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



DOCUMENT NUMBER - DATE  
11427 NOV 16 88  
FBI - WASHINGTON REPORTING

COMPANY: SOUTHERN BELL  
TITLE: DESCRIPTION OF SBT GENERAL LEDGER  
AUDITOR: YEN NGO  
DATE: 8/8/95  
WORKPAPER # 12 SUMMARY

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DESCRIPTION:

Southern Bell keeps a Florida Combined (inter and intrastate) general ledger called the MR Books.

The MR books are adjusted with what are called "offbook adjustments" or "FR" adjustments. The offbook adjustments are for jurisdictional differences such as intrastate exp station connections, intrastate remaining life depreciation, intrastate deferred FIT surplus, intrastate SIT change, liability for capital recovery, other commission set aside amounts, intrastate Florida normalization, and GAAP adjustments such as combined tax/book timing differences, combined incentive awards, combined lawsuit settlements, interstate overearnings, intrastate inventive reg sharing, VEBA post retirement accrual and intrastate overearnings. See WP 12-4 for example of FR adjustments.

The balances after these FR adjustments are called the "FR books", that is, Florida Combined (interstate and intrastate with FR adjustments). These are the balances used in the Form M. These are also on a general ledger.

A. PROCEDURES TO AGREE SURVEILLANCE REPORT BALANCES TO GENERAL LEDGER.

Since there is no general ledger with the balances that are Florida Combined Regulated, staff could not prepare a trial balance for the balances in the surveillance report. In order to determine that the balances in the Surveillance Audit are reflective of the books, the staff did the following.

1. Records available.

The Company prepares a 12-month analysis of plant which are average balances. *12 P. 1*  
The company prepares 12 months of revenues and expenses which are included in the Surveillance audit.

The company prepares an end of period summary of plant investment accounts. *12 P. 2*  
These end of period amounts are recalculated to agree to the 12 month average plant balances.

The company prepares a Display Balance report which contains each account. The information on this report is Account Number, MR Books Balance, Offbook *12-2*  
Adjustments, FR books balance, Part 64 Adjustments and FR Regulated Books. The *12-3*  
FR Regulated Books. The FR Regulated Book Balance are the items included in the Surveillance Report.

*12-4*

Also prepared is a summary of the offbook adjustments and the BBS and BST income adjustments for the year. As explained by Pat Peacock, the adjustments of Bell South Business (BBS) are due to the removal of Non-regulation. *{ 12-G P. 2, 3*  
The adjustments of Bell South Telecommunication are for the closing book at the end of the year. *2-1*

*12 A*  
*1082*

8/29/95  
WP 12/95

Southern Bell  
WP 12 Summary  
For Year Ended 12/31/94

COMPANY: SOUTHERN BELL  
TITLE: DESCRIPTION OF SBT GENERAL LEDGER  
AUDITOR: YEN NGO  
DATE: 8/8/95  
WORKPAPER # 12 SUMMARY

DESCRIPTION:

EXAMPLE OF DISPLAY BALANCE REPORT

MR BALANCES	FR ADJUSTMENTS	FR BALANCES	PART 64	FR REG.
BOOKS		BOOKS	ADJ./ COST	BALANCES IN
		(PSC FORM M)	ALLOCATION	SURVEILLANCE
			MANUAL	REPORT

2. Procedures

Staff traced the December average amounts on the 12-month analysis of plant to an end of period report and recalculated the averages. The end of period report for plant was traced to the Display Balance report (the FR Regulated Balances). A trial balance of the FR Regulated balances was taken from the Display balance for the analytical review WP 7 and to determine that the Display Report balanced. Staff then worked backwards.

The FR Book balance was traced to the General Ledger for the month of December, 1994. The Offbook adjustments per the Display Balance Report was traced to the Offbook adjustment summary, and the MR Book balance was traced to the General Ledger for the month of December, 1990. (A trial balance was created for the MR and FR balances from the Display Balance Report to determine that this report balanced before tracing to the general ledger.)

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DATE 02/14/95  
TIME 09:11:52  
FR BASIS

BELLSOUTH TELECOMMUNICATIONS, INC.  
MONTHLY ANALYSIS OF PLANT

STATE: FLORIDA  
12 MONTHS ENDING 12/1994

Table with columns for months (Jan-Dec) and AVERAGE. Rows are categorized into ADDED, NONREGULATED, and REGULATED assets, including items like GENERAL SUPPORT ASSETS, CENTRAL OFFICE ASSETS, and MATERIALS & SUPPLIES.

Handwritten annotations: 12-1 P (A), (5), (19), (13), (12-6), (12-9), (12-6), (12-6), (12-6), (12-6), (12-6), (12-6)







Southern Bell  
Monthly Analysis of Plant  
Period Ended 12/31/94

KW 9/6/95 YN 7/13/95  
B 1/28/95

(A) December Average Balance Traced to EOP Report WP 12-1

(B) Average Balance Agrees w/ WP 2

(A) December Average Balance Traced to EOP Report WP 12-1

(B) Average Balance Agrees w/ WP 2

12 91

DATE 02/17/95  
 TIME 11:39:13  
 ENDING PERIOD: 12 MOS ENDING 12/1994  
 FR BASIS

BELLSOUTH TELECOMMUNICATIONS INC.  
 REGULATORY INCOME STATEMENT  
 STATE: FLORIDA  
 JURISDICTION: BOOKED

OPERATING REVENUES

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1 Local Service Revenue-CR	130,219,212	130,020,847	126,882,175	129,491,555	129,189,171	127,636,073	127,509,054	128,798,359	128,322,472	127,981,246	130,860,581	132,127,205	1,549,037,950
2 Network Access Revenue-CR	99,352,673	95,514,229	99,719,112	95,828,604	95,549,261	78,841,500	85,668,159	90,306,216	81,434,917	85,534,626	85,888,997	93,621,016	1,087,259,310
3 Unidirectional Long Dist. Rev.-CR	4,743,699	4,984,961	5,065,639	5,163,918	5,079,621	4,842,434	4,866,261	4,949,678	4,873,254	4,698,523	4,553,486	5,096,846	58,918,320
4 Long Dist. Private Network Rev.-CR	26,040,733	19,602,136	26,995,995	25,557,211	25,824,273	24,807,303	24,561,629	26,197,352	24,057,183	25,362,965	25,748,726	26,800,400	301,555,906
5 Miscellaneous Revenue-CR	37,691,148	36,203,071	27,404,313	35,066,099	32,433,639	32,322,528	30,461,656	33,221,650	31,310,079	33,226,868	38,823,234	50,218,465	408,082,750
6 Uncollectible Revenue	3,067,120	3,088,787	3,062,312	2,129,371	4,243,475	2,989,324	2,984,244	3,893,173	3,767,989	1,555,802	3,479,555	2,839,476	37,100,648
7 OPERATING REVENUE-CR	294,980,345	283,236,457	283,004,922	288,978,016	283,832,490	255,160,514	270,082,495	279,580,082	266,229,916	275,248,426	282,395,469	305,024,456	3,367,753,588

OPERATING EXPENSES

8 Plant Specific Operations Expense -													
9 Network Support Expense	26,768	301,145	937,361	358,096	391,603	338,943	1,172,653	-149,942	720,130	548,171	630,577	720,928	5,996,433
10 General Support Expense	11,019,594	11,988,524	13,134,089	11,696,273	12,957,705	13,582,793	13,446,647	13,812,922	13,565,425	16,257,242	16,002,177	19,386,272	166,849,665
11 Central Office Switching Exp	7,348,532	9,019,700	13,919,155	5,904,142	8,737,993	7,439,995	8,574,699	9,592,510	7,983,928	11,711,475	7,636,207	6,814,085	104,682,419
12 Operator System Expense	-281,244	288,587	129,878	16,455	46,132	172,955	185,256	212,425	85,311	88,001	88,001	259,863	1,384,481
13 Central Ofc. Transmission Exp	3,822,548	3,704,106	4,228,031	4,923,724	3,760,522	4,797,418	4,278,129	4,639,602	4,363,259	4,028,005	4,402,407	4,308,045	51,255,796
14 Inf. Orig./Term. Expense	7,114,573	8,643,503	7,700,058	8,802,789	6,256,707	6,325,920	5,762,619	7,084,555	6,746,392	7,413,087	8,976,444	9,256,444	86,103,091
15 Cable and Wire Facilities Exp -	20,201,787	19,010,943	20,354,494	19,324,535	20,238,198	22,367,216	20,771,871	23,447,691	22,408,479	23,155,419	29,509,618	21,554,310	262,344,561
16 Plant Nonspecific Operations Exp -													
17 Other Prop. Plant, & Equip. Exp.	584,082	-534,084	419,846	-103,595	770,560	-586,620	644,271	-82,081	26,814	-513,457	1,232,138	462,130	2,320,004
18 Network Operations Expense	21,967,732	22,583,073	23,787,732	22,105,376	22,921,872	23,203,747	21,970,877	23,071,660	24,435,526	23,060,109	24,269,797	27,428,079	280,805,580
19 Access Expense	787,802	928,000	755,684	836,599	913,955	872,877	1,652,417	-765	852,367	811,988	802,389	806,593	10,019,906
20 Depr & Amortization Expenses	58,823,720	57,880,471	58,444,008	53,313,892	58,204,949	58,164,281	58,749,058	57,499,635	48,636,468	56,360,627	53,152,350	57,521,889	676,751,348
21 Customer Operations Expense -													
22 Marketing	9,330,299	10,285,689	9,070,724	9,252,173	8,823,136	9,142,266	9,197,987	9,201,386	11,073,298	9,129,861	9,965,721	12,127,516	116,600,056
23 Services	28,757,130	27,785,726	31,290,245	30,035,732	31,449,200	30,068,329	30,717,897	32,705,578	30,330,575	29,118,929	29,633,052	30,201,569	362,101,962
24 Corporate Operations Expense -													
25 Executive and Planning	764,868	778,921	1,253,355	1,112,951	806,934	1,030,222	1,244,642	1,024,282	909,923	992,498	909,141	1,511,340	12,339,077
26 General and Administrative	24,350,324	26,471,338	29,617,931	28,314,276	27,440,738	28,651,694	28,145,634	28,390,244	34,791,451	27,241,479	33,461,574	49,059,912	365,936,595
27 Prov for Uncollect. Notes Rec.	0	0	0	0	0	0	0	0	0	0	20,912	0	20,912
28 Other Operating Expenses	-36,977	-1,465	-3,489	-29,113	-1,905	3,676	149,379	-29,867	17,363	-141,133	-19,987	-135,742	-229,260
29 Operating Taxes	41,389,424	36,099,181	28,370,928	39,397,689	33,843,957	23,205,006	27,236,629	29,765,204	26,443,283	28,966,355	25,079,325	27,619,481	365,416,462
30 OPERATING EXPENSES & TAXES	235,970,964	233,253,358	243,410,030	233,261,994	237,562,256	228,780,718	233,900,665	240,185,037	231,397,992	238,219,055	245,854,305	268,902,714	2,870,699,088
31 NET OPERATING INCOME-CR	59,009,381	49,983,099	39,594,892	55,716,022	46,270,234	26,379,796	36,181,830	39,395,045	34,831,924	37,029,371	36,541,164	36,121,742	497,054,500
32 Interest on Customer Deposits	279,341	224,604	289,489	178,462	321,291	173,612	183,791	176,556	161,149	160,626	153,712	154,714	2,457,347
33 Miscellaneous Income Charges	220,146	417,211	346,663	496,049	186,476	358,231	181,145	628,340	284,435	425,083	170,230	616,339	4,330,348
34 Tax Effect of Misc Inc Charges	-84,921	-160,939	-133,725	-191,351	-71,933	-138,188	-69,877	-242,382	-109,721	-163,976	-65,666	-237,753	-1,670,432
35 REGULATORY NET OPERATING INCOME-CR	58,594,815	49,502,223	39,092,465	55,232,862	45,834,400	25,986,141	35,886,771	38,832,531	34,496,061	36,607,638	36,282,888	35,588,442	491,937,237
36 Allow for Funds Used Dur Constr-CR	241,301	146,258	147,704	183,464	228,470	240,467	224,746	198,688	200,681	215,089	161,562	84,210	2,272,640
37 Other Net Income-CR	-452,537	-349,840	153,336	1,860	-190,653	-349,815	31,482	-146,420	65,641	-246,723	-20,494,122	-829,937	-22,807,728
38 Other Net Income Tax-CR	-87,104	-98,148	178,344	78,445	26,019	88,037	20,990	-70,199	-18,437	-6,905	8,248,994	1,105,321	9,465,357
39 Interest related to Capital	9,962,740	9,792,769	9,974,894	9,962,409	10,062,825	10,124,896	10,180,563	10,091,625	10,131,485	10,171,695	10,463,684	10,335,937	121,274,722
40 Interest not related to Capital	738,075	821,956	1,682,998	616,504	735,269	1,363,228	1,180,899	902,017	1,210,215	640,663	831,870	952,398	11,676,092
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CR	47,595,660	38,585,768	27,914,757	44,897,718	35,100,142	14,476,706	24,802,527	27,820,958	23,402,246	25,756,741	12,903,768	24,659,701	347,916,692

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DATE 02/17/95  
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 FR BASIS

BELLSOUTH TELECOMMUNICATIONS INC.  
 REGULATORY INCOME STATEMENT  
 STATE: FLORIDA  
 JURISDICTION: NONREGULATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
<b>OPERATING REVENUES</b>													
1 Local Service Revenue-CR	-211	-335	-41	-332	-1,214	-355	-780	-363	-15	-2,141	-1,055	-422	-7,264
2 Network Access Revenue-CR	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Unidirectional Long Dist. Rev.-CR	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Long Dist. Private Network Rev.-CR	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Miscellaneous Revenue-CR	8,806,742	8,396,922	9,093,919	7,080,118	9,178,777	9,004,733	8,206,542	9,912,283	9,657,308	9,859,645	9,804,483	9,211,230	108,214,702
6 Uncollectible Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
7 OPERATING REVENUE-CR	8,806,531	8,396,587	9,093,878	7,079,786	9,177,563	9,004,378	8,205,762	9,911,920	9,657,293	9,857,504	9,803,428	9,210,808	108,207,438
<b>OPERATING EXPENSES</b>													
8 Plant Specific Operations Expense -													
9 Network Support Expense	1,553	19,126	55,691	20,519	23,536	21,567	73,709	-8,248	43,430	30,821	37,874	43,837	363,415
10 General Support Expense	445,772	505,618	525,791	499,060	543,530	568,005	561,624	554,043	564,093	683,442	714,261	899,102	7,064,341
11 Central Office Switching Exp	138,364	165,386	270,433	154,666	143,048	216,145	188,774	241,692	170,140	402,096	147,778	112,651	2,351,173
12 Operator System Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Central Ofc. Transmission Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Inf. Orig./Term. Expense	3,514,008	3,542,751	3,630,075	3,653,962	3,520,654	3,876,049	3,370,947	3,875,168	3,844,531	4,030,594	4,939,153	4,024,273	45,824,165
15 Cable and Wire Facilities Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Plant Nonspecific Operations Exp -													
17 Other Prop, Plant, & Equip. Exp.	30,545	-21,341	20,731	-3,731	36,550	-22,066	27,311	-4,652	2,324	-22,996	53,561	42,889	139,125
18 Network Operations Expense	2,223,434	2,232,731	2,150,352	2,052,452	2,088,526	2,234,750	2,155,703	2,271,203	2,292,662	2,373,300	2,642,683	2,723,580	27,441,396
19 Access Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Depr & Amortization Expenses	583,767	578,963	599,579	581,098	660,144	605,753	624,538	584,058	612,841	526,249	639,027	738,126	7,334,143
21 Customer Operations Expense -													
22 Marketing	447,707	717,283	648,235	542,358	503,977	584,586	337,150	448,343	575,327	410,299	342,191	438,286	5,995,662
23 Services	600,136	676,475	756,999	962,012	881,538	901,419	848,534	746,951	1,036,390	815,184	751,307	845,951	9,822,896
24 Corporate Operations Expense -													
25 Executive and Planning	48,153	40,775	62,016	67,242	47,387	58,620	69,711	79,643	50,197	55,920	57,127	84,387	721,178
26 General and Administrative	1,415,906	1,456,325	2,547,996	2,101,104	1,856,779	2,104,545	1,510,125	1,541,347	2,034,398	1,679,851	1,915,091	1,776,878	21,940,345
27 Prov for Uncollect. Notes Rec.	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Operating Expenses	-674	0	0	0	0	73	0	0	0	-1,146	-327	-3,345	-5,419
29 Operating Taxes	-260,152	-611,623	-841,907	-6,011,330	-453,717	-856,725	-605,622	-182,493	-565,306	-55,981	-17,835,047	15,288,587	-12,991,316
30 OPERATING EXPENSES & TAXES	9,190,519	9,302,409	10,425,991	4,619,412	9,851,952	10,292,721	9,162,504	10,147,055	10,661,027	10,927,633	-5,595,321	27,015,202	116,001,104
31 NET OPERATING INCOME-CR	-381,988	-905,822	-1,332,113	2,460,374	-674,389	-1,288,343	-956,742	-235,135	-1,003,734	-1,070,129	15,398,749	-17,804,394	-7,793,666
32 Interest on Customer Deposits	6,172	5,680	6,992	4,499	8,846	4,980	5,140	5,150	5,065	4,817	4,539	4,254	66,134
33 Miscellaneous Income Charges	11,159	19,778	15,935	25,303	8,798	12,071	8,199	20,274	10,453	11,549	4,615	27,318	175,452
34 Tax Effect of Misc Inc Charges	-4,305	-7,630	-6,147	-9,761	-3,394	-4,656	-3,163	-7,821	-4,032	-4,455	-1,780	-10,538	-67,682
35 REGULATORY NET OPERATING INCOME-CR	-395,014	-923,650	-1,348,893	2,440,333	-688,639	-1,300,738	-966,918	-252,738	-1,015,220	-1,082,040	15,391,375	-17,825,428	-7,967,570
36 Allow for Funds Used Dur Constr-CR	5,200	2,598	2,660	3,530	4,754	5,333	4,860	4,356	4,693	5,086	3,447	1,493	48,010
37 Other Net Income-CR	309	14,942	24,221	265,408	83,707	48,684	220,980	33,101	280,596	4,905	-20,123,516	-445,130	-19,589,793
38 Other Net Income Tax-CR	-4,305	-7,630	-6,147	-9,761	-3,394	-4,656	-3,163	-7,821	-4,032	-4,455	-1,780	-10,538	-67,682
39 Interest related to Capital	116,709	116,359	122,461	120,100	127,783	125,174	129,952	125,532	128,330	134,599	140,850	145,765	1,533,614
40 Interest not related to Capital	4,797	4,913	5,078	4,975	5,269	5,177	5,487	5,784	5,198	5,351	5,565	5,779	63,373
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CR	-515,316	-1,035,012	-1,455,698	2,574,435	-736,624	-1,381,728	-879,680	-354,418	-867,691	-1,214,454	-4,876,889	-18,431,147	-29,174,022

DATE 02/17/95  
 TIME 11:35:27  
 ENDING PERIOD: 12 MOS ENDING 12/1994  
 FR BASIS

BELLSOUTH TELECOMMUNICATIONS INC.  
 REGULATORY INCOME STATEMENT  
 STATE: FLORIDA  
 JURISDICTION: NONREGULATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
OPERATING REVENUES	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553	1,553
1 Local Service Revenue-CR	-211	-335	-41	-332	-1,214	-355	-780	-563	-15	-2,141	-1,055	-422
2 Local Access Revenue-CR	0	0	0	0	0	0	0	0	0	0	0	0
3 Unidirectional Long Dist. Rev.-CR	0	0	0	0	0	0	0	0	0	0	0	0
4 Long Dist. Private Network Rev.-CR	0	0	0	0	0	0	0	0	0	0	0	0
5 Miscellaneous Revenue-CR	8,008,742	8,396,922	9,093,919	7,080,118	9,178,777	8,206,542	9,912,283	9,657,308	9,859,645	9,804,483	9,211,230	7,100,648
6 Uncollectible Revenue	0	0	0	0	0	0	0	0	0	0	0	0
7 OPERATING REVENUE-CR	8,008,531	8,396,587	9,093,878	7,079,786	9,177,563	8,205,762	9,911,920	9,657,293	9,857,506	9,803,428	9,210,808	7,045,214
8 Network Support Expense	19,126	55,691	20,519	25,536	21,567	23,799	25,448	26,248	30,821	37,874	43,837	5,633,019
9 Network Support Expense	445,772	505,618	499,060	543,530	568,005	561,624	554,043	544,093	683,442	714,261	899,102	9,785,329
10 General Office Switching Exp	138,364	165,986	270,433	154,666	143,048	180,774	241,692	170,140	402,096	167,778	112,651	2,331,268
11 Central Office System Expense	0	0	0	0	0	0	0	0	0	0	0	1,255,794
12 Operator System Expense	0	0	0	0	0	0	0	0	0	0	0	0
13 Central Office Transmission Exp	0	0	0	0	0	0	0	0	0	0	0	0
14 Int. Orig./Term. Expense	3,516,008	3,542,751	3,630,075	3,653,962	3,520,654	3,876,049	3,875,168	3,844,531	4,030,594	4,939,153	4,024,273	40,278,928
15 Cable and Wire Facilities Exp	0	0	0	0	0	0	0	0	0	0	0	2,374,568
16 Plant Non-specific Operations Exp	30,545	-21,341	20,731	-3,731	36,550	-22,066	27,311	-4,652	2,324	-22,996	53,561	42,889
17 Other Prop. Plant & Equip. Exp.	2,223,434	2,232,751	2,150,352	2,052,452	2,234,750	2,155,703	2,271,203	2,292,662	2,373,300	2,642,683	2,723,580	3,364,104
18 Network Operations Expense	0	0	0	0	0	0	0	0	0	0	0	0,019,908
19 Access Expense	583,767	578,963	599,579	581,098	660,144	624,538	584,058	612,841	526,249	639,027	738,126	9,417,205
20 Dep. & Amortization Expense	447,707	717,203	648,235	542,358	503,977	337,150	448,343	575,327	410,299	342,191	438,286	0,604,394
21 Marketing	600,136	676,475	756,999	962,012	881,538	848,534	766,951	648,508	1,036,390	815,184	751,307	845,951
22 Marketing	48,153	40,775	62,016	67,242	47,387	69,711	79,643	50,197	55,920	57,127	64,387	1,617,899
23 Corporate Operations Expense	1,415,906	1,456,325	2,547,996	2,101,104	1,856,779	2,104,545	1,510,125	1,541,347	2,034,398	1,679,851	1,776,878	3,996,250
24 Executive and Administrative	0	0	0	0	0	0	0	0	0	0	0	20,912
25 General and Admin. Notes Rec.	0	0	0	0	0	0	0	0	0	0	0	0
26 Other Prop. Plant & Equip. Exp.	0	0	0	0	0	0	0	0	0	0	0	0
27 Prov. for Uncollect. Notes Rec.	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Operating Expenses	-674	0	0	0	0	0	0	0	0	0	0	0
29 Operating Taxes	-260,132	-611,623	9,302,409	-6,011,330	-453,717	-605,622	-182,493	-565,906	-55,981	-17,835,047	15,288,587	14,407,778
30 OPERATING EXPENSES & TAXES	9,190,519	9,302,409	10,425,991	4,619,412	9,851,952	9,162,504	10,167,055	10,661,027	10,927,633	-5,595,321	27,015,202	14,607,904
31 NET OPERATING INCOME-CR	-381,988	-905,822	-1,332,113	2,460,374	-674,389	-956,742	-235,135	-1,003,734	-1,070,129	15,398,749	-17,804,394	8,640,164
32 Interest on Customer Deposits	6,172	5,680	6,992	4,499	8,646	5,140	5,055	4,817	4,530	4,254	2,391,213	2,154,986
33 Miscellaneous Income Charges	11,159	19,778	15,935	25,303	8,798	8,199	8,199	20,274	10,453	11,549	4,154	6,154,986
34 Tax Effect of Misc Inc Charges	-4,305	-7,430	-6,147	-9,761	-3,394	-3,163	-4,032	-7,821	-4,455	-1,780	-10,538	-1,602,750
35 REGULATORY NET OPERATING INCOME-CR	-395,014	-923,650	-1,348,893	2,440,333	-688,639	-966,918	-252,738	-1,015,220	-1,082,040	15,391,375	-17,825,428	99,904,807
36 Allow for Funds Used Bur Constr-CR	5,200	2,598	2,660	3,530	4,754	4,660	4,693	4,356	4,693	5,086	1,493	2,224,630
37 Other Net Income-CR	509	14,942	24,221	265,408	48,684	220,980	280,596	33,101	6,905	6,905	-445,130	-3,217,935
38 Other Net Income-CR	-4,305	-7,430	-6,147	-9,761	-3,394	-4,656	-7,821	-4,455	-1,780	-10,538	9,533,039	19,741,108
39 Interest related to Capital	116,709	116,359	122,461	120,100	127,783	129,952	125,532	125,532	134,599	140,850	145,765	11,612,719
40 Interest not related to Capital	4,297	4,913	4,975	5,269	5,177	5,487	5,784	5,086	5,351	5,779	5,779	0
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CR	-515,316	-1,035,012	-1,455,698	2,574,435	-736,624	-1,381,728	-879,680	-354,418	-867,491	-1,214,454	-4,876,889	-77,090,714

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BELLSOUTH TELECOMMUNICATIONS INC.  
 REGULATORY INCOME STATEMENT  
 STATE: FLORIDA  
 JURISDICTION: INTERSTATE

OPERATING REVENUES	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1 Local Service Revenue-CR	15,284	15,568	15,528	15,845	16,108	16,265	16,508	16,819	17,301	17,574	17,718	18,033	198,551
2 Network Access Revenue-CR	71,579,320	69,841,771	71,036,334	69,856,309	67,888,430	52,790,501	63,597,620	66,390,740	59,249,542	61,593,258	62,657,676	71,592,826	788,074,327
3 Unidirectional Long Dist. Rev.-CR	5,892	5,546	4,566	5,903	11,547	15,349	15,838	18,769	21,094	18,597	18,520	19,042	160,663
4 Long Dist. Private Network Rev.-CR	16,462	23,644	34,077	24,364	-4,943	12,739	33,165	31,587	28,893	31,591	18,651	28,077	278,307
5 Miscellaneous Revenue-CR	3,103,839	2,768,174	2,552,224	2,370,393	2,592,505	2,810,599	1,383,034	3,216,676	1,669,817	2,501,153	3,018,597	2,257,732	30,244,743
6 Uncollectible Revenue	115,213	103,526	125,597	128,897	832,835	228,782	255,809	697,475	350,031	226,835	378,495	217,368	3,640,063
7 OPERATING REVENUE-CR	74,605,584	72,551,177	73,517,132	72,143,917	69,670,812	55,416,671	64,790,356	68,977,116	60,636,616	63,936,138	65,352,667	73,698,342	815,296,528
<b>OPERATING EXPENSES</b>													
8 Plant Specific Operations Expense -													
9 Network Support Expense	8,984	59,824	186,427	70,109	75,273	65,308	225,778	-28,942	142,329	108,397	125,249	143,153	1,181,889
10 General Support Expense	2,307,995	2,438,729	2,694,208	2,330,813	2,542,565	2,682,992	2,652,142	2,713,196	2,757,430	3,268,169	3,236,479	3,913,901	33,538,619
11 Central Office Switching Exp	1,955,190	2,082,889	3,378,993	1,357,031	1,995,094	1,675,996	1,935,432	2,168,169	1,773,965	2,587,160	1,723,650	1,521,398	24,154,967
12 Operator System Expense	-54,585	67,771	34,136	3,871	10,700	40,055	42,673	49,162	19,348	20,106	41,589	58,938	333,764
13 Central Ofc. Transmission Exp	1,042,742	872,430	1,077,628	1,161,543	875,502	1,114,666	988,663	1,077,201	990,794	921,507	1,013,549	978,283	12,114,708
14 Int. Orig./Term. Expense	921,449	803,052	1,039,784	809,640	706,678	636,771	620,176	826,355	747,246	869,713	1,039,469	1,336,805	10,357,338
15 Cable and Wire Facilities Exp	5,076,717	4,776,967	5,116,125	4,856,065	5,087,024	5,623,350	5,222,034	5,901,996	5,642,778	5,832,973	7,436,875	5,434,643	66,009,547
16 Plant Nonspecific Operations Exp -													
17 Other Prop, Plant, & Equip. Exp.	124,381	-123,098	94,973	-23,916	174,621	-134,363	146,504	-18,417	5,867	-116,531	281,018	99,495	510,534
18 Network Operations Expense	5,144,461	4,977,091	5,473,867	4,907,254	5,065,143	5,098,452	4,806,838	5,060,186	5,344,302	5,009,916	5,257,487	5,965,469	62,110,466
19 Access Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Depr & Amortization Expenses	14,816,114	13,664,217	14,387,782	13,727,399	13,751,194	13,693,401	13,654,278	13,633,370	13,758,579	13,381,597	13,800,141	13,874,847	166,142,919
21 Customer Operations Expense -													
22 Marketing	2,418,815	2,456,859	2,285,180	2,433,592	2,330,591	2,408,423	2,453,099	2,477,592	2,909,844	2,455,862	2,709,774	3,251,466	30,791,097
23 Services	4,188,796	4,175,950	4,404,625	4,224,173	4,219,815	3,947,263	4,205,480	4,161,584	4,470,386	4,056,434	4,025,960	4,307,656	50,388,122
24 Corporate Operations Expense -													
25 Executive and Planning	159,264	157,145	253,597	217,695	155,544	200,270	241,709	193,343	182,779	196,653	180,702	302,147	2,440,848
26 General and Administrative	6,027,413	6,278,003	6,747,101	6,418,100	6,203,822	6,435,454	5,305,475	7,034,046	7,813,146	6,255,895	7,569,476	10,895,224	82,983,155
27 Prov for Uncollect. Notes Rec.	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Operating Expenses	-8,566	-354	-1,224	-6,972	-453	858	35,472	-7,104	4,122	-32,784	-4,560	-28,023	-49,588
29 Operating Taxes	12,262,656	12,028,529	10,518,735	12,145,617	10,829,373	5,554,711	9,172,028	9,963,352	5,752,671	8,162,681	7,589,148	9,075,719	113,055,220
30 OPERATING EXPENSES & TAXES	56,391,826	54,916,204	57,691,937	54,632,014	54,022,486	49,045,607	51,707,781	55,205,289	52,315,586	52,977,748	56,026,006	61,131,121	656,063,605
31 NET OPERATING INCOME-CR	18,213,758	17,634,973	15,825,195	17,511,903	15,648,326	6,371,064	13,082,575	13,771,827	8,321,030	10,958,390	9,326,661	12,567,221	159,232,923
32 Interest on Customer Deposits	66,036	53,155	68,757	42,176	75,251	40,625	42,423	40,771	37,041	37,019	35,569	35,709	574,532
33 Miscellaneous Income Charges	43,502	84,256	68,981	97,755	36,330	71,222	35,528	124,182	57,180	86,636	34,996	124,520	865,088
34 Tax Effect of Misc Inc Charges	-16,781	-32,502	-26,609	-37,709	-14,014	-27,474	-13,705	-47,903	-22,057	-33,420	-13,500	-48,034	-333,708
35 REGULATORY NET OPERATING INCOME-CR	18,121,001	17,530,064	15,714,066	17,409,681	15,550,759	6,286,691	13,018,329	13,654,777	8,248,866	10,868,155	9,269,596	12,455,026	158,127,011
36 Allow for Funds Used Our Constr-CR	61,917	34,485	37,450	43,092	53,223	55,962	52,215	46,224	46,495	49,895	37,701	19,631	538,290
37 Other Net Income-CR	-114,114	-87,215	-91,401	-63,047	-65,697	-94,647	-44,906	-42,690	-51,103	-60,022	-88,181	-91,123	-894,146
38 Other Net Income Tax-CR	-20,865	-21,642	45,439	21,101	7,043	22,015	5,724	-14,833	-3,752	-588	1,963,176	263,500	2,266,318
39 Interest related to Capital	2,444,277	2,294,460	2,382,067	2,291,495	2,169,994	2,285,307	2,293,044	2,282,343	2,292,944	2,292,520	2,376,919	2,339,301	27,742,673
40 Interest not related to Capital	181,081	192,585	401,943	141,521	158,557	307,696	265,983	204,002	274,589	144,426	188,808	217,326	2,678,517
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CR	15,422,581	14,968,647	12,921,544	14,977,811	13,216,777	3,677,018	10,472,333	11,157,133	5,672,973	8,420,494	8,618,565	10,090,407	129,616,283

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BELL SOUTH TELECOMMUNICATIONS INC.  
REGULATORY INCOME STATEMENT  
STATE: FLORIDA  
JURISDICTION: INTRASTATE

	OPERATING REVENUES											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1 Local Service Revenue-CA	130,204,139	130,005,616	126,866,688	129,476,042	129,174,277	127,620,163	127,495,326	128,781,903	127,905,186	127,965,813	130,843,918	132,109,594
2 Network Access Revenue-CA	27,773,353	25,672,458	28,682,778	25,972,295	27,660,831	26,059,999	22,070,539	22,915,476	22,185,375	23,941,348	23,231,321	22,028,190
3 Unidirectional Long Dist. Rev.-CA	4,737,807	4,479,415	4,976,458	5,150,015	5,048,876	4,827,085	4,850,433	4,679,926	4,534,966	5,334,966	5,077,804	5,004,857
4 Long Dist. Private Network Rev.-CA	26,026,271	19,578,992	26,961,918	25,532,947	24,829,216	24,707,964	24,520,444	26,165,765	20,866,954	20,730,574	25,737,323	26,772,599
5 Miscellaneous Revenue-CA	25,778,567	25,037,975	15,758,170	25,615,588	20,662,357	20,872,080	20,872,080	20,872,080	20,872,080	20,872,080	20,872,080	20,872,080
6 Unidirectional Revenue-CA	2,951,907	2,985,261	2,936,715	2,000,474	3,410,640	2,760,442	2,728,455	3,195,698	3,417,958	1,329,767	3,101,060	2,622,108
7 OPERATING REVENUE-CA	211,566,250	202,288,693	200,393,912	209,754,313	204,984,115	190,739,465	197,086,577	200,691,046	195,956,007	201,454,794	207,239,374	222,115,306
8 Plant Specific Operations Expense	16,231	222,195	9,944,177	8,666,400	9,871,610	10,331,796	10,232,881	10,545,683	10,243,902	12,505,631	12,051,437	14,573,269
9 Network Support Expenses	8,265,829	5,254,978	6,777,425	4,592,445	6,599,851	5,545,954	6,450,493	7,182,649	6,039,823	8,722,217	5,764,337	5,180,936
10 Central Office Building Exp	224,659	25,712	12,504	95,742	132,900	142,583	162,261	162,261	65,963	67,895	133,275	200,925
11 Central Office Building Exp	224,659	25,712	12,504	95,742	132,900	142,583	162,261	162,261	65,963	67,895	133,275	200,925
12 Operator System Expansion Exp	2,779,906	2,821,616	3,150,403	3,762,181	2,865,020	3,482,752	3,289,466	3,542,401	3,104,498	3,104,498	3,348,858	3,329,262
13 Central Office Termination Exp	2,779,906	2,821,616	3,150,403	3,762,181	2,865,020	3,482,752	3,289,466	3,542,401	3,104,498	3,104,498	3,348,858	3,329,262
14 Int. Orig./Term. Expense	2,677,116	2,517,700	3,050,199	2,338,187	2,029,375	1,813,100	1,771,496	2,382,832	2,154,615	2,512,780	2,991,822	3,189,588
15 Cable and Wire Facilities Exp	15,125,070	14,233,976	15,238,369	14,668,470	15,151,174	16,741,866	15,549,837	17,545,695	16,765,701	17,322,446	22,072,743	16,119,667
16 Plant Non-specific Operations Exp	429,156	-389,645	304,142	-75,948	559,389	-830,191	470,456	-59,012	18,623	-573,930	897,559	319,746
17 Other Prop. Plant, & Equip. Exp.	14,599,837	16,145,515	15,145,670	15,768,203	15,870,545	15,008,336	15,740,271	16,798,562	15,676,893	16,346,627	18,739,030	10,019,906
18 Network Operations Expense	14,599,837	16,145,515	15,145,670	15,768,203	15,870,545	15,008,336	15,740,271	16,798,562	15,676,893	16,346,627	18,739,030	10,019,906
19 Access Expenses	787,802	928,800	755,684	836,599	913,955	913,955	44,479,242	43,282,207	34,265,048	42,452,781	58,713,182	42,908,916
20 Dept & Amortization Expenses	43,423,839	43,637,291	43,456,647	39,006,395	43,793,611	43,869,127	44,479,242	43,282,207	34,265,048	42,452,781	58,713,182	42,908,916
21 Customer Operations Expense	6,443,777	6,911,627	6,137,309	5,988,568	6,149,257	6,407,758	6,275,451	7,588,127	6,263,700	6,913,756	8,437,766	79,813,297
22 Marketing	6,443,777	6,911,627	6,137,309	5,988,568	6,149,257	6,407,758	6,275,451	7,588,127	6,263,700	6,913,756	8,437,766	79,813,297
23 Corporate Operations Expense	23,940,198	22,933,301	26,128,621	26,849,547	26,219,647	25,643,883	27,797,043	26,831,799	26,247,311	26,855,785	25,047,962	25,047,962
24 Corporate Operations Expense	23,940,198	22,933,301	26,128,621	26,849,547	26,219,647	25,643,883	27,797,043	26,831,799	26,247,311	26,855,785	25,047,962	25,047,962
25 Executive and Planning	557,451	561,001	937,742	828,014	604,003	771,332	933,222	751,296	676,947	739,325	671,312	1,124,808
26 General and Administrative	16,907,005	18,737,010	20,322,834	19,795,072	19,380,137	20,111,695	21,330,934	19,816,851	19,305,733	23,977,007	36,387,810	261,013,095
27 Proof for Uncollect. Notes Rec.	-1,111	-2,265	18,696,100	33,263,402	23,468,301	18,507,020	19,984,545	19,255,918	20,859,391	195,423,620	180,756,391	2,098,634,379
28 Other Operating Expenses	29,346,920	26,682,275	18,696,100	33,263,402	23,468,301	18,507,020	19,984,545	19,255,918	20,859,391	195,423,620	180,756,391	2,098,634,379
29 Operating Taxes	170,380,619	169,034,745	175,292,102	176,010,568	173,687,818	169,442,390	173,050,580	174,832,693	168,421,379	176,113,674	164,613,316	164,613,316
30 OPERATING EXPENSES & TAXES	41,177,611	33,253,948	25,101,810	35,743,745	31,296,297	21,297,075	24,055,997	27,514,628	27,141,110	11,815,754	41,358,915	345,615,243
31 NET OPERATING INCOME-CA	174,388,639	168,034,745	175,292,102	176,010,568	173,687,818	169,442,390	173,050,580	174,832,693	168,421,379	176,113,674	164,613,316	164,613,316
32 Interest on Customer Deposits	207,133	165,769	213,740	131,787	372,991	276,938	137,418	483,884	216,802	326,898	130,619	664,501
33 Miscellaneous Income Charges	165,685	313,177	261,747	-143,881	-54,525	-106,058	-33,009	-186,658	-43,432	-126,101	-50,366	-179,181
34 Tax Effect of Misc Inc Charges	-63,433	-120,807	-100,969	-143,881	-54,525	-106,058	-33,009	-186,658	-43,432	-126,101	-50,366	-179,181
35 REGULATORY NET OPERATING INCOME-CA	174,884	109,175	107,596	136,842	179,172	167,671	149,493	149,493	149,493	149,493	149,493	149,493
36 Allow for Funds Used Bur Constr-CA	-338,732	-277,567	-200,501	-200,501	-303,852	-144,592	-136,831	-163,852	-193,606	-282,425	-293,684	-2,323,789
37 Other Net Income-CA	-61,934	-68,876	139,052	67,105	22,720	18,429	-47,545	-10,653	6,287,598	852,359	7,987,915	7,850,871
38 Other Net Income-CA	-61,934	-68,876	139,052	67,105	22,720	18,429	-47,545	-10,653	6,287,598	852,359	7,987,915	7,850,871
39 Interest related to Capital	7,401,754	7,469,566	7,470,808	7,470,808	7,470,808	7,470,808	7,470,808	7,470,808	7,470,808	7,470,808	7,470,808	7,470,808
40 Interest not related to Capital	552,197	624,430	1,275,977	571,443	1,050,355	909,429	692,231	950,428	490,886	637,497	729,293	8,934,202
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CA	32,688,395	26,652,133	16,448,911	27,345,472	22,619,989	12,181,416	15,209,874	17,018,243	18,596,764	18,550,701	9,162,092	33,000,441

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12

TOTAL (10-19)  
1,548,846,663  
299,184,983  
301,277,599  
269,623,505  
33,440,583  
2,444,269,622

BELLSOUTH TELECOMMUNICATIONS INC.  
REGULATORY INCOME STATEMENT  
STATE: FLORIDA  
JURISDICTION: INTRA ACCESS

DATE 02/17/95  
TIME 11:40:28  
ENDING PERIOD: 12 MOS ENDING 12/1994  
FR BASIS

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1 Local Service Revenue-CA	27,773,352	25,672,457	28,682,778	25,972,294	27,660,831	26,050,999	22,070,538	23,915,475	22,185,375	23,941,348	23,231,321	22,028,191	299,184,979
2 Network Access Revenue-CA	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Unidirectional Long Dist. Rev.-CA	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Long Dist. Private Network Rev.-CA	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Miscellaneous Revenue-CA	1,030,053	1,056,166	981,226	1,180,832	1,025,052	1,069,856	961,459	1,115,668	1,045,857	1,022,139	926,953	649,753	12,070,824
6 Miscellaneous Revenue-CA	-4,851	3,117	2,126	-223,767	666,684	96,309	86,144	553,619	56,437	56,995	59,184	69,439	1,403,726
7 OPERATING REVENUE-CA	28,808,256	26,725,206	29,661,878	27,384,893	28,039,199	27,022,456	22,945,853	26,475,324	25,174,775	26,906,512	24,099,120	22,608,505	309,852,077
8 Plant Specific Operations Expense -	2,445	20,929	64,541	24,841	27,267	23,280	78,813	-10,222	49,342	37,740	43,402	49,113	411,751
9 Network Support Expense	809,341	851,746	926,492	823,174	919,314	954,224	923,631	956,052	932,207	1,135,625	1,340,540	1,171,624	11,711,627
10 General Support Expense	551,456	604,909	599,743	390,402	588,700	496,067	572,330	530,056	769,187	642,187	7,055,363	7,055,363	7,055,363
11 Central Office Switching Exp	19,731	19,731	9,583	1,118	3,161	11,884	12,644	16,639	5,789	5,985	12,239	17,132	96,928
12 Operator System Expense Exp	-16,997	-16,997	9,583	1,118	3,161	11,884	12,644	16,639	5,789	5,985	12,239	17,132	96,928
13 Central Office Transmission Exp	255,278	255,278	302,953	324,304	329,297	291,710	270,573	297,802	273,934	284,872	339,880	444,544	3,395,919
14 Int. Orig./Term. Expense	303,222	303,222	343,657	324,304	329,297	291,710	270,573	297,802	273,934	284,872	339,880	444,544	3,395,919
15 Cable and Wire Facilities Exp	1,696,401	1,596,291	1,707,243	1,619,627	1,699,110	1,875,950	1,740,460	1,965,600	1,875,497	1,937,046	2,443,555	1,796,682	21,973,462
16 Plant Noncapital Operations Exp -	41,084	-39,517	30,482	-7,662	-43,444	-43,444	47,241	-5,954	1,078	-37,566	90,050	31,712	164,843
17 Other Prop. Plant, & Equip. Exp.	1,601,619	1,575,018	1,547,012	1,614,020	1,625,086	1,530,892	1,613,087	1,705,063	1,596,752	1,661,136	1,879,081	1,879,081	19,633,026
18 Network Operations Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Access Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Dep'r & Amortization Expense -	4,711,477	4,348,437	4,517,499	3,893,134	4,375,662	4,380,765	4,405,527	4,306,067	3,417,016	4,212,796	3,835,396	4,182,520	50,606,296
21 Customer Operations Expense -	809,418	938,354	840,796	800,936	875,913	857,777	804,478	945,837	816,068	861,716	1,021,063	1,021,063	10,517,376
22 Marketing	1,953,114	1,868,310	1,980,967	1,936,650	1,833,018	1,953,189	1,919,577	2,015,559	1,953,530	1,864,558	1,864,558	1,933,443	23,277,579
23 Services	55,471	54,723	87,386	76,903	56,249	71,239	84,234	68,995	62,331	62,331	103,464	62,331	851,390
24 Corporate Operations Expense -	1,778,608	1,666,482	1,997,903	1,936,650	1,833,018	1,953,189	1,919,577	2,405,350	1,873,687	2,319,672	3,441,140	25,273,106	25,273,106
25 Executive and Planning	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Prov for Uncollect. Notes Rec.	-2,800	-113	-268	-147	-277	-277	-277	-2,296	1,329	-10,722	-1,502	-10,015	-17,053
27 Other Operating Expenses	5,425,721	4,810,777	5,399,169	5,326,799	4,814,617	5,216,780	3,669,899	3,240,147	3,903,782	3,416,497	2,278,233	2,278,233	229,163,000
28 Operating Taxes	20,095,098	19,052,130	20,873,632	19,046,617	19,752,981	19,456,865	17,743,308	18,574,676	17,686,432	18,734,005	18,912,136	19,235,120	229,163,000
29 OPERATING EXPENSES & TAXES	21,289	28,480	23,980	13,464	13,123	13,203	12,752	11,602	11,536	11,956	11,067	11,067	182,362
32 Interest on Customer Deposits	15,573	15,573	23,980	34,636	13,161	25,389	12,402	19,956	30,163	42,720	303,449	42,720	303,449
33 Miscellaneous Income Charges	-6,008	-11,372	-9,250	-13,361	-5,077	-9,796	-4,784	-7,698	-11,635	-6,678	-117,057	-117,057	-117,057
34 Tax Effect of Misc Inc Charges	8,682,304	7,638,047	8,751,613	8,303,517	8,253,808	7,536,873	5,181,724	5,464,483	6,142,443	5,168,480	3,336,078	80,320,323	80,320,323
35 REGULATORY NET OPERATING INCOME-CA	19,381	11,071	11,665	13,806	17,238	18,102	16,836	15,011	16,085	16,081	6,258	172,475	172,475
36 Allow for Funds Used Bur Constr-CA	-36,252	-28,091	-28,956	-20,234	-30,691	-30,691	-14,513	-13,832	-19,411	-28,357	-29,143	-28,357	-28,357
37 Other Net Income-CA	-6,628	-6,971	6,772	6,772	7,199	7,199	4,806	-1,263	-192	743,308	743,308	743,308	743,308
38 Other Net Income Tax-CA	778,147	740,157	756,986	738,024	743,045	743,045	743,439	744,151	744,151	69,857	69,857	69,857	69,857
39 Interest related to Capital	57,648	62,125	127,731	45,580	51,668	100,044	86,236	66,307	89,088	46,831	0	0	0
40 Interest not related to Capital	0	0	0	0	0	0	0	0	0	0	0	0	0
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CA	7,823,010	6,811,774	7,863,997	7,520,257	7,493,217	6,688,334	4,353,222	5,049,118	4,628,456	5,348,706	4,957,164	2,577,807	71,118,062

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DATE 02/17/95  
 TIME 11:40:43  
 ENDING PERIOD: 12 MOS ENDING 12/1994  
 FR BASIS

BELLSOUTH TELECOMMUNICATIONS INC.  
 REGULATORY INCOME STATEMENT  
 STATE: FLORIDA  
 JURISDICTION: INTRA TOLL

OPERATING REVENUES	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1 Local Service Revenue-CR	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Network Access Revenue-CR	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Unidirectional Long Dist. Rev.-CR	4,737,807	4,979,415	5,061,072	5,158,015	5,068,074	4,827,085	4,850,422	4,930,909	4,852,160	4,679,926	4,534,966	5,077,803	58,757,654
4 Long Dist. Private Network Rev.-CR	26,024,270	19,578,492	26,961,918	25,532,847	25,829,216	24,794,564	24,528,464	26,165,764	24,028,290	25,331,375	25,730,075	26,772,323	301,277,598
5 Miscellaneous Revenue-CR	372,576	316,402	349,852	310,460	355,589	322,691	332,961	338,705	335,037	333,711	340,121	79,078	3,786,783
6 Uncollectible Revenue	508,533	511,559	505,361	383,014	475,953	458,621	455,006	454,966	449,565	216,854	516,286	432,282	5,367,800
7 OPERATING REVENUE-CR	30,626,120	24,362,750	31,867,481	30,618,308	30,776,726	29,485,719	29,256,841	30,980,612	28,765,922	30,128,158	30,088,876	31,496,922	358,454,235
<b>OPERATING EXPENSES</b>													
8 Plant Specific Operations Expense -													
9 Network Support Expense	1,790	23,688	77,871	29,808	32,823	27,902	98,739	-12,901	57,997	44,905	51,141	59,358	493,121
10 General Support Expense	899,501	963,908	1,127,354	988,097	1,106,670	1,163,656	1,157,151	1,206,631	1,094,774	1,351,220	1,318,459	1,620,523	13,977,944
11 Central Office Switching Exp	573,625	741,470	1,256,194	492,053	734,024	618,957	720,207	800,554	652,713	937,365	622,444	550,471	8,699,479
12 Operator System Expense	-24,545	24,188	13,336	1,410	3,941	14,827	15,920	18,197	7,128	7,296	15,038	21,352	118,088
13 Central Ofc. Transmission Exp	303,406	310,140	409,247	421,450	320,866	410,875	367,273	397,054	364,456	333,836	365,908	353,847	4,358,356
14 Inf. Orig./Term. Expense	210,657	182,578	238,699	184,124	159,999	142,801	139,814	187,809	169,251	197,797	236,007	308,127	2,357,663
15 Cable and Wire Facilities Exp	1,563,384	1,282,942	1,372,890	1,304,287	1,372,570	1,517,280	1,414,739	1,509,089	1,516,634	1,563,929	1,993,212	1,456,207	17,747,163
16 Plant Nonspecific Operations Exp -													
17 Other Prop, Plant, & Equip. Exp.	42,862	-38,767	29,818	-7,663	56,460	-43,403	47,712	-5,980	1,798	-37,052	89,052	31,605	166,442
18 Network Operations Expense	1,427,070	1,509,735	1,728,481	1,503,224	1,563,931	1,576,816	1,494,745	1,562,737	1,642,766	1,527,313	1,598,537	1,817,027	18,952,382
19 Access Expense	787,802	928,000	755,684	836,599	913,955	872,877	1,652,417	-765	852,367	802,389	811,988	806,593	10,019,906
20 Depr & Amortization Expenses	4,531,542	4,558,879	5,085,753	4,165,064	4,666,956	4,670,758	4,765,554	4,630,486	3,580,399	4,414,810	4,048,863	4,469,393	53,588,457
21 Customer Operations Expense -													
22 Marketing	1,004,422	937,656	961,350	1,034,428	976,809	1,006,443	1,055,024	1,087,372	1,221,082	1,036,553	1,138,008	1,431,783	12,891,130
23 Services	3,281,580	3,046,993	3,562,521	3,428,084	3,691,097	3,462,252	3,632,111	4,008,873	3,117,206	3,379,632	3,489,471	3,515,066	41,634,894
24 Corporate Operations Expense -													
25 Executive and Planning	60,691	61,935	105,955	92,276	67,713	85,381	105,531	85,961	72,060	81,247	73,443	125,061	1,017,254
26 General and Administrative	1,954,411	2,112,695	2,433,212	2,323,811	2,206,588	2,343,332	2,405,158	2,456,600	2,790,017	2,229,396	2,733,253	4,159,095	30,147,568
27 Prov for Uncollect. Notes Rec.	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Other Operating Expenses	-2,744	-111	-266	-2,234	-147	277	11,552	-2,307	1,318	-10,575	-1,485	-9,980	-16,702
29 Operating Taxes	5,998,545	3,497,797	5,363,385	5,952,925	5,496,659	5,149,734	4,467,245	5,522,383	4,911,902	5,344,293	5,611,634	4,813,310	62,129,812
30 OPERATING EXPENSES & TAXES	22,413,607	20,163,726	24,521,484	22,747,743	23,370,914	23,000,763	23,550,892	23,531,793	22,053,868	23,204,354	24,194,975	25,528,838	278,282,957
31 NET OPERATING INCOME-CR	8,212,513	4,199,024	7,345,997	7,870,565	7,405,812	6,484,956	5,705,949	7,448,619	6,712,054	6,923,804	5,893,901	5,968,084	80,171,278
32 Interest on Customer Deposits	20,535	16,424	21,429	13,277	23,902	12,893	13,281	12,732	11,335	11,363	10,873	10,980	179,024
33 Miscellaneous Income Charges	17,990	33,354	28,420	41,561	15,844	30,428	15,538	55,358	23,887	35,889	14,290	51,603	364,362
34 Tax Effect of Misc Inc Charges	-6,939	-12,866	-11,040	-16,032	-6,112	-11,738	-5,994	-21,355	-9,215	-13,844	-5,512	-19,906	-140,553
35 REGULATORY NET OPERATING INCOME-CR	8,180,927	4,162,112	7,306,988	7,831,759	7,372,178	6,453,373	5,683,124	7,401,884	6,686,047	6,890,396	5,874,250	5,925,407	79,768,445
36 Allow for Funds Used Dur Constr-CR	17,295	10,857	12,867	13,808	17,209	18,076	17,005	15,008	14,795	15,865	11,947	6,238	170,970
37 Other Net Income-CR	-33,494	-27,395	-29,911	-20,104	-21,127	-30,508	-14,594	-13,805	-16,149	-19,116	-27,883	-28,907	-282,991
38 Other Net Income Tax-CR	-6,124	-6,797	14,873	6,728	2,265	7,096	1,860	-4,797	-1,013	-183	620,751	83,953	718,612
39 Interest related to Capital	718,296	722,056	780,591	733,604	701,247	738,886	747,798	740,628	727,017	732,223	752,826	743,938	8,839,110
40 Interest not related to Capital	53,214	60,606	131,715	45,307	51,239	99,485	86,741	66,199	87,108	46,127	59,850	69,045	856,636
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CR	7,387,094	3,356,117	6,392,511	7,053,280	6,618,039	5,609,666	4,852,856	6,591,463	5,869,555	6,108,612	5,666,389	5,173,708	70,679,290

47,751  
 29,138  
 5,165  
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THE NATIONWIDE COMPANY (708) 45-8787

DATE 02/17/95  
 TIME 11:40:58  
 ENDING PERIOD: 12 MOS ENDING 12/1994  
 FR BASIS

BELLSOUTH TELECOMMUNICATIONS INC.  
 REGULATORY INCOME STATEMENT  
 STATE: FLORIDA  
 JURISDICTION: LOCAL

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
<b>OPERATING REVENUES</b>													
1 Local Service Revenue-CR	130,204,139	130,005,614	126,866,688	129,476,042	129,174,277	127,620,163	127,493,326	128,781,903	128,305,186	127,965,813	130,843,918	132,109,594	1,548,846,663
2 Network Access Revenue-CR	1	1	0	1	0	0	1	1	0	0	0	-1	4
3 Unidirectional Long Dist. Rev.-CR	0	0	0	0	0	0	0	0	0	0	0	1	3
4 Long Dist. Private Network Rev.-CR	1	0	0	0	0	0	0	0	0	-1	0	0	1
5 Miscellaneous Revenue-CR	24,375,938	23,665,407	14,427,092	24,116,296	19,281,916	8,814,849	19,577,660	18,640,518	18,602,080	19,510,220	24,733,050	38,020,672	253,765,698
6 Uncollectible Revenue	2,448,225	2,470,385	2,429,228	1,841,227	2,288,003	2,203,722	2,187,305	2,187,113	2,911,956	1,055,918	2,525,590	2,120,387	26,669,059
7 OPERATING REVENUE-CR	152,131,854	151,200,637	138,864,553	151,751,112	146,168,190	134,231,290	144,883,683	145,235,310	143,995,310	144,420,114	153,051,378	168,009,879	1,775,943,310
<b>OPERATING EXPENSES</b>													
8 Plant Specific Operations Expense -													
9 Network Support Expense	11,776	177,578	552,811	212,819	232,704	200,886	695,614	-89,429	427,012	326,308	372,911	425,467	3,546,257
10 General Support Expense	6,556,967	7,228,523	7,860,244	7,054,829	7,845,626	8,233,916	8,152,099	8,383,000	8,196,921	9,818,786	9,614,020	11,612,206	100,557,137
11 Central Office Switching Exp	4,130,497	5,425,046	8,053,772	3,509,990	5,277,127	4,432,830	5,158,256	5,738,059	4,857,051	7,015,688	4,635,743	4,187,378	62,421,437
12 Operator System Expense	-185,117	176,897	72,823	10,056	28,330	106,189	114,019	130,425	53,046	54,614	111,998	162,421	835,701
13 Central Ofc. Transmission Exp	2,183,122	2,268,347	2,438,203	3,006,347	2,306,813	2,942,582	2,630,483	2,845,923	2,712,040	2,498,728	2,725,148	2,691,674	31,249,410
14 Inf. Orig./Term. Expense	2,163,237	1,872,250	2,447,843	1,890,057	1,638,873	1,464,660	1,430,135	1,924,450	1,741,760	2,030,111	2,421,935	3,142,695	24,168,006
15 Cable and Wire Facilities Exp	12,065,285	11,354,743	12,158,236	11,544,556	12,079,494	13,348,636	12,394,638	13,991,006	13,373,570	13,821,471	17,615,976	12,866,778	156,614,389
16 Plant Nonspecific Operations Exp -													
17 Other Prop. Plant, & Equip. Exp.	345,210	-311,361	243,842	-60,623	446,370	-343,324	375,503	-47,078	14,947	-299,312	718,457	256,429	1,339,060
18 Network Operations Expense	11,571,148	12,288,486	12,729,566	12,095,434	12,590,252	12,668,643	11,982,699	12,564,447	13,449,933	12,554,828	13,109,954	15,042,922	152,648,312
19 Access Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Depr. & Amortization Expenses	34,180,820	34,709,975	33,853,395	30,947,197	34,750,993	34,813,604	35,299,161	34,345,654	27,267,633	33,825,175	30,828,925	34,257,003	399,079,533
21 Customer Operations Expense -													
22 Marketing	4,569,737	5,035,417	4,335,163	4,360,859	4,137,846	4,285,037	4,565,714	4,383,601	5,421,208	4,411,079	4,914,032	5,984,898	56,404,591
23 Services	18,731,496	17,997,998	20,585,133	19,485,236	20,593,908	19,858,357	20,112,195	21,772,611	19,761,063	18,999,121	19,481,900	19,599,453	236,978,471
24 Corporate Operations Expense -													
25 Executive and Planning	441,289	464,343	744,401	658,835	480,041	614,712	743,457	597,224	541,892	590,394	535,538	896,281	7,308,407
26 General and Administrative	13,173,986	14,757,833	15,891,719	15,534,611	15,340,331	15,813,174	17,005,092	15,412,628	19,748,540	15,202,650	18,924,082	28,787,575	205,592,421
27 Prov for Uncollect. Notes Rec.	0	0	0	0	0	0	0	0	0	0	0	0	20,912
28 Other Operating Expenses	-22,193	-687	-1,731	-17,673	-1,158	2,191	90,917	-18,160	10,594	-85,906	-12,113	-84,379	-140,498
29 Operating Taxes	17,962,654	16,373,701	7,931,566	21,983,678	12,816,173	8,542,669	10,792,063	10,986,198	11,103,869	11,611,580	26,297,093	-3,836,368	152,564,876
30 OPERATING EXPENSES & TAXES	127,879,914	129,818,889	129,896,986	132,216,208	130,563,923	126,984,762	131,736,180	132,726,224	128,681,079	132,375,315	152,316,509	135,992,433	1,591,186,422
31 NET OPERATING INCOME-CR	24,251,940	21,381,748	8,967,567	19,534,904	15,604,267	7,246,528	13,147,503	12,509,086	15,314,231	14,044,799	734,869	32,017,446	184,754,888
32 Interest on Customer Deposits	145,309	132,324	170,408	105,026	188,966	101,991	109,744	105,151	96,106	95,891	91,675	92,704	1,455,295
33 Miscellaneous Income Charges	131,922	250,343	209,147	296,794	112,343	219,121	109,478	384,663	172,959	260,846	104,203	370,178	2,621,997
34 Tax Effect of Misc Inc Charges	-50,888	-96,569	-80,679	-114,688	-43,336	-84,526	-42,231	-148,383	-66,719	-100,622	-40,196	-142,795	-1,011,432
35 REGULATORY NET OPERATING INCOME-CR	24,005,597	21,095,650	8,668,691	19,247,572	15,346,294	7,009,942	12,970,512	12,167,655	15,111,885	13,788,684	579,187	31,697,359	181,689,028
36 Allow for Funds Used Dur Constr-CR	137,508	87,247	83,062	109,228	136,046	142,994	133,830	118,159	119,687	128,158	96,386	50,590	1,342,895
37 Other Net Income-CR	-268,986	-222,083	279,383	-160,163	-166,210	-242,653	-109,485	-109,194	-131,167	-155,079	-226,185	-235,634	-1,753,456
38 Other Net Income Tax-CR	-49,182	-55,108	109,787	33,605	17,819	56,443	14,719	-37,942	-8,377	-1,487	5,035,544	684,322	5,820,143
39 Interest related to Capital	5,905,311	5,919,737	5,931,989	6,099,186	6,356,680	6,232,484	6,266,328	6,201,291	6,239,043	6,268,965	6,429,603	6,357,039	74,207,656
40 Interest not related to Capital	441,335	501,727	1,016,531	379,121	468,536	850,826	736,452	559,725	754,232	397,928	516,790	590,672	7,213,875
41 Extraordinary Items	0	0	0	0	0	0	0	0	0	0	0	0	0
42 NET INCOME-CR	17,478,291	14,484,242	2,192,403	12,771,935	8,508,733	-116,584	6,000,796	5,377,662	8,098,753	7,093,383	-1,461,461	25,248,926	105,677,079

40-141

319,391

153,411

203,383

212,423

Southern Bell  
 Revenue & Expenses  
 Period Ended 12/31/94

1/2/95

1/2/95  
 1/10/95  
 1/10/95

12  
 P2-8





DATE 05/26/95  
TIME 09:41:43

BELLSOUTH TELECOMMUNICATIONS INC.  
STATE: FLORIDA  
EOP  
ENDING PERIOD: 12 1994

FR BASIS

10 Dec 1994  
EOP 1/2

	NET INVESTMENT	BOOKED	NONRES	COMBINED	INTERSTATE	INTRASTATE
240,232,764	General Support 1,239,255,374	1,310,021,272	69,221,127	1,240,800,145	260,733,083	980,067,062
	Central Office Switching 20,316,256	1,637,747,165	28,977,809	1,608,769,356	284,862,633	1,323,906,723
	Operator Systems 43,953,955	43,928,773	0	43,928,773	5,394,877	37,633,896
25,888,338	Central Office Transmission 966,761,271	985,002,126	0	1,985,002,126	577,654,157	1,407,347,969
63,989,898	Information Orig/Term 163,531,495	169,610,569	6,362,258	163,248,311	41,085,096	122,163,215
97,698,294	Cable & Wire Facilities 4,794,453,754	4,800,943,359	0	4,800,943,359	1,206,835,548	3,594,107,811
17,423,946	Tangible Assets 17,319,137	19,014,690	1,485,935	17,528,755	3,671,239	13,857,516
0	Intangible Assets	0	0	0	0	0
344,633,240	Telecomm. Plant in Service 3,829,255,556	9,765,367,954	106,047,129	9,859,320,825	2,380,236,633	7,479,084,192
36,589,421	Telecomm. Plant Under Const-ST 4,569,526	33,135,959	526,643	32,609,316	7,812,841	24,796,475
12,486,384	Telecomm. Plant Under Const-LT 7,991,962	17,789,401	708,598	17,080,803	4,128,952	12,951,851
226,495	Property Held for Future Use 226,673	235,581	9,263	226,318	54,356	171,962
0.13	Telecomm. Plt Adjustaent	0	0	0	0	0
81,193,137	Material & Supplies 81,936,600	82,650,512	2,200,877	80,449,635	20,207,134	60,242,501
75,128,679	GROSS PLANT, MAT & SUPPL. 9,960,570,461	10,099,179,407	109,492,510	9,989,686,897	2,412,439,916	7,577,246,981
332,971,311	Depreciation Reserve-CR 4,421,564,707	4,484,308,078	39,910,162	4,444,397,916	1,073,306,114	3,371,091,802
781,708,497	Deferred Income Tax Reserve-CR 779,247,549	786,206,411	2,036,966	784,169,445	171,492,272	612,677,173
760,448,870	NET BOOK COST 4,759,778,225	4,826,664,918	67,545,382	4,761,119,536	1,167,641,530	3,593,478,006
197	Unamortized ITC-Sec.38-CR 47,476	45,714	212	45,502	10,980	34,522
109,977,954	Unamortized ITC-Sec.50-CR/10,776,259	109,595,415	508,542	109,086,873	26,375,671	82,711,202
850,470,916	OPERATING INVESTMENT 4,648,956,671	4,719,023,789	67,036,628	4,651,987,161	1,141,254,879	3,510,732,282
<b>NON-OPERATING INVESTMENT</b>						
22	Non-operating Plant	12,629,560	466,037	12,163,523	2,923,855	9,239,668
23	Non-op Depreciation Reserve-CR	6,710,373	241,842	6,468,531	1,554,899	4,913,632
24	Non-op Deferred Inc Tax Reserve-CR	346,514	0	346,514	83,295	263,219
25	Non-op Unamortized ITC-CR	0	0	0	0	0
26	NET INVESTMENT	4,724,596,462	67,260,823	4,657,335,639	1,142,540,540	3,514,795,099

① Rev. & Dec. EOP Monthly Analysis of Plant WP(12) 12-1  
 ② EOP Dec. agrees w/ Display Balance Report (12-2) P1

DATE 05/26/95  
 TIME 09:42:46

BELLSOUTH TELECOMMUNICATIONS INC.  
 STATE: FLORIDA  
 EOP  
 ENDING PERIOD: 11 1974

FR BASIS

12-1P1

NET INVESTMENT	BOOKED	NONREG	COMBINED	INTERSTATE	INTRASTATE
1 General Support	1,302,612,208	62,946,824	1,239,665,384	260,870,025	978,795,359
2 Central Office Switching	1,634,789,028	30,472,772	1,604,316,256	283,228,298	1,321,087,958
3 Operator Systems	43,953,998	0	43,953,998	5,578,372	38,375,626
4 Central Office Transmission	1,966,706,167	0	1,966,706,167	573,373,963	1,393,332,204
5 Information Orig/Term	169,879,741	6,348,256	163,531,485	40,849,863	122,681,622
6 Cable & Wire Facilities	4,794,483,229	0	4,794,483,229	1,208,949,048	3,585,504,181
7 Tangible Assets	18,659,120	1,339,983	17,319,137	3,631,572	13,687,565
8 Intangible Assets	0	0	0	0	0
9 Telecomm. Plant in Service	9,931,053,491	101,107,835	9,829,945,656	2,376,481,141	7,453,464,515
10 Telecomm. Plant Under Const-ST	41,108,054	538,528	40,569,526	9,657,953	30,911,573
11 Telecomm. Plant Under Const-LT	7,990,756	98,790	7,891,966	1,909,081	5,982,885
12 Property Held for Future Use	235,561	8,908	226,653	54,532	172,141
13 Telecomm. Plt Adjustment	0	0	0	0	0
14 Material & Supplies	84,333,403	2,396,763	81,936,640	20,646,885	61,289,755
15 GROSS PLANT, MAT & SUPPL.	10,064,721,285	104,150,824	9,960,570,461	2,408,749,592	7,551,820,869
16 Depreciation Reserve-CR	4,458,780,144	37,235,437	4,421,544,707	1,068,578,812	3,352,965,895
17 Deferred Income Tax Reserve-CR	781,771,001	2,523,452	779,247,549	170,726,933	608,520,616
18 NET BOOK COST	4,824,170,140	64,391,935	4,759,778,205	1,169,443,847	3,590,334,358
19 Unamortized ITC-Sec.38-CR	47,697	221	47,476	11,481	35,995
20 Unamortized ITC-Sec.50-CR	111,290,057	513,999	110,776,058	26,710,990	84,065,068
21 OPERATING INVESTMENT	4,712,832,386	63,877,715	4,648,954,671	1,142,721,376	3,506,233,295
NON-OPERATING INVESTMENT					
22 Non-operating Plant	12,552,798	445,207	12,107,591	2,915,883	9,191,708
23 Non-op Depreciation Reserve-CR	6,694,126	232,000	6,462,126	1,556,280	4,905,846
24 Non-op Deferred Inc Tax Reserve-CR	441,570	0	441,570	106,344	335,226
25 Non-op Unamortized ITC-CR	0	0	0	0	0
26 NET INVESTMENT	4,718,249,488	64,090,922	4,654,158,566	1,143,974,635	3,510,183,931

121  
 P2

Southern Bell  
 End of Period Net Investment  
 12/31/94

YN 7/13/95  
 R 8/23/95

10/16/95

03-01-95 03 FORM FROM FINANCE REGULATORY TO 13850094000 PAGE 003

FPSC Surveillance Report Audit - 1994  
 Request No. 46  
 August 21, 1995

REQUEST: Please reconcile the Deferred Income Tax Reserve from the Balance Sheet to FR Basis (See attached).

RESPONSE:

Acct. 4100 Net Current Deferred Operating Inc. Tax	\$1,218,143.84
Acct. 4340 Net Noncurrent Def'd Operating Inc. Tax	<u>(785,387,588.28)</u>
Total Deferred Income Tax Reserve	\$(784,169,444.16) <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">12-1 P1</span>

12-1  
 P3

FROM FINANCE REGULATORY

03-01-95 03 FORM 003

12-1

DATE 02/18/95  
TIME 10:57:20

BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT  
FLORIDA  
BALANCE SHEET  
ENDING PERIOD 12/94

PAGE  
1

(A)

Part 64

ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1130.0000	.00	.00	.00	.00	.00	.00
ACCT 1130	.00	.00	.00	.00	.00	.00
1140.1102	.00	.00	.00	.00	.00	.00
1140.1103	.00	.00	.00	.00	.00	.00
1140.1104	.00	.00	.00	.00	.00	.00
1140.1105	.00	.00	.00	.00	.00	.00
1140.1106	.00	.00	.00	.00	.00	.00
1140.1107	.00	.00	.00	.00	.00	.00
1140.1108	.00	.00	.00	.00	.00	.00
1140.1110	.00	.00	.00	.00	.00	.00
1140.1112	.00	.00	.00	.00	.00	.00
1140.1114	.00	.00	.00	.00	.00	.00
1140.1115	.00	.00	.00	.00	.00	.00
1140.1116	.00	.00	.00	.00	.00	.00
1140.1117	.00	.00	.00	.00	.00	.00
1140.1118	.00	.00	.00	.00	.00	.00
1140.1123	.00	.00	.00	.00	.00	.00
1140.1124	.00	.00	.00	.00	.00	.00
1140.1125	.00	.00	.00	.00	.00	.00
1140.1126	.00	.00	.00	.00	.00	.00
1140.1201	.00	.00	.00	.00	.00	.00
1140.1203	.00	.00	.00	.00	.00	.00
1140.1204	.00	.00	.00	.00	.00	.00
1140.1205	.00	.00	.00	.00	.00	.00
1140.1206	.00	.00	.00	.00	.00	.00
1140.1207	.00	.00	.00	.00	.00	.00
1140.1208	.00	.00	.00	.00	.00	.00
1140.1209	.00	.00	.00	.00	.00	.00
1140.1210	.00	.00	.00	.00	.00	.00
1140.1211	.00	.00	.00	.00	.00	.00
1140.1212	.00	.00	.00	.00	.00	.00
1140.1213	.00	.00	.00	.00	.00	.00
1140.1214	.00	.00	.00	.00	.00	.00
1140.1216	.00	.00	.00	.00	.00	.00
1140.1217	.00	.00	.00	.00	.00	.00
1140.1218	.00	.00	.00	.00	.00	.00
1140.1219	.00	.00	.00	.00	.00	.00
1140.1220	.00	.00	.00	.00	.00	.00
1140.1223	.00	.00	.00	.00	.00	.00
1140.1224	.00	.00	.00	.00	.00	.00
1140.1301	.00	.00	.00	.00	.00	.00
1140.1302	.00	.00	.00	.00	.00	.00
1140.1303	.00	.00	.00	.00	.00	.00
1140.1304	.00	.00	.00	.00	.00	.00
1140.1305	.00	.00	.00	.00	.00	.00
1140.1306	.00	.00	.00	.00	.00	.00
1140.1307	.00	.00	.00	.00	.00	.00
1140.1308	.00	.00	.00	.00	.00	.00

PBC

71838

DATE 02/18/95  
 TIME 10:57:26

BELLSOUTH TELECOMMUNICATIONS, INC.  
 BALANCE TO REGULATED ACCOUNTS REPORT  
 FLORIDA  
 BALANCE SHEET  
 ENDING PERIOD 12/94

PAGE  
 2

ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1140.1309	.00	.00	.00	.00	.00	.00
1140.1310	.00	.00	.00	.00	.00	.00
1140.1311	.00	.00	.00	.00	.00	.00
1140.2201	.00	.00	.00	.00	.00	.00
1140.2202	.00	.00	.00	.00	.00	.00
1140.9000	.00	.00	.00	.00	.00	.00
ACCT 1140	.00	.00	.00	.00	.00	.00
1150.0000	.00	.00	.00	.00	.00	.00
1150.1000	.00	.00	.00	.00	.00	.00
1150.9000	.00	.00	.00	.00	.00	.00
ACCT 1150	.00	.00	.00	.00	.00	.00
1160.1000	.00	.00	.00	.00	.00	.00
1160.2000	.00	.00	.00	.00	.00	.00
1160.3000	.00	.00	.00	.00	.00	.00
ACCT 1160	.00	.00	.00	.00	.00	.00
1180.1110	454,893.98	.00	454,893.98	.00	454,893.98	454,893.98 7
1180.1190	.00	.00	.00	.00	.00	.00
1180.1200	8,638.39	.00	8,638.39	.00	8,638.39	8,638.39 7
1180.1510	.00	.00	.00	.00	.00	.00
1180.1520	.00	.00	.00	.00	.00	.00
1180.2111	394,318,469.54	.00	394,318,469.54	.00	394,318,469.54	394,318,469.54 7
1180.2114	2,082.00	.00	2,082.00	.00	2,082.00	2,082.00 7
1180.2115	-1,585,122.17	.00	-1,585,122.17	.00	-1,585,122.17	-1,585,122.17 7
1180.2116	-25,536.43	.00	-25,536.43	.00	-25,536.43	-25,536.43 7
1180.2118	183,258.51	.00	183,258.51	.00	183,258.51	183,258.51 7
1180.2119	.00	.00	.00	.00	.00	.00
1180.2120	20,613,034.20	.00	20,613,034.20	.00	20,613,034.20	20,613,034.20 7
1180.2130	42,306,294.00	.00	42,306,294.00	.00	42,306,294.00	42,306,294.00 7
1180.2140	323,516.58	.00	323,516.58	.00	323,516.58	323,516.58 7
1180.2151	13,774,883.41	.00	13,774,883.41	.00	13,774,883.41	13,774,883.41 7
1180.2152	15,829,727.18	.00	15,829,727.18	.00	15,829,727.18	15,829,727.18 7
1180.2153	6,274,009.30	.00	6,274,009.30	.00	6,274,009.30	6,274,009.30 7
1180.2159	.00	.00	.00	.00	.00	.00
1180.2160	18,667,543.88	.00	18,667,543.88	.00	18,667,543.88	18,667,543.88 7
1180.2211	82,645,638.56	.00	82,645,638.56	.00	82,645,638.56	82,645,638.56 7
1180.2212	.00	.00	.00	.00	.00	.00
1180.2213	-9,036.07	.00	-9,036.07	.00	-9,036.07	-9,036.07 7
1180.2214	1,387.69	.00	1,387.69	.00	1,387.69	1,387.69 7
1180.2215	.00	.00	.00	.00	.00	.00
1180.2220	569,060.90	.00	569,060.90	.00	569,060.90	569,060.90 7
1180.2230	.00	.00	.00	.00	.00	.00
1180.2240	3,521,505.81	.00	3,521,505.81	.00	3,521,505.81	3,521,505.81 7

DATE 02/18/95  
 TIME 10:57:31

BELLSOUTH TELECOMMUNICATIONS, INC.  
 BALANCE TO REGULATED ACCOUNTS REPORT  
 FLORIDA  
 BALANCE SHEET  
 ENDING PERIOD 12/94

PAGE  
 3

ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1180.2250	34,780,116.22	.00	34,780,116.22	.00	34,780,116.22	34,780,116.22
1180.2260	249.68	.00	249.68	.00	249.68	249.68
1180.3110	.00	.00	.00	.00	.00	.00
1180.3121	.00	.00	.00	.00	.00	.00
1180.3122	.00	.00	.00	.00	.00	.00
1180.3220	.00	.00	.00	.00	.00	.00
1180.4110	-551.97	.00	-551.97	.00	-551.97	-551.97
1180.4210	-549.86	.00	-549.86	.00	-549.86	-549.86
1180.4211	-3,548.98	.00	-3,548.98	.00	-3,548.98	-3,548.98
1180.4212	-1,184.63	.00	-1,184.63	.00	-1,184.63	-1,184.63
1180.4213	.00	.00	.00	.00	.00	.00
1180.4214	-50,005.17	.00	-50,005.17	.00	-50,005.17	-50,005.17
1180.4215	.00	.00	.00	.00	.00	.00
1180.4217	-51.89	.00	-51.89	.00	-51.89	-51.89
1180.4218	.00	.00	.00	.00	.00	.00
1180.4219	.00	.00	.00	.00	.00	.00
1180.4220	.00	.00	.00	.00	.00	.00
1180.4221	.00	.00	.00	.00	.00	.00
1180.4222	-1,263.18	.00	-1,263.18	.00	-1,263.18	-1,263.18
1180.4223	.00	.00	.00	.00	.00	.00
1180.4224	.00	.00	.00	.00	.00	.00
1180.4225	56.72	.00	56.72	.00	56.72	56.72
1180.4226	.00	.00	.00	.00	.00	.00
1180.4228	-20,914.80	.00	-20,914.80	.00	-20,914.80	-20,914.80
1180.4229	.00	.00	.00	.00	.00	.00
1180.4230	.00	.00	.00	.00	.00	.00
1180.4231	-112,883.28	.00	-112,883.28	.00	-112,883.28	-112,883.28
1180.4232	.00	.00	.00	.00	.00	.00
1180.4233	-933.72	.00	-933.72	.00	-933.72	-933.72
1180.4234	935.45	.00	935.45	.00	935.45	935.45
1180.4235	.00	.00	.00	.00	.00	.00
1180.4236	-61.22	.00	-61.22	.00	-61.22	-61.22
1180.4237	.00	.00	.00	.00	.00	.00
1180.4238	.00	.00	.00	.00	.00	.00
1180.4239	25.34	.00	25.34	.00	25.34	25.34
1180.4240	-11.79	.00	-11.79	.00	-11.79	-11.79
1180.4241	-100.05	.00	-100.05	.00	-100.05	-100.05
1180.4242	-32.11	.00	-32.11	.00	-32.11	-32.11
1180.4243	-233.33	.00	-233.33	.00	-233.33	-233.33
1180.4244	.00	.00	.00	.00	.00	.00
1180.4245	.00	.00	.00	.00	.00	.00
1180.4246	.00	.00	.00	.00	.00	.00
1180.4247	.00	.00	.00	.00	.00	.00
1180.4248	.00	.00	.00	.00	.00	.00
1180.4249	.00	.00	.00	.00	.00	.00
1180.4250	381.58	.00	381.58	.00	381.58	381.58
1180.4251	.00	.00	.00	.00	.00	.00
1180.4253	.00	.00	.00	.00	.00	.00
1180.4254	.00	.00	.00	.00	.00	.00
1180.4255	9,399.80	.00	9,399.80	.00	9,399.80	9,399.80
1180.4256	.00	.00	.00	.00	.00	.00



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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1180.4257	.00	.00	.00	.00	.00	.00
1180.4258	65.84	.00	65.84	.00	65.84	65.84
1180.4259	-8.99	.00	-8.99	.00	-8.99	-8.99
1180.4260	-12.09	.00	-12.09	.00	-12.09	-12.09
1180.4261	.00	.00	.00	.00	.00	.00
1180.4262	.00	.00	.00	.00	.00	.00
1180.4263	.00	.00	.00	.00	.00	.00
1180.4265	-4,600,667.83	.00	-4,600,667.83	.00	-4,600,667.83	-4,600,667.83
1180.4266	377.95	.00	377.95	.00	377.95	377.95
1180.4267	.00	.00	.00	.00	.00	.00
1180.4268	-6,634.21	.00	-6,634.21	.00	-6,634.21	-6,634.21
1180.4298	.00	.00	.00	.00	.00	.00
1180.4299	.00	.00	.00	.00	.00	.00
1180.5110	.00	.00	.00	.00	.00	.00
1180.5121	.00	.00	.00	.00	.00	.00
1180.5122	.00	.00	.00	.00	.00	.00
ACCT 1180	627,866,208.74	.00	627,866,208.74	.00	627,866,208.74	627,866,208.74
1181.1110	725.18	.00	725.18	.00	725.18	725.18
1181.1120	.00	.00	.00	.00	.00	.00
1181.1121	-1,855,191.70	.00	-1,855,191.70	.00	-1,855,191.70	-1,855,191.70
1181.1122	-591,627.70	.00	-591,627.70	.00	-591,627.70	-591,627.70
1181.1123	-136,913.42	.00	-136,913.42	.00	-136,913.42	-136,913.42
1181.1210	.00	.00	.00	.00	.00	.00
1181.1220	.00	.00	.00	.00	.00	.00
1181.1221	-20,853,391.74	.00	-20,853,391.74	.00	-20,853,391.74	-20,853,391.74
1181.1222	-8,339,137.49	.00	-8,339,137.49	.00	-8,339,137.49	-8,339,137.49
1181.1223	-3,985,477.74	.00	-3,985,477.74	.00	-3,985,477.74	-3,985,477.74
1181.1224	-22,284,236.52	.00	-22,284,236.52	.00	-22,284,236.52	-22,284,236.52
1181.1229	.00	.00	.00	.00	.00	.00
1181.1310	.00	.00	.00	.00	.00	.00
1181.1320	2,338.29	.00	2,338.29	.00	2,338.29	2,338.29
1181.1410	.00	.00	.00	.00	.00	.00
1181.1420	-21.57	.00	-21.57	.00	-21.57	-21.57
1181.1520	.00	.00	.00	.00	.00	.00
1181.1610	.00	.00	.00	.00	.00	.00
1181.1620	.00	.00	.00	.00	.00	.00
1181.1710	.00	.00	.00	.00	.00	.00
1181.1720	.00	.00	.00	.00	.00	.00
1181.1820	.00	.00	.00	.00	.00	.00
1181.2110	-725.18	.00	-725.18	.00	-725.18	-725.18
1181.2120	388,873.95	.00	388,873.95	.00	388,873.95	388,873.95
1181.2200	1,014,721.04	.00	1,014,721.04	.00	1,014,721.04	1,014,721.04
1181.2300	-61,158.18	.00	-61,158.18	.00	-61,158.18	-61,158.18
1181.2900	.00	.00	.00	.00	.00	.00
1181.3120	5,908,725.81	.00	5,908,725.81	.00	5,908,725.81	5,908,725.81
1181.3200	15,882,785.53	.00	15,882,785.53	.00	15,882,785.53	15,882,785.53
1181.3300	2,005,705.69	.00	2,005,705.69	.00	2,005,705.69	2,005,705.69
1181.3410	10,026,056.02	.00	10,026,056.02	.00	10,026,056.02	10,026,056.02

{2,583,733}

{55,462,244}

{134,171}

{34,032,163}

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1181.3420	209,641.57	.00	209,641.57	.00	209,641.57	209,641.57
1181.3900	-751.40	.00	-751.40	.00	-751.40	-751.40
1181.4100	.00	.00	.00	.00	.00	.00
1181.4200	.00	.00	.00	.00	.00	.00
1181.4300	.00	.00	.00	.00	.00	.00
1181.4900	.00	.00	.00	.00	.00	.00
1181.5100	.00	.00	.00	.00	.00	.00
1181.5200	.00	.00	.00	.00	.00	.00
1181.5300	.00	.00	.00	.00	.00	.00
1181.5900	.00	.00	.00	.00	.00	.00
1181.6121	.00	.00	.00	.00	.00	.00
1181.6122	.00	.00	.00	.00	.00	.00
1181.6123	.00	.00	.00	.00	.00	.00
1181.6124	.00	.00	.00	.00	.00	.00
1181.6125	.00	.00	.00	.00	.00	.00
1181.6129	.00	.00	.00	.00	.00	.00
1181.6222	.00	.00	.00	.00	.00	.00
1181.6223	.00	.00	.00	.00	.00	.00
1181.6224	.00	.00	.00	.00	.00	.00
1181.6225	.00	.00	.00	.00	.00	.00
1181.6229	.00	.00	.00	.00	.00	.00
1181.7100	.00	.00	.00	.00	.00	.00
1181.7200	.00	.00	.00	.00	.00	.00
ACCT 1181	-22,669,059.56	.00	-22,669,059.56	.00	-22,669,059.56	-22,669,059.56
1190.0001	.00	.00	.00	.00	.00	.00
1190.0002	.00	.00	.00	.00	.00	.00
1190.0005	.00	.00	.00	.00	.00	.00
1190.0006	.00	.00	.00	.00	.00	.00
1190.0008	.00	.00	.00	.00	.00	.00
1190.0009	.00	.00	.00	.00	.00	.00
1190.1100	.00	.00	.00	.00	.00	.00
1190.1110	.00	.00	.00	.00	.00	.00
1190.1120	.00	.00	.00	.00	.00	.00
1190.1130	.00	.00	.00	.00	.00	.00
1190.1200	.00	.00	.00	.00	.00	.00
1190.1210	.00	.00	.00	.00	.00	.00
1190.1220	.00	.00	.00	.00	.00	.00
1190.1230	.00	.00	.00	.00	.00	.00
1190.1290	.00	.00	.00	.00	.00	.00
1190.1300	.00	.00	.00	.00	.00	.00
1190.1310	.00	.00	.00	.00	.00	.00
1190.1320	.00	.00	.00	.00	.00	.00
1190.1330	.00	.00	.00	.00	.00	.00
1190.1390	.00	.00	.00	.00	.00	.00
1190.1401	.00	.00	.00	.00	.00	.00
1190.1402	.00	.00	.00	.00	.00	.00
1190.1403	.00	.00	.00	.00	.00	.00
1190.1404	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1190.1405	.00	.00	.00	.00	.00	.00
1190.1406	.00	.00	.00	.00	.00	.00
1190.1407	.00	.00	.00	.00	.00	.00
1190.1408	.00	.00	.00	.00	.00	.00
1190.1409	.00	.00	.00	.00	.00	.00
1190.1410	.00	.00	.00	.00	.00	.00
1190.1412	.00	.00	.00	.00	.00	.00
1190.1413	.00	.00	.00	.00	.00	.00
1190.1414	.00	.00	.00	.00	.00	.00
1190.1415	.00	.00	.00	.00	.00	.00
1190.1499	.00	.00	.00	.00	.00	.00
1190.1500	.00	.00	.00	.00	.00	.00
1190.1501	.00	.00	.00	.00	.00	.00
1190.1502	.00	.00	.00	.00	.00	.00
1190.1509	35,146.24	.00	35,146.24	.00	35,146.24	35,146.24
1190.1600	.00	.00	.00	.00	.00	.00
1190.1710	.00	.00	.00	.00	.00	.00
1190.1720	.00	.00	.00	.00	.00	.00
1190.1730	.00	.00	.00	.00	.00	.00
1190.1740	.00	.00	.00	.00	.00	.00
1190.1750	.00	.00	.00	.00	.00	.00
1190.1760	.00	.00	.00	.00	.00	.00
1190.1770	.00	.00	.00	.00	.00	.00
1190.1790	.00	.00	.00	.00	.00	.00
1190.1800	.00	.00	.00	.00	.00	.00
1190.1900	.00	.00	.00	.00	.00	.00
1190.2100	.00	.00	.00	.00	.00	.00
1190.2200	.00	.00	.00	.00	.00	.00
1190.2300	.00	.00	.00	.00	.00	.00
1190.2400	.00	.00	.00	.00	.00	.00
1190.2500	.00	.00	.00	.00	.00	.00
1190.2910	.00	.00	.00	.00	.00	.00
1190.2920	.00	.00	.00	.00	.00	.00
1190.2930	.00	.00	.00	.00	.00	.00
1190.2940	.00	.00	.00	.00	.00	.00
1190.2990	-15,015.70	.00	-15,015.70	.00	-15,015.70	-15,015.70
1190.3100	.00	.00	.00	.00	.00	.00
1190.3400	.00	.00	.00	.00	.00	.00
1190.3500	1,314,275.62	.00	1,314,275.62	.00	1,314,275.62	1,314,275.62
1190.3600	.00	.00	.00	.00	.00	.00
1190.3700	-65,605.62	.00	-65,605.62	.00	-65,605.62	-65,605.62
1190.3800	.00	.00	.00	.00	.00	.00
1190.3900	.00	.00	.00	.00	.00	.00
1190.4000	.00	.00	.00	.00	.00	.00
1190.5000	.00	.00	.00	.00	.00	.00
1190.6000	1,034,321.40	.00	1,034,321.40	.00	1,034,321.40	1,034,321.40
1190.7000	.00	.00	.00	.00	.00	.00
1190.8000	238,041.49	.00	238,041.49	.00	238,041.49	238,041.49
ACCT 1190	2,541,163.43	.00	2,541,163.43	.00	2,541,163.43	2,541,163.43 7

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1191.2000	.00	.00	.00	.00	.00	.00
ACCT 1191	.00	.00	.00	.00	.00	.00
1200.2100	.00	.00	.00	.00	.00	.00
1200.2200	.00	.00	.00	.00	.00	.00
1200.2900	.00	.00	.00	.00	.00	.00
ACCT 1200	.00	.00	.00	.00	.00	.00
1210.1000	.00	.00	.00	.00	.00	.00
1210.2100	.00	.00	.00	.00	.00	.00
1210.2200	.00	.00	.00	.00	.00	.00
1210.2300	.00	.00	.00	.00	.00	.00
1210.2900	.00	.00	.00	.00	.00	.00
ACCT 1210	.00	.00	.00	.00	.00	.00
1220.1100	3,955,491.73	.00	3,955,491.73	.00	3,955,491.73	3,955,491.73
1220.1210	65,524.57	.00	65,524.57	6,798.26	58,726.31	58,726.31
1220.1221	857,931.69	.00	857,931.69	89,011.48	768,920.21	768,920.21
1220.1222	12,569,068.08	.00	12,569,068.08	1,304,056.42	11,265,011.66	11,265,011.66
1220.1230	.00	.00	.00	.00	.00	.00
1220.1240	20,323.43	.00	20,323.43	2,108.58	18,214.85	18,214.85
1220.1300	.00	.00	.00	.00	.00	.00
1220.1411	127,182.78	.00	127,182.78	1,005.37	126,177.41	126,177.41
1220.1412	46,196,529.89	.00	46,196,529.89	365,181.47	45,831,348.42	45,831,348.42
1220.1421	.00	.00	.00	.00	.00	.00
1220.1422	.00	.00	.00	.00	.00	.00
1220.1510	184,011.73	.00	184,011.73	.00	184,011.73	184,011.73
1220.1520	3,739,894.04	.00	3,739,894.04	.00	3,739,894.04	3,739,894.04
1220.1810	2,072,803.78	.00	2,072,803.78	93,291.05	1,979,512.73	1,979,512.73
1220.1820	-1,373.12	.00	-1,373.12	.00	-1,373.12	-1,373.12
1220.1830	11,058,788.47	.00	11,058,788.47	226,834.00	10,831,954.47	10,831,954.47
1220.1910	35,646.79	.00	35,646.79	281.78	35,365.01	35,365.01
1220.1920	.00	.00	.00	.00	.00	.00
1220.1930	210,481.24	.00	210,481.24	9,473.17	201,008.07	201,008.07
1220.1960	.00	.00	.00	.00	.00	.00
1220.1970	.00	.00	.00	.00	.00	.00
1220.1980	1,665,394.15	.00	1,665,394.15	109,042.96	1,556,351.19	1,556,351.19
1220.1990	-107,187.00	.00	-107,187.00	-6,207.70	-100,979.30	-100,979.30
1220.2100	.00	.00	.00	.00	.00	.00
1220.2200	.00	.00	.00	.00	.00	.00
1220.2710	.00	.00	.00	.00	.00	.00
1220.2720	.00	.00	.00	.00	.00	.00
1220.2730	.00	.00	.00	.00	.00	.00
1220.2740	.00	.00	.00	.00	.00	.00
1220.2750	.00	.00	.00	.00	.00	.00

26,274.57  
257,931.69

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
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1220.2760	.00	.00	.00	.00	.00	.00
1220.2790	.00	.00	.00	.00	.00	.00
ACCT 1220	82,650,512.25 <i>f</i>	.00	82,650,512.25 <i>f</i>	2,200,876.84	80,449,635.41	80,449,635.41 <i>(12-1PI)</i>
1290.0000	65,042.28	.00	65,042.28	.00	65,042.28	65,042.28 <i>f</i>
ACCT 1290	65,042.28 <i>f</i>	.00	65,042.28	.00	65,042.28	65,042.28 <i>f</i>
1300.1000	335,647.72	.00	335,647.72	.00	335,647.72	335,647.72
1300.2000	757,849.95	.00	757,849.95	.00	757,849.95	757,849.95
1300.3000	.00	.00	.00	.00	.00	.00
1300.4000	.00	.00	.00	.00	.00	.00
1300.9000	27,442.71	.00	27,442.71	.00	27,442.71	27,442.71
ACCT 1300	1,120,940.38 <i>f</i>	.00	1,120,940.38 <i>f</i>	.00	1,120,940.38	1,120,940.38 <i>f</i>
1310.0000	.00	.00	.00	.00	.00	.00
ACCT 1310	.00	.00	.00	.00	.00	.00
1330.1000	258,518.64	.00	258,518.64	.00	258,518.64	258,518.64
1330.2100	.00	.00	.00	.00	.00	.00
1330.9000	6,472,737.08	.00	6,472,737.08	.00	6,472,737.08	6,472,737.08
ACCT 1330	6,731,255.72 <i>f</i>	.00	6,731,255.72 <i>f</i>	.00	6,731,255.72	6,731,255.72 <i>f</i>
1350.4000	.00	.00	.00	.00	.00	.00
1350.5000	.00	.00	.00	.00	.00	.00
1350.9000	.00	.00	.00	.00	.00	.00
ACCT 1350	.00	.00	.00	.00	.00	.00
1401.1400	.00	.00	.00	.00	.00	.00
1401.1500	.00	.00	.00	.00	.00	.00
1401.1600	.00	.00	.00	.00	.00	.00
1401.1910	.00	.00	.00	.00	.00	.00
1401.1990	.00	.00	.00	.00	.00	.00
1401.4100	.00	.00	.00	.00	.00	.00
1401.4900	.00	.00	.00	.00	.00	.00
1401.6000	.00	.00	.00	.00	.00	.00
1401.6100	.00	.00	.00	.00	.00	.00
1401.6200	.00	.00	.00	.00	.00	.00
ACCT 1401	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1402.1000	.00	.00	.00	20,877.82	-20,877.82	-20,877.82
1402.2000	.00	.00	.00	33.22	-33.22	-33.22
1402.3000	82,135.31	.00	82,135.31	83,750.36	-1,615.05	-1,615.05
1402.4000	.00	.00	.00	68,808.34	-68,808.34	-68,808.34
1402.5000	.00	.00	.00	.00	.00	.00
ACCT 1402	82,135.31	.00	82,135.31	173,469.74	-91,334.43	-91,334.43
1407.1100	.00	.00	.00	.00	.00	.00
1407.1200	.00	.00	.00	.00	.00	.00
1407.1300	.00	.00	.00	.00	.00	.00
1407.2200	.00	.00	.00	.00	.00	.00
ACCT 1407	.00	.00	.00	.00	.00	.00
1410.1000	.00	.00	.00	.00	.00	.00
1410.2200	.00	.00	.00	.00	.00	.00
1410.3000	.00	.00	.00	.00	.00	.00
1410.9000	736,512.00	.00	736,512.00	.00	736,512.00	736,512.00
ACCT 1410	736,512.00	.00	736,512.00	.00	736,512.00	736,512.00
1437.0000	95,125,963.00	7,860,211.00	87,265,752.00	.00	95,125,963.00	87,265,752.00
ACCT 1437	95,125,963.00	-7,860,211.00	87,265,752.00	.00	95,125,963.00	87,265,752.00
1438.0000	.00	.00	.00	.00	.00	.00
ACCT 1438	.00	.00	.00	.00	.00	.00
1439.1000	1,164,295.51	.00	1,164,295.51	880.59	1,163,414.92	1,163,414.92
1439.2000	.00	.00	.00	.00	.00	.00
1439.3100	.00	.00	.00	.00	.00	.00
1439.3200	.00	.00	.00	.00	.00	.00
1439.3300	.00	.00	.00	.00	.00	.00
1439.8100	.00	.00	.00	.00	.00	.00
1439.8200	.00	.00	.00	.00	.00	.00
1439.9100	-2,539,733.00	.00	-2,539,733.00	-328,673.60	-2,211,059.40	-2,211,059.40
1439.9210	.00	.00	.00	2,332,681.69	-2,332,681.69	-2,332,681.69
1439.9220	.00	.00	.00	-1,859,386.33	1,859,386.33	1,859,386.33
1439.9400	1,308,592.00	.00	1,308,592.00	989.73	1,307,602.27	1,307,602.27
1439.9700	18,825,668.15	.00	18,825,668.15	859,385.39	17,966,282.76	17,966,282.76
1439.9800	.00	.00	.00	4,215.69	-4,215.69	-4,215.69
1439.9900	147,173.29	.00	147,173.29	538,177.31	-391,004.02	-391,004.02



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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 1439	18,905,995.95 <del>7</del>	.00	18,905,995.95	1,548,270.47	17,357,725.48	17,357,725.48
2001.0000	9,963,383,714.58	1,984,240.00	9,965,367,954.58 <del>7</del>	106,047,128.89	9,857,336,585.69	9,859,320,825.69 (12-1 P1)
ACCT 2001	9,963,383,714.58 <del>7</del>	1,984,240.00	9,965,367,954.58 <del>7</del>	106,047,128.89	9,857,336,585.69	9,859,320,825.69
2002.0000	235,581.39	.00	235,581.39	9,262.75	226,318.64	226,318.64 (12-1 P1)
ACCT 2002	235,581.39 <del>7</del>	.00	235,581.39 <del>7</del>	9,262.75	226,318.64	226,318.64
2003.0000	33,135,958.68	.00	33,135,958.68	526,643.09	32,609,315.59	32,609,315.59 (12-1 P1)
ACCT 2003	33,135,958.68 <del>7</del>	.00	33,135,958.68 <del>7</del>	526,643.09	32,609,315.59	32,609,315.59
2004.0000	17,789,401.49	.00	17,789,401.49	708,598.47	17,080,803.02	17,080,803.02 (12-1 P1)
ACCT 2004	17,789,401.49 <del>7</del>	.00	17,789,401.49 <del>7</del>	708,598.47	17,080,803.02	17,080,803.02
2005.0000	.00	.00	.00	.00	.00	.00
ACCT 2005	.00	.00	.00	.00	.00	.00
2006.0000	12,629,559.77	.00	12,629,559.77	466,036.55	12,163,523.22	12,163,523.22 (12-1 P1)
ACCT 2006	12,629,559.77 <del>7</del>	.00	12,629,559.77 <del>7</del>	466,036.55	12,163,523.22	12,163,523.22
2007.0000	.00	.00	.00	.00	.00	.00
ACCT 2007	.00	.00	.00	.00	.00	.00
2111.0000 20C	50,164,458.42	.00	50,164,458.42	1,972,400.15	48,192,058.27	48,192,058.27
ACCT 2111	50,164,458.42	.00	50,164,458.42	1,972,400.15	48,192,058.27	48,192,058.27 (A)
2112.0000 40C	55,892,969.23	.00	55,892,969.23	7,277,767.19	48,615,202.04	48,615,202.04
ACCT 2112	55,892,969.23	.00	55,892,969.23	7,277,767.19	48,615,202.04	48,615,202.04 (A)
2113.0000 140C	.00	.00	.00	.00	.00	.00

*Tele. Plant In-Service (E) = 9,859,320,825.69*

*12-4 P4*

*12-4 P4*

*Tele. Plant Under Construction ST (E) = 32,609,315.59*

*12-1 P1*

*Plant Under Construction LT =*

*12-1 P1*

*General Support Assets are (E) A = 1,940,800.15 (12-1 P1)*

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 2113	.00	.00	.00	.00	.00	.00 <i>A</i>
2114.0000 240C	4,028.00	.00	4,028.00	496.47	3,531.53	3,531.53
2114.0000 240NC	.00	.00	.00	.00	.00	.00
ACCT 2114	4,028.00	.00	4,028.00	496.47	3,531.53	3,531.53 <i>A</i>
2115.1000 340C	1,741,479.74	-10,095.00	1,731,384.74	188,414.72	1,553,065.02	1,542,970.02
2115.3000 341C	65,821.62	.00	65,821.62	7,121.39	58,700.23	58,700.23
ACCT 2115	1,807,301.36	-10,095.00	1,797,206.36	195,536.11	1,611,765.25	1,601,670.25 <i>A</i>
2116.1000 540C	92,245,275.66	-278,486.00	91,966,789.66	8,769,042.36	83,476,233.30	83,197,747.30
2116.3000 541C	1,481,356.25	.00	1,481,356.25	140,821.04	1,340,535.21	1,340,535.21
ACCT 2116	93,726,631.91	-278,486.00	93,448,145.91	8,909,863.40	84,816,768.51	84,538,282.51 <i>A</i>
2121.1000 110C	9,821,735.11	.00	9,821,735.11	355,475.40	9,466,259.71	9,466,259.71
2121.8000 810C	.00	.00	.00	.00	.00	.00
2121.9000 10C	694,591,888.97	.00	694,591,888.97	25,139,173.63	669,452,715.34	669,452,715.34
ACCT 2121	704,413,624.08	.00	704,413,624.08	25,494,649.03	678,918,975.05	678,918,975.05 <i>A</i>
2122.1000 130C	210,484.04	-41,703.00	168,781.04	13,983.31	196,500.73	154,797.73
2122.2000 230C	.00	.00	.00	.00	.00	.00
2122.3000 330C	.00	.00	.00	.00	.00	.00
2122.3000 331C	7,030,908.54	-415.00	7,030,493.54	482,539.96	6,548,368.58	6,547,953.58
2122.9000 30C	6,028,592.49	-65,184.00	5,963,408.49	414,212.25	5,614,380.24	5,549,196.24
2122.9000 31C	.00	.00	.00	.00	.00	.00
ACCT 2122	13,269,985.07	-107,302.00	13,162,683.07	910,735.52	12,359,249.55	12,251,947.55 <i>A</i>
2123.1000 430C	10,284,625.10	-8,634.00	10,275,991.10	709,663.69	9,574,961.41	9,566,327.41
2123.2110 718C	4,985,679.92	-1,549,758.00	3,435,921.92	1,187.76	4,984,492.16	3,434,734.16
2123.2110 768C	725.46	.00	725.46	.00	725.46	725.46
2123.2120 738C	.00	.00	.00	.00	.00	.00
2123.2190 728C	1,851,675.05	.00	1,851,675.05	.00	1,851,675.05	1,851,675.05
2123.2190 778C	.00	.00	.00	.00	.00	.00
2123.2210 658C	7,598,244.54	.00	7,598,244.54	1,607.50	7,596,637.04	7,596,637.04
2123.2221 618C	.00	.00	.00	.00	.00	.00
2123.2222 638C	.00	.00	.00	.00	.00	.00
2123.2229 628C	.00	.00	.00	.00	.00	.00
2123.3000 731C	9,592,787.36	.00	9,592,787.36	275,493.94	9,317,293.42	9,317,293.42
ACCT 2123	34,313,737.43	-1,558,392.00	32,755,345.43	987,952.89	33,325,784.54	31,767,392.54 <i>A</i>

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
2124.1000 530C	223,486,429.12	-96,783.00	223,389,646.12	14,503,693.94	208,982,735.18	208,885,952.18
2124.2100 630C	94,887,694.86	.00	94,887,694.86	6,303,771.49	88,583,923.37	88,583,923.37
2124.2900 730C	39,993,811.53	.00	39,993,811.53	2,656,949.86	37,336,861.67	37,336,861.67
2124.3000 531C	111,659.04	.00	111,659.04	7,310.95	104,348.09	104,348.09
2124.8000 830C	.00	.00	.00	.00	.00	.00
ACCT 2124	358,479,594.55	-96,783.00	358,382,811.55	23,471,726.24	335,007,868.31	334,911,085.31
<i>Central Office Switching Are The (E) B = 3,391,800,255 (A) 12-1PI</i>						
2211.1000 77C	403,660,283.87	.00	403,660,283.87	110.68	403,660,173.19	403,660,173.19
2211.3000 577C	118,426.04	.00	118,426.04	.03	118,426.01	118,426.01
2211.8000 877C	.00	.00	.00	.00	.00	.00
2211.9000 977C	.00	.00	.00	.00	.00	.00
ACCT 2211	403,778,709.91	.00	403,778,709.91	110.71	403,778,599.20	403,778,599.20
2212.1000 377C	1,233,905,842.34	.00	1,233,905,842.34	28,976,277.99	1,204,929,564.35	1,204,929,564.35
2212.3000 587C	60,486.30	.00	60,486.30	1,420.52	59,065.78	59,065.78
2212.8000 887C	.00	.00	.00	.00	.00	.00
ACCT 2212	1,233,966,328.64	.00	1,233,966,328.64	28,977,698.51	1,204,988,630.13	1,204,988,630.13
2215.1100 37C	.00	.00	.00	.00	.00	.00
2215.1300 537C	.00	.00	.00	.00	.00	.00
2215.2100 47C	.00	.00	.00	.00	.00	.00
2215.2300 547C	2,126.78	.00	2,126.78	.00	2,126.78	2,126.78
2215.3000 17C	.00	.00	.00	.00	.00	.00
2215.3000 517C	.00	.00	.00	.00	.00	.00
ACCT 2215	2,126.78	.00	2,126.78	.00	2,126.78	2,126.78
2220.1000 117C	42,914,247.57	.00	42,914,247.57	.00	42,914,247.57	42,914,247.57
2220.3000 417C	114,525.71	.00	114,525.71	.00	114,525.71	114,525.71
2220.4000 507C	.00	.00	.00	.00	.00	.00
ACCT 2220	43,028,773.28	.00	43,028,773.28	.00	43,028,773.28	43,028,773.28
2231.2210 167C	3,351,706.02	.00	3,351,706.02	.00	3,351,706.02	3,351,706.02
2231.2230 527C	3,795.83	.00	3,795.83	.00	3,795.83	3,795.83
2231.2310 67C	1,227,641.69	.00	1,227,641.69	.00	1,227,641.69	1,227,641.69
2231.2330 567C	7,731.69	.00	7,731.69	.00	7,731.69	7,731.69
2231.2380 867C	.00	.00	.00	.00	.00	.00
2231.2390 967C	.00	.00	.00	.00	.00	.00
ACCT 2231	4,590,875.23	.00	4,590,875.23	.00	4,590,875.23	4,590,875.23

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ACCT SRC	FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
2232.1100	157C	16,999,906.82	.00	16,999,906.82	.00	16,999,906.82	16,999,906.82
2232.1200	257C	862,430,091.08	.00	862,430,091.08	.00	862,430,091.08	862,430,091.08
2232.1200	D257C	353,064.17	.00	353,064.17	.00	353,064.17	353,064.17
2232.1200	F257C	288,080,761.98	.00	288,080,761.98	.00	288,080,761.98	288,080,761.98
2232.1200	F97C	-3,966.85	.00	-3,966.85	.00	-3,966.85	-3,966.85
2232.1200	R257C	88,138.25	.00	88,138.25	.00	88,138.25	88,138.25
2232.1300	357C	436,694,275.59	.00	436,694,275.59	.00	436,694,275.59	436,694,275.59
2232.1300	F357C	.00	.00	.00	.00	.00	.00
2232.1300	R357C	.00	.00	.00	.00	.00	.00
2232.1300	T357C	219,666,733.15	.00	219,666,733.15	.00	219,666,733.15	219,666,733.15
2232.1500	557C	372,423.49	.00	372,423.49	.00	372,423.49	372,423.49
2232.1800	857C	.00	.00	.00	.00	.00	.00
2232.1800	R857C	.00	.00	.00	.00	.00	.00
2232.1900	957C	.00	.00	.00	.00	.00	.00
2232.2100	457C	.00	.00	.00	.00	.00	.00
2232.2300	597C	59,490.20	.00	59,490.20	.00	59,490.20	59,490.20
2232.2900	57C	155,670,332.59	.00	155,670,332.59	.00	155,670,332.59	155,670,332.59
2232.2900	R57C	.00	.00	.00	.00	.00	.00
ACCT 2232		1,980,411,250.47	.00	1,980,411,250.47	.00	1,980,411,250.47	1,980,411,250.47
2311.1000	318C	197,629.11	.00	197,629.11	.00	197,629.11	197,629.11
2311.1000	318NC	.00	.00	.00	.00	.00	.00
2311.1000	328NC	.00	.00	.00	.00	.00	.00
2311.9000	418C	151,474.18	.00	151,474.18	.00	151,474.18	151,474.18
2311.9000	418NC	.00	.00	.00	.00	.00	.00
2311.9000	428NC	.00	.00	.00	.00	.00	.00
ACCT 2311		349,103.29	.00	349,103.29	.00	349,103.29	349,103.29
2321.1000	19C	.00	.00	.00	.00	.00	.00
2321.2100	69C	.00	.00	.00	.00	.00	.00
2321.2200	79C	.00	.00	.00	.00	.00	.00
2321.2300	89C	.00	.00	.00	.00	.00	.00
2321.3000	39C	.00	.00	.00	.00	.00	.00
2321.4000	49C	.00	.00	.00	.00	.00	.00
ACCT 2321		.00	.00	.00	.00	.00	.00
2341.0000	158C	4,253,670.68	.00	4,253,670.68	.00	4,253,670.68	4,253,670.68
2341.0000	258C	243,999.77	.00	243,999.77	.00	243,999.77	243,999.77
2341.0000	258NC	1,070.01	.00	1,070.01	1,070.01	.00	.00
2341.0000	458C	2,973,823.59	.00	2,973,823.59	.00	2,973,823.59	2,973,823.59
2341.0000	468C	243,325.87	.00	243,325.87	.00	243,325.87	243,325.87
2341.0000	58NC	.00	.00	.00	.00	.00	.00

*Information Orig. Term Assets are the (E) C = 103, 249, 310 (B) 12-1P1*

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 2341	7,715,889.92	.00	7,715,889.92	1,070.01	7,714,819.91	7,714,819.91 (C)
2351.1100 198C	35,588,899.16	.00	35,588,899.16	.00	35,588,899.16	35,588,899.16
2351.1900 188C	2,086,990.49	.00	2,086,990.49	.00	2,086,990.49	2,086,990.49
2351.2100 298C	1,690,560.42	.00	1,690,560.42	.00	1,690,560.42	1,690,560.42
2351.2900 288C	147,745.34	.00	147,745.34	.00	147,745.34	147,745.34
2351.9100 998C	13,925,287.19	.00	13,925,287.19	.00	13,925,287.19	13,925,287.19
2351.9900 988C	7,578,526.18	.00	7,578,526.18	.00	7,578,526.18	7,578,526.18
ACCT 2351	61,018,008.78	.00	61,018,008.78	.00	61,018,008.78	61,018,008.78 (C)
2362.1000 358C	3,083,814.91	.00	3,083,814.91	3,083,814.91	.00	.00
2362.1000 358NC	2,029,137.14	.00	2,029,137.14	2,029,137.14	.00	.00
2362.1000 368C	.00	.00	.00	.00	.00	.00
2362.1000 378C	2,629,165.17	.00	2,629,165.17	.00	2,629,165.17	2,629,165.17
2362.2100 858C	57,730,805.29	.00	57,730,805.29	.00	57,730,805.29	57,730,805.29
2362.2900 558C	26,706,218.47	.00	26,706,218.47	.00	26,706,218.47	26,706,218.47
2362.3000 758C	.00	.00	.00	.00	.00	.00
2362.3000 8758C	.00	.00	.00	.00	.00	.00
2362.3000 8018C	.00	.00	.00	.00	.00	.00
2362.3000 0758C	.00	.00	.00	.00	.00	.00
2362.3000 F758C	.00	.00	.00	.00	.00	.00
2362.9110 828C	300,767.28	.00	300,767.28	.00	300,767.28	300,767.28
2362.9190 928C	120,714.97	.00	120,714.97	.00	120,714.97	120,714.97
2362.9900 958C	5,967,562.90	.00	5,967,562.90	.00	5,967,562.90	5,967,562.90
2362.9900 958NC	.00	.00	.00	.00	.00	.00
2362.9900 968NC	919,960.29	.00	919,960.29	919,960.29	.00	.00
2362.9900 978NC	328,275.71	.00	328,275.71	328,275.71	.00	.00
2362.9900 8958C	637,105.41	.00	637,105.41	.00	637,105.41	637,105.41
2362.9900 8028C	-36,917.95	.00	-36,917.95	.00	-36,917.95	-36,917.95
2362.9900 BF28C	2,204.19	.00	2,204.19	.00	2,204.19	2,204.19
2362.9900 D958C	107,864.00	.00	107,864.00	.00	107,864.00	107,864.00
2362.9900 F958C	888.90	.00	888.90	.00	888.90	888.90
ACCT 2362	100,527,566.68	.00	100,527,566.68	6,361,188.05	94,166,378.63	94,166,378.63 (C)
<i>Sum of Wire &amp; Cable Facilities (E) = 4,800,943,360 (12-1 PI)</i>						
2411.1000 1C	135,317,399.06	.00	135,317,399.06	.00	135,317,399.06	135,317,399.06
2411.1000 R1C	250.00	.00	250.00	.00	250.00	250.00
2411.8000 811C	.00	.00	.00	.00	.00	.00
2411.8000 R811C	.00	.00	.00	.00	.00	.00
ACCT 2411	135,317,649.06	.00	135,317,649.06	.00	135,317,649.06	135,317,649.06 (D)
2421.1100 22C	547,333,443.20	887,243.00	548,220,686.20	.00	547,333,443.20	548,220,686.20
2421.1100 248C	6,227,881.06	.00	6,227,881.06	.00	6,227,881.06	6,227,881.06
2421.1100 R22C	.00	.00	.00	.00	.00	.00
2421.1200 12C	125,663,260.44	.00	125,663,260.44	.00	125,663,260.44	125,663,260.44

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2421.1200 B12C	6,217.22	.00	6,217.22	.00	6,217.22	6,217.22
2421.1200 R12C	.00	.00	.00	.00	.00	.00
2421.1800 802C	.00	.00	.00	.00	.00	.00
2421.2100 822C	.00	.00	.00	.00	.00	.00
2421.2100 D22C	11,152.49	.00	11,152.49	.00	11,152.49	11,152.49
2421.2100 F22C	17,154,013.39	.00	17,154,013.39	.00	17,154,013.39	17,154,013.39
2421.2100 R822C	.00	.00	.00	.00	.00	.00
2421.2100 T22C	2,358,647.89	.00	2,358,647.89	.00	2,358,647.89	2,358,647.89
2421.2200 812C	.00	.00	.00	.00	.00	.00
2421.2200 BD12C	14.61	.00	14.61	.00	14.61	14.61
2421.2200 BF12C	1,561.04	.00	1,561.04	.00	1,561.04	1,561.04
2421.2200 D12C	30,367.40	.00	30,367.40	.00	30,367.40	30,367.40
2421.2200 F12C	3,664,742.66	.00	3,664,742.66	.00	3,664,742.66	3,664,742.66
2421.2200 T12C	656,165.77	.00	656,165.77	.00	656,165.77	656,165.77
2421.2800 882C	.00	.00	.00	.00	.00	.00
2421.2900 982C	.00	.00	.00	.00	.00	.00
ACCT 2421	703,107,467.17	887,243.00	703,994,710.17	.00	703,107,467.17	703,994,710.17
2422.1100 5C	719,868,491.84	.00	719,868,491.84	.00	719,868,491.84	719,868,491.84
2422.1100 85C	55,550.02	.00	55,550.02	.00	55,550.02	55,550.02
2422.1100 R5C	.00	.00	.00	.00	.00	.00
2422.1800 805C	.00	.00	.00	.00	.00	.00
2422.2100 85C	.00	.00	.00	.00	.00	.00
2422.2100 B85C	.00	.00	.00	.00	.00	.00
2422.2100 B05C	235,866.71	.00	235,866.71	.00	235,866.71	235,866.71
2422.2100 BF5C	38,269.46	.00	38,269.46	.00	38,269.46	38,269.46
2422.2100 D5C	51,307.68	.00	51,307.68	.00	51,307.68	51,307.68
2422.2100 F5C	163,161,685.64	.00	163,161,685.64	.00	163,161,685.64	163,161,685.64
2422.2100 R85C	.00	.00	.00	.00	.00	.00
2422.2100 T5C	26,039,982.80	.00	26,039,982.80	.00	26,039,982.80	26,039,982.80
2422.2800 885C	.00	.00	.00	.00	.00	.00
2422.2900 985C	.00	.00	.00	.00	.00	.00
ACCT 2422	909,451,154.15	.00	909,451,154.15	.00	909,451,154.15	909,451,154.15
2423.1100 45C	2,199,020,330.47	3,148,055.00	2,202,168,385.47	.00	2,199,020,330.47	2,202,168,385.47
2423.1100 548C	11,992,690.03	.00	11,992,690.03	.00	11,992,690.03	11,992,690.03
2423.1100 845C	1,411,896.20	.00	1,411,896.20	.00	1,411,896.20	1,411,896.20
2423.1100 R45C	250,300.72	.00	250,300.72	.00	250,300.72	250,300.72
2423.1800 846C	.00	.00	.00	.00	.00	.00
2423.1800 R846C	.00	.00	.00	.00	.00	.00
2423.2100 845C	.00	.00	.00	.00	.00	.00
2423.2100 B845C	.00	.00	.00	.00	.00	.00
2423.2100 BD45C	700,103.09	.00	700,103.09	.00	700,103.09	700,103.09
2423.2100 BF45C	65,360.95	.00	65,360.95	.00	65,360.95	65,360.95
2423.2100 D45C	106,348.86	.00	106,348.86	.00	106,348.86	106,348.86
2423.2100 F45C	92,796,402.25	.00	92,796,402.25	.00	92,796,402.25	92,796,402.25
2423.2100 R845C	.00	.00	.00	.00	.00	.00

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2423.2100 RD45C	.00	.00	.00	.00	.00	.00
2423.2100 RF45C	19,901.28	.00	19,901.28	.00	19,901.28	19,901.28
2423.2100 RT45C	26,997.60	.00	26,997.60	.00	26,997.60	26,997.60
2423.2100 T45C	16,830,387.29	.00	16,830,387.29	.00	16,830,387.29	16,830,387.29
2423.2800 856C	.00	.00	.00	.00	.00	.00
2423.2900 956C	.00	.00	.00	.00	.00	.00
ACCT 2423	2,323,220,718.74	3,148,055.00	2,326,368,773.74	.00	2,323,220,718.74	2,326,368,773.74
2424.1100 6C	7,624,999.81	.00	7,624,999.81	.00	7,624,999.81	7,624,999.81
2424.1100 R6C	.00	.00	.00	.00	.00	.00
2424.1100 RF6C	.00	.00	.00	.00	.00	.00
2424.1100 RT6C	.00	.00	.00	.00	.00	.00
2424.1800 806C	.00	.00	.00	.00	.00	.00
2424.2100 86C	.00	.00	.00	.00	.00	.00
2424.2100 F6C	688,418.97	.00	688,418.97	.00	688,418.97	688,418.97
2424.2100 R86C	.00	.00	.00	.00	.00	.00
2424.2100 T6C	1,064,678.10	.00	1,064,678.10	.00	1,064,678.10	1,064,678.10
ACCT 2424	9,378,096.88	.00	9,378,096.88	.00	9,378,096.88	9,378,096.88
2426.1000 52C	42,410,951.29	.00	42,410,951.29	.00	42,410,951.29	42,410,951.29
2426.2000 852C	.00	.00	.00	.00	.00	.00
2426.2000 D52C	1,650.00	.00	1,650.00	.00	1,650.00	1,650.00
2426.2000 F52C	153,597.24	.00	153,597.24	.00	153,597.24	153,597.24
2426.2000 T52C	20,365.64	.00	20,365.64	.00	20,365.64	20,365.64
ACCT 2426	42,586,564.17	.00	42,586,564.17	.00	42,586,564.17	42,586,564.17
2431.0000 3C	.00	.00	.00	.00	.00	.00
2431.0000 R3C	.00	.00	.00	.00	.00	.00
ACCT 2431	.00	.00	.00	.00	.00	.00
2441.1000 4C	673,774,695.03	.00	673,774,695.03	.00	673,774,695.03	673,774,695.03
2441.1000 B4C	66,766.38	.00	66,766.38	.00	66,766.38	66,766.38
2441.1000 R4C	4,949.90	.00	4,949.90	.00	4,949.90	4,949.90
2441.8000 84C	.00	.00	.00	.00	.00	.00
2441.8000 R84C	.00	.00	.00	.00	.00	.00
2441.9000 94C	.00	.00	.00	.00	.00	.00
2441.9000 R94C	.00	.00	.00	.00	.00	.00
ACCT 2441	673,846,411.31	.00	673,846,411.31	.00	673,846,411.31	673,846,411.31
2681.1000 50C	2,506,714.00	.00	2,506,714.00	122,353.78	2,384,360.22	2,384,360.22
2681.1000 53C	.00	.00	.00	.00	.00	.00

*Sum of Tangible Assets* (E) = 17,528,755 (12-1-94)

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2681.2000 150C	129,055.00	.00	129,055.00	16,804.11	112,250.89	112,250.89
2681.3000 250C	1,911,678.00	.00	1,911,678.00	125,168.58	1,786,509.42	1,786,509.42
2681.9000 450C	.00	.00	.00	.00	.00	.00
2681.9000 750NC	.00	.00	.00	.00	.00	.00
2681.9000 850C	.00	.00	.00	.00	.00	.00
ACCT 2681	4,547,447.00	.00	4,547,447.00	264,326.47	4,283,120.53	4,283,120.53 (E)
2682.1000 350C	14,155,043.23	.00	14,155,043.23	1,213,294.65	12,941,748.58	12,941,748.58
2682.1000 353C	312,199.84	.00	312,199.84	8,313.49	303,886.35	303,886.35
2682.9000 950C	.00	.00	.00	.00	.00	.00
2682.9000 950NC	.00	.00	.00	.00	.00	.00
ACCT 2682	14,467,243.07	.00	14,467,243.07	1,221,608.14	13,245,634.93	13,245,634.93 (E)
2690.1000 60C	.00	.00	.00	.00	.00	.00
2690.9000 960C	.00	.00	.00	.00	.00	.00
ACCT 2690	.00	.00	.00	.00	.00	.00 (E)
3100.1100 140X	.00	.00	.00	.00	.00	.00
3100.1100 240NX	.00	.00	.00	.00	.00	.00
3100.1100 240X	-33.73	.00	-33.73	-4.16	-29.57	-29.57
3100.1100 40X	-12,648,581.92	103,632.75	-12,544,949.17	-1,646,959.09	-11,001,622.83	-10,897,990.08
3100.1200 340X	2,116,331.50	68,481.00	2,184,812.50	228,970.80	1,887,360.70	1,955,841.70
3100.1200 540X	-35,772,089.23	3,376,235.48	-32,395,853.75	-3,400,574.83	-32,371,514.40	-28,995,278.92
3100.1220 341X	-24,658.00	.00	-24,658.00	-2,667.80	-21,990.20	-21,990.20
3100.1220 541X	-470,332.09	.00	-470,332.09	-44,710.82	-425,621.27	-425,621.27
3100.1310 10X	-147,676,037.32	2,990,149.18	-144,685,888.14	-5,344,798.20	-142,331,239.12	-139,341,089.94
3100.1310 810X	.00	.00	.00	.00	.00	.00
3100.1320 110X	-347,196.41	.00	-347,196.41	-12,565.97	-334,630.44	-334,630.44
3100.1410 30X	-3,548,088.10	785,764.53	-2,762,323.57	-243,781.87	-3,304,306.23	-2,518,541.70
3100.1410 31X	.00	.00	.00	.00	.00	.00
3100.1420 230X	.00	.00	.00	.00	.00	.00
3100.1430 330X	.00	.00	.00	.00	.00	.00
3100.1430 331X	-2,931,953.58	-4.00	-2,931,957.58	-201,223.59	-2,730,729.99	-2,730,733.99
3100.1510 430X	-4,947,524.10	.00	-4,947,524.10	-341,390.98	-4,606,133.12	-4,606,133.12
3100.1521 718X	-2,967,293.39	24,701,219.00	21,733,925.61	-706.91	-2,966,586.48	21,734,632.52
3100.1521 728X	1,575,387.02	.00	1,575,387.02	.00	1,575,387.02	1,575,387.02
3100.1521 768X	-150.81	.00	-150.81	.00	-150.81	-150.81
3100.1521 778X	-87.25	.00	-87.25	.00	-87.25	-87.25
3100.1523 618X	.00	.00	.00	.00	.00	.00
3100.1523 628X	.00	.00	.00	.00	.00	.00
3100.1523 638X	.00	.00	.00	.00	.00	.00
3100.1523 658X	695,748.21	.00	695,748.21	147.19	695,601.02	695,601.02
3100.1530 731X	-3,490,788.44	.00	-3,490,788.44	-100,251.45	-3,390,536.99	-3,390,536.99
3100.1600 530X	-177,461,250.62	5,984,258.87	-171,476,991.75	-11,516,778.24	-165,944,472.38	-159,960,213.51
3100.1600 830X	.00	.00	.00	.00	.00	.00

*Depreciation sum of (F) = 4444, 397, 915.46 (12-1PI)*



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3100.1610 730X	-15,090,292.71	.00	-15,090,292.71	-1,002,508.88	-14,087,783.83	-14,087,783.83
3100.1620 531X	-143,045.90	.00	-143,045.90	-9,366.03	-133,679.87	-133,679.87
3100.1630 630X	-38,145,015.89	-1,264.00	-38,146,279.89	-2,534,126.91	-35,610,888.98	-35,612,152.98
3100.2100 77X	-277,844,454.04	8,452,082.04	-269,392,372.00	-76.16	-277,844,377.88	-269,392,295.84
3100.2100 877X	.00	.00	.00	.00	.00	.00
3100.2100 977X	.00	.00	.00	.00	.00	.00
3100.2120 557X	-203,078.99	.00	-203,078.99	.00	-203,078.99	-203,078.99
3100.2120 577X	-65,821.33	.00	-65,821.33	-.02	-65,821.31	-65,821.31
3100.2200 377X	-387,258,497.37	3,426,622.00	-383,831,875.37	-9,094,137.76	-378,164,359.61	-374,737,737.61
3100.2200 887X	.00	.00	.00	.00	.00	.00
3100.2220 587X	-24,236.00	.00	-24,236.00	-569.18	-23,666.82	-23,666.82
3100.2310 37X	37,945.56	-13,556,908.87	-13,518,963.31	.00	37,945.56	-13,518,963.31
3100.2312 537X	.00	.00	.00	.00	.00	.00
3100.2320 47X	58.07	-35,355,544.94	-35,355,486.87	.00	58.07	-35,355,486.87
3100.2322 547X	-445.92	.00	-445.92	.00	-445.92	-445.92
3100.2330 17X	.00	.00	.00	.00	.00	.00
3100.2330 517X	.00	.00	.00	.00	.00	.00
3100.2410 117X	-7,734,440.05	.00	-7,734,440.05	.00	-7,734,440.05	-7,734,440.05
3100.2430 417X	-136,215.39	.00	-136,215.39	.00	-136,215.39	-136,215.39
3100.2440 507X	.00	.00	.00	.00	.00	.00
3100.2511 167X	-1,109,939.78	.00	-1,109,939.78	.00	-1,109,939.78	-1,109,939.78
3100.2512 527X	-3,795.83	.00	-3,795.83	.00	-3,795.83	-3,795.83
3100.2521 67X	-2,390,109.81	271,117.53	-2,118,992.28	.00	-2,390,109.81	-2,118,992.28
3100.2521 867X	.00	.00	.00	.00	.00	.00
3100.2521 967X	.00	.00	.00	.00	.00	.00
3100.2522 567X	-5,890.99	.00	-5,890.99	.00	-5,890.99	-5,890.99
3100.2611 157X	-6,242,655.09	1,345,807.94	-4,896,847.15	.00	-6,242,655.09	-4,896,847.15
3100.2611 257X	-517,395,314.21	-2,695,203.00	-520,090,517.21	.00	-517,395,314.21	-520,090,517.21
3100.2611 357X	-171,562,149.66	148,128.00	-171,414,021.66	.00	-171,562,149.66	-171,414,021.66
3100.2611 857X	.00	.00	.00	.00	.00	.00
3100.2611 957X	.00	.00	.00	.00	.00	.00
3100.2611 D257X	-69,729.24	.00	-69,729.24	.00	-69,729.24	-69,729.24
3100.2611 F257X	-87,481,851.03	-573,049.00	-88,054,900.03	.00	-87,481,851.03	-88,054,900.03
3100.2611 F357X	.00	.00	.00	.00	.00	.00
3100.2611 T357X	-62,850,690.00	.00	-62,850,690.00	.00	-62,850,690.00	-62,850,690.00
3100.2621 457X	512,877.16	.00	512,877.16	.00	512,877.16	512,877.16
3100.2621 57X	-86,938,263.42	40,099,481.24	-46,838,782.18	.00	-86,938,263.42	-46,838,782.18
3100.2622 597X	-38,934.21	.00	-38,934.21	.00	-38,934.21	-38,934.21
3100.3100 318NX	.00	.00	.00	.00	.00	.00
3100.3100 318X	-125,827.22	.00	-125,827.22	.00	-125,827.22	-125,827.22
3100.3100 328NX	.00	.00	.00	.00	.00	.00
3100.3100 418NX	.00	.00	.00	.00	.00	.00
3100.3100 418X	-72,287.76	.00	-72,287.76	.00	-72,287.76	-72,287.76
3100.3100 428NX	.00	.00	.00	.00	.00	.00
3100.3210 19X	.00	.00	.00	.00	.00	.00
3100.3221 69X	.00	.00	.00	.00	.00	.00
3100.3222 79X	.00	.00	.00	.00	.00	.00
3100.3223 89X	.00	.00	.00	.00	.00	.00
3100.3230 39X	.00	.00	.00	.00	.00	.00
3100.3240 49X	.00	.00	.00	.00	.00	.00
3100.3300 158X	-1,770,240.83	581,806.48	-1,188,434.35	.00	-1,770,240.83	-1,188,434.35

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3100.3300 258NX	-433.79	.00	-433.79	-433.79	.00	.00
3100.3300 258X	-410,847.80	.00	-410,847.80	.00	-410,847.80	-410,847.80
3100.3300 468X	-51,085.07	.00	-51,085.07	.00	-51,085.07	-51,085.07
3100.3300 58NX	.00	.00	.00	.00	.00	.00
3100.3400 188X	-807,163.61	.00	-807,163.61	.00	-807,163.61	-807,163.61
3100.3400 198X	-19,108,842.08	.00	-19,108,842.08	.00	-19,108,842.08	-19,108,842.08
3100.3400 288X	164,269.80	.00	164,269.80	.00	164,269.80	164,269.80
3100.3400 298X	883,530.12	.00	883,530.12	.00	883,530.12	883,530.12
3100.3400 988X	-4,148,610.06	.00	-4,148,610.06	.00	-4,148,610.06	-4,148,610.06
3100.3400 998X	-8,607,364.27	17,637,477.00	9,030,112.73	.00	-8,607,364.27	9,030,112.73
3100.3910 358NX	-837,689.35	.00	-837,689.35	-837,689.35	.00	.00
3100.3910 358X	-2,867,493.56	-141,590.79	-3,009,084.35	-2,867,493.56	.00	-141,590.79
3100.3910 368X	.00	.00	.00	.00	.00	.00
3100.3910 378X	-193,239.61	.00	-193,239.61	.00	-193,239.61	-193,239.61
3100.3920 558X	-15,372,956.98	-22,516,210.81	-37,889,167.79	.00	-15,372,956.98	-37,889,167.79
3100.3920 858X	-60,241,001.50	-42,540,586.05	-102,781,587.55	.00	-60,241,001.50	-102,781,587.55
3100.3930 758X	.00	.00	.00	.00	.00	.00
3100.3930 8758X	.00	.00	.00	.00	.00	.00
3100.3930 0758X	.00	.00	.00	.00	.00	.00
3100.3930 F758X	.00	.00	.00	.00	.00	.00
3100.3960 458X	-1,490,071.48	.00	-1,490,071.48	.00	-1,490,071.48	-1,490,071.48
3100.3990 828X	-280,835.34	-172,095.13	-452,930.47	.00	-280,835.34	-452,930.47
3100.3990 928X	-104,564.39	132,866.99	28,302.60	.00	-104,564.39	28,302.60
3100.3990 958NX	.00	.00	.00	.00	.00	.00
3100.3990 958X	-3,948,950.82	77,010,523.07	73,061,572.25	.00	-3,948,950.82	73,061,572.25
3100.3990 968NX	-203,037.31	.00	-203,037.31	-203,037.31	.00	.00
3100.3990 978NX	84,516.06	.00	84,516.06	84,516.06	.00	.00
3100.3990 0958X	-19,282.55	.00	-19,282.55	.00	-19,282.55	-19,282.55
3100.3990 F958X	-7,630.47	.00	-7,630.47	.00	-7,630.47	-7,630.47
3100.4100 1X	-63,992,011.94	-8,290,787.00	-72,282,798.94	.00	-63,992,011.94	-72,282,798.94
3100.4100 811X	.00	.00	.00	.00	.00	.00
3100.4200 012X	-6,742.90	.00	-6,742.90	.00	-6,742.90	-6,742.90
3100.4210 12X	-69,054,389.00	30,998,890.00	-38,055,499.00	.00	-69,054,389.00	-38,055,499.00
3100.4210 22X	-284,799,905.41	-7,281,692.00	-292,081,597.41	.00	-284,799,905.41	-292,081,597.41
3100.4210 248X	85,996.50	.00	85,996.50	.00	85,996.50	85,996.50
3100.4210 802X	.00	.00	.00	.00	.00	.00
3100.4220 812X	.00	.00	.00	.00	.00	.00
3100.4220 822X	.00	.00	.00	.00	.00	.00
3100.4220 882X	.00	.00	.00	.00	.00	.00
3100.4220 982X	.00	.00	.00	.00	.00	.00
3100.4220 022X	-4,094.83	.00	-4,094.83	.00	-4,094.83	-4,094.83
3100.4220 F12X	213,232.00	-8,027.00	205,205.00	.00	213,232.00	205,205.00
3100.4220 F22X	-4,736,283.64	-153,495.00	-4,889,778.64	.00	-4,736,283.64	-4,889,778.64
3100.4220 T12X	-524,157.92	.00	-524,157.92	.00	-524,157.92	-524,157.92
3100.4220 T22X	-441,384.11	.00	-441,384.11	.00	-441,384.11	-441,384.11
3100.4310 5X	-343,057,331.85	9,016,651.00	-334,040,680.85	.00	-343,057,331.85	-334,040,680.85
3100.4310 805X	.00	.00	.00	.00	.00	.00
3100.4320 85X	.00	14,939.00	14,939.00	.00	.00	14,939.00
3100.4320 885X	.00	.00	.00	.00	.00	.00
3100.4320 985X	.00	.00	.00	.00	.00	.00
3100.4320 005X	148,952.19	.00	148,952.19	.00	148,952.19	148,952.19

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3100.4320	BF5X	86,914.52	.00	86,914.52	.00	86,914.52	86,914.52
3100.4320	D5X	-22,009.35	.00	-22,009.35	.00	-22,009.35	-22,009.35
3100.4320	F5X	-49,883,829.94	-21,216.00	-49,905,045.94	.00	-49,883,829.94	-49,905,045.94
3100.4320	T5X	-7,734,913.84	.00	-7,734,913.84	.00	-7,734,913.84	-7,734,913.84
3100.4410	45X	-1,192,250,204.82	33,997,629.00	-1,158,252,575.82	.00	-1,192,250,204.82	-1,158,252,575.82
3100.4410	548X	6,256.75	.00	6,256.75	.00	6,256.75	6,256.75
3100.4410	846X	.00	.00	.00	.00	.00	.00
3100.4410	845X	-3,022.98	.00	-3,022.98	.00	-3,022.98	-3,022.98
3100.4420	845X	.00	87.00	87.00	.00	.00	87.00
3100.4420	856X	.00	.00	.00	.00	.00	.00
3100.4420	956X	.00	.00	.00	.00	.00	.00
3100.4420	BD45X	247,662.96	.00	247,662.96	.00	247,662.96	247,662.96
3100.4420	BF45X	151,439.43	.00	151,439.43	.00	151,439.43	151,439.43
3100.4420	D45X	-77,797.76	.00	-77,797.76	.00	-77,797.76	-77,797.76
3100.4420	F45X	-26,036,204.02	-56,625.00	-26,092,829.02	.00	-26,036,204.02	-26,092,829.02
3100.4420	T45X	-3,864,085.48	.00	-3,864,085.48	.00	-3,864,085.48	-3,864,085.48
3100.4510	6X	-4,827,775.90	29,399.00	-4,798,376.90	.00	-4,827,775.90	-4,798,376.90
3100.4510	806X	.00	.00	.00	.00	.00	.00
3100.4520	86X	.00	.00	.00	.00	.00	.00
3100.4520	886X	.00	.00	.00	.00	.00	.00
3100.4520	F6X	50,379.70	.00	50,379.70	.00	50,379.70	50,379.70
3100.4520	T6X	-343,113.51	.00	-343,113.51	.00	-343,113.51	-343,113.51
3100.4610	52X	-26,099,614.23	-7,720.00	-26,107,334.23	.00	-26,099,614.23	-26,107,334.23
3100.4610	D52X	-296.78	.00	-296.78	.00	-296.78	-296.78
3100.4620	852X	.00	.00	.00	.00	.00	.00
3100.4620	F52X	-63,445.76	.00	-63,445.76	.00	-63,445.76	-63,445.76
3100.4620	T52X	-3,126.85	.00	-3,126.85	.00	-3,126.85	-3,126.85
3100.4700	3X	.00	.00	.00	.00	.00	.00
3100.4800	4X	-181,228,391.67	-1,637,922.00	-182,866,313.67	.00	-181,228,391.67	-182,866,313.67
3100.4800	84X	.00	.00	.00	.00	.00	.00
3100.4800	94X	.00	.00	.00	.00	.00	.00
3100.4800	84X	148.32	.00	148.32	.00	148.32	148.32
3100.9000		.00	172,717,722.26	172,717,722.26	.00	.00	-172,717,722.26
ACCT 3100		-4,427,682,876.32	46,554,414.75	-4,474,237,291.07	-39,092,218.81	-4,388,590,657.51	-4,435,145,072.26 (F)
3200.0000		.00	.00	.00	.00	.00	.00
ACCT 3200		.00	.00	.00	.00	.00	.00
3300.0000		-6,710,372.56	.00	-6,710,372.56	-241,842.31	-6,468,530.25	-6,468,530.25
ACCT 3300		-6,710,372.56	.00	-6,710,372.56	-241,842.31	-6,468,530.25	-6,468,530.25 (12/10)
3410.1000	50X	-974,990.76	.00	-974,990.76	-47,589.73	-927,401.03	-927,401.03
3410.1000	53X	.00	.00	.00	.00	.00	.00
3410.2000	150X	-115,223.00	.00	-115,223.00	-15,003.06	-100,219.94	-100,219.94
3410.3000	250X	-1,603,468.35	.00	-1,603,468.35	-104,988.31	-1,498,480.04	-1,498,480.04

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3410.9000 450X	.11	.00	.11	.00	.11	.11
3410.9000 750NX	.00	.00	.00	.00	.00	.00
3410.9000 850X	.00	.00	.00	.00	.00	.00
ACCT 3410	-2,693,682.00 <sup>7</sup>	.00	-2,693,682.00 <sup>7</sup>	-167,581.10	-2,526,100.90	-2,526,100.90 <sup>F</sup>
3420.1000 350X	-7,682,491.67	-294.00	-7,682,785.67	-658,502.12	-7,023,989.55	-7,024,283.55
3420.1000 353X	305,681.16	.00	305,681.16	8,139.91	297,541.25	297,541.25
3420.9000 950NX	.00	.00	.00	.00	.00	.00
3420.9000 950X	.00	.00	.00	.00	.00	.00
ACCT 3420	-7,376,810.51 <sup>7</sup>	-294.00	-7,377,104.51 <sup>7</sup>	-650,362.21	-6,726,448.30	-6,726,742.30 <sup>F</sup>
	$\frac{12-4}{3}$					
3500.1000	.00	.00	.00	.00	.00	.00
ACCT 3500	.00	.00	.00	.00	.00	.00
4010.1100	.00	.00	.00	.00	.00	.00
4010.1110	.00	.00	.00	.00	.00	.00
4010.1120	.00	.00	.00	.00	.00	.00
4010.1200	.00	.00	.00	.00	.00	.00
4010.1210	.00	.00	.00	.00	.00	.00
4010.1220	.00	.00	.00	.00	.00	.00
4010.1290	.00	.00	.00	.00	.00	.00
4010.1300	.00	.00	.00	.00	.00	.00
4010.1310	.00	.00	.00	.00	.00	.00
4010.1320	.00	.00	.00	.00	.00	.00
4010.1330	.00	.00	.00	.00	.00	.00
4010.1401	.00	.00	.00	.00	.00	.00
4010.1402	.00	.00	.00	.00	.00	.00
4010.1404	.00	.00	.00	.00	.00	.00
4010.1405	.00	.00	.00	.00	.00	.00
4010.1407	.00	.00	.00	.00	.00	.00
4010.1408	.00	.00	.00	.00	.00	.00
4010.1409	.00	.00	.00	.00	.00	.00
4010.1410	.00	.00	.00	.00	.00	.00
4010.1412	.00	.00	.00	.00	.00	.00
4010.1413	.00	.00	.00	.00	.00	.00
4010.1499	47,089.83	.00	47,089.83	.00	47,089.83	47,089.83
4010.1600	.00	.00	.00	.00	.00	.00
4010.1720	.00	.00	.00	.00	.00	.00
4010.1730	.00	.00	.00	.00	.00	.00
4010.1750	.00	.00	.00	.00	.00	.00
4010.1760	.00	.00	.00	.00	.00	.00
4010.1790	.00	.00	.00	.00	.00	.00
4010.1800	.00	.00	.00	.00	.00	.00
4010.1900	.00	.00	.00	.00	.00	.00
4010.2100	.00	.00	.00	.00	.00	.00

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4010.2200	.00	.00	.00	.00	.00	.00
4010.2300	.00	.00	.00	.00	.00	.00
4010.2400	.00	.00	.00	.00	.00	.00
4010.2500	.00	.00	.00	.00	.00	.00
4010.2910	.00	.00	.00	.00	.00	.00
4010.2920	686.41	.00	686.41	.00	686.41	686.41
4010.2930	.00	.00	.00	.00	.00	.00
4010.2990	.00	.00	.00	.00	.00	.00
4010.3120	.00	.00	.00	.00	.00	.00
4010.3130	.00	.00	.00	.00	.00	.00
4010.3140	.00	.00	.00	.00	.00	.00
4010.3150	.00	.00	.00	.00	.00	.00
4010.3160	.00	.00	.00	.00	.00	.00
4010.3190	.00	.00	.00	.00	.00	.00
4010.3200	.00	.00	.00	.00	.00	.00
4010.3600	.00	.00	.00	.00	.00	.00
4010.3900	.00	.00	.00	.00	.00	.00
4010.5100	.00	.00	.00	.00	.00	.00
4010.5110	.00	.00	.00	.00	.00	.00
4010.5120	.00	.00	.00	.00	.00	.00
4010.5200	.00	.00	.00	.00	.00	.00
4010.5210	.00	.00	.00	.00	.00	.00
4010.5220	.00	.00	.00	.00	.00	.00
4010.5300	38,120.80	.00	38,120.80	.00	38,120.80	38,120.80
4010.6100	-702,614.01	.00	-702,614.01	.00	-702,614.01	-702,614.01
4010.6210	.00	.00	.00	.00	.00	.00
4010.6220	.00	.00	.00	.00	.00	.00
4010.6230	.00	.00	.00	.00	.00	.00
4010.6240	.00	.00	.00	.00	.00	.00
4010.6300	.00	.00	.00	.00	.00	.00
4010.6310	-1,870,900.51	.00	-1,870,900.51	.00	-1,870,900.51	-1,870,900.51
4010.6320	-148,311.80	.00	-148,311.80	.00	-148,311.80	-148,311.80
4010.6330	.00	.00	.00	.00	.00	.00
4010.6340	-7,769,660.44	.00	-7,769,660.44	.00	-7,769,660.44	-7,769,660.44
4010.6390	.00	.00	.00	.00	.00	.00
4010.6400	-44,922.48	.00	-44,922.48	.00	-44,922.48	-44,922.48
4010.6500	-497,284.10	.00	-497,284.10	.00	-497,284.10	-497,284.10
4010.6600	58,100.00	.00	58,100.00	.00	58,100.00	58,100.00
4010.6700	.00	.00	.00	.00	.00	.00
4010.6800	.00	.00	.00	.00	.00	.00
4010.6910	-20,000,000.00	.00	-20,000,000.00	.00	-20,000,000.00	-20,000,000.00
4010.6920	.00	.00	.00	.00	.00	.00
4010.6930	-2,070,518.75	.00	-2,070,518.75	.00	-2,070,518.75	-2,070,518.75
4010.6940	.00	.00	.00	.00	.00	.00
4010.6950	-82,882.20	.00	-82,882.20	.00	-82,882.20	-82,882.20
4010.6960	.00	.00	.00	.00	.00	.00
4010.6971	-592,123.43	.00	-592,123.43	.00	-592,123.43	-592,123.43
4010.6972	-82,351.77	.00	-82,351.77	.00	-82,351.77	-82,351.77
4010.6973	.00	.00	.00	.00	.00	.00
4010.6974	5,355.43	.00	5,355.43	.00	5,355.43	5,355.43
4010.6975	-473,169.90	.00	-473,169.90	.00	-473,169.90	-473,169.90

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4010.6980	.00	.00	.00	.00	.00	.00
4010.7103	.00	.00	.00	.00	.00	.00
4010.7105	.00	.00	.00	.00	.00	.00
4010.7106	.00	.00	.00	.00	.00	.00
4010.7107	.00	.00	.00	.00	.00	.00
4010.7108	.00	.00	.00	.00	.00	.00
4010.7109	.00	.00	.00	.00	.00	.00
4010.7110	.00	.00	.00	.00	.00	.00
4010.7111	.00	.00	.00	.00	.00	.00
4010.7112	.00	.00	.00	.00	.00	.00
4010.7114	.00	.00	.00	.00	.00	.00
4010.7115	.00	.00	.00	.00	.00	.00
4010.7117	.00	.00	.00	.00	.00	.00
4010.7118	.00	.00	.00	.00	.00	.00
4010.7119	.00	.00	.00	.00	.00	.00
4010.7124	.00	.00	.00	.00	.00	.00
4010.7125	.00	.00	.00	.00	.00	.00
4010.7126	.00	.00	.00	.00	.00	.00
4010.7127	.00	.00	.00	.00	.00	.00
4010.7201	.00	.00	.00	.00	.00	.00
4010.7203	.00	.00	.00	.00	.00	.00
4010.7204	.00	.00	.00	.00	.00	.00
4010.7205	.00	.00	.00	.00	.00	.00
4010.7206	.00	.00	.00	.00	.00	.00
4010.7207	.00	.00	.00	.00	.00	.00
4010.7208	.00	.00	.00	.00	.00	.00
4010.7209	.00	.00	.00	.00	.00	.00
4010.7210	.00	.00	.00	.00	.00	.00
4010.7212	.00	.00	.00	.00	.00	.00
4010.7213	.00	.00	.00	.00	.00	.00
4010.7215	.00	.00	.00	.00	.00	.00
4010.7217	.00	.00	.00	.00	.00	.00
4010.7218	.00	.00	.00	.00	.00	.00
4010.7219	.00	.00	.00	.00	.00	.00
4010.7220	.00	.00	.00	.00	.00	.00
4010.7221	.00	.00	.00	.00	.00	.00
4010.7224	.00	.00	.00	.00	.00	.00
4010.7225	.00	.00	.00	.00	.00	.00
4010.7301	.00	.00	.00	.00	.00	.00
4010.7302	.00	.00	.00	.00	.00	.00
4010.7303	.00	.00	.00	.00	.00	.00
4010.7304	.00	.00	.00	.00	.00	.00
4010.7305	.00	.00	.00	.00	.00	.00
4010.7306	.00	.00	.00	.00	.00	.00
4010.7307	.00	.00	.00	.00	.00	.00
4010.7308	.00	.00	.00	.00	.00	.00
4010.7309	.00	.00	.00	.00	.00	.00
4010.7310	.00	.00	.00	.00	.00	.00
4010.7311	.00	.00	.00	.00	.00	.00
4010.9110	.00	.00	.00	.00	.00	.00
4010.9120	.00	.00	.00	.00	.00	.00

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4010.9200		.00	.00	.00	.00	.00	.00
4010.9210		.00	.00	.00	.00	.00	.00
4010.9220		.00	.00	.00	.00	.00	.00
4010.9300		4,548.84	.00	4,548.84	.00	4,548.84	4,548.84
4010.9410		.00	.00	.00	.00	.00	.00
4010.9420		.00	.00	.00	.00	.00	.00
4010.9421		.00	.00	.00	.00	.00	.00
4010.9422		.00	.00	.00	.00	.00	.00
4010.9423		.00	.00	.00	.00	.00	.00
4010.9424		.00	.00	.00	.00	.00	.00
4010.9425		.00	.00	.00	.00	.00	.00
4010.9426		.00	.00	.00	.00	.00	.00
4010.9427		.00	.00	.00	.00	.00	.00
4010.9429		.00	.00	.00	.00	.00	.00
4010.9431		.00	.00	.00	.00	.00	.00
4010.9432		.00	.00	.00	.00	.00	.00
4010.9433		.00	.00	.00	.00	.00	.00
4010.9434		.00	.00	.00	.00	.00	.00
4010.9435		.00	.00	.00	.00	.00	.00
4010.9436		.00	.00	.00	.00	.00	.00
4010.9437		.00	.00	.00	.00	.00	.00
4010.9438		.00	.00	.00	.00	.00	.00
4010.9439		.00	.00	.00	.00	.00	.00
4010.9441		.00	.00	.00	.00	.00	.00
4010.9442		.00	.00	.00	.00	.00	.00
4010.9448		.00	.00	.00	.00	.00	.00
4010.9449		.00	.00	.00	.00	.00	.00
4010.9451		.00	.00	.00	.00	.00	.00
4010.9452		.00	.00	.00	.00	.00	.00
4010.9453		.00	.00	.00	.00	.00	.00
4010.9454		.00	.00	.00	.00	.00	.00
4010.9455		.00	.00	.00	.00	.00	.00
4010.9461		.00	.00	.00	.00	.00	.00
4010.9462		.00	.00	.00	.00	.00	.00
4010.9463		.00	.00	.00	.00	.00	.00
4010.9464		.00	.00	.00	.00	.00	.00
4010.9465		.00	.00	.00	.00	.00	.00
4010.9466		.00	.00	.00	.00	.00	.00
4010.9467		.00	.00	.00	.00	.00	.00
4010.9468		.00	.00	.00	.00	.00	.00
4010.9469		.00	.00	.00	.00	.00	.00
4010.9471		.00	.00	.00	.00	.00	.00
4010.9472		.00	.00	.00	.00	.00	.00
4010.9473		.00	.00	.00	.00	.00	.00
4010.9474		.00	.00	.00	.00	.00	.00
4010.9475		.00	.00	.00	.00	.00	.00
4010.9476		.00	.00	.00	.00	.00	.00
4010.9477		.00	.00	.00	.00	.00	.00
4010.9481		.00	.00	.00	.00	.00	.00
4010.9483		.00	.00	.00	.00	.00	.00
4010.9484		.00	.00	.00	.00	.00	.00

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4010.9485	.00	.00	.00	.00	.00	.00
4010.9491	.00	.00	.00	.00	.00	.00
4010.9492	.00	.00	.00	.00	.00	.00
4010.9493	.00	.00	.00	.00	.00	.00
4010.9510	.00	.00	.00	.00	.00	.00
4010.9511	.00	.00	.00	.00	.00	.00
4010.9512	.00	.00	.00	.00	.00	.00
4010.9520	.00	.00	.00	.00	.00	.00
4010.9530	.00	.00	.00	.00	.00	.00
4010.9610	.00	.00	.00	.00	.00	.00
4010.9620	.00	.00	.00	.00	.00	.00
4010.9630	.00	.00	.00	.00	.00	.00
4010.9640	.00	.00	.00	.00	.00	.00
4010.9641	.00	.00	.00	.00	.00	.00
4010.9642	.00	.00	.00	.00	.00	.00
4010.9643	.00	.00	.00	.00	.00	.00
4010.9644	.00	.00	.00	.00	.00	.00
4010.9645	.00	.00	.00	.00	.00	.00
4010.9646	.00	.00	.00	.00	.00	.00
4010.9650	.00	.00	.00	.00	.00	.00
4010.9660	.00	.00	.00	.00	.00	.00
4010.9670	.00	.00	.00	.00	.00	.00
4010.9680	.00	.00	.00	.00	.00	.00
4010.9691	.00	.00	.00	.00	.00	.00
4010.9692	.00	.00	.00	.00	.00	.00
4010.9693	.00	.00	.00	.00	.00	.00
4010.9694	.00	.00	.00	.00	.00	.00
4010.9695	.00	.00	.00	.00	.00	.00
4010.9696	.00	.00	.00	.00	.00	.00
4010.9697	.00	.00	.00	.00	.00	.00
4010.9699	.00	.00	.00	.00	.00	.00
4010.9710	.00	.00	.00	.00	.00	.00
4010.9711	.00	.00	.00	.00	.00	.00
4010.9712	.00	.00	.00	.00	.00	.00
4010.9719	.00	.00	.00	.00	.00	.00
4010.9741	.00	.00	.00	.00	.00	.00
4010.9751	.00	.00	.00	.00	.00	.00
4010.9760	.00	.00	.00	.00	.00	.00
4010.9761	.00	.00	.00	.00	.00	.00
4010.9762	.00	.00	.00	.00	.00	.00
4010.9769	.00	.00	.00	.00	.00	.00
4010.9771	.00	.00	.00	.00	.00	.00
4010.9772	.00	.00	.00	.00	.00	.00
4010.9774	.00	.00	.00	.00	.00	.00
4010.9775	.00	.00	.00	.00	.00	.00
ACCT 4010	-34,180,838.08 <i>f</i>	.00	-34,180,838.08 <i>f</i>	.00	-34,180,838.08	-34,180,838.08
4020.2110	.00	.00	.00	.00	.00	.00
4020.2120	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
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ACCT 4020	.00	.00	.00	.00	.00	.00
4030.1300	.00	.00	.00	.00	.00	.00
4030.1500	.00	.00	.00	.00	.00	.00
4030.1600	.00	.00	.00	.00	.00	.00
4030.1900	-77,313,504.14	.00	-77,313,504.14	.00	-77,313,504.14	-77,313,504.14
4030.2000	-10,774.00	.00	-10,774.00	.00	-10,774.00	-10,774.00
4030.2100	.00	.00	.00	.00	.00	.00
4030.2900	.00	.00	.00	.00	.00	.00
4030.3000	.00	.00	.00	.00	.00	.00
4030.4000	.00	.00	.00	.00	.00	.00
4030.5000	.00	.00	.00	.00	.00	.00
4030.9000	.00	.00	.00	.00	.00	.00
ACCT 4030	-77,324,278.14 <i>F</i>	.00	-77,324,278.14 <i>F</i>	.00	-77,324,278.14	-77,324,278.14
4040.2000	-28,758,551.00	.00	-28,758,551.00	-790,672.14	-27,967,878.86	-27,967,878.86
4040.3000	-429,466.99	.00	-429,466.99	-11,807.54	-417,659.45	-417,659.45
ACCT 4040	-29,188,017.99 <i>F</i>	.00	-29,188,017.99 <i>F</i>	-802,479.68	-28,385,538.31	-28,385,538.31
4050.1100	.00	.00	.00	.00	.00	.00
4050.1201	.00	.00	.00	.00	.00	.00
4050.1202	.00	.00	.00	.00	.00	.00
4050.9000	.00	.00	.00	.00	.00	.00
ACCT 4050	.00	.00	.00	.00	.00	.00
4060.0000	.00	.00	.00	.00	.00	.00
ACCT 4060	.00	.00	.00	.00	.00	.00
4070.1000	-176,533,312.99	.00	-176,533,312.99	.00	-176,533,312.99	-176,533,312.99
4070.2000	-9,998,405.38	.00	-9,998,405.38	.00	-9,998,405.38	-9,998,405.38
ACCT 4070	-186,531,718.37 <i>F</i>	.00	-186,531,718.37 <i>F</i>	.00	-186,531,718.37	-186,531,718.37
4080.1000	-3,372,337.77	.00	-3,372,337.77	.00	-3,372,337.77	-3,372,337.77
4080.2000	-7,398,715.18	.00	-7,398,715.18	.00	-7,398,715.18	-7,398,715.18
4080.3000	.00	.00	.00	.00	.00	.00
4080.4100	.00	.00	.00	.00	.00	.00
4080.4110	-5,973,205.32	.00	-5,973,205.32	.00	-5,973,205.32	-5,973,205.32
4080.4120	-1,968,674.81	.00	-1,968,674.81	.00	-1,968,674.81	-1,968,674.81
4080.4200	34,921.11	.00	34,921.11	.00	34,921.11	34,921.11

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4080.4300	1,061,697.39	.00	1,061,697.39	.00	1,061,697.39	1,061,697.39
4080.5000	-311,387.75	.00	-311,387.75	.00	-311,387.75	-311,387.75
4080.9000	-103,616.49	.00	-103,616.49	.00	-103,616.49	-103,616.49
ACCT 4080	-18,031,318.82	.00	-18,031,318.82	.00	-18,031,318.82	-18,031,318.82
4100.1100	-1.00	.00	-1.00	-.09	-.91	-.91
4100.1200	.00	.00	.00	.00	.00	.00
4100.1300	.00	.00	.00	.00	.00	.00
4100.1900	1,370,652.00	.00	1,370,652.00	289,454.29	1,081,197.71	1,081,197.71
4100.2100	.00	.00	.00	.00	.00	.00
4100.2200	.00	.00	.00	.00	.00	.00
4100.2900	173,610.00	.00	173,610.00	36,662.96	136,947.04	136,947.04
ACCT 4100	1,544,261.00	.00	1,544,261.00	326,117.16	1,218,143.84	1,218,143.84
4110.1000	-330.00	.00	-330.00	.00	-330.00	-330.00
4110.2000	942.00	.00	942.00	.00	942.00	942.00
ACCT 4110	612.00	.00	612.00	.00	612.00	612.00
4120.1000	597,145.50	-5,776,882.00	-5,179,736.50	.00	597,145.50	-5,179,736.50
4120.2000	.00	.00	.00	.00	.00	.00
4120.3000	-7,014,557.82	.00	-7,014,557.82	.00	-7,014,557.82	-7,014,557.82
4120.4000	-59,353,214.11	.00	-59,353,214.11	-6,158,629.28	-53,194,584.83	-53,194,584.83
4120.5100	.00	.00	.00	.00	.00	.00
4120.5900	.00	.00	.00	.00	.00	.00
4120.6000	.00	.00	.00	-2,556,421.59	2,556,421.59	2,556,421.59
4120.7000	.00	.00	.00	.00	.00	.00
4120.8000	.00	.00	.00	.00	.00	.00
4120.8100	.00	.00	.00	.00	.00	.00
4120.8200	.00	-38,000,000.00	-38,000,000.00	.00	.00	-38,000,000.00
4120.9000	138,456.17	-6,358,812.00	-6,220,355.83	.00	138,456.17	-6,220,355.83
ACCT 4120	-65,632,170.26	-50,135,694.00	-115,767,864.26	-8,715,050.87	-56,917,119.39	-107,052,813.39
4130.2000	.00	.00	.00	.00	.00	.00
4130.3110	.00	.00	.00	.00	.00	.00
4130.3121	.00	.00	.00	.00	.00	.00
4130.3122	.00	.00	.00	.00	.00	.00
4130.3210	.00	.00	.00	.00	.00	.00
4130.3221	.00	.00	.00	.00	.00	.00
4130.3222	.00	.00	.00	.00	.00	.00
4130.3310	.00	.00	.00	.00	.00	.00
4130.3320	.00	.00	.00	.00	.00	.00
4130.3321	.00	.00	.00	.00	.00	.00
4130.3322	10.25	.00	10.25	.00	10.25	10.25

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4130.3330	.00	.00	.00	.00	.00	.00
4130.3340	.00	.00	.00	.00	.00	.00
4130.3350	.00	.00	.00	.00	.00	.00
4130.9000	-2,100.00	.00	-2,100.00	.00	-2,100.00	-2,100.00
ACCT 4130	-2,089.75	.00	-2,089.75	.00	-2,089.75	-2,089.75
4210.2104	.00	.00	.00	.00	.00	.00
4210.2108	.00	.00	.00	.00	.00	.00
4210.2109	.00	.00	.00	.00	.00	.00
4210.2112	.00	.00	.00	.00	.00	.00
4210.2113	.00	.00	.00	.00	.00	.00
4210.2114	.00	.00	.00	.00	.00	.00
4210.2115	.00	.00	.00	.00	.00	.00
4210.2116	.00	.00	.00	.00	.00	.00
4210.2117	.00	.00	.00	.00	.00	.00
4210.2118	.00	.00	.00	.00	.00	.00
4210.2119	.00	.00	.00	.00	.00	.00
4210.2120	.00	.00	.00	.00	.00	.00
4210.2125	.00	.00	.00	.00	.00	.00
4210.2126	.00	.00	.00	.00	.00	.00
4210.2127	.00	.00	.00	.00	.00	.00
4210.2128	.00	.00	.00	.00	.00	.00
4210.2203	.00	.00	.00	.00	.00	.00
4210.2204	.00	.00	.00	.00	.00	.00
4210.2205	.00	.00	.00	.00	.00	.00
4210.2206	.00	.00	.00	.00	.00	.00
4210.2207	.00	.00	.00	.00	.00	.00
4210.2208	.00	.00	.00	.00	.00	.00
4210.2209	.00	.00	.00	.00	.00	.00
4210.2210	.00	.00	.00	.00	.00	.00
4210.2212	.00	.00	.00	.00	.00	.00
4210.2213	.00	.00	.00	.00	.00	.00
4210.2215	.00	.00	.00	.00	.00	.00
4210.2217	.00	.00	.00	.00	.00	.00
4210.2218	.00	.00	.00	.00	.00	.00
4210.2219	.00	.00	.00	.00	.00	.00
4210.2220	.00	.00	.00	.00	.00	.00
4210.2224	.00	.00	.00	.00	.00	.00
4210.2225	.00	.00	.00	.00	.00	.00
4210.2301	.00	.00	.00	.00	.00	.00
4210.2302	.00	.00	.00	.00	.00	.00
4210.2303	.00	.00	.00	.00	.00	.00
4210.2304	.00	.00	.00	.00	.00	.00
4210.2305	.00	.00	.00	.00	.00	.00
4210.2306	.00	.00	.00	.00	.00	.00
4210.2307	.00	.00	.00	.00	.00	.00
4210.2308	.00	.00	.00	.00	.00	.00
4210.2309	.00	.00	.00	.00	.00	.00
4210.2310	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 4210	.00	.00	.00	.00	.00	.00
4210.2511	-----	-----	-----	-----	-----	-----
4220.1003	.00	.00	.00	.00	.00	.00
4220.1005	.00	.00	.00	.00	.00	.00
4220.2003	.00	.00	.00	.00	.00	.00
4220.2004	.00	.00	.00	.00	.00	.00
4220.2005	.00	.00	.00	.00	.00	.00
4220.2006	.00	.00	.00	.00	.00	.00
4220.2007	.00	.00	.00	.00	.00	.00
4220.2008	.00	.00	.00	.00	.00	.00
4220.2009	.00	.00	.00	.00	.00	.00
ACCT 4220	.00	.00	.00	.00	.00	.00
4230.1001	.00	.00	.00	.00	.00	.00
4230.1002	.00	.00	.00	.00	.00	.00
4230.1004	.00	.00	.00	.00	.00	.00
4230.1005	.00	.00	.00	.00	.00	.00
4230.1008	.00	.00	.00	.00	.00	.00
4230.1011	.00	.00	.00	.00	.00	.00
4230.1012	.00	.00	.00	.00	.00	.00
4230.1013	.00	.00	.00	.00	.00	.00
4230.1019	.00	.00	.00	.00	.00	.00
4230.1020	.00	.00	.00	.00	.00	.00
4230.1021	.00	.00	.00	.00	.00	.00
4230.1022	.00	.00	.00	.00	.00	.00
4230.2004	.00	.00	.00	.00	.00	.00
4230.2006	.00	.00	.00	.00	.00	.00
4230.2010	.00	.00	.00	.00	.00	.00
4230.2012	.00	.00	.00	.00	.00	.00
4230.2013	.00	.00	.00	.00	.00	.00
4230.2017	.00	.00	.00	.00	.00	.00
4230.2018	.00	.00	.00	.00	.00	.00
4230.3001	.00	.00	.00	.00	.00	.00
4230.3002	.00	.00	.00	.00	.00	.00
4230.3003	.00	.00	.00	.00	.00	.00
4230.3004	.00	.00	.00	.00	.00	.00
4230.3005	.00	.00	.00	.00	.00	.00
4230.3006	.00	.00	.00	.00	.00	.00
4230.3007	.00	.00	.00	.00	.00	.00
4230.3008	.00	.00	.00	.00	.00	.00
4230.3009	.00	.00	.00	.00	.00	.00
4230.3010	.00	.00	.00	.00	.00	.00
4230.3011	.00	.00	.00	.00	.00	.00
ACCT 4230	.00	.00	.00	.00	.00	.00

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4250.0000	.00	.00	.00	.00	.00	.00
ACCT 4250	.00	.00	.00	.00	.00	.00
4260.9400	.00	.00	.00	.00	.00	.00
ACCT 4260	.00	.00	.00	.00	.00	.00
4270.0000	.00	.00	.00	.00	.00	.00
ACCT 4270	.00	.00	.00	.00	.00	.00
4310.0000	.00	.00	.00	.00	.00	.00
4310.1000	.00	.00	.00	.00	.00	.00
4310.3000	.00	.00	.00	.00	.00	.00
4310.4100	.00	.00	.00	.00	.00	.00
4310.4200	.00	.00	.00	.00	.00	.00
4310.4300	.00	.00	.00	.00	.00	.00
4310.5100	.00	.00	.00	.00	.00	.00
4310.5200	.00	.00	.00	.00	.00	.00
4310.5300	.00	.00	.00	.00	.00	.00
4310.5400	.00	.00	.00	.00	.00	.00
4310.5500	.00	.00	.00	.00	.00	.00
4310.5510	.00	.00	.00	.00	.00	.00
4310.5520	.00	.00	.00	.00	.00	.00
4310.5600	.00	.00	.00	.00	.00	.00
4310.5610	.00	.00	.00	.00	.00	.00
4310.5620	.00	.00	.00	.00	.00	.00
4310.5700	.00	.00	.00	.00	.00	.00
4310.5800	.00	.00	.00	.00	.00	.00
4310.8000	.00	-9,999,999.74	-9,999,999.74	.00	.00	-9,999,999.74
4310.9000	.00	.00	.00	.00	.00	.00
ACCT 4310	.00	-9,999,999.74	-9,999,999.74	.00	.00	-9,999,999.74
4320.0000	-109,881,986.79	240,858.00	-109,641,128.79	-508,753.60	-109,373,233.19	-109,132,375.19
4320.1000	.00	.00	.00	.00	.00	.00
4320.2000	.00	.00	.00	.00	.00	.00
4320.3000	.00	.00	.00	.00	.00	.00
ACCT 4320	-109,881,986.79	240,858.00	-109,641,128.79	-508,753.60	-109,373,233.19	-109,132,375.19
4330.0000	.00	.00	.00	.00	.00	.00
ACCT 4330	.00	.00	.00	.00	.00	.00

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4340.1110	-853,280,089.89	12,298,728.00 ✓	-840,981,361.89	-11,018,800.86	-842,261,289.03	-829,962,561.03
4340.1111	.00	.00	.00	.00	.00	.00
4340.1112	.00	.00	.00	.00	.00	.00
4340.1113	.00	.00	.00	.00	.00	.00
4340.1120	.00	11,103,715.00 ✓	-11,103,715.00	.00	.00	-11,103,715.00
4340.1121	.00	.00	.00	.00	.00	.00
4340.1122	.00	.00	.00	.00	.00	.00
4340.1210	-103,199,440.25	-677,807.00 ✓	-103,877,247.25	-1,332,662.12	-101,866,778.13	-102,544,585.13
4340.1211	.00	.00	.00	.00	.00	.00
4340.1212	.00	.00	.00	.00	.00	.00
4340.1213	.00	.00	.00	.00	.00	.00
4340.1220	.00	-1,301,929.00 ✓	-1,301,929.00	.00	.00	-1,301,929.00
4340.1221	.00	.00	.00	.00	.00	.00
4340.2110	14,658,322.00	.00	14,658,322.00	935,967.50	13,722,354.50	13,722,354.50
4340.2120	-15,467,936.00	.00	-15,467,936.00	-214,914.70	-15,253,021.30	-15,253,021.30
4340.2140	.00	.00	.00	.00	.00	.00
4340.2150	.00	.00	.00	.00	.00	.00
4340.2190	110,262,454.29	39,370,676.00 ✓	149,633,130.29	7,973,078.07	102,289,376.22	141,660,052.22
4340.2210	2,567,914.00	.00	2,567,914.00	163,967.20	2,403,946.80	2,403,946.80
4340.2220	-1,544,960.00	.00	-1,544,960.00	-21,465.98	-1,523,494.02	-1,523,494.02
4340.2240	.00	.00	.00	.00	.00	.00
4340.2250	.00	.00	.00	.00	.00	.00
4340.2290	15,927,912.00	3,739,199.00 ✓	19,667,111.00	1,151,747.32	14,776,164.68	18,515,363.68
ACCT 4340	-830,075,823.85 <sup>†</sup>	42,325,152.00	-787,750,671.85 <sup>†</sup>	-2,363,083.57	-827,712,740.28	-785,387,588.28 + 1218,143.84 <sup>(P27)</sup> = (784,169,444.16)
4341.0000	102,952,811.00	22,812,792.00 ✓	125,765,603.00	.00	102,952,811.00	125,765,603.00
ACCT 4341	102,952,811.00 <sup>†</sup>	22,812,792.00	125,765,603.00 <sup>†</sup>	.00	102,952,811.00	125,765,603.00
4350.2100	7,849.00	-208,523.00 ✓	-200,674.00	.00	7,849.00	-200,674.00
4350.2200	1,251.00	-147,703.00 ✓	-146,452.00	.00	1,251.00	-146,452.00
ACCT 4350	9,100.00 <sup>†</sup>	-356,226.00	-347,126.00 <sup>†</sup>	.00	9,100.00	-347,126.00
4360.0000	.00	.00	.00	.00	.00	.00
4360.1000	-456,051.45	.00	-456,051.45	.00	-456,051.45	-456,051.45
4360.2000	.00	.00	.00	.00	.00	.00
4360.3100	.00	.00	.00	.00	.00	.00
4360.3200	.00	.00	.00	.00	.00	.00
4360.4000	.00	.00	.00	.00	.00	.00
4360.5000	-246,429.87	.00	-246,429.87	-13,120.45	-233,309.42	-233,309.42
4360.8000 Restructure	.00	.00	.00	-150,772,141.50	150,772,141.50	150,772,141.50
4360.9800	.00	58,829,769.00 ✓	-58,829,769.00	-232.84	232.84	-58,829,536.16
4360.9900	-15,585.10	.00	-15,585.10	-1,295,015.01	1,279,429.91	1,279,429.91
ACCT 4360	-718,066.42 <sup>†</sup>	-58,829,769.00	-59,547,835.42 <sup>†</sup>	-152,080,509.80	151,362,443.38	92,532,674.38

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4361.0000	-198,078,774.00	14,952,581.00	213,031,355.00	.00	-198,078,774.00	-213,031,355.00
ACCT 4361	-198,078,774.00	-14,952,581.00	-213,031,355.00	.00	-198,078,774.00	-213,031,355.00
4510.1000	.00	.00	.00	.00	.00	.00
4510.3000	.00	.00	.00	.00	.00	.00
ACCT 4510	.00	.00	.00	.00	.00	.00
4520.0000	.00	.00	.00	.00	.00	.00
4520.1000	.00	.00	.00	.00	.00	.00
4520.9000	.00	.00	.00	.00	.00	.00
ACCT 4520	.00	.00	.00	.00	.00	.00
4540.1000	.00	.00	.00	.00	.00	.00
4540.9000	.00	.00	.00	.00	.00	.00
ACCT 4540	.00	.00	.00	.00	.00	.00
4550.1100	.00	.00	.00	.00	.00	.00
4550.1110	.00	.00	.00	.00	.00	.00
4550.1120	.00	.00	.00	.00	.00	.00
4550.2100	.00	.00	.00	.00	.00	.00
4550.2200	.00	.00	.00	.00	.00	.00
4550.2900	.00	.00	.00	.00	.00	.00
ACCT 4550	.00	.00	.00	.00	.00	.00
8701.1100	15,330,362.00	.00	15,330,362.00	.00	15,330,362.00	15,330,362.00
8701.1200	-4,967,552.00	.00	-4,967,552.00	.00	-4,967,552.00	-4,967,552.00
8701.2110	4,669,480.74	.00	4,669,480.74	.00	4,669,480.74	4,669,480.74
8701.2120	146,196.04	.00	146,196.04	.00	146,196.04	146,196.04
8701.2210	.00	.00	.00	.00	.00	.00
8701.2220	1,285,830.72	.00	1,285,830.72	.00	1,285,830.72	1,285,830.72
8701.2310	.00	.00	.00	.00	.00	.00
8701.2910	81,070.75	.00	81,070.75	.00	81,070.75	81,070.75
8701.2920	.00	.00	.00	.00	.00	.00
8701.3100	12,065,127.73	.00	12,065,127.73	.00	12,065,127.73	12,065,127.73
8701.3200	7,302,092.23	.00	7,302,092.23	.00	7,302,092.23	7,302,092.23
8701.4100	60,835,734.94	.00	60,835,734.94	.00	60,835,734.94	60,835,734.94
8701.4200	22,002,388.25	.00	22,002,388.25	.00	22,002,388.25	22,002,388.25
8701.5100	42,609,877.00	.00	42,609,877.00	.00	42,609,877.00	42,609,877.00
8701.5200	14,240,693.96	.00	14,240,693.96	.00	14,240,693.96	14,240,693.96
8701.6100	-135,591,653.16	.00	-135,591,653.16	.00	-135,591,653.16	-135,591,653.16
8701.6200	-40,009,649.20	.00	-40,009,649.20	.00	-40,009,649.20	-40,009,649.20

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
8701.8110	42,309,240.00	.00	42,309,240.00	.00	42,309,240.00	42,309,240.00
8701.8120	11,110,103.00	.00	11,110,103.00	.00	11,110,103.00	11,110,103.00
8701.8210	743,736.00	.00	743,736.00	.00	743,736.00	743,736.00
8701.8220	155,064.00	.00	155,064.00	.00	155,064.00	155,064.00
8701.8310	464,832.00	.00	464,832.00	.00	464,832.00	464,832.00
8701.8320	96,912.00	.00	96,912.00	.00	96,912.00	96,912.00
8701.9100	-43,517,808.00	.00	-43,517,808.00	.00	-43,517,808.00	-43,517,808.00
8701.9200	-11,362,079.00	.00	-11,362,079.00	.00	-11,362,079.00	-11,362,079.00
ACCT 8701	.00 <i>f</i>	.00	.00 <i>f</i>	.00	.00	.00
8705.1100	43,452,964.27	.00	43,452,964.27	.00	43,452,964.27	43,452,964.27
8705.1200	-43,452,964.27	.00	-43,452,964.27	.00	-43,452,964.27	-43,452,964.27
8705.2100	3,564,236.76	.00	3,564,236.76	.00	3,564,236.76	3,564,236.76
8705.2200	-3,564,236.76	.00	-3,564,236.76	.00	-3,564,236.76	-3,564,236.76
8705.3100	5,837,516.93	.00	5,837,516.93	.00	5,837,516.93	5,837,516.93
8705.3200	-5,837,516.93	.00	-5,837,516.93	.00	-5,837,516.93	-5,837,516.93
8705.4100	11,283,248.09	.00	11,283,248.09	.00	11,283,248.09	11,283,248.09
8705.4200	-11,283,248.09	.00	-11,283,248.09	.00	-11,283,248.09	-11,283,248.09
8705.5100	12,636,079.32	.00	12,636,079.32	.00	12,636,079.32	12,636,079.32
8705.5200	-12,636,079.32	.00	-12,636,079.32	.00	-12,636,079.32	-12,636,079.32
8705.6100	6,993,153.45	.00	6,993,153.45	.00	6,993,153.45	6,993,153.45
8705.6200	-6,993,153.45	.00	-6,993,153.45	.00	-6,993,153.45	-6,993,153.45
8705.7100	11,160,714.11	.00	11,160,714.11	.00	11,160,714.11	11,160,714.11
8705.7200	-11,160,714.11	.00	-11,160,714.11	.00	-11,160,714.11	-11,160,714.11
8705.8100	25,656,084.75	.00	25,656,084.75	.00	25,656,084.75	25,656,084.75
8705.8200	-25,656,084.75	.00	-25,656,084.75	.00	-25,656,084.75	-25,656,084.75
ACCT 8705	.00 <i>f</i>	.00	.00 <i>f</i>	.00	.00	.00
8710.1100	304,787,464.31	.00	304,787,464.31	.00	304,787,464.31	304,787,464.31
8710.1200	-304,787,464.31	.00	-304,787,464.31	.00	-304,787,464.31	-304,787,464.31
8710.2100	9,427,993.70	.00	9,427,993.70	.00	9,427,993.70	9,427,993.70
8710.2200	-9,427,993.70	.00	-9,427,993.70	.00	-9,427,993.70	-9,427,993.70
8710.3100	31,541,481.49	.00	31,541,481.49	.00	31,541,481.49	31,541,481.49
8710.3200	-31,541,481.49	.00	-31,541,481.49	.00	-31,541,481.49	-31,541,481.49
8710.4100	50,463,652.82	.00	50,463,652.82	.00	50,463,652.82	50,463,652.82
8710.4200	-50,463,652.82	.00	-50,463,652.82	.00	-50,463,652.82	-50,463,652.82
8710.5100	43,292,863.44	.00	43,292,863.44	.00	43,292,863.44	43,292,863.44
8710.5200	-43,292,863.44	.00	-43,292,863.44	.00	-43,292,863.44	-43,292,863.44
8710.6100	11,289,054.05	.00	11,289,054.05	.00	11,289,054.05	11,289,054.05
8710.6200	-11,289,054.05	.00	-11,289,054.05	.00	-11,289,054.05	-11,289,054.05
8710.7100	36,958,263.12	.00	36,958,263.12	.00	36,958,263.12	36,958,263.12
8710.7200	-36,958,263.12	.00	-36,958,263.12	.00	-36,958,263.12	-36,958,263.12
8710.8100	142,211,522.06	.00	142,211,522.06	.00	142,211,522.06	142,211,522.06
8710.8200	-142,211,522.06	.00	-142,211,522.06	.00	-142,211,522.06	-142,211,522.06
ACCT 8710	.00 <i>f</i>	.00	.00 <i>f</i>	.00	.00	.00

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9001.1001	33,370.28	.00	33,370.28	.00	33,370.28	33,370.28
9001.1002	.00	.00	.00	.00	.00	.00
9001.1003	94,713.10	.00	94,713.10	.00	94,713.10	94,713.10
9001.1004	18,690.63	.00	18,690.63	.00	18,690.63	18,690.63
9001.1005	22,808.16	.00	22,808.16	.00	22,808.16	22,808.16
9001.1006	36,191.76	.00	36,191.76	.00	36,191.76	36,191.76
9001.1007	40,568.90	.00	40,568.90	.00	40,568.90	40,568.90
9001.1008	28,824.08	.00	28,824.08	.00	28,824.08	28,824.08
9001.1009	48,580.63	.00	48,580.63	.00	48,580.63	48,580.63
9001.1010	413,203.59	.00	413,203.59	.00	413,203.59	413,203.59
9001.1120	.00	.00	.00	.00	.00	.00
9001.1140	.00	.00	.00	.00	.00	.00
9001.1150	.00	.00	.00	.00	.00	.00
9001.1170	.00	.00	.00	.00	.00	.00
9001.1180	.00	.00	.00	.00	.00	.00
9001.1210	.00	.00	.00	.00	.00	.00
9001.1220	.00	.00	.00	.00	.00	.00
9001.1230	.00	.00	.00	.00	.00	.00
9001.1240	.00	.00	.00	.00	.00	.00
9001.1250	.00	.00	.00	.00	.00	.00
9001.1260	.00	.00	.00	.00	.00	.00
9001.2001	.00	.00	.00	.00	.00	.00
9001.2002	-302,605,391.26	.00	-302,605,391.26	.00	-302,605,391.26	-302,605,391.26
9001.2003	.00	.00	.00	.00	.00	.00
9001.2004	.00	.00	.00	.00	.00	.00
9001.2005	.00	.00	.00	.00	.00	.00
9001.2006	.00	.00	.00	.00	.00	.00
9001.2007	.00	.00	.00	.00	.00	.00
9001.2008	.00	.00	.00	.00	.00	.00
9001.2009	.00	.00	.00	.00	.00	.00
9001.2010	.00	.00	.00	.00	.00	.00
9001.2012	-7,462,873.35	.00	-7,462,873.35	.00	-7,462,873.35	-7,462,873.35
9001.2013	.00	.00	.00	.00	.00	.00
9001.2014	.00	.00	.00	.00	.00	.00
9001.2015	.00	.00	.00	.00	.00	.00
9001.2016	.00	.00	.00	.00	.00	.00
9001.2017	.00	.00	.00	.00	.00	.00
9001.2018	.00	.00	.00	.00	.00	.00
9001.2019	.00	.00	.00	.00	.00	.00
9001.2020	-1,430,168,856.70	.00	-1,430,168,856.70	.00	-1,430,168,856.70	-1,430,168,856.70
9001.2021	5,916,549.78	.00	5,916,549.78	.00	5,916,549.78	5,916,549.78
9001.2023	5,862,579.33	.00	5,862,579.33	.00	5,862,579.33	5,862,579.33
9001.2024	2,720,442.32	.00	2,720,442.32	.00	2,720,442.32	2,720,442.32
9001.2025	2,887,153.50	.00	2,887,153.50	.00	2,887,153.50	2,887,153.50
9001.2026	4,758,279.98	.00	4,758,279.98	.00	4,758,279.98	4,758,279.98
9001.2027	3,784,920.02	.00	3,784,920.02	.00	3,784,920.02	3,784,920.02
9001.2028	1,952,504.64	.00	1,952,504.64	.00	1,952,504.64	1,952,504.64
9001.2029	3,005,069.42	.00	3,005,069.42	.00	3,005,069.42	3,005,069.42
9001.2030	.00	.00	.00	.00	.00	.00
9001.2031	.00	.00	.00	.00	.00	.00
9001.2032	-716,082,229.56	.00	-716,082,229.56	.00	-716,082,229.56	-716,082,229.56

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9001.2034	.00	.00	.00	.00	.00	.00
9001.2035	.00	.00	.00	.00	.00	.00
9001.2036	.00	.00	.00	.00	.00	.00
9001.2037	.00	.00	.00	.00	.00	.00
9001.2038	.00	.00	.00	.00	.00	.00
9001.2039	.00	.00	.00	.00	.00	.00
9001.2040	.00	.00	.00	.00	.00	.00
9001.2041	.00	.00	.00	.00	.00	.00
9001.2042	-415,533.54	.00	-415,533.54	.00	-415,533.54	-415,533.54
9001.2043	.00	.00	.00	.00	.00	.00
9001.2045	.00	.00	.00	.00	.00	.00
9001.2046	.00	.00	.00	.00	.00	.00
9001.2047	.00	.00	.00	.00	.00	.00
9001.2048	.00	.00	.00	.00	.00	.00
9001.2049	.00	.00	.00	.00	.00	.00
9001.2050	.00	.00	.00	.00	.00	.00
9001.2051	.00	.00	.00	.00	.00	.00
9001.2052	-2,255,582.67	.00	-2,255,582.67	.00	-2,255,582.67	-2,255,582.67
9001.2053	.00	.00	.00	.00	.00	.00
9001.2054	.00	.00	.00	.00	.00	.00
9001.2056	.00	.00	.00	.00	.00	.00
9001.2057	.00	.00	.00	.00	.00	.00
9001.2058	.00	.00	.00	.00	.00	.00
9001.2059	.00	.00	.00	.00	.00	.00
9001.2060	.00	.00	.00	.00	.00	.00
9001.2061	.00	.00	.00	.00	.00	.00
9001.2062	-2,115,167.45	.00	-2,115,167.45	.00	-2,115,167.45	-2,115,167.45
9001.2063	.00	.00	.00	.00	.00	.00
9001.2064	.00	.00	.00	.00	.00	.00
9001.2065	.00	.00	.00	.00	.00	.00
9001.2067	.00	.00	.00	.00	.00	.00
9001.2068	.00	.00	.00	.00	.00	.00
9001.2069	.00	.00	.00	.00	.00	.00
9001.2070	.00	.00	.00	.00	.00	.00
9001.2071	.00	.00	.00	.00	.00	.00
9001.2072	-3,685,070.05	.00	-3,685,070.05	.00	-3,685,070.05	-3,685,070.05
9001.2073	.00	.00	.00	.00	.00	.00
9001.2074	.00	.00	.00	.00	.00	.00
9001.2075	.00	.00	.00	.00	.00	.00
9001.2076	.00	.00	.00	.00	.00	.00
9001.2078	.00	.00	.00	.00	.00	.00
9001.2079	.00	.00	.00	.00	.00	.00
9001.2080	.00	.00	.00	.00	.00	.00
9001.2081	.00	.00	.00	.00	.00	.00
9001.2082	-2,655,966.35	.00	-2,655,966.35	.00	-2,655,966.35	-2,655,966.35
9001.2083	.00	.00	.00	.00	.00	.00
9001.2084	.00	.00	.00	.00	.00	.00
9001.2085	.00	.00	.00	.00	.00	.00
9001.2086	.00	.00	.00	.00	.00	.00
9001.2087	.00	.00	.00	.00	.00	.00
9001.2089	.00	.00	.00	.00	.00	.00

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BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT  
FLORIDA  
BALANCE SHEET  
ENDING PERIOD 12/94

ACCT SRC FRC	
9001.2090	.00
9001.2091	.00
9001.2092	.00
9001.2093	.00
9001.2094	.00
9001.2095	.00
9001.2096	.00
9001.2097	.00
9001.2098	.00
9001.2124	.00
9001.2125	.00
9001.2127	.00
9001.2128	.00
9001.2142	.00
9001.2145	.00
9001.2147	.00
9001.2148	.00
9001.2152	.00
9001.2154	.00
9001.2157	.00
9001.2158	.00
9001.2172	.00
9001.2174	.00
9001.2175	.00
9001.2178	.00
9001.2182	.00
9001.2184	.00
9001.2185	.00
9001.2187	.00
9001.2212	.00
9001.2213	.00
9001.2214	.00
9001.2215	.00
9001.2216	.00
9001.2221	.00
9001.2223	.00
9001.2224	.00
9001.2225	.00
9001.2226	.00
9001.2231	.00
9001.2232	.00
9001.2234	.00
9001.2235	.00
9001.2236	.00
9001.2241	.00
9001.2242	.00
9001.2243	.00
9001.2245	.00
9001.2246	.00
9001.2251	.00
9001.2252	.00

MR BOOKS

-2,483,818.07

OFFBOOK

-2,483,818.07

FR BOOKS

-2,483,818.07

NONREG

MR-REGULATED

-2,483,818.07

FR-REGULATED

-2,483,818.07

236

DATE 02/18/95  
TIME 11:00:34

BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
9001.2253	.00	.00	.00	.00	.00	.00
9001.2254	.00	.00	.00	.00	.00	.00
9001.2256	.00	.00	.00	.00	.00	.00
9001.2261	.00	.00	.00	.00	.00	.00
9001.2262	.00	.00	.00	.00	.00	.00
9001.2263	.00	.00	.00	.00	.00	.00
9001.2264	.00	.00	.00	.00	.00	.00
9001.2265	.00	.00	.00	.00	.00	.00
9001.3000	-5,290,366.38	.00	-5,290,366.38	.00	-5,290,366.38	-5,290,366.38
9001.9000	2,795,559,934.81	-1,030,372.00	2,794,529,562.81	.00	2,795,559,934.81	2,794,529,562.81
ACCT 9001	351,963,529.55	-1,030,372.00	350,933,157.55	.00	351,963,529.55	350,933,157.55
	(736,951)		(736,951)			(736,951)
9002.1000	.00	.00	.00	.00	.00	.00
9002.2000	.00	.00	.00	.00	.00	.00
9002.2100	.00	.00	.00	.00	.00	.00
9002.2200	.00	.00	.00	.00	.00	.00
9002.3000	.00	.00	.00	.00	.00	.00
9002.4000	.00	.00	.00	.00	.00	.00
9002.5000	.00	.00	.00	.00	.00	.00
9002.6000	.00	.00	.00	.00	.00	.00
ACCT 9002	.00	.00	.00	.00	.00	.00
9003.1000	.00	.00	.00	.00	.00	.00
9003.2000	.00	.00	.00	.00	.00	.00
ACCT 9003	.00	.00	.00	.00	.00	.00
9004.1111	.00	.00	.00	.00	.00	.00
9004.1112	194,495.06	.00	194,495.06	.00	194,495.06	194,495.06
9004.1120	.00	.00	.00	.00	.00	.00
9004.1130	.00	.00	.00	.00	.00	.00
9004.1140	.00	.00	.00	.00	.00	.00
9004.1200	.00	.00	.00	.00	.00	.00
9004.1300	.00	.00	.00	.00	.00	.00
9004.1400	.00	.00	.00	.00	.00	.00
9004.1500	.00	.00	.00	.00	.00	.00
9004.1810	.00	.00	.00	.00	.00	.00
9004.1820	.00	.00	.00	.00	.00	.00
9004.1831	.00	.00	.00	.00	.00	.00
9004.1832	.00	.00	.00	.00	.00	.00
9004.2000	-5,314.19	.00	-5,314.19	.00	-5,314.19	-5,314.19
9004.3100	58.74	.00	58.74	.00	58.74	58.74
9004.3200	-4.26	.00	-4.26	.00	-4.26	-4.26
9004.3300	.00	.00	.00	.00	.00	.00
ACCT 9004	189,235.35	.00	189,235.35	.00	189,235.35	189,235.35

B/S  
Lid

351,224.57

237

THE BELL TELEPHONE COMPANY

1700 155337

7 placed to MR ledger

7 placed to OFFBOOK

7 placed to RE ledger

11

7 placed to MR ledger

12

7 placed to OFFBOOK

13

7 placed to RE ledger

DATE 02/18/95  
TIME 11:00:39

BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT  
FLORIDA  
BALANCE SHEET  
ENDING PERIOD 12/94

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
9999.0000	-4,914,064,165.60	81,455,768.75	-4,832,608,396.85	.00	-4,914,064,165.60	-4,832,608,396.85
ACCT 9999	-4,914,064,165.60	81,455,768.75	-4,832,608,396.85	.00	-4,914,064,165.60	-4,832,608,396.85
GRAND TOTAL	10,352,201,159.43	-38,916,510.74	10,313,284,648.69	13,431,650.90	10,338,769,508.53	10,299,852,997.79

B/S Ledger

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BellSouth Bell  
Display Balance Sheet  
Report ended 10/31/94

12/12/95  
10/10/95

7/13/95

DATE 02/18/95  
TIME 11:08:26

BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT

PAGE 1

FLORIDA  
INCOME STATEMENT - 12 MONTHS  
ENDING PERIOD 12/94

*Total Service Revenue = SA =* 64,154,903,949.13 *it*

ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5001.1100	-491,655,970.96	.00	-491,655,970.96	-257.10	-491,655,713.86	-491,655,713.86
5001.1300	-16,778,892.18	.00	-16,778,892.18	.00	-16,778,892.18	-16,778,892.18
5001.2100	-428,111,386.16	.00	-428,111,386.16	.23	-428,111,386.39	-428,111,386.39
5001.2300	-16,945,296.21	.00	-16,945,296.21	.00	-16,945,296.21	-16,945,296.21
5001.3100	-1,934,198.15	.00	-1,934,198.15	.00	-1,934,198.15	-1,934,198.15
5001.9110	300,336.75	.00	300,336.75	.00	300,336.75	300,336.75
5001.9130	-397,874.36	.00	-397,874.36	.00	-397,874.36	-397,874.36
5001.9210	-4,149.72	.00	-4,149.72	.00	-4,149.72	-4,149.72
5001.9230	.00	.00	.00	.00	.00	.00
5001.9900	-169,496.38	.00	-169,496.38	.00	-169,496.38	-169,496.38
ACCT 5001	-955,696,927.37 <i>A</i>	.00	-955,696,927.37 <i>A</i>	-256.87	-955,696,670.50	-955,696,670.50
5002.1100	-450,288.51	.00	-450,288.51	.00	-450,288.51	-450,288.51
5002.1300	141,686.18	.00	141,686.18	.00	141,686.18	141,686.18
5002.2100	-12,266,032.07	.00	-12,266,032.07	.00	-12,266,032.07	-12,266,032.07
5002.2300	836.08	.00	836.08	.00	836.08	836.08
5002.3100	.00	.00	.00	.00	.00	.00
5002.3300	.00	.00	.00	.00	.00	.00
ACCT 5002	-12,573,798.32 <i>A</i>	.00	-12,573,798.32 <i>A</i>	.00	-12,573,798.32	-12,573,798.32
5004.1000	-1,474,815.59	.00	-1,474,815.59	.00	-1,474,815.59	-1,474,815.59
5004.3000	-53,345.26	.00	-53,345.26	.00	-53,345.26	-53,345.26
ACCT 5004	-1,528,160.85 <i>A</i>	.00	-1,528,160.85 <i>A</i>	.00	-1,528,160.85	-1,528,160.85
5010.1100	-38,739,481.85	.00	-38,739,481.85	.00	-38,739,481.85	-38,739,481.85
5010.1200	-19,189,383.72	.00	-19,189,383.72	.00	-19,189,383.72	-19,189,383.72
5010.2100	.00	.00	.00	.00	.00	.00
5010.3110	.00	.00	.00	.00	.00	.00
5010.3130	.00	.00	.00	.00	.00	.00
5010.3210	-9,570,561.67	.00	-9,570,561.67	.00	-9,570,561.67	-9,570,561.67
5010.3230	-4,114,849.66	.00	-4,114,849.66	.00	-4,114,849.66	-4,114,849.66
5010.3240	-5,000,023.31	.00	-5,000,023.31	.00	-5,000,023.31	-5,000,023.31
5010.4100	.00	.00	.00	.00	.00	.00
5010.5100	-3,491,728.44	.00	-3,491,728.44	.00	-3,491,728.44	-3,491,728.44
5010.5200	-1,859,793.35	.00	-1,859,793.35	.00	-1,859,793.35	-1,859,793.35
5010.5210	.00	.00	.00	.00	.00	.00
5010.5290	.00	.00	.00	.00	.00	.00
5010.9000	.00	.00	.00	.00	.00	.00
ACCT 5010	-81,965,822.00 <i>A</i>	.00	-81,965,822.00 <i>A</i>	.00	-81,965,822.00	-81,965,822.00
5040.1100 <i>ES</i>	.00	.00	.00	.00	.00	.00
5040.1200	-1,112,072.55	.00	-1,112,072.55	.00	-1,112,072.55	-1,112,072.55
5040.2110 <i>ES</i>	.00	.00	.00	.00	.00	.00

*PRC*

*12-3  
12*

DATE 02/18/95  
TIME 11:08:33

BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT  
FLORIDA  
INCOME STATEMENT-12 MONTHS  
ENDING PERIOD 12/94

PAGE  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5040.2120 <i>is</i>	.00	.00	.00	.00	.00	.00
5040.2210	-5,568,108.04	.00	-5,568,108.04	.00	-5,568,108.04	-5,568,108.04
5040.2220	-9,810,832.10	.00	-9,810,832.10	.23	-9,810,832.33	-9,810,832.33
5040.2230	.00	.00	.00	.00	.00	.00
5040.2240	-938,206.45	.00	-938,206.45	.00	-938,206.45	-938,206.45
5040.3100 <i>is</i>	42.48	.00	42.48	.00	42.48	42.48
5040.3200	-13,297.80	.00	-13,297.80	.00	-13,297.80	-13,297.80
5040.4100 <i>is</i>	.00	.00	.00	.00	.00	.00
5040.4200	-50,004.37	.00	-50,004.37	.00	-50,004.37	-50,004.37
5040.5100 <i>is</i>	.00	.00	.00	.00	.00	.00
5040.5200	-37,096,971.75	.00	-37,096,971.75	.00	-37,096,971.75	-37,096,971.75
5040.9100 <i>is</i>	-198,591.67	.00	-198,591.67	.00	-198,591.67	-198,591.67
5040.9200	-843,102.60	.00	-843,102.60	.00	-843,102.60	-843,102.60
ACCT 5040	-55,631,144.85 <i>Pt</i>	.00	-55,631,144.85 <i>Pt</i>	.23	-55,631,145.08	-55,631,145.08
5050.1100	-2,623,031.24	.00	-2,623,031.24	.00	-2,623,031.24	-2,623,031.24
5050.1200	-1,469,323.30	.00	-1,469,323.30	.00	-1,469,323.30	-1,469,323.30
5050.2100	87.00	.00	87.00	.00	87.00	87.00
5050.2200	-988,260.01	.00	-988,260.01	.00	-988,260.01	-988,260.01
5050.3000	-110,691.15	.00	-110,691.15	.00	-110,691.15	-110,691.15
5050.9000	.00	.00	.00	.00	.00	.00
ACCT 5050	-5,191,218.70 <i>Pt</i>	.00	-5,191,218.70 <i>Pt</i>	.00	-5,191,218.70	-5,191,218.70
5060.1100	-107,762,310.47	.00	-107,762,310.47	122.58	-107,762,433.05	-107,762,433.05
5060.1200	-165,272,226.30	.00	-165,272,226.30	525.80	-165,272,752.10	-165,272,752.10
5060.1300	-38,968.96	.00	-38,968.96	.00	-38,968.96	-38,968.96
5060.1400	-166,824.16	.00	-166,824.16	.00	-166,824.16	-166,824.16
5060.1900	173,957.25	.00	173,957.25	6,933.70	167,023.55	167,023.55
5060.2100	-93,824.52	.00	-93,824.52	.00	-93,824.52	-93,824.52
5060.2200	-306,316.00	.00	-306,316.00	.00	-306,316.00	-306,316.00
5060.2300	-213,982.44	.00	-213,982.44	.00	-213,982.44	-213,982.44
5060.3100	-10,373,862.35	.00	-10,373,862.35	.00	-10,373,862.35	-10,373,862.35
5060.3200	-17,258,904.88	.00	-17,258,904.88	.00	-17,258,904.88	-17,258,904.88
5060.3300	-189.87	.00	-189.87	.00	-189.87	-189.87
5060.3400	-14,809.95	.00	-14,809.95	.00	-14,809.95	-14,809.95
5060.3900	-2,454,587.90	.00	-2,454,587.90	.00	-2,454,587.90	-2,454,587.90
5060.4100	-24,373,353.15	.00	-24,373,353.15	.00	-24,373,353.15	-24,373,353.15
5060.4200	-78,622,386.10	.00	-78,622,386.10	10.00	-78,622,396.10	-78,622,396.10
5060.4300	.00	.00	.00	.00	.00	.00
5060.4310	-4,849,191.96	.00	-4,849,191.96	.00	-4,849,191.96	-4,849,191.96
5060.4390	115,120.34	.00	115,120.34	-73.01	115,193.35	115,193.35
5060.4400	-414,557.61	.00	-414,557.61	.00	-414,557.61	-414,557.61
5060.4900	-75,243.59	.00	-75,243.59	.00	-75,243.59	-75,243.59
5060.5100	-4,746,782.07	.00	-4,746,782.07	.00	-4,746,782.07	-4,746,782.07
5060.5200	-602,545.96	.00	-602,545.96	.00	-602,545.96	-602,545.96
5060.5300	-17,214,588.92	.00	-17,214,588.92	.00	-17,214,588.92	-17,214,588.92
5060.9100	-1,766,725.09	.00	-1,766,725.09	.00	-1,766,725.09	-1,766,725.09

DATE 02/18/95  
TIME 11:08:44

BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT  
FLORIDA  
INCOME STATEMENT-12 MONTHS  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5060.9200	-136,884.06	.00	-136,884.06	.00	-136,884.06	-136,884.06
ACCT 5060	-436,469,988.72 <i>BT</i>	.00	-436,469,988.72 <i>BT</i>	7,519.07	-436,477,507.79	-436,477,507.79
5069.1000	19,111.68	.00	19,111.68	.00	19,111.68	19,111.68
5069.9000	.00	.00	.00	.00	.00	.00
ACCT 5069	19,111.68 <i>BT</i>	.00	19,111.68 <i>BT</i>	.00	19,111.68	19,111.68
5081.1100	-97,326,604.42	.00	-97,326,604.42	.00	-97,326,604.42	-97,326,604.42
5081.1200	-152,334,711.30	.00	-152,334,711.30	.23	-152,334,711.53	-152,334,711.53
5081.1300	-670,895.14	.00	-670,895.14	.00	-670,895.14	-670,895.14
5081.1400	-1,768,181.97	.00	-1,768,181.97	.00	-1,768,181.97	-1,768,181.97
5081.8100	.00	.00	.00	.00	.00	.00
5081.9000	-2,387,303.15	.00	-2,387,303.15	.00	-2,387,303.15	-2,387,303.15
ACCT 5081	-254,487,695.98 <i>BT</i>	.00	-254,487,695.98 <i>BT</i>	.23	-254,487,696.21	-254,487,696.21
5082.1110	-227,133,108.71	.00	-227,133,108.71	.00	-227,133,108.71	-227,133,108.71
5082.1120	.00	.00	.00	.00	.00	.00
5082.1200	.00	.00	.00	.00	.00	.00
5082.1310	-4,348,174.59	.00	-4,348,174.59	.00	-4,348,174.59	-4,348,174.59
5082.1410	-130,312,583.81	47,800,265.00 <i>2-4</i>	-82,512,318.81 <i>3</i>	.00	-130,312,583.81	-82,512,318.81
5082.1420	.00	.00	.00	.00	.00	.00
5082.1510	-20,748,574.88	.00	-20,748,574.88	.00	-20,748,574.88	-20,748,574.88
5082.1610	-103,080,301.28	.00	-103,080,301.28	.00	-103,080,301.28	-103,080,301.28
5082.1710	-3,206,548.25	.00	-3,206,548.25	.00	-3,206,548.25	-3,206,548.25
5082.1810	-3,971,050.88	.00	-3,971,050.88	.00	-3,971,050.88	-3,971,050.88
5082.4110	-7,739,597.40	.00	-7,739,597.40	.00	-7,739,597.40	-7,739,597.40
5082.4120	.00	.00	.00	.00	.00	.00
5082.4210	-6,022,780.33	.00	-6,022,780.33	.00	-6,022,780.33	-6,022,780.33
5082.5000	.00	.00	.00	.00	.00	.00
5082.6100	-5,140,828.21	.00	-5,140,828.21	.00	-5,140,828.21	-5,140,828.21
5082.8110	-2,219,484.00	.00	-2,219,484.00	.00	-2,219,484.00	-2,219,484.00
5082.8190	.00	.00	.00	.00	.00	.00
5082.8210	.00	.00	.00	.00	.00	.00
5082.9100	-19.60	.00	-19.60	.00	-19.60	-19.60
5082.9230	.00	.00	.00	.00	.00	.00
5082.9410	17,372,000.00	.00	17,372,000.00	.00	17,372,000.00	17,372,000.00
5082.9420	.00	.00	.00	.00	.00	.00
ACCT 5082	-496,551,051.94 <i>BT</i>	47,800,265.00	-448,750,786.94 <i>BT</i>	.00	-496,551,051.94	-448,750,786.94
5083.1100	-77,097,846.76	.00	-77,097,846.76	.00	-77,097,846.76	-77,097,846.76
5083.1200	56.68	.00	56.68	.00	56.68	56.68
5083.2100	-7,412,133.24	.00	-7,412,133.24	.00	-7,412,133.24	-7,412,133.24
5083.2200	-3,221.56	.00	-3,221.56	.00	-3,221.56	-3,221.56

*Network Access Σ B = 1,087,259,308.37 *BT**



DATE 02/18/95  
 TIME 11:08:52

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5083.3100	-287,015.05	.00	-287,015.05	.00	-287,015.05	-287,015.05
5083.3200	.00	.00	.00	.00	.00	.00
5083.8110	.00	.00	.00	.00	.00	.00
5083.8120	.00	.00	.00	.00	.00	.00
5083.8130	.00	.00	.00	.00	.00	.00
5083.9100	-35,684.08	.00	-35,684.08	.00	-35,684.08	-35,684.08
5083.9400	.00	.00	.00	.00	.00	.00
ACCT 5083	-84,835,844.01 $\neq$	.00	-84,835,844.01 $\neq$	.00	-84,835,844.01	-84,835,844.01 $\textcircled{P}$
5084.1100	.00	.00	.00	.00	.00	.00
5084.1200	.00	.00	.00	.00	.00	.00
5084.1300	.00	.00	.00	.00	.00	.00
5084.1400	.00	.00	.00	.00	.00	.00
5084.2110	-144,163,985.05	.00	-144,163,985.05	.00	-144,163,985.05	-144,163,985.05
5084.2120	-2,892,724.66	.00	-2,892,724.66	.00	-2,892,724.66	-2,892,724.66
5084.2210	37,456.25	.00	37,456.25	.00	37,456.25	37,456.25
5084.2220	-72,529.20	.00	-72,529.20	.00	-72,529.20	-72,529.20
5084.2310	-2,269,857.78	.00	-2,269,857.78	.00	-2,269,857.78	-2,269,857.78
5084.2320	.00	.00	.00	.00	.00	.00
5084.2410	-62,291,022.63	.00	-62,291,022.63	.00	-62,291,022.63	-62,291,022.63
5084.2420	-2,034,856.52	.00	-2,034,856.52	.00	-2,034,856.52	-2,034,856.52
5084.2510	-61,055,431.11	.00	-61,055,431.11	.00	-61,055,431.11	-61,055,431.11
5084.2520	-2,437,440.35	.00	-2,437,440.35	.00	-2,437,440.35	-2,437,440.35
5084.2610	-4,617,146.68	.00	-4,617,146.68	.00	-4,617,146.68	-4,617,146.68
5084.2620	.00	.00	.00	.00	.00	.00
5084.2710	-1,728,801.70	.00	-1,728,801.70	.00	-1,728,801.70	-1,728,801.70
5084.2720	.00	.00	.00	.00	.00	.00
5084.2810	-1,117,269.49	.00	-1,117,269.49	.00	-1,117,269.49	-1,117,269.49
5084.3100	.00	.00	.00	.00	.00	.00
5084.4110	-3,660,698.13	.00	-3,660,698.13	.00	-3,660,698.13	-3,660,698.13
5084.4120	.00	.00	.00	.00	.00	.00
5084.4210	.00	.00	.00	.00	.00	.00
5084.5100	.00	.00	.00	.00	.00	.00
5084.5200	.00	.00	.00	.00	.00	.00
5084.6100	-63,377.69	.00	-63,377.69	.00	-63,377.69	-63,377.69
5084.7110	-12,097,691.75	.00	-12,097,691.75	.00	-12,097,691.75	-12,097,691.75
5084.7120	.00	.00	.00	.00	.00	.00
5084.7210	-485,604.72	.00	-485,604.72	.00	-485,604.72	-485,604.72
5084.7310	.00	.00	.00	.00	.00	.00
5084.7320	.00	.00	.00	.00	.00	.00
5084.8211	.00	.00	.00	.00	.00	.00
5084.8221	1,766,000.00	.00	1,766,000.00	.00	1,766,000.00	1,766,000.00
5084.8222	.00	.00	.00	.00	.00	.00
5084.8351	.00	.00	.00	.00	.00	.00
5084.8353	.00	.00	.00	.00	.00	.00
5084.9100	.00	.00	.00	.00	.00	.00
5084.9210	.00	.00	.00	.00	.00	.00
5084.9230	.00	.00	.00	.00	.00	.00
5084.9310	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5084.9320	.00	.00	.00	.00	.00	.00
ACCT 5084	-299,184,981.21 <i>f</i>	.00	-299,184,981.21 <i>f</i>	.00	-299,184,981.21	-299,184,981.21 <i>(3)</i>
5100.1100	-88,957.30	.00	-88,957.30	.00	-88,957.30	-88,957.30
5100.1200	-301,576.62	.00	-301,576.62	.00	-301,576.62	-301,576.62
5100.1300	-336.36	.00	-336.36	.00	-336.36	-336.36
5100.1400	-6,939.77	.00	-6,939.77	.00	-6,939.77	-6,939.77
5100.1500	-10.14	.00	-10.14	.00	-10.14	-10.14
5100.1600	-1,281.54	.00	-1,281.54	.00	-1,281.54	-1,281.54
5100.1800	37,279.01	.00	37,279.01	.00	37,279.01	37,279.01
5100.1900	63,438.13	.00	63,438.13	.00	63,438.13	63,438.13
5100.2100	-59,294,142.78	.00	-59,294,142.78	.00	-59,294,142.78	-59,294,142.78
5100.2200	-165,674,618.54	.00	-165,674,618.54	.00	-165,674,618.54	-165,674,618.54
5100.2300	-1,961,482.11	.00	-1,961,482.11	.00	-1,961,482.11	-1,961,482.11
5100.2400	-12,845,366.49	.00	-12,845,366.49	.00	-12,845,366.49	-12,845,366.49
5100.2500	-303,005.75	.00	-303,005.75	.00	-303,005.75	-303,005.75
5100.2510	.00	.00	.00	.00	.00	.00
5100.2520	.00	.00	.00	.00	.00	.00
5100.2590	.00	.00	.00	.00	.00	.00
5100.2600	-5,224,528.31	.00	-5,224,528.31	.00	-5,224,528.31	-5,224,528.31
5100.2800	292,009.00	.00	292,009.00	.00	292,009.00	292,009.00
5100.2900	-518,282.98	.00	-518,282.98	.00	-518,282.98	-518,282.98
5100.3100	.00	.00	.00	.00	.00	.00
5100.3300	.00	.00	.00	.00	.00	.00
5100.3400	.00	.00	.00	.00	.00	.00
5100.3800	.00	.00	.00	.00	.00	.00
5100.3900	.00	.00	.00	.00	.00	.00
5100.4100	.00	.00	.00	.00	.00	.00
5100.4200	.00	.00	.00	.00	.00	.00
5100.5100	202,688.87	.00	202,688.87	.00	202,688.87	202,688.87
5100.5200	261.08	.00	261.08	.00	261.08	261.08
5100.5300	.00	.00	.00	.00	.00	.00
5100.6000	.00	.00	.00	.00	.00	.00
ACCT 5100	-245,624,852.60 <i>f</i>	.00	-245,624,852.60 <i>f</i>	.00	-245,624,852.60	-245,624,852.60 <i>(2)</i>
5111.1100	-160,663.80	.00	-160,663.80	.00	-160,663.80	-160,663.80
5111.1800	.00	.00	.00	.00	.00	.00
5111.2100	-7,189,203.67	.00	-7,189,203.67	.00	-7,189,203.67	-7,189,203.67
5111.2800	.00	.00	.00	.00	.00	.00
ACCT 5111	-7,349,867.47 <i>f</i>	.00	-7,349,867.47 <i>f</i>	.00	-7,349,867.47	-7,349,867.47 <i>(C)</i>
5112.1100	.19	.00	.19	.00	.19	.19
5112.1800	.00	.00	.00	.00	.00	.00
5112.2100	-2,299,506.91	.00	-2,299,506.91	.00	-2,299,506.91	-2,299,506.91
5112.2800	.00	.00	.00	.00	.00	.00

*Sum of C E = 59,918,312.4*

*25*

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5112.3100 } 15	.00	.00	.00	.00	.00	.00
5112.3200 } 15	.00	.00	.00	.00	.00	.00
5112.4100	-47,333,536.20	.00	-47,333,536.20	.00	-47,333,536.20	-47,333,536.20
5112.4200	-1,935,405.13	.00	-1,935,405.13	.00	-1,935,405.13	-1,935,405.13
5112.4300	-2.77	.00	-2.77	.00	-2.77	-2.77
ACCT 5112	-51,568,450.82 <i>f</i>	.00	-51,568,450.82 <i>f</i>	.00	-51,568,450.82	-51,568,450.82
<i>Long Dist. Private Network DE=301,555,905.274</i>						
5121.1000 } 15	.00	.00	.00	.00	.00	.00
5121.2000	-35,052.42	.00	-35,052.42	.00	-35,052.42	-35,052.42
ACCT 5121	-35,052.42	.00	-35,052.42 <i>f</i>	.00	-35,052.42	-35,052.42
5122.1100	-1,277.61	.00	-1,277.61	.00	-1,277.61	-1,277.61
5122.1200	.00	.00	.00	.00	.00	.00
5122.1300 } 15	.00	.00	.00	.00	.00	.00
5122.1400	.00	.00	.00	.00	.00	.00
5122.1900	152.86	.00	152.86	.00	152.86	152.86
5122.2100	-28,936,865.38	.00	-28,936,865.38	.00	-28,936,865.38	-28,936,865.38
5122.2200	-10,275,617.66	.00	-10,275,617.66	.00	-10,275,617.66	-10,275,617.66
5122.2300	6.76	.00	6.76	.00	6.76	6.76
5122.2410	-5,637.36	.00	-5,637.36	.00	-5,637.36	-5,637.36
5122.2420	88,813.47	.00	88,813.47	.00	88,813.47	88,813.47
5122.2500	-94,679.04	.00	-94,679.04	.00	-94,679.04	-94,679.04
ACCT 5122	-39,225,103.96 <i>f</i>	.00	-39,225,103.96 <i>f</i>	.00	-39,225,103.96	-39,225,103.96
5123.1000 } 15	.00	.00	.00	.00	.00	.00
5123.2000	.00	.00	.00	.00	.00	.00
ACCT 5123	.00	.00	.00	.00	.00	.00
5124.1000 } 15	.00	.00	.00	.00	.00	.00
5124.2000	-111,074.69	.00	-111,074.69	.00	-111,074.69	-111,074.69
ACCT 5124	-111,074.69 <i>f</i>	.00	-111,074.69 <i>f</i>	.00	-111,074.69	-111,074.69
5125.1000 } 15	21,244.62	.00	21,244.62	.00	21,244.62	21,244.62
5125.2000	-14,499,588.64	.00	-14,499,588.64	.00	-14,499,588.64	-14,499,588.64
ACCT 5125	-14,478,344.02 <i>f</i>	.00	-14,478,344.02 <i>f</i>	.00	-14,478,344.02	-14,478,344.02
5126.2000	.20	.00	.20	.00	.20	.20
ACCT 5126	.20	.00	.20 <i>f</i>	.00	.20	.20

(C)

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DATE 02/18/95  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5128.1000 <sup>LS</sup>	.00	.00	.00	.00	.00	.00
5128.2000	.00	.00	.00	.00	.00	.00
ACCT 5128	.00	.00	.00	.00	.00	.00
5129.1000 <sup>LS</sup>	.00	.00	.00	.00	.00	.00
5129.2000	462,397.78	.00	462,397.78	.00	462,397.78	462,397.78
ACCT 5129	462,397.78 <i>f</i>	.00	462,397.78 <i>f</i>	.00	462,397.78	462,397.78 <i>(D)</i>
5160.1110	.00	.00	.00	.00	.00	.00
5160.1120	.00	.00	.00	.00	.00	.00
5160.1190 <sup>LS</sup>	.00	.00	.00	.00	.00	.00
5160.1900	-41.73	.00	-41.73	.00	-41.73	-41.73
5160.2000	.00	.00	.00	.00	.00	.00
5160.3110	-1,414,421.34	.00	-1,414,421.34	.00	-1,414,421.34	-1,414,421.34
5160.3120	-1,037,182.59	.00	-1,037,182.59	.00	-1,037,182.59	-1,037,182.59
5160.3130	-3,786.93	.00	-3,786.93	.00	-3,786.93	-3,786.93
5160.3190	-12,030.83	.00	-12,030.83	.00	-12,030.83	-12,030.83
5160.3900	-76,411.94	.00	-76,411.94	.00	-76,411.94	-76,411.94
5160.8000	.00	.00	.00	.00	.00	.00
ACCT 5160	-2,543,875.36 <i>f</i>	.00	-2,543,875.36 <i>f</i>	.00	-2,543,875.36	-2,543,875.36 <i>(D)</i>
5169.2000	.00	.00	.00	.00	.00	.00
ACCT 5169	.00	.00	.00	.00	.00	.00
5230.1000	-22,989,961.25	.00	-22,989,961.25	.00	-22,989,961.25	-22,989,961.25
5230.4000	-1,629,487.19	.00	-1,629,487.19	.00	-1,629,487.19	-1,629,487.19
5230.5000	-241,784,710.45	.00	-241,784,710.45	.00	-241,784,710.45	-241,784,710.45
5230.9000	-71,803.69	.00	-71,803.69	.00	-71,803.69	-71,803.69
ACCT 5230	-266,475,962.58 <i>f</i>	.00	-266,475,962.58 <i>f</i>	.00	-266,475,962.58	-266,475,962.58 <i>(E)</i>
5240.1000	-1,505,697.05	.00	-1,505,697.05	.00	-1,505,697.05	-1,505,697.05
5240.2100	-848,160.97	.00	-848,160.97	.00	-848,160.97	-848,160.97
5240.2200	235,739.81	.00	235,739.81	.00	235,739.81	235,739.81
5240.2300	.00	.00	.00	.00	.00	.00
5240.2900	.00	.00	.00	.00	.00	.00
5240.3100	-717.00	.00	-717.00	.00	-717.00	-717.00
5240.3200	-74,381.36	.00	-74,381.36	.00	-74,381.36	-74,381.36
5240.3300	.00	.00	.00	.00	.00	.00
5240.3400	.00	.00	.00	.00	.00	.00

*Sum f (E) = -408,000,000.71 (12p2)*

DATE 02/18/95  
TIME 11:09:26

BELLSOUTH TELECOMMUNICATIONS, INC.  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5240.5000	-31,696.76	.00	-31,696.76	.00	-31,696.76	-31,696.76
5240.7000	.00	.00	.00	.00	.00	.00
5240.9100	-3,741,877.41	.00	-3,741,877.41	.00	-3,741,877.41	-3,741,877.41
5240.9900	-50,155.18	.00	-50,155.18	.00	-50,155.18	-50,155.18
ACCT 5240	-6,016,945.92 <i>f</i>	.00	-6,016,945.92 <i>f</i>	.00	-6,016,945.92	-6,016,945.92 <i>(E)</i>
5250.0000	.00	.00	.00	.00	.00	.00
ACCT 5250	.00	.00	.00	.00	.00	.00
5261.0000	.00	.00	.00	.00	.00	.00
5261.1000	-237,507.34	.00	-237,507.34	.00	-237,507.34	-237,507.34
5261.2000	.00	.00	.00	.00	.00	.00
5261.4000	-2,655.36	.00	-2,655.36	.00	-2,655.36	-2,655.36
ACCT 5261	-240,162.70 <i>f</i>	.00	-240,162.70 <i>f</i>	.00	-240,162.70	-240,162.70 <i>(E)</i>
5262.0000	-518,557.93	.00	-518,557.93	.00	-518,557.93	-518,557.93
ACCT 5262	-518,557.93 <i>f</i>	.00	-518,557.93 <i>f</i>	.00	-518,557.93	-518,557.93 <i>(E)</i>
5263.0000	.00	.00	.00	.00	.00	.00
ACCT 5263	.00	.00	.00	.00	.00	.00
5264.1100	-135,763.43	.00	-135,763.43	.00	-135,763.43	-135,763.43
5264.1200	-2,810,174.79	.00	-2,810,174.79	.00	-2,810,174.79	-2,810,174.79
5264.1300	-20,750,527.82	.00	-20,750,527.82	.00	-20,750,527.82	-20,750,527.82
5264.1400	.00	.00	.00	.00	.00	.00
5264.2100	.00	.00	.00	.00	.00	.00
5264.2400	.00	.00	.00	.00	.00	.00
5264.4100	.00	.00	.00	.00	.00	.00
5264.4200	.00	.00	.00	.00	.00	.00
5264.5100	-16,970.00	.00	-16,970.00	.00	-16,970.00	-16,970.00
5264.9100	-57,718.05	.00	-57,718.05	.00	-57,718.05	-57,718.05
5264.9200	-309,732.39	.00	-309,732.39	.00	-309,732.39	-309,732.39
5264.9900	-3,347,697.52	38,000,000.00 <i>(25/1)</i>	34,652,302.48 <i>(12/1)</i>	.00	-3,347,697.52	34,652,302.48
ACCT 5264	-27,428,584.00 <i>f</i>	38,000,000.00	10,571,416.00 <i>f</i>	.00	-27,428,584.00	10,571,416.00 <i>(E)</i>
5270.1000 <i>IS</i>	-28,458,760.93	.00	-28,458,760.93	.00	-28,458,760.93	-28,458,760.93
5270.2100	26,158.50	.00	26,158.50	.00	26,158.50	26,158.50
5270.2900	-8,755,231.60	.00	-8,755,231.60	.00	-8,755,231.60	-8,755,231.60

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BELLSOUTH TELECOMMUNICATIONS, INC.  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
7 ACCT 5270	-37,187,834.03 <i>f</i>	.00	-37,187,834.03 <i>f</i>	.00	-37,187,834.03	-37,187,834.03 <i>(E)</i>

8 5280.1101	.00	.00
9 5280.1110	.00	.00
10 5280.1120	.00	.00
11 5280.1130	.00	.00
12 5280.1150	.00	.00
13 5280.1160	.00	.00
14 5280.1201	.00	.00
15 5280.1202	.00	.00
16 5280.1203	.00	.00
17 5280.1209	.00	.00
18 5280.1210	.00	.00
19 5280.1220	.00	.00
20 5280.1230	.00	.00
21 5280.1250	.00	.00
22 5280.1260	.00	.00
23 5280.1290	.00	.00
24 5280.1401	.00	.00
25 5280.1402	.00	.00
26 5280.1409	.00	.00
27 5280.1410	.00	.00
28 5280.1413	.00	.00
29 5280.1420	.00	.00
30 5280.1423	.00	.00
31 5280.1430	.00	.00
32 5280.1431	.00	.00
33 5280.1432	.00	.00
34 5280.1433	.00	.00
35 5280.1450	.00	.00
36 5280.1460	.00	.00
37 5280.1490	.00	.00
38 5280.1501	.00	.00
39 5280.1502	.00	.00
40 5280.1510	.00	.00
41 5280.1520	.00	.00
42 5280.1530	.00	.00
43 5280.1550	.00	.00
44 5280.1560	.00	.00
45 5280.1601	.00	.00
46 5280.1610	.00	.00
47 5280.1620	.00	.00
48 5280.1630	.00	.00
49 5280.1650	.00	.00
50 5280.1660	.00	.00
51 5280.1701	.00	.00
52 5280.1710	.00	.00
53 5280.1720	.00	.00
54 5280.1730	.00	.00
55 5280.1750	.00	.00

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ACCT SRC	FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
1	5280.1760					.00	.00
2	5280.1801					.00	.00
3	5280.1810					.00	.00
4	5280.1820					.00	.00
5	5280.1830					.00	.00
6	5280.1850					.00	.00
7	5280.1910					.00	.00
8	5280.1920					.00	.00
9	5280.1930					.00	.00
10	5280.1950					.00	.00
11	5280.2001					.00	.00
12	5280.2002					.00	.00
13	5280.2009					.00	.00
14	5280.2010					.00	.00
15	5280.2013					.00	.00
16	5280.2020					.00	.00
17	5280.2023					.00	.00
18	5280.2030					.00	.00
19	5280.2031					.00	.00
20	5280.2032					.00	.00
21	5280.2033					.00	.00
22	5280.2034					.00	.00
23	5280.2040					.00	.00
24	5280.2043					.00	.00
25	5280.2050					.00	.00
26	5280.2060					.00	.00
27	5280.2070					.00	.00
28	5280.2081					.00	.00
29	5280.2082					.00	.00
30	5280.2090					.00	.00
31	5280.2101					.00	.00
32	5280.2102					.00	.00
33	5280.2109					.00	.00
34	5280.2110					.00	.00
35	5280.2113					.00	.00
36	5280.2120					.00	.00
37	5280.2123					.00	.00
38	5280.2130					.00	.00
39	5280.2131					.00	.00
40	5280.2132					.00	.00
41	5280.2133					.00	.00
42	5280.2134					.00	.00
43	5280.2140					.00	.00
44	5280.2143					.00	.00
45	5280.2150					.00	.00
46	5280.2160					.00	.00
47	5280.2170					.00	.00
48	5280.2181					.00	.00
49	5280.2190					.00	.00
50	5280.2201					.00	.00
51	5280.2202					.00	.00

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1 DATE 02/18/95  
2 TIME 11:09:55

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6	ACCT	SRC	FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
7	5280.2209							.00	.00
8	5280.2210							.00	.00
9	5280.2213							.00	.00
10	5280.2220							.00	.00
11	5280.2223							.00	.00
12	5280.2230							.00	.00
13	5280.2231							.00	.00
14	5280.2232							.00	.00
15	5280.2233							.00	.00
16	5280.2234							.00	.00
17	5280.2240							.00	.00
18	5280.2243							.00	.00
19	5280.2250							.00	.00
20	5280.2260							.00	.00
21	5280.2270							.00	.00
22	5280.2281							.00	.00
23	5280.2290							.00	.00
24	5280.2301							.00	.00
25	5280.2302							.00	.00
26	5280.2309							.00	.00
27	5280.2310							.00	.00
28	5280.2313							.00	.00
29	5280.2320							.00	.00
30	5280.2323							.00	.00
31	5280.2330							.00	.00
32	5280.2331							.00	.00
33	5280.2332							.00	.00
34	5280.2333							.00	.00
35	5280.2334							.00	.00
36	5280.2340							.00	.00
37	5280.2343							.00	.00
38	5280.2350							.00	.00
39	5280.2360							.00	.00
40	5280.2370							.00	.00
41	5280.2381							.00	.00
42	5280.2390							.00	.00
43	5280.2401							.00	.00
44	5280.2410							.00	.00
45	5280.2411							.00	.00
46	5280.2420							.00	.00
47	5280.2430							.00	.00
48	5280.2460							.00	.00
49	5280.2501							.00	.00
50	5280.2502							.00	.00
51	5280.2503							.00	.00
52	5280.2510							.00	.00
53	5280.2520							.00	.00
54	5280.2530							.00	.00
55	5280.2550							.00	.00
56	5280.2560							.00	.00
57	5280.2610							.00	.00

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1 DATE 02/18/95  
 2 TIME 11:10:08

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
7 5280.2650					.00	.00
8 5280.2660					.00	.00
9 5280.2850					.00	.00
10 5280.2860					.00	.00
11 5280.2910					.00	.00
12 5280.2950					.00	.00
13 5280.3050					.00	.00
14 5280.3110					.00	.00
15 5280.3150					.00	.00
16 5280.9901					.00	.00
17 5280.9910					.00	.00
18 5280.9920					.00	.00
19 5280.9930					.00	.00
20 5280.9950					.00	.00
21 5280.9960					.00	.00
22 5280.9970					.00	.00
23 ACCT 5280	-108,214,702.44	.00	-108,214,702.44	-108,214,702.44	.00	.00
5301.1100	.00	.00	.00	.00	.00	.00
5301.1101	1,525,117.71	.00	1,525,117.71	.00	1,525,117.71	1,525,117.71
5301.1102	410,457.99	.00	410,457.99	.00	410,457.99	410,457.99
5301.1103	42,385.66	.00	42,385.66	.00	42,385.66	42,385.66
5301.1104	.00	.00	.00	.00	.00	.00
5301.1105	56,325.56	.00	56,325.56	.00	56,325.56	56,325.56
5301.1109	280,289.66	.00	280,289.66	.00	280,289.66	280,289.66
5301.1200	12,665.68	.00	12,665.68	.00	12,665.68	12,665.68
5301.2100	.00	.00	.00	.00	.00	.00
5301.2101	10,940,144.56	.00	10,940,144.56	.00	10,940,144.56	10,940,144.56
5301.2102	3,862,553.91	.00	3,862,553.91	.00	3,862,553.91	3,862,553.91
5301.2103	373,824.69	.00	373,824.69	.00	373,824.69	373,824.69
5301.2104	641,931.08	.00	641,931.08	.00	641,931.08	641,931.08
5301.2105	1,448,585.33	.00	1,448,585.33	.00	1,448,585.33	1,448,585.33
5301.2106	11,977,946.78	.00	11,977,946.78	.00	11,977,946.78	11,977,946.78
5301.2109	-280,289.66	.00	-280,289.66	.00	-280,289.66	-280,289.66
5301.2200	2,207,185.50	.00	2,207,185.50	.00	2,207,185.50	2,207,185.50
5301.3111	.00	.00	.00	.00	.00	.00
5301.3113	.00	.00	.00	.00	.00	.00
5301.3120	.00	.00	.00	.00	.00	.00
5301.4100	.00	.00	.00	.00	.00	.00
5301.4210	-21,444.55	.00	-21,444.55	.00	-21,444.55	-21,444.55
5301.4220	140,188.95	.00	140,188.95	.00	140,188.95	140,188.95
5301.4230	729,556.73	.00	729,556.73	.00	729,556.73	729,556.73
5301.4240	12,661.39	.00	12,661.39	.00	12,661.39	12,661.39
5301.4250	290,104.00	.00	290,104.00	.00	290,104.00	290,104.00
5301.4260	3,571.81	.00	3,571.81	.00	3,571.81	3,571.81
5301.4290	178,182.41	.00	178,182.41	.00	178,182.41	178,182.41
5301.5100	.00	.00	.00	.00	.00	.00
5301.5210	24,377.02	.00	24,377.02	.00	24,377.02	24,377.02
5301.5220	167,361.88	.00	167,361.88	.00	167,361.88	167,361.88

*Sum of E1 = 37,100,647.43*

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5301.5230	659,921.08	.00	659,921.08	.00	659,921.08	659,921.08
5301.5240	504.68	.00	504.68	.00	504.68	504.68
5301.5250	22,098.99	.00	22,098.99	.00	22,098.99	22,098.99
5301.5260	.00	.00	.00	.00	.00	.00
5301.5290	529,464.21	.00	529,464.21	.00	529,464.21	529,464.21
ACCT 5301	36,235,673.05 <i>F</i>	.00	36,235,673.05 <i>F</i>	.00	36,235,673.05	36,235,673.05 <i>(E)</i>
5302.0000	864,974.38	.00	864,974.38	.00	864,974.38	864,974.38
ACCT 5302	864,974.38 <i>F</i>	.00	864,974.38 <i>F</i>	.00	864,974.38	864,974.38 <i>(E)</i>
<i>network support exp. sum of F = 5,996,433.07</i>						
6112.1100	25,317,793.76	.00	25,317,793.76	1,493,465.06	23,824,328.70	23,824,328.70
6112.1900	-21,655,729.00	.00	-21,655,729.00	-1,274,789.52	-20,380,939.48	-20,380,939.48
6112.2100	21,655,729.00	.00	21,655,729.00	1,274,789.52	20,380,939.48	20,380,939.48
6112.2900	-21,655,729.00	.00	-21,655,729.00	-1,274,802.55	-20,380,926.45	-20,380,926.45
ACCT 6112	3,662,064.76 <i>F</i>	.00	3,662,064.76 <i>(F)</i>	218,662.51	3,443,402.25	3,443,402.25
6113.0000	348,399.38	.00	348,399.38	19,525.65	328,873.73	328,873.73
6113.0000 140M	77,828.37	.00	77,828.37	4,730.44	73,097.93	73,097.93
6113.0000 141M	1,171,017.83	.00	1,171,017.83	70,030.38	1,100,987.45	1,100,987.45
ACCT 6113	1,597,245.58 <i>F</i>	.00	1,597,245.58 <i>(F)</i>	94,286.47	1,502,959.11	1,502,959.11
6114.1100 240M	852.00	.00	852.00	55.89	796.11	796.11
6114.1900	.00	.00	.00	.00	.00	.00
6114.9000 240NM	.00	.00	.00	.00	.00	.00
6114.9000 840M	.00	.00	.00	.00	.00	.00
ACCT 6114	852.00 <i>F</i>	.00	852.00 <i>(F)</i>	55.89	796.11	796.11
6115.0000 340M	188,140.33	.00	188,140.33	17,345.05	170,795.28	170,795.28
ACCT 6115	188,140.33 <i>F</i>	.00	188,140.33 <i>(F)</i>	17,345.05	170,795.28	170,795.28
6116.1100 540M	11,593,576.49	.00	11,593,576.49	709,761.59	10,883,814.90	10,883,814.90
6116.1900	-11,593,576.49	.00	-11,593,576.49	-710,423.06	-10,883,153.43	-10,883,153.43
6116.9000 940M	548,130.40	.00	548,130.40	33,726.75	514,403.65	514,403.65
ACCT 6116	548,130.40 <i>F</i>	.00	548,130.40 <i>(F)</i>	33,065.28	515,065.12	515,065.12
<i>sum of G = 166,849,663.69</i>						
6121.1000	62,923,093.84	.00	62,923,093.84	1,983,438.88	60,939,654.96	60,939,654.96
6121.1000 10M	6,159,962.64	.00	6,159,962.64	197,126.48	5,962,836.16	5,962,836.16

BELLSOUTH TELECOMMUNICATIONS, INC.  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6121.1000 10R	1,451,563.14	1,451,563.14	45,630.19	1,405,932.95	1,405,932.95	1,405,932.95
6121.1000 110M	165,395.98	165,395.98	5,212.48	160,183.50	160,183.50	160,183.50
6121.8000 810M	.00	.00	.00	.00	.00	.00
6121.8000 810M	.00	.00	.00	.00	.00	.00
ACCT 6121	70,700,015.60	70,700,015.60	70,700,015.60	2,251,408.03	68,468,607.57	68,468,607.57
6122.1000 130M	-833.99	-833.99	-58.86	-775.13	-775.13	-775.13
6122.2000 230M	.00	.00	.00	.00	.00	.00
6122.2000 30M	6,501,348.47	6,501,348.47	427,466.30	6,073,882.17	6,073,882.17	6,073,882.17
6122.2000 31M	3,645.00	3,645.00	238.17	3,406.83	3,406.83	3,406.83
ACCT 6122	6,504,159.48	6,504,159.48	6,504,159.48	427,645.61	6,076,513.87	6,076,513.87
6123.1000 430M	3,075,910.44	3,075,910.44	138,948.49	2,936,961.95	2,936,961.95	2,936,961.95
6123.2000 658M	2,806,433.25	2,806,433.25	597.78	2,805,835.47	2,805,835.47	2,805,835.47
ACCT 6123	5,882,343.69	5,882,343.69	5,882,343.69	139,546.27	5,742,797.42	5,742,797.42
6124.0000 6124.0000	.00	.00	.00	.00	.00	.00
6124.1010 530M	3,113,643.59	3,113,643.59	167,204.15	2,946,439.44	2,946,439.44	2,946,439.44
6124.1020 6124.1020	352.16	352.16	18.73	333.43	333.43	333.43
6124.1020 630M	12,332,445.23	12,332,445.23	762,266.53	11,570,178.70	11,570,178.70	11,570,178.70
6124.2000 6124.2000	34,223,407.11	34,223,407.11	1,602,344.23	32,621,062.88	32,621,062.88	32,621,062.88
6124.2000 930M	34,093,296.83	34,093,296.83	1,733,907.70	32,359,389.13	32,359,389.13	32,359,389.13
ACCT 6124	83,763,144.92	83,763,144.92	4,265,741.34	79,497,403.58	79,497,403.58	79,497,403.58
6211.1000 77M	19,306,206.17	19,306,206.17	18.41	19,306,187.76	19,306,187.76	19,306,187.76
6211.1000 77R	8,494,669.76	8,494,669.76	769.43	8,493,900.33	8,493,900.33	8,493,900.33
6211.8000 877M	.00	.00	.00	.00	.00	.00
6211.8000 877M	.00	.00	.00	.00	.00	.00
6211.9000 977M	.00	.00	.00	.00	.00	.00
ACCT 6211	27,800,875.93	27,800,875.93	787.84	27,800,088.09	27,800,088.09	27,800,088.09
6212.1000 377M	58,539,823.64	58,539,823.64	877,133.01	57,662,690.63	57,662,690.63	57,662,690.63
6212.1000 377R	18,341,716.94	18,341,716.94	1,473,252.94	16,868,464.00	16,868,464.00	16,868,464.00
6212.8000 887M	.00	.00	.00	.00	.00	.00
ACCT 6212	76,881,540.58	76,881,540.58	2,350,385.95	74,531,154.63	74,531,154.63	74,531,154.63

*Sum of H = 104,682,116.51 Central Office 3/95*

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DATE 02/18/95  
 TIME 11:10:35

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6215.1000 37M	.00	.00	.00	.00	.00	.00
6215.1000 37R	.00	.00	.00	.00	.00	.00
6215.1900 937M	.00	.00	.00	.00	.00	.00
6215.2000 47M	.00	.00	.00	.00	.00	.00
6215.2000 47R	.00	.00	.00	.00	.00	.00
6215.3000 17M	.00	.00	.00	.00	.00	.00
6215.3000 17R	.00	.00	.00	.00	.00	.00
ACCT 6215	.00	.00	.00	.00	.00	.00
6220.1000 117M	1,366,113.84	.00	1,366,113.84	.00	1,366,113.84	1,366,113.84
6220.1000 117R	18,366.78	.00	18,366.78	.00	18,366.78	18,366.78
6220.3000 417M	.00	.00	.00	.00	.00	.00
6220.3000 417R	.00	.00	.00	.00	.00	.00
ACCT 6220	1,384,480.62 <sup>7</sup>	.00	1,384,480.62 <sup>7</sup>	.00	1,384,480.62	1,384,480.62 (H)
6231.2200 167M	34,805.53	.00	34,805.53	.00	34,805.53	34,805.53
6231.2200 167R	204,552.32	.00	204,552.32	.00	204,552.32	204,552.32
6231.2300 67M	53,926.58	.00	53,926.58	.00	53,926.58	53,926.58
6231.2300 67R	13,908.76	.00	13,908.76	.00	13,908.76	13,908.76
ACCT 6231	307,193.19 <sup>7</sup>	.00	307,193.19 <sup>7</sup>	.00	307,193.19	307,193.19 (H) (I)
6232.1100 157M	188,063.08	.00	188,063.08	.00	188,063.08	188,063.08
6232.1100 157R	60,046.16	.00	60,046.16	.00	60,046.16	60,046.16
6232.1200 257M	16,573,347.13	.00	16,573,347.13	.00	16,573,347.13	16,573,347.13
6232.1200 257R	4,969,011.05	.00	4,969,011.05	.00	4,969,011.05	4,969,011.05
6232.1200 D257M	2,619.33	.00	2,619.33	.00	2,619.33	2,619.33
6232.1200 D257R	.00	.00	.00	.00	.00	.00
6232.1200 F257M	2,180,179.35	.00	2,180,179.35	.00	2,180,179.35	2,180,179.35
6232.1200 F257R	1,001,224.76	.00	1,001,224.76	.00	1,001,224.76	1,001,224.76
6232.1300 357M	10,750,542.32	.00	10,750,542.32	.00	10,750,542.32	10,750,542.32
6232.1300 357R	3,068,975.87	.00	3,068,975.87	.00	3,068,975.87	3,068,975.87
6232.1300 F357M	.00	.00	.00	.00	.00	.00
6232.1300 F357R	.00	.00	.00	.00	.00	.00
6232.1300 T357M	1,786,314.65	.00	1,786,314.65	.00	1,786,314.65	1,786,314.65
6232.1300 T357R	439.57	.00	439.57	.00	439.57	439.57
6232.1800	.00	.00	.00	.00	.00	.00
6232.1800 857M	.00	.00	.00	.00	.00	.00
6232.2100 457M	4,213.33	.00	4,213.33	.00	4,213.33	4,213.33
6232.2100 457R	.00	.00	.00	.00	.00	.00
6232.2900 57M	7,785,542.08	.00	7,785,542.08	.00	7,785,542.08	7,785,542.08
6232.2900 57R	2,578,084.94	.00	2,578,084.94	.00	2,578,084.94	2,578,084.94
ACCT 6232	50,948,603.62	.00	50,948,603.62 <sup>7</sup>	.00	50,948,603.62	50,948,603.62 (I)

*Sum of H1*

*Sum of I = 51,255,796.81 Central Office Exp.*

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*if sum of J = 86,103,091*

*inf. orig. of*

ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6311.1000 418M	1,051,336.39	.00	1,051,336.39	.00	1,051,336.39	1,051,336.39
6311.1000 418NM	.00	.00	.00	.00	.00	.00
6311.1000 428NM	1,067.42	.00	1,067.42	1,067.42	.00	.00
6311.1000 8D18M	.00	.00	.00	.00	.00	.00
6311.1000 8F28M	.00	.00	.00	.00	.00	.00
6311.2100	.00	.00	.00	.00	.00	.00
6311.2100 1088I	.00	.00	.00	.00	.00	.00
6311.2200 1088P	.00	.00	.00	.00	.00	.00
6311.2300 1088R	.00	.00	.00	.00	.00	.00
6311.2400 1088W	.00	.00	.00	.00	.00	.00
6311.2900	.00	.00	.00	.00	.00	.00
ACCT 6311	1,052,403.81 <i>J</i>	.00	1,052,403.81 <i>J</i>	1,067.42	1,051,336.39	1,051,336.39 <i>J</i>
6341.1000 158M	38,910.49	.00	38,910.49	.00	38,910.49	38,910.49
6341.1000 258M	5,264.18	.00	5,264.18	.00	5,264.18	5,264.18
6341.1000 258NM	.00	.00	.00	.00	.00	.00
6341.1000 58NM	.00	.00	.00	.00	.00	.00
6341.2000	.00	.00	.00	.00	.00	.00
6341.2100	.00	.00	.00	.00	.00	.00
6341.2100 2088I	.00	.00	.00	.00	.00	.00
6341.2200 2088P	.00	.00	.00	.00	.00	.00
6341.2300 2088R	.00	.00	.00	.00	.00	.00
6341.2400 2088W	.00	.00	.00	.00	.00	.00
6341.2900	.00	.00	.00	.00	.00	.00
ACCT 6341	44,174.67 <i>J</i>	.00	44,174.67 <i>J</i>	.00	44,174.67	44,174.67 <i>J</i>
6351.1000	.00	.00	.00	.00	.00	.00
6351.1000 188E	1,251,014.84	.00	1,251,014.84	.00	1,251,014.84	1,251,014.84
6351.1000 188M	8,330,945.14	.00	8,330,945.14	.00	8,330,945.14	8,330,945.14
6351.1000 188Y	-227,376.09	.00	-227,376.09	.00	-227,376.09	-227,376.09
6351.1000 189E	204,698.77	.00	204,698.77	.00	204,698.77	204,698.77
6351.1000 189H	458,272.41	.00	458,272.41	.00	458,272.41	458,272.41
6351.1000 189Y	48,944.37	.00	48,944.37	.00	48,944.37	48,944.37
6351.1000 88E	5,160.73	.00	5,160.73	.00	5,160.73	5,160.73
6351.1000 88M	62,357.88	.00	62,357.88	.00	62,357.88	62,357.88
6351.1000 88Y	4,609.41	.00	4,609.41	.00	4,609.41	4,609.41
6351.1000 89E	9,099.86	.00	9,099.86	.00	9,099.86	9,099.86
6351.1000 89M	590.34	.00	590.34	.00	590.34	590.34
6351.1000 89Y	215.62	.00	215.62	.00	215.62	215.62
6351.2000 288E	76,856.38	.00	76,856.38	.00	76,856.38	76,856.38
6351.2000 288M	234,726.98	.00	234,726.98	.00	234,726.98	234,726.98
6351.2000 288Y	7,806.24	.00	7,806.24	.00	7,806.24	7,806.24
6351.2000 289E	9,708.04	.00	9,708.04	.00	9,708.04	9,708.04
6351.2000 289M	6,440.09	.00	6,440.09	.00	6,440.09	6,440.09
6351.2000 289Y	369.12	.00	369.12	.00	369.12	369.12
6351.3000 78E	98,346.66	.00	98,346.66	.00	98,346.66	98,346.66
6351.3000 78M	69,009.15	.00	69,009.15	.00	69,009.15	69,009.15

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6351.3000 78Y	148.34	.00	148.34	.00	148.34	148.34
6351.9000 988E	411,600.01	.00	411,600.01	.00	411,600.01	411,600.01
6351.9000 988M	2,381,029.07	.00	2,381,029.07	.00	2,381,029.07	2,381,029.07
6351.9000 988Y	136,243.19	.00	136,243.19	.00	136,243.19	136,243.19
6351.9000 989E	9,831.81	.00	9,831.81	.00	9,831.81	9,831.81
6351.9000 989M	9,243.01	.00	9,243.01	.00	9,243.01	9,243.01
6351.9000 989Y	510.63	.00	510.63	.00	510.63	510.63
ACCT 6351	13,600,402.00 <i>J</i>	.00	13,600,402.00 <i>J</i>	.00	13,600,402.00	13,600,402.00 <i>J</i>
6362.1000 358M	11,104.22	.00	11,104.22	11,104.22	.00	.00
6362.1000 358NM	3,285.91	.00	3,285.91	3,285.91	.00	.00
6362.1000 378M	416,374.91	.00	416,374.91	.00	416,374.91	416,374.91
6362.2000 558M	2,463,444.91	.00	2,463,444.91	.00	2,463,444.91	2,463,444.91
6362.3000 758M	60,106.59	.00	60,106.59	.00	60,106.59	60,106.59
6362.3000 8758M	309.52	.00	309.52	.00	309.52	309.52
6362.3000 0758M	2,773.26	.00	2,773.26	.00	2,773.26	2,773.26
6362.3000 F758M	146,013.15	.00	146,013.15	.00	146,013.15	146,013.15
6362.4110 97BI	12,406,144.85	.00	12,406,144.85	12,406,144.85	.00	.00
6362.4120 97BP	24,567,551.42	.00	24,567,551.42	24,567,551.42	.00	.00
6362.4130 97BR	2,127,933.34	.00	2,127,933.34	2,127,933.34	.00	.00
6362.4140 97BW	391,261.72	.00	391,261.72	391,261.72	.00	.00
6362.4190	460.98	.00	460.98	460.98	.00	.00
6362.4210	.00	.00	.00	.00	.00	.00
6362.4210 98BI	.00	.00	.00	.00	.00	.00
6362.4210 98EI	2,516,917.11	.00	2,516,917.11	2,516,917.11	.00	.00
6362.4210 98FI	.00	.00	.00	.00	.00	.00
6362.4210 98KI	.00	.00	.00	.00	.00	.00
6362.4220 98BP	-339.08	.00	-339.08	-339.08	.00	.00
6362.4220 98EP	.00	.00	.00	.00	.00	.00
6362.4230 98BR	.00	.00	.00	.00	.00	.00
6362.4230 98ER	1,460,466.84	.00	1,460,466.84	1,460,466.84	.00	.00
6362.4230 98FR	.00	.00	.00	.00	.00	.00
6362.4230 98KR	.00	.00	.00	.00	.00	.00
6362.4240 98BW	.00	.00	.00	.00	.00	.00
6362.4240 98EW	137,843.13	.00	137,843.13	137,843.13	.00	.00
6362.4240 98FW	.00	.00	.00	.00	.00	.00
6362.4240 98KW	.00	.00	.00	.00	.00	.00
6362.4290	.00	.00	.00	.00	.00	.00
6362.5110	.00	.00	.00	.00	.00	.00
6362.5110 308BI	.00	.00	.00	.00	.00	.00
6362.5120 308BP	.00	.00	.00	.00	.00	.00
6362.5130 308BR	.00	.00	.00	.00	.00	.00
6362.5140 308BW	.00	.00	.00	.00	.00	.00
6362.5190	.00	.00	.00	.00	.00	.00
6362.5210	.00	.00	.00	.00	.00	.00
6362.5210 408BI	.00	.00	.00	.00	.00	.00
6362.5220 408BP	.00	.00	.00	.00	.00	.00
6362.5230 408BR	.00	.00	.00	.00	.00	.00
6362.5240 408BW	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6362.5290	.00	.00	.00	.00	.00	.00
6362.6100 1088P	.00	.00	.00	.00	.00	.00
6362.6100 108BR	.00	.00	.00	.00	.00	.00
6362.6100 108BW	.00	.00	.00	.00	.00	.00
6362.6200 208BP	.00	.00	.00	.00	.00	.00
6362.6200 208BR	.00	.00	.00	.00	.00	.00
6362.6200 208BW	.00	.00	.00	.00	.00	.00
6362.7000	3,737,031.05	.00	3,737,031.05	2,110,903.36	1,626,127.69	1,626,127.69
6362.9100 928M	158,146.81	.00	158,146.81	.00	158,146.81	158,146.81
6362.9900 68E	7,448,058.73	.00	7,448,058.73	.00	7,448,058.73	7,448,058.73
6362.9900 68M	9,764,549.53	.00	9,764,549.53	.00	9,764,549.53	9,764,549.53
6362.9900 68R	.00	.00	.00	.00	.00	.00
6362.9900 68Y	407,872.21	.00	407,872.21	.00	407,872.21	407,872.21
6362.9900 948NM	.00	.00	.00	.00	.00	.00
6362.9900 958M	3,083,442.29	.00	3,083,442.29	.00	3,083,442.29	3,083,442.29
6362.9900 958NM	.00	.00	.00	.00	.00	.00
6362.9900 968NM	89,464.92	.00	89,464.92	89,464.92	.00	.00
6362.9900 978NM	.00	.00	.00	.00	.00	.00
6362.9900 988NM	95.25	.00	95.25	95.25	.00	.00
6362.9900 8958M	.00	.00	.00	.00	.00	.00
6362.9900 8028M	.00	.00	.00	.00	.00	.00
6362.9900 8F28M	105.47	.00	105.47	.00	105.47	105.47
6362.9900 8958M	3,409.29	.00	3,409.29	.00	3,409.29	3,409.29
6362.9900 8958M	2,282.49	.00	2,282.49	.00	2,282.49	2,282.49
ACCT 6362	71,406,110.82 <sup>7</sup>	.00	71,406,110.82 <sup>7</sup>	45,823,093.97	25,583,016.85	25,583,016.85 <sup>7</sup>
	<i>X sum of (K) = 262,344,561.23 Cable &amp; wire facilities</i>					
6411.1000 1M	9,531,719.47	.00	9,531,719.47	.00	9,531,719.47	9,531,719.47
6411.1000 1R	.00	.00	.00	.00	.00	.00
6411.1000 21M	893,202.10	.00	893,202.10	.00	893,202.10	893,202.10
6411.1000 21R	.00	.00	.00	.00	.00	.00
ACCT 6411	10,424,921.57 <sup>7</sup>	.00	10,424,921.57 <sup>7</sup>	.00	10,424,921.57	10,424,921.57 <sup>7</sup>
6421.1000 248M	15,327,474.93	.00	15,327,474.93	.00	15,327,474.93	15,327,474.93
6421.1100 12M	8,517,882.75	.00	8,517,882.75	.00	8,517,882.75	8,517,882.75
6421.1100 12R	.00	.00	.00	.00	.00	.00
6421.1100 22M	38,280,120.10	.00	38,280,120.10	.00	38,280,120.10	38,280,120.10
6421.1100 22R	.00	.00	.00	.00	.00	.00
6421.1100 298M	3,366,182.87	.00	3,366,182.87	.00	3,366,182.87	3,366,182.87
6421.1100 812M	.00	.00	.00	.00	.00	.00
6421.1100 822M	.00	.00	.00	.00	.00	.00
6421.2000 398M	11.17	.00	11.17	.00	11.17	11.17
6421.2000 812M	.00	.00	.00	.00	.00	.00
6421.2000 812R	.00	.00	.00	.00	.00	.00
6421.2000 822M	.00	.00	.00	.00	.00	.00
6421.2000 822R	.00	.00	.00	.00	.00	.00
6421.2000 812M	.00	.00	.00	.00	.00	.00
6421.2000 812R	.00	.00	.00	.00	.00	.00

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6421.2000 D22M	.00	.00	.00	.00	.00	.00
6421.2000 F12M	50,286.16	.00	50,286.16	.00	50,286.16	50,286.16
6421.2000 F12R	.00	.00	.00	.00	.00	.00
6421.2000 F22M	41,896.35	.00	41,896.35	.00	41,896.35	41,896.35
6421.2000 F22R	.00	.00	.00	.00	.00	.00
6421.2000 T12M	613.30	.00	613.30	.00	613.30	613.30
6421.2000 T22M	1,111.51	.00	1,111.51	.00	1,111.51	1,111.51
6421.2000 T22R	.00	.00	.00	.00	.00	.00
6421.2900 982M	.00	.00	.00	.00	.00	.00
ACCT 6421	65,585,579.14 <i>F</i>	.00	65,585,579.14 <i>F</i>	.00	65,585,579.14	65,585,579.14 <i>K</i>
6422.1000 5M	18,758,992.83	.00	18,758,992.83	.00	18,758,992.83	18,758,992.83
6422.1000 5R	.00	.00	.00	.00	.00	.00
6422.1100 85M	.00	.00	.00	.00	.00	.00
6422.1800	.00	.00	.00	.00	.00	.00
6422.2000 85M	.00	.00	.00	.00	.00	.00
6422.2000 85R	.00	.00	.00	.00	.00	.00
6422.2000 D5M	.00	.00	.00	.00	.00	.00
6422.2000 D5R	.00	.00	.00	.00	.00	.00
6422.2000 F5M	535,737.24	.00	535,737.24	.00	535,737.24	535,737.24
6422.2000 F5R	.00	.00	.00	.00	.00	.00
6422.2000 T5M	40,817.78	.00	40,817.78	.00	40,817.78	40,817.78
6422.2000 T5R	.00	.00	.00	.00	.00	.00
6422.2100 BF5R	.00	.00	.00	.00	.00	.00
6422.2900 985M	.00	.00	.00	.00	.00	.00
ACCT 6422	19,335,547.85 <i>F</i>	.00	19,335,547.85 <i>F</i>	.00	19,335,547.85	19,335,547.85 <i>K</i>
6423.1000 45M	136,727,336.53	.00	136,727,336.53	.00	136,727,336.53	136,727,336.53
6423.1000 45R	.00	.00	.00	.00	.00	.00
6423.1000 548M	16,419,130.82	.00	16,419,130.82	.00	16,419,130.82	16,419,130.82
6423.1000 598M	8,302,614.10	.00	8,302,614.10	.00	8,302,614.10	8,302,614.10
6423.1100 B45M	165,325.06	.00	165,325.06	.00	165,325.06	165,325.06
6423.1100 B45R	.00	.00	.00	.00	.00	.00
6423.1800	.00	.00	.00	.00	.00	.00
6423.2000 498M	12.87	.00	12.87	.00	12.87	12.87
6423.2000 845M	.00	.00	.00	.00	.00	.00
6423.2000 845R	.00	.00	.00	.00	.00	.00
6423.2000 D45M	1,701.66	.00	1,701.66	.00	1,701.66	1,701.66
6423.2000 D45R	.00	.00	.00	.00	.00	.00
6423.2000 F45M	469,387.87	.00	469,387.87	.00	469,387.87	469,387.87
6423.2000 F45R	.00	.00	.00	.00	.00	.00
6423.2000 T45M	21,823.69	.00	21,823.69	.00	21,823.69	21,823.69
6423.2000 T45R	.00	.00	.00	.00	.00	.00
6423.2100 B845R	.00	.00	.00	.00	.00	.00
6423.2100 BD45M	.00	.00	.00	.00	.00	.00
6423.2100 BD45R	.00	.00	.00	.00	.00	.00
6423.2100 BF45M	.00	.00	.00	.00	.00	.00



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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6423.2100 BF45R	.00	.00	.00	.00	.00	.00
6423.2800 856M	.00	.00	.00	.00	.00	.00
ACCT 6423	162,107,332.60 <i>F</i>	.00	162,107,332.60 <i>F</i>	.00	162,107,332.60	162,107,332.60 <i>(K)</i>
6424.1000 6M	66,747.05	.00	66,747.05	.00	66,747.05	66,747.05
6424.1000 6R	.00	.00	.00	.00	.00	.00
6424.1800	.00	.00	.00	.00	.00	.00
6424.2000 86M	.00	.00	.00	.00	.00	.00
6424.2000 86R	.00	.00	.00	.00	.00	.00
6424.2000 F6M	.00	.00	.00	.00	.00	.00
6424.2000 T6M	21,528.35	.00	21,528.35	.00	21,528.35	21,528.35
ACCT 6424	88,275.40 <i>F</i>	.00	88,275.40 <i>F</i>	.00	88,275.40	88,275.40 <i>(K)</i>
6426.1000 52E	.00	.00	.00	.00	.00	.00
6426.1000 52M	1,424,875.70	.00	1,424,875.70	.00	1,424,875.70	1,424,875.70
6426.1000 52R	.00	.00	.00	.00	.00	.00
6426.1000 52Y	.00	.00	.00	.00	.00	.00
6426.2000 852M	.00	.00	.00	.00	.00	.00
6426.2000 852R	.00	.00	.00	.00	.00	.00
6426.2000 D52M	.00	.00	.00	.00	.00	.00
6426.2000 F52M	.00	.00	.00	.00	.00	.00
6426.2000 F52R	.00	.00	.00	.00	.00	.00
6426.2000 T52M	.00	.00	.00	.00	.00	.00
ACCT 6426	1,424,875.70 <i>F</i>	.00	1,424,875.70 <i>F</i>	.00	1,424,875.70	1,424,875.70 <i>(K)</i>
6431.0000 3M	.00	.00	.00	.00	.00	.00
6431.0000 3R	.00	.00	.00	.00	.00	.00
ACCT 6431	.00	.00	.00	.00	.00	.00
6441.0000 4M	3,378,028.97	.00	3,378,028.97	.00	3,378,028.97	3,378,028.97
6441.0000 4R	.00	.00	.00	.00	.00	.00
6441.8000	.00	.00	.00	.00	.00	.00
ACCT 6441	3,378,028.97 <i>F</i>	.00	3,378,028.97 <i>F</i>	.00	3,378,028.97	3,378,028.97 <i>(K)</i>
6511.0000	5,177.83	.00	5,177.83	184.77	4,993.06	4,993.06
ACCT 6511	5,177.83 <i>F</i>	.00	5,177.83 <i>F</i>	184.77	4,993.06	4,993.06 <i>(L)</i>
6512.1100	7,284,862.94	.00	7,284,862.94	302,619.08	6,982,243.86	6,982,243.86
6512.1200	500,393.35	.00	500,393.35	21,025.37	479,367.98	479,367.98

*Sum of (L) = 2,320,003.96 Other Prop.*

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6512.1700	-7,722,293.82	.00	-7,722,293.82	-320,598.38	-7,401,695.44	-7,401,695.44
6512.2100	.00	.00	.00	.00	.00	.00
6512.2700	.00	.00	.00	.00	.00	.00
6512.3100	.00	.00	.00	.00	.00	.00
6512.3700	.00	.00	.00	.00	.00	.00
6512.4100	11,361,648.23	.00	11,361,648.23	474,378.26	10,887,269.97	10,887,269.97
6512.4700	-11,361,516.56	.00	-11,361,516.56	-463,741.47	-10,897,775.09	-10,897,775.09
6512.6000	2,251,731.99	.00	2,251,731.99	125,254.93	2,126,477.06	2,126,477.06
ACCT 6512	2,314,826.13 <del>F</del>	.00	2,314,826.13 <del>F</del>	138,937.79	2,175,888.34	2,175,888.34 (L)
<p><i>Sum of (M) = 280,805,579 Network Operations</i></p>						
6531.0000	10,795,875.74	.00	10,795,875.74	85,237.31	10,710,638.43	10,710,638.43
ACCT 6531	10,795,875.74 <del>F</del>	.00	10,795,875.74 <del>F</del>	85,237.31	10,710,638.43	10,710,638.43 (M)
6532.1000	9,078,043.85	.00	9,078,043.85	30,882.64	9,047,161.21	9,047,161.21
6532.2000	.00	.00	.00	.00	.00	.00
6532.2000 698E	5,219,148.17	.00	5,219,148.17	.00	5,219,148.17	5,219,148.17
6532.2000 798E	912,677.16	.00	912,677.16	.00	912,677.16	912,677.16
6532.2000 71M	8,450,370.56	.00	8,450,370.56	.00	8,450,370.56	8,450,370.56
6532.2000 898E	1,350,115.73	.00	1,350,115.73	730,633.49	619,482.24	619,482.24
6532.8000	.00	.00	.00	.00	.00	.00
6532.8000 807M	.00	.00	.00	.00	.00	.00
6532.8000 87M	.00	.00	.00	.00	.00	.00
6532.9000 97M	.00	.00	.00	.00	.00	.00
ACCT 6532	25,010,355.47 <del>F</del>	.00	25,010,355.47 <del>F</del>	761,516.13	24,248,839.34	24,248,839.34 (M)
6533.1000	.00	.00	.00	.00	.00	.00
6533.1000 31T	.00	.00	.00	.00	.00	.00
6533.1000 41T	6,041,841.88	.00	6,041,841.88	.00	6,041,841.88	6,041,841.88
6533.1000 51T	.00	.00	.00	.00	.00	.00
6533.1000 61T	49,780,176.58	.00	49,780,176.58	17,388,097.40	32,392,079.18	32,392,079.18
6533.1000 71T	.00	.00	.00	.00	.00	.00
6533.2000 41E	4,674,774.44	.00	4,674,774.44	.00	4,674,774.44	4,674,774.44
6533.3100 14P	673,857.29	.00	673,857.29	.00	673,857.29	673,857.29
6533.3200	72,731.76	.00	72,731.76	17,864.71	54,867.05	54,867.05
6533.3200 24P	4,624,804.02	.00	4,624,804.02	.00	4,624,804.02	4,624,804.02
6533.3300 14W	1,010,606.22	.00	1,010,606.22	.00	1,010,606.22	1,010,606.22
6533.3400	86,306.44	.00	86,306.44	21,227.15	65,079.29	65,079.29
6533.3400 24W	7,492,012.81	.00	7,492,012.81	.00	7,492,012.81	7,492,012.81
6533.3500 74T	3,125,027.60	.00	3,125,027.60	.00	3,125,027.60	3,125,027.60
6533.4100 81T	542,115.74	.00	542,115.74	.00	542,115.74	542,115.74
6533.4100 91T	43,030.41	.00	43,030.41	.00	43,030.41	43,030.41
6533.4200 81E	175,478.85	.00	175,478.85	.00	175,478.85	175,478.85
6533.4200 91E	41,636.42	.00	41,636.42	.00	41,636.42	41,636.42
ACCT 6533	78,384,400.46 <del>F</del>	.00	78,384,400.46 <del>F</del>	17,427,189.26	60,957,211.20	60,957,211.20 (M)

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6534.0000	92,014,802.42	.00	92,014,802.42	8,425,721.19	83,589,081.23	83,589,081.23
ACCT 6534	92,014,802.42 $\neq$	.00	92,014,802.42 $\neq$	8,425,721.19	83,589,081.23	83,589,081.23 (M)
6535.0000	74,600,144.86	.00	74,600,144.86	741,732.20	73,858,412.66	73,858,412.66
ACCT 6535	74,600,144.86 $\neq$	.00	74,600,144.86 $\neq$	741,732.20	73,858,412.66	73,858,412.66 (M)
$\downarrow$ Sum of M1 = 10,019,905.89 Access Service						
6540.2000	10,019,905.89	.00	10,019,905.89	.00	10,019,905.89	10,019,905.89
ACCT 6540	10,019,905.89 $\neq$	.00	10,019,905.89 $\neq$	.00	10,019,905.89	10,019,905.89 (M)
$\downarrow$ Sum of (N) = 676,251,348 Depre. & Amorti.						
6561.1100	686,032,327.34	-15,684,841.00	670,347,486.34	7,004,164.00	679,028,163.34	663,343,322.34
6561.1800	.00	.00	.00	.00	.00	.00
6561.1900	.00	.00	.00	.00	.00	.00
6561.2100	.00	.00	.00	.00	.00	.00
6561.2400	.00	.00	.00	.00	.00	.00
6561.9000	.00	.00	.00	.00	.00	.00
ACCT 6561	686,032,327.34 $\neq$	-15,684,841.00 (2-4P)	670,347,486.34 $\neq$	7,004,164.00	679,028,163.34	663,343,322.34 (N)
6562.0000	.00	.00	.00	.00	.00	.00
ACCT 6562	.00	.00	.00	.00	.00	.00
6563.1000	1,422,136.00	.00	1,422,136.00	76,418.80	1,345,717.20	1,345,717.20
6563.2000	1,141,460.98	.00	1,141,460.98	82,838.50	1,058,622.48	1,058,622.48
ACCT 6563	2,563,596.98 $\neq$	.00	2,563,596.98 $\neq$	159,257.30	2,404,339.68	2,404,339.68 (N)
6564.0000	.00	.00	.00	.00	.00	.00
ACCT 6564	.00	.00	.00	.00	.00	.00
6565.1000	.00	.00	.00	.00	.00	.00
6565.2000	3,840,264.76	.00	3,840,264.76	170,722.46	3,669,542.30	3,669,542.30
ACCT 6565	3,840,264.76 $\neq$	.00	3,840,264.76 $\neq$	170,722.46	3,669,542.30	3,669,542.30 (N)
$\downarrow$ Sum of (P) = 116,600,056.03 Marketing						
6611.0000	24,246,765.04	.00	24,246,765.04	3,890,494.66	20,356,270.38	20,356,270.38

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 6611	24,246,765.04 <del>7</del>	.00	24,246,765.04 <del>7</del>	3,890,494.66	20,356,270.38	20,356,270.38 (P)
6612.0000	75,660,854.19	.00	75,660,854.19	1,158,296.45	74,502,557.74	74,502,557.74
ACCT 6612	75,660,854.19 <del>7</del>	.00	75,660,854.19 <del>7</del>	1,158,296.45	74,502,557.74	74,502,557.74 (P)
6613.0000	16,692,436.80	.00	16,692,436.80	946,871.01	15,745,565.79	15,745,565.79
ACCT 6613	16,692,436.80 <del>7</del>	.00	16,692,436.80 <del>7</del>	946,871.01	15,745,565.79	15,745,565.79 (P)
6621.0000	21,137,441.22	.00	21,137,441.22	.00	21,137,441.22	21,137,441.22
ACCT 6621	21,137,441.22 <del>7</del>	.00	21,137,441.22 <del>7</del>	.00	21,137,441.22	21,137,441.22 (Q)
6622.1000	2,425,369.69	.00	2,425,369.69	.00	2,425,369.69	2,425,369.69
6622.2000	59,440,155.26	.00	59,440,155.26	.00	59,440,155.26	59,440,155.26
ACCT 6622	61,865,524.95 <del>7</del>	.00	61,865,524.95 <del>7</del>	.00	61,865,524.95	61,865,524.95 (Q)
6623.0000	279,098,995.95	.00	279,098,995.95	9,822,895.32	269,276,100.63	269,276,100.63
ACCT 6623	279,098,995.95 <del>7</del>	.00	279,098,995.95 <del>7</del>	9,822,895.32	269,276,100.63	269,276,100.63 (Q)
6711.0000	8,306,632.40	.00	8,306,632.40	477,558.50	7,829,073.90	7,829,073.90
ACCT 6711	8,306,632.40 <del>7</del>	.00	8,306,632.40 <del>7</del>	477,558.50	7,829,073.90	7,829,073.90 (P)
6712.0000	4,032,444.36	.00	4,032,444.36	243,618.42	3,788,825.94	3,788,825.94
ACCT 6712	4,032,444.36 <del>7</del>	.00	4,032,444.36 <del>7</del>	243,618.42	3,788,825.94	3,788,825.94 (R)
6721.0000	36,825,925.90	.00	36,825,925.90	1,565,159.06	35,260,766.84	35,260,766.84
ACCT 6721	36,825,925.90 <del>7</del>	.00	36,825,925.90 <del>7</del>	1,565,159.06	35,260,766.84	35,260,766.84 (S)
6722.0000	21,918,161.20	.00	21,918,161.20	473,991.31	21,444,169.89	21,444,169.89
ACCT 6722	21,918,161.20 <del>7</del>	.00	21,918,161.20 <del>7</del>	473,991.31	21,444,169.89	21,444,169.89 (S)
6723.0000	36,702,210.66	.00	36,702,210.66	2,705,119.75	33,997,090.91	33,997,090.91

*Sum of Q = 362,101,962 Services*

*Sum of R = 12,339,077 Executive & Planning*

*Sum of S = 365,936,594 General & Admin.*

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ACCT 6723	36,702,210.66 <del>F</del>	.00	36,702,210.66 <del>F</del>	2,705,119.75	33,997,090.91	33,997,090.91 (S)
6724.0000	112,768,981.94	.00	112,768,981.94	6,225,312.59	106,543,669.35	106,543,669.35
ACCT 6724	112,768,981.94 <del>F</del>	.00	112,768,981.94 <del>F</del>	6,225,312.59	106,543,669.35	106,543,669.35 (S)
6725.0000	17,195,415.20	.00	17,195,415.20	5,160,990.43	12,034,424.77	12,034,424.77
ACCT 6725	17,195,415.20 <del>F</del>	.00	17,195,415.20 <del>F</del>	5,160,990.43	12,034,424.77	12,034,424.77 (S)
6726.0000	9,441,240.18	.00	9,441,240.18	450,403.93	8,990,836.25	8,990,836.25
ACCT 6726	9,441,240.18 <del>F</del>	.00	9,441,240.18 <del>F</del>	450,403.93	8,990,836.25	8,990,836.25 (S)
6727.0000	8,806,832.42	.00	8,806,832.42	167,308.90	8,639,523.52	8,639,523.52
ACCT 6727	8,806,832.42 <del>F</del>	.00	8,806,832.42 <del>F</del>	167,308.90	8,639,523.52	8,639,523.52 (S)
6728.1100	7,964,349.83	.00	7,964,349.83	580,410.46	7,383,939.37	7,383,939.37
6728.1200	1,833.64	.00	1,833.64	131.87	1,701.77	1,701.77
6728.1300	-4,199,515.06	.00	-4,199,515.06	-305,654.42	-3,893,860.64	-3,893,860.64
6728.1400	11,892.51	.00	11,892.51	844.14	11,048.37	11,048.37
6728.1500	.00	.00	.00	.00	.00	.00
6728.1610	9,783.85	.00	9,783.85	691.33	9,092.52	9,092.52
6728.1900	3,072,629.69	.00	3,072,629.69	224,851.79	2,847,777.90	2,847,777.90
6728.2000	7,180,065.67	.00	7,180,065.67	3,899.50	7,176,166.17	7,176,166.17
6728.3000	1,461,684.80	.00	1,461,684.80	73,408.74	1,388,276.06	1,388,276.06
6728.4000	5,132,271.44	.00	5,132,271.44	262,239.19	4,870,032.25	4,870,032.25
6728.5000	25,755,750.19	.00	25,755,750.19	1,317,540.05	24,438,210.14	24,438,210.14
6728.7100	50,629,727.00	.00	50,629,727.00	2,586,696.47	48,043,030.53	48,043,030.53
6728.7200	.00	.00	.00	.00	.00	.00
6728.8000	.00	.00	.00	.00	.00	.00
6728.9000	14,783,940.53	.00	14,783,940.53	447,001.45	14,336,939.08	14,336,939.08
ACCT 6728	111,804,414.09 <del>F</del>	10,473,412.74	122,277,826.83 <del>F</del>	5,192,060.57	106,612,353.52	117,085,766.26 (S)
	<i>Sum of T = 20,912</i>				<i>Operating Uncol. Notes Rec.</i>	
6790.0000	20,912.00	.00	20,912.00	.00	20,912.00	20,912.00
ACCT 6790	20,912.00 <del>F</del>	.00	20,912.00 <del>F</del>	.00	20,912.00	20,912.00 (T)
	<i>Sum of U = 229,259.74</i>				<i>Operating Exp.</i>	
7110.0000	.00	.00	.00	.00	.00	.00
ACCT 7110	.00	.00	.00	.00	.00	.00

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7140.0000	.00	.00	.00	.00	.00	.00
ACCT 7140	.00	.00	.00	.00	.00	.00
7150.1000	-66,936.58	.00	-66,936.58	-1,288.07	-65,648.51	-65,648.51
7150.2000	-118,829.67	.00	-118,829.67	-4,549.67	-114,280.00	-114,280.00
ACCT 7150	-185,766.25 <i>F</i>	.00	-185,766.25 <i>F</i>	-5,837.74	-179,928.51	-179,928.51 <i>(U)</i>
7160.1000	-15,676.50	.00	-15,676.50	1,808.21	-17,484.71	-17,484.71
7160.2000	-27,815.99	.00	-27,815.99	-1,389.75	-26,426.24	-26,426.24
ACCT 7160	-43,492.49 <i>F</i>	.00	-43,492.49 <i>F</i>	418.46	-43,910.95	-43,910.95 <i>(U)</i>
<i>if sum of (U) = 365,416,462 Operating Taxes</i>						
7210.1100	.00	.00	.00	.00	.00	.00
7210.1200	.00	.00	.00	.00	.00	.00
7210.1300	.00	.00	.00	.00	.00	.00
7210.2000	-14,355,232.00	-6,280,930.00 <i>(12-4)</i>	-20,636,162.00 <i>(2-4)</i>	-32,559.00	-14,322,673.00	-20,603,603.00
7210.2100	.00	.00	.00	-51,723.00	51,723.00	51,723.00
7210.2200	.00	.00	.00	.00	.00	.00
7210.2300	.00	.00	.00	.00	.00	.00
ACCT 7210	-14,355,232.00 <i>F</i>	-6,280,930.00	-20,636,162.00 <i>F</i>	-84,282.00	-14,270,950.00	-20,551,880.00 <i>(U)</i>
7220.1000	221,600,717.00	.00	221,600,717.00	-12,972,315.43	234,573,032.43	234,573,032.43
7220.2000	.00	.00	.00	1,368.44	-1,368.44	-1,368.44
7220.3000	.00	.00	.00	.58	.58	.58
7220.4000	949,731.00	.00	949,731.00	-93,402.53	1,043,133.53	1,043,133.53
ACCT 7220	222,550,448.00 <i>F</i>	.00	222,550,448.00 <i>F</i>	-13,064,350.10	235,614,798.10	235,614,798.10 <i>(U)</i>
7230.0000	37,708,848.00	.00	37,708,848.00	-132,751.13	37,841,599.13	37,841,599.13
7230.1000	.00	.00	.00	-1,899,186.75	1,899,186.75	1,899,186.75
7230.2000	.00	.00	.00	109.50	-109.50	-109.50
7230.3000	.00	.00	.00	-1.37	1.37	1.37
ACCT 7230	37,708,848.00 <i>F</i>	.00	37,708,848.00 <i>F</i>	-2,031,829.75	39,740,677.75	39,740,677.75 <i>(U)</i>
7240.1100	109,919,713.80	.00	109,919,713.80	1,071,668.77	108,848,045.03	108,848,045.03
7240.1200	.00	.00	.00	.00	.00	.00
7240.1300	.00	.00	.00	.00	.00	.00
7240.1400	.00	.00	.00	.00	.00	.00
7240.1500	-332,616.00	.00	-332,616.00	-3,243.33	-329,372.67	-329,372.67
7240.2100	.00	.00	.00	.00	.00	.00
7240.2110	57,616,516.11	.00	57,616,516.11	.00	57,616,516.11	57,616,516.11

DATE 02/18/95  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
7240.2120	7,827,039.79	.00	7,827,039.79	.00	7,827,039.79	7,827,039.79
7240.2200	.00	.00	.00	.00	.00	.00
7240.2210	.00	.00	.00	.00	.00	.00
7240.2300	.00	.00	.00	.00	.00	.00
7240.2310	.00	.00	.00	.00	.00	.00
7240.2400	.00	.00	.00	.00	.00	.00
7240.2410	.00	.00	.00	.00	.00	.00
7240.3000	.00	.00	.00	.00	.00	.00
7240.4000	.00	.00	.00	.00	.00	.00
7240.9000	293,394.00	.00	293,394.00	21,346.53	272,047.47	272,047.47
7240.9100	36,147.08	.00	36,147.08	2,794.05	33,353.03	33,353.03
7240.9200	129,199.00	.00	129,199.00	.00	129,199.00	129,199.00
ACCT 7240	175,489,393.78 <del>7</del>	.00	175,489,393.78 <del>7</del>	1,092,566.02	174,396,827.76	174,396,827.76 <u>U</u>
7250.1110	6,263,756.00	0,319,845.00	12,583,601.00	-3,321.00	6,267,077.00	12,586,922.00
7250.1111	.00	.00	.00	271,737.60	-271,737.60	-271,737.60
7250.1112	.00	.00	.00	2,836.87	-2,836.87	-2,836.87
7250.1113	.00	.00	.00	.18	.18	.18
7250.1120	-3,783,838.00	-4,437,203.00	-8,221,041.00	.00	-3,783,838.00	-8,221,041.00
7250.1121	.00	.00	.00	13,028.78	-13,028.78	-13,028.78
7250.1210	472,874.00	-97,238.00	375,636.00	-20,825.00	493,699.00	396,461.00
7250.1211	.00	.00	.00	28,090.33	-28,090.33	-28,090.33
7250.1212	.00	.00	.00	156.71	-156.71	-156.71
7250.1213	.00	.00	.00	1.08	-1.08	-1.08
7250.1220	-838,084.00	-496,783.00	-1,334,867.00	.00	-838,084.00	-1,334,867.00
7250.1221	.00	.00	.00	3,140.78	-3,140.78	-3,140.78
7250.2110	-2,623,160.00	.00	-2,623,160.00	416,463.87	-3,039,623.87	-3,039,623.87
7250.2120	-519,801.00	.00	-519,801.00	71,383.41	-591,184.41	-591,184.41
7250.2130	.00	.00	.00	.00	.00	.00
7250.2140	.00	.00	.00	.00	.00	.00
7250.2150	.00	.00	.00	.00	.00	.00
7250.2190	-13,556,749.00	-31,940,199.00	-45,496,948.00	232,014.52	-13,788,763.52	-45,728,962.52
7250.2210	-405,890.00	.00	-405,890.00	45,892.51	-451,782.51	-451,782.51
7250.2220	-56,678.00	.00	-56,678.00	8,939.24	-65,617.24	-65,617.24
7250.2230	.00	.00	.00	.00	.00	.00
7250.2240	.00	.00	.00	.00	.00	.00
7250.2290	-1,592,352.00	-2,404,566.00	-3,996,918.00	27,038.98	-1,619,390.98	-4,023,956.98
ACCT 7250	-16,639,922.00 <del>7</del>	33,056,144.00	-49,696,066.00 <del>7</del>	1,096,578.50	-17,736,500.50	-50,792,644.50 <u>U</u>
7310.0000	-3.76	.00	-3.76	-3.76	.00	.00
ACCT 7310	-3.76 <del>7</del>	.00	-3.76 <del>7</del>	-3.76	.00	.00
7320.1000	-3,013.12	.00	-3,013.12	-3,013.12	.00	.00
7320.2000	.00	.00	.00	.00	.00	.00
7320.3000	-42,289.38	.00	-42,289.38	-42,289.38	.00	.00

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7320.9000	-265,577.84	.00	-265,577.84	-265,577.84	.00	.00
ACCT 7320	-310,880.34 <i>F</i>	.00	-310,880.34 <i>F</i>	-310,880.34	.00	.00
7340.0000	-2,272,641.56	.00	-2,272,641.56	-48,011.19	-2,224,630.37	-2,224,630.37
ACCT 7340	-2,272,641.56 <i>F</i>	.00	-2,272,641.56 <i>F</i>	-48,011.19	-2,224,630.37	-2,224,630.37
7350.1000	.00	.00	.00	.00	.00	.00
7350.2000	-102,480.00	.00	-102,480.00	.00	-102,480.00	-102,480.00
ACCT 7350	-102,480.00 <i>F</i>	.00	-102,480.00 <i>F</i>	.00	-102,480.00	-102,480.00
7360.1000	-494,003.10	.00	-494,003.10	-494,003.10	.00	.00
7360.2000	804,955.72	.00	804,955.72	804,955.72	.00	.00
7360.3000	-742,911.92	.00	-742,911.92	-742,911.92	.00	.00
7360.4000	.00	.00	.00	.00	.00	.00
7360.5000	.00	.00	.00	.00	.00	.00
7360.7000	.00	.00	.00	.00	.00	.00
7360.7100	.00	.00	.00	.00	.00	.00
7360.7200	.00	.00	.00	.00	.00	.00
7360.8000	.00	.00	.00	.00	.00	.00
7360.9000	.00	.00	.00	.00	.00	.00
ACCT 7360	-431,959.30 <i>F</i>	.00	-431,959.30 <i>F</i>	-431,959.30	.00	.00
7370.1000	890,191.66	.00	890,191.66	.00	890,191.66	890,191.66
7370.2000	3,403,206.21	.00	3,403,206.21	173,581.41	3,229,624.80	3,229,624.80
7370.3100	25,158.66	.00	25,158.66	1,278.43	23,880.23	23,880.23
7370.3200	18,291.27	.00	18,291.27	930.21	17,361.06	17,361.06
7370.3900	18,658.38	.00	18,658.38	941.61	17,716.77	17,716.77
7370.4000	76,392.73	.00	76,392.73	3,899.30	72,493.43	72,493.43
7370.5000	700,888.50	.00	700,888.50	35,799.30	665,089.20	665,089.20
7370.6100	115,096.53	.00	115,096.53	5,839.35	109,257.18	109,257.18
7370.6200	17,900.75	.00	17,900.75	908.15	16,992.60	16,992.60
7370.9000	23,217,613.73	.00	22,717,613.73	20,284,912.00	2,932,701.73	2,432,701.73
ACCT 7370	28,483,398.42 <i>F</i>	-500,000.00	27,983,398.42 <i>F</i>	20,508,089.76	7,975,308.66	7,475,308.66
7420.0000	-11,290,154.00	.00	-11,290,154.00	.00	-11,290,154.00	-11,290,154.00
ACCT 7420	-11,290,154.00 <i>F</i>	.00	-11,290,154.00 <i>F</i>	.00	-11,290,154.00	-11,290,154.00
7430.0000	-720,895.00	.00	-720,895.00	.00	-720,895.00	-720,895.00

*Total*  
*7300*  
*5,148,198.29*  
*Dr Bal*

*(12-4)*  
*3*  
*12-4 PI*



DATE 02/18/95  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 7430	-720,895.00 <del>F</del>	.00	-720,895.00 <del>F</del>	.00	-720,895.00	-720,895.00
7440.1000	332,616.00	.00	332,616.00	.00	332,616.00	332,616.00
ACCT 7440	332,616.00 <del>F</del>	.00	332,616.00 <del>F</del>	.00	332,616.00	332,616.00
7450.2100	583,512.00	-80,224.00	503,288.00	.00	583,512.00	503,288.00
7450.2200	92,026.00	-52,670.00	39,356.00	.00	92,026.00	39,356.00
ACCT 7450	675,538.00 <del>F</del>	-132,894.00	542,644.00 <del>F</del>	.00	675,538.00	542,644.00
7510.1000	108,340,500.39	.00	108,340,500.39	1,356,264.99	106,984,235.40	106,984,235.40
7510.2000	412,253.61	.00	412,253.61	5,159.75	407,093.86	407,093.86
7510.3000	-34,467.46	.00	-34,467.46	-431.45	-34,036.01	-34,036.01
ACCT 7510	108,718,286.54 <del>F</del>	.00	108,718,286.54 <del>F</del>	1,360,993.29	107,357,293.25	107,357,293.25
7520.0000	350,668.00	.00	350,668.00	18,242.24	332,425.76	332,425.76
ACCT 7520	350,668.00 <del>F</del>	.00	350,668.00 <del>F</del>	18,242.24	332,425.76	332,425.76
7530.0000	1,343,944.20	.00	1,343,944.20	17,191.84	1,326,752.36	1,326,752.36
ACCT 7530	1,343,944.20 <del>F</del>	.00	1,343,944.20 <del>F</del>	17,191.84	1,326,752.36	1,326,752.36
7540.1100	.00	.00	.00	.00	.00	.00
7540.2100	10,840,729.93	.00	10,840,729.93	136,922.85	10,703,807.08	10,703,807.08
7540.2200	.00	.00	.00	.00	.00	.00
7540.3000	.00	.00	.00	.00	.00	.00
7540.9100	21,093.29	.00	21,093.29	263.70	20,829.59	20,829.59
7540.9200	.00	.00	.00	.00	.00	.00
7540.9210	.00	.00	.00	.00	.00	.00
7540.9220	2,457,346.17	.00	2,457,346.17	66,133.37	2,391,212.80	2,391,212.80
7540.9230	42,289.38	.00	42,289.38	536.19	41,753.19	41,753.19
7540.9240	5,019,147.03	.00	5,019,147.03	62,815.66	4,956,331.37	4,956,331.37
7540.9290	6,332,773.30	281,882.00	6,614,655.30	22.62	6,332,750.68	6,614,632.68
ACCT 7540	24,713,379.10 <del>F</del>	281,882.00	24,995,261.10 <del>F</del>	266,694.39	24,446,684.71	24,728,566.71
7620.0000	.00	.00	.00	.00	.00	.00
ACCT 7620	.00	.00	.00	.00	.00	.00

Total  
2400  
(11,135,789)  
Dr Bal

Total  
133,745,038.09  
7500  
Dr Bal

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*Local Service Revenue = SA =* 12/94 *Part 64, 154,903,949.13* <sup>CSS</sup> *13*

ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5001.1100	-491,655,970.96	.00	-491,655,970.96	-257.10	-491,655,713.86	-491,655,713.86
5001.1300	-16,778,892.18	.00	-16,778,892.18	.00	-16,778,892.18	-16,778,892.18
5001.2100	-428,111,386.16	.00	-428,111,386.16	.23	-428,111,386.39	-428,111,386.39
5001.2300	-16,945,296.21	.00	-16,945,296.21	.00	-16,945,296.21	-16,945,296.21
5001.3100	-1,934,198.15	.00	-1,934,198.15	.00	-1,934,198.15	-1,934,198.15
5001.9110	300,336.75	.00	300,336.75	.00	300,336.75	300,336.75
5001.9130	-397,874.36	.00	-397,874.36	.00	-397,874.36	-397,874.36
5001.9210	-4,149.72	.00	-4,149.72	.00	-4,149.72	-4,149.72
5001.9230	.00	.00	.00	.00	.00	.00
5001.9900	-169,496.38	.00	-169,496.38	.00	-169,496.38	-169,496.38
ACCT 5001	-955,696,927.37	.00	-955,696,927.37	-256.87	-955,696,670.50	-955,696,670.50
5002.1100	-450,288.51	.00	-450,288.51	.00	-450,288.51	-450,288.51
5002.1300	141,686.18	.00	141,686.18	.00	141,686.18	141,686.18
5002.2100	-12,266,032.07	.00	-12,266,032.07	.00	-12,266,032.07	-12,266,032.07
5002.2300	836.08	.00	836.08	.00	836.08	836.08
5002.3100	.00	.00	.00	.00	.00	.00
5002.3300	.00	.00	.00	.00	.00	.00
ACCT 5002	-12,573,798.32	.00	-12,573,798.32	.00	-12,573,798.32	-12,573,798.32
5004.1000	-1,474,815.59	.00	-1,474,815.59	.00	-1,474,815.59	-1,474,815.59
5004.3000	-53,345.26	.00	-53,345.26	.00	-53,345.26	-53,345.26
ACCT 5004	-1,528,160.85	.00	-1,528,160.85	.00	-1,528,160.85	-1,528,160.85
5010.1100	-38,739,481.85	.00	-38,739,481.85	.00	-38,739,481.85	-38,739,481.85
5010.1200	-19,189,383.72	.00	-19,189,383.72	.00	-19,189,383.72	-19,189,383.72
5010.2100	.00	.00	.00	.00	.00	.00
5010.3110	.00	.00	.00	.00	.00	.00
5010.3130	.00	.00	.00	.00	.00	.00
5010.3210	-9,570,561.67	.00	-9,570,561.67	.00	-9,570,561.67	-9,570,561.67
5010.3230	-4,114,849.66	.00	-4,114,849.66	.00	-4,114,849.66	-4,114,849.66
5010.3240	-5,000,023.31	.00	-5,000,023.31	.00	-5,000,023.31	-5,000,023.31
5010.4100	.00	.00	.00	.00	.00	.00
5010.5100	-3,491,728.44	.00	-3,491,728.44	.00	-3,491,728.44	-3,491,728.44
5010.5200	-1,859,793.35	.00	-1,859,793.35	.00	-1,859,793.35	-1,859,793.35
5010.5210	.00	.00	.00	.00	.00	.00
5010.5290	.00	.00	.00	.00	.00	.00
5010.9000	.00	.00	.00	.00	.00	.00
ACCT 5010	-81,965,822.00	.00	-81,965,822.00	.00	-81,965,822.00	-81,965,822.00
5040.1100	.00	.00	.00	.00	.00	.00
5040.1200	-1,112,072.55	.00	-1,112,072.55	.00	-1,112,072.55	-1,112,072.55
5040.2110	.00	.00	.00	.00	.00	.00

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*12-3  
RC*

DATE 02/18/95  
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BELLSOUTH TELECOMMUNICATIONS, INC.  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5040.2120 <i>is</i>	.00	.00	.00	.00	.00	.00
5040.2210	-5,568,108.04	.00	-5,568,108.04	.00	-5,568,108.04	-5,568,108.04
5040.2220	-9,810,832.10	.00	-9,810,832.10	.23	-9,810,832.33	-9,810,832.33
5040.2230	.00	.00	.00	.00	.00	.00
5040.2240	-938,206.45	.00	-938,206.45	.00	-938,206.45	-938,206.45
5040.3100 <i>is</i>	42.48	.00	42.48	.00	42.48	42.48
5040.3200	-13,297.80	.00	-13,297.80	.00	-13,297.80	-13,297.80
5040.4100 <i>is</i>	.00	.00	.00	.00	.00	.00
5040.4200	-50,004.37	.00	-50,004.37	.00	-50,004.37	-50,004.37
5040.5100 <i>is</i>	.00	.00	.00	.00	.00	.00
5040.5200	-37,096,971.75	.00	-37,096,971.75	.00	-37,096,971.75	-37,096,971.75
5040.9100 <i>is</i>	-198,591.67	.00	-198,591.67	.00	-198,591.67	-198,591.67
5040.9200	-843,102.60	.00	-843,102.60	.00	-843,102.60	-843,102.60
ACCT 5040	-55,631,144.85 <i>Pt</i>	.00	-55,631,144.85 <i>Pt</i>	.23	-55,631,145.08	-55,631,145.08
5050.1100	-2,623,031.24	.00	-2,623,031.24	.00	-2,623,031.24	-2,623,031.24
5050.1200	-1,469,323.30	.00	-1,469,323.30	.00	-1,469,323.30	-1,469,323.30
5050.2100	87.00	.00	87.00	.00	87.00	87.00
5050.2200	-988,260.01	.00	-988,260.01	.00	-988,260.01	-988,260.01
5050.3000	-110,691.15	.00	-110,691.15	.00	-110,691.15	-110,691.15
5050.9000	.00	.00	.00	.00	.00	.00
ACCT 5050	-5,191,218.70 <i>Pt</i>	.00	-5,191,218.70 <i>Pt</i>	.00	-5,191,218.70	-5,191,218.70
5060.1100	-107,762,310.47	.00	-107,762,310.47	122.58	-107,762,433.05	-107,762,433.05
5060.1200	-165,272,226.30	.00	-165,272,226.30	525.80	-165,272,752.10	-165,272,752.10
5060.1300	-38,968.96	.00	-38,968.96	.00	-38,968.96	-38,968.96
5060.1400	-166,824.16	.00	-166,824.16	.00	-166,824.16	-166,824.16
5060.1900	173,957.25	.00	173,957.25	6,933.70	167,023.55	167,023.55
5060.2100	-93,824.52	.00	-93,824.52	.00	-93,824.52	-93,824.52
5060.2200	-306,316.00	.00	-306,316.00	.00	-306,316.00	-306,316.00
5060.2300	-213,982.44	.00	-213,982.44	.00	-213,982.44	-213,982.44
5060.3100	-10,373,862.35	.00	-10,373,862.35	.00	-10,373,862.35	-10,373,862.35
5060.3200	-17,258,904.88	.00	-17,258,904.88	.00	-17,258,904.88	-17,258,904.88
5060.3300	-189.87	.00	-189.87	.00	-189.87	-189.87
5060.3400	-14,809.95	.00	-14,809.95	.00	-14,809.95	-14,809.95
5060.3900	-2,454,587.90	.00	-2,454,587.90	.00	-2,454,587.90	-2,454,587.90
5060.4100	-24,373,353.15	.00	-24,373,353.15	.00	-24,373,353.15	-24,373,353.15
5060.4200	-78,622,386.10	.00	-78,622,386.10	10.00	-78,622,396.10	-78,622,396.10
5060.4300	.00	.00	.00	.00	.00	.00
5060.4310	-4,849,191.96	.00	-4,849,191.96	.00	-4,849,191.96	-4,849,191.96
5060.4390	115,120.34	.00	115,120.34	-73.01	115,193.35	115,193.35
5060.4400	-414,557.61	.00	-414,557.61	.00	-414,557.61	-414,557.61
5060.4900	-75,243.59	.00	-75,243.59	.00	-75,243.59	-75,243.59
5060.5100	-4,746,782.07	.00	-4,746,782.07	.00	-4,746,782.07	-4,746,782.07
5060.5200	-602,545.96	.00	-602,545.96	.00	-602,545.96	-602,545.96
5060.5300	-17,214,588.92	.00	-17,214,588.92	.00	-17,214,588.92	-17,214,588.92
5060.9100	-1,766,725.09	.00	-1,766,725.09	.00	-1,766,725.09	-1,766,725.09

DATE 02/18/95  
 TIME 11:08:44

BELLSOUTH TELECOMMUNICATIONS, INC.  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5060.9200	-136,884.06	.00	-136,884.06	.00	-136,884.06	-136,884.06
ACCT 5060	-436,469,988.72	.00	-436,469,988.72	7,519.07	-436,477,507.79	-436,477,507.79
5069.1000	19,111.68	.00	19,111.68	.00	19,111.68	19,111.68
5069.9000	.00	.00	.00	.00	.00	.00
ACCT 5069	19,111.68	.00	19,111.68	.00	19,111.68	19,111.68
5081.1100	-97,326,604.42	.00	-97,326,604.42	.00	-97,326,604.42	-97,326,604.42
5081.1200	-152,334,711.30	.00	-152,334,711.30	.23	-152,334,711.53	-152,334,711.53
5081.1300	-670,895.14	.00	-670,895.14	.00	-670,895.14	-670,895.14
5081.1400	-1,768,181.97	.00	-1,768,181.97	.00	-1,768,181.97	-1,768,181.97
5081.8100	.00	.00	.00	.00	.00	.00
5081.9000	-2,387,303.15	.00	-2,387,303.15	.00	-2,387,303.15	-2,387,303.15
ACCT 5081	-254,487,695.98	.00	-254,487,695.98	.23	-254,487,696.21	-254,487,696.21
5082.1110	-227,133,108.71	.00	-227,133,108.71	.00	-227,133,108.71	-227,133,108.71
5082.1120	.00	.00	.00	.00	.00	.00
5082.1200	.00	.00	.00	.00	.00	.00
5082.1310	-4,348,174.59	.00	-4,348,174.59	.00	-4,348,174.59	-4,348,174.59
5082.1410	-130,312,583.81	47,800,265.00	-82,512,318.81	.00	-130,312,583.81	-82,512,318.81
5082.1420	.00	.00	.00	.00	.00	.00
5082.1510	-20,748,574.88	.00	-20,748,574.88	.00	-20,748,574.88	-20,748,574.88
5082.1610	-103,080,301.28	.00	-103,080,301.28	.00	-103,080,301.28	-103,080,301.28
5082.1710	-3,206,548.25	.00	-3,206,548.25	.00	-3,206,548.25	-3,206,548.25
5082.1810	-3,971,050.88	.00	-3,971,050.88	.00	-3,971,050.88	-3,971,050.88
5082.4110	-7,739,597.40	.00	-7,739,597.40	.00	-7,739,597.40	-7,739,597.40
5082.4120	.00	.00	.00	.00	.00	.00
5082.4210	-6,022,780.33	.00	-6,022,780.33	.00	-6,022,780.33	-6,022,780.33
5082.5000	.00	.00	.00	.00	.00	.00
5082.6100	-5,140,828.21	.00	-5,140,828.21	.00	-5,140,828.21	-5,140,828.21
5082.8110	-2,219,484.00	.00	-2,219,484.00	.00	-2,219,484.00	-2,219,484.00
5082.8190	.00	.00	.00	.00	.00	.00
5082.8210	.00	.00	.00	.00	.00	.00
5082.9100	-19.60	.00	-19.60	.00	-19.60	-19.60
5082.9230	.00	.00	.00	.00	.00	.00
5082.9410	17,372,000.00	.00	17,372,000.00	.00	17,372,000.00	17,372,000.00
5082.9420	.00	.00	.00	.00	.00	.00
ACCT 5082	-496,551,051.94	47,800,265.00	-448,750,786.94	.00	-496,551,051.94	-448,750,786.94
5083.1100	-77,097,846.76	.00	-77,097,846.76	.00	-77,097,846.76	-77,097,846.76
5083.1200	56.68	.00	56.68	.00	56.68	56.68
5083.2100	-7,412,133.24	.00	-7,412,133.24	.00	-7,412,133.24	-7,412,133.24
5083.2200	-3,221.56	.00	-3,221.56	.00	-3,221.56	-3,221.56

*Network Access*  
 $\Sigma B = 1,087,259,308.37$

DATE 02/18/95  
 TIME 11:08:52

BELLSOUTH TELECOMMUNICATIONS, INC.  
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5083.3100	-287,015.05	.00	-287,015.05	.00	-287,015.05	-287,015.05
5083.3200	.00	.00	.00	.00	.00	.00
5083.8110	.00	.00	.00	.00	.00	.00
5083.8120	.00	.00	.00	.00	.00	.00
5083.8130	.00	.00	.00	.00	.00	.00
5083.9100	-35,684.08	.00	-35,684.08	.00	-35,684.08	-35,684.08
5083.9400	.00	.00	.00	.00	.00	.00
ACCT 5083	-84,835,844.01 <i>7</i>	.00	-84,835,844.01 <i>7</i>	.00	-84,835,844.01	-84,835,844.01 <i>(B)</i>
5084.1100	.00	.00	.00	.00	.00	.00
5084.1200	.00	.00	.00	.00	.00	.00
5084.1300	.00	.00	.00	.00	.00	.00
5084.1400	.00	.00	.00	.00	.00	.00
5084.2110	-144,163,985.05	.00	-144,163,985.05	.00	-144,163,985.05	-144,163,985.05
5084.2120	-2,892,724.66	.00	-2,892,724.66	.00	-2,892,724.66	-2,892,724.66
5084.2210	37,456.25	.00	37,456.25	.00	37,456.25	37,456.25
5084.2220	-72,529.20	.00	-72,529.20	.00	-72,529.20	-72,529.20
5084.2310	-2,269,857.78	.00	-2,269,857.78	.00	-2,269,857.78	-2,269,857.78
5084.2320	.00	.00	.00	.00	.00	.00
5084.2410	-62,291,022.63	.00	-62,291,022.63	.00	-62,291,022.63	-62,291,022.63
5084.2420	-2,034,856.52	.00	-2,034,856.52	.00	-2,034,856.52	-2,034,856.52
5084.2510	-61,055,431.11	.00	-61,055,431.11	.00	-61,055,431.11	-61,055,431.11
5084.2520	-2,437,440.35	.00	-2,437,440.35	.00	-2,437,440.35	-2,437,440.35
5084.2610	-4,617,146.68	.00	-4,617,146.68	.00	-4,617,146.68	-4,617,146.68
5084.2620	.00	.00	.00	.00	.00	.00
5084.2710	-1,728,801.70	.00	-1,728,801.70	.00	-1,728,801.70	-1,728,801.70
5084.2720	.00	.00	.00	.00	.00	.00
5084.2810	-1,117,269.49	.00	-1,117,269.49	.00	-1,117,269.49	-1,117,269.49
5084.3100	.00	.00	.00	.00	.00	.00
5084.4110	-3,660,698.13	.00	-3,660,698.13	.00	-3,660,698.13	-3,660,698.13
5084.4120	.00	.00	.00	.00	.00	.00
5084.4210	.00	.00	.00	.00	.00	.00
5084.5100	.00	.00	.00	.00	.00	.00
5084.5200	.00	.00	.00	.00	.00	.00
5084.6100	-63,377.69	.00	-63,377.69	.00	-63,377.69	-63,377.69
5084.7110	-12,097,691.75	.00	-12,097,691.75	.00	-12,097,691.75	-12,097,691.75
5084.7120	.00	.00	.00	.00	.00	.00
5084.7210	-485,604.72	.00	-485,604.72	.00	-485,604.72	-485,604.72
5084.7310	.00	.00	.00	.00	.00	.00
5084.7320	.00	.00	.00	.00	.00	.00
5084.8211	.00	.00	.00	.00	.00	.00
5084.8221	1,766,000.00	.00	1,766,000.00	.00	1,766,000.00	1,766,000.00
5084.8222	.00	.00	.00	.00	.00	.00
5084.8351	.00	.00	.00	.00	.00	.00
5084.8353	.00	.00	.00	.00	.00	.00
5084.9100	.00	.00	.00	.00	.00	.00
5084.9210	.00	.00	.00	.00	.00	.00
5084.9230	.00	.00	.00	.00	.00	.00
5084.9310	.00	.00	.00	.00	.00	.00

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TIME 11:09:02

BELLSOUTH TELECOMMUNICATIONS, INC.  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5084.9320	.00	.00	.00	.00	.00	.00
ACCT 5084	-299,184,981.21 <i>f</i>	.00	-299,184,981.21 <i>f</i>	.00	-299,184,981.21	-299,184,981.21 <i>(3)</i>
5100.1100	-88,957.30	.00	-88,957.30	.00	-88,957.30	-88,957.30
5100.1200	-301,576.62	.00	-301,576.62	.00	-301,576.62	-301,576.62
5100.1300	-336.36	.00	-336.36	.00	-336.36	-336.36
5100.1400	-6,939.77	.00	-6,939.77	.00	-6,939.77	-6,939.77
5100.1500	-10.14	.00	-10.14	.00	-10.14	-10.14
5100.1600	-1,281.54	.00	-1,281.54	.00	-1,281.54	-1,281.54
5100.1800	37,279.01	.00	37,279.01	.00	37,279.01	37,279.01
5100.1900	63,438.13	.00	63,438.13	.00	63,438.13	63,438.13
5100.2100	-59,294,142.78	.00	-59,294,142.78	.00	-59,294,142.78	-59,294,142.78
5100.2200	-165,674,618.54	.00	-165,674,618.54	.00	-165,674,618.54	-165,674,618.54
5100.2300	-1,961,482.11	.00	-1,961,482.11	.00	-1,961,482.11	-1,961,482.11
5100.2400	-12,845,366.49	.00	-12,845,366.49	.00	-12,845,366.49	-12,845,366.49
5100.2500	-303,005.75	.00	-303,005.75	.00	-303,005.75	-303,005.75
5100.2510	.00	.00	.00	.00	.00	.00
5100.2520	.00	.00	.00	.00	.00	.00
5100.2590	.00	.00	.00	.00	.00	.00
5100.2600	-5,224,528.31	.00	-5,224,528.31	.00	-5,224,528.31	-5,224,528.31
5100.2800	292,009.00	.00	292,009.00	.00	292,009.00	292,009.00
5100.2900	-518,282.98	.00	-518,282.98	.00	-518,282.98	-518,282.98
5100.3100	.00	.00	.00	.00	.00	.00
5100.3300	.00	.00	.00	.00	.00	.00
5100.3400	.00	.00	.00	.00	.00	.00
5100.3800	.00	.00	.00	.00	.00	.00
5100.3900	.00	.00	.00	.00	.00	.00
5100.4100	.00	.00	.00	.00	.00	.00
5100.4200	.00	.00	.00	.00	.00	.00
5100.5100	202,688.87	.00	202,688.87	.00	202,688.87	202,688.87
5100.5200	261.08	.00	261.08	.00	261.08	261.08
5100.5300	.00	.00	.00	.00	.00	.00
5100.6000	.00	.00	.00	.00	.00	.00
ACCT 5100	-245,624,852.60 <i>f</i>	.00	-245,624,852.60 <i>f</i>	.00	-245,624,852.60	-245,624,852.60 <i>(10)</i>
<i>Sum of C E = 59,918,317.4</i>						
5111.1100	-160,663.80	.00	-160,663.80	.00	-160,663.80	-160,663.80
5111.1800	.00	.00	.00	.00	.00	.00
5111.2100	-7,189,203.67	.00	-7,189,203.67	.00	-7,189,203.67	-7,189,203.67
5111.2800	.00	.00	.00	.00	.00	.00
ACCT 5111	-7,349,867.47 <i>f</i>	.00	-7,349,867.47 <i>f</i>	.00	-7,349,867.47	-7,349,867.47 <i>(C)</i>
5112.1100	.19	.00	.19	.00	.19	.19
5112.1800	.00	.00	.00	.00	.00	.00
5112.2100	-2,299,506.91	.00	-2,299,506.91	.00	-2,299,506.91	-2,299,506.91
5112.2800	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5112.3100	.00	.00	.00	.00	.00	.00
5112.3200	.00	.00	.00	.00	.00	.00
5112.4100	-47,333,536.20	.00	-47,333,536.20	.00	-47,333,536.20	-47,333,536.20
5112.4200	-1,935,405.13	.00	-1,935,405.13	.00	-1,935,405.13	-1,935,405.13
5112.4300	-2.77	.00	-2.77	.00	-2.77	-2.77
ACCT 5112	-51,568,450.82	.00	-51,568,450.82	.00	-51,568,450.82	-51,568,450.82
5121.1000	.00	.00	.00	.00	.00	.00
5121.2000	-35,052.42	.00	-35,052.42	.00	-35,052.42	-35,052.42
ACCT 5121	-35,052.42	.00	-35,052.42	.00	-35,052.42	-35,052.42
5122.1100	-1,277.61	.00	-1,277.61	.00	-1,277.61	-1,277.61
5122.1200	.00	.00	.00	.00	.00	.00
5122.1300	.00	.00	.00	.00	.00	.00
5122.1400	.00	.00	.00	.00	.00	.00
5122.1900	152.86	.00	152.86	.00	152.86	152.86
5122.2100	-28,936,865.38	.00	-28,936,865.38	.00	-28,936,865.38	-28,936,865.38
5122.2200	-10,275,617.66	.00	-10,275,617.66	.00	-10,275,617.66	-10,275,617.66
5122.2300	6.76	.00	6.76	.00	6.76	6.76
5122.2410	-5,637.36	.00	-5,637.36	.00	-5,637.36	-5,637.36
5122.2420	88,813.47	.00	88,813.47	.00	88,813.47	88,813.47
5122.2500	-94,679.04	.00	-94,679.04	.00	-94,679.04	-94,679.04
ACCT 5122	-39,225,103.96	.00	-39,225,103.96	.00	-39,225,103.96	-39,225,103.96
5123.1000	.00	.00	.00	.00	.00	.00
5123.2000	.00	.00	.00	.00	.00	.00
ACCT 5123	.00	.00	.00	.00	.00	.00
5124.1000	.00	.00	.00	.00	.00	.00
5124.2000	-111,074.69	.00	-111,074.69	.00	-111,074.69	-111,074.69
ACCT 5124	-111,074.69	.00	-111,074.69	.00	-111,074.69	-111,074.69
5125.1000	21,244.62	.00	21,244.62	.00	21,244.62	21,244.62
5125.2000	-14,499,588.64	.00	-14,499,588.64	.00	-14,499,588.64	-14,499,588.64
ACCT 5125	-14,478,344.02	.00	-14,478,344.02	.00	-14,478,344.02	-14,478,344.02
5126.2000	.20	.00	.20	.00	.20	.20
ACCT 5126	.20	.00	.20	.00	.20	.20

*Long Dist. Private Network DE=301,555,905.27K*

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DATE 02/18/95  
TIME 11:09:18

BELLSOUTH TELECOMMUNICATIONS, INC.  
BALANCE TO REGULATED ACCOUNTS REPORT  
FLORIDA  
INCOME STATEMENT-12 MONTHS  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5128.1000 <sup>LS</sup>	.00	.00	.00	.00	.00	.00
5128.2000	.00	.00	.00	.00	.00	.00
ACCT 5128	.00	.00	.00	.00	.00	.00
5129.1000 <sup>LS</sup>	.00	.00	.00	.00	.00	.00
5129.2000	462,397.78	.00	462,397.78	.00	462,397.78	462,397.78
ACCT 5129	462,397.78 <i>f</i>	.00	462,397.78 <i>f</i>	.00	462,397.78	462,397.78 <i>(D)</i>
5160.1110	.00	.00	.00	.00	.00	.00
5160.1120	.00	.00	.00	.00	.00	.00
5160.1190 <sup>LS</sup>	.00	.00	.00	.00	.00	.00
5160.1900	-41.73	.00	-41.73	.00	-41.73	-41.73
5160.2000	.00	.00	.00	.00	.00	.00
5160.3110	-1,414,421.34	.00	-1,414,421.34	.00	-1,414,421.34	-1,414,421.34
5160.3120	-1,037,182.59	.00	-1,037,182.59	.00	-1,037,182.59	-1,037,182.59
5160.3130	-3,786.93	.00	-3,786.93	.00	-3,786.93	-3,786.93
5160.3190	-12,030.83	.00	-12,030.83	.00	-12,030.83	-12,030.83
5160.3900	-76,411.94	.00	-76,411.94	.00	-76,411.94	-76,411.94
5160.8000	.00	.00	.00	.00	.00	.00
ACCT 5160	-2,543,875.36 <i>f</i>	.00	-2,543,875.36 <i>f</i>	.00	-2,543,875.36	-2,543,875.36 <i>(D)</i>
5169.2000	.00	.00	.00	.00	.00	.00
ACCT 5169	.00	.00	.00	.00	.00	.00
5230.1000	-22,989,961.25	.00	-22,989,961.25	.00	-22,989,961.25	-22,989,961.25
5230.4000	-1,629,487.19	.00	-1,629,487.19	.00	-1,629,487.19	-1,629,487.19
5230.5000	-241,784,710.45	.00	-241,784,710.45	.00	-241,784,710.45	-241,784,710.45
5230.9000	-71,803.69	.00	-71,803.69	.00	-71,803.69	-71,803.69
ACCT 5230	-266,475,962.58 <i>f</i>	.00	-266,475,962.58 <i>f</i>	.00	-266,475,962.58	-266,475,962.58 <i>(E)</i>
5240.1000	-1,505,697.05	.00	-1,505,697.05	.00	-1,505,697.05	-1,505,697.05
5240.2100	-848,160.97	.00	-848,160.97	.00	-848,160.97	-848,160.97
5240.2200	235,739.81	.00	235,739.81	.00	235,739.81	235,739.81
5240.2300	.00	.00	.00	.00	.00	.00
5240.2900	.00	.00	.00	.00	.00	.00
5240.3100	-717.00	.00	-717.00	.00	-717.00	-717.00
5240.3200	-74,381.36	.00	-74,381.36	.00	-74,381.36	-74,381.36
5240.3300	.00	.00	.00	.00	.00	.00
5240.3400	.00	.00	.00	.00	.00	.00

Sum *f* *(E)* = -408,080,719.71 *(12 p2)*



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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NOMREG	MR-REGULATED	FR-REGULATED
5240.5000	-31,696.76	.00	-31,696.76	.00	-31,696.76	-31,696.76
5240.7000	.00	.00	.00	.00	.00	.00
5240.9100	-3,741,877.41	.00	-3,741,877.41	.00	-3,741,877.41	-3,741,877.41
5240.9900	-50,155.18	.00	-50,155.18	.00	-50,155.18	-50,155.18
ACCT 5240	-6,016,945.92 <i>f</i>	.00	-6,016,945.92 <i>f</i>	.00	-6,016,945.92	-6,016,945.92 <i>(E)</i>
5250.0000	.00	.00	.00	.00	.00	.00
ACCT 5250	.00	.00	.00	.00	.00	.00
5261.0000	.00	.00	.00	.00	.00	.00
5261.1000	-237,507.34	.00	-237,507.34	.00	-237,507.34	-237,507.34
5261.2000	.00	.00	.00	.00	.00	.00
5261.4000	-2,655.36	.00	-2,655.36	.00	-2,655.36	-2,655.36
ACCT 5261	-240,162.70 <i>f</i>	.00	-240,162.70 <i>f</i>	.00	-240,162.70	-240,162.70 <i>(E)</i>
5262.0000	-518,557.93	.00	-518,557.93	.00	-518,557.93	-518,557.93
ACCT 5262	-518,557.93 <i>f</i>	.00	-518,557.93 <i>f</i>	.00	-518,557.93	-518,557.93 <i>(E)</i>
5263.0000	.00	.00	.00	.00	.00	.00
ACCT 5263	.00	.00	.00	.00	.00	.00
5264.1100	-135,763.43	.00	-135,763.43	.00	-135,763.43	-135,763.43
5264.1200	-2,810,174.79	.00	-2,810,174.79	.00	-2,810,174.79	-2,810,174.79
5264.1300	-20,750,527.82	.00	-20,750,527.82	.00	-20,750,527.82	-20,750,527.82
5264.1400	.00	.00	.00	.00	.00	.00
5264.2100	.00	.00	.00	.00	.00	.00
5264.2400	.00	.00	.00	.00	.00	.00
5264.4100	.00	.00	.00	.00	.00	.00
5264.4200	.00	.00	.00	.00	.00	.00
5264.5100	-16,970.00	.00	-16,970.00	.00	-16,970.00	-16,970.00
5264.9100	-57,718.05	.00	-57,718.05	.00	-57,718.05	-57,718.05
5264.9200	-309,732.39	.00	-309,732.39	.00	-309,732.39	-309,732.39
5264.9900	-3,347,697.52	38,000,000.00 <i>(25-1)</i>	34,652,302.48 <i>(12-1)</i>	.00	-3,347,697.52	34,652,302.48
ACCT 5264	-27,428,584.00 <i>f</i>	38,000,000.00	10,571,416.00 <i>f</i>	.00	-27,428,584.00	10,571,416.00 <i>(E)</i>
5270.1000 <i>IS</i>	-28,458,760.93	.00	-28,458,760.93	.00	-28,458,760.93	-28,458,760.93
5270.2100	26,158.50	.00	26,158.50	.00	26,158.50	26,158.50
5270.2900	-8,755,231.60	.00	-8,755,231.60	.00	-8,755,231.60	-8,755,231.60

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
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ACCT 5270	-37,187,834.03 <i>f</i>	.00	-37,187,834.03 <i>f</i>	.00	-37,187,834.03	-37,187,834.03 <i>(E)</i>
5280.1101	.00	.00	.00	.00	.00	.00
5280.1110	-338.36	.00	-338.36	-338.36	.00	.00
5280.1120	.00	.00	.00	.00	.00	.00
5280.1130	.00	.00	.00	.00	.00	.00
5280.1150	7,427.71	.00	7,427.71	7,427.71	.00	.00
5280.1160	.00	.00	.00	.00	.00	.00
5280.1201	.00	.00	.00	.00	.00	.00
5280.1202	.00	.00	.00	.00	.00	.00
5280.1203	.00	.00	.00	.00	.00	.00
5280.1209	.00	.00	.00	.00	.00	.00
5280.1210	-15,186,068.23	.00	-15,186,068.23	-15,186,068.23	.00	.00
5280.1220	-80,769,823.97	.00	-80,769,823.97	-80,769,823.97	.00	.00
5280.1230	-980,775.53	.00	-980,775.53	-980,775.53	.00	.00
5280.1250	3,410,987.61	.00	3,410,987.61	3,410,987.61	.00	.00
5280.1260	1,187,322.42	.00	1,187,322.42	1,187,322.42	.00	.00
5280.1290	.00	.00	.00	.00	.00	.00
5280.1401	.00	.00	.00	.00	.00	.00
5280.1402	.00	.00	.00	.00	.00	.00
5280.1409	.00	.00	.00	.00	.00	.00
5280.1410	-95,723.63	.00	-95,723.63	-95,723.63	.00	.00
5280.1413	.00	.00	.00	.00	.00	.00
5280.1420	.00	.00	.00	.00	.00	.00
5280.1423	.00	.00	.00	.00	.00	.00
5280.1430	.00	.00	.00	.00	.00	.00
5280.1431	46.50	.00	46.50	46.50	.00	.00
5280.1432	-3,662,653.61	.00	-3,662,653.61	-3,662,653.61	.00	.00
5280.1433	.00	.00	.00	.00	.00	.00
5280.1450	266,397.85	.00	266,397.85	266,397.85	.00	.00
5280.1460	-5,338.71	.00	-5,338.71	-5,338.71	.00	.00
5280.1490	.00	.00	.00	.00	.00	.00
5280.1501	.00	.00	.00	.00	.00	.00
5280.1502	.00	.00	.00	.00	.00	.00
5280.1510	-613,752.72	.00	-613,752.72	-613,752.72	.00	.00
5280.1520	.00	.00	.00	.00	.00	.00
5280.1530	.00	.00	.00	.00	.00	.00
5280.1550	3,564.61	.00	3,564.61	3,564.61	.00	.00
5280.1560	-1,577.19	.00	-1,577.19	-1,577.19	.00	.00
5280.1601	.00	.00	.00	.00	.00	.00
5280.1610	-7,909.20	.00	-7,909.20	-7,909.20	.00	.00
5280.1620	.00	.00	.00	.00	.00	.00
5280.1630	.00	.00	.00	.00	.00	.00
5280.1650	25.98	.00	25.98	25.98	.00	.00
5280.1660	.00	.00	.00	.00	.00	.00
5280.1701	.00	.00	.00	.00	.00	.00
5280.1710	-22,736,608.59	.00	-22,736,608.59	-22,736,608.59	.00	.00
5280.1720	.00	.00	.00	.00	.00	.00
5280.1730	.00	.00	.00	.00	.00	.00
5280.1750	8,291,697.30	.00	8,291,697.30	8,291,697.30	.00	.00

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ACCT SRC	FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5280.1760		352,094.58	.00	352,094.58		.00	.00
5280.1801		.00	.00	.00	352,094.58	.00	.00
5280.1810		.00	.00	.00	.00	.00	.00
5280.1820		.00	.00	.00	.00	.00	.00
5280.1830		.00	.00	.00	.00	.00	.00
5280.1850		.00	.00	.00	.00	.00	.00
5280.1910		.00	.00	.00	.00	.00	.00
5280.1920		.00	.00	.00	.00	.00	.00
5280.1930		.00	.00	.00	.00	.00	.00
5280.1950		14.80	.00	14.80	14.80	.00	.00
5280.2001		.00	.00	.00	.00	.00	.00
5280.2002		.00	.00	.00	.00	.00	.00
5280.2009		.00	.00	.00	.00	.00	.00
5280.2010		.00	.00	.00	.00	.00	.00
5280.2013		.00	.00	.00	.00	.00	.00
5280.2020		.00	.00	.00	.00	.00	.00
5280.2023		.00	.00	.00	.00	.00	.00
5280.2030		.00	.00	.00	.00	.00	.00
5280.2031		.00	.00	.00	.00	.00	.00
5280.2032		.00	.00	.00	.00	.00	.00
5280.2033		.00	.00	.00	.00	.00	.00
5280.2034		.00	.00	.00	.00	.00	.00
5280.2040		.00	.00	.00	.00	.00	.00
5280.2043		.00	.00	.00	.00	.00	.00
5280.2050		.00	.00	.00	.00	.00	.00
5280.2060		.00	.00	.00	.00	.00	.00
5280.2070		.00	.00	.00	.00	.00	.00
5280.2081		.00	.00	.00	.00	.00	.00
5280.2082		.00	.00	.00	.00	.00	.00
5280.2090		.00	.00	.00	.00	.00	.00
5280.2101		.00	.00	.00	.00	.00	.00
5280.2102		.00	.00	.00	.00	.00	.00
5280.2109		.00	.00	.00	.00	.00	.00
5280.2110		.00	.00	.00	.00	.00	.00
5280.2113		.00	.00	.00	.00	.00	.00
5280.2120		.00	.00	.00	.00	.00	.00
5280.2123		.00	.00	.00	.00	.00	.00
5280.2130		.00	.00	.00	.00	.00	.00
5280.2131		.00	.00	.00	.00	.00	.00
5280.2132		.00	.00	.00	.00	.00	.00
5280.2133		.00	.00	.00	.00	.00	.00
5280.2134		.00	.00	.00	.00	.00	.00
5280.2140		.00	.00	.00	.00	.00	.00
5280.2143		.00	.00	.00	.00	.00	.00
5280.2150		.00	.00	.00	.00	.00	.00
5280.2160		.00	.00	.00	.00	.00	.00
5280.2170		.00	.00	.00	.00	.00	.00
5280.2181		.00	.00	.00	.00	.00	.00
5280.2190		.00	.00	.00	.00	.00	.00
5280.2201		.00	.00	.00	.00	.00	.00
5280.2202		.00	.00	.00	.00	.00	.00

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5280.2209	.00	.00	.00	.00	.00	.00
5280.2210	.00	.00	.00	.00	.00	.00
5280.2213	.00	.00	.00	.00	.00	.00
5280.2220	.00	.00	.00	.00	.00	.00
5280.2223	.00	.00	.00	.00	.00	.00
5280.2230	.00	.00	.00	.00	.00	.00
5280.2231	.00	.00	.00	.00	.00	.00
5280.2232	.00	.00	.00	.00	.00	.00
5280.2233	.00	.00	.00	.00	.00	.00
5280.2234	.00	.00	.00	.00	.00	.00
5280.2240	.00	.00	.00	.00	.00	.00
5280.2243	.00	.00	.00	.00	.00	.00
5280.2250	.00	.00	.00	.00	.00	.00
5280.2260	.00	.00	.00	.00	.00	.00
5280.2270	.00	.00	.00	.00	.00	.00
5280.2281	.00	.00	.00	.00	.00	.00
5280.2290	.00	.00	.00	.00	.00	.00
5280.2301	.00	.00	.00	.00	.00	.00
5280.2302	.00	.00	.00	.00	.00	.00
5280.2309	.00	.00	.00	.00	.00	.00
5280.2310	.00	.00	.00	.00	.00	.00
5280.2313	.00	.00	.00	.00	.00	.00
5280.2320	.00	.00	.00	.00	.00	.00
5280.2323	.00	.00	.00	.00	.00	.00
5280.2330	.00	.00	.00	.00	.00	.00
5280.2331	.00	.00	.00	.00	.00	.00
5280.2332	.00	.00	.00	.00	.00	.00
5280.2333	.00	.00	.00	.00	.00	.00
5280.2334	.00	.00	.00	.00	.00	.00
5280.2340	.00	.00	.00	.00	.00	.00
5280.2343	.00	.00	.00	.00	.00	.00
5280.2350	.00	.00	.00	.00	.00	.00
5280.2360	.00	.00	.00	.00	.00	.00
5280.2370	.00	.00	.00	.00	.00	.00
5280.2381	.00	.00	.00	.00	.00	.00
5280.2390	.00	.00	.00	.00	.00	.00
5280.2401	.00	.00	.00	.00	.00	.00
5280.2410	.00	.00	.00	.00	.00	.00
5280.2411	.00	.00	.00	.00	.00	.00
5280.2420	.00	.00	.00	.00	.00	.00
5280.2430	.00	.00	.00	.00	.00	.00
5280.2460	.00	.00	.00	.00	.00	.00
5280.2501	.00	.00	.00	.00	.00	.00
5280.2502	.00	.00	.00	.00	.00	.00
5280.2503	.00	.00	.00	.00	.00	.00
5280.2510	.00	.00	.00	.00	.00	.00
5280.2520	.00	.00	.00	.00	.00	.00
5280.2530	.00	.00	.00	.00	.00	.00
5280.2550	.00	.00	.00	.00	.00	.00
5280.2560	.00	.00	.00	.00	.00	.00
5280.2610	-50,620.24	.00	-50,620.24	-50,620.24	.00	.00

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5280.2650	4,988.91	.00	4,988.91	4,988.91	.00	.00
5280.2660	.00	.00	.00	.00	.00	.00
5280.2850	160.90	.00	160.90	160.90	.00	.00
5280.2860	.00	.00	.00	.00	.00	.00
5280.2910	-153,650.85	.00	-153,650.85	-153,650.85	.00	.00
5280.2950	534.40	.00	534.40	534.40	.00	.00
5280.3050	.00	.00	.00	.00	.00	.00
5280.3110	-42,777.00	.00	-42,777.00	-42,777.00	.00	.00
5280.3150	11,933.78	.00	11,933.78	11,933.78	.00	.00
5280.9901	.00	.00	.00	.00	.00	.00
5280.9910	2,554,746.24	.00	2,554,746.24	2,554,746.24	.00	.00
5280.9920	.00	.00	.00	.00	.00	.00
5280.9930	.00	.00	.00	.00	.00	.00
5280.9950	.00	.00	.00	.00	.00	.00
5280.9960	971.80	.00	971.80	971.80	.00	.00
5280.9970	.00	.00	.00	.00	.00	.00
ACCT 5280	-108,214,702.44 <sup>F</sup>	.00	-108,214,702.44 <sup>F</sup>	-108,214,702.44 <sup>E</sup>	.00	.00
5301.1100	.00	.00	.00	.00	.00	.00
5301.1101	1,525,117.71	.00	1,525,117.71	1,525,117.71	1,525,117.71	1,525,117.71
5301.1102	410,457.99	.00	410,457.99	410,457.99	410,457.99	410,457.99
5301.1103	42,385.66	.00	42,385.66	42,385.66	42,385.66	42,385.66
5301.1104	.00	.00	.00	.00	.00	.00
5301.1105	56,325.56	.00	56,325.56	56,325.56	56,325.56	56,325.56
5301.1109	280,289.66	.00	280,289.66	280,289.66	280,289.66	280,289.66
5301.1200	12,665.68	.00	12,665.68	12,665.68	12,665.68	12,665.68
5301.2100	.00	.00	.00	.00	.00	.00
5301.2101	10,940,144.56	.00	10,940,144.56	10,940,144.56	10,940,144.56	10,940,144.56
5301.2102	3,862,553.91	.00	3,862,553.91	3,862,553.91	3,862,553.91	3,862,553.91
5301.2103	373,824.69	.00	373,824.69	373,824.69	373,824.69	373,824.69
5301.2104	641,931.08	.00	641,931.08	641,931.08	641,931.08	641,931.08
5301.2105	1,448,585.33	.00	1,448,585.33	1,448,585.33	1,448,585.33	1,448,585.33
5301.2106	11,977,946.78	.00	11,977,946.78	11,977,946.78	11,977,946.78	11,977,946.78
5301.2109	-280,289.66	.00	-280,289.66	-280,289.66	-280,289.66	-280,289.66
5301.2200	2,207,185.50	.00	2,207,185.50	2,207,185.50	2,207,185.50	2,207,185.50
5301.3111	.00	.00	.00	.00	.00	.00
5301.3113	.00	.00	.00	.00	.00	.00
5301.3120	.00	.00	.00	.00	.00	.00
5301.4100	.00	.00	.00	.00	.00	.00
5301.4210	-21,444.55	.00	-21,444.55	-21,444.55	-21,444.55	-21,444.55
5301.4220	140,188.95	.00	140,188.95	140,188.95	140,188.95	140,188.95
5301.4230	729,556.73	.00	729,556.73	729,556.73	729,556.73	729,556.73
5301.4240	12,661.39	.00	12,661.39	12,661.39	12,661.39	12,661.39
5301.4250	290,104.00	.00	290,104.00	290,104.00	290,104.00	290,104.00
5301.4260	3,571.81	.00	3,571.81	3,571.81	3,571.81	3,571.81
5301.4290	178,182.41	.00	178,182.41	178,182.41	178,182.41	178,182.41
5301.5100	.00	.00	.00	.00	.00	.00
5301.5210	24,377.02	.00	24,377.02	24,377.02	24,377.02	24,377.02
5301.5220	167,361.88	.00	167,361.88	167,361.88	167,361.88	167,361.88

*Sum of E1 = 37,100,647.43 lt*

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
5301.5230	659,921.08	.00	659,921.08	.00	659,921.08	659,921.08
5301.5240	504.68	.00	504.68	.00	504.68	504.68
5301.5250	22,098.99	.00	22,098.99	.00	22,098.99	22,098.99
5301.5260	.00	.00	.00	.00	.00	.00
5301.5290	529,464.21	.00	529,464.21	.00	529,464.21	529,464.21
ACCT 5301	36,235,673.05 <i>F</i>	.00	36,235,673.05 <i>F</i>	.00	36,235,673.05	36,235,673.05 <i>EP</i>
5302.0000	864,974.38	.00	864,974.38	.00	864,974.38	864,974.38
ACCT 5302	864,974.38 <i>F</i>	.00	864,974.38 <i>F</i>	.00	864,974.38	864,974.38 <i>EP</i>
<i>Network Support Exp. Sum of F = 5,996,433.07 <i>U</i></i>						
6112.1100	25,317,793.76	.00	25,317,793.76	1,493,465.06	23,824,328.70	23,824,328.70
6112.1900	-21,655,729.00	.00	-21,655,729.00	-1,274,789.52	-20,380,939.48	-20,380,939.48
6112.2100	21,655,729.00	.00	21,655,729.00	1,274,789.52	20,380,939.48	20,380,939.48
6112.2900	-21,655,729.00	.00	-21,655,729.00	-1,274,802.55	-20,380,926.45	-20,380,926.45
ACCT 6112	3,662,064.76 <i>F</i>	.00	3,662,064.76 <i>EP</i>	218,662.51	3,443,402.25	3,443,402.25
6113.0000	348,399.38	.00	348,399.38	19,525.65	328,873.73	328,873.73
6113.0000 140M	77,828.37	.00	77,828.37	4,730.44	73,097.93	73,097.93
6113.0000 141M	1,171,017.83	.00	1,171,017.83	70,030.38	1,100,987.45	1,100,987.45
ACCT 6113	1,597,245.58 <i>F</i>	.00	1,597,245.58 <i>EP</i>	94,286.47	1,502,959.11	1,502,959.11
6114.1100 240M	852.00	.00	852.00	55.89	796.11	796.11
6114.1900	.00	.00	.00	.00	.00	.00
6114.9000 240NM	.00	.00	.00	.00	.00	.00
6114.9000 840M	.00	.00	.00	.00	.00	.00
ACCT 6114	852.00 <i>F</i>	.00	852.00 <i>EP</i>	55.89	796.11	796.11
6115.0000 340M	188,140.33	.00	188,140.33	17,345.05	170,795.28	170,795.28
ACCT 6115	188,140.33 <i>F</i>	.00	188,140.33 <i>EP</i>	17,345.05	170,795.28	170,795.28
6116.1100 540M	11,593,576.49	.00	11,593,576.49	709,761.59	10,883,814.90	10,883,814.90
6116.1900	-11,593,576.49	.00	-11,593,576.49	-710,423.06	-10,883,153.43	-10,883,153.43
6116.9000 940M	548,130.40	.00	548,130.40	33,726.75	514,403.65	514,403.65
ACCT 6116	548,130.40 <i>F</i>	.00	548,130.40 <i>EP</i>	33,065.28	515,065.12	515,065.12
<i>Sum of G = 166,849,663.69</i>						
6121.1000	62,923,093.84	.00	62,923,093.84	1,983,438.88	60,939,654.96	60,939,654.96
6121.1000 10M	6,159,962.64	.00	6,159,962.64	197,126.48	5,962,836.16	5,962,836.16

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6121.1000 10R	1,451,563.14	.00	1,451,563.14	45,630.19	1,405,932.95	1,405,932.95
6121.1000 110M	165,395.98	.00	165,395.98	5,212.48	160,183.50	160,183.50
6121.8000	.00	.00	.00	.00	.00	.00
6121.8000 810M	.00	.00	.00	.00	.00	.00
ACCT 6121	70,700,015.60 <del>F</del>	.00	70,700,015.60 <del>F</del>	2,231,408.03	68,468,607.57	68,468,607.57 (G)
6122.1000 130M	-833.99	.00	-833.99	-58.86	-775.13	-775.13
6122.2000 230M	.00	.00	.00	.00	.00	.00
6122.2000 30M	6,501,348.47	.00	6,501,348.47	427,466.30	6,073,882.17	6,073,882.17
6122.2000 31M	3,645.00	.00	3,645.00	238.17	3,406.83	3,406.83
ACCT 6122	6,504,159.48 <del>F</del>	.00	6,504,159.48 <del>F</del>	427,645.61	6,076,513.87	6,076,513.87 (G)
6123.1000 430M	3,075,910.44	.00	3,075,910.44	138,948.49	2,936,961.95	2,936,961.95
6123.2000	.00	.00	.00	.00	.00	.00
6123.2000 658M	2,806,433.25	.00	2,806,433.25	597.78	2,805,835.47	2,805,835.47
ACCT 6123	5,882,343.69 <del>F</del>	.00	5,882,343.69 <del>F</del>	139,546.27	5,742,797.42	5,742,797.42 (G)
6124.0000	.00	.00	.00	.00	.00	.00
6124.1010	.00	.00	.00	.00	.00	.00
6124.1010 530M	3,113,643.59	.00	3,113,643.59	167,204.15	2,946,439.44	2,946,439.44
6124.1020	352.16	.00	352.16	18.73	333.43	333.43
6124.1020 630M	12,332,445.23	.00	12,332,445.23	762,266.53	11,570,178.70	11,570,178.70
6124.2000	34,223,407.11	.00	34,223,407.11	1,602,344.23	32,621,062.88	32,621,062.88
6124.2000 930M	34,093,296.83	.00	34,093,296.83	1,733,907.70	32,359,389.13	32,359,389.13
ACCT 6124	83,763,144.92 <del>F</del>	.00	83,763,144.92 <del>F</del>	4,265,741.34	79,497,403.58	79,497,403.58 (G)
<i>Sum of H = 104,682,416.51 Central office exp.</i>						
6211.1000 77M	19,306,206.17	.00	19,306,206.17	18.41	19,306,187.76	19,306,187.76
6211.1000 77R	8,494,669.76	.00	8,494,669.76	769.43	8,493,900.33	8,493,900.33
6211.8000	.00	.00	.00	.00	.00	.00
6211.8000 877M	.00	.00	.00	.00	.00	.00
6211.9000 977M	.00	.00	.00	.00	.00	.00
ACCT 6211	27,800,875.93 <del>F</del>	.00	27,800,875.93 <del>F</del>	787.84	27,800,088.09	27,800,088.09 (H)
6212.1000 377M	58,539,823.64	.00	58,539,823.64	877,133.01	57,662,690.63	57,662,690.63
6212.1000 377R	18,341,716.94	.00	18,341,716.94	1,473,252.94	16,868,464.00	16,868,464.00
6212.8000	.00	.00	.00	.00	.00	.00
6212.8000 887M	.00	.00	.00	.00	.00	.00
ACCT 6212	76,881,540.58 <del>F</del>	.00	76,881,540.58 <del>F</del>	2,350,385.95	74,531,154.63	74,531,154.63 (H)

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6215.1000 37M	.00	.00	.00	.00	.00	.00
6215.1000 37R	.00	.00	.00	.00	.00	.00
6215.1900 937M	.00	.00	.00	.00	.00	.00
6215.2000 47M	.00	.00	.00	.00	.00	.00
6215.2000 47R	.00	.00	.00	.00	.00	.00
6215.3000 17M	.00	.00	.00	.00	.00	.00
6215.3000 17R	.00	.00	.00	.00	.00	.00
ACCT 6215	.00	.00	.00	.00	.00	.00
6220.1000 117M	1,366,113.84	.00	1,366,113.84	.00	1,366,113.84	1,366,113.84
6220.1000 117R	18,366.78	.00	18,366.78	.00	18,366.78	18,366.78
6220.3000 417M	.00	.00	.00	.00	.00	.00
6220.3000 417R	.00	.00	.00	.00	.00	.00
ACCT 6220	1,384,480.62 <sup>F</sup>	.00	1,384,480.62 <sup>F</sup>	.00	1,384,480.62	1,384,480.62 <sup>(H)</sup>
6231.2200 167M	34,805.53	.00	34,805.53	.00	34,805.53	34,805.53
6231.2200 167R	204,552.32	.00	204,552.32	.00	204,552.32	204,552.32
6231.2300 67M	53,926.58	.00	53,926.58	.00	53,926.58	53,926.58
6231.2300 67R	13,908.76	.00	13,908.76	.00	13,908.76	13,908.76
ACCT 6231	307,193.19 <sup>F</sup>	.00	307,193.19 <sup>F</sup>	.00	307,193.19	307,193.19 <sup>(H)(I)</sup>
6232.1100 157M	188,063.08	.00	188,063.08	.00	188,063.08	188,063.08
6232.1100 157R	60,046.16	.00	60,046.16	.00	60,046.16	60,046.16
6232.1200 257M	16,573,347.13	.00	16,573,347.13	.00	16,573,347.13	16,573,347.13
6232.1200 257R	4,969,011.05	.00	4,969,011.05	.00	4,969,011.05	4,969,011.05
6232.1200 D257M	2,619.33	.00	2,619.33	.00	2,619.33	2,619.33
6232.1200 D257R	.00	.00	.00	.00	.00	.00
6232.1200 F257M	2,180,179.35	.00	2,180,179.35	.00	2,180,179.35	2,180,179.35
6232.1200 F257R	1,001,224.76	.00	1,001,224.76	.00	1,001,224.76	1,001,224.76
6232.1300 357M	10,750,542.32	.00	10,750,542.32	.00	10,750,542.32	10,750,542.32
6232.1300 357R	3,068,975.87	.00	3,068,975.87	.00	3,068,975.87	3,068,975.87
6232.1300 F357M	.00	.00	.00	.00	.00	.00
6232.1300 F357R	.00	.00	.00	.00	.00	.00
6232.1300 T357M	1,786,314.65	.00	1,786,314.65	.00	1,786,314.65	1,786,314.65
6232.1300 T357R	439.57	.00	439.57	.00	439.57	439.57
6232.1800	.00	.00	.00	.00	.00	.00
6232.1800 857M	.00	.00	.00	.00	.00	.00
6232.2100 457M	4,213.33	.00	4,213.33	.00	4,213.33	4,213.33
6232.2100 457R	.00	.00	.00	.00	.00	.00
6232.2900 57M	7,785,542.08	.00	7,785,542.08	.00	7,785,542.08	7,785,542.08
6232.2900 57R	2,578,084.94	.00	2,578,084.94	.00	2,578,084.94	2,578,084.94
ACCT 6232	50,948,603.62	.00	50,948,603.62 <sup>F</sup>	.00	50,948,603.62	50,948,603.62 <sup>(I)</sup>

*Sum of H<sub>1</sub>*

*Sum of I = 51,255,796.81 Central Office Exp.*



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*Sum of J = 86,103,091* *inf. Orig. sp.*

ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
6311.1000 418M	1,051,336.39	.00	1,051,336.39	.00	1,051,336.39	1,051,336.39
6311.1000 418NM	.00	.00	.00	.00	.00	.00
6311.1000 428NM	1,067.42	.00	1,067.42	1,067.42	.00	.00
6311.1000 BD18M	.00	.00	.00	.00	.00	.00
6311.1000 BF28M	.00	.00	.00	.00	.00	.00
6311.2100	.00	.00	.00	.00	.00	.00
6311.2100 108BI	.00	.00	.00	.00	.00	.00
6311.2200 108BP	.00	.00	.00	.00	.00	.00
6311.2300 108BR	.00	.00	.00	.00	.00	.00
6311.2400 108BW	.00	.00	.00	.00	.00	.00
6311.2900	.00	.00	.00	.00	.00	.00
ACCT 6311	1,052,403.81 <i>J</i>	.00	1,052,403.81 <i>J</i>	1,067.42	1,051,336.39	1,051,336.39 <i>J</i>
6341.1000 158M	38,910.49	.00	38,910.49	.00	38,910.49	38,910.49
6341.1000 258M	5,264.18	.00	5,264.18	.00	5,264.18	5,264.18
6341.1000 258NM	.00	.00	.00	.00	.00	.00
6341.1000 58NM	.00	.00	.00	.00	.00	.00
6341.2000	.00	.00	.00	.00	.00	.00
6341.2100	.00	.00	.00	.00	.00	.00
6341.2100 208BI	.00	.00	.00	.00	.00	.00
6341.2200 208BP	.00	.00	.00	.00	.00	.00
6341.2300 208BR	.00	.00	.00	.00	.00	.00
6341.2400 208BW	.00	.00	.00	.00	.00	.00
6341.2900	.00	.00	.00	.00	.00	.00
ACCT 6341	44,174.67 <i>J</i>	.00	44,174.67 <i>J</i>	.00	44,174.67	44,174.67 <i>J</i>
6351.1000	.00	.00	.00	.00	.00	.00
6351.1000 188E	1,251,014.84	.00	1,251,014.84	.00	1,251,014.84	1,251,014.84
6351.1000 188M	8,330,945.14	.00	8,330,945.14	.00	8,330,945.14	8,330,945.14
6351.1000 188Y	-227,376.09	.00	-227,376.09	.00	-227,376.09	-227,376.09
6351.1000 189E	204,698.77	.00	204,698.77	.00	204,698.77	204,698.77
6351.1000 189M	458,272.41	.00	458,272.41	.00	458,272.41	458,272.41
6351.1000 189Y	48,944.37	.00	48,944.37	.00	48,944.37	48,944.37
6351.1000 88E	5,160.73	.00	5,160.73	.00	5,160.73	5,160.73
6351.1000 88M	62,357.88	.00	62,357.88	.00	62,357.88	62,357.88
6351.1000 88Y	4,609.41	.00	4,609.41	.00	4,609.41	4,609.41
6351.1000 89E	9,099.86	.00	9,099.86	.00	9,099.86	9,099.86
6351.1000 89M	590.34	.00	590.34	.00	590.34	590.34
6351.1000 89Y	215.62	.00	215.62	.00	215.62	215.62
6351.2000 288E	76,856.38	.00	76,856.38	.00	76,856.38	76,856.38
6351.2000 288M	234,726.98	.00	234,726.98	.00	234,726.98	234,726.98
6351.2000 288Y	7,806.24	.00	7,806.24	.00	7,806.24	7,806.24
6351.2000 289E	9,708.04	.00	9,708.04	.00	9,708.04	9,708.04
6351.2000 289M	6,440.09	.00	6,440.09	.00	6,440.09	6,440.09
6351.2000 289Y	369.12	.00	369.12	.00	369.12	369.12
6351.3000 78E	98,346.66	.00	98,346.66	.00	98,346.66	98,346.66
6351.3000 78M	69,009.15	.00	69,009.15	.00	69,009.15	69,009.15

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6351.3000	78Y	148.34	.00	148.34	.00	148.34	148.34
6351.9000	988E	411,600.01	.00	411,600.01	.00	411,600.01	411,600.01
6351.9000	988M	2,381,029.07	.00	2,381,029.07	.00	2,381,029.07	2,381,029.07
6351.9000	988Y	136,243.19	.00	136,243.19	.00	136,243.19	136,243.19
6351.9000	989E	9,831.81	.00	9,831.81	.00	9,831.81	9,831.81
6351.9000	989M	9,243.01	.00	9,243.01	.00	9,243.01	9,243.01
6351.9000	989Y	510.63	.00	510.63	.00	510.63	510.63
ACCT 6351		13,600,402.00 <i>f</i>	.00	13,600,402.00 <i>f</i>	.00	13,600,402.00	13,600,402.00 <i>J</i>
6362.1000	358M	11,104.22	.00	11,104.22	11,104.22	.00	.00
6362.1000	358NM	3,285.91	.00	3,285.91	3,285.91	.00	.00
6362.1000	378M	416,374.91	.00	416,374.91	.00	416,374.91	416,374.91
6362.2000	558M	2,463,444.91	.00	2,463,444.91	.00	2,463,444.91	2,463,444.91
6362.3000	758M	60,106.59	.00	60,106.59	.00	60,106.59	60,106.59
6362.3000	8758M	309.52	.00	309.52	.00	309.52	309.52
6362.3000	D758M	2,773.26	.00	2,773.26	.00	2,773.26	2,773.26
6362.3000	F758M	146,013.15	.00	146,013.15	.00	146,013.15	146,013.15
6362.4110	978I	12,406,144.85	.00	12,406,144.85	12,406,144.85	.00	.00
6362.4120	978P	24,567,551.42	.00	24,567,551.42	24,567,551.42	.00	.00
6362.4130	978R	2,127,933.34	.00	2,127,933.34	.00	.00	.00
6362.4140	978W	391,261.72	.00	391,261.72	391,261.72	.00	.00
6362.4190		460.98	.00	460.98	460.98	.00	.00
6362.4210		.00	.00	.00	.00	.00	.00
6362.4210	988I	.00	.00	.00	.00	.00	.00
6362.4210	988E	2,516,917.11	.00	2,516,917.11	2,516,917.11	.00	.00
6362.4210	988F	.00	.00	.00	.00	.00	.00
6362.4210	988K	.00	.00	.00	.00	.00	.00
6362.4220	988P	-339.08	.00	-339.08	-339.08	.00	.00
6362.4220	988E	.00	.00	.00	.00	.00	.00
6362.4230	988R	.00	.00	.00	.00	.00	.00
6362.4230	988E	1,460,466.84	.00	1,460,466.84	1,460,466.84	.00	.00
6362.4230	988F	.00	.00	.00	.00	.00	.00
6362.4230	988K	.00	.00	.00	.00	.00	.00
6362.4240	988W	.00	.00	.00	.00	.00	.00
6362.4240	988E	137,843.13	.00	137,843.13	137,843.13	.00	.00
6362.4240	988F	.00	.00	.00	.00	.00	.00
6362.4240	988K	.00	.00	.00	.00	.00	.00
6362.4290		.00	.00	.00	.00	.00	.00
6362.5110		.00	.00	.00	.00	.00	.00
6362.5110	3088I	.00	.00	.00	.00	.00	.00
6362.5120	3088P	.00	.00	.00	.00	.00	.00
6362.5130	3088R	.00	.00	.00	.00	.00	.00
6362.5140	3088W	.00	.00	.00	.00	.00	.00
6362.5190		.00	.00	.00	.00	.00	.00
6362.5210		.00	.00	.00	.00	.00	.00
6362.5210	4088I	.00	.00	.00	.00	.00	.00
6362.5220	4088P	.00	.00	.00	.00	.00	.00
6362.5230	4088R	.00	.00	.00	.00	.00	.00
6362.5240	4088W	.00	.00	.00	.00	.00	.00

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6362.5290		.00	.00	.00	.00	.00	.00
6362.6100	108BP	.00	.00	.00	.00	.00	.00
6362.6100	108BR	.00	.00	.00	.00	.00	.00
6362.6100	108BW	.00	.00	.00	.00	.00	.00
6362.6200	208BP	.00	.00	.00	.00	.00	.00
6362.6200	208BR	.00	.00	.00	.00	.00	.00
6362.6200	208BW	.00	.00	.00	.00	.00	.00
6362.7000		3,737,031.05	.00	3,737,031.05	2,110,903.36	1,626,127.69	1,626,127.69
6362.9100	928M	158,146.81	.00	158,146.81	.00	158,146.81	158,146.81
6362.9900	68E	7,448,058.73	.00	7,448,058.73	.00	7,448,058.73	7,448,058.73
6362.9900	68M	9,764,549.53	.00	9,764,549.53	.00	9,764,549.53	9,764,549.53
6362.9900	68R	.00	.00	.00	.00	.00	.00
6362.9900	68Y	407,872.21	.00	407,872.21	.00	407,872.21	407,872.21
6362.9900	948NM	.00	.00	.00	.00	.00	.00
6362.9900	958M	3,083,442.29	.00	3,083,442.29	.00	3,083,442.29	3,083,442.29
6362.9900	958NM	.00	.00	.00	.00	.00	.00
6362.9900	968NM	89,464.92	.00	89,464.92	89,464.92	.00	.00
6362.9900	978NM	.00	.00	.00	.00	.00	.00
6362.9900	988NM	95.25	.00	95.25	95.25	.00	.00
6362.9900	8958M	.00	.00	.00	.00	.00	.00
6362.9900	8D28M	.00	.00	.00	.00	.00	.00
6362.9900	BF28M	105.47	.00	105.47	.00	105.47	105.47
6362.9900	D958M	3,409.29	.00	3,409.29	.00	3,409.29	3,409.29
6362.9900	F958M	2,282.49	.00	2,282.49	.00	2,282.49	2,282.49
ACCT 6362		71,406,110.82 <sup>*</sup>	.00	71,406,110.82 <sup>*</sup>	45,823,093.97	25,583,016.85	25,583,016.85 <sup>(J)</sup>
		<i>* Sum of (K) = 262,344,561.23</i>		<i>Cable &amp; wire facilities</i>			
6411.1000	1M	9,531,719.47	.00	9,531,719.47	.00	9,531,719.47	9,531,719.47
6411.1000	1R	.00	.00	.00	.00	.00	.00
6411.1000	21M	893,202.10	.00	893,202.10	.00	893,202.10	893,202.10
6411.1000	21R	.00	.00	.00	.00	.00	.00
ACCT 6411		10,424,921.57 <sup>F</sup>	.00	10,424,921.57 <sup>F</sup>	.00	10,424,921.57	10,424,921.57 <sup>(K)</sup>
6421.1000	248M	15,327,474.93	.00	15,327,474.93	.00	15,327,474.93	15,327,474.93
6421.1100	12M	8,517,882.75	.00	8,517,882.75	.00	8,517,882.75	8,517,882.75
6421.1100	12R	.00	.00	.00	.00	.00	.00
6421.1100	22M	38,280,120.10	.00	38,280,120.10	.00	38,280,120.10	38,280,120.10
6421.1100	22R	.00	.00	.00	.00	.00	.00
6421.1100	298M	3,366,182.87	.00	3,366,182.87	.00	3,366,182.87	3,366,182.87
6421.1100	812M	.00	.00	.00	.00	.00	.00
6421.1100	822M	.00	.00	.00	.00	.00	.00
6421.2000	398M	11.17	.00	11.17	.00	11.17	11.17
6421.2000	812M	.00	.00	.00	.00	.00	.00
6421.2000	812R	.00	.00	.00	.00	.00	.00
6421.2000	822M	.00	.00	.00	.00	.00	.00
6421.2000	822R	.00	.00	.00	.00	.00	.00
6421.2000	D12M	.00	.00	.00	.00	.00	.00
6421.2000	D12R	.00	.00	.00	.00	.00	.00

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6421.2000 D22M	.00	.00	.00	.00	.00	.00
6421.2000 F12M	50,286.16	.00	50,286.16	.00	50,286.16	50,286.16
6421.2000 F12R	.00	.00	.00	.00	.00	.00
6421.2000 F22M	41,896.35	.00	41,896.35	.00	41,896.35	41,896.35
6421.2000 F22R	.00	.00	.00	.00	.00	.00
6421.2000 T12M	613.30	.00	613.30	.00	613.30	613.30
6421.2000 T22M	1,111.51	.00	1,111.51	.00	1,111.51	1,111.51
6421.2000 T22R	.00	.00	.00	.00	.00	.00
6421.2900 982M	.00	.00	.00	.00	.00	.00
ACCT 6421	65,585,579.14 <i>F</i>	.00	65,585,579.14 <i>F</i>	.00	65,585,579.14	65,585,579.14 <i>(K)</i>
6422.1000 5M	18,758,992.83	.00	18,758,992.83	.00	18,758,992.83	18,758,992.83
6422.1000 5R	.00	.00	.00	.00	.00	.00
6422.1100 85M	.00	.00	.00	.00	.00	.00
6422.1800	.00	.00	.00	.00	.00	.00
6422.2000 85M	.00	.00	.00	.00	.00	.00
6422.2000 85R	.00	.00	.00	.00	.00	.00
6422.2000 D5M	.00	.00	.00	.00	.00	.00
6422.2000 D5R	.00	.00	.00	.00	.00	.00
6422.2000 F5M	535,737.24	.00	535,737.24	.00	535,737.24	535,737.24
6422.2000 F5R	.00	.00	.00	.00	.00	.00
6422.2000 T5M	40,817.78	.00	40,817.78	.00	40,817.78	40,817.78
6422.2000 T5R	.00	.00	.00	.00	.00	.00
6422.2100 BF5R	.00	.00	.00	.00	.00	.00
6422.2900 985M	.00	.00	.00	.00	.00	.00
ACCT 6422	19,335,547.85 <i>F</i>	.00	19,335,547.85 <i>F</i>	.00	19,335,547.85	19,335,547.85 <i>(K)</i>
6423.1000 45M	136,727,336.53	.00	136,727,336.53	.00	136,727,336.53	136,727,336.53
6423.1000 45R	.00	.00	.00	.00	.00	.00
6423.1000 548M	16,419,130.82	.00	16,419,130.82	.00	16,419,130.82	16,419,130.82
6423.1000 598M	8,302,614.10	.00	8,302,614.10	.00	8,302,614.10	8,302,614.10
6423.1100 B45M	165,325.06	.00	165,325.06	.00	165,325.06	165,325.06
6423.1100 B45R	.00	.00	.00	.00	.00	.00
6423.1800	.00	.00	.00	.00	.00	.00
6423.2000 498M	12.87	.00	12.87	.00	12.87	12.87
6423.2000 845M	.00	.00	.00	.00	.00	.00
6423.2000 845R	.00	.00	.00	.00	.00	.00
6423.2000 D45M	1,701.66	.00	1,701.66	.00	1,701.66	1,701.66
6423.2000 D45R	.00	.00	.00	.00	.00	.00
6423.2000 F45M	469,387.87	.00	469,387.87	.00	469,387.87	469,387.87
6423.2000 F45R	.00	.00	.00	.00	.00	.00
6423.2000 T45M	21,823.69	.00	21,823.69	.00	21,823.69	21,823.69
6423.2000 T45R	.00	.00	.00	.00	.00	.00
6423.2100 B845R	.00	.00	.00	.00	.00	.00
6423.2100 B845M	.00	.00	.00	.00	.00	.00
6423.2100 B845R	.00	.00	.00	.00	.00	.00
6423.2100 BF45M	.00	.00	.00	.00	.00	.00

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6423.2100 BF45R	.00	.00	.00	.00	.00	.00
6423.2800 856M	.00	.00	.00	.00	.00	.00
ACCT 6423	162,107,332.60 <i>F</i>	.00	162,107,332.60 <i>F</i>	.00	162,107,332.60	162,107,332.60 <i>(K)</i>
6424.1000 6M	66,747.05	.00	66,747.05	.00	66,747.05	66,747.05
6424.1000 6R	.00	.00	.00	.00	.00	.00
6424.1800	.00	.00	.00	.00	.00	.00
6424.2000 86M	.00	.00	.00	.00	.00	.00
6424.2000 86R	.00	.00	.00	.00	.00	.00
6424.2000 F6M	.00	.00	.00	.00	.00	.00
6424.2000 T6M	21,528.35	.00	21,528.35	.00	21,528.35	21,528.35
ACCT 6424	88,275.40 <i>F</i>	.00	88,275.40 <i>F</i>	.00	88,275.40	88,275.40 <i>(K)</i>
6426.1000 52E	.00	.00	.00	.00	.00	.00
6426.1000 52M	1,424,875.70	.00	1,424,875.70	.00	1,424,875.70	1,424,875.70
6426.1000 52R	.00	.00	.00	.00	.00	.00
6426.1000 52Y	.00	.00	.00	.00	.00	.00
6426.2000 852M	.00	.00	.00	.00	.00	.00
6426.2000 852R	.00	.00	.00	.00	.00	.00
6426.2000 D52M	.00	.00	.00	.00	.00	.00
6426.2000 F52M	.00	.00	.00	.00	.00	.00
6426.2000 F52R	.00	.00	.00	.00	.00	.00
6426.2000 T52M	.00	.00	.00	.00	.00	.00
ACCT 6426	1,424,875.70 <i>F</i>	.00	1,424,875.70 <i>F</i>	.00	1,424,875.70	1,424,875.70 <i>(K)</i>
6431.0000 3M	.00	.00	.00	.00	.00	.00
6431.0000 3R	.00	.00	.00	.00	.00	.00
ACCT 6431	.00	.00	.00	.00	.00	.00
6441.0000 4M	3,378,028.97	.00	3,378,028.97	.00	3,378,028.97	3,378,028.97
6441.0000 4R	.00	.00	.00	.00	.00	.00
6441.8000	.00	.00	.00	.00	.00	.00
ACCT 6441	3,378,028.97 <i>F</i>	.00	3,378,028.97 <i>F</i>	.00	3,378,028.97	3,378,028.97 <i>(K)</i>
6511.0000	5,177.83	.00	5,177.83	184.77	4,993.06	4,993.06
ACCT 6511	5,177.83 <i>F</i>	.00	5,177.83 <i>F</i>	184.77	4,993.06	4,993.06 <i>(L)</i>
6512.1100	7,284,862.94	.00	7,284,862.94	302,619.08	6,982,243.86	6,982,243.86
6512.1200	500,393.35	.00	500,393.35	21,025.37	479,367.98	479,367.98

*it sum of (L) = 2,320,003.96 Other Prop.*

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6512.1700	-7,722,293.82	.00	-7,722,293.82	-320,598.38	-7,401,695.44	-7,401,695.44
6512.2100	.00	.00	.00	.00	.00	.00
6512.2700	.00	.00	.00	.00	.00	.00
6512.3100	.00	.00	.00	.00	.00	.00
6512.3700	.00	.00	.00	.00	.00	.00
6512.4100	11,361,648.23	.00	11,361,648.23	474,378.26	10,887,269.97	10,887,269.97
6512.4700	-11,361,516.56	.00	-11,361,516.56	-463,741.47	-10,897,775.09	-10,897,775.09
6512.6000	2,251,731.99	.00	2,251,731.99	125,254.93	2,126,477.06	2,126,477.06
ACCT 6512	2,314,826.13 <del>F</del>	.00	2,314,826.13 <del>F</del>	138,937.79	2,175,888.34	2,175,888.34 (L)
<i>+ sum of (M) = 280,805,579 Network Operations</i>						
6531.0000	10,795,875.74 <del>F</del>	.00	10,795,875.74	85,237.31	10,710,638.43	10,710,638.43
ACCT 6531	10,795,875.74 <del>F</del>	.00	10,795,875.74 <del>F</del>	85,237.31	10,710,638.43	10,710,638.43 (M)
6532.1000	9,078,043.85	.00	9,078,043.85	30,882.64	9,047,161.21	9,047,161.21
6532.2000	.00	.00	.00	.00	.00	.00
6532.2000 698E	5,219,148.17	.00	5,219,148.17	.00	5,219,148.17	5,219,148.17
6532.2000 798E	912,677.16	.00	912,677.16	.00	912,677.16	912,677.16
6532.2000 77M	8,450,370.56	.00	8,450,370.56	.00	8,450,370.56	8,450,370.56
6532.2000 898E	1,350,115.73	.00	1,350,115.73	730,633.49	619,482.24	619,482.24
6532.8000	.00	.00	.00	.00	.00	.00
6532.8000 807M	.00	.00	.00	.00	.00	.00
6532.8000 87M	.00	.00	.00	.00	.00	.00
6532.9000 97M	.00	.00	.00	.00	.00	.00
ACCT 6532	25,010,355.47 <del>F</del>	.00	25,010,355.47 <del>F</del>	761,516.13	24,248,839.34	24,248,839.34 (M)
6533.1000	.00	.00	.00	.00	.00	.00
6533.1000 31T	.00	.00	.00	.00	.00	.00
6533.1000 41T	6,041,841.88	.00	6,041,841.88	.00	6,041,841.88	6,041,841.88
6533.1000 51T	.00	.00	.00	.00	.00	.00
6533.1000 61T	49,780,176.58	.00	49,780,176.58	17,388,097.40	32,392,079.18	32,392,079.18
6533.1000 71T	.00	.00	.00	.00	.00	.00
6533.2000 41E	4,674,774.44	.00	4,674,774.44	.00	4,674,774.44	4,674,774.44
6533.3100 14P	673,857.29	.00	673,857.29	.00	673,857.29	673,857.29
6533.3200	72,731.76	.00	72,731.76	17,864.71	54,867.05	54,867.05
6533.3200 24P	4,624,804.02	.00	4,624,804.02	.00	4,624,804.02	4,624,804.02
6533.3300 14W	1,010,606.22	.00	1,010,606.22	.00	1,010,606.22	1,010,606.22
6533.3400	86,306.44	.00	86,306.44	21,227.15	65,079.29	65,079.29
6533.3400 24W	7,492,012.81	.00	7,492,012.81	.00	7,492,012.81	7,492,012.81
6533.3500 74T	3,125,027.60	.00	3,125,027.60	.00	3,125,027.60	3,125,027.60
6533.4100 81T	542,115.74	.00	542,115.74	.00	542,115.74	542,115.74
6533.4100 91T	43,030.41	.00	43,030.41	.00	43,030.41	43,030.41
6533.4200 81E	175,478.85	.00	175,478.85	.00	175,478.85	175,478.85
6533.4200 91E	41,636.42	.00	41,636.42	.00	41,636.42	41,636.42
ACCT 6533	78,384,400.46 <del>F</del>	.00	78,384,400.46 <del>F</del>	17,427,189.26	60,957,211.20	60,957,211.20 (M)

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6534.0000	92,014,802.42	.00	92,014,802.42	8,425,721.19	83,589,081.23	83,589,081.23
ACCT 6534	92,014,802.42 $\neq$	.00	92,014,802.42 $\neq$	8,425,721.19	83,589,081.23	83,589,081.23 (M)
6535.0000	74,600,144.86	.00	74,600,144.86	741,732.20	73,858,412.66	73,858,412.66
ACCT 6535	74,600,144.86 $\neq$	.00	74,600,144.86 $\neq$	741,732.20	73,858,412.66	73,858,412.66 (M)
6540.2000	10,019,905.89	.00	10,019,905.89	.00	10,019,905.89	10,019,905.89
ACCT 6540	10,019,905.89 $\neq$	.00	10,019,905.89 $\neq$	.00	10,019,905.89	10,019,905.89 (M)
6561.1100	686,032,327.34	-15,684,841.00	670,347,486.34	7,004,164.00	679,028,163.34	663,343,322.34
6561.1800	.00	.00	.00	.00	.00	.00
6561.1900	.00	.00	.00	.00	.00	.00
6561.2100	.00	.00	.00	.00	.00	.00
6561.2400	.00	.00	.00	.00	.00	.00
6561.9000	.00	.00	.00	.00	.00	.00
ACCT 6561	686,032,327.34 $\neq$	-15,684,841.00 (2-4P3)	670,347,486.34 $\neq$	7,004,164.00	679,028,163.34	663,343,322.34 (N)
6562.0000	.00	.00	.00	.00	.00	.00
ACCT 6562	.00	.00	.00	.00	.00	.00
6563.1000	1,422,136.00	.00	1,422,136.00	76,418.80	1,345,717.20	1,345,717.20
6563.2000	1,141,460.98	.00	1,141,460.98	82,838.50	1,058,622.48	1,058,622.48
ACCT 6563	2,563,596.98 $\neq$	.00	2,563,596.98 $\neq$	159,257.30	2,404,339.68	2,404,339.68 (N)
6564.0000	.00	.00	.00	.00	.00	.00
ACCT 6564	.00	.00	.00	.00	.00	.00
6565.1000	.00	.00	.00	.00	.00	.00
6565.2000	3,840,264.76	.00	3,840,264.76	170,722.46	3,669,542.30	3,669,542.30
ACCT 6565	3,840,264.76 $\neq$	.00	3,840,264.76 $\neq$	170,722.46	3,669,542.30	3,669,542.30 (N)
6611.0000	24,246,765.04	.00	24,246,765.04	3,890,494.66	20,356,270.38	20,356,270.38

$\sum$  of M1 = 10,019,905.89 Access Service

$\sum$  of (N) = 676,251,348

Depre. & Amorti.

(2-4P3)

$\sum$  of (P) = 116,600,056.03 Marketing

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 6611	24,246,765.06 <del>F</del>	.00	24,246,765.06 <del>F</del>	3,890,494.66	20,356,270.38	20,356,270.38 (P)
6612.0000	75,660,854.19	.00	75,660,854.19	1,158,296.45	74,502,557.74	74,502,557.74
ACCT 6612	75,660,854.19 <del>F</del>	.00	75,660,854.19 <del>F</del>	1,158,296.45	74,502,557.74	74,502,557.74 (P)
6613.0000	16,692,436.80	.00	16,692,436.80	946,871.01	15,745,565.79	15,745,565.79
ACCT 6613	16,692,436.80 <del>F</del>	.00	16,692,436.80 <del>F</del>	946,871.01	15,745,565.79	15,745,565.79 (P)
6621.0000	21,137,441.22	.00	21,137,441.22	.00	21,137,441.22	21,137,441.22
ACCT 6621	21,137,441.22 <del>F</del>	.00	21,137,441.22 <del>F</del>	.00	21,137,441.22	21,137,441.22 (Q)
6622.1000	2,425,369.69	.00	2,425,369.69	.00	2,425,369.69	2,425,369.69
6622.2000	59,440,155.26	.00	59,440,155.26	.00	59,440,155.26	59,440,155.26
ACCT 6622	61,865,524.95 <del>F</del>	.00	61,865,524.95 <del>F</del>	.00	61,865,524.95	61,865,524.95 (Q)
6623.0000	279,098,995.95	.00	279,098,995.95	9,822,895.32	269,276,100.63	269,276,100.63
ACCT 6623	279,098,995.95 <del>F</del>	.00	279,098,995.95 <del>F</del>	9,822,895.32	269,276,100.63	269,276,100.63 (Q)
6711.0000	8,306,632.40	.00	8,306,632.40	477,558.50	7,829,073.90	7,829,073.90
ACCT 6711	8,306,632.40 <del>F</del>	.00	8,306,632.40 <del>F</del>	477,558.50	7,829,073.90	7,829,073.90 (P)
6712.0000	4,032,444.36	.00	4,032,444.36	243,618.42	3,788,825.94	3,788,825.94
ACCT 6712	4,032,444.36 <del>F</del>	.00	4,032,444.36 <del>F</del>	243,618.42	3,788,825.94	3,788,825.94 (R)
6721.0000	36,825,925.90	.00	36,825,925.90	1,565,159.06	35,260,766.84	35,260,766.84
ACCT 6721	36,825,925.90 <del>F</del>	.00	36,825,925.90 <del>F</del>	1,565,159.06	35,260,766.84	35,260,766.84 (S)
6722.0000	21,918,161.20	.00	21,918,161.20	473,991.31	21,444,169.89	21,444,169.89
ACCT 6722	21,918,161.20 <del>F</del>	.00	21,918,161.20 <del>F</del>	473,991.31	21,444,169.89	21,444,169.89 (S)
6723.0000	36,702,210.66	.00	36,702,210.66	2,705,119.75	33,997,090.91	33,997,090.91

*Sum of Q = 362,101,962 Services*

*Sum of R = 12,339,077 Executive & Planning*

*Sum of S = 365,936,594 General & Admin.*



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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 6723	36,702,210.66 <del>F</del>	.00	36,702,210.66 <del>F</del>	2,705,119.75	33,997,090.91	33,997,090.91 (S)
6724.0000	112,768,981.94	.00	112,768,981.94	6,225,312.59	106,543,669.35	106,543,669.35
ACCT 6724	112,768,981.94 <del>F</del>	.00	112,768,981.94 <del>F</del>	6,225,312.59	106,543,669.35	106,543,669.35 (S)
6725.0000	17,195,415.20	.00	17,195,415.20	5,160,990.43	12,034,424.77	12,034,424.77
ACCT 6725	17,195,415.20 <del>F</del>	.00	17,195,415.20 <del>F</del>	5,160,990.43	12,034,424.77	12,034,424.77 (S)
6726.0000	9,441,240.18	.00	9,441,240.18	450,403.93	8,990,836.25	8,990,836.25
ACCT 6726	9,441,240.18 <del>F</del>	.00	9,441,240.18 <del>F</del>	450,403.93	8,990,836.25	8,990,836.25 (S)
6727.0000	8,806,832.42	.00	8,806,832.42	167,308.90	8,639,523.52	8,639,523.52
ACCT 6727	8,806,832.42 <del>F</del>	.00	8,806,832.42 <del>F</del>	167,308.90	8,639,523.52	8,639,523.52 (S)
6728.1100	7,964,349.83	.00	7,964,349.83	580,410.46	7,383,939.37	7,383,939.37
6728.1200	1,833.64	.00	1,833.64	131.87	1,701.77	1,701.77
6728.1300	-4,199,515.06	.00	-4,199,515.06	-305,654.42	-3,893,860.64	-3,893,860.64
6728.1400	11,892.51	.00	11,892.51	844.14	11,048.37	11,048.37
6728.1500	.00	.00	.00	.00	.00	.00
6728.1610	9,783.85	.00	9,783.85	691.33	9,092.52	9,092.52
6728.1900	3,072,629.69	.00	3,072,629.69	224,851.79	2,847,777.90	2,847,777.90
6728.2000	7,180,065.67	.00	7,180,065.67	3,899.50	7,176,166.17	7,176,166.17
6728.3000	1,461,684.80	.00	1,461,684.80	73,408.74	1,388,276.06	1,388,276.06
6728.4000	5,132,271.44	.00	5,132,271.44	262,239.19	4,870,032.25	4,870,032.25
6728.5000	25,755,750.19	.00	25,755,750.19	1,317,540.05	24,438,210.14	24,438,210.14
6728.7100	50,629,727.00	.00	50,629,727.00	2,586,696.47	48,043,030.53	48,043,030.53
6728.7200	.00	.00	.00	.00	.00	.00
6728.8000	.00	.00	.00	.00	.00	.00
6728.9000	14,783,940.53	.00	14,783,940.53	447,001.45	14,336,939.08	14,336,939.08
ACCT 6728	111,804,414.09 <del>F</del>	10,473,412.74	122,277,826.83 <del>F</del>	5,192,060.57	106,612,353.52	117,085,766.26 (S)
	<i>&amp; sum of T = 20,912</i>			<i>Operating Uncol. Notes Acc.</i>		
6790.0000	20,912.00	.00	20,912.00	.00	20,912.00	20,912.00
ACCT 6790	20,912.00 <del>F</del>	.00	20,912.00 <del>F</del>	.00	20,912.00	20,912.00 (T)
	<i>&amp; sum of U = 229,259.74</i>			<i>Operating Exp.</i>		
7110.0000	.00	.00	.00	.00	.00	.00
ACCT 7110	.00	.00	.00	.00	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
7140.0000	.00	.00	.00	.00	.00	.00
ACCT 7140	.00	.00	.00	.00	.00	.00
7150.1000	-66,936.58	.00	-66,936.58	-1,288.07	-65,648.51	-65,648.51
7150.2000	-118,829.67	.00	-118,829.67	-4,549.67	-114,280.00	-114,280.00
ACCT 7150	-185,766.25 <del>7</del>	.00	-185,766.25 <del>7</del>	-5,837.74	-179,928.51	-179,928.51 (U)
7160.1000	-15,676.50	.00	-15,676.50	1,808.21	-17,484.71	-17,484.71
7160.2000	-27,815.99	.00	-27,815.99	-1,389.75	-26,426.24	-26,426.24
ACCT 7160	-43,492.49 <del>7</del>	.00	-43,492.49 <del>7</del>	418.46	-43,910.95	-43,910.95 (U)
if sum of (U) = 365,416,462 Operating Taxes						
7210.1100	.00	.00	.00	.00	.00	.00
7210.1200	.00	.00	.00	.00	.00	.00
7210.1300	.00	.00	.00	.00	.00	.00
7210.2000	-14,355,232.00	-6,280,930.00	-20,636,162.00	-32,559.00	-14,322,673.00	-20,603,603.00
7210.2100	.00	.00	.00	-51,723.00	51,723.00	51,723.00
7210.2200	.00	.00	.00	.00	.00	.00
7210.2300	.00	.00	.00	.00	.00	.00
ACCT 7210	-14,355,232.00 <del>7</del>	-6,280,930.00	-20,636,162.00 <del>7</del>	-84,282.00	-14,270,950.00	-20,551,880.00 (U)
7220.1000	221,600,717.00	.00	221,600,717.00	-12,972,315.43	234,573,032.43	234,573,032.43
7220.2000	.00	.00	.00	1,368.44	-1,368.44	-1,368.44
7220.3000	.00	.00	.00	.58	.58	.58
7220.4000	949,731.00	.00	949,731.00	-93,402.53	1,043,133.53	1,043,133.53
ACCT 7220	222,550,448.00 <del>7</del>	.00	222,550,448.00 <del>7</del>	-13,064,350.10	235,614,798.10	235,614,798.10 (U)
7230.0000	37,708,848.00	.00	37,708,848.00	-132,751.13	37,841,599.13	37,841,599.13
7230.1000	.00	.00	.00	-1,899,186.75	1,899,186.75	1,899,186.75
7230.2000	.00	.00	.00	109.50	-109.50	-109.50
7230.3000	.00	.00	.00	-1.37	1.37	1.37
ACCT 7230	37,708,848.00 <del>7</del>	.00	37,708,848.00 <del>7</del>	-2,031,829.75	39,740,677.75	39,740,677.75 (U)
7240.1100	109,919,713.80	.00	109,919,713.80	1,071,668.77	108,848,045.03	108,848,045.03
7240.1200	.00	.00	.00	.00	.00	.00
7240.1300	.00	.00	.00	.00	.00	.00
7240.1400	.00	.00	.00	.00	.00	.00
7240.1500	-332,616.00	.00	-332,616.00	-3,243.33	-329,372.67	-329,372.67
7240.2100	.00	.00	.00	.00	.00	.00
7240.2110	57,616,516.11	.00	57,616,516.11	.00	57,616,516.11	57,616,516.11

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
7240.2120	7,827,039.79	.00	7,827,039.79	.00	7,827,039.79	7,827,039.79
7240.2200	.00	.00	.00	.00	.00	.00
7240.2210	.00	.00	.00	.00	.00	.00
7240.2300	.00	.00	.00	.00	.00	.00
7240.2310	.00	.00	.00	.00	.00	.00
7240.2400	.00	.00	.00	.00	.00	.00
7240.2410	.00	.00	.00	.00	.00	.00
7240.3000	.00	.00	.00	.00	.00	.00
7240.4000	.00	.00	.00	.00	.00	.00
7240.9000	293,394.00	.00	293,394.00	21,346.53	272,047.47	272,047.47
7240.9100	36,147.08	.00	36,147.08	2,794.05	33,353.03	33,353.03
7240.9200	129,199.00	.00	129,199.00	.00	129,199.00	129,199.00
ACCT 7240	175,489,393.78 <i>f</i>	.00	175,489,393.78 <i>f</i>	1,092,566.02	174,396,827.76	174,396,827.76 <i>U</i>
7250.1110	6,263,756.00	6,319,845.00	12,583,601.00	-3,321.00	6,267,077.00	12,586,922.00
7250.1111	.00	.00	.00	271,737.60	-271,737.60	-271,737.60
7250.1112	.00	.00	.00	2,836.87	-2,836.87	-2,836.87
7250.1113	.00	.00	.00	.18	.18	.18
7250.1120	-3,783,838.00	-4,437,203.00	-8,221,041.00	.00	-3,783,838.00	-8,221,041.00
7250.1121	.00	.00	.00	13,028.78	-13,028.78	-13,028.78
7250.1210	472,874.00	-97,238.00	375,636.00	-20,825.00	493,699.00	396,461.00
7250.1211	.00	.00	.00	28,090.33	-28,090.33	-28,090.33
7250.1212	.00	.00	.00	156.71	-156.71	-156.71
7250.1213	.00	.00	.00	1.08	-1.08	-1.08
7250.1220	-838,084.00	-496,783.00	-1,334,867.00	.00	-838,084.00	-1,334,867.00
7250.1221	.00	.00	.00	3,140.78	-3,140.78	-3,140.78
7250.2110	-2,623,160.00	.00	-2,623,160.00	416,463.87	-3,039,623.87	-3,039,623.87
7250.2120	-519,801.00	.00	-519,801.00	71,383.41	-591,184.41	-591,184.41
7250.2130	.00	.00	.00	.00	.00	.00
7250.2140	.00	.00	.00	.00	.00	.00
7250.2150	.00	.00	.00	.00	.00	.00
7250.2190	-13,556,749.00	-31,940,199.00	-45,496,948.00	232,014.52	-13,788,763.52	-45,728,962.52
7250.2210	-405,890.00	.00	-405,890.00	45,892.51	-451,782.51	-451,782.51
7250.2220	-56,678.00	.00	-56,678.00	8,939.24	-65,617.24	-65,617.24
7250.2230	.00	.00	.00	.00	.00	.00
7250.2240	.00	.00	.00	.00	.00	.00
7250.2290	-1,592,352.00	-2,404,566.00	-3,996,918.00	27,038.98	-1,619,390.98	-4,023,956.98
ACCT 7250	-16,639,922.00 <i>f</i>	33,056,144.00	-49,696,066.00 <i>f</i>	1,096,578.50	-17,736,500.50	-50,792,644.50 <i>U</i>
7310.0000	-3.76	.00	-3.76	-3.76	.00	.00
ACCT 7310	-3.76 <i>f</i>	.00	-3.76 <i>f</i>	-3.76	.00	.00
7320.1000	-3,013.12	.00	-3,013.12	-3,013.12	.00	.00
7320.2000	.00	.00	.00	.00	.00	.00
7320.3000	-42,289.38	.00	-42,289.38	-42,289.38	.00	.00

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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
7320.9000	-265,577.84	.00	-265,577.84	-265,577.84	.00	.00
ACCT 7320	-310,880.34 <del>F</del>	.00	-310,880.34 <del>F</del>	-310,880.34	.00	.00
7340.0000	-2,272,641.56	.00	-2,272,641.56	-48,011.19	-2,224,630.37	-2,224,630.37
ACCT 7340	-2,272,641.56 <del>F</del>	.00	-2,272,641.56 <del>F</del>	-48,011.19	-2,224,630.37	-2,224,630.37
7350.1000	.00	.00	.00	.00	.00	.00
7350.2000	-102,480.00	.00	-102,480.00	.00	-102,480.00	-102,480.00
ACCT 7350	-102,480.00 <del>F</del>	.00	-102,480.00 <del>F</del>	.00	-102,480.00	-102,480.00
7360.1000	-494,003.10	.00	-494,003.10	-494,003.10	.00	.00
7360.2000	804,955.72	.00	804,955.72	804,955.72	.00	.00
7360.3000	-742,911.92	.00	-742,911.92	-742,911.92	.00	.00
7360.4000	.00	.00	.00	.00	.00	.00
7360.5000	.00	.00	.00	.00	.00	.00
7360.7000	.00	.00	.00	.00	.00	.00
7360.7100	.00	.00	.00	.00	.00	.00
7360.7200	.00	.00	.00	.00	.00	.00
7360.8000	.00	.00	.00	.00	.00	.00
7360.9000	.00	.00	.00	.00	.00	.00
ACCT 7360	-431,959.30 <del>F</del>	.00	-431,959.30 <del>F</del>	-431,959.30	.00	.00
7370.1000	890,191.66	.00	890,191.66	.00	890,191.66	890,191.66
7370.2000	3,403,206.21	.00	3,403,206.21	173,581.41	3,229,624.80	3,229,624.80
7370.3100	25,158.66	.00	25,158.66	1,278.43	23,880.23	23,880.23
7370.3200	18,291.27	.00	18,291.27	930.21	17,361.06	17,361.06
7370.3900	18,658.38	.00	18,658.38	941.61	17,716.77	17,716.77
7370.4000	76,392.73	.00	76,392.73	3,899.30	72,493.43	72,493.43
7370.5000	700,888.50	.00	700,888.50	35,799.30	665,089.20	665,089.20
7370.6100	115,096.53	.00	115,096.53	5,839.35	109,257.18	109,257.18
7370.6200	17,900.75	.00	17,900.75	908.15	16,992.60	16,992.60
7370.9000	23,217,613.73	-500,000.00	22,717,613.73	20,284,912.00	2,932,701.73	2,432,701.73
ACCT 7370	28,483,398.42 <del>F</del>	-500,000.00	27,983,398.42 <del>F</del>	20,508,089.76	7,975,308.66	7,475,308.66
7420.0000	-11,290,154.00	.00	-11,290,154.00	.00	-11,290,154.00	-11,290,154.00
ACCT 7420	-11,290,154.00 <del>F</del>	.00	-11,290,154.00 <del>F</del>	.00	-11,290,154.00	-11,290,154.00
7430.0000	-720,895.00	.00	-720,895.00	.00	-720,895.00	-720,895.00

Total  
7300  
5,148,198.29  
Dr Bond

(12-4)  
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ACCT SRC FRC	MR BOOKS	OFFBOOK	FR BOOKS	NONREG	MR-REGULATED	FR-REGULATED
ACCT 7430	-720,895.00 <del>F</del>	.00	-720,895.00 <del>F</del>	.00	-720,895.00	-720,895.00
7440.1000	332,616.00	.00	332,616.00	.00	332,616.00	332,616.00
ACCT 7440	332,616.00 <del>F</del>	.00	332,616.00 <del>F</del>	.00	332,616.00	332,616.00
7450.2100	583,512.00	-80,224.00	503,288.00	.00	583,512.00	503,288.00
7450.2200	92,026.00	-52,670.00	39,356.00	.00	92,026.00	39,356.00
ACCT 7450	675,538.00 <del>F</del>	-132,894.00	542,644.00 <del>F</del>	.00	675,538.00	542,644.00
7510.1000	108,340,500.39	.00	108,340,500.39	1,356,264.99	106,984,235.40	106,984,235.40
7510.2000	412,253.61	.00	412,253.61	5,159.75	407,093.86	407,093.86
7510.3000	-34,467.46	.00	-34,467.46	-431.45	-34,036.01	-34,036.01
ACCT 7510	108,718,286.54 <del>F</del>	.00	108,718,286.54 <del>F</del>	1,360,993.29	107,357,293.25	107,357,293.25
7520.0000	350,668.00	.00	350,668.00	18,242.24	332,425.76	332,425.76
ACCT 7520	350,668.00 <del>F</del>	.00	350,668.00 <del>F</del>	18,242.24	332,425.76	332,425.76
7530.0000	1,343,944.20	.00	1,343,944.20	17,191.84	1,326,752.36	1,326,752.36
ACCT 7530	1,343,944.20 <del>F</del>	.00	1,343,944.20 <del>F</del>	17,191.84	1,326,752.36	1,326,752.36
7540.1100	.00	.00	.00	.00	.00	.00
7540.2100	10,840,729.93	.00	10,840,729.93	136,922.85	10,703,807.08	10,703,807.08
7540.2200	.00	.00	.00	.00	.00	.00
7540.3000	.00	.00	.00	.00	.00	.00
7540.9100	21,093.29	.00	21,093.29	263.70	20,829.59	20,829.59
7540.9200	.00	.00	.00	.00	.00	.00
7540.9210	.00	.00	.00	.00	.00	.00
7540.9220	2,457,346.17	.00	2,457,346.17	66,133.37	2,391,212.80	2,391,212.80
7540.9230	42,289.38	.00	42,289.38	536.19	41,753.19	41,753.19
7540.9240	5,019,147.03	.00	5,019,147.03	62,815.66	4,956,331.37	4,956,331.37
7540.9290	6,332,773.30	281,882.00	6,614,655.30	22.62	6,332,750.68	6,614,632.68
ACCT 7540	24,713,379.10 <del>F</del>	281,882.00	24,995,261.10 <del>F</del>	266,694.39	24,446,684.71	24,728,566.71
7620.0000	.00	.00	.00	.00	.00	.00
ACCT 7620	.00	.00	.00	.00	.00	.00

Total  
2400  
(11,135,789)  
Dr Bal

Total  
133,7500  
745,038.09  
Dr Bal















STOP  
 List of FR + JD adjustments needed  
 TYE 12/31/94

By 8/15/95

12/31/95

		Account	Amount
FR adj	(12-7)	5082.140 Network Accn Pay	47800265 (12-3p3)
	(12-7)	5264.800 Allow. Pay.	38000000 (12-3p3)
		41208200 other account limits Incentive Pay	< 38000000 (12-4) 3
JD adj	(12-7)	6561.100 Deprec Exp. Other	< 15684841 (12-3p22)
	(12-7)	6728.9000 other G+AF other	10000000 ✓ (12-3p24)
	(12-7)	31000000 Accrual Deprec.	< 46554113 (12-2p20)

12-4 p 5











Mechanized Preliminary Income System

ITEMS	COMPANY	FLORIDA	GEORGIA	N. CAROLINA	S. CAROLINA	HEADQUARTERS	ALABAMA	KENTUCKY	LOUISIANA	MISSISSIPPI	TENNESSEE	JD ADJUSTMENTS REPORT		
												ACCOUNT BALANCES	14	
Year-to-Date Effect on Income Statement Accounts:														
5001.1100	0													
5001.2100	0													
5169.2000	0													
5264.9900	0													
6120.0000	0													
6210.0000	647,189		0						647,189					
6312.0000	1,961,024		0						1,961,024					
6332.1200	0													
6351.1000	0													
5362.0000	0													
6421.1000	0													
6423.1000	0													
6530.0000	0													
6533.1000	0													
6561.1100	0													
6561.1100	0													
6561.2100	0													
6561.2400	0													
6670.0000	0													
6711.0000	0													
6712.0000	0													
6720.0000	494,258								494,258					
6723.0000	0													
6178.4000	0													
6178.9000	0													
7160.1000	0													
7160.2000	0													
7200.0000	0													
7210.2000	0													
7270.1000	0													
7250.1110	0	0			0									
7250.1120	0	0			0									
7250.1212	0	0			0									
7250.1213	0	0			0									
7250.1220	0	0			0									
7250.2110	0	12,284	10,179	7,128	3,200	0	3,409	3,778	(1,124,215)	2,901	5,201			
7250.2190	(1,076,135)													
7250.2210	0													
7250.2220	0													
7250.2230	0													
7250.2240	0													
7250.2290	(170,030)	(35,097)	(29,084)	(20,367)	(9,144)		(9,740)	(10,796)	(32,654)	(8,288)	(14,860)			
7340.0000	0													
7360.2000	0													
7450.1100	0													
7450.1200	0													
7450.2200	0													
7540.9100	0													
7540.9290	0													
RESERVED	0													
RESERVED	0													
RESERVED	0													
RESERVED	0													
RESERVED	0													
RESERVED	0													
RESERVED	0													
RESERVED	0													
RESERVED	0													
JTAL EFFECT ON NET INCOME	(1,856,306)	22,813	18,905	13,239	5,944	0	6,331	7,018	(1,945,602)	5,387	9,659			

25



















FR ADJUSTMENTS REPORT  
ACCOUNT BALANCES

FR ISSUE 3

3

ITEMS	COMPANY	FLORIDA	GEORGIA	N. CAROLINA	S. CAROLINA	HEADQUARTERS	ALABAMA	KENTUCKY	LOUISIANA	MISSISSIPPI	TENNESSEE
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(Year-to-Date Effect on Income Statement Accounts)

5001.1100	0	0	0	0	0	0	0	0	0	0	0
5002.1410	0	0	0	0	0	0	0	0	0	0	0
5002.1710	0	0	0	0	0	0	0	0	0	0	0
5004.2110	0	0	0	0	0	0	0	0	0	0	0
5004.6100	0	0	0	0	0	0	0	0	0	0	0
5100.2900	0	0	0	0	0	0	0	0	0	0	0
5169.2000	0	0	0	0	0	0	0	0	0	0	0
5264.4100	0	0	0	0	0	0	0	0	0	0	0
5264.4200	0	0	0	0	0	0	0	0	0	0	0
5264.9900	0	0	0	0	0	0	0	0	0	0	0
6121.1000	0	0	0	0	0	0	0	0	0	0	0
6561.1100	0	0	0	0	0	0	0	0	0	0	0
6725.0000	0	0	0	0	0	0	0	0	0	0	0
6728.2000	0	0	0	0	0	0	0	0	0	0	0
6728.9000	0	0	0	0	0	0	0	0	0	0	0
7210.2000	0	0	0	0	0	0	0	0	0	0	0
7220.1000	0	0	0	0	0	0	0	0	0	0	0
7240.2110	0	0	0	0	0	0	0	0	0	0	0
7250.1110	0	0	0	0	0	0	0	0	0	0	0
7250.1120	0	0	0	0	0	0	0	0	0	0	0
7250.1210	0	0	0	0	0	0	0	0	0	0	0
7250.1220	0	0	0	0	0	0	0	0	0	0	0
7340.2190	69,746	0	0	0	0	0	0	0	0	0	0
7350.2190	280	0	0	0	0	0	0	0	0	0	0
7350.2290	1,534	0	0	0	0	0	0	0	0	0	0
7340.0000	203	0	0	0	0	0	0	0	0	0	0
7340.1000	1,103	0	0	0	0	0	0	0	0	0	0
7340.9000	692	0	0	0	0	0	0	0	0	0	0
7340.9100	76	0	0	0	0	0	0	0	0	0	0
7340.9200	129	0	0	0	0	0	0	0	0	0	0
7340.9290	203	0	0	0	0	0	0	0	0	0	0
7540.9100	60	0	0	0	0	0	0	0	0	0	0
7540.9200	378	0	0	0	0	0	0	0	0	0	0
7540.9290	1	0	0	0	0	0	0	0	0	0	0
7640.1000	48,752	0	0	0	0	0	0	0	0	0	0
7640.1090	84	0	0	0	0	0	0	0	0	0	0
7640.2000	189	0	0	0	0	0	0	0	0	0	0
7640.2090	161	0	0	0	0	0	0	0	0	0	0

83





















Mechanized Profitability Income System

FR ADJUSTMENTS REPORT  
ACCOUNT BALANCES

MISSISSIPPI

LOUISIANA

KENTUCKY

ALABAMA

HEADQUARTERS

17

FR ISSUE :

S. CAROLINA

N. CAROLINA

GEORGIA

FLORIDA

Estimated Sales Taxes Capitalized  
December, 1994

COMPANY

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

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0

Year-to-Date Effect on Income Statement Accounts:

5001.1100

5001.2100

5082.1410

5082.1710

5084.2110

5084.6100

5100.7900

5169.2000

5264.4100

5264.4200

5264.9900

6171.1000

6561.1100

6725.0000

6728.2000

6728.9000

7210.2000

7220.1000

7240.2110

7250.1110

7250.1120

7250.1210

7250.1220

7250.2190

7250.2290

7340.0000

7360.1000

7370.9000

7410.2000

7450.1100

7450.2100

7450.2100

7450.2200

7540.9100

7540.9200

7540.9290

7620.0000

7640.1000

7640.2000

RESERVED

RESERVED

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RESERVED

RESERVED

RESERVED

RESERVED

RESERVED

(420.050)

(27.279)

(439.154)

(22.945)

(9.249)

(7.067)

(7.363)

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TOTAL EFFECT ON NET INCOME

948.112

447.279

462.099

24.304

14.439

0

0

0

0

0

0

0

0



FR ADJUSTMENTS REPORT  
ACCOUNT BALANCES

FR ISSUE # 18

Orig. Issue Discount & Interest Deduction  
December, 1994

ITEMS	COMPANY	FLORIDA	GEORGIA	N. CAROLINA	S. CAROLINA	HEADQUARTERS	ALABAMA	KENTUCKY	LOUISIANA	MISSISSIPPI	TENNESSEE
<hr/>											
Year-to-Date Effect on Income Statement Accounts:											
5001.1100		0									
5001.2100		0									
5082.1410		0									
5082.1710		0									
5084.2110		0									
5084.6100		0									
5100.2900		0									
5169.2000		0									
5264.4100		0									
5264.4200		0									
5264.9900		0									
6121.1000		0									
6561.1100		0									
6725.0000		0									
6728.2000		0									
6728.9000		0									
7210.2000		0									
7220.1000		0									
7240.2110		0									
7250.1110		0									
7250.1120		0									
7250.1210		0									
7250.1220		0									
7250.2190		0									
7250.2290		0									
7340.0000		0									
7360.1000		0									
7370.9000		0									
7410.2000		0									
7450.1100		0									
7450.2100		0									
7450.2100		0									
7450.2200		0									
7540.9100		0									
7540.9200		0									
7540.9290		0									
7620.0000		0									
7640.1000		0									
7640.2000		0									
RESERVED		0									
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TOTAL EFFECT ON NET INCOME		0	0	0	0	0	0	0	0	0	0

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FR ADJUSTMENTS REPORT  
ACCOUNT BALANCES

FR ISSUE 1 18

Orig. Issue Discount & Interest Deduction  
December, 1994

ITEMS	COMPANY	FLORIDA	GEORGIA	N. CAROLINA	S. CAROLINA	HEADQUARTERS	ALABAMA	KENTUCKY	LOUISIANA	MISSISSIPPI	TENNESSEE
Inception-to-date Effect on Balance Sheet Accounts:											
1350.9000											
1437.0000											
1439.9800											
1439.9900											
2001.0000											
2001.0000 RET											
2003.0000											
3100.0000											
4010.6910											
4010.6920											
4000.2000											
4100.1900											
4100.2900											
4110.1000											
4110.2000											
4120.1000											
4120.8200											
4120.9000											
4230.9000											
4310.5100											
4310.5200											
4310.9000											
4320.0000											
4340.1110			0	0	0	0					
4340.1120											
4340.1210											
4340.1220			0	0	0	0					
4340.2190	509,798	230,652	153,075	75,449	50,622		0	0	0	0	0
4340.2290	75,583	31,051	22,353	13,792	8,387		0	0	0	0	0
4341.0000											
4350.1100											
4350.1200											
4350.2100											
4350.2200											
4360.3100											
4360.3200											
4360.9800											
4360.9900											
4361.0000											
4370.0000											
4550.2000											
RESERVED											
RESERVED											
RESERVED											
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RESERVED											
TOTAL EFFECT ON RETAINED EARNINGS	585,381	261,703	175,428	89,241	59,009	0	0	0	0	0	0

P14

FR ADJUSTMENTS REPORT  
ACCOUNT BALANCES

FR ISSUE #

22

Incentive Regulation Sharing  
December, 1994

ITEMS	COMPANY	FLORIDA	GEORGIA	N. CAROLINA	S. CAROLINA	HEADQUARTERS	ALABAMA	KENTUCKY	LOUISIANA	MISSISSIPPI	TENNESSEE
Year-to-Date Effect on Income Statement Accounts:											
5001.1100	0										
5001.2100	0										
5082.1410	0										
5082.1710	0										
5084.2110	0										
5084.6100	0										
5100.2900	0										
5169.2000	0										
5264.4100	0										
5264.4200	0										
5264.9900	0										
6121.1000	0										
6561.1100	0										
6725.0000	0										
6728.2000	0										
6728.9000	0										
7210.2000	0										
7220.1000	0										
7240.2110	0										
7250.1110	0										
7250.1120	0										
7250.1210	0										
7250.1220	0										
7250.2190	0										
7250.2290	0										
7340.0000	0										
7360.1000	0										
7370.9000	0										
7410.2000	0										
7450.1100	0										
7450.2100	0										
7450.2100	0										
7450.2200	0										
7540.9100	0										
7540.9200	0										
7540.9290	0										
7620.0000	0										
7640.1000	0										
7640.2000	0										
RESERVED	0										
RESERVED	0										
RESERVED	0										
RESERVED	0										
RESERVED	0										
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RESERVED	0										
RESERVED	0										
RESERVED	0										
RESERVED	0										
RESERVED	0										
RESERVED	0										
RESERVED	0										
TOTAL EFFECT ON NET INCOME	0	0	0	0	0	0	0	0	0	0	0













Mechanized Prelimin. Income System

JD ADJUSTMENTS REPORT  
ACCOUNT BALANCES

State Tax Rate Changes  
December, 1994

JD ISSUE 1 5

ITEMS COMPANY FLORIDA GEORGIA N. CAROLINA S. CAROLINA HEADQUARTERS ALABAMA KENTUCKY LOUISIANA MISSISSIPPI TENNESSEE

Year-to-Date Effect on Income Statement Accounts:

5001.1100	0																			
5001.2100	0																			
5149.2000	0																			
5264.9000	0																			
6120.0000	0																			
6210.0000	0																			
6212.0000	0																			
6232.1200	0																			
6351.1000	0																			
6362.0000	0																			
6421.1000	0																			
6423.1000	0																			
6530.0000	0																			
6533.1000	0																			
6561.1100	0																			
6561.1100	0																			
6561.1100	0																			
6581.2100	0																			
6581.2400	0																			
6620.0000	0																			
6711.0000	0																			
6712.0000	0																			
6720.0000	0																			
6723.0000	0																			
6728.4000	0																			
6728.9000	0																			
7160.1000	0																			
7160.2000	0																			
7900.0000	0																			
7210.2000	0																			
7220.1000	0																			
7250.1110	1,512,591																			
7250.1120	(244,056)																			
7250.1210	0																			
7250.1212	0																			
7250.1213	0																			
7250.1220	0																			
7250.2110	(215,616)																			
7250.2190	0																			
7250.2210	0																			
7250.2220	0																			
7250.2230	0																			
7250.2240	0																			
7250.2290	0																			
7340.0000	0																			
7360.2000	0																			
7450.1100	0																			
7450.1200	0																			
7450.2200	0																			
7540.9100	0																			
7540.9290	0																			
RESERVED	0																			
RESERVED	0																			
RESERVED	0																			
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RESERVED	0																			
RESERVED	0																			

295,875

850,616

366,100

0

(215,616)

0

215,616

0

(366,100)

(850,616)

(295,875)

0

0

0

823



*Southern Bell*  
Adjustments  
period ended 12/31/94

YN  
8/8/95  
R 1/28/95  
W 9/6/95

COMPANY: SOUTHERN BELL  
TITLE: ADJUSTMENT  
AUDITOR: YEN NGO  
DATE: 8/8/95  
WORKPAPER # 12-4/3

ACCOUNT	MONTHLY ACTIVITY SUMMARY		TOTAL FROM SUMMARY		REMAINING LIFE	DEFERRED COMPENSAT'N	TOTAL REMAINING	DIFFERENCE
	12-4 P2	12-4 P4	12-2	12-2	12-4/1	12-4/2		
1437.0000	2,510,001	(10,370,212)	(7,860,211) P1	(7,860,211) P1	(10,370,212)	2,510,001 P4	(7,860,211)	0
2001.0000		1,984,240	1,984,240 P10	1,984,240 P10	1,984,240 P2		1,984,240	0
3100.0000		(46,554,413)	(46,554,413) P20	(46,554,413) P20	(46,554,413) P2		(46,554,413)	0
3420.0000		(294)	(294) P21	(294) P21	(294) P2		(294)	0
4120.1000	(5,776,882)		(5,776,882) P27	(5,776,882) P27		(5,776,882) P6	(5,776,882)	0
4120.9000	(6,358,812)		(6,358,812)	(6,358,812)		(6,358,812) P6	(6,358,812)	0
4120.8200	(38,000,000)		(38,000,000)	(38,000,000)		(38,000,000) P8	(38,000,000)	0
4310.8000		(10,000,001) A	(10,000,001) P39	(10,000,001) P39	(10,000,001)		(10,000,001)	0
4320.0000		240,858	240,858 P30	240,858 P30	240,858 P2		240,858	0
4340.1110	(24,849)	12,323,577	12,298,728 P31	12,323,577 P2	12,323,577 P2	(24,849) P12	12,298,728	ERR0
4340.1120	(1,755,329)	(9,348,386)	(11,103,715)	(11,103,715)	(9,348,386) P4	(1,755,329) P12	(11,103,715)	0
4340.1210	(2,971)	(674,836)	(677,807)	(677,807)	1,110,185 P2	(1,787,992) P12, 24	(677,807)	0
4340.1220	(171,894)	(1,130,035)	(1,301,929)	(1,301,929)	(1,130,035) P4	(171,894) P12, 14	(1,301,929)	0
4340.2190	35,974,445	3,396,231	39,370,676	39,370,676	3,396,231 P6, 8	35,974,445	39,370,676	0
4340.2290	3,432,059	307,140	3,739,199	3,739,199	307,140 P6, 8	3,432,059	3,739,199	0
4341.0000	2,972,085	19,840,707	22,812,792	22,812,792	19,840,707 P10	2,972,085 P4	22,812,792	0
4350.2100	(208,523)		(208,523)	(208,523)		(208,523) P6	(208,523)	0
4350.2200	(147,703)		(147,703)	(147,703)		(147,703) P6	(147,703)	0
4361.0000	(5,482,086)	(9,470,495)	(14,952,581) P32	(14,952,581) P10	(9,470,495) P10	(5,482,086) P4	(14,952,581)	0
4360.9800	(58,829,769)		(58,829,769) P31	(58,829,769) P31		(58,829,769) P10, 22	(58,829,769)	0
	(71,870,228)	(49,455,919)	(121,326,147)	(121,326,147)	(47,670,898)	(73,655,249)	(121,326,147)	0

ACCOUNT	MONTHLY ACTIVITY SUMMARY		TOTAL FROM SUMMARY		REMAINING LIFE	DEFERRED COMPENSAT'N	TOTAL	DIFFERENCE
	12-4 P1	12-4 P3	12-3	12-3	12-4/1	12-4/2		
5082.1410	47,800,265		47,800,265 P3	47,800,265 P21		47,800,265	47,800,265	0
5264.9900	38,000,000		38,000,000 P7	38,000,000 P7		38,000,000 P7	38,000,000	0
6561.1100		(15,684,841)	(15,684,841) P22	(15,684,841) P1			(15,684,841)	0
6728.9000	473,413	10,000,001	10,473,414 P24	10,000,001 P		473,413 P5	10,473,414	0
7210.2000		(6,280,930)	(6,280,930) P25	(6,280,930) P1			(6,280,930)	0
7250.1110		6,319,845	6,319,845 P26	6,319,845 P1			6,319,845	0
7250.1120	(281,530)	(4,155,673)	(4,437,203)	(4,155,673) P3		(281,530) P11, 13	(4,437,203)	0
7250.1210		(97,238)	(97,238)	146,818 P1		(244,056) P23	(97,238)	0
7250.1220	7,932	(504,715)	(496,783)	(496,783)		7,932 P1, 13	(496,783)	0
7250.2190	(28,530,270)	(3,409,929)	(31,940,199)	(31,940,199)	(3,409,929) P5, 7	(28,530,270)	(31,940,199)	0
7250.2290	(2,147,221)	(257,345)	(2,404,566)	(2,404,566)	(257,345) P5, 7	(2,147,221)	(2,404,566)	0
7370.9000	(500,000)		(500,000) P27	(500,000) P6		(500,000) P6	(500,000)	0
7450.2100	(80,224)		(80,224) P28	(80,224) P5		(80,224) P5	(80,224)	0
7450.2200	(52,670)		(52,670) P29	(52,670) P5		(52,670) P5	(52,670)	0
7540.9290	281,882		281,882	281,882 P5		281,882 P5	281,882	0
	54,971,677	(14,070,825)	40,900,752	40,900,752	(13,826,769)	54,727,521	40,900,752	0

\* Staff traced the adjustments from Remaining Life (12-4) & Deferred Compensation (12-4) to Monthly Activity Summary (12-4), Balance Sheet (12-2), & Income Statement (12-3).

(A) Difference is due to rounding

12-4  
3



Company SBT  
 Title: Trial Balance Assets - MR Combined and FR Combined Basis  
 Period: Year Ended 1994  
 Date: 7/5/95  
 Auditor: Yen Ngo  
 Workpap# 12-5  
 SOURCE: BALANCE TO REGULATED ACCOUNTS

*Kw*  
*9/6/95*

ACCT. NO.	ACCOUNT	MR BASIS DEC. 94	OFFBOOK ADJUSTMENTS	FR BASIS DEC 94	PART 64 ADJUSTMENTS	FR REG. DEC 94 SURVEILLANVE
<b>Current Assets</b>						
1130	Cash					
1140&5	Working Funds & Sp. Deposits					
1160	Temporary Investment					
1180	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)	80,449,635.41 <i>24-2</i>
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
1350	Other Current Assets			0.00		0.00
1401	Investment in Aff. Co.					
1402	Investment in Nonaff. C	82,135.31		82,135.31	(173,469.74)	(91,334.43)
1406	Nonregulated Investment			0.00		0.00
1407	Unamortized Debt Issuance			0.00		0.00
1410	Other Noncurrent Assets	736,512.00		736,512.00		736,512.00
1437	Deferred Tax Regulatory	95,125,963.00	(7,860,211.00)	87,265,752.00		87,265,752.00
1438	Deferred Maint. & Ret.					0.00
1439	Other Deferred Charges	18,905,995.95		18,905,995.95	(1,548,270.47)	17,357,725.48
9000.1000	<i>into Area Dido Transfers</i> HQ CONTROL	736,951.13		736,951.13		736,951.13
9004	HQ CONTROL <i>misc Rev Transfers</i>	189,235.35		189,235.35		189,235.35
	<b>TOTAL CURRENT ASSETS</b>	<b>814,082,855.98</b>	<b>(7,860,211.00)</b>	<b>806,222,644.98</b>	<b>(3,922,617.05)</b>	<b>802,300,027.93</b>
<b>Telephone Plant</b>						
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		235,581.39	(9,262.75)	226,318.64
2003	TPUC - Short Term	33,135,958.68		33,135,958.68	(526,643.09)	32,609,315.59
2004	TPUC - Long Term	17,789,401.49		17,789,401.49	(708,598.47)	17,080,803.02
2005	Plant Adjustment			0.00		0.00
2006	Nonoperating Plant	12,629,559.77		12,629,559.77	(466,036.55)	12,163,523.22
3100	Accum Depreciation	(4,427,682,876.32)	(46,554,414.75)	(4,474,237,291.07)	39,092,218.79	(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	A/D - Cap Leases	(2,693,682.00)		(2,693,682.00)	167,581.10	(2,526,100.90)
3420	A/D - Leasehold Impr.	(7,376,810.51)	(294.00)	(7,377,104.51)	650,362.21	(6,726,742.30)
	<b>Net Pit &amp; TPUC</b>	<b>5,582,710,474.52</b>	<b>(44,570,468.75)</b>	<b>5,538,140,005.77</b>	<b>(67,605,665.34)</b>	<b>5,470,534,340.43</b>
	<b>TOTAL ASSETS</b>	<b>6,396,793,330.50</b>	<b>(52,430,679.75)</b>	<b>6,344,362,650.75</b>	<b>(71,528,282.39)</b>	<b>6,272,834,368.36</b>

*125*  
*①*

Company SBT  
 Title: Trial Balance Assets - MR Combined and FR Combined Basis  
 Period: Year Ended 1994  
 Date: 7/5/95  
 Auditor: Yen Ngo  
 Workpap# 12-5  
 SOURCE: BALANCE TO REGULATED ACCOUNTS

ACCT. NO.	ACCOUNT	MR BASIS DEC. 94	OFFBOOK ADJUSTMENTS	FR BASIS DEC 94	PART 64 ADJUSTMENTS	FR REG. DEC 94 SURVEILLANVE
<b>Current Liabilities</b>						
4010	A/P	(34,180,838.08)		(34,180,838.08)		(34,180,838.08)
4020	Notes Payable			0.00		0.00
4030	Advanced Billing & Paym	(77,324,278.14)		(77,324,278.14)		(77,324,278.14)
4040	Customer Deposit	(29,188,017.99)		(29,188,017.99)	802,479.68	(28,385,538.31)
4050	Current Maturities			0.00		0.00
4060	Current Mat. - L.T. Leases			0.00		0.00
4070	Income Taxes - Accrued	(186,531,718.37)		(186,531,718.37)		(186,531,718.37)
4080	Other Taxes - Accrued	(18,031,318.82)		(18,031,318.82)		(18,031,318.82)
4100	Def. Current Op. Income	1,544,261.00		1,544,261.00	(326,117.16)	1,218,143.84
4110	Def. Monop. Income Tax	612.00		612.00		612.00
4120	Other Accrued Liabilities	(65,632,170.26)	(50,135,694.00)	(115,767,864.26)	8,715,050.87	(107,052,813.39)
4130	Other Current Liabiliti	(2,089.75)		(2,089.75)		(2,089.75)
<b>Long Term Debt</b>						
4230	Disc. on L.T. Debt	0.00		0.00		0.00
4250	Capital Leases	0.00		0.00		0.00
4260	Advances from Aff. Co.	0.00		0.00		0.00
4310	Other LT Liabilities	0.00	(9,999,999.74)	(9,999,999.74)		(9,999,999.74)
<b>Deferred Credits</b>						
4320	Unamortized Op. ITC	(109,881,986.79)	240,858.00	(109,641,128.79)	508,753.60	(109,132,375.19)
4340	Net Noncurrent Deferred	(830,075,823.85)	42,325,152.00	(787,750,671.85)	2,363,083.57	(785,387,588.28)
4341	Net Deferred Tax Liab A	102,952,811.00	22,812,792.00	125,765,603.00		125,765,603.00
4350	Def. Nonoperation Inc.	9,100.00	(356,226.00)	(347,126.00)		(347,126.00)
4360	Other Deferred Credits	(718,066.42)	(58,829,769.00)	(59,547,835.42)	152,080,509.80	92,532,674.38
4361	Deferred Tax Regulatory	(198,078,774.00)	(14,952,581.00)	(213,031,355.00)		(213,031,355.00)
<b>TOTAL LIABILITIES</b>						
		(1,445,138,298.47)	(68,895,467.74)	(1,514,033,766.21)	164,143,760.36	(1,349,890,005.85)
<b>Equity</b>						
<b>INVESTMENT IN NON REG</b>						
4510	Common Stock			0.00		0.00
9999	HQ CONTROL	(4,914,064,165.60)	81,455,768.75	(4,832,608,396.85)		(4,832,608,396.85)
9001	2000,3000,9000	351,226,578.55	(1,030,372.00)	350,196,206.55		350,196,206.55
<i>see below</i>						
	Net Income Pg 4	(388,817,444.85)	40,900,750.74	(347,916,694.11)	(29,174,015.48)	(377,090,709.59)
<b>TOTAL LIABILITIES &amp; EQU</b>						
		(6,396,793,330.37)	52,430,679.75	(6,344,362,650.62)	222,300,424.18	(6,122,062,226.44)
		6,396,793,330.50	(52,430,679.75)	6,344,362,650.75	(71,528,282.39)	6,272,834,368.36
<b>Difference</b>						
		0.13	0.00	0.13	150,772,141.79	150,772,141.92

PER COMPANY  
 LESS 4360.8000 CORRECTION

12-5  
 1  
 12-5  
 5  
 (150,772,141.50) (150,772,141.50)

9001 2000 Inter Area Disbursement Transfer  
 (Billed Area Transfer)  
 • 3000 Inter Area Disbursement Transfer  
 • 9001 1000 Team Loss Proport.

12-5 (2)

Company SBT

Title: Trial Balance Assets - MR Combined and FR Combined Basis

Period: Year Ended 1994

Date: 7/5/95

Auditor: Yen Ngo

Workpaper # 12-5

SOURCE: BALANCE TO REGULATED ACCOUNTS

ACCT. NO.	ACCOUNT	MR BASIS DEC. 94	OFFBOOK ADJUSTMENTS	FR BASIS DEC 94	PART 64 ADJUSTMENTS	FR REG. DEC 94 SURVEILLANVE
<b>Revenues</b>						
5000	Basic Local Service	(969,798,886.54)		(969,798,886.54)	256.87	(969,798,629.67)
5010	Public Telephone	(81,965,822.00)		(81,965,822.00)		(81,965,822.00)
5040	Local Private Line	(55,631,144.85)		(55,631,144.85)	(0.23)	(55,631,145.08)
5050	Customer Premises	(5,191,218.70)		(5,191,218.70)		(5,191,218.70)
5060	Other Loca Exchange	(436,469,988.72)		(436,469,988.72)	(7,519.07)	(436,477,507.79)
5069	Other Local Exchange Se	19,111.68		19,111.68		19,111.68
5080	Network Access	(1,135,059,573.14)	47,800,265.00	(1,087,259,308.14)	(0.23)	(1,087,259,308.37)
5100	Long Distance Message	(245,624,852.60)		(245,624,852.60)		(245,624,852.60)
5110	Unidirectional Long Dist	(58,918,318.29)		(58,918,318.29)		(58,918,318.29)
5120	Long Distance Private N	(53,387,177.11)		(53,387,177.11)		(53,387,177.11)
5160	Other Long Distance	(2,543,875.36)		(2,543,875.36)		(2,543,875.36)
5230	Directory	(266,475,962.58)		(266,475,962.58)		(266,475,962.58)
5240	Rent	(6,016,945.92)		(6,016,945.92)		(6,016,945.92)
5260	Miscellaneous	(28,187,304.63)	38,000,000.00	9,812,695.37		9,812,695.37
5270	Carrier Billing & Colle	(37,187,834.03)		(37,187,834.03)		(37,187,834.03)
5280	Nonregulaed Operating R	(108,214,702.44)		(108,214,702.44)	108,214,702.44	0.00
5300	Uncollectible	37,100,647.43		37,100,647.43		37,100,647.43
	<b>TOTAL REVENUES</b>	<b>(3,453,553,847.80)</b>	<b>85,800,265.00</b>	<b>(3,367,753,582.80)</b>	<b>108,207,439.78</b>	<b>(3,259,546,143.02)</b>
						0.00
						0.00
<b>Expenses</b>						
6110	Network Support	5,996,433.07		5,996,433.07	(363,415.20)	5,633,017.87
6120	General Support	166,849,663.69		166,849,663.69	(7,064,341.25)	159,785,322.44
6210	Central Office Switchin	104,682,416.51		104,682,416.51	(2,351,173.79)	102,331,242.72
6220	Operator Systems	1,384,480.62		1,384,480.62		1,384,480.62
6230	Central Office Transmis	51,255,796.81		51,255,796.81		51,255,796.81
6310	Info. Origin/Termin.	1,052,403.81		1,052,403.81	(1,067.42)	1,051,336.39
6341	Large Private Branch Ex	44,174.67		44,174.67		44,174.67
6351	Public Tel Termina Equi	13,600,402.00		13,600,402.00		13,600,402.00
6362	Other Terminal Equip Ex	71,406,110.82		71,406,110.82	(45,823,093.97)	25,583,016.85
6410	Cable & Wire Facilities	262,344,561.23		262,344,561.23		262,344,561.23
6510	Other Prop., Plant & Eq	2,320,003.96		2,320,003.96	(139,122.56)	2,180,881.40
6530	Network Operations	280,805,578.95		280,805,578.95	(27,441,396.09)	253,364,182.86
6540	Access	10,019,905.89		10,019,905.89		10,019,905.89
6560	Depreciaition & Amortiz	692,436,189.08	(15,684,841.00)	676,751,348.08	(7,334,143.76)	669,417,204.32
6610	Marketing	116,600,056.03		116,600,056.03	(5,995,662.12)	110,604,393.91
6620	Services	362,101,962.12		362,101,962.12	(9,822,895.32)	352,279,066.80
6710	Executive and Planning	12,339,076.76		12,339,076.76	(721,176.92)	11,617,899.84
6720	General and Administrat	355,463,181.59	10,473,412.74	365,936,594.33	(21,940,346.54)	343,996,247.79
6790	Provision for Uncollect	20,912.00		20,912.00		20,912.00

12-5  
③

Company SBT  
 Title: Trial Balance Assets - MR Combined and FR Combined Basis  
 Period: Year Ended 1994  
 Date: 7/5/95  
 Auditor: Yen Ngo  
 Workpaper # 12-5  
 SOURCE: BALANCE TO REGULATED ACCOUNTS

ACCT. NO.	ACCOUNT	MR BASIS DEC. 94	OFFBOOK ADJUSTMENTS	FR BASIS DEC 94	PART 64 ADJUSTMENTS	FR REG. DEC 94 SURVEILLANCE
6790	Provision for Uncollect	20,912.00		20,912.00		20,912.00
7100	Other Operating Income	(229,258.74)		(229,258.74)	5,419.28	(223,839.46)
7200	Operating Taxes	404,753,535.78	(39,337,074.00)	365,416,461.78	12,991,317.33	378,407,779.11
7300	Non-Operating Income &	25,365,433.46	(500,000.00)	24,865,433.46	(19,717,235.17)	5,148,198.29
7400	Non-Operation Taxes	(11,002,895.00)	(132,894.00)	(11,135,789.00)		(11,135,789.00)
7500	Interest and Related It	135,126,277.84	281,882.00	135,408,159.84	(1,663,121.76)	133,745,038.08
9001	Inter-Area Disbur. Transferred <i>assets</i>					
9002	Miscellaneous Disbur. Trans					
9003	Revenue and Disbur. Transfe					
9004	Miscellaneous Revenue Trans <i>fiel</i>					
TOTAL EXPENSE		3,064,736,402.95	(44,899,514.26)	3,019,836,888.69	(137,381,455.26)	2,882,455,433.43
Net (Income) LOSS		(388,817,444.85)	40,900,750.74	(347,916,694.11)	(29,174,015.48)	(377,090,709.59)

*brought forward to pg 2*

PER COMPANY ADD BACK:

- Ⓐ 7300 NON OPERATING INCOME \*
- Ⓑ 7400 NON OPERATING TAXES \*
- Ⓒ 7500 INTEREST \*

*12-5*  
*2* { 5,148,198.29  
 (11,135,789.00)  
 133,745,038.08  
 -----  
 (504,848,086.87) ✓

COMBINED PER SURVEILLANCE REPORT

\* per Chart of Accounts  
 7300, 7400 + 7500 are non operating accounts

✓ - Agreed w/ filing WP 2p —  
 + WP 40p —

*12-5*  
*(4)*

This workpaper is from the display Balance Report (12-2+12-3) to determine if the display Bal Report balances before tracing the display Bal Report to MK + FR ledgers + off book adj. - Then TB balanced. *12-5*

BSP  
to explanation of  
TB reconciliation

to 7/21/95  
per 9/6/95

ABC

FROM OUR FILE



TO YOURS!



BST

COMPTROLLERS REGULATORY MATTERS

Date: 7/19/95

Priority Normal _____ Urgent _____	Facsimile #: To: 305 263-4609 From: (404) 525-7045
Message To: <u>Ruth Young</u>	Message From: <u>Patti Klein</u>
Room No.	17M61 Southern Bell Center
Address	675 W. P'ree St Atlanta, Ga 30375
Contact Number: <u>305 263-2038</u>	<u>404 529-2474</u>

No. of Pages (excl. cover) 2

Special Instructions: Reconciliation of Balance Display to Ledger

1) 9000 accounts are closed out to the balance sheet as shown (not income statement)

12-5/2 2) The nonreg + FR reg balance in acct 1360.8000 should not have been in FL statements - was related to restructure liability + should have been booked at Headquarters

12-5/2 3) The \$87,330,679 represents net investment in nonreg before subtracting the current loss of \$29,174,015. If nonreg and FR for were separate sets of books, these would be adjustments to Retained Earnings as shown.

12-5/1

SBT  
Company reconciliation  
of trial Balance

Wed 10/6/95  
8/21/95

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P12C

Account Description	MR Basis Dec 94	Offbook Adj.	FR Basis Dec 94	Part 64 Nonreg	(FR - Nonreg) FR Reg Dec 94
Other Deferred Charges	18,905,995.95		18,905,995.95	1,548,270.47	17,357,725.48
000 HQ Control	736,951.13		736,951.13		736,951.13
HQ Control	<u>189,235.35</u>		<u>189,235.35</u>		<u>189,235.35</u>
Total	19,832,182.43		19,832,182.43	1,548,270.47	18,283,911.96
sets	6,395,867,144.02 (52,430,679.75)		6,343,436,464.27	71,528,282.39	6,271,908,181.88
000 HQ Control	736,951.13		736,951.13		736,951.13
HQ Control	<u>189,235.35</u>		<u>189,235.35</u>		<u>189,235.35</u>
sets	6,396,793,330.50 (52,430,679.75)		6,344,362,650.75	71,528,282.39	6,272,834,368.36
ilities	(1,445,138,298.47) (68,895,467.74)		(1,514,033,766.21)	(164,143,760.36)	(1,349,890,005.85)
0.8000 (Correction)				12-3 → (150,772,141.50)	150,772,141.50
Adjusted				4 (13,371,618.86)	(1,500,662,147.35)
Investment in Nonreg				12-5 ↓ (87,330,679.01)	87,330,679.01
HQ Control	(4,914,064,165.60) 81,455,768.75		(4,832,608,396.85)	(87,330,679.01)	(4,832,608,396.85)
000, 3000, 9000	351,226,578.42 (1,030,372.00)		350,196,206.42	12-5	350,196,206.42
Net Income	(388,817,444.85) <u>40,900,750.74</u>		(347,916,694.11)	29,174,015.48	(377,090,709.59)
	(4,951,655,032.03) 121,326,147.49		(4,830,328,884.54)	29,174,015.48	(4,859,502,900.02)
ilities & Equity	(6,396,793,330.50) 52,430,679.75		(6,344,362,650.75)	(71,528,282.39)	(6,272,834,368.36)
liabilities/Equity	0.00	0.00	0.00	(0.00)	(0.00)

12-5

12-5 ↓  
12-5

Account Description	MR Basis Dec 94	Offbook Adj.	FR Basis Dec 94	Part 64 Nonreg	(FR - Nonreg) FR Reg Dec 94
venues	(3,453,553,847.80)	85,800,265.00	(3,367,753,582.80)	(108,207,439.78)	(3,259,546,143.02)
enses	3,064,736,402.95	(44,899,514.26)	3,019,836,888.69	137,381,455.26	2,882,455,433.43
ome/Loss	(388,817,444.85)	40,900,750.74	(347,916,694.11)	29,174,015.48	(377,090,709.59)
ck:					
Non-Operating Income					5,148,198.29
Non-Operating Taxes					(11,135,789.00)
Interest					133,745,038.08
Combined per Surveillance Report					(504,848,156.96)

12-5

12-5  
2

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SBP  
 Explanation of SBP  
 correction to T/B

By 7/2/95  
 WJG/6/95

Per SBP Non Reg Investment  
 NOL

87,330,679

< 29,174,015 >

Amount in 1406 Non Reg Investment  
 @ 12/31/94 in Form M

58,156,664

25  
2

As explained by Patte Klein, the Form M  
 as total Co - all balances are regulated  
 balances except 1406 which is all non reg  
 activity together. The info is presented  
 as FR total - but the bottom has to come  
 out Company total. The \$8,156,664 is the  
 difference between assets + Liab.  
 Without this account the T/B would not balance

✓ = Agreed w/ Form M B/S 12/31/94

12-5  
 3

SBT  
Explanation to Correction  
to Balance to Reg Accounts

8/21/95  
WJ/10/95

Per Patti Klein Co Personnel,  
The Nonreg <sup>Part 64</sup> entry to account 4360.8000  
should not have been to Florida nonreg.  
This entry is related to the restructuring  
liability & should have been booked at HOQ.  
So in order for the T/R to balance, it is  
necessary to reverse the 4360.8000 Part 64  
entry seen in the Balance to Reg Accounts  
in the amount of \$1,772,141.50

As explained by Co personnel Patti Klein, and  
as seen in C+L workpapers <sup>(125)</sup> SBT FL  
only reports the expenses as they  
occur for restructures. As SBT FL  
is only reporting the expenses as they  
occur, it is not proper to have the  
93 liability on the books of FL.  
This was first a dr below the line exp in HOQ  
& cr. liability in HOQ in 93.

The way FL is charged for the restructuring  
expense is that dr is charged to  
expense acc't in FL and then HOQ allocation.

The Co stated that the reason this was  
not caught before is that they use the  
NR Column on the Balance to Reg schedule.  
They did however, make an add in  
the Summation Report - No further add  
necessary.

⊗ See C+L explanation of accounting for  
restructuring charges per FCC RAO 24  
on WP 90 pages 9 & 10. From this it  
appears that SBT correction to the  
Summation Report is reasonable.

The matter of restructuring expense itself  
is part of the expense Sample - if a dr  
invoice is identical that has restructuring  
expense it will be included along w/  
other expenses in Sample see WP 44 for  
Sample.

The restructuring issue is outlined on WP 37

12/5  
WJ



YN 8/24/95

*Southern Bell  
Balance Sheet  
TYE 12/31/94*

*YN  
9/6/95*

COMPANY: SOUTHERN BELL  
TITLE: BALANCE SHEET  
PERIOD: TEST YEAR 12/31/94  
DATE: AUGUST 23, 1995  
AUDITOR: YEN NGO  
WORKPAPER # 12-6 PAGE 1

Workpaper 12-6 is the Balance Sheet for total Southern Bell. This Balance Sheet is the source for many adjustments and for the Cost of Capital. Each particular adjustment will reference to this workpaper. The Books for these balances are in Atlanta. Rather than travel to Atlanta, it was possible to trace these balances to the Company Combined General Ledger, which extracts were sent to us in Miami.

The total Company balances on 12-6 p. 2 are averaged and adjusted for the FR (Offbook adjustments). These averaged were recalculated from Company provided Balance Sheets using the December 1994 end of period balance as part of the average. The December 1994 end of period balances were traced to the GL and in certain cases the FR Adjustments were added back to the end of period balances to agree with the FCC report. This is proper as the PSC requires the off book adjustments.

In prior audits, staff traced these balances to Form M filed with the FCC. This report is signed by the VP and comptroller L.L. Schoolar and certifies that he is the responsible accounting officer and that all statements in this report are true. This is not certified by Coopers and Lybrand as the FPSC report is certified. Staff obtained the 10K prepared for the SEC. This is certified by C&L. Staff agreed the amount of the Extraction Area (12-6/2) to the 10K form.

*12-6/2*

SEPBALSH,H1

DEVELOPMENT OF STATE BALANCE SHEETS -

	c		d		e		g		h		STATE: FLORIDA	
	17-Feb-95 TOTAL COMPANY#		TOTAL COMPANY		AVG		COMBINED		NET STATE		INTRASTATE	
	DEC	1994	REGULATED	DIRECT STATE	DIRECT STATE	FROM COMPANY	NET STATE	DIRECT STATE	CO SEPARATED	NET STATE		
	avg	avg	98.9066428%	ACCOUNTS	ACCOUNTS	23.6493668%	(k+i)	ACCOUNTS	75.5008133%	(n+o)		
9	REGULATED PLANT											
10	2001	40,377,097,889	40,045,048,644	9,716,213,929		9,716,213,929	7,373,502,863			7,373,502,863		
11	2003	238,892,068	236,560,747	42,611,458		42,611,458	32,402,212			32,402,212		
12	2004	116,637,392	113,930,772	25,860,147		25,860,147	19,457,305			19,457,305		
13	2002	453,868	443,952	227,226		227,226	172,862			172,862		
14	2005	3,894,084	3,882,475	0		0	0			0		
15	2006	114,530,342	113,389,740			26,811,226	26,811,226		20,266,824	20,266,824		
16	2007	1,699,813	1,682,587			397,921	397,921		300,792	300,792		
17	TOTAL REGULATED PLANT*	40,862,206,266	40,514,908,917	9,784,712,780		27,209,147	9,811,921,907		7,425,535,032	20,687,616		7,446,102,648
18												
19	DEPRECIATION & AMORTZ											
20	3100	(17,421,621,888)	(17,288,718,471)	(4,296,626,924)		(4,296,626,924)	(3,262,550,047)			(3,262,550,047)		
21	3300	(13,087,776)	(12,955,150)			(3,063,811)	(3,063,811)		(2,315,980)	(2,315,980)		
22	TOT DEPR & AMORTZ	(17,434,709,664)	(17,301,673,621)	(4,296,626,924)		(3,063,811)	(4,299,690,735)		(3,262,550,047)	(2,315,980)		(3,264,866,007)
23												
24	CURRENT ASSETS											
25	1130	89,199,358	88,295,449			20,881,315	20,881,315		15,784,358	15,784,358		
26	1140	604,810	598,881			141,584	141,584		107,024	107,024		
27	1150	2,181,432	2,150,327			510,667	510,667		386,017	386,017		
28	1160	0	0			0	0		0	0		
29	1200	275,997	273,200			64,610	64,610		48,839	48,839		
30	1201	0	0			0	0		0	0		
31	1180	2,098,137,408	2,076,875,777			491,167,971	491,167,971		371,277,864	371,277,864		
32	1181	(78,800,794)	(78,002,280)			(18,447,041)	(18,447,041)		(13,944,268)	(13,944,268)		
33	1190	137,745,597	136,349,742			32,245,851	32,245,851		24,374,901	24,374,901		
34	1191	0	0			0	0		0	0		
35	1210	1,568,745	1,552,848			367,239	367,239		277,599	277,599		
36	1220	301,587,857	295,191,009	63,795,155		63,795,155	63,795,155		47,771,251	47,771,251		
37	1290	105,368	104,288			24,883	24,883		18,643	18,643		
38	1300	15,081,167	14,908,543			3,525,776	3,525,776		2,665,163	2,665,163		
39	1310	8,063,888	7,982,172			1,887,733	1,887,733		1,426,953	1,426,953		
40	1320	0	0			0	0		0	0		
41	1330	12,531,369	12,404,382			2,933,568	2,933,568		2,217,500	2,217,500		
42	1350	1,293,043	1,279,940			302,898	302,898		228,812	228,812		
43	TOTAL CURRENT ASSETS*	2,589,535,034	2,559,973,098	63,795,155		535,806,824	599,401,779		47,771,251	404,869,403		452,640,854
44												
45	NONCURRENT ASSETS											
46	1401	244,834,874	242,353,821			57,315,144	57,315,144		43,324,983	43,324,983		
47	1402	1,305,281	1,292,063			305,562	305,562		230,977	230,977		
48	1406	0	0			0	0		0	0		
49	1407	0	0			0	0		0	0		
50	1408	0	0			0	0		0	0		
51	1410	51,395,254	50,874,436			12,031,482	12,031,482		9,094,695	9,094,695		
52	1437	253,931,529	251,358,295			59,444,845	59,444,845		44,934,891	44,934,891		
53	1438	(8)	(8)			(1)	(1)		(1)	(1)		
54	1439	229,895,202	227,585,542			53,817,810	53,817,810		40,681,320	40,681,320		
55	TOTAL NONCURRENT*	781,362,133	773,444,141	0		182,914,842	182,914,842		138,266,665	138,266,665		
56												
57	TOTAL ASSETS*	26,788,392,792	26,546,852,536	5,551,880,991		742,666,802	6,294,547,593		4,210,756,236	581,387,724		4,772,143,960
58												

12-6  
9  
C

DEVELOPMENT OF STATE BALANCE SHEETS -

		c	d	e	f	g	h	i	j
17-Feb-95 TOTAL COMPANY#		DEC 1994 avg	TOTAL COMPANY REGULATED 98.9666426%	AVG DIRECT STATE ACCOUNTS	COMBINED ALLOCATED FROM COMPANY 23.6493668%	NET STATE BALANCE SHEET (k+l)	AVG DIRECT STATE ACCOUNTS	INTRASTATE CO SEPARATED 75.6068133%	NET STATE BALANCE SHEET (n+o)
59	STOCKHOLDERS EQUITY								
60	4510	7,074,066,018	7,002,382,423		1,856,019,105	1,856,019,105		1,251,798,309	1,251,798,309
61	4520	0	0		0	0		0	0
62	4530	0	0		0	0		0	0
63	4540	101,737,919	100,706,950		23,816,556	23,816,556		18,003,128	18,003,128
64	4550	4,097,848,671	4,058,124,844		959,247,843	959,247,843		725,103,246	725,103,246
65	Alloc. Adj*		1,681,798			(13,923,844)		(10,525,147)	(10,525,147)
66	TOTAL PROPRIETARY*	11,273,454,608	11,160,898,016	0	2,639,083,504	2,625,199,680	0	1,984,379,538	1,984,379,538
67	LONG-TERM DEBT								
68	1407	(140,807,252)	(139,380,371)		(32,962,575)	(32,962,575)	0	(24,916,679)	(24,916,679)
69	4210	6,478,250,000	6,410,822,440		1,518,071,618	1,518,071,618		1,146,010,864	1,146,010,864
70	4220	827,923	819,533		193,814	193,814		146,506	146,506
71	4230	(61,958,456)	(61,328,616)		(14,503,629)	(14,503,629)		(10,963,562)	(10,963,562)
72	4240	0	0		0	0		0	0
73	4250	20,980,508	20,787,901		4,911,477	4,911,477		3,712,625	3,712,625
74	4260	0	0		0	0		0	0
75	4270	1,047,367	1,038,753		245,188	245,188		185,338	185,338
76	TOTAL LONG-TERM*	6,296,342,090	6,232,537,840	0	1,473,955,680	1,473,955,680	0	1,114,175,092	1,114,175,092
77	CURRENT LIABILITIES								
78	4010	1,144,550,019	1,132,951,837		267,935,888	267,935,888		202,534,917	202,534,917
79	4020	1,054,949,875	1,044,259,462		248,960,751	248,960,751		186,679,640	186,679,640
80	4030	311,217,522	308,064,073		72,855,203	72,855,203		55,071,840	55,071,840
81	4040	89,877,057	87,888,510	34,916,987		34,916,987		28,394,035	28,394,035
82	4050	3,750,000	3,711,999		877,864	877,864		683,585	683,585
83	4060	8,340,587	8,256,067		1,952,508	1,952,508		1,475,917	1,475,917
84	4070	145,017,127	143,547,585		33,948,095	33,948,095		25,681,641	25,681,641
85	4080	284,877,967	282,193,826		62,007,180	62,007,180		46,871,732	46,871,732
86	4110	(3,382)	(3,347)		(792)	(792)		(599)	(599)
87	4130	40,270,450	39,882,367		9,427,197	9,427,197		7,128,095	7,128,095
88	4120.1	177,465,555	175,687,194		41,544,179	41,544,179		31,403,583	31,403,583
89	4120.2	132,953,964	131,606,588		31,124,120	31,124,120		23,526,975	23,526,975
90	4120.3/4/5/6/9	570,675,454	564,892,472	0	133,593,493	133,593,493	0	100,984,408	100,984,408
91	4120 TOTAL	881,094,872	872,168,232	0	206,261,792	206,261,792	0	155,914,966	155,914,966
92	TOTAL CURRENT*	3,943,742,415	3,902,098,411	34,916,987	902,225,686	937,142,673	0	708,393,789	708,393,789
93	OTH LIAB & DEF CREDITS								
94	4310	997,799,896	987,668,416		233,582,057	233,582,057		178,566,577	178,566,577
95	4320	490,650,161	479,028,510	119,542,698		119,542,698	91,401,082	0	91,401,082
96	4330	0	0		0	0		0	0
97	4100/4340	3,400,129,708	3,392,147,100	812,398,181		812,398,181	627,104,851	0	627,104,851
98	4341	(147,909,139)	(146,410,291)		(34,625,107)	(34,625,107)		(26,173,400)	(26,173,400)
99	4350	3,414,082	3,379,485		799,227	799,227		604,142	604,142
100	4360	138,928,505	137,520,863		32,522,766	32,522,766		24,584,223	24,584,223
101	4361	401,840,889	397,768,588		94,069,752	94,069,752		71,108,091	71,108,091
102	TOTAL OTHER LIAB*	5,274,853,681	5,251,122,471	931,940,879	328,348,886	1,258,289,574	718,505,933	246,889,833	985,195,566
103	TOTAL LIABILITIES*	26,788,392,791	26,548,652,537	966,857,866	5,341,613,574	6,294,547,596	718,505,933	4,053,638,030	4,772,143,963
104		0	(1)			(3)			(3)

12-6  
P 3

12-6  
1

12-6  
1

110 \*Calculated Total Lines....#Total company (less ASD) Balance Sheet Data

111 @Diff: Direct assignment vs. allocation(a/c4040): COMB->

(14,321,579.00) INTRA-> (10,525,147)

WALTER LATHAM COMPANY  
1701 465-0787

*7 added to Retention Area*

*12-6*

*12-6 B4*

*12-6  
12-4*

113				
114				
115	STATE:	FLORIDA	BALANCING CHECK	
116	PERIOD:	DECEMBER, 1994		
117	CALC TYPE:	avg	RATE BASE TO CAPITAL	
118				
119				
120	RATE BASE		CAPITAL	
121				
122			Company Capital:	
123	2001	7,373,502,863	Equity	11,406,408,469 60.77%
124	2003	32,402,212	LT Debt	6,300,092,090 33.57%
125	2002	172,652	ST Debt	1,063,290,462 5.66%
126	3xxx	(3,282,550,047)		18,769,791,022 100.00%
127	1220	47,771,251		
128	Net	4,191,298,931		
129			ckpt	0
130	Cash - Assets		Intrastate Cap:	3,321,425,892 100.00%
131	1130	15,784,356	Equity	2,018,431,658 60.77%
132	1140	107,024	LT Debt	1,114,838,677 33.57%
133	1150	386,017	ST Debt	188,155,557 5.66%
134	1160	0	Florida Specific:	
135	1200	48,839	4040	26,394,035
136	1201	0	4100/4340	627,104,851
137	1180	371,277,864	4320(Sec.50)	91,357,561
138	1181	(13,944,268)	4320(Sec.38)	43,521
139	1190	24,374,901	Tot Fla Capital	4,066,325,860
140	1191	0	Differences:	
141	1290	18,643	2004	19,457,305
142	1300	2,665,163	2006	20,266,824
143	1310	1,426,953	2007	300,792
144	1320	0	3300	(2,315,960)
145	1330	2,217,500	1210	277,599
146	1350	228,812	1401	43,324,983
147	1410	9,094,695	1402	230,977
148	1438/9	40,881,319	1406	0
149	Cash - Liab(CR)		1407	0
150	4010	202,534,917	1408	0
151	4030	55,071,840	4110(cr)	(599)
152	4070	25,661,641	4330(cr)	0
153	4080	46,871,732	4350(cr)	604,142
154	4130	7,126,085	Alloc Adj (cr)	(10,525,147)
155	4120(not .2)	132,387,991	1437	44,934,891
156	4310	178,566,577	4341(cr)	(26,173,400)
157	4360	24,584,223	4361(cr)	71,108,091
158			Adj to Cash:	0
159	Adj to Cash:	0	Total Adj Capital	3,974,861,736
160	Net	(216,437,198)		3
161				
162				
163				
164	Rate Base	3,974,861,733		
165				
166				

*Southwest Bell  
Development of State Column Allocation  
Fund Budget 12/31/94*

*12/14/95*

JN 7/14/95  
KW 9/6/95

# Southern Bell

## Calculation of Allocation & Separation Ratio

Period Ended 12/31/94

17-Feb-95	FLORIDA			
			23.84936681%	
			75.59081326%	
4	DEVELOPMENT OF ALLOCATION AND SEPARATION			
6	FACTORS FOR USE IN DEVELOPMENT OF STATE ALLOCATED BALANCE SHEET			
8	PERIOD:	DEC		
9	{	1994		
10	{	avg		
12	STATE NAME	FLORIDA		
13	DATA TYPE:	avg		
14	TIME PERIO	DECEMBER, 1994		
16	ENTER ACCT	COMBINED (REG)	INTRASTATE	CO-NONREG
17	2001	9,716,213,929	7,373,502,863	332,049,045
18	2003	42,611,458	32,402,212	2,341,321
19	2004	25,660,147	19,457,305	1,706,621
20	2002	227,226	172,652	9,916
21	2005	0	0	11,609
22	1220	63,795,155	47,771,251	6,376,648
23	300X (w/o 3300)	4,296,626,924	3,262,550,047	132,903,385
24	4100/4340	812,398,181	627,104,851	7,982,608
25	4320 (Sec. 50)	119,485,334	91,357,561	1,621,651
26	4320 (Sec. 38)	57,364	43,521	57,608
27	4040	34,916,987	---	2,590,547
41	RATIO CALCULATION AREA			
42		DEC	RATIOS	
43		1994		
44		avg		
46	Company Net Book Cost (less 4320)			
47	Booked-FR	19,735,141,034		
48	Regulated	19,535,153,519	98.98664258%	(12-6 P2)
49	avg		ALLOCATION RATIO	
51	Comb Net Book Cost			
52	less 4320	4,619,940,112	23.84936681%	(12-6 P2)
53	avg	19,535,153,519	SEPARATION RATIO	
55	Intra Net Book Cost			
56	less 4320	3,492,250,303	75.59081326%	(12-6 P2)
57	avg	4,619,940,112		

	Total Company Booked FR Amount	Total Company Regulated
	(12-6 p2 C)	(12-6 p2 D)
2001	40,377,097,689	40,045,048,644
2003	238,892,068	236,550,747
2004	115,637,392	113,930,772
2002	453,868	443,952
2005	3,894,084	3,882,475
1220	301,567,657	295,191,009
31XX	(17,421,621,856)	(17,288,718,471)
4100/4340	(3,400,129,708)	(3,392,147,100)
4320	(480,650,161)	(479,028,510)
<hr/>		
	19,735,141,033	19,535,153,518
	19,735,141,034	19,535,153,519
	*	*
<hr/>		
	9,716,213,929	7,373,502,863
	42,611,458	32,402,212
	25,660,147	19,457,305
	227,226	172,652
	63,795,155	47,771,251
	(4,296,626,924)	(3,262,550,047)
	(812,398,181)	(627,104,851)
	(119,485,334)	(91,357,561)
	(57,364)	(43,521)
	4,619,940,112	3,492,250,303

\* Difference is due to rounding.

10-3													
↓													

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EXTRACTION AREA  
CONTAINS COMPANY BALANCE SHEET INFORMATION

b

Month: Year:		o DEC 1994	12 MOS AVERAGE DEC 1994
9	REGULATED PLANT		
10	2001	41,218,465,811.32	40,377,097,689.34
11	2003	213,627,794.11	238,892,067.99
12	2004	74,567,495.09	115,637,392.29
13	2002	433,864.65	453,867.87
14	2005	3,864,014.94	3,894,083.88
15	2006	35,662,940.07	114,530,342.15
16	2007	1,615,512.54	1,699,812.54
17	TOTAL REGULATED PLANT*	41,548,237,432.72	40,852,205,256.05
18			
19	DEPRECIATION & AMORTZ		
20	3100	(18,014,468,103.32)	(17,344,100,056.95)
21	3200	(69,629.85)	(68,077.76)
22	3300	(13,184,841.90)	(13,087,775.54)
23	3410	(25,844,243.91)	(31,216,875.78)
24	3420	(45,845,723.31)	(46,236,845.27)
25	3500	0.00	0.00
26	3600	0.00	0.00
27	TOT DEPR & AMORTZ	(18,099,412,542.29)	(17,434,709,631.30)
28			
29	CURRENT ASSETS		
30	1130	74,236,128.96	89,199,357.71
31	1140	605,017.00	604,810.33
32	1150	2,413,031.65	2,181,432.46
33	1160	0.00	0.00
34	1200	95,138.72	275,996.77
35	1201	0.00	0.00
36	1180	2,189,134,261.52	2,098,137,408.05
37	1181	(76,067,102.70)	(78,800,794.02)
38	1190	157,753,637.75	137,745,597.50
39	1191	0.00	0.00
40	1210	0.00	1,568,744.60
41	1220	329,116,377.67	301,567,657.44
42	1290	(150,249.02)	105,355.58
43	1300	5,177,397.90	15,061,166.94
44	1310	7,294,453.91	8,063,888.34
45	1320	0.00	0.00
46	1330	32,724,765.28	12,531,369.20
47	1350	1,401,367.71	1,293,043.23
48	TOTAL CURRENT ASSETS*	2,723,734,226.35	2,589,535,034.11
49			
50			
51	NONCURRENT ASSETS		
52	1401	250,324,562.04	244,834,873.78
53	1402	482,602.05	1,305,280.54
54	1406	0.00	0.00
55	1407	0.00	0.00
56	1408	0.00	0.00
57	1410	51,312,419.38	51,395,254.05
58	1437	529,630,470.00	253,931,528.75
59	1438	(6.00)	(6.00)
60	1439	181,250,179.88	229,895,201.59
61	TOTAL NONCURRENT*	1,013,000,227.35	781,362,132.71
62			
63	TOTAL ASSETS*	27,185,559,344.13	26,788,392,791.57

12-6-92

12-6-92  
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2,113,067,159

2,019,336,114

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1

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SOUTHERN BELL  
EXTRACTION AREA - SB  
TYE 12/31/94

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EXTRACTION AREA  
CONTAINS COMPANY BALANCE SHEET INFORMATION

b	Month: Year:	o DEC 1994	12 MOS AVERAGE DEC 1994
64			
65			
66	STOCKHOLDERS EQUITY		
67			
68	4510	7,103,118,842.48	7,074,068,015.87
69	4520	0.00	0.00
70	4530	0.00	0.00
71	4540	57,823,866.44	101,737,919.23
72	4550	4,048,364,995.54	4,097,648,670.70
73	TOTAL PROPRIETARY*	11,209,307,704.46	11,273,454,605.81
74			
75	LONG-TERM DEBT		
76	1407	(136,705,918.66)	(140,807,251.97)
77	4210	6,450,000,000.00	6,476,250,000.00
78	4220	755,076.79	827,922.91
79	4230	(61,085,343.42)	(61,956,455.87)
80	4240	0.00	0.00
81	4250	19,091,931.00	20,980,508.17
82	4260	0.00	0.00
83	4270	954,374.68	1,047,366.58
84	TOTAL LONG-TERM*	6,273,010,120.39	6,296,342,089.82
85			
86	CURRENT LIABILITIES		
87	4010	1,243,342,950.11	1,144,550,019.17
88	4020	1,185,184,000.00	1,054,949,875.00
89	4030	319,165,074.65	311,217,821.89
90	4040	80,348,785.84	89,677,056.73
91	4050	30,000,000.00	3,750,000.00
92	4060	7,157,287.00	8,340,587.38
93	4070	(5,800,385.50)	145,017,126.78
94	4080	223,965,016.66	264,877,986.70
95	4100	(3,478,597.35)	(2,974,728.52)
96	4110	(27,054.00)	(3,381.75)
97	4130	45,229,214.76	40,270,450.36
98	4120.1	186,221,164.98	177,465,554.54
99	4120.2	142,909,349.00	132,953,863.67
100	4120.3/4/5/6/9	1,685,217,168.63	570,675,454.10
101	4120 TOTAL	1,014,347,682.61	881,094,872.31
102	TOTAL CURRENT*	4,139,433,974.78	3,940,767,686.05
103			
104	OTH LIAB & DEF CREDITS		
105	4310	1,088,676,236.65	997,799,695.54
106	4320	443,283,323.25	480,650,161.08
107	4330	0.00	0.00
108	4340	3,305,056,888.82	3,403,104,436.25
109	4341	(303,980,440.00)	(147,909,138.92)
110	4350	4,597,138.00	3,414,081.63
111	4360	192,563,482.40	138,928,505.48
112	4361	833,610,915.02	401,840,668.71
113			
114			
115	TOTAL OTHER LIAB*	5,563,807,544.14	5,277,828,409.77
116			
117	TOTAL LIABILITIES*	27,185,559,343.77	26,788,392,791.44
118	ALLOCATION ADJUSTMENT	(0.36)	(0.13)
119		0.00	0.00
120	A/C 4050 - ST Debt	0.00	0.00
121	- LT Debt	30,000,000.00	3,750,000.00

P2

7 Inced to Company of State  
66 - FR Basis

12-6  
2-1



COMPANY: SOUTHERN BELL  
 TITLE: FR ADJUSTMENTS  
 PERIOD: TYE 12/31/94  
 DATE: 8/25/95  
 AUDITOR: YEN NGO  
 WORKPAPER # 12-6/2-1

Accounts	Company		Difference
	Per (4) <u>Sheet</u>	Per (4) <u>State</u>	
	Balance Sheet	FR-Ledger	
	(2-6/2)		
1130	74,236,128.96	85,236,128.96	11,000,000.00 (P2)
1401	250,324,562.00	342,166,891.54	91,842,329.54
1430	181,250,179.88	170,899,497.56	(10,350,682.32)
4120.2	142,909,349.00	153,909,349.00	11,000,000.00 (P3)
4120/3/4/5/6/9	685,217,168.63	694,882,278.63	9,665,110.00
4350	4,597,138.00	(216,126,862.00)	(220,724,000.00)
4360	192,563,482.40	762,139,487.82	569,576,005.42
4510	7,103,118,842.48	7,345,106,151.67	241,987,309.19
4550	4,048,364,995.54	1,608,273,555.85	(2,440,091,439.69)

12-6  
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 (P1)



	(A) BBS Dec '94	(B) BST Income Dec '94	Close A/C Dec '94	DEC 1994 999	Total Adjusted Dec '94
<b>REGULATED PLANT</b>					
2001				41,218,465,811.32	41,218,465,811.32
2003				213,627,794.11	213,627,794.11
2004				74,567,495.09	74,567,495.09
2002				433,864.65	433,864.65
2005				3,864,014.94	3,864,014.94
2006				35,662,940.07	35,662,940.07
2007				1,615,512.54	1,615,512.54
<b>TOTAL REGULATED PLANT*</b>				<b>41,548,237,432.72</b>	<b>41,548,237,432.72</b>
<b>DEPRECIATION &amp; AMORTZ</b>					
3100				(18,014,468,103.32)	(18,014,468,103.32)
3200				(69,629.85)	(69,629.85)
3300				(13,184,841.90)	(13,184,841.90)
3410				(25,844,243.91)	(25,844,243.91)
3420				(45,845,723.31)	(45,845,723.31)
3500				0.00	0.00
3600				0.00	0.00
<b>TOT DEPR &amp; AMORTZ</b>				<b>(18,099,412,542.29)</b>	<b>(18,099,412,542.29)</b>
<b>CURRENT ASSETS</b>					
1130	11,000,000.00			(P1) 74,236,128.96	(P1) 85,236,128.96
1140				605,017.00	605,017.00
1150				2,413,031.65	2,413,031.65
1160				0.00	0.00
1200				95,138.72	95,138.72
1201				0.00	0.00
1180				2,189,134,261.52	2,189,134,261.52
1181				(76,067,102.70)	(76,067,102.70)
1190				157,753,637.75	157,753,637.75
1191				0.00	0.00
1210				0.00	0.00
1220				329,116,377.67	329,116,377.67
1290				(150,249.02)	(150,249.02)
1300				5,177,397.90	5,177,397.90
1310				7,294,453.91	7,294,453.91
1320				0.00	0.00
1330				32,724,765.28	32,724,765.28
1350				1,401,367.71	1,401,367.71
<b>TOTAL CURRENT ASSETS*</b>	<b>11,000,000.00</b>			<b>2,723,734,226.35</b>	<b>2,734,734,226.35</b>
<b>NONCURRENT ASSETS</b>					
1401	(P1) 91,842,329.50			(P1) 250,324,562.04	(P1) 342,166,891.54
1402				482,602.05	482,602.05
1406				0.00	0.00
1407				0.00	0.00
1408				0.00	0.00
1410				51,312,419.38	51,312,419.38
1437				529,630,470.00	529,630,470.00
1438				(8.00)	(8.00)
1439				(10,350,682.32)	(10,350,682.32)
<b>TOTAL NONCURRENT*</b>	<b>91,842,329.50</b>			<b>1,013,000,227.35</b>	<b>1,094,491,874.53</b>
<b>TOTAL ASSETS*</b>	<b>102,842,329.50</b>			<b>(10,350,682.32) 27,185,559,344.13</b>	<b>27,278,050,991.31</b>

(A) Bell South Business - Non regulated adjustments  
 (B) Bell South Telecommunication - closing book @ year end adjustments.

12-6  
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 PK2

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Southern Bell  
Adjustments for Extraction Area  
1/2 12/31/94

STOCKHOLDERS EQUITY					
4510	(PI) 241,987,309.19		7,103,118,842.48		7,345,106,151.67
4520			0.00		0.00
4530			0.00		0.00
4540			57,823,866.44		57,823,866.44
4550	(PI) (505,370,236.69)	(PI) (1,934,721,203.00)	4,048,364,995.54		1,608,273,555.85
TOTAL PROPRIETARY*	(263,382,927.50)	(1,934,721,203.00)	11,209,307,704.46		9,011,203,573.96
LONG-TERM DEBT					
1407			(136,705,918.66)		(136,705,918.66)
4210			6,450,000,000.00		6,450,000,000.00
4220			755,076.79		755,076.79
4230			(61,085,343.42)		(61,085,343.42)
4240			0.00		0.00
4250			19,091,931.00		19,091,931.00
4260			0.00		0.00
4270			954,374.68		954,374.68
TOTAL LONG-TERM*			6,273,910,120.39		6,273,910,120.39
CURRENT LIABILITIES					
4010			1,243,342,950.11		1,243,342,950.11
4020			1,185,184,000.00		1,185,184,000.00
4030			319,165,074.85		319,165,074.85
4040			80,348,785.84		80,348,785.84
4050			30,000,000.00		30,000,000.00
4060			7,157,287.00		7,157,287.00
4070			(5,800,385.50)		(5,800,385.50)
4080			223,965,016.66		223,965,016.66
4100			(3,478,597.35)		(3,478,597.35)
4110	(PI) (3,742,853.00)		(27,054.00)		(3,769,907.00)
4130			45,229,214.76		45,229,214.76
4120.1			186,221,164.98		186,221,164.98
4120.2	(PI) 11,000,000.00		142,909,349.00		153,909,349.00
4120.3/4/5/6/8/9	(PI) 9,665,110.00		685,217,168.63		694,882,278.63
4120 TOTAL	(PI) 20,665,110.00		1,014,347,682.61		1,035,012,792.61
TOTAL CURRENT	37,587,367.00		4,139,433,974.78		4,156,356,231.78
OTH LIAB & DEF CREDITS					
4310			1,088,676,236.65		1,088,676,236.65
4320			443,283,323.25		443,283,323.25
4330			0.00		0.00
4340			3,305,056,888.82		3,305,056,888.82
4341			(303,980,440.00)		(303,980,440.00)
4350			4,597,138.00		(216,126,862.00)
4360	(PI) (220,724,000.00)		192,563,482.40		762,139,487.82
4361	(PI) 570,027,000.00	(PI) (450,994.58)	833,610,915.02		833,610,915.02
TOTAL OTHER LIAB*	349,303,000.00	(450,994.58)	5,563,807,544.14		5,912,659,549.56
TOTAL LIABILITIES*	123,507,439.50	(1,934,721,203.00)	(450,994.58)	27,185,559,343.77	25,353,229,475.69
ALLOCATION ADJUSTMENT				(0.36)	(0.36)
				0.00	0.00
A/C 4050 - ST Debt				0.00	0.00
- LT Debt				30,000,000.00	30,000,000.00

2-0  
2-02

23

7 Inced to SL PR Basis

12-2  
2-1

COMPANY: SOUTHERN BELL  
TITLE:  
TEST PERIOD: 12 MONTHS ENDED 12-31-94  
AUDITOR: RAYMOND GRANT  
DATE: SEPT 29, 1995

10/17/95

FR Adjustments are PSC adjustments and JD adjustments are the differences between FCC and GAAP. Both adjustments are off-book adjustments made to the company's books and are required to arrive at the amounts that should be included in the Surveillance Report. Therefore, both adjustments are considered PSC adjustments.

The following FR and JD adjustments were selected from the FR and JD Adjustment Report on workpaper 12-4 p1-4.

FR. Adjustments	5082.141 Network Access Revenue	\$47,800,265 (WP <u>12-7/1</u> )
	5264.99 Misc Revenues	\$38,000,000 (WP <u>12-7/4</u> )
	4120.82 Other Accrued liability Incentive Reg.	(\$38,000,000)(WP <u>12-7/1</u> )
JD Adjustments	6561.11 Depreciation Exp-Other	(\$15,684,841)(WP <u>12-7/3</u> )
	6728.9 Other GA Other	\$10,000,000 (WP <u>12-7/2</u> )
	3100 Accum. Depreciation	(\$46,554,413)(WP <u>12-7/2</u> )

Staff asked the company to explain why the adjustments were made and to provide supporting documentation. Please refer to the workpaper numbers referenced by the adjustments above for details.

12-7





9. Account 5264.9900 - Other Incidental Regulated Rev - Miscellaneous.

a. Explain why this account went from a revenue credit of 34.9 mill in 92 to 3.0 mill in 93 to a debit of 34.6 mill in 94.

b. Attached is Page 8 of the Balance to Regulated Report showing an offbook adj of \$38 mill debit to account 5264.9900. Explain why this was made and document the calculation of how you came up with this amount.

a. In early 1992, a refund of 1991 earnings of \$27 million was paid to customers. This amount had previously been accrued to miscellaneous revenue (in 1991); at the time of the refund, the accrual was reversed (crediting 5264.9900) and the revenue reduction was recorded to local service revenue. The refund of 1992 and 1993 "set aside amounts" was booked as monthly credits on the customers' bills, directly reducing local revenues and not impacting account 5264.9900. In 1994, the sharing accrual of \$38 million was recorded as a debit to Account 5264.9900 and a credit to a liability.

See work paper 25p2, 25-1, and 25-11 for details.

b. Per the Settlement Agreement and Order in Docket 920260, the Company is required to "share" earnings with customers to the extent the Company earned greater than 12.0% Return on Equity for 1994. The customers' share of the earnings over 12.0% ROE is 60%. We recorded periodic accruals for our sharing liability based on our estimates of the annual earnings. See our response to Item No. 6-2 and Item No. 29 for additional workpapers regarding the monthly sharing accruals.

See wp 25 (NET sharing Adjustment)

12-7  
1-1

Company: Southern Bell  
 Title: ~~Cash Working Capital~~ <sup>Adjustments</sup>  
 Period: 12 Months Ended December 31, 1994  
 Auditor: Raymond Grant  
 WP: 12-7/2  
 Date: 12-21-95

*KW*  
*12/17*

JD. ADJUSTMENTS

6728.9 Other General & Administrative - Other \$10,000,000 (12-7)

JD #17 recorded the total expense of \$10,000,000 to account 6728.9000 Other General & Administrative expense - Other. This is a casualty accrual made to comply with the Order PSC 94-0172-FOF-TL Page 4. The purpose of this accrual is to establish a reserve for catastrophic losses from hurricanes and similar occurrences.

See workpaper <sup>12-7</sup> for an excerpt of the Order stipulating this accrual.

3100 Accumulated Depreciation (\$46,554,413) (12-7)

**Account 3100.0000:**

The amount of \$(46,554,413) in Account 3100.0000 represents the inception-to-date effect of the JD adjustments on the balance sheet account as of 12/31/94. The difference between this balance and the 12/31/93 balance of \$(62,239,550) equals the 1994 activity to Account 3100.0000 of \$15,685,137. (Because Account 3100.0000 is a contra asset account and maintains a normal credit balance, this activity represents a DECREASE to the account)

The 1994 decrease in Account 3100.0000 of \$15,685,137 is explained below:

Jurisdictional Difference in Depreciation (Refer to explanation for Account 6561.1100)	\$15,684,841	(12-7) 3
Amount transferred in 1/94 from Account 3100.0000 to Account 3420.0000 following reconciliation of JD Adjustments Report to Ledger	294	(12-2 p21)
Rounding		2
<b>Total 1994 Account 3100.0000 Activity</b>	<b>\$15,685,137</b>	


BELL shall, in addition to the requirements imposed upon it by the Order, record certain additional expenses for accounting purposes. Specifically, SOUTHERN BELL shall record as an expense in 1993, all of the remaining deferred expenses resulting from Hurricane Andrew, which are anticipated to be approximately \$60 million. SOUTHERN BELL shall record as an expense in 1993, its remaining expenses incurred during 1993 associated with the refinancing of its debt, which amount is expected to be approximately \$28 million. The OPC and SOUTHERN BELL agree that in light of this treatment of the refinancing expenses, interest savings from the 1993 refinancing of SOUTHERN BELL's debt shall not be considered as an exogenous item for purposes of the Order. SOUTHERN BELL further agrees to amortize, in 1993, the reserve deficiency resulting from the early retirements of its plant caused by or associated with the impact of Hurricane Andrew, which is anticipated to be approximately \$19 million. The PARTIES further agree that SOUTHERN BELL shall implement the requirements of FASB 112 in 1993, which is anticipated to result in an expense of approximately \$22 million. Each of the expenses referred to in this paragraph shall be included for purposes of calculating SOUTHERN BELL's return on equity for 1993. The PARTIES further agree that, beginning in 1994, SOUTHERN BELL shall establish a reserve for catastrophic losses from hurricanes and similar occurrences. The accrual expense for such reserve shall be equal to \$10 million a year. This expense accrual shall be included for purposes of calculating SOUTHERN BELL's return on

12-7  
24





Southern Bell

JD Adjustments

TYS 12-31-74

PBC

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9/15/95

FPSC Staff Audit  
1994 Surveillance Report  
Requst No. 36  
July 31, 1995  
Page 1 of 3

**REQUEST:** Provide explanations and calculations for how and why JD adjustments were made to 6561.1100 in the amount of (15,684,841) [REDACTED]

**RESPONSE:**

**Account 6561.1100:**

Dep. Ex R. 12-7 3-2 12-7  
3-1

The JD adjustment to account 6561.1100 of \$(15,684,841) represents the 1994 booked jurisdictional difference in depreciation expense (JD Issue #2 - Remaining Life). This JD adjustment is calculated as follows:

PSC		FCC				
COMBINED	<u>LESS</u>	COMBINED	<u>TIMES</u>	INTRASTATE		FACTOR
DEPRECIATION		DEPRECIATION				

The above formula is applied to each field reporting code (FRC) on a monthly basis to calculate the "normal" jurisdictional difference. In addition, depreciation booked in prior months or years sometimes must be restated due to the retroactive implementation of new rates, replacement schedule changes, computational errors, etc. Because prior period books cannot be reopened, these "bottom-line" depreciation adjustments must be added to the "normal" JD amounts and booked in the month in which calculated.

The total depreciation JD is booked as a debit to Account 6561.1100 and a credit to Account 3100.0000.

	$\frac{12-7}{3-1}$
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PRINTED: 10/03/94  
 AREA : FL  
 BUSINESS DATE: SEPTEMBER

SOUTHERN BELL TELEPHONE COMPANY  
 FLORIDA CALCULATION OF FR ADJUSTMENTS

PAGE: 1

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT	FR ADJUSTMENT
						12-1/3-1/1-3	
2112	40C	MOTOR VEHICLES	351606.50	161340.88	190265.62	.756405	143917.87
2114	240C	SPECIAL PURPOSE VEHICLES	.00	.00	.00	.756405	.00
2115	340C	GARAGE WORK EQUIPMENT	68677.11	21440.13	47236.98	.756405	35730.29
	341C	EMB INV SMALL VAL ITEMS	2089.57	1143.44	946.13	.756405	715.66
2116	540C	OTHER WORK EQUIPMENT	1093833.83	533298.41	560535.42	.756405	423991.79
	541C	EMB INV SMALL VAL ITEMS	45591.25	28084.00	17507.25	.756405	13242.57
2121	10C	BUILDINGS-OTHER	1292734.58	1198998.92	93735.66	.756405	70902.12
	110C	BUILDINGS-BLDG COMPUTERS	136534.42	15185.65	121348.77	.756405	91788.82
	810C	BUILDINGS-EQUAL ACCESS	2.07	1.81	.26	.756405	.20
2122	230C	FURNITURE-LOW HGT PANELS	-1446.47	.00	-1446.47	.756405	-1094.12
	30C	FURNITURE-OTHER	59482.78	34796.94	24685.84	.756405	18672.49
	330C	FURNITURE-EMB INV/SM VAL	-514.43	.00	-514.43	.756405	-389.12
	331C	EMB INV SMALL VAL ITEMS	148387.17	113859.86	34527.31	.756405	26116.63
2123	430C	OFC EQPT-OFC SUPPORT EQPT	158610.14	129013.13	29597.01	.756405	22387.33
	618C	OFC EQPT-STA EQPT	4907.89	.00	4907.89	.756405	3712.35
	628C	OFC EQPT-PBX OTH COST	11610.56	.00	11610.56	.756405	8782.29
	638C	OFC EQPT-EMB INV/SM VAL	-205934.11	.00	-205934.11	.756405	-155769.59
	658C	OFC EQPT-PBX INSTALL	82707.97	89513.23	-6805.26	.756405	-5147.53
	718C	OFC EQPT-STA APP EQPT	-53884.43	60034.86	-113919.29	.756405	-86169.12
	728C	OFC EQPT-STA APP OTH COST	61676.85	23217.94	38458.91	.756405	29090.51
	731CA	SM VAL OFC SUP EQPT	12205.65	.00	12205.65	.756405	9232.41
	731CB	SM VAL OFCL CO COMM	407450.21	169499.97	237950.24	.756405	179986.75
	738C	OFC EQPT-CO APP TRANS	.00	.00	.00	.756405	.00
	768C	STA APP EQPT-MOBILE 2-WAY	7099.52	8.95	7090.57	.756405	5363.34
	778C	STA APP EQPT OTH - MOBILE	1289.37	.00	1289.37	.756405	975.29
2124	530C	GEN PURPOSE COMPUTERS-OTH	1879439.16	3167225.36	-1287786.20	.756405	-974087.92
	531CA	SM VALUE GEN PUR COMPUTER	2594.78	-871.86	3466.64	.756405	2622.18
	531CB	SM VAL BLDG COMP	-162.14	.00	-162.14	.756405	-122.64
	630C		1217493.77	1243929.08	-26435.31	.756405	-19995.80
	730C		543672.06	563131.69	-19459.63	.756405	-14719.36
	830C	GEN PURPOSE COMPUTERS-EA	13.42	5.25	8.17	.756405	6.18
TOTAL MAIN ACCOUNT 2100			7327769.05	7552857.64	-225088.59	*****	-170258.13

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SOUTHERN BELL TELEPHONE COMPANY  
 FLORIDA CALCULATION OF FR ADJUSTMENTS

PAGE: 2

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT	FR ADJUSTMENT
						12-7/3-1/1-3	
2211	577C		1461.48	1461.24	.24	.807317	.19
	77C	ANAL ELEC SWITCH EQPT	2669391.88	4218212.70	-1548820.82	.807317	-1250389.38
	877C	ANAL ELEC SWITCH EQPT-EA	-19321.70	.00	-19321.70	.807317	-15598.74
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.807317	.00
2212	377C	DIG ELEC SWITCH EQPT	7416211.51	7430814.49	-14602.98	.807317	-11789.23
	587C	DIG ELEC SW EQPT - SM VAL	1007.14	1006.96	.18	.807317	.15
	887C	DIG ELEC SWITCH EQPT - EA	-.09	.00	-.09	.807317	-.07
2215	37C	ELECTROMECH SWITCH-SXS	12491.48	.00	12491.48	.807317	10084.58
	47C	ELECTROMECH SWITCH-XBAR	.00	.00	.00	.807317	.00
	537C		.00	.00	.00	.807317	.00
	547C	CROSSBAR SWITCH - SM VAL	46.70	46.69	.01	.807317	.01
2220	117C	OPERATOR SYSTEMS	124225.56	388403.10	-264177.54	.876531	-231559.80
	417C	OPERATOR SYS - CROSSBAR	-734.10	.00	-734.10	.876531	-643.46
2231	167C	RADIO SYS-NOM CELLULAR	18917.55	3388.22	15529.33	.710169	11028.45
	527C		.00	.00	.00	.710169	.00
	567C	RADIO - TERR MICRO SM VAL	51.14	51.13	.01	.710169	.01
	67C	RADIO SYS-TERR MICROWAVE	9799.58	1251.01	8548.57	.710169	6070.93
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.710169	.00
2232	D257C	PARI GAIN SYS - FIBER OPT	2947.13	2676.97	270.16	.710169	191.86
	F257C	PAIR GAIN SYS - FIBER OPT	2727911.58	2477852.11	250059.47	.710169	177584.48
	T357C	CIRC EQPT-OTHER FIBER OPT	2014807.86	1829024.83	185783.03	.710169	131937.35
	157C	CIRC EQPT-DIG DATA SYS	111687.91	114666.30	-2978.39	.710169	-2115.16
	257C	CIRC EQPT-DIG PR GAIN SYS	5304768.48	7710032.52	-2405264.04	.710169	-1708143.96
	357C	CIRC EQPT-DIG OTHER	2760710.94	4019585.65	-1258874.71	.710169	-894013.79
	457C	CIRC EQPT-ANLG PR GAIN SY	164.52	65.21	99.31	.710169	70.53
	557C	CIRCUIT EQPT - DIG SM VAL	4704.88	4704.02	.86	.710169	.61
	57C	CIRC EQPT-ANLG OTHER	3643793.88	1446748.75	2197045.13	.710169	1560273.34
	597C	CIRCUIT EQPT - ANL SM VAL	571.11	571.00	.11	.710169	.08
	857C	CIRC EQPT-EQUAL ACCESS	-1408.62	.00	-1408.62	.710169	-1000.36
	957C		.00	.00	.00	.710169	.00
TOTAL MAIN ACCOUNT 2200			26804207.80	29650562.90	-2846355.10	*****	-2218011.38

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2-7  
 3-1  
 1-2

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SOUTHERN BELL TELEPHONE COMPANY  
 FLORIDA CALCULATION OF FR ADJUSTMENTS

PAGE: 3

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
						12-7/3-1/1-3	
2311	318C	STA APPARATUS RET UNITS	1238.59	968.64	269.95	.718821	194.05
	418C	STA APPARATUS OTH COSTS	949.20	742.32	206.88	.718821	148.71
2341	158C	LRG PBX-911 INSTALL	28830.27	42875.80	-14045.53	.718821	-10096.22
	258C	LRG PBX-CNTRX EQPT REG	1586.19	2358.95	-772.76	.718821	-555.48
	258NC	LRG PBX-CNTRX EQPT NONREG	6.96	10.70	-3.74	.718821	-2.69
	468C		1617.26	2405.16	-787.90	.718821	-566.36
2351	188C	PUB TEL TRM EQ COIN OTH	11256.07	5376.04	5880.03	.718821	4226.69
	198C	PUB TEL TRM-EQCOIN RET	191262.66	91349.50	99913.16	.718821	71819.68
	288C	PUB TEL TRM EQ-COINLS OTH	779.51	372.30	407.21	.718821	292.71
	298C	PUB TEL TRM EQ-COINLS RET	8780.69	4193.77	4586.92	.718821	3297.17
	988C	PUB TEL TRM EQ-OTH COSTS	43059.00	20565.53	22493.47	.718821	16168.78
	998C	PUB TEL TRM EQ-OTH RET	77369.09	36952.47	40416.62	.718821	29052.32
2362	0758C	OTH TERM EQ-SUB PRGAIN EQ	77.25	80.22	-2.97	.718821	-2.13
	0958C		461.15	478.89	-17.74	.718821	-12.75
	F758C	OTH TERM EQ-SUB PRGAIN EQ	2266.15	2353.31	-87.16	.718821	-62.65
	F958C	OTH TERM EQ-OTHER	20.11	20.88	-.77	.718821	-.55
	358C	OTH TERM EQ-DDS NONREG	20044.80	.00	20044.80	.718821	14408.62
	358NC	OTH TERM EQ-DIGIT NCTE	11893.48	13570.77	-1677.29	.718821	-1205.67
	368C	OTH TERM EQ-DDS REG	.00	.00	.00	.718821	.00
	378C		14825.61	15395.83	-570.22	.718821	-409.89
	458C	OTH TERM EQ-TERM WIRE TRM	19596.96	29144.21	-9547.25	.718821	-6862.76
	558C	OTH TERM EQ-ANAL OTH COST	171365.74	177956.73	-6590.99	.718821	-4737.74
	758C	OTH TERM EQ-SUB PRGAIN EQ	15584.00	16183.39	-599.39	.718821	-430.85
	828C	OTH TERM EQ-OTH STA RET	5393.04	5600.46	-207.42	.718821	-149.10
	858C	OTH TERM EQ-ANAL RET	375205.55	389636.53	-14430.98	.718821	-10373.29
	928C	OTH TERM EQ-OTH COSTS	2184.94	2268.98	-84.04	.718821	-60.41
	958C	OTH TERM EQ-OTHER	39966.75	41503.94	-1537.19	.718821	-1104.96
	968NC		5880.13	6709.38	-829.25	.718821	-596.08
	978NC		2133.79	2434.71	-300.92	.718821	-216.31
TOTAL MAIN ACCOUNT 2300			1053634.94	911509.41	142125.53	*****	102162.84

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SOUTHERN BELL TELEPHONE COMPANY  
 FLORIDA CALCULATION OF FR ADJUSTMENTS

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MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
						12-7/3-1/1-3	
2411	1C	POLES-OTHER	390125.07	557321.34	-167196.27	.746153	-124754.00
	811C	POLES-EQ ACCESS	.00	.00	.00	.746153	.00
2421	D12C	AER CA-NONMETAL BLDG ENTR	117.63	173.12	-55.49	.746153	-41.40
	D22C	AER CA-NONMETAL OTHER	49.26	72.49	-23.23	.746153	-17.33
	F12C	AER CA-NONMETAL BLDG ENTR	14068.23	20704.17	-6635.94	.746153	-4951.43
	F22C	AER CA-NONMETAL OTHER	73193.61	107718.81	-34525.20	.746153	-25761.08
	T12C	AER CA-NONMETAL BLDG ENTR	2881.78	4241.11	-1359.33	.746153	-1014.27
	T22C	AER CA-NONMETAL OTHER	10131.18	14910.02	-4778.84	.746153	-3565.75
	12C	AER CA-METALLIC BLDG ENTR	710327.23	566202.45	144124.78	.746153	107539.14
	22C	AER CA-METALLIC OTHER	3174090.60	2523675.83	650414.77	.746153	485308.93
	802C	AER CA-METALLIC EQ ACCESS	48.41	38.59	9.82	.746153	7.33
	882C	AER CA-NONMETAL EQ ACCESS	135.13	198.87	-63.74	.746153	-47.56
2422	D5C	UG CA-NONMETAL OTHER	1069.75	1164.84	-95.09	.746153	-70.95
	F5C	UG CA-NONMETAL OTHER	605391.73	659203.79	-53812.06	.746153	-40152.03
	T5C	UG CA-NONMETAL OTHER	92205.28	100401.22	-8195.94	.746153	-6115.43
	5C	UG CA-METALLIC OTHER	5386001.88	2752843.01	2633158.87	.746153	1964739.39
	805C	UG CA-METALLIC EQ ACCESS	17.71	9.05	8.66	.746153	6.46
	885C	UG CA-NONMETAL EQ ACCESS	1634.93	1780.25	-145.32	.746153	-108.43
	985C	UG CA-NONMETAL NETWK REC	4.20	4.57	-.37	.746153	-.28
2423	D45C	BUR CA-NONMETAL OTHER	3148.84	4019.79	-870.95	.746153	-649.86
	F45C	BUR CA-NONMETAL OTHER	359815.92	459339.08	-99523.16	.746153	-74259.50
	T45C	BUR CA-NONMETAL OTHER	62303.75	79536.64	-17232.89	.746153	-12858.37
	45C	BUR CA-METALLIC OTHER	12631580.89	10776990.46	1854590.43	.746153	1383808.21
	846C	BUR CA-METALLIC EQ ACCESS	6.45	5.52	.93	.746153	.69
	856C	BUR CA-NONMETAL EQ ACCESS	115.55	147.51	-31.96	.746153	-23.85
2424	D6C	SUB CA-NONMETAL OTHER	.00	.00	.00	.746153	.00
	F6C	SUB CA-NONMETAL OTHER	2524.21	2352.10	172.11	.746153	128.42
	T6C	SUB CA-NONMETAL OTHER	3903.82	3637.65	266.17	.746153	198.60
	6C	SUB CA-METALLIC OTHER	36673.89	27338.76	9335.13	.746153	6965.44
	886C	SUB CA-NONMETAL EQ ACCESS	.00	.00	.00	.746153	.00
2426	D52C	INTRA-BLDG NET CA NON MTL	4.81	6.88	-2.07	.746153	-1.54
	F52C	INTRA-BLDG NET CA NON MTL	410.88	586.97	-176.09	.746153	-131.39
	T52C	INTRA-BLDG NET CA NON MTL	59.40	84.86	-25.46	.746153	-19.00
	52C	INTRA-BLDG NET CA METAL	211359.44	176133.00	35226.44	.746153	26284.31
2431	3C	AERIAL WIRE	.00	.00	.00	.746153	.00
2441	4C	CONDUIT SYS-OTHER	1111993.28	1111993.28	.00	.746153	.00
	84C	CONDUIT SYS-EQ ACCESS	28.31	28.31	.00	.746153	.00
TOTAL MAIN ACCOUNT 2400			24885423.05	19952864.34	4932558.71	*****	3680443.47
TOTAL FOR REMAIN LIFE ACCTS			60071034.84	58067794.29	2003240.55	*****	1394336.80

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SOUTHERN BELL TELEPHONE COMPANY  
 FLORIDA CALCULATION OF FR ADJUSTMENTS

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MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
						12-7/3-1/1-3	
9999	19C	CUST PREM WIRING - TTYPE	.00	.00	.00	.718821	.00
	39C	CUST PREM WIRE-MOB RADIO	.00	.00	.00	.718821	.00
	49C	CUST PREM WIRE-SECND DIST	.00	.00	.00	.718821	.00
	69C	CUST PREM WIRE-NTWK DIST.	.00	.00	.00	.718821	.00
	79C	CUST PREM WIRE-COMPLEX	.00	.00	.00	.718821	.00
	89C	CUST PREM WIRE-PUBLIC	.00	.00	.00	.718821	.00
TOTAL MAIN ACCOUNT ESC			.00	.00	.00	*****	.00
TOTAL FOR EXP STAT CON.			.00	.00	.00	*****	.00

PS

Southern Bell Telephone Company  
 Florida Calculation of FR - Adjustments

10/1/95  
 RC  
 9/15/95

DBC

PRINTED: 10/03/94  
 AREA :  
 BUSINESS DATE:

SOUTHERN BELL TELEPHONE COMPANY  
 FLORIDA CALCULATION OF FR ADJUSTMENTS

PAGE: 6

MAIN	ACCOUNT	DESC	PSC DEPR	FCC DEPR	ACCURAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
TOTAL			60071034.84	58067794.29	2003240.55	*****	1394336.80

PREPARED BY: \_\_\_\_\_ APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Estimated 117C adj. (11,000,000.00)

$$\frac{12-7}{3-1} = 9,605,663.20$$

Audited on work paper #  $\frac{15-1}{4-1} P4$  and  $\frac{15-4}{4-1} P1$

41								
42								
43								
								12 3-1 11

Company: Southern Bell  
 Title: PSC Depreciation Compilation  
 Period: 12 Months Ended December 31, 1994  
 Auditor: Raymond Grant  
 WP  
 Date: 9-21-95

*12/10/1/95*

Account	Depreciation Category	Amount Per South Bell Dep. Worksheet	Reference
<u>(12-7/3-1/1-1/1)</u>			
57C	CANRM	\$3,362,305	P 1
57C	E4101	\$14,753	P 1
57C	E4348	\$21,762	P 1
57C	E8101	\$15,672	P 1
57C	E8428	\$9,943	P 1
57C	E8444	\$4,507	P 1
57C	E8805	\$9,554	P 2
57C	E8807	\$7,733	"
57C	M2139	\$45,473	P 3
57C	M2650	\$11,734	P 4
57C	M6121	\$17,078	"
57C	M6702	\$13,063	"
57C	31039	\$2,555	P 5
57C	31701	\$6,082	P 6
57C	31734	\$3,055	"
57C	31831	\$7,263	"
57C	31848	\$5,014	"
57C	33222	\$46,184	"
57C	33223	\$13,289	P 7
57C	33320	\$9,846	"
57C	33332	\$16,930	"
Total		\$3,643,794	
=====			
(12-7/3-1/1) P2			

*12-7  
3-1  
1-*

SOUTHERN BELL TELEPHONE COMPANY  
 DEPRECIATION COMPUTATION WORKSHEET

-----  
 ] ACCOUNT ] DEP CAT ] BEG PLANT BAL ] YTD PLANT BAL ] 1/2 NET ADDS ] RATE ] DEPRECIATION ]  
 -----

57C	CANRM	(A)	146881036.19	-162298.91	2.291667	3362304.89
457C			6623.32	191.52	2.291667	156.17
77C	CASRM		332907065.25	374091.01	.491667	1638633.46
877C			-325567.00	-186.15	.491667	-1601.62
377C	CDESE		1170603943.36	2333741.96	.625000	7330860.53
887C			-13052.21	-14.55	.625000	-81.67
157C	CDGRM		17042037.28	-80784.57	.625000	106007.83
257C			832022500.30	886451.10	.625000	5205680.95
357C			416935500.76	481945.58	.625000	2608859.04
857C			-357912.16	-229169.14	.625000	-3669.26
D257C	COPTC		292006.96	2705.97	1.000000	2947.13
F257C			270253338.21	2537819.95	1.000000	2727911.58
T357C			199788315.68	1692469.96	1.000000	2014807.86
117C	COSDG		21015868.49	83391.21	.591667	124837.36
67C	CRMV		1250966.34	44.85	.783333	9799.58
867C			.00	.00	.783333	.00
967C			.00	.00	.783333	.00
167C	CRNCL		3386412.91	1806.43	.558333	18917.55
57C	E4101	(A)	643769.07	.00	2.291667	14753.04
157C			47327.87	.00	.625000	295.80
257C			501869.44	.00	.625000	3136.68
357C			1410584.79	.00	.625000	8816.15
457C			.00	.00	2.291667	.00
857C			14414.90	.00	.625000	90.09
57C	E4348	(A)	949595.74	.00	2.291667	21761.57
77C			228.04	.00	.491667	1.12
157C			11894.31	.00	.625000	74.34
257C			366976.17	.00	.625000	2293.60
357C			1369986.26	.00	.625000	8562.41
457C			.00	.00	2.291667	.00
857C			23948.87	.00	.625000	149.68
877C			53433.90	.00	.491667	262.72
117C	E4449		4937.72	2468.86	.591667	43.82
57C	EB101	(A)	683888.20	.00	2.291667	15672.44
157C			26549.84	.00	.625000	165.94
257C			1686729.25	.00	.625000	10542.06
357C			1780611.28	.00	.625000	11128.82
457C			.00	.00	2.291667	.00
857C			28688.77	.00	.625000	179.30
117C	EB105		.00	.00	.591667	.00
57C	EB428	(A)	433856.53	.00	2.291667	9942.55
157C			44153.61	.00	.625000	275.96
257C			1336271.00	.00	.625000	8351.69
357C			1154730.96	.00	.625000	7217.07
457C			364.38	.00	2.291667	8.35
857C			9075.08	.00	.625000	56.72
57C	EB444	(A)	196660.18	.00	2.291667	4506.80

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157C	E8444	11278.87	.00	.625000	70.49
257C		420814.35	.00	.625000	2630.09
357C		859180.91	.00	.625000	5369.88
457C		.00	.00	2.291667	.00
857C		8877.51	.00	.625000	55.48
117C	E8508	-350.70	-175.35	.591667	-3.11
117C	E8509	.00	.00	.591667	.00
117C	E8655	.00	.00	.591667	.00
57C	E8805	416884.99	.00	2.291667	9553.62
77C		2886.93	.00	.491667	14.19
157C		19517.18	.00	.625000	121.98
257C		984971.25	.00	.625000	6156.07
357C		1190964.88	.00	.625000	7443.53
457C		.00	.00	2.291667	.00
857C		12823.52	.00	.625000	80.15
877C		49555.77	.00	.491667	243.65
57C	E8807	337439.20	.00	2.291667	7732.98
157C		11071.65	.00	.625000	69.20
257C		1020065.79	.00	.625000	6375.41
357C		848475.97	.00	.625000	5302.97
457C		.00	.00	2.291667	.00
857C		6521.55	.00	.625000	40.76
77C	E8838	-89013.30	.00	.491667	-437.65
877C		151.73	.00	.491667	.75
77C	E8845	.00	.00	.491667	.00
877C		.00	.00	.491667	.00
10C	GBADM	261468481.45	-151235.71	.175000	457305.18
531CB	GBLBC	-12057.44	-1548.78	1.191667	-162.14
10C	GBLCE	195023319.79	387111.70	.158333	309399.20
10C	GBLCO	150541842.62	122583.23	.200000	301328.85
810C		1036.98	.00	.200000	2.07
810C	GBLMJ	.00	.00	.200000	.00
10C	GBMIS	79260743.16	45710.04	.283333	224701.35
40C	GMVEH	26555788.51	465761.57	.466667	126100.66
40C	GMVEL	16747025.37	247596.26	.875000	148702.94
40C	GMVEP	499634.86	.00	.875000	4371.81
40C	GMVNH	2114249.09	.00	.466667	9866.50
40C	GMVNL	7128320.33	.00	.875000	62372.80
40C	GMVNP	21918.52	.00	.875000	191.79
240C	GSPNW	.00	.00	.208333	.00
158C	IOTRM	4428366.63	7059.58	.650000	28830.27
258C		243999.77	29.17	.650000	1586.19
318C		190519.22	33.13	.650000	1238.59
358C		3083814.91	.00	.650000	20044.80
368C		.00	.00	.650000	.00
378C		2210694.05	70169.02	.650000	14825.61
418C		146028.00	2.32	.650000	949.20

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458C	IOTRM	2975230.77	39686.75	.650000	19596.96
468C		246075.75	2733.68	.650000	1617.26
558C		26304643.72	59316.10	.650000	171365.74
738C		.00	.00	.650000	.00
758C		2398233.27	-694.54	.650000	15584.00
828C		829697.75	.00	.650000	5393.04
858C		57706106.72	17824.01	.650000	375205.55
928C		336144.58	.00	.650000	2184.94
958C		6144556.04	4175.34	.650000	39966.75
D758C		11835.00	50.06	.650000	77.25
D958C		70946.05	.00	.650000	461.15
F758C		345927.87	2709.91	.650000	2266.15
F958C		3093.09	.00	.650000	20.11
258NC		1070.01	.00	.650000	6.96
358NC		1829765.59	.00	.650000	11893.48
958NC		.00	.00	.650000	.00
968NC		899796.79	4838.76	.650000	5880.13
978NC		328275.71	.00	.650000	2133.79
188C	IPTEL	1999953.90	16059.34	.558333	11256.07
198C		34182744.98	73274.82	.558333	191262.66
288C		138268.07	1345.27	.558333	779.51
298C		1569093.97	3567.62	.558333	8780.69
988C		7738794.19	-26729.36	.558333	43059.00
998C		13856330.21	829.20	.558333	77369.09
77C	M2109	48909.06	.00	.491667	240.47
877C		37109.22	.00	.491667	182.45
57C	M2139 (A)	1984283.23	.00	2.291667	45473.16
157C		210606.66	.00	.625000	1316.29
257C		502000.13	.00	.625000	3137.50
357C		3231380.24	.00	.625000	20196.13
457C		.00	.00	2.291667	.00
857C		87339.90	.00	.625000	545.87
77C	M2401	68901.17	.00	.491667	338.76
877C		.00	.00	.491667	.00
77C	M2413	11548325.92	.00	.491667	56779.31
877C		38469.71	.00	.491667	189.14
77C	M2476	43046.58	.00	.491667	211.65
877C		6019.60	.00	.491667	29.60
117C	M2505	.00	.00	.591667	.00
77C	M2506	12738715.22	-5606.18	.491667	62604.50
77CT		12746308.25	.00	.491667	62669.39
877C		.00	.00	.491667	.00
117C	M2523	.00	.00	.591667	.00
377C		12442498.58	.00	.625000	77765.62
887C		13052.21	.00	.625000	81.58
77C	M2620	.00	.00	.491667	.00
877C		.00	.00	.491667	.00

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117C	M2625	.00	.00	.591667	.00
77C	M2638	35.34	.00	.491667	.17
877C		27.60	.00	.491667	.14
117C	M2648	.00	.00	.591667	.00
57C	M2650 (A)	512021.96	.00	2.291667	11733.84 (A)
77C		3000.00	.00	.491667	14.75
157C		59450.90	.00	.625000	371.57
257C		1105373.03	.00	.625000	6908.58
357C		931396.11	.00	.625000	5821.23
457C		.00	.00	2.291667	.00
857C		6104.47	.00	.625000	38.15
877C		.00	.00	.491667	.00
77C	M2687	.00	.00	.491667	.00
877C		.00	.00	.491667	.00
377C	M3590	620231.80	.00	.625000	3876.45
887C		.00	.00	.625000	.00
377C	M4019	593425.83	.00	.625000	3708.91
887C		.00	.00	.625000	.00
57C	M6121 (A)	745220.49	.00	2.291667	17077.97
157C		121043.17	.00	.625000	756.52
257C		507392.62	.00	.625000	3171.20
357C		2503045.90	.00	.625000	15644.04
457C		.00	.00	2.291667	.00
857C		4240.63	.00	.625000	26.50
117C	M6301	-30238.00	-15119.00	.591667	-268.36
117C	M6506	69.85	34.92	.591667	.62
117C	M6518	.00	.00	.591667	.00
117C	M6606	.00	.00	.591667	.00
57C	M6702 (A)	570021.46	.00	2.291667	13062.99
77C		24776.79	.00	.491667	121.82
157C		34983.12	.00	.625000	218.64
257C		1221238.20	.00	.625000	7632.74
357C		743694.15	.00	.625000	4648.09
457C		.00	.00	2.291667	.00
857C		9567.33	.00	.625000	59.80
877C		982.29	.00	.491667	4.83
12C	OACMT	123211939.16	323230.67	.575000	710327.23
22C		551414101.97	601655.01	.575000	3174090.60
802C		8418.67	.00	.575000	48.41
D12C	OACOP	26558.54	75.60	.441667	117.63
D22C		11152.49	.00	.441667	49.26
F12C		3130518.34	54738.53	.441667	14068.23
F22C		16496714.50	75410.61	.441667	73193.61
T12C		639605.59	12872.75	.441667	2881.78
T22C		2293673.36	175.99	.441667	10131.18
882C		30595.25	.00	.441667	135.13
3C	OAEWR	.00	.00	.850000	.00

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ACCOUNT	DEP CAT	BEG PLANT BAL	YTD PLANT BAL	1/2 NET ADDS	RATE	DEPRECIATION
45C	OBCMT	2193534167.29	3262508.83	.575000		12631580.89
846C		1121.98	.00	.575000		6.45
D45C	OBCOP	802607.11	1350.22	.391667		3148.84
F45C		91516083.51	351732.12	.391667		359815.92
T45C		15874882.63	32445.05	.391667		62303.75
856C		29501.22	.00	.391667		115.55
4C	OCOND	666334011.34	860619.95	.166667		1111993.28
84C		16986.35	.00	.166667		28.31
52C	OIBMT	42235347.49	36539.70	.500000		211359.44
D52C	OIBOP	1650.00	.00	.291667		4.81
F52C		140872.63	.00	.291667		410.88
T52C		20365.64	.00	.291667		59.40
D52C	OICOP	.00	.00	.291667		.00
1C	OPOLE	133622180.37	134833.97	.291667		390125.07
811C		1.16	.00	.291667		.00
6C	OSCHT	8004584.30	-3002.98	.458333		36673.89
D6C	OS COP	.00	.00	.366667		.00
F6C		688418.97	.00	.366667		2524.21
T6C		1064678.10	.00	.366667		3903.82
886C		.00	.00	.366667		.00
5C	OUCMT	718136651.36	-3067.91	.750000		5386001.88
805C		2361.17	.00	.750000		17.71
D5C	OUCOP	285266.99	.00	.375000		1069.75
F5C		160599510.94	838283.43	.375000		605391.73
T5C		24317486.69	270587.19	.375000		92205.28
885C		435980.01	.00	.375000		1634.93
985C		1118.79	.00	.375000		4.20
117C	30010	1979.38	989.69	.591667		17.57
57C	31039	111490.04	.00	2.291667		2554.98
77C		102836.96	.00	.491667		505.62
157C		2111.84	.00	.625000		13.20
257C		335338.73	.00	.625000		2095.87
357C		159117.16	.00	.625000		994.48
457C		.00	.00	2.291667		.00
857C		109.01	.00	.625000		.68
877C		8405.39	.00	.491667		41.33
117C	31131	-45566.80	-22783.40	.591667		-404.41
117C	31232	.00	.00	.591667		.00
77C	31278	3015.44	.00	.491667		14.83
877C		.00	.00	.491667		.00
77C	31284	.00	.00	.491667		.00
877C		.00	.00	.491667		.00
77C	31347	.00	.00	.491667		.00
877C		.00	.00	.491667		.00
77CT	31425	2621252.11	.00	.491667		12887.83
117C	31471	.00	.00	.591667		.00
77C	31608	.00	.00	.491667		.00

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877C	31608	.00	.00	.491667	.00
77C	31644	.00	.00	.491667	.00
877C		.00	.00	.491667	.00
57C	31701 (A)	265402.79	.00	2.291667	6082.15
77C		1131.50	.00	.491667	5.56
157C		1951.40	.00	.625000	12.20
257C		179380.26	.00	.625000	1121.13
357C		150726.02	.00	.625000	942.04
457C		.00	.00	2.291667	.00
857C		.00	.00	.625000	.00
877C		.00	.00	.491667	.00
57C	31734 (A)	133314.50	.00	2.291667	3055.12
77C		383272.87	.00	.491667	18844.26
157C		3557.98	.00	.625000	22.24
257C		158026.51	.00	.625000	987.67
357C		213823.99	.00	.625000	1336.40
457C		.00	.00	2.291667	.00
77CT		4444532.02	.00	.491667	21852.30
857C		.00	.00	.625000	.00
877C		91906.27	.00	.491667	451.87
57C	31831 (A)	316952.40	.00	2.291667	7263.49
77C		757.77	.00	.491667	3.73
157C		2279.45	.00	.625000	14.25
257C		222543.43	.00	.625000	1390.90
357C		144430.53	.00	.625000	902.69
457C		.00	.00	2.291667	.00
857C		53.91	.00	.625000	.34
877C		13641.08	.00	.491667	67.07
57C	31848 (A)	218777.93	.00	2.291667	5013.66
77C		.00	.00	.491667	.00
157C		1441.94	.00	.625000	9.01
257C		208894.25	.00	.625000	1305.59
357C		180682.87	.00	.625000	1129.27
457C		.00	.00	2.291667	.00
857C		266.67	.00	.625000	1.67
877C		.00	.00	.491667	.00
117C	31885	.00	.00	.591667	.00
77C	31913	.00	.00	.491667	.00
877C		.00	.00	.491667	.00
77C	33017	.00	.00	.491667	.00
877C		.00	.00	.491667	.00
117C	33221	.00	.00	.591667	.00
57C	33222 (A)	2015308.50	.00	2.291667	46184.16
77C		18091574.64	.00	.491667	88950.30
117C		.00	.00	.591667	.00
157C		151405.92	.00	.625000	946.29
257C		534478.25	.00	.625000	3340.49

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357C	33222		4752644.21		.00	.625000	29704.03
457C			.00		.00	2.291667	.00
857C			136408.60		.00	.625000	852.55
877C			25707.77		.00	.491667	126.40
57C	33223 (A)		579876.29		.00	2.291667	13288.83
77C			924.73		.00	.491667	4.55
157C			23217.68		.00	.625000	145.11
257C			1125053.92		.00	.625000	7031.59
357C			693896.82		.00	.625000	4336.86
457C			.00		.00	2.291667	.00
857C			8376.84		.00	.625000	52.36
877C			.00		.00	.491667	.00
117C	33313		232.75	116.38	.00	.591667	2.07
77C	33319		.00		.00	.491667	.00
877C			.00		.00	.491667	.00
57C	33320 (A)		429644.13		.00	2.291667	9846.01
157C			17607.67		.00	.625000	110.05
257C			1766374.50		.00	.625000	11039.84
357C			724316.58		.00	.625000	4526.98
457C			.00		.00	2.291667	.00
857C			4877.80		.00	.625000	30.49
57C	33332 (A)		738747.17		.00	2.291667	16929.63
77C			.00		.00	.491667	.00
157C			107360.02		.00	.625000	671.00
257C			1670213.54		.00	.625000	10438.83
357C			1252613.02		.00	.625000	7828.83
457C			.00		.00	2.291667	.00
857C			8.60		.00	.625000	.05
877C			.00		.00	.491667	.00
77C	33430		.00		.00	.491667	.00
877C			.00		.00	.491667	.00
117C	33447		.00		.00	.591667	.00
117C	33460		.00		.00	.591667	.00
77C	33656		.00		.00	.491667	.00
877C			.00		.00	.491667	.00

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ACCOUNT	DEP	CATEGORY	TOTAL ADDS	SALVAGE AMT	RESRVE AMT	AMORT BASE	AMORT PERIOD	AMORT AMOUNT
30C		GFURN	7711314.74	-573380.93	.00	7137933.81	120	59482.78
110C		GBLBC	8673169.29	-2029.11	-479075.03	8192065.15	60	136534.42
230C		GFURN	-173575.89	.00	.00	-173575.89	120	-1446.47
330C		GFURN	-61198.73	-533.17	.00	-61731.90	120	-514.43
331C		GFURN	17806460.20	.00	.00	17806460.20	120	148387.17
340C		GGMEQ	4692619.11	1076258.41	.00	5768877.52	84	68677.11
341C		GGMEQ	175523.92	.00	.00	175523.92	84	2089.57
430C		GOSEQ	13537139.87	-213887.72	.00	13323252.15	84	158610.14
530C		GGPCP	114508589.83	-1742240.34	.00	112766349.49	60	1879439.16
540C		GOWEQ	91967104.57	-85062.55	.00	91882042.02	84	1093833.83
541C		GOWEQ	3829664.87	.00	.00	3829664.87	84	45591.25
618C		GOCCM	297688.79	-3215.63	.00	294473.16	60	4907.89
628C		GOCCM	629757.43	66875.98	.00	696633.41	60	11610.56
630C		GGPCP	97792137.98	-24742511.65	.00	73049626.33	60	1217493.77
638C		GOCCM	-12356046.65	.00	.00	-12356046.65	60	-205934.11
658C		GOCCM	4722554.65	239923.78	.00	4962478.43	60	82707.97
718C		GOCCM	7788694.89	-11021760.58	.00	-3233065.69	60	-53884.43
728C		GOCCM	3345074.86	355536.07	.00	3700610.93	60	61676.85
730C		GGPCP	32248805.53	371518.20	.00	32620323.73	60	543672.06
768C		GOCCM	425971.37	.00	.00	425971.37	60	7099.52
778C		GOCCM	77362.28	.00	.00	77362.28	60	1289.37
830C		GGPCP	389.13	416.28	.00	805.41	60	13.42
531CA		GGPCP	155687.05	.00	.00	155687.05	60	2594.78
731CA		GOSEQ	1025274.87	.00	.00	1025274.87	84	12205.65
731CB		GOCCM	24447012.42	.00	.00	24447012.42	60	407450.21

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ACCOUNT	DEP CATEGORY	END INVESTMENT	END RESERVE	NET BOOK	AMORT PERIOD	REMAIN MONTHS	AMORT VALUE
117C	COSAN	23393069.51	-23393069.51	.00	24	1	.00
37C	COSBS	.00	12491.48	12491.48	24	1	12491.48
377C	E0767	1033274.91	-1033274.91	.00	24	1	.00
	M3906	1375235.25	-1375235.25	.00	14	1	.00
417C	COSX8	1086317.35	-1087051.45	-734.10	24	1	-734.10
47C	COXBR	.00	.00	.00	24	1	.00
527C	CRMSV	4217.59	-4217.59	.00	96	40	.00
547C	COXSV	2363.10	-494.90	1868.20	96	40	46.70
557C	CDCSV	413803.89	-225608.89	188195.00	96	40	4704.88
567C	CRMSV	8590.77	-6544.97	2045.80	96	40	51.14
577C	CAESV	131584.48	-73125.33	58459.15	96	40	1461.48
587C	CDESV	67207.00	-26921.35	40285.65	96	40	1007.14
597C	CANSV	66100.24	-43255.68	22844.56	96	40	571.11
77C	CAS87	.00	.00	.00	12	1	.00
	CAS88	.00	.00	.00	24	1	.00
	CAS89	.00	.00	.00	12	1	.00
	CAS90	.00	.00	.00	24	1	.00
	CAS91	.00	.00	.00	36	1	.00
	CAS92	.00	.00	.00	36	1	.00
	E8444	6326.25	-6326.25	.00	24	1	.00
	M6121	-19293.96	28044.99	8751.03	24	1	8751.03
877C	CAS87	.00	.00	.00	36	1	.00
	CAS88	.00	.00	.00	24	1	.00
	CAS89	.00	.00	.00	12	1	.00
	CAS90	.00	.00	.00	36	1	.00
	CAS91	.00	.00	.00	24	1	.00
	CAS92	.00	.00	.00	12	1	.00
	E8444	.00	.00	.00	24	1	.00
	M6121	.00	.00	.00	24	1	.00
887C	E0767	.00	.00	.00	24	1	.00
	M3906	.00	.00	.00	14	1	.00

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PRINTED: 09/30/94  
 AREA : FL  
 BUSINESS DATE: SEPTEMBER 94

SOUTHERN BELL TELEPHONE COMPANY  
 AMORTIZATION COMPUTATION WORKSHEET

PAGE: 1

ACCOUNT	DEP	CATEGORY	END INVESTMENT	ESTIMATED SALVAGE	RESERVE LESS ACTUAL SALVAGE	NET BOOK	AM	PRD	REM	MNTHS	TRUE UP AMT	TOTAL ACCRUAL
77C	E4101		16987121.87	-868947.50	-15651270.41	466903.96	35		3		.00	155634.65
	E4109		263078.28	.00	-263078.28	.00	10		1		.00	.00
	E4205		238.78	.00	-122.39	116.39	21		1		.00	116.39
	E4449		13987146.49	-707955.16	-13283522.17	-4330.84	31		1		.00	-4330.84
	E4512		1157083.57	.00	-1165968.83	-8885.26	29		1		.00	-8885.26
	E8101		1248.05	.00	-6856.22	-5608.17	18		1		.00	-5608.17
	E8428		410213.74	.00	-394209.92	16003.82	23		1		.00	16003.82
	E8612		116548.38	.00	-115795.97	752.41	22		1		.00	752.41
	E8628		11990317.15	-601348.95	-11045348.03	343620.17	34		2		.00	171810.08
	E8640		83502.30	.00	-70419.17	13083.13	19		1		.00	13083.13
	E8807		11950.56	.00	-11800.05	150.51	23		1		.00	150.51
	M2139		4877.51	.00	-5165.65	-288.14	7		1		.00	-288.14
	M2403		9258435.54	-500439.72	-8365073.45	392922.37	34		2		.00	196461.18
	M2523		5927.38	.00	-3026.22	2901.16	15		1		.00	2901.16
	M6216		118036.56	.00	-93624.58	24411.98	18		1		.00	24411.98
	M6612		13737487.91	-687541.88	-13008249.73	41696.30	32		1		.00	41696.30
	31131		.00	.00	8310.90	8310.90	6		1		.00	8310.90
	31236		160380.47	.00	-94310.04	66070.43	23		1		.00	66070.43
	31475		287922.12	.00	-186611.42	101310.70	24		1		.00	101310.70
	33022		54.28	.00	-54.28	.00	7		1		.00	.00
	33320		.00	.00	116.39	116.39	12		1		.00	116.39
	33337		.00	.00	10936.45	10936.45	9		1		.00	10936.45
	33361		.00	.00	.01	.01	22		1		.00	.01
	33447		526456.13	.00	-523602.68	2853.45	24		1		.00	2853.45
	33846		.00	.00	281.92	281.92	22		1		.00	281.92
877C	E4101		-918.30	45.91	-17086.33	-17958.72	35		3		.00	-5986.24
	E4109		.00	.00	.00	.00	10		1		.00	.00
	E4205		.00	.00	.00	.00	21		1		.00	.00
	E4449		.00	.01	-.01	.00	31		1		.00	.00
	E4512		.00	.00	.00	.00	29		1		.00	.00
	E8101		.00	.00	.00	.00	18		1		.00	.00
	E8428		.00	.00	.00	.00	23		1		.00	.00
	E8612		.00	.00	.00	.00	22		1		.00	.00
	E8628		.00	.00	-17350.04	-17350.04	34		2		.00	-8675.02
	E8640		.00	.00	.00	.00	19		1		.00	.00
	E8807		.00	.00	.00	.00	23		1		.00	.00
	M2139		.00	.00	.00	.00	7		1		.00	.00
	M2403		.00	-.01	-9200.00	-9200.01	34		2		.00	-4600.00
	M2523		.00	.00	.00	.00	15		1		.00	.00
	M6216		.00	.00	.00	.00	18		1		.00	.00
	M6612		10870.58	-543.53	-10327.05	.00	32		1		.00	.00
	31131		.00	.00	.00	.00	6		1		.00	.00
	31236		.00	.00	.00	.00	23		1		.00	.00
	31475		.00	.00	.00	.00	24		1		.00	.00
	33022		.00	.00	.00	.00	7		1		.00	.00

P10

Southern Bell

10/17/94

Depreciation / Amortization Computation Worksheet

T Y G 12-31-94

PB

PPR  
SIC/ST

PAGE: 2

SOUTHERN BELL TELEPHONE COMPANY  
AMORTIZATION COMPUTATION WORKSHEET

PRINTED: 09/30/94  
AREA : FL  
BUSINESS DATE: SEPTEMBER 94

ACCOUNT	DEP CATEGORY	END INVESTMENT	ESTIMATED SALVAGE	RESERVE LESS ACTUAL SALVAGE	NET BOOK	JAM PROJ REM MNTHS	TRUE UP AMT	TOTAL ACCRUAL
877C	33320	.00	.00	.00	.00	12	.00	.00
	33337	156.67	.00	-156.67	.00	9	.00	.00
	33361	.00	.00	.00	.00	22	.00	.00
	33447	.00	.00	-58.77	-58.77	24	.00	-58.77
	33846	.00	.00	.00	.00	22	.00	.00

P(11)

(A) SIC Complied on WPA 12-7/3-1/1-1

12-7  
3-1  
1-1

Southern Bell  
 Response to Staff Auditor Request  
 TYE 12-31-94  
 PBC

WV 10/11/95  
 RA  
 9/28/95

FPSC Staff Audit  
 1994 Surveillance Report  
 Verbal Request  
 September 21, 1995  
 Page 1 of 1

**REQUEST:** For Account 57C in September 1994, explain why the "FCC Depr" on the "Florida Calculation of FR Adjustments" does not agree with the "Current Month Accrual" on the "Statement of Depreciation Accruals Worksheet."

**RESPONSE:** The "Statement of Depreciation Accruals Worksheet" is generated mechanically and is based on activity from the prior month (i.e., the September 1994 depreciation accruals are calculated using the August 1994 activity). This mechanized report is received shortly after the close of the prior month's business but is not booked until the end of the current month. In the interim, manual adjustments are often made to the mechanized accruals for such activity as delayed retirements, etc. This was the case with Account 57C in September 1994. The attached documents reflect this adjustment and the manual adjustments to other accounts in that month.

FCC Depreciation 57C on WP  $\frac{12-7}{3-1}$  P2 \$ 1,446,748.75  $\frac{12-7}{3-1}$   
 FCC Dep. 57C on Interim Manual Adj.  $\frac{12-7}{3-1}$

1444266.66
2482.09
1441784.57

$\frac{12-7}{3-1}$  P1

	$\frac{12-7}{3-1}$
	$\frac{12-7}{3-1}$
	$\frac{12-7}{3-1}$

PROGRAM CN10A209  
09/12/94 095451

BELLSOUTH TELECOMMUNICATIONS  
STATEMENT OF DEPRECIATION ACCRUALS WORKSHEET SEP 94 - FLORIDA

FORM 9711A-C-MKST  
KPERK RETN PAGE 1

FIELD CODE	INVESTMENT BAL END OF PREV MONTH	1/2 NET ADDITIONS PREV MONTH	AVERAGE INVESTMENT CURR MONTH	MONTHLY RATE PER CENT	CURRENT MONTH ACCRUAL	ACCT 3100 CODE/SUB	ACCT CHARGED OR CREDITED
1C	155,622,180.57	154,833.97	135,757,014.34	.416667	557,521.34	1K	
3C		.00	.00	.225000		3K	
4C	666,334,011.54	860,619.96	667,194,631.39	.166667	1,111,993.28	4K	
5C	718,154,681.36	5,067.91CR	718,153,583.45	.383333	2,752,843.01	5K	
D5C	285,266.99	.00	285,266.99	.408333	1,164.84	D5K	
T5C	24,517,986.69	278,587.29	24,888,073.89	.408333	100,491.22	T5K	
6C	8,804,584.18	5,882.99CR	8,801,581.21	.541667	27,858.76	6K	
D6C	.00	.00	.00	.00	.00	D6K	
T6C	1,064,678.10	.00	1,064,678.10	.541667	5,657.65	T6K	
10C	686,288,787.05	484,149.27	686,692,956.32	.175000	1,201,712.67	10K	(2,713.75)
12C	123,211,959.16	525,230.67	123,538,189.83	.458333	566,202.43	12K	1,198,998.92
D12C	24,888.64	75.60	24,888.64	.650000	173.12	D12K	
T12C	659,688.89	12,872.76	652,478.35	.650000	4,241.11	T12K	
17C	.00	.00	.00	.00	.00	17K	
22C	580,016,925.97	681,685.02	580,620,860.99	.488333	2,823,675.83	22K	
D22C	11,182.49	.00	11,182.49	.650000	72.49	D22K	
T22C	2,293,675.36	176.00	2,293,849.36	.650000	14,910.02	T22K	
30C	5,881,997.88	171.92	5,881,149.00	.591667	34,794.94	30K	
31C	.00	.00	.00	.00	.00	31K	
37C	.00	.00	.00	.00	.00	37K	
40C	55,866,956.68	715,557.83	55,780,294.51	.500000	161,340.88	40K	
45C	2,168,668,268.27	3,242,508.84	2,191,928,777.13	.491667	10,776,998.46	45K	
D45C	802,687.11	1,350.22	803,957.33	.500000	4,014.79	D45K	
T45C	15,674,882.63	32,448.06	15,947,327.69	.500000	79,536.64	T45K	
47C	.00	.00	.00	.00	.00	47K	
52C	42,255,547.49	36,559.71	42,271,887.28	.416667	176,133.00	52K	
D52C	1,680.00	.00	1,680.00	.416667	6.88	D52K	
T52C	21,865.64	.00	21,865.64	.416667	84.86	T52K	
57C	159,164,190.84	162,298.91CR	159,001,891.93	.908333	1,444,266.66	57K	2,482.09
58NC	.00	.00	.00	.00	.00	58NK	1,446,748.75
67C	1,250,966.34	44.85	1,251,011.19	.100000	1,251.01	67K	
77C	446,424,985.27	421,151.24	448,846,456.51	.933333	4,189,232.70	77K	28,980.60
F7C	160,599,510.54	638,283.44	161,437,794.38	.406333	659,203.79	F7K	4,218,212.70
85C	.00	.00	.00	.00	.00	85K	
F6C	668,416.97	.00	668,416.97	.541667	2,352.10	F6K	
86C	.00	.00	.00	.00	.00	86K	
110C	8,564,115.34	55,387.15	8,677,572.49	.175000	15,185.65	110K	
117C	44,340,002.28	48,423.32	44,386,221.21	.675000	300,403.10	117K	
149C	.00	.00	.00	.00	.00	149K	
177C	17,958,740.21	60,714.88CR	17,878,025.33	.141117	114,660.30	177K	
178C	4,424,366.03	1,619.19	4,421,646.22	.666117	62,471.60	178K	
179C	3,364,412.91	1,806.44	3,361,239.35	.100000	3,364.22	179K	
186C	1,397,313.54	21,019.35	1,398,013.29	.566667	1,377.04	186K	
190C	34,162,744.56	73,774.42	34,286,015.80	.266667	91,349.10	190K	
230C	.00	.00	.00	.00	.00	230K	
240C	.00	.00	.00	.1675000	.00	240K	
240NC	.00	.00	.00	.00	.00	240NK	404.54
257C	647,860,243.59	600,413.10	148,766,691.89	.506333	7,709,687.91	257K	7,710,032.52

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

12-7/3-11-2 and w/ 12-7/3-11-2/21

20-310053913443

POOL 004

Post-It™ brand fax transmittal memo 7671 # of pages 1

To	Karol Hoffman	From	Pat Lewis
Co.		Co.	
Dept.		Phone #	
Fax #	305-371-8448	Fax #	390 7657



PROGRAM CH10A204  
09/12/94 0946E1

BELLSOUTH TELECOMMUNICATIONS  
STATEMENT OF DEPRECIATION ACCRUALS WORKSHEET SEP 94 - FLORIDA

FORM 4711A-C-MKSHT  
MPERM RETK PAGE 2

FIELD CODE	INVESTMENT BAL. END OF PREV. MONTH	1/2 NET ADDITIONS PREV. MONTH	AVERAGE INVESTMENT CURR. MONTH	MONTHLY RATE PER CENT	CURRENT MONTH ACCRUAL	ACCT 3100 CODE/SUB	ACCT CHARGED OR CREDITED
D257C	292,086.96	2,705.98	294,712.94	.908333	2,676.97	D257X	
F257C	270,255,338.21	2,537,619.95	272,791,158.16	.908333	2,477,852.11	F257X	
258C	245,919.77	29.17	244,828.94	.966667	2,358.95	258X	
258NC	1,070.01	.00	1,070.01	1.800000	10.70	258HX	
288C	158,248.07	1,345.27	139,611.54	.266667	372.50	288X	
298C	1,569,093.97	3,567.62	1,572,661.59	.266667	4,193.77	298X	
F18C	198,519.22	55.13	198,552.35	.508333	968.64	518X	
F18NC	.00	.00	.00	.00	.00	F18HX	
F28NC	.00	.00	.00	.00	.00	F28HX	
F30C	.00	.00	.00	.00	.00	F30X	
F30C	1,689,172.40	14,679.39	1,703,851.79	1.256333	21,440.13	F30X	
F37C	441,231,805.26	461,945.56	441,715,748.84	.908333	4,012,231.75	F37X	7,353.90
F357C	199,788,515.68	1,692,469.96	201,480,785.64	.908333	1,830,116.46	F357X	(1,091.63)
F357C	.00	.00	.00	.00	.00	F357X	4,019,585.65
F358C	3,083,814.91	.00	3,083,814.91	.00	.00	F358X	1,829,024.83
F358NC	1,429,747.59	.00	1,429,746.59	.741667	13,578.77	F358HX	
F36C	.00	.00	.00	.00	.00	F36X	
F37C	1,156,664,649.73	2,333,741.96	1,189,002,351.69	.625000	7,431,266.70	F37X	(450.21)
F37C	2,218,694.05	78,169.05	2,280,863.08	.675000	18,195.63	F37X	7,430,814.49
F41C	146,028.00	2.32	146,030.32	.508333	742.32	F41X	
F41NC	.00	.00	.00	.00	.00	F41HX	
F42NC	.00	.00	.00	.00	.00	F42HX	
F43C	10,445,980.81	16,626.00	10,460,526.81	1.233333	129,013.13	F43X	
F457C	6,967.70	191.53	7,179.23	.908333	65.21	F457X	
F458C	2,975,230.77	59,688.76	3,014,917.53	.966667	29,144.21	F458X	
F46C	246,075.75	2,733.69	248,809.44	.966667	2,405.16	F46X	
F530C	232,835,802.36	1,773,483.58	234,609,285.94	1.150000	3,167,225.36	F530X	
F540C	19,782,639.44	146,754.37	19,929,393.81	.591667	533,265.88	F540X	
F58C	26,304,643.72	59,316.10	26,365,959.82	.675000	177,956.73	F58X	
F18C	.00	.00	.00	1.233333	.00	F18X	
F28C	.00	.00	.00	1.233333	.00	F28X	
F30C	31,893,972.77	246,921.78	32,142,894.55	1.350000	1,243,921.08	F30X	
F36C	.00	.00	.00	.00	.00	F36X	
F58C	7,011,744.85	246,066.21	7,257,811.06	1.233333	89,513.23	F58X	
F718C	4,878,679.62	3,166.64CR	4,867,492.78	1.233333	60,034.86	F718X	
F728C	1,679,333.32	3,482.81	1,682,816.13	1.233333	23,217.94	F728X	
F730C	41,447,662.75	665,696.05	41,718,458.80	1.350000	563,131.69	F730X	
F758C	.00	.00	.00	.00	.00	F758X	
F758C	2,198,233.27	694.64CR	2,397,138.73	.675000	16,161.39	F758X	
D718C	11,435.00	10.07	11,445.07	.675000	80.22	D718X	
F718C	341,027.67	2,709.31	346,637.76	.675000	2,353.31	F718X	
F76C	715.46	.00	715.46	1.233333	8.95	F76X	
F78C	.00	.00	.00	1.233333	.00	F78X	
F12C	3,130,130.34	64,738.73	3,195,256.87	.650000	20,709.77	F12X	
F12C	.00	.00	.00	.00	.00	F12X	
F22C	10,496,734.10	75,430.62	10,572,225.32	.650000	107,738.63	F22X	
F22C	.00	.00	.00	.00	.00	F22X	
F26C	129,697.73	.00	129,697.73	.675000	8,100.40	F26X	

\* DEPRECIATION RATE FOR THIS ACCOUNT (AVERAGE CUMULATIVE) IS BEING USED FROM RATE FILE.

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

09-21-95 02:02PM

10 3105218443

P002 004



THE FEDERAL BUREAU OF INVESTIGATION  
 (700) 345-8787

R-97%

STATE AREA RECORDS SYSTEM (STARS)  
 JOURNAL MONTH & YEAR : SEPTEMBER 1994

FORM NO : 4711A-C (JUNE 88)

REF: FSD CN10-4-2

STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

SHEET 2 OF 2

STATE/AREA : FLORIDA

A ASSET SRC/FRC	B DEPREC/ AMORT SRC/FRC	C EXPENSE SRC CHARGED	D CURRENT MONTH DEPRECIATION ACCRUAL	E ADJUSTMENTS CURRENT YEAR FORM 4711B-C	F ADJUSTMENTS PRIOR YEAR FORM 4711B-C	G CURRENT MONTH AMORTIZATION ACCRUAL	H TOTAL ACCRUAL FOR MONTH (SOURCE "DEP")
10C	10X	6561.1100	\$0.00	(\$2,015.50)	(\$698.25)	\$0.00	(\$2,713.75)
257C	257X	6561.1100	\$0.00	(\$2,260.16)	\$2,664.70	\$0.00	\$404.54
357C	357X	6561.1100	\$0.00	\$7,353.90	\$0.00	\$0.00	\$7,353.90
377C	377X	6561.1100	\$0.00	(\$450.21)	\$0.00	\$0.00	(\$450.21)
57C	57X	6561.1100	\$0.00	\$2,482.08	\$0.00	\$0.00	\$2,482.08
77C	77X	6561.1100	\$0.00	\$16,798.14	\$12,182.46	\$0.00	\$28,980.60
T357C	T357X	6561.1100	\$0.00	(\$1,091.63)	\$0.00	\$0.00	(\$1,091.63)
331C	331X	6565.2000	\$0.00	\$0.00	\$0.00	\$113,859.86	\$113,859.86
341C	341X	6565.2000	\$0.00	\$0.00	\$0.00	\$1,143.44	\$1,143.44
531C	531X	6565.2000	\$0.00	\$0.00	\$0.00	(\$871.86)	(\$871.86)
541C	541X	6565.2000	\$0.00	\$0.00	\$0.00	\$28,084.00	\$28,084.00
547C	547X	6565.2000	\$0.00	\$0.00	\$0.00	\$46.69	\$46.69
557C	557X	6565.2000	\$0.00	\$0.00	\$0.00	\$4,704.02	\$4,704.02
567C	567X	6565.2000	\$0.00	\$0.00	\$0.00	\$51.13	\$51.13
577C	577X	6565.2000	\$0.00	\$0.00	\$0.00	\$1,461.24	\$1,461.24
587C	587X	6565.2000	\$0.00	\$0.00	\$0.00	\$1,006.96	\$1,006.96
597C	597X	6565.2000	\$0.00	\$0.00	\$0.00	\$571.00	\$571.00
731C	731X	6565.2000	\$0.00	\$0.00	\$0.00	\$169,499.97	\$169,499.97
TOTAL SHEET 2			\$0.00	\$20,816.63	\$14,148.91	\$319,556.45	\$354,521.99
TOTAL from SHEET 1			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL			\$0.00	\$20,816.63	\$14,148.91	\$319,556.45	\$354,521.99

12-2  
1-1  
1-2  
1-1

10 913053718448

P004/004

CORRECT

NAME: PAT LEWIS  
 TITLE: ACCTG SPEC

DATE: 08-30-94  
 PHONE: 404-390-7705

12-7  
M-1  
2

09-21-95 02:46PM P004 R01

09-21-95 02:02PM

Southern Bell  
 Statement of Dep. Amort Accruals  
 for 12-31-94  
 PSC  
 9/28/94

Southern Bell  
Intrastate Factor Reports  
JUG 12-31-94  
PBC

11/95  
RG.  
9/28/95

INTRASTATE  
APPORTIONMENT  
FACTORS FOR  
FR ADJUSTMENTS

JUL 94/SEP 94

12-7/3-1/1

A/C 2110 2001	0.756405	P1
A/C 2210 2001	0.807317	P2
A/C 2220 2001	0.876531	P2
A/C 2230 2001	0.710169	P2
A/C 2310 2001	0.718821	P3 + P5
A/C 2410 2001	0.746153	P4

																				12-7
																				3-1
																				1-3
THE WALTER LATHAM COMPANY (708) 445-8787																				