
From: Bob Freeman
To: Bob Elias, Kay Flynn, Martha Brown, Sylvia Pelt
Subject: Further RE: 920260

====NOTE=====2/11/97==4:25pm=====

I have finished my research regarding the two 1992 audits of SoBell. Earlier I sent you my recommendation regarding the 1992 SoBell Cost Allocation Manual audit working papers. This E-mail discusses the return of the SoBell 1992 Rate Case audit to AFA files (AFA audit No 92-143-4-1).

Order 93-1062 establishes confidential classification for these working papers. The classification for these working papers remains essentially unchanged by reconsideration order 93-1606.

SoBell also has currently pending a request for extension of the classification period allowed by order 93-1062 (DN 00726-95). The AFA recommendation dated January 17, 1997, covers the division's recommendation for this utility request.

As was the case with the audit of SoBell's cost allocation manual, many working papers currently being held by the Division of Records and Reporting are, by Commission action, in the public record. These materials can be returned to the AFA audit files. They are:

- DN 14323-92 Return All
- DN 14324-92 Return Part
- DN 14325-92 Return Part
- DN 14326-92 Return All
- DN 14327-92 Return Part
- DN 14328-92 Return Part
- DN 14329-92 Return Part
- DN 14330-92 Return All
- DN 14331-92 Return Part
- DN 14332-92 Return All
- DN 14333-92 Return Part
- DN 14334-92 Return Part

The company documents associated with this confidential filing (DN 14890-92 thru 14898-92 and DN 00692-93) should retain their confidential classification.

For your review I have attached a Lotus 123 file to this E-mail which reports those working papers associated with the 1992 SoBell rate case audit which should be retained in the confidential files.

=====ATTACHED=FILE(S)=====

File(s): SOBELL2.WK4
Detach to:G:

DOCUMENT NUMBER-DATE
01546 FEB 11 97

Analysis Southern Bell Confidential Documents

Rate Case Audit

Audit No 92-143-4-1

Docket 920260-TL

So Bell Documents: 14890-92 thru 14898-92, 00692-93

So Bell reference			Audit Reference		
Internal Audits	Outside Auditor	Competitive Products	Workpaper	Page	Workpaper Document
52			9B	1	14324-92
55			9B	4	14324-92
56			9B	5	14324-92
59			9C	1	14324-92
60			9C	2	14324-92
61			9C	3	14324-92
65			9C	7	14324-92
66			9C	8	14324-92
67			9C	9	14324-92
68			9C	10	14324-92
69			9C	11	14324-92
70			9C	12	14324-92
71			9C	13	14324-92
72			9C	14	14324-92
73			9C	15	14324-92
74			9C	16	14324-92
75			9C	17	14324-92
76			9C	18	14324-92
77			9	1	14324-92
78			9	2	14324-92
81			9	5	14324-92
82			9	6	14324-92
83			9	7	14324-92
84			9	8	14324-92
86			9	10A	14324-92
88			9	11	14324-92
89			9	12	14324-92
90			9	13	14324-92
92			9	15	14324-92
93			9	16	14324-92
94			9	17	14324-92
95			9	18	14324-92
96			9	19	14324-92
97			9	20	14324-92
99			9	22	14324-92
100			9	23	14324-92
101			9	24	14324-92
103			9	26	14324-92
104			9	27	14324-92
105			9	28	14324-92
106			9	29	14324-92
107			9	30	14324-92

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Rate Case Audit

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Docket 920260-TL

So Bell Documents: 14890-92 thru 14898-92, 00692-93

So Bell reference			Audit Reference		
Internal Audits	Outside Auditor	Competitive Products	Workpaper	Page	Workpaper Document
108			9	31	14324-92
109			9	32	14324-92
110			9	33	14324-92
111			9	34	14324-92
112			9	35	14324-92
113			9	36	14324-92
114			9	37	14324-92
		135	9-1	15	14324-92
		145	9-1	25	14324-92
		158	9-1	38	14324-92
187			9-2		14324-92
188			9-2/1	1	14324-92
190			9-2/1-1	1	14324-92
191			9-2/1-1	2	14324-92
193			9-2/1-2	1	14324-92
194			9-2/1-2	2	14324-92
195			9-2/1-2	3	14324-92
198			9-3/1		14324-92
199			9-3/2	1	14324-92
200			9-3/2	2	14324-92
201			9-3/3	1	14324-92
203			9-3/4		14324-92
204			9-3/5	1	14324-92
205			9-3/5	2	14324-92
206			9-3/6		14324-92
207			9-3/7		14324-92
208			9-3/8		14324-92
209			9-3/9	1	14324-92
210			9-3/9	2	14324-92
211			9-3/10		14324-92
212			9-3/11	1	14324-92
213			9-3/11	2	14324-92
214			9-3/12	1	14324-92
215			9-3/12	2	14324-92
216			9-3/12	3	14324-92
217			9-3/12	4	14324-92
218			9-3/13	1	14324-92
219			9-3/13	2	14324-92
220			9-3/13	3	14324-92
		443	15-1/2-3		14327-92
		445	15-1/2-3/1-1		14327-92
		446	15-1/2-3/3		14327-92
		447	15-1/2-3/2		14327-92

Analysis Southern Bell Confidential Documents

Rate Case Audit

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Docket 920260-TL

So Bell Documents: 14890-92 thru 14898-92, 00692-93

So Bell reference			Audit Reference		
Internal Audits	Outside Auditor	Competitive Products	Workpaper	Page	Workpaper Document
		448	15-1/2-3/3-1	1	14327-92
		449	15-1/2-3/3-1	2	14327-92
		450	15-1/2-3/3-2	1	14327-92
		451	15-1/2-3/3-2	2	14327-92
		657	43-1	1	14331-92
		658	43-1	2	14331-92
		659	43-1	3	14331-92
		660	43-1	4	14331-92
		739	43-1/1-10/1-1		14331-92
		740	43-1/1-10/1-1/1	1	14331-92
		741	43-1/1-10/1-1/1	2	14331-92
		1157	45-2/2-1		14333-92
		1169	46		14333-92
		1171	46-1	1	14333-92
		1172	46-1	2	14333-92
		1173	46-1	3	14333-92
		1174	46-1	4	14333-92
		1175	46-2		14333-92
		1225	48-2/1-1/1-2/1-1/1	3	14334-92
		1226	48-2/1-1/1-2/1-1/1	4	14334-92
		1227	48-2/1-1/1-2/1-1/1	5	14334-92
		1228	48-2/1-1/1-2/1-1/1	6	14334-92
		1229	48-2/1-1/1-2/1-1/1	7	14334-92
		1230	48-2/1-1/1-2/1-1/1	8	14334-92
		1231	48-2/1-1/1-2/1-1/1	9	14334-92
		1255	48-2/1-1/2-1		14334-92
		1256	48-2/1-1/2-1	Duplicate	14334-92
		1257	48/2/1-1/3	1	14334-92
		1258	48/2/1-1/3	2	14334-92
		1259	48/2/1-1/3-1	1	14334-92
		1262	48/2/1-1/3-1	4	14334-92
		1263	48/2/1-1/3-1	5	14334-92
1572			10-10	5	14325-92
		1818	10-10	251	14325-92
		1822	10-10	255	14325-92
		1825	10-10	258	14325-92
		1891	10-10	325	14325-92
		1892	10-10	326	14325-92
		1893	10-10	327	14325-92
		1894	10-10	328	14325-92
1921			10-10	352	14325-92
		2014	40-1/1-1/1	1	14328-92
		2015	40-1/1-1/1	2	14328-92

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Docket 920260-TL

So Bell Documents: 14890-92 thru 14898-92, 00692-93

So Bell reference			Audit Reference		
Internal Audits	Outside Auditor	Competitive Products	Workpaper	Page	Workpaper Document
		2016	40-1/1-1/1-1	1	14328-92
		2017	40-1/1-1/1-1	2	14328-92
		2018	40-1/1-1/1-1	3	14328-92
		2019	40-1/1-1/1-1	4	14328-92
		2020	40-1/1-1/1-1	5	14328-92
		2021	40-1/1-1/1-1	6	14328-92
		2022	40-1/1-1/1-1	7	14328-92
		2023	40-1/1-1/1-1	8	14328-92
		2024	40-1/1-1/1-1	9	14328-92
		2025	40-1/1-1/1-1	10	14328-92
		2026	40-1/1-1/1-1	11	14328-92
		2027	40-1/1-1/1-1	12	14328-92
		2037	40-1/1-1/2-1		14328-92
		2133	40-1/1-4/3-1/2-1	1	14329-92
		2134	40-1/1-4/3-1/2-1	2	14329-92
2250			40-1/1-6/2	2	14329-92
2251			40-1/1-6/2-1	1	14329-92
2252			40-1/1-6/2-1	2	14329-92
2253			40-1/1-6/2-1	3	14329-92
2254			40-1/1-6/2-1	4	14329-92
2255			40-1/1-6/2-1	5	14329-92