 Provide documentation for the commission Hostbly Commission and fire exp for portion of this disbursement and documentationcoin put in 9003 which is revenue for the fire and theft portion of this account, when they have to disburse disbursement. What are the procedures for take it out of there. determining these amounts. PerABOl Part 9, Section 19, CPO1, SPO9 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated. 211 6623 8160 1,873,561.89 Aug 94 Item 211 Interoffice Transfers Provide documentation for the commission from Disburgements portion of this disbursement and documentation for the fire and theft portion of this Monthly Commission and disburgement. What are the procedures for fire exp for coin pat in 9003 which is revenue determining these amounts. account, when they have to disburse take it out of there. PeriB01 Part 9, Section 19, CP01, SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated. 213 6623 8160 1,290,465.50 Journal Entry Sept 94 Item 213 Interoffice Transfers from Disburgements Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this Monthly Commission and fire exp for disbursement. What are the procedures for coin put in 9003 which is revenue 10-06-95 11:49AM P006 #40 . . . **.** . . . R=98%

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P006

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PerABO1 Part 9, Section 19, CP01,SP09 is for JFC 8160 assigned directly to reg or non reg. How did you determine that this expense was directly regulated.

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P007

## 10-06-95 11:44 AM

215	6623 <b>8</b> 160		Item 215 Provide documentation for the commission portion of this disbursement and documentation for the fire and their portion of this disbursement. What are the procedures for determining these amounts.	Oct 94 Interoffice Transfers from Disbursements Monthly Commission and fire exp for cain put in 9003 which is revenue account, when they have to disburse take it out of there.
			How did you determine that this expense was directly regulated.	
217	6623 8160	1,553,949.58	Journal Entry Item 217 Provide documentation for the commission portion of this disburgement and documentation for the fire and theft portion of this disburgement. What are the procedures for determining these amounts.	Nov 94 Interoffice Transfers from Disbursements Northly Commission and fire exp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.
			PerABO1 Part 9, Section 19, CP01,SP09 is for JPC 8160 assigned directly to reg or non reg. Now did you determine that this expense was directly regulated.	
219	6623 8160	1,277,863.36	Journal Entry item 219 Provide documentation for the commission portion of this disbursement and documentation for the fire and theft portion of this disbursement. What are the procedures for determining these amounts.	dec 94 Interoffice Transfers from Disbursements a Nonthly Commission and fire exp for coin put in 9003 which is revenue account, when they have to disburse take it out of there.
			PerABOL Part 9, Section 19, CPOL,SPO9 is for JFC 8160 assigned directly to reg or non reg. Now did you determine that this expense was directly regulated.	

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10-06-95 11:49AM P008 #40

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10-91 P6

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222	6623	(2,742,865.00)	Journal Entry	July 94
			tên 222	Transfer will correct
			er Financial Hierarchire FRC 1270-goes into	RC mapping to plass
		C P	PO3, SPO1. PerABO1, Part 9, Section 19,	
			P03,SB01 is allocated to reg and non reg	
		pa	ased on ratios provided on the bill lines	
		pr	rinted (BLP) file. Provide these ratios for	
			his bill.	

Who is this amount paid to? Cannot determine from documentation?

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## 10-06-95 11:49AM P009 #40

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10-06-95 11:44 AM	PO01
FLORIDA PUBLIC SE AUDIT DOCUMENT/ NOTICE OF	RECORE Party 7 9/2409
FROM:	(AUDITOR PREPARING REQUEST)
AUDIT PURPOSE:	DATE OF REQUEST: _/º/6
REQUEST THE FOLLOWING ITEM(S) BE PROVI	DED BY: (DATE)
REFERENCE RULE 25-22.006, F.A.C., THIS	REQUEST IS MADE: DINCIDENT TO AN INQUIRY
ITEN DESCRIPTION: Quip 612	1
ITEN DESCRIPTION: Que ip 612 Funthe band up to 61	2/
Atm 36 a	thanken
TO: AUDIT MANAGER Ruth Upung	DATE: 10/10/95
HE REQUESTED RECORD OR DOCUMENTATION:	14 Mining 18/1/10m
(1) I HAS BEEN PROVIDED TODAY Juderal Capresso	
(2) CANNOT BE PROVIDED BY THE REQUESTED DA	
INFORMATION AS DEFINED IN 364.183, 360 CONFIDENTIAL HANDLING OF THIS MATERIAL	_ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS 0.093, OR 367.156, F.S. TO MAINTAIN CONTINUED THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS EQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE TO RULE 25-22.006, F.A.C.
(4) 📮 THE ITEM WILL NOT BE PROVIDED. (SEE ATTAC	CHED MEMORANDUMI 10-92P1
Ja	MMY H. Messin - MANGER ISIGNATURE AND TITLE OF REEFONDENTI
STRIBUTION:	
hite: Utility Complete and Return to Auditor nk: Audit File Copy	PSC/AFA-8 (Rev.2/95)
mary: Utility Actain	10-06-95 11:49AM POO1 #40
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(eccent 6121

36	6121	5073	966,292.42	<b>x</b> ?	x	?	?	?	n/a	August 94 Semi annual\
				Sourc	e Doc	umeni	tatio	on is	s supposedly in 14	recurring payment

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Source Documentation is We do not have item 14.

recurring payment for Sept.

Greyhound R-E 9 Inc.

POOL 10-11-95 08:18 AM FLORIDA PUBLIC SERVICE COMMIS AUDIT DOCUMENT/RECORD REQUE NOTICE OF INTENT UTILITY: FROM: AUDI MANAGER L REQUEST NUMBER: DATE OF REQUEST: AUDIT PURPOSE: 12 REQUEST THE FOLLOWING ITEN(S) BE PROVIDED BY: REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY DOUTSIDE OF AN INQUIRY **ITEM DESCRIPTION:** aup 6122 Atom No 65 - Annoire does not detail unit price J'stene purchased. Provide moure w/ detail J'unit price Jetoms, AUDIT MANAGER Ruth young DATE: 10/12/95 TO: THE REQUESTED RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY dediral Expressed to Mini on 10/12/95. (1) (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY AND IN MY OPINION, ITEM(S) _______IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. (3) (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 91 10-93 Jammy A. Nowir - Manager (BIGNATURE AND TIELE OF RESPONDENT) NST. JTION: White: Utility Complete and Return to Auditor Vink: Audit File Copy Canary: Utility Retain PSC/AFA-6 (Rev.2/95) 10-11-95 08:24AM P001 #30 R=97% . .

FPSC Staff Audit 1994 Surveillance Report Item No. 93 October 9, 1995 Page 1 of 1

REQUEST: RE: Account 6122. Item number 65 - Invoice does not detail unit price of items purchased. Provide invoice with detail of unit price of items.

RESPONSE: An invoice with the unit price of the items purchased is attached.

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10-93 F3

*CONTINUED*

10-12-95 10:51AM PL . =

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2 INTERNATIONAL INTE 3 1450 SAN MARCO BLA 4 JACKSONVILLE, PL 3	ወ.	「 I V O I C 馬 神 01240979
4 JACKSONVILLE, FL 3 5 PHONE NUMBER: 904- 6 FAX NUMBER: 904-		Job#: 028767
7		Whse#: 200
S OS DS BO SLSM	CUST# INV DAT# INV#	CUSTOMER ORDER NUMBER
	02159 01/24/94 240979	QUOTE
/0 S SOUTHERN BALL // OT 10KK1 SOUTHERN /2 LO 301 W BAY STREE /3 D JACESONVILLE, 1	et	S SOUTHERN BELL HT 10RK1 SOUTHERN BELL TOWER IO 301 W BAY STREET P ATTN: TESS HART JACKBONVILLE, FL 32202
14 SHIP VIA	NET 10	SHIP DT ORDER DT
		01/24/94 12/27/93
16 ORD SHIP B/O	UM PRODUCT/DESC	LIST DIS NET EXT
17 0 18 19 20 21	EA 60"-HIGH/POST WITH OLD CONICAL CONSISTING OF: R321C69M PANNL CONSECTOR, R317C30H03 LEVELER.	15508.80
22 23 24 25 26		
27 0	BA PANEL-CLIP APHX PANEL CLIP	1950.00
29 30 31 32	EA ACS36 SHELF STANDARD WD Paint (Trim) OTHER: DARK NEUTRAL+	20989.00

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344757	INTERNATIONAL INTERIORS 1450 SAN MARCO BLVD. JACKSONVILLE, FL 32207 PROME NUMBER: 904-399-3800 FAX NUMBER: 904-398-2454	INVOICE# 01240979 Job#: 026767
8		Whse#: 200

9	05	DS	BÇ	SLOM	CUST#	INV DATE	INVØ	CUSTOMER ORDER MUNBER
10	02				02159	01/24/94	240979	QUOTE
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16 SHIP VIA	TERMS	<u>SHIP_DT</u>	OPDER DT	· · · · · · · · · · · · · · · · · · ·
17 WESTSIDE	NET 10	01/24/94	12/27/93	
18 080 SHIP	B/O UN PRODUCT/DESC ******* MULTIPLE PAGE	INVOICE *****	LIST DIS	NET EXT
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## FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT

**TO:** UTILITY: FROM: ING REQUEST AUDIT MANAGER /13/95 IO94 DATE OF REQUEST: **REQUEST NUMBER:** AUDIT PURPOSE: Surveillance 18/9 (DATE) 1.0 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: □ INCIDENT TO AN INQUIRY COUTSIDE OF AN INQUIRY **ITEM DESCRIPTION:** 1. Provide the \$19,409,973 of out of period expense tems by year they relate to. 2. Provide proof that the \$ 1,794,401. 14 of revenue adj 5° the 1993 adj to expense in 4 above the been recorded in an adjusted 1993 surveillance report, 3. Provide proof that the \$57438,428 of revenue refunds booked did not relate to an ordered refund.

AUDIT MANAGER Stuth, Young TO: THE REQUESTED RECORD OR DOCUMENTATION:

DATE: 10/18/95

(1) I HAS BEEN PROVIDED TODAY Jandon 10/18/95 Statesal Expressed to Mianci on 10/18/95.

- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY
- (3) AND IN MY OPINION, ITEM(S) IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

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Jammy A Medily (SIGNATURE AND TITLE OF RESPONDENT)

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POO2 Jier 10-16-95 09:10 AM FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT **TO**: UTILITY: Leon <u>e la</u> FROM: OR PREPARING REQUEST VANAGER 45 DATE OF REQUEST: **REQUEST NUMBER:** AUDIT PURPOSE: Solveillonce 10 S REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: (DATE) REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY EL OUTSIDE OF AN INQUIRY ITEM DESCRIPTION: Sample iteus 203, 204, 208, 210, 214, 212, 216, 218. Please provide backup for the rakulation of the ratios for regimonrey allocations. New ABOI fait 9, section 19, CP03 SPOI is allocated to reg. allocations. New ABOI fait 9, section 19, CP03 SPOI is allocated to reg. and nonreg. based on ratios provided on the bill lines printed and nonreg. based on ratios provided on the bill lines printed. (BLP) file. (Rovide all backup necessary to see ratios are calculated). DATE: 10/16/95 AUDIT MANAGER ______ TO: THE REQUESTED RECORD OR DOCUMENTATION: I HAS BEEN PROVIDED TODAY Sederal Expressed to Miamion 10/16/95. (1)CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY (2) AND IN MY OPINION, ITEM(S) [S(ARE) PROPRIETARY AND CONFIDENTIAL BUGINESS INFORMATION AS DEFINED IN 364.183, 386.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.008, F.A.C. (3) (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) Memili - Manager ISIGNATURE AND TITLE OF HESPONDENT Jammy g. 10-95 DISTRIBUTION: White: Utility Complete and Return to Auditor Pink: Audit File Copy Canary: Utility Retein PSC/AFA-6 (Rev.2/95) R=96% 10-16-95 09:16AM P002 #22 2.0

10-18-95 03:44 PN	
FLORIDA PUBLIC SERV AUDIT DOCUMENT/RE NOTICE OF 1	CORD REQUEST
TO: Tanny Messier UTILITY: <u>Callery Ast</u> FROM: <u>Minut</u>	AUDITOR PREPARING REQUEST
AUDIT PURPOSE:	DATE OF REQUEST: _/0/18/95
REQUEST THE FOLLOWING ITEM(S) BE PROVIDE REFERENCE RULE 25-22.006, F.A.C., THIS R	UAIE!
ITEN DESCRIPTION: Re Bill South Visa Ca & What Company is handling 2) Did the allocation J exp into account this new C 3) Howe the Costs incurred to develop this new line Segregated ? If 80, prome Segregated ? If 80, prome 4) One the costs charged 7 + allocated to BST ?	the new Usen head and
TO: AUDIT MANAGER Ruth Upung	DATE: 10/19/95
THE REQUESTED RECORD OR DOCUMENTATION;	
(1) I HAS BEEN PROVIDED TODAY Jand on 10/19/95	
(2) CANNOT BE PROVIDED BY THE REQUESTED DATE	
INFORMATION AS DEFINED IN 364.183, 366.0 Confidential Handling of this material. Th	LE UTILITY DR OTHER PERSON MUST, WITHIN 21 DAYS
(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACH	ED MEMORANDUM)
( law mar	(Al Menuer - Nanages)

(LOW - HUMUYOS) anny 10-96

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10-10 95 03:49PM PO01 #14

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10-19-95 03 03 FM P001 10. 1 ammy Messier FLORIDA PUBLIC SERVICE COMMISSION Kerth ( AUDIT DOCUMENT/RECORD REQUEST Ю. NOTICE OF INTENT am TO: UTILITY: FRON: LAUDITOR PREPARING REQUEST DATE OF REQUEST: 10/19/91 **REQUEST NUMBER:** Kunnecklone AUDIT PURPOSE: REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: DATE REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: D INCIDENT TO AN INQUIRY DOUTSIDE OF AN INQUIRY Re: Bellouth Upa Card ITEM DESCRIPTION: Detail all expensed by account, by your incurred (including sulary) for the Bill South Visa Colling Curd for 1994 + 195 to date ~ AUDIT MANAGER Kull Couna DATE: _10/23/95 **TO:** THE REQUESTED RECORD OR DOCUMENTATION: HAS BEEN PROVIDED TODAY Javed on 10/23/95. (1)CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL SE MADE AVAILABLE BY (2) AND IN MY OPINION, ITEMIS) ______ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.166, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. (3) 

(4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Chromy A. Menuit - Managel F RESPONDENT)

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