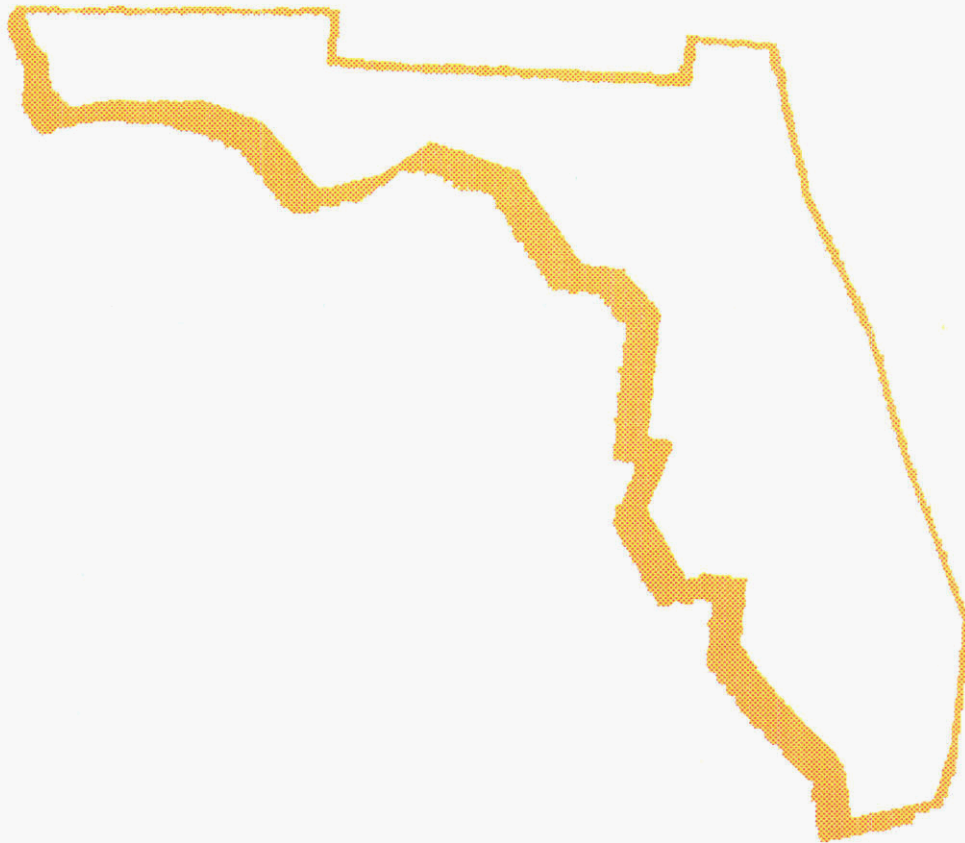


920 260-TL

**MINIMUM FILING REQUIREMENTS
FOR SOUTHERN BELL - FLORIDA
VOLUME II**



DOCUMENT NUMBER-DATE

04495 MAY -6 1992

FPSC-RECORDS/REPORTING

Operating Income Statement
Per Books
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-1a
Page 1 of 1
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End [X]

Line No.	Description	(3 + 4)	Interstate Toll	(5 + 8)	(6 + 7)	Intrastate Toll		Local
		Total Company		Total Intrastate	Intrastate	Toll	InterLATA	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Operating revenues	\$3,008,453	\$783,964	\$2,224,489	\$613,487	\$274,619	\$338,868	\$1,611,002
2.	Operating expenses	1,438,616	352,693	1,085,923	264,620	113,877	150,743	821,303
3.	Depreciation	723,697	177,442	546,255	127,598	63,154	64,444	418,657
4.	Taxes - Other	154,262	31,753	122,509	25,312	9,742	15,570	97,197
5.	Federal Income Taxes	224,999	68,234	156,765	65,310	29,859	35,451	91,455
6.	State Income Taxes	34,228	15,377	18,851	14,438	5,599	8,839	4,413
7.	Deferred Income Tax-Net							
8.	Federal	(72,174)	(13,601)	(58,573)	(12,030)	(5,825)	(6,205)	(46,543)
9.	State	(4,316)	(652)	(3,664)	(739)	(358)	(381)	(2,925)
10.	Investment Tax Credit	(1,068)	(281)	(787)	(180)	(93)	(87)	(607)
11.	Amortization of ITC	(28,147)	(6,907)	(21,240)	(4,907)	(2,464)	(2,443)	(16,333)
12.	Total Operating Expenses							
13.	and Taxes	2,470,097	624,058	1,846,039	479,422	213,491	265,931	1,366,617
14.	Net Operating Income	538,356	159,906	378,450	134,065	61,128	72,937	244,385
15.	Rate Base	5,591,850	1,476,460	4,115,390	950,889	476,549	474,340	3,164,501
16.	Rate of Return			9.20%	14.10%	12.83%	15.38%	7.72%

Supporting Schedules: A-2d, A-2e, B-2a, B-2b

Recap Schedules: B-1a

Operating Income Statement
Adjusted
Company Basis
(000)

Schedule C-1b
Page 1 of 1
Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Description (1)	(3 + 4)	(5 + 8)	(6 + 7)	Intrastate Toll		Local (8)	
		Total Company (2)	Interstate Toll (3)	Total Intrastate (4)	Intrastate Toll (5)	InterLATA (6)		IntraLATA (7)
1.	Operating revenues	2,986,478	783,677	2,202,801	613,679	274,294	339,385	1,589,122
2.	Operating expenses	1,415,872	333,422	1,082,450	258,600	111,168	147,432	823,850
3.	Depreciation	669,877	145,260	524,617	115,744	57,216	58,529	408,873
4.	Taxes - Other	154,830	30,398	124,432	25,736	9,688	16,047	98,696
5.	Federal Income Taxes	194,174	90,551	103,624	4,299	2,550	1,749	99,324
6.	State Income Taxes	33,480	19,121	14,358	706	425	281	13,652
7.	Deferred Income Tax Net							
8.	Federal	(26,903)	(19,081)	(7,822)	2,162	490	1,671	(9,984)
9.	State	2,448	(1,217)	3,665	(184)	(176)	(8)	3,849
10.	Investment Tax Credit	(8)	5	(13)	0	0	0	(13)
11.	Amortization of ITC	(25,999)	(5,607)	(20,392)	461	228	233	(20,853)
12.	Total Operating							
13.	Expenses and Taxes	2,417,771	592,852	1,824,919	407,525	181,590	225,935	1,417,394
14.	Net Operating Income	568,707	190,825	377,882	206,154	92,704	113,450	171,728
15.	Rate Base	5,665,643	1,368,691	4,296,952	950,376	474,141	476,235	3,346,576
16.	Rate of Return			8.79%	21.69%	19.55%	23.82%	5.13%

Supporting Schedules: A-2a, A-2b, A-2d, A-2e, A-6a, B-2a, B-2b

Recap Schedules: A-1a, B-1b

Summary of Adjustments to
Net Operating Income
(Total Company)
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Schedule C-2a
Page 1 of 3
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Operating Expenses and Taxes

Operating Revenues

Line No.	Entry No.	Description	Operating Revenues							Total Exp.	Other Taxes	Inc. Tax	Def IT	Tax Credit	Inv. Amort of ITC	Expenses & Taxes (9 thru 14)	Net Total Oper. Income (8-15)
			Interstate	Local	Inter LATA	Intra LATA	Misc.	Uncoll	Total 2 thru 7								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Unadjusted	786,127	1,347,886	274,884	346,847	294,813	42,104	3,008,453	2,162,313	154,262	259,226	(76,490)	(1,067)	(28,147)	2,470,097	538,356
		1 Excess Plug Ins	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		2 NECCO Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		3 BellSouth Services	1,147	3,138	0	0	0	0	4,285	0	0	0	0	0	0	0	4,285
		4 ENFIA	1	0	0	0	(1)	0	0	0	0	0	0	0	0	0	0
		5 Other Rate Base Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		6 Out of Period Rev & Setl	0	0	732	536	0	0	1,268	0	16	471	0	0	0	487	781
		7 Out of Period Expenses	0	0	0	0	0	0	0	3,630	0	(1,328)	0	0	0	2,302	(2,302)
		8 Out of Period MR & FR Tax	0	0	0	0	0	0	0	0	0	(31,929)	32,166	1,059	(27)	1,269	(1,269)
		9 Oth Out of Period Revenue	0	2,093	(922)	0	1,680	0	2,851	0	34	1,149	0	0	0	1,183	1,668
		10 1992 Depreciation	0	0	0	0	0	0	0	(22,966)	0	0	8,767	0	824	(13,375)	13,375
		11 1993 Depreciation	0	0	0	0	0	0	0	(52,217)	0	0	19,933	0	1,875	(30,409)	30,409
		12 Other Reg./Nonreg. Adjust	0	0	0	0	0	0	0	1,795	0	(676)	0	0	0	1,119	(1,119)

Summary of Adjustments to
Net Operating Income
(Total Company)
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Jocket No. 920260-TL
Test Year 1991

Schedule C-2a
Page 2 of 3
Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues							Total Exp.	Other Taxes	Inc. Tax	Def IT	Tax Credit	Inv. Amort of ITC	Expenses & Taxes (9 thru 14)	Net Total Oper. Income (8-15)
			Interstate	Local	Inter LATA	Intra LATA	Misc.	Uncoll	Total 2 thru 7								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		13 Yellow Page Profits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		14 Gains on Sale of Property	0	(291)	0	0	0	(5)	(286)	(167)	(3)	(44)	0	0	0	(214)	(72)
		15 Inc Rel to Temp Cash Inv	0	1	0	0	0	0	1	0	0	0	0	0	0	0	1
		16 Int Reconcil & AFUDC Debt	0	0	0	0	0	0	0	0	0	2,790	0	0	0	2,790	(2,790)
		17 Interest Imputation	0	0	0	0	0	0	0	0	0	(1,704)	0	0	0	(1,704)	1,704
		18 Lobbying Expense	0	0	0	0	0	0	0	(530)	0	199	0	0	0	(331)	331
		19 Corporate Advertising Exp	0	0	0	0	0	0	0	(29)	0	11	0	0	0	(18)	18
		20 Abandoned Projects	0	0	0	0	0	0	0	675	0	(254)	0	0	0	421	(421)
		21 Casualty Expense	0	0	0	0	0	0	0	(61)	0	23	0	0	0	(38)	38
		22 Other Regulatory Adj	0	0	0	0	0	0	0	(1,855)	0	698	0	0	0	(1,157)	1,157
		23 SPF 1991-1992	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		24 SPF 1992-1993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		25 DEM 1991-1992	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary of Adjustments to
Net Operating Income
(Total Company)
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

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Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Entry No.	Description	Operating Revenues							Operating Expenses and Taxes							Net Total Oper. Income (8-15)
			Interstate	Local	Inter LATA	Intra LATA	Misc.	Uncoll	Total 2 thru 7	Total Exp.	Other Taxes	Inc. Tax	Def IT	Tax Credit	Inv. Amort of ITC	Expenses & Taxes (9 thru 14)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	26	DEM 1992-1993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	27	USF 91-92	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	28	USF 92-93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	29	SFAS 106 OPEBS	0	0	0	0	0	0	0	3,633	0	0	(1,367)	0	0	2,266	(2,266)
	30	Reorganization	(1,147)	(5,043)	0	0	(2,821)	(141)	(8,870)	(27,947)	780	6,913	(30)	0	3	(20,281)	11,411
	31	Bellcore Inv & Divid	0	0	0	0	254	0	254	0	3	93	0	0	0	96	158
	32	Reverse EMFIA	(1)	0	0	0	1	0	0	0	0	0	0	0	0	0	0
	33	Expiring Amortizations	0	(21,869)	0	0	0	(391)	(21,478)	0	(262)	(7,984)	0	0	0	(8,246)	(13,232)
	34	1992 Impact of Represcrip	0	0	0	0	0	0	0	(6,298)	0	0	2,404	0	226	(3,668)	3,668
	35	1993 Impact of Represcrip	0	0	0	0	0	0	0	25,773	0	0	(9,838)	0	(753)	15,182	(15,182)
		Adjusted Results	786,127	1,325,915	274,694	347,383	293,926	41,567	2,986,478	2,085,749	154,830	227,654	(24,455)	(8)	(25,999)	2,417,771	568,707

Summary of Adjustments to
Net Operating Income
(Intrastate)
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Schedule C-2b
Page 1 of 3
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Operating Expenses and Taxes																		
Line No.	Entry No.	Description	Operating Revenues					Total Exp.	Other Taxes	Income Taxes		Deferred Income Taxes		Inv. Tax Credit	Inv. Amort of ITC	Expenses & Taxes (8 thru 15)	Net Total Oper. Income (7-16)	
			Local	Inter LATA	Intra LATA	Misc.	Uncoll			Total (2 thru 6)	State	Federal	State					Federal
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Unadjusted	1,347,886	274,884	346,847	294,813	39,941	2,224,489	1,632,178	122,509	18,851	156,765	(3,664)	(58,573)	(787)	(21,240)	1,846,039	378,450
		1 Excess Plug Ins	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		2 WECD Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		3 BellSouth Services	3,138	0	0	0	0	3,138	0	0	0	0	0	0	0	0	0	3,138
		4 ENFIA	0	0	0	(1)	0	(1)	(415)	(33)	27	157	0	0	0	7	(257)	256
		5 Other Rate Base Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		6 Out of Period Rev & Setl	0	732	536	0	0	1,268	0	16	69	402	0	0	0	0	487	781
		7 Out of Period Expenses	0	0	0	0	0	0	2,470	0	(132)	(770)	0	0	0	0	1,568	(1,568)
		8 Out of Period MR & FR Tax	0	0	0	0	0	0	0	(1,124)	440	(22,835)	4,023	19,559	774	(114)	723	(723)
		9 Oth Out of Period Revenue	2,093	(922)	0	1,680	0	2,851	0	34	168	981	0	0	0	0	1,183	1,667
		10 1992 Depreciation	0	0	0	0	0	0	(16,871)	0	0	0	424	6,016	0	606	(9,825)	9,825
		11 1993 Depreciation	0	0	0	0	0	0	(40,444)	0	0	0	1,015	14,423	0	1,452	(23,554)	23,554
		12 Other Reg./Nonreg. Adjust	0	0	0	0	0	0	1,273	0	(29)	(423)	0	0	0	0	821	(821)

Summary of Adjustments to
Net Operating Income
(Intrastate)
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Schedule C-2b
Page 2 of 3
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total Exp. (8)	Other Taxes (9)	Income Taxes		Deferred Income Taxes		Inv. Tax Credit (14)	Inv. Amort of ITC (15)	Expenses & Taxes (8 thru 15) (16)	Net Total Oper. Income (7-16) (17)	
			Local (2)	Inter LATA (3)	Intra LATA (4)	Misc. (5)	Uncoll (6)			Total (2 thru 6) (7)	State (10)	Federal (11)	State (12)					Federal (13)
13		Yellow Page Profits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Gains on Sale of Property	(291)	0	0	0	(5)	(286)	(167)	(3)	(7)	(37)	0	0	0	0	(214)	(7)
15		Inc Rel to Temp Cash Inv	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1
16		Int Reconcil & AFUDC Debt	0	0	0	0	0	0	0	0	408	2,382	0	0	0	0	2,790	(2,790)
17		Interest Imputation	0	0	0	0	0	0	0	0	(249)	(1,455)	0	0	0	0	(1,704)	1,704
18		Lobbying Expense	0	0	0	0	0	0	(530)	0	29	170	0	0	0	0	(331)	331
19		Corporate Advertising Exp	0	0	0	0	0	0	(29)	0	2	9	0	0	0	0	(18)	18
20		Abandoned Projects	0	0	0	0	0	0	675	0	(37)	(217)	0	0	0	0	421	(421)
21		Casualty Expense	0	0	0	0	0	0	(61)	0	3	20	0	0	0	0	(38)	38
22		Other Regulatory Adj	0	0	0	0	0	0	(1,855)	0	102	596	0	0	0	0	(1,157)	1,157
23		SPF 1991-1992	0	0	0	32	1	31	13,404	976	(1,698)	(10,363)	909	5,309	0	(213)	8,324	(8,29)
24		SPF 1992-1993	0	0	0	32	1	31	13,404	976	(1,698)	(10,363)	909	5,309	0	(213)	8,324	(8,29)
25		DEM 1991-1992	0	0	0	8	0	8	5,887	401	(1,149)	(6,947)	804	4,696	0	(88)	3,604	(3,59)

Summary of Adjustments to
Net Operating Income
(Intrastate)
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Schedule C-2b
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Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total Exp.	Other Taxes	Income Taxes		Deferred Income Taxes		Inv. Tax Credit	Inv. Amort of ITC	Expenses & Taxes (8 thru 15)	Net Total Oper. Income (7-16)	
			Local	Inter LATA	Intra LATA	Misc.	Uncoll			Total (2 thru 6)	State	Federal	State					Federal
			(1)	(2)	(3)	(4)	(5)			(6)	(7)	(8)	(9)					(10)
26	DEM 1992-1993		0	0	0	4	0	4	2,944	201	(575)	(3,474)	402	2,348	0	(44)	1,802	(1,798)
27	USF 91-92		0	0	0	0	0	0	(3,634)	0	200	1,168	0	0	0	0	(2,266)	2,266
28	USF 92-93		0	0	0	0	0	0	(1,935)	0	106	622	0	0	0	0	(1,207)	1,207
29	SFAS 106 OPEBS		0	0	0	0	0	0	2,776	0	0	0	(153)	(892)	0	0	1,731	(1,731)
30	Reorganization		(5,043)	0	0	(2,531)	(135)	(7,439)	(21,042)	705	711	4,152	40	(56)	0	2	(15,488)	8,049
31	Bellcore Inv & Divid		0	0	0	186	3	183	0	2	10	58	0	0	0	0	70	117
32	Reverse ENFIA		0	0	0	1	0	1	415	33	(27)	(157)	0	0	0	(7)	257	(256)
33	Expiring Amortizations		(21,869)	0	0	0	(391)	(21,478)	0	(262)	(1,167)	(6,817)	0	0	0	0	(8,246)	(13,235)
34	1992 Impact of Rescrip		0	0	0	0	0	0	(611)	0	0	0	15	218	0	22	(356)	356
35	1993 Impact of Rescrip		0	0	0	0	0	0	19,235	0	0	0	(1,058)	(6,180)	0	(562)	11,435	(11,435)
Adjusted Results			1,325,915	274,694	347,383	294,224	39,415	2,202,801	1,607,067	124,432	14,358	103,624	3,665	(7,822)	(13)	(20,392)	1,824,919	377,880

Separated Income Statements for
Test Period and Prior Year
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-3
Page 1 of 2
Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Description (1)	(3 + 4)	Interstate Toll (3)	(5 + 8)	(6 + 7)	Intrastate Toll		Local (8)
		Total Company (2)		Total Intrastate (4)	Intrastate Toll (5)	InterLATA (6)	IntraLATA (7)	
1.	Operating Revenue	3,008,453	783,964	2,224,489	613,487	274,619	338,868	1,611,002
2.	Opr Expenses and Taxes	2,470,097	624,058	1,846,039	479,422	213,491	265,931	1,366,617
3.	Net Operating Income	538,356	159,906	378,450	134,065	61,128	72,937	244,385
4.	Nonoperating Inc and Exp	(5,112)	(1,163)	(3,949)	(862)	(391)	(471)	(3,087)
5.	Nonoperating Taxes	(1,483)	(371)	(1,112)	(258)	(125)	(133)	(854)
6.	Fixed Charges	157,284	42,601	114,683	26,727	13,464	13,263	87,956
7.	Extraordinary Items	0	0	0	0	0	0	0
8.	Inc. Eff of Juris. Diff	0	0	0	0	0	0	0
9.	Nonregulated Net Income	(18,414)	0	0	0	0	0	0
10.	Net Income - Regulated	377,443	116,513	260,930	106,734	47,398	59,336	154,196
11.	Average Equity	2,812,973	774,734	2,038,239	510,841	251,572	259,269	1,527,398
12.	Rate of Return			12.80%	20.89%	18.84%	22.89%	10.10%

Supporting Schedules:

Recap Schedules:

Separated Income Statements for
Test Period and Prior Year
(000)

1990 Data

Schedule C-3

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Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Description (1)	(3 + 4)	Interstate Toll (3)	(5 + 8)	(6 + 7)	Intrastate Toll		Local (8)
		Total Company (2)		Total Intrastate (4)	Intrastate Toll (5)	InterLATA (6)	IntraLATA (7)	
1.	Operating Revenue	2,987,381	827,367	2,160,014	649,373	282,543	366,830	1,510,641
2.	Opr Expenses and Taxes	2,424,780	660,436	1,764,344	487,298	210,816	276,482	1,277,046
3.	Net Operating Income	562,601	166,931	395,670	162,075	71,727	90,348	233,595
4.	Nonoperating Inc and Exp	(3,105)	(745)	(2,360)	(558)	(248)	(310)	(1,802)
5.	Nonoperating Taxes	(1,243)	(352)	(891)	(224)	(111)	(113)	(667)
6.	Fixed Charges	159,188	43,667	115,521	27,817	13,746	14,071	87,704
7.	Extraordinary Items	0	0	0	0	0	0	0
8.	Inc. Eff of Juris. Diff	0	0	0	0	0	0	0
9.	Nonregulated Net Income	(2,973)	0	0	0	0	0	0
10.	Net Income - Regulated	401,551	122,871	278,680	133,924	57,844	76,080	144,756
11.	Average Equity	2,803,375	772,091	2,031,284	509,099	250,714	258,385	1,522,185
12.	Rate of Return			13.72%	26.31%	23.07%	29.44%	9.51%

Supporting Schedules:

Recap Schedules:

Operating Revenues

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-4a
 Page 1 of 2
 Witness Responsible:

Check Whether Data Is:
 Historic [X] or Projected [X]
 Average [] or Year End [X]

Line No.	Revenues (1)	1988 Amount (2)	Date & Amt of Rate Increase (3)	1989 Amount (4)	Date & Amt of Rate Increase (5)	1990 Amount (6)	Date & Amt of Rate Increase (7)	Test Year Amount (8)	Date & Amt of Rate Increase (9)	1992 Amount (10)
1.	Local Service:									
2.	Basic Area Service	754,311,527		796,826,517		827,092,839		798,297,449		829,470,488
3.	Optional Extended Area	1,264,388		2,605,001		5,048,775		5,808,930		6,704,162
4.	Cellular Mobile Service	0		0		0		0		0
5.	Other Mobile Service	2,947,901		3,151,249		3,186,226		3,350,201		3,521,844
6.	Public Telephone	70,157,645		72,697,387		72,749,779		76,213,864		85,776,644
7.	Local Private Line	29,412,074		28,382,124		32,651,936		41,595,819		48,785,792
8.	Customer Premises Revenue	3,487,473		3,526,708		3,467,847		3,757,504		4,672,959
9.	Other Local Exchange	326,311,145		359,796,672		399,878,123		418,936,798		465,224,487
10.	Other Local Exchange Revenue Settlements	491,715		181,207		19,141		(74,705)		(22,337)
10a	Interstate *	14,523		55,064		86,813		104,961		117,960
11.	InterLATA:									
12.	End User Charge	18,303		6,346		5,889,726		(1,237)		0
13.	Capacity Charges	78,857,905		21,610,597		17,396,068		167,043		221,712
14.	MOU Charges to IXC's	177,373,476		200,957,292		226,871,487		235,792,609		224,844,429
15.	Special Access Charges	24,343,460		21,688,324		19,893,179		19,275,713		19,097,733
16.	Private Line FX	0		0		0		0		0
17.	Interexchange Lease	See Misc.		See Misc.		See Misc.		See Misc.		See Misc.
18.	Operator Services	(16,459)		3,433,577		4,852,833		5,755,247		5,408,274
19.	Joint Transport Receipts (Prmts.)	25,960		10,257		181,715		(79,496)		(61,033)
20.	Subsidy Fund Receipts (Prmts.)	(2,391,000)		(2,159,831)		(2,264,000)		(2,264,000)		(2,192,830)
21.	Others	385,725		466,902		379,244		3,395		(5,605)
21a	Interstate *	833,224,570		799,501,104		811,030,122		789,812,256		806,365,720
22.	IntraLATA:									
23.	End User Charge	0		0		0		0		0
24.	Capacity Charges	4,503,847		1,148,745		787,786		0		0
25.	MOU Charges to IXC's	9,426,774		10,814,202		11,853,232		12,499,629		11,678,483
26.	Private Line-Pooling	56,522,903		53,221,794		57,609,162		50,043,166		66,042,096
27.	MTSWATS	320,250,360		282,857,121		289,309,041		277,705,445		294,833,120
28.	Joint Transport Receipts (Prmts.)	0		0		0		0		0
29.	Subsidy Fund Receipts (Prmts.)	(4,851,000)		(1,854,617)		(607,670)		(410,000)		(397,337)
30.	Others	3,814,216		3,614,442		3,848,809		3,456,858		3,316,958
30a	Interstate *	2,982,033		(8,207,529)		(25,914,973)		(36,563,626)		(57,457,720)

Supporting Schedules:

Recap Schedules:

Operating Revenues

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-4a
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 Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Revenues (1)	1988 Amount (2)	Date & Amt of Rate Increase (3)	1989 Amount (4)	Date & Amt of Rate Increase (5)	1990 Amount (6)	Date & Amt of Rate Increase (7)	Test Year Amount (8)	Date & Amt of Rate Increase (9)	1992 Amount (10)
1.	Miscellaneous:									
2.	Directory Revenue	198,330,440		214,244,965		229,147,407		239,258,792		247,971,391
3.	Rent Revenue	6,138,813		3,574,836		4,837,527		11,902,221		6,752,415
3a.	Interexchange Lease	2,044,466		962,580		615,362		119,006		199,185
4.	Corporate Operations	0		0		0		0		0
5.	Miscellaneous	199,568		202,867		269,393		236,731		273,721
6.	Customer Operations	215,709		219,771		221,021		237,293		219,167
7.	Plant Operations	17,024		(16,952)		990		190		317
8.	Other Incidental Reg. Rev.	17,701,890		23,357,276		(37,054,101)		49,495,646		23,057,226
9.	Other Rev. Settlements	0		0		0		0		0
10.	Billing and Collecting-Interstate	38,606,559		41,398,109		41,055,430		30,876,865		28,618,927
11.	Billing and Collecting-Intrastate	10,156,553		11,381,338		11,697,684		13,350,019		8,015,621
11a	Other Misc. Interstate	4,126,687		2,740,718		1,930,285		1,896,678		2,066,028
12.	Uncollectible	(24,783,560)		(31,150,818)		(29,816,433)		(39,941,241)		(43,751,000)
12a	Interstate *	140,020		(1,176,453)		(820,691)		(2,163,125)		(2,060,000)
13.	Total Operating Revenues	2,945,763,632		2,920,068,892		2,987,381,114		3,008,452,898		3,087,308,997

* Interstate amounts are shown for balancing purposes.

Explanation of Changes in Revenue Accounts

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No 920260-TL
 Test Year 1991

Schedule C-4b
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 Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Account Number	Description	Increase in Amount From 1990 to 1991		Explanation*
			Dollars	Percent	
	(1)	(2)	(3)	(4)	(5)
1.	5002	Local - Optional Extended Area	760,155	15.06%	Additional EAS routes implemented
2.	5040	Local - Local Private Line	8,943,883	27.39%	Private line rate restructure
3.	5082-4	InterLATA - Operator Services	902,414	18.60%	Implemented Operator Transfer Service
4.	5240	Miscellaneous - Rent Revenue	7,064,694	146.04%	Increased rents due to the restructure of BellSouth
5.	5270	Misc.-Billing & Collecting -Intrastate	1,652,335	14.13%	Contract changes with carriers
6.	5301	Uncollectible	(10,124,808)	33.96%	To reflect actual write-off experience

Average Annual Access Line Growth Rate

Period	Average Access Lines	Annual Percent Increase (Decrease)
(1)	(2)	(3)
1988	4,096,329	XXXXXX
1989	4,310,989	5.24%
1990	4,511,804	4.66%
1991	4,663,857	3.37%
Average Growth Rate for the Entire Period		4.62%

* Explain all percentage changes which exceed the annual access line growth rate plus 10%

OPERATING EXPENSES
Plant Specific and Plant Nonspecific Expenses
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-4c
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Witness Responsible

Check Whether Data is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Acct No.	Expenses	1988	1989	Percent Increase (Decrease)	1990	Percent Increase (Decrease)	1991	Percent Increase (Decrease)	1992	Percent Increase (Decrease)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1		Plant Specific:									
2	6110	Network Support	6,875	4,479	-34.86%	4,804	7.27%	5,592	16.39%	5,793	3.60%
3	6120	Genreal Support	167,558	149,663	-10.68%	145,899	-2.52%	137,900	-5.48%	148,424	7.63%
4	6211	Analog Electronic	58,446	44,613	-23.67%	40,329	-9.60%	39,437	-2.21%	38,189	-3.16%
5	6212	Digital Electronic	34,464	37,912	10.01%	47,348	24.89%	54,903	15.95%	62,103	13.11%
6	6215	Electro-Mechanical	2,231	751	-66.33%	382	-49.10%	23	-93.94%	48	107.02%
7	6220	Operator Systems	236	1,286	445.17%	1,265	-1.66%	2,378	88.03%	859	-63.87%
8	6230	Central Office Transmission	48,284	47,923	-0.75%	47,709	-0.45%	48,467	1.59%	43,176	-10.92%
9	6310	Information Origination/Termination	47,734	84,068	76.12%	90,359	7.48%	107,199	18.64%	68,940	-35.69%
10	6411	Poles Expense	4,402	4,616	4.86%	5,395	16.87%	4,968	-7.91%	6,036	21.49%
11	6421	Aerial Cable	41,843	37,642	-10.04%	39,249	4.27%	41,819	6.55%	43,699	4.50%
12	6422	Underground Cable	17,479	15,733	-9.99%	15,122	-3.88%	15,576	3.00%	14,525	-6.75%
13	6423	Buried Cable	117,305	118,342	0.88%	119,665	1.12%	118,572	-0.91%	123,065	3.79%
14	6410	Other Cable and Wire Facilities	39,016	34,414	-11.80%	32,572	-5.35%	4,362	-86.61%	5,345	22.54%
15		Total Plant Specific	585,875	581,441	-0.76%	590,099	1.49%	581,194	-1.51%	560,202	-3.61%
16		Plant Nonspecific:									
17	6510	Other Property, Plant & Equipment	(1,140)	492	-143.14%	618	25.70%	5,583	803.38%	(9)	-100.16%
18	6531	Power	7,395	7,268	-1.71%	8,495	16.89%	11,326	33.32%	12,467	10.07%
19	6532	Network Administration	33,756	32,808	-2.81%	32,509	-0.91%	30,678	-5.63%	27,074	-11.75%
20	6533	Testing	76,542	72,930	-4.72%	75,066	2.93%	73,899	-1.55%	69,195	-6.37%
21	6534	Plant Operations Administration	47,405	62,412	31.66%	71,613	14.74%	77,879	8.75%	55,366	-28.91%
22	6535	Engineering	93,904	80,499	-14.28%	82,649	2.67%	79,192	-4.18%	66,011	-16.64%
23	6540	Access	17,548	18,005	2.60%	18,024	0.10%	14,339	-20.45%	15,600	8.79%
24		Total Plant Nonspecific	275,410	274,413	-0.36%	288,973	5.31%	292,895	1.36%	245,704	-16.11%
25		TOTAL	861,285	855,854	-0.63%	879,073	2.71%	874,089	-0.57%	805,906	-7.80%

Supporting Schedules:

Recap Schedules:

OPERATING EXPENSES
Plant Specific and Plant Nonspecific Expenses
(000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-4d
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 Witness Responsible

Check Whether Data is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	Acct No.	Expenses (2)	Test Year												JAN 1992 *	
			DEC 1990	JAN 1991	FEB 1991	MARCH 1991	APRIL 1991	MAY 1991	JUNE 1991	JULY 1991	AUG 1991	SEPT 1991	OCT 1991	NOV 1991		DEC 1991
1		Plant Specific:														
2	6110	Network Support	372	619	403	484	650	11	110	629	568	554	616	160	787	431
3	6120	General Support	14,318	11,259	11,388	10,252	11,277	12,657	10,257	10,945	12,213	10,190	14,119	8,940	14,406	7,422
4	6211	Analog Electronic	2,657	6,556	2,539	3,287	2,970	2,961	3,494	3,021	2,990	2,773	2,946	2,669	3,232	3,566
5	6212	Digital Electronic	4,610	7,546	4,623	6,863	6,302	4,359	2,831	3,713	3,171	3,206	3,714	3,592	4,983	5,582
6	6215	Electro-Mechanical	8	0	5	8	10	0	0	0	0	0	0	0	0	0
7	6220	Operator Systems	10	234	55	600	8	58	254	405	239	364	81	(62)	141	69
8	6230	Central Office Trans	3,175	3,619	3,913	4,035	4,137	4,203	3,832	3,927	4,224	4,292	4,698	3,888	3,698	3,718
9	6310	Information Orig/Term	9,407	9,691	7,678	8,710	9,725	8,369	7,281	10,413	8,188	8,664	9,498	7,508	11,514	6,056
10	6411	Poles Expense	514	443	466	549	513	494	471	468	321	308	316	320	299	570
11	6421	Aerial Cable	2,941	3,595	3,009	3,484	3,498	3,807	3,698	4,062	3,632	3,635	4,195	3,117	2,087	3,508
12	6422	Underground Cable	1,002	1,263	1,271	1,113	1,107	1,199	1,123	1,256	1,334	1,524	1,707	1,411	1,270	1,417
13	6423	Buried Cable	9,514	9,975	9,396	9,449	9,762	10,098	10,008	10,861	10,478	10,077	11,540	9,118	7,811	9,617
14	6410	Other Cable and Wire Facil.	2,389	679	465	542	424	400	390	465	320	307	492	432	(524)	244
15		Total Plant Specific	50,914	55,478	45,209	49,376	50,385	48,616	43,698	50,165	47,657	45,893	53,921	41,091	49,704	42,199
16		Plant Nonspecific:														
17	6510	Other Property, Plant & Equip	634	(511)	76	(80)	83	(98)	(137)	(189)	(56)	4,558	18	662	1,255	(264)
18	6531	Power	721	813	781	959	1,299	1,013	966	1,119	748	879	1,042	696	1,011	798
19	6532	Network Administration	2,542	2,720	2,532	2,603	2,680	2,596	2,470	2,560	2,623	2,632	2,773	2,282	22,053	2,212
20	6533	Testing	6,112	6,356	5,939	6,100	6,141	6,207	6,275	6,225	6,333	6,298	6,795	5,814	5,415	6,028
21	6534	Plant Operations Admin	5,674	6,334	6,205	6,627	6,690	6,567	6,763	6,455	6,518	6,794	7,607	6,209	5,111	5,598
22	6535	Engineering	6,308	4,176	8,492	7,245	7,335	7,129	6,548	6,317	5,969	6,503	8,165	6,215	5,098	5,474
23	6540	Access	1,291	1,396	1,199	1,098	1,201	1,212	1,097	1,274	1,170	1,165	1,222	1,200	1,104	1,167
24		Total Plant Nonspecific	23,282	21,286	25,224	24,552	25,429	24,626	23,984	23,761	23,305	28,830	27,622	23,078	41,047	21,033
25		TOTAL	74,196	76,764	70,433	73,928	75,814	73,242	67,681	73,927	70,962	74,723	81,543	64,169	90,751	63,232

* Amounts for January 1992 are actual

Supporting Schedules:

Recap Schedules:

OPERATING EXPENSES
Depreciation and Amortization Expenses and Customer Operations Expense
(000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-4e
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 Witness Responsible

Check Whether Data is:
 Historic or Projected
 Average or Year End

Line No.	Acct No.	Expenses	1988	1989	Percent Increase (Decrease)	1990	Percent Increase (Decrease)	1991	Percent Increase (Decrease)	1992	Percent Increase (Decrease)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1		<i>Depreciation and Amortization Expenses:</i>									
2	6561	Depreciation - TPIS	662,927	664,859	0.29%	695,131	4.55%	722,447	3.93%	710,997	-1.58%
3	6562	Depreciation - PHFU	2	4	65.41%	2	-40.34%	(0)	-104.01%	0	-100.00%
4	6563	Amortization - Tangible	10,262	9,636	-6.11%	6,627	-31.23%	3,505	-47.11%	3,204	-8.59%
5	6564	Amortization - Intangible	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
6	6565	Amortization - Other	0	0	0.00%	3,805	100.00%	3,836	0.82%	3,852	0.41%
7		Total Depreciation and Amortization	673,191	674,498	0.19%	705,565	4.61%	729,788	3.43%	718,053	-1.61%
8	6611	Product Management	24,893	25,997	4.44%	27,522	5.86%	24,858	-9.68%	21,472	-13.62%
9	6612	Sales	36,158	52,790	46.00%	55,284	4.72%	63,703	15.23%	58,844	-7.63%
10	6613	Product Advertising	11,745	13,408	14.16%	15,224	13.54%	17,266	13.42%	21,476	24.38%
11	6621	Call Completing Services	22,429	21,754	-3.01%	19,939	-8.34%	18,584	-6.79%	20,403	9.79%
12	6622	Number Services	47,051	48,292	2.64%	54,052	11.93%	53,462	-1.09%	55,376	3.58%
13	6623	Customer Services	193,179	203,147	5.16%	216,800	6.72%	230,313	6.23%	250,251	8.66%
14		Total Customer Operations	335,455	365,388	8.92%	388,821	6.41%	408,186	4.98%	427,822	4.81%

Supporting Schedules:

Recap Schedules:

OPERATING EXPENSES
Depreciation and Amortization Expenses and Customer Operations Expense
(000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-4e
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 Witness Responsible

Check Whether Data is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	Acct No.	Expenses	TEST YEAR												JAN 1992 *	
			DEC 1990	JAN 1991	FEB 1991	MARCH 1991	APRIL 1991	MAY 1991	JUNE 1991	JULY 1991	AUG 1991	SEPT 1991	OCT 1991	NOV 1991		DEC 1991
1		Depreciation and Amortization Expenses:														
2	6561	Depreciation - TPIS	58,880	54,273	60,599	60,014	59,457	63,458	61,787	60,725	61,037	59,073	61,617	60,341	60,084	60,256
3	6562	Depreciation - PHFU	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0
4	6563	Amortization - Tangible	500	357	378	402	312	215	532	334	245	126	203	201	200	246
5	6564	Amortization - Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	6565	Amortization - Other	321	321	321	321	321	321	321	321	318	318	318	318	318	318
7		Total Depreciation and Amortization	59,502	54,951	61,298	60,737	60,091	63,995	62,640	61,380	61,600	59,517	62,138	60,860	60,582	60,821
8	6611	Product Management	2,198	2,004	1,989	2,024	2,122	2,130	2,037	1,970	1,985	2,215	2,360	1,881	2,141	1,456
9	6612	Sales	4,782	4,923	4,812	4,258	4,663	4,582	4,385	6,488	5,991	3,044	8,904	5,637	6,217	4,004
10	6613	Product Advertising	597	634	790	1,638	1,320	456	1,203	724	1,873	496	2,983	1,518	3,632	725
11	6621	Call Completing Services	1,618	1,603	1,463	1,579	1,871	1,434	1,609	1,633	1,567	1,505	1,483	1,490	1,346	1,548
12	6622	Number Services	4,869	4,556	4,411	4,663	4,576	4,403	4,207	4,258	4,484	4,390	4,618	4,537	4,360	4,488
13	6623	Customer Services	19,463	19,517	17,655	18,417	18,804	18,980	18,960	20,434	19,516	19,630	20,882	18,621	18,896	18,716
14		Total Customer Operations	33,525	33,237	30,920	32,579	33,356	31,986	32,401	35,507	35,415	31,281	41,229	33,683	36,592	30,938

* Amounts for January 1992 are actual

Supporting Schedules:

Recap Schedules

OPERATING EXPENSES
Corporate Operations and Other Income and Expense
(000)

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-4f

Page 1 of 2

Witness Responsible

Check Whether Data is:

Historic [X] or Projected []

Average [] or Year End [X]

Line No.	Acct No.	Expenses	1988	1989	Percent Increase (Decrease)	1990	Percent Increase (Decrease)	1991	Percent Increase (Decrease)	1992 *	Percent Increase (Decrease)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1		Corporate Operations Expense:									
2	6711	Executive	7,704	9,858	27.96%	8,119	-17.65%	8,844	8.93%	10,477	18.47%
3	6712	Planning	3,241	2,677	-17.40%	2,211	-17.44%	2,648	19.80%	3,349	26.46%
4	6721	Accounting and Finance	26,593	27,105	1.93%	29,577	9.12%	30,627	3.55%	33,647	9.86%
5	6722	External Relations	21,308	24,420	0.00%	24,025	-1.62%	22,926	-4.57%	27,924	21.80%
6	6723	Human Resources	23,135	21,312	0.00%	24,142	13.28%	22,554	-6.58%	30,677	36.02%
7	6724	Information Management	50,007	59,216	18.41%	61,942	4.60%	73,671	18.94%	63,635	-13.62%
8	6725	Legal	7,716	7,774	0.75%	9,162	17.86%	11,222	22.49%	10,056	-10.39%
9	6726	Procurement	15,704	14,201	-9.57%	13,537	-4.68%	13,275	-1.93%	9,023	-32.03%
10	6727	Research and Development	6,318	8,700	37.71%	9,325	7.18%	10,055	7.83%	10,882	8.22%
11	6728	Other General and Admin	98,060	114,453	16.72%	101,649	-11.19%	115,435	13.56%	128,166	11.03%
12		Total Corporate Operations	259,786	289,717	11.52%	283,687	-2.08%	311,257	9.72%	327,836	5.33%
13		Other Income and Expense									
14	7110	Income from Custom Work	0	0	0.00%	0	0.00%	(0)	0.00%	0	0.00%
15	7130	Return from nonreg use of Reg Facilities	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
16	7150	G/L Disp of Land and Art	488	942	92.85%	239	-74.58%	67	-71.98%	0	-100.00%
17	7160	Other Gains and Losses	(586)	(286)	-51.23%	566	-297.89%	(954)	-268.49%	168	-117.62%
18		Total Other Inc and Exp	(98)	656	-768.07%	805	22.83%	(887)	-210.13%	168	-118.94%

Supporting Schedules:

Recap Schedules:

OPERATING EXPENSES
Corporate Operations and Other Income and Expense
(000)

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Schedule C-4f

Page 2 of 2

Witness Responsible

Check Whether Data is:

Historic [X] or Projected []

Average [] or Year End [X]

Line No.	Acct No.	Expenses	TEST YEAR													
			DEC 1990	JAN 1991	FEB 1991	MARCH 1991	APRIL 1991	MAY 1991	JUNE 1991	JULY 1991	AUG 1991	SEPT 1991	OCT 1991	NOV 1991	DEC 1991	JAN 1992 *
1		Corporate Operations Expense:														
2	6711	Executive	1,126	724	697	820	775	610	848	833	668	592	644	627	1,006	876
3	6712	Planning	207	256	162	163	175	213	253	252	213	214	227	246	275	183
4	6721	Accounting and Finance	3,156	2,750	2,257	2,310	2,467	2,535	2,551	2,207	4,137	2,323	2,357	2,463	2,269	3,003
5	6722	External Relations	2,148	2,136	1,714	2,126	1,935	1,960	2,035	1,754	1,875	1,860	1,873	1,712	1,947	1,840
6	6723	Human Resources	2,052	2,466	1,598	1,808	1,800	1,888	1,759	1,948	1,912	1,846	2,012	1,674	1,843	2,376
7	6724	Information Management	5,562	5,831	5,449	6,462	6,616	6,156	5,490	5,402	5,035	6,875	5,052	5,588	9,713	3,718
8	6725	Legal	1,245	568	606	710	673	826	854	429	1,161	1,071	1,355	1,110	1,832	607
9	6726	Procurement	1,092	1,124	1,097	1,123	1,221	1,189	1,059	1,141	1,027	1,081	1,102	1,026	1,084	737
10	6727	Research and Develop	888	845	840	814	835	822	861	800	795	931	831	874	807	1,005
11	6728	Other Gen and Admin	9,179	11,129	8,618	5,481	7,971	6,554	8,402	8,157	7,579	23,726	7,936	8,154	11,728	11,803
12		Total Corporate Operations	26,654	27,829	23,037	21,816	24,467	22,756	24,111	22,923	24,401	40,519	23,391	23,476	32,505	26,149
13		Other Income and Expense														
14	7110	Income from Custom Work	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0
15	7130	Return from nonreg use of Reg Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	7150	G/L Disp of Land and Art	158	2	0	3	(112)	0	83	0	0	23	(15)	71	12	0
17	7160	Other Gains and Losses	687	(476)	(15)	(315)	(12)	(42)	(32)	(14)	(14)	7	(14)	(14)	(10)	(14)
18		Total Other Inc and Exp	846	(474)	(15)	(313)	(124)	(42)	51	(14)	(14)	30	(29)	57	2	(14)

* Amounts for January are actual

Supporting Schedules:

Recap Schedules:

Explanation of Changes in Expense Accounts

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-4g
 Page 1 of 1
 Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Account Number	Description	Increase in Amount From 1990 to 1991		Explanation*
			Dollars	Percent	
	(1)	(2)	(3)		(4)
1.	6110	Network Support	787,421	16.39%	Increased transportation costs
2.	6212	Digital Electronic	7,554,287	15.95%	Right to use fees
3.	6220	Operator Systems	1,113,137	88.03%	Right to use fees
4.	6310	Information Origination/Termination	16,840,276	18.64%	Material and labor associated with installation of network terminating wire
5.	6510	Other Property, Plant & Equipment	4,964,755	803.38%	Inventory adjustment to recognize obsolete computer parts
6.	6531	Power	2,830,971	33.32%	Increase in power charged to network operating expense
7.	6612	Sales	8,419,135	15.23%	Inclusion of BCI expenses in this account in 1991
8.	6613	Product Advertising	2,042,642	13.42%	Increase in TV placement costs
9.	6712	Planning	437,600	19.80%	Inclusion of Property Management in this account in 1991
10.	6724	Information Management	11,729,324	18.94%	Right to use fees, Centralized Data Processing and Affiliate billing
11.	6725	Legal	2,060,242	22.49%	Increased legal activity during 1991
12.	6728	Other General and Administrative	13,786,257	13.56%	1991 Voluntary Enhanced Early Retirement

* Explain all changes which exceed the annual access line growth rate (defined in Schedule C-4b) plus 10%

**Operation and Maintenance Expense Check Calculation
Part One**

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991
 Check Whether Data Is:
 Historic [X] or Projected []-

Schedule C-4h
 Page 1 of 1
 Witness Responsible

Line No.	Year	Average [] or Year End [X]					
		A Access Lines*	B Increase in Access Lines	C CPI-U	D Increase in CPI	E Compnd Growth (B x D)	F Compound Inflation and Customer Growth
1.	1988	4,204,051	xxxx	118.3	xxxx	xxxx	xxxx
2.	1989	4,424,881	1.0525	124.0	1.0482	1.1032	xxxx
3.	1990	4,588,666	1.0370	130.7	1.0540	1.0930	xxxx
4.	1991	4,740,029	1.0330	136.2	1.0421	1.0765	1.2981

**Operation and Maintenance Expense Check Calculation
Part Two**

Line No.	O & M Expense Excluding Depr & Taxes	A B C D E F					
		Total Company Expense 1988	Compounded Inflation & Customer Growth	Benchmark (A x B)	Total Company Expense 1991	Difference From Benchmark (D - C)	Differences
5.	Plant Specific	585,875,122	1.2981	760,524,496	581,194,257	(179,330,239)	
6.	Plant Non-specific	275,409,778	1.2981	357,509,433	292,895,220	(64,614,213)	
7.	Cust Operations	335,454,884	1.2981	435,453,985	408,185,714	(27,268,271)	
8.	Corp Operations	259,785,782	1.2981	337,227,924	311,257,474	(25,970,450)	
9.	Income & Expense	(98,146)	1.2981	(127,403)	(885,993)	(758,590)	
10.	TOTAL O & M	1,456,427,420	1.2981	1,890,588,435	1,592,646,672	(297,941,763)	#

* Access lines are year end.

If 1987 had been used this would have been (\$ 181,278,030)

Analysis of Attrition
Rate Base and NOI
(\$000)

Schedule C-5
Page 1 of 2
Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No. (1)	Description (2)	TY-5 (3)	TY-4 (4)	% Change (5)	TY-3 (6)	% Change (7)	TY-2 (8)	% Change (9)	TY-1 (10)	% Change (11)	TY (12)	% Change (13)
1	Intrastate Rate Base	N/A	N/A	N/A	3,967,658	N/A	4,027,805	1.52%	4,091,207	1.57%	4,115,390	0.59%
2	(Unadjusted)											
3												
4	Adjustments to Rate Base											
5	(Describe):											
6	Excess Plug-In Units	N/A	N/A	N/A	(9,490)	N/A	(14,365)	-51.37%	(13,036)	9.25%	(13,224)	-1.44%
7	WRCO Tax Credits	N/A	N/A	N/A	32,554	N/A	31,971	-1.79%	34,064	6.55%	33,366	-2.05%
8	BellSouth Services Investment	N/A	N/A	N/A	14,199	N/A	26,943	89.75%	29,399	9.12%	28,402	-3.39%
9	ENFIA	N/A	N/A	N/A	(3,674)	N/A	(2,894)	21.23%	(2,129)	26.43%	(1,497)	29.69%
10	Other	N/A	N/A	N/A	2,115	N/A	1,510	-28.61%	5,079	236.36%	5,249	3.35%
11												
12												
13												
14												
15												
16												
17	Adjusted Rate Base	N/A	N/A	N/A	4,003,362	N/A	4,070,970	1.69%	4,144,584	1.81%	4,167,686	0.56%
18												
19												
20												
21												
22	Notes to Pages 1 and 2:											
23												
24	Note A:	The Commission reduced rates for 1989 and 1990 based on 13.2% ROE. The Commission then set aside overearnings of \$17.1 million for 1989 and \$147.7 million for 1990.										
25		Additional depreciation expense and rate reductions have been approved as offsets to the set aside amounts. The NOI and rate base amounts shown above reflect										
26		accruals for the overearnings net of offsets.										
27												
28	Note B:	Adjusted achieved rate base reconciles to the Surveillance Reports for each year. Adjusted NOI on page 2 includes adjustments appropriate for use as an achieved										
29		basis and to normalize growth between years for rate changes.										
30												
31												
32												
33												

Supporting Schedules:

Recap Schedules:

Analysis of Attrition
Rate Base and NOI
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-5
Page 2 of 2
Witness Responsible

Check Whether Data Is:
Historic (X) or Projected { }
Average (X) or Year End { }

Line (1)	(2)	(3)	(4)	(5)	1988 (6)	(7)	1989 (8)	(9)	1990 (10)	(11)	1991 (12)	(13)
1	3) Intrastate NOI (Unadjusted)	N/A	N/A	N/A	366,030	N/A	395,758	8.12%	395,564	-0.05%	378,450	-4.33%
2												
3	Adjustments to NOI (After tax):											
4	a) Refunds	N/A	N/A	N/A	0	N/A	0	0.00%	0	0.00%	0	0.00%
5	b) Net Rate Changes	N/A	N/A	N/A	(35)	N/A	(2,802)	-7970.84%	(5,370)	-91.65%	(3,539)	34.11%
6	c) Depreciation Changes (Note A)				0	N/A	0	0.00%	0	0.00%	0	0.00%
7	d) Tax Rate Changes	N/A	N/A	N/A	0	N/A	0	0.00%	0	0.00%	0	0.00%
8	e) Accounting changes	N/A	N/A	N/A	0	N/A	0	0.00%	0	0.00%	0	0.00%
9	f) Other	N/A	N/A	N/A								
10	Out of Period Adjustments				14,205		(6,682)	-147.04%	(3,128)	53.19%	(149)	95.24%
11	Separations Adjustment				0		164	0.00%	0	-100.00%	0	0.00%
12	Bond Refinancing Expenses				0		(4,053)	0.00%	0	100.00%	0	0.00%
13	Other Non-reg changes				360		676	87.78%	1,815	168.49%	(821)	-145.23%
14	Yellow Page Profits				(7,222)		(4,629)	35.90%	(194)	95.81%	0	100.00%
15	Gains on Sales of Property				394		(28)	-107.11%	(42)	-50.00%	(72)	-71.43%
16	Income - Temp Cash Investments				14		435	3007.14%	5	-98.85%	1	-80.00%
17	Interest Reconciliation (Note C)				(1,347)		(3,389)	-151.60%	(3,295)	2.77%	(3,028)	8.10%
18	Interest Imputation (Note C)				2,402		2,188	-8.91%	1,869	-14.58%	1,590	-14.93%
19	ENFIA				618		531	-14.08%	406	-23.54%	256	-36.95%
20	Lobbying Expense (Note B)				315		508	61.27%	523	2.95%	325	-37.86%
21	Corporate Advertising Expense				96		19	-80.21%	19	0.00%	18	-5.26%
22	Abandoned Projects				(800)		(1,058)	-32.25%	(321)	69.66%	(421)	-33.15%
23	Casualty Expense				(34)		(37)	-8.82%	(15)	59.46%	38	353.33%
24	BellSouth Services				1,570		4,923	213.57%	3,297	-33.03%	3,138	-4.82%
25	Telephone Franchise Requirement				0		2	0.00%	0	-100.00%		0.00%
26	Other Regulatory Adjustments (Note B)				1,111		1,170	5.31%	1,254	7.18%	1,140	-9.09%
27												
28	g) Adjustment for 1988 to reflect full annual											
29	effect of rate reductions per Order No. 20162				(36,916)		N/A	100.00%	N/A	0.00%	N/A	0.00%
30	h) Add back VEER costs										8,377	0.00%
31	i) Add back bond restructuring costs										945	0.00%
32												
33												
34	4) Adjusted NOI	N/A	N/A	N/A	340,761	N/A	383,696	12.60%	392,387	2.27%	386,248	-1.56%
35												
36	5) Rate of Return (L4/L2)	N/A	N/A	N/A	8.51%	N/A	9.43%	0.92%	9.47%	0.04%	9.27%	-0.20%
37												
38												
39												
40	Supporting Schedules:											

Recap Schedules:

Statement of Cash Flows
 12 MONTHS ENDING DECEMBER 31, 1991
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL
 Docket No. 920260-TL
 Test Year 1991

Schedule C-6
 Page 1 of 2
 Witness Responsible

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	SOUTHERN BELL TOTAL (000) 1991 Amount	1991 Total Amount
<hr style="border-top: 1px dashed black;"/>		
1	Cash Flows from Operating Activities:	
2		847,780
3	Net Income	
4	Adjustments to Reconcile Net Income to Net Cash	
5	Provided by Operating Activities:	
6	1,637,261	
7	93,887	
8	(125,150)	
9	(63,200)	
10	(7,602)	
11	(88,894)	
12	31,294	
13	48,491	
14	50,309	
15	45,977	
16	(75,094)	
17		1,547,279
18		2,395,059
19	Net Cash Provided by (Used in) Operating Activities	
20	Cash Flows from Investing Activities:	
21		(1,618,630)
22	27,474	
23	312	
24	(288)	
25	18,136	
26	0	
27		(1,572,996)
28		-----
29		
30		
31	SUBTOTAL	822,063

Supporting Schedules:

Recap Schedules:

Statement of Cash Flows
 12 MONTHS ENDING DECEMBER 31, 1991
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL
 Docket No. 920260-TL
 Test Year 1991

Schedule C-6
 Page 2 of 2
 Witness Responsible

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	1991 Amount	1991 Total Amount
<hr style="border-top: 1px dashed black;"/>		<hr style="border-top: 1px dashed black;"/>
1 Total from Preceding Page		822,063
<hr style="border-top: 1px dashed black;"/>		
2 Cash Flows from Financing Activities:		
3 Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less	23,500	
4 Advances from Affiliates		
5 Repayments of Advances from Affiliates		
6 Proceeds from Long-Term Debt		
7 Repayments of Long-Term Debt	(111)	
8 Payment of Capital Lease Obligations	(6,143)	
9 Proceeds from Issuing Common Stock/Equity Investment from Parent	28	
10 Repurchase of Treasury Shares		
11 Dividends Paid	(844,125)	
12 Other Financing Activities		
13 Net Cash Provided by Financing Activities		(826,851)
14 Effect of Exchange Rate Changes on Cash		
15 Net Increase/(Decrease) in Cash and Cash Equivalents		(4,788)
16 Cash and Cash Equivalents at Beginning of Period		55,564
17 Cash and Cash Equivalents at End of Period		50,776

 Supporting Schedules:

Statement of Cash Flows
 .12 MONTHS ENDING DECEMBER 31, 1991
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-TL
 Test Year 1991

Schedule C-6
 Page 1 of 2
 Witness Responsible

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	SOUTHERN BELL - FLORIDA 1991 Amount	1991 Total Amount
1	Cash Flows from Operating Activities:	
2		359,031
3	Net Income	
4	Adjustments to Reconcile Net Income to Net Cash	
5	Provided by Operating Activities:	
6	729,788	
7	44,405	
8	(68,237)	
9	(29,324)	
10	(2,413)	
11	(3,339)	
12	7,356	
13	32,172	
14	(14,465)	
15	(32,379)	
16	(10,593)	
17		652,971
18		1,012,002
19	Total Adjustments	
20	Net Cash Provided by (Used in) Operating Activities	
21	Cash Flows from Investing Activities:	
22	(652,608)	
23	9,965	
24	312	
25	(216)	
26	0	
27	0	
28		(642,547)
29	Net Cash Used in Investing Activities	
30		
31		369,455

Supporting Schedules:

Recap Schedules:

Statement of Cash Flows
12 MONTHS ENDING DECEMBER 31, 1991
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company SOUTHERN BELL - FLORIDA
Docket No. 920260-TL
Test Year 1991

Schedule C-6
Page 2 of 2
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	1991 Amount	1991 Total Amount
1	Total from Preceding Page	369,455
<hr style="border-top: 1px dashed black;"/>		
2	Cash Flows from Financing Activities:	
3	Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less	
4	Advances from Affiliates	
5	Repayments of Advances from Affiliates	
6	Proceeds from Long-Term Debt	
7	Repayments of Long-Term Debt	
8	Payment of Capital Lease Obligations	
9	Proceeds from Issuing Common Stock/Equity Investment from Parent	
10	Repurchase of Treasury Shares	
11	Dividends Paid	
12	Other Financing Activities	(369,455)
13	Net Cash Provided by Financing Activities	(369,455)
14	Effect of Exchange Rate Changes on Cash	0
15	Net Increase/(Decrease) in Cash and Cash Equivalents	0
16	Cash and Cash Equivalents at Beginning of Period	0
17	Cash and Cash Equivalents at End of Period	0

Note: Adjustment for Accrued Recoursed Sales (485,700) is shown as an adjustment to Other Financing Activities for purposes of this Statement.

Supporting Schedules:

**Charitable and Civic Contributions
Social Service Club Dues and Expenses**

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-7
Page 1 of 1
Witness Responsible

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Organizatio	Account	In State		Out of State	
			Total	Intrastate	Total	Intrastate
	(1)	(2)	(3)	(4)	(5)	(6)
	Contributions of \$500 or more					

**NOT APPLICABLE PER WAIVER REQUEST DATED APRIL 7, 1992
 AS SOUTHERN BELL EXCLUDES THESE EXPENSES FROM REGULATORY
 TREATMENT.**

Contributions by groups where individually,
 the contributions were less than \$500.
 (Show number of items grouped)

State the company's proposed ratemaking treatment for amounts shown on this schedule.

Supporting Schedules:

Recap Schedules:

LOBBYING AND OTHER POLITICAL EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-8
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	Organizations	Description of Expense	Account	Florida Total	Florida Intrastate	Florida Intrastate Included in Rate-making
	(1)	(2)	(3)	(4)	(5)	
1	Florida Operations	Grassroots Lobbying	7370	275,322	N/A	0
2						
3	Headquarters Operations	Grassroots Lobbying	7370	2,336	N/A	0
4	Florida Operations	Other Lobbying	7370	102,232	N/A	0
5	Florida Operations	Other Lobbying & Liaison	6121,6122,6123			
6		Activities	6124,6722,6728	764,130	520,569	0
7						
8	Allocation of BellSouth Federal Relations expenses based					
9	on percent of Florida Public Affairs Office expenses			6722	943,000	666,000
10	deemed to be lobbying (80.27%)					0
11						
12	Allocation of BellSouth Federal Regulatory expenses based					
13	on percent of Florida State Regulatory Office expenses			6722	211,000	149,000
14	deemed to be lobbying (37.41%)					0
15						
16	Amounts included on the revised Surveillance Report -			6722	13,939	9,496
17						
18						
19						
20	Total Lobbying Expense			2,311,959	1,345,065	0
21						
22						
23						
24	State the company's proposed ratemaking treatment for amounts shown on this schedule.					
25						
26	Amounts in Account 7370 excluded from ratemaking (booked below the line)			379,890	N/A	0
27	Amounts excluded from ratemaking by proforma adjustment on Surveillance					0
28	Report as filed			1,918,130	1,335,569	
29	Amounts in account 6722 to be excluded from ratemaking on revised					
30	Surveillance Report			13,939	9,496	0
31						
32				2,311,959	1,345,065	0
33						
34						
35						

Supporting Schedules:

Recap Schedules:

Industry Association Dues

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-9

Page 1 of 1

Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

<u>Line No.</u>	<u>Name of Organization</u> (1)	<u>Account</u> (2)	<u>Nature of Organization</u> (3)	<u>Total</u> (4)	<u>Intrastate</u> (5)
1.	Florida Telephone Association	6728.9000	Association of Telecommunications Companies	\$41,551	\$30,210

Advertising Expenses
By Subaccount

Schedule C-10
Page 1 of 1
Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Account/ Subaccount	(Product) Promotional	(Corporate) Institutional	Informational	Community Affairs	Intrastate Total
	(1)	(2)	(3)	(4)	(5)	(6)
18 1.	6613.0000	11,504,895				11,504,895
20 3.	6722.0000	329,017	533,131			862,148
22 5.	6722.0000				61,700 *	61,700
24 7.	Affiliated Billing from BSS/BellCORE; included in overhead charges for various services		46,000			46,000
		11,833,912	579,131	0	61,700	12,474,744

* This amount includes both Community Affairs and Informational Advertising; breakdown not available.

State the company's proposed ratemaking treatment for accounts shown on this schedule:

The Institutional (Corporate) Advertising total in Column 3 has been excluded from ratemaking via proforma adjustments. All other amounts are included in ratemaking expenses.

Supporting Schedules:

Recap Schedules:

Bare (before loading) Gross Payroll Dollars by Function

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-TL
 Test Year 1991

Schedule C-11a
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic [X] or Projected []
 Average [X] or Year End []

Line No.	Month	Construction	Cost of Removal	Clearing Accounts (A)	Plant Specific	Plant Nonspecific	Customer Operations	Executive	General Accounting	Revenue Accounting	Other (B) Corp Operations	Total (C)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Total 1990	79,288,683	3,757,050	0	233,612,591	159,198,228	206,261,879	2,775,555	8,654,210	12,516,275	28,818,602	734,883,073
2												
3	1991:											
4	January	4,953,353	254,383	0	19,262,727	11,081,122	18,019,653	126,353	685,757	1,111,802	4,950,737	60,445,888
5	February	8,210,882	378,350	0	17,449,459	14,360,377	16,037,426	190,658	652,857	925,485	(527,961)	57,677,532
6	% Change	65.76%	48.73%	N/A	-9.41%	29.59%	-11.00%	50.89%	-4.80%	-16.76%	-110.66%	-4.58%
7	March	6,469,646	367,177	0	18,036,686	13,221,900	16,273,604	304,266	702,760	1,081,738	2,197,428	58,655,204
8	% Change	-21.21%	-2.95%	N/A	3.37%	-7.93%	1.47%	59.59%	7.64%	16.88%	516.21%	1.70%
9	April	6,302,467	361,838	0	18,590,153	13,764,033	17,479,487	268,271	687,998	1,101,340	2,411,131	60,966,718
10	% Change	-2.58%	-1.45%	N/A	3.07%	4.10%	7.41%	-11.83%	-2.10%	1.81%	9.73%	3.94%
11	May	6,372,235	382,001	0	19,194,730	13,387,494	17,743,565	168,662	750,822	1,140,302	2,250,368	61,390,178
12	% Change	1.11%	5.57%	N/A	3.25%	-2.74%	1.51%	-37.13%	9.13%	3.54%	-6.67%	0.69%
13	June	5,890,112	341,006	0	18,339,619	13,173,656	16,155,191	79,596	637,723	1,028,225	2,088,102	57,733,231
14	% Change	-7.57%	-10.73%	N/A	-4.45%	-1.60%	-8.95%	-52.81%	-15.06%	-9.83%	-7.21%	-5.96%
15	July	5,494,919	319,654	0	19,168,226	12,517,926	14,912,558	257,119	679,637	1,084,460	1,954,535	56,389,035
16	% Change	-6.71%	-6.26%	N/A	4.52%	-4.98%	-7.69%	223.03%	6.57%	5.47%	-6.40%	-2.33%
17	August	5,920,840	409,545	0	19,857,344	13,411,813	15,137,357	226,280	718,830	1,121,004	2,097,595	58,900,607
18	% Change	7.75%	28.12%	N/A	3.60%	7.14%	1.51%	-11.99%	5.77%	3.37%	7.32%	4.45%
19	September	5,853,032	440,256	0	19,678,666	13,228,735	14,597,989	211,178	718,424	1,095,583	2,059,027	57,882,890
20	% Change	-1.15%	7.50%	N/A	-0.90%	-1.37%	-3.56%	-6.67%	-0.06%	-2.27%	-1.84%	-1.73%
21	October	6,239,922	467,366	0	21,664,909	15,297,316	15,859,001	147,513	722,255	1,216,839	4,231,927	65,847,049
22	% Change	6.61%	6.16%	N/A	10.09%	15.64%	8.64%	-30.15%	0.53%	11.07%	105.53%	13.76%
23	November	5,199,406	429,141	0	16,901,165	11,888,188	14,295,010	215,390	678,880	1,085,822	(319,007)	50,373,995
24	% Change	-16.68%	-8.18%	N/A	-21.99%	-22.29%	-9.86%	46.01%	-6.01%	-10.77%	-107.54%	-23.50%
25	December	4,525,383	423,819	0	15,612,904	10,843,321	14,068,483	245,608	682,497	1,089,581	1,845,382	49,336,976
26	% Change	-12.96%	-1.24%	N/A	-7.62%	-8.79%	-1.58%	14.03%	0.53%	0.35%	678.48%	-2.06%
27												
28	Subtotal - 1991	71,432,198	4,574,536	0	223,756,588	156,175,882	190,579,324	2,440,894	8,318,440	13,082,179	25,239,263	695,599,304
29	% Change from 1990	-9.91%	21.76%	N/A	-4.22%	-1.90%	-7.60%	-12.06%	-3.88%	4.52%	-12.42%	-5.35%
30												
31	Total											

Notes:

- (A) Clearing accounts are shown as zero because the activity in these accounts has been cleared to final accounts and is included as salary expense in the other columns on this schedule.
- (B) Under Part 32 rules there is no allocation of general and administrative salaries to construction.
- (C) The total excludes \$ 401,928 for 1990 and \$ 229,929 for 1991 which are recorded in below the line accounts or in other asset accounts.

Breakdown of Personnel by Department

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-11b

Page 1 of 1

Witness Responsible:

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

As of <u>DECEMBER 31, 1991</u>		Company Personnel					Contract Personnel *			
Line No.	Department	Total Personnel		Salaried		Hourly		Supervisory (8)	Engineer or Foreman (9)	Craft (10)
		Company (2)	Contract * (3)	Supervisory (4)	Other (5)	Regular (6)	Temporary (7)			
1.	COMPROLLERS	677	0	41	95	531	10			
2.	CUSTOMER SERVICES	3,300	0	340	377	2,923	0			
3.	EXECUTIVE	163	0	19	73	71	0			
4.	LEGAL	16	0	0	16	0	0			
5.	MARKETING	454	0	63	7	384	0			
6.	NETWORK	10,078	0	2,044	27	7,982	25			
7.	OPERATOR SERVICES	1,782	0	115	0	1,667	0			
8.	PERSONNEL	98	0	1	58	39	0			
9.	PROPERTY, PROCUREMENT & SERVICES MANAGEMENT	<u>275</u>	<u>0</u>	<u>4</u>	<u>85</u>	<u>183</u>	<u>3</u>			
10.	TOTAL	16,843	0	2,627	398	13,780	38			

* Not Available.
 Southern Bell contracts on an individual job basis, not an employee basis. All such contracts are open to review upon request.

Employee Compensation

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Schedule C-11c

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Witness Responsible:

Check Whether Data Is:

Historic [X] or Projected []

Average [] or Year End [X]

Line No.		<u>1988</u> (1)	<u>1989</u> (2)	<u>1990</u> (3)	<u>1991</u> (4)
1.	<u>Company</u>				
2.	<u>Salaried Company Personnel</u>				
3.	Regular Pay *	230,047,547	238,219,808	237,902,298	242,867,642
4.	Overtime Pay	5,880,513	3,812,807	3,788,014	3,508,131
5.	Other Pay (a)	16,449,376	21,928,164	30,370,354	14,421,281
6.	Total Salaried Pay	<u>252,377,436</u>	<u>263,960,779</u>	<u>272,060,666</u>	<u>260,797,054</u>
7.	<u>Hourly Company Personnel</u>				
8.	Regular Pay *	532,361,846	540,731,653	576,609,853	593,837,759
9.	Overtime Pay	44,867,440	43,392,422	45,992,567	25,828,826
10.	Other Pay (a)	14,908,029	18,998,872	17,421,156	17,564,979
11.	Total Hourly Pay	<u>592,137,315</u>	<u>603,122,947</u>	<u>640,023,576</u>	<u>637,231,564</u>
12.	Total Company Labor	<u>844,514,751</u>	<u>867,083,726</u>	<u>912,084,242</u>	<u>898,028,618</u>
13.	<u>Contract</u>				
14.	<u>Outside Plant Construction</u>				
15.	Hourly Rate Bid Projects				
16.	Supervisory Compensation				
17.	Total Hourly Rate Bid Projects				
18.	Labor Provided by Other Telephone				
19.	Company Employees				
20.	Supervisory Compensation				
21.	Total Other Telephone Compensation				
22.	Total Contract Labor				

Not Available. Southern Bell contracts on an individual job basis, not an employee basis. All such contracts are open to review upon request.

(a) Includes special payments, retroactive wage adjustments, business marketing incentive payments, management team incentive awards, nonmanagement team incentive awards, non-qualified deferred income plan, commissions - special payments, allowance & special differential, merit awards, military leave - non benefit, termination - special payments, BellSouth Career Continuation Program (BCCP) payments-non-working, income protection programs and other special payments.

* Social security, pension benefits, workers' compensation, health insurance benefits, sick pay and any other company provided benefits are included in regular pay.

Supporting Schedules: None

Recap Schedules: None

Loaded Hourly Labor Rates

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
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 Test Year 1991

Schedule C-11d
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 Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Year	Work Classification	Loaded Hourly Labor Rates*		Contractor Hourly Labor Rate Per Master Contract
			Company	Contractor	
	(1)	(2)	(3)	(4)	(5)
1.	1991	Local Assignment, Installation Control			
2.		Dispatch and Maintenance Operations	36.75		
3.	1991	Customer Premise Equipment			
4.		Installation and Maintenance	41.20		
5.	1991	Outside Plant Construction and Repair	40.55		
6.	1991	Network - Installation, Maintenance,			Information not available as requested. Contract rates vary by area and are available for review upon request.
7.		Assignment and Testing	42.54		
8.	1991	Equipment Installation	44.92		
9.	1991	Installation and Maintenance Network			
10.		Distribution/Bell Public Communications	40.83		
11.	1991	Building Maintenance	143.19		
12.	1991	Building Services	198.07		
13.	1991	Vehicle and Other Work Equipment	36.90		

* Both Company and Contractor labor rates shall include vehicle and other work equipment loadings associated with the work classification

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Schedule C-11e

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Witness Responsible:

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Year	Description of Unit Cost	Unit	Contractor Rate		Company Cost if Done by Company*
				Name of Contractor	Cost per Unit	
	(1)	(2)	(3)	(4)	(5)	(6)
1.	1991	Air Dryer Maint.		Byers	\$218.50	\$624.00
2.	1991	Cable Locate		STS	\$15.78	\$39.00
3.	1991	Cable Locate		Central Locating	\$18.66	\$39.00

* State Average

Uncollectibles
Test Year and Two Prior Years

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-12
 Page 1 of 1
 Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Year	Beginning Balance	Reserve Accrual	Bad Debts Written Off	Adjustments	Bad Debts Ending Balance
	(1)	(2)	(3)	(4)	(5)	(6)
1.	1989	21,673,048	29,245,902	25,039,125	2,070,350	27,950,175
2.	1990	27,950,175	30,637,123	39,882,556	3,474,194	22,178,936
3.	1991	22,178,936	37,227,644	32,449,141	2,677,330	24,280,109

4. Target Reserve Level: 70% of Southern Bell's portion of both final accounts and accounts referred to collection agencies.
5. Basis for Determination: Historical Trends.
6. Describe the internal control procedures used to ensure that lost revenue associated with misbilling that was not corrected within one year per
7. Rule 25-4.110(5) is borne by the stockholders and show such amounts:
8. Lost revenues are charged to unbillable/uncollectible accounts or to departmental expense accounts. Any significant write-offs would be identified in
9. the monthly results review process and analyzed for amounts subject to this rule. In completing these MFR's, the personnel responsible for billing were
10. contacted, and a review of the monthly expense explanations was conducted. This analysis did not identify any revenues applicable to Rule 25-4.110(5).
11. Provide the results of any study done in the last five years where the accrual rate was changed, with the reason for, date and effect of the change:
12. Based on historical trends, the accruals were gradually decreased from 105% to 75% beginning in April 1990 and ending December 1990
13. at 75% of Southern Bell's portion of both final accounts and accounts referred to collection agencies. In February 1991 it was decided to
14. further reduce the overall level of the reserve to approximately 70% of final accounts.

Supporting Schedules: None

Recap Schedules: None

Calculation of Revenue Expansion Multiplier

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
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Test Year 1991

Schedule C-13
Page 1 of 1
Witness Responsible

Check Whether Data Is:
Historic **or Projected**
Average **or Year End**

<u>Line</u> <u>No.</u>		<u>Test Year</u>
1.	Local Service Revenue	1,347,885,861
2.	Access Revenue	271,132,507
3.	Toll Revenue	330,156,146
4.	Miscellaneous Revenue	285,794,436
5.	Total Service Revenue	2,234,968,950
6.	Total Uncollectibles	39,941,239
7.	Ratio Uncollectibles	1.78710%
8.	Gross	100.00000%
9.	Uncollectibles	1.78710%
10.	Public Utility Tax	0.16821%
11.	Net	98.04469%
12.	Gross Receipts Tax	1.02946%
13.	Franchise Fees *	0
14.	Net	97.01523%
15.	State Income Tax	5.33584%
16.	Net	91.67939%
17.	Federal Income Tax	31.17099%
18.	Net	60.50840%

* Included in line 12, Gross Receipts Tax

Supporting Schedules:

Recap Schedules:

Reacquired Bonds

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-TL
 Test Year 1991

Schedule C-14
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	(1) Date Reacquired	(2) Reason for Acquisition	(3) Face Value of bond	(4) Net Proceeds	(5) Gain or Loss	(6) Accounting Treatment
----------	------------------------	-------------------------------	---------------------------	---------------------	---------------------	-----------------------------

Southern Bell did not reacquire any bonds during 1991.

Company policy with respect to the treatment of gains or losses from reacquired bonds:

Gains or losses from reacquired bonds would be booked in accordance with the Uniform System of Accounts as specified by Statement of Financial Accounting Standards No. 4 (SFAS 4). SFAS 4 requires that all gains and losses on debt extinguishment, with one exception, be aggregated and, if material, classified as an extraordinary item. The exception applies to sinking fund bonds, which Southern Bell does not have. For book purposes, Southern Bell would follow SFAS 4. Regulatory treatment would depend on the circumstances at the time of the reacquisition.

Supporting Schedules:

Recap Schedules:

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-15
 Page 1 of 7
 Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1987	JUN 1988	Land (1.48% sold)	H and S Builders, Inc.	67,374	67,374	29,819	(37,555)	Surplus	Was in service.
2.			Sugarloaf SOC & CO						No longer	
3.			Mile Marker 20,						required.	
4.			Sugarloaf Key, Fla.							
5.	1986	JUN 1988	Land & Building	Queen of the Most	165,657	81,362	62,122	(19,240)	Surplus	Was in service
6.			W.P.B Coconut SOC	Holy Rosary					No longer	at one time.
7.			4827 S. Coconut Rd.						required.	
8.			Lake Worth, Fla.							
9.	1971	AUG 1988	Land & Building	Robert Marshall	4,671	17,202	29,835	12,633	Surplus	Was in service
10.			Dania Repeater						No longer	at one time.
11.			S.W. 1 Ave.						required.	
12.			Dania, Fla.							
13.	1986	AUG 1988	Land	Aqueela Khuddus	25,966	25,966	25,618	(348)	Not required	Was in service
14.			Silver Oaks SLC						for future	at one time.
15.			N. White City RD						growth. Will	
16.			Ft. Pierce, Fla.						retain easement.	
17.	1976	AUG 1988	Land (26.19% sold)	Jose M Pacheco &	245,384	245,384	53,845	(191,539)	Surplus	Was in service.
18.			Beach Admin. Parking	Zunilda Pacheco					property.	
19.			1030 Michigan Ave.						No longer	
20.			Miami Beach, Fla.						required.	

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Schedule C-15

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Witness Responsible:

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1973	AUG 1988	Land & Building	Washington Storage Co.	1,264,967	659,888	382,757	(277,131)	Surplus	Was in service
2.			Lenox CO & ESS Parking						No longer	at one time.
3.			1538 Lenox Ave.						required.	
4.			Miami Beach, Fla.							
5.	1982	AUG 1988	Land & Building	Ms. Gloria Jeffrey	137,698	84,382	81,971	(2,411)	Surplus	Was in service
6.			Capehard CO						No longer	at one time.
7.			12875 SW 280 St.						required.	
8.			Homestead, Fla.							
9.	1981	DEC 1988	Land & Building	Kenneth M Philipson	240,300	145,876	122,313	(23,563)	Surplus	Was in service
10.			Islamorada SOC						No longer	at one time.
11.			Mile Marker 82						required.	
12.			Matecumbe Key, Fla.							
13.	1971	DEC 1988	Land, Bldg. & Tower	Patricia S. Hayes	371,647	520,714	537,570	16,856	Surplus	Was in service
14.			7th Street SOC						No longer	at one time.
15.			520 NW 7 Street						required.	
16.			Ft. Lauderdale, Fla.							
17.	1972	DEC 1988	Land	Gustin L. Buonaiuto	23,413	23,413	256,124	232,711	Surplus	Was in service
18.			Hobe Sound CO						Property	at one time.
19.			NW of 11500 SE Dixie Hwy.						no longer	
20.			Hobe Sound, Fla.						required.	

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-15
 Page 3 of 7
 Witness Responsible:

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1984	SEP 1989	Land (6.84% ROW)	Orlando/Orange County	1,457	1,457	1,900	443	Partial ROW Taking. Requested by the county.	Was in service.
2.			Right of Way Taking	Expressway Authority						
3.			Dean Road							
4.			Orlando, Fla.							
5.	1965	OCT 1989	Land & Building	Peter Pierson and	10,960	3,407	2,925	(482)	Surplus No longer required.	Was in service at one time.
6.			Pierson Repeater	Viola Pierson						
7.			Frederick Street							
8.			Pierson, Fla.							
9.	1952	OCT 1989	Land & Building	Richard R. Radtke	10,285	4,415	3,915	(500)	Surplus No longer required.	Was in service at one time.
10.			Crescent City Repeater							
11.			Union Avenue							
12.			Crescent City, Fla.							
13.	1952	OCT 1989	Land & Building	Gulf Distributors	41,120	16,960	15,912	(1,048)	Surplus No longer required.	Was in service at one time.
14.			Kissimmee Repeater							
15.			Pleasant Hill Road							
16.			Kissimmee, Fla.							
17.	1979	NOV 1989	Land (1.0% ROW)	Florida Department	1,326	1,326	550	(776)	Partial ROW Taking. Requested by the DOT.	Was in service.
18.			Right of Way Taking	Of Transportation						
19.			8110 Whitmire Drive							
20.			Pensacola, Fla.							

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-15
 Page 4 of 7
 Witness Responsible:

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1976	DEC 1989	Land & Building	Lembo Family Enterprise	763,483	813,917	832,875	18,958	Surplus	Was in service
2.			Hypoluxo Admin. & Test Ctr.						No longer	at one time.
3.			1224 Hypoluxo Road						required.	
4.			Lantana, Fla.							
5.	1981	DEC 1989	Land & Building	Timothy S. and	575,912	217,307	372,500	155,193	Surplus, no	Was in service
6.			Sanford Highlands SOC	Cathleen L. Fausnight					longer	at one time.
7.			650 State Road 419						required. Will	
8.			Winter Springs, Fla.						retain easement.	
9.	1976	DEC 1989	Land & Building	Griffis Gas, Inc.	443,383	375,612	374,458	(1,154)	Surplus	Was in service
10.			Penman Rd SOC/Garage						No longer	at one time.
11.			98 S. Penman Road						required.	
12.			Jacksonville, Fla.							
13.	1964	APR 1990	Land & Building	Florida Cellular	35,836	39,462	39,850	388	Surplus	Was in service
14.			Davenport Repeater	Telephone Company					No longer	at one time.
15.			Davenport Dairy Road	(Cellular One)					required.	
16.			Davenport, Fla.							
17.	1965	APR 1990	Land & Building	Florida Cellular	31,838	38,083	39,600	1,517	Surplus	Was in service
18.			Fellsmere Tower	Telephone Company					No longer	at one time.
19.			State Road 507	(Cellular One)					required.	
20.			Fellsmere, Fla.							

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-15
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 Witness Responsible:

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1987	APR 1990	Land	Peter Deutsch	71,904	71,904	29,856	(42,048)	Not required for future growth. Will retain easement.	Was in service at one time.
2.			Pine Island Rd SLC							
3.			4350 Pine Island Rd							
4.			Ft. Lauderdale, Fla.							
5.	1947	APR 1990	Land & Building	Mack E. Stephenson	4,800	8,280	12,092	3,812	Surplus No longer required.	Was in service at one time.
6.			Greynolds Highlands							
7.			US1 and Central Blvd.							
8.			Lantana, Fla.							
9.	1964	APR 1990	Land & Building	Church of Jesus	36,460	19,364	16,545	(2,819)	Surplus No longer required.	Was in service at one time.
10.			Deer Park Repeater	Christ of Latter						
11.			State Road 419	Day Saints						
12.			Deer Park, Fla.							
13.	1948	MAY 1990	Land & Building	Robert E. Loos	26,558	25,358	25,329	(29)	Surplus No longer required.	Was in service at one time.
14.			Deland Repeater							
15.			Spring Garden Road							
16.			Deland, Fla.							
17.	1985	JUN 1990	Land (8.15% ROW)	State of Florida	5,622	5,622	8,400	2,778	Partial ROW Taking. Requested by the DOT.	Was in service.
18.			Royale SLC	Department of						
19.			2612 Kerr Street	Transportation						
20.			Ft. Pierce, Fla.							

Gains and Losses

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 Average or Year End

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1963	JUL 1990	Land & Building	Nelson H. and	37,222	17,190	13,995	(3,195)	Surplus	Was in service
2.			Kenansville Repeater	Deborah D. Dickson					No longer	at one time.
3.			N. of Kenansville						required.	
4.			Orlando, Fla.							
5.	1987	SEP 1990	Land	Vicente A. and	28,733	28,733	8,964	(19,769)	Not required	Was in service
6.			Vanderbilt Park SLC	Marilyn L. Rodriguez					for future	at one time.
7.			2750 NW 97 Ave						growth. Will	
8.			Miami, Fla.						retain easement.	
9.	1964	DEC 1990	Land & Building	Nelson and	33,923	37,623	37,775	152	Surplus	Was in service
10.			Cypress Lake Repeater	Deborah Dickson					No longer	at one time.
11.			State Road 523						required.	
12.			Cypress Lake, Fla.							
13.	1945	DEC 1990	Land & Building	Town of Cross City	117,448	15,588	12,929	(2,659)	Surplus	Was in service
14.			Cross City CDO						No longer	at one time.
15.			Barber Avenue						required.	
16.			Cross City, Fla.							
17.	1978	NOV 1991	Land & Building	Nelson and	47,876	9,019	4,800	(4,219)	Surplus	Was in service
18.			Morrison Repeater	Deborah Dickson					No longer	at one time.
19.			East side 121 Morrison						required.	
20.			Sand Lake, Fla.							

Gains and Losses

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 Test Year 1991

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 Witness Responsible:

Check Whether Data Is:
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 Average or Year End

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1974	DEC 1991	Land & Building	Latin Express Service,	357,122	353,696	349,219	(4,477)	Surplus	Was in service
2.			Miami Grande SOC	Inc.					No longer	at one time.
3.			600 N.E. 7 Ave.						required.	
4.			Miami, Fla.							

Note 1: Net book includes the original cost of the land and building plus the building net salvage portion of the sales price.

Property Damage and Reserve

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Schedule C-16

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Witness Responsible

Check Whether Data Is:

Historic [] or Projected []

Average [] or Year End []

<u>Line No.</u>	<u>Date of Loss</u> (1)	<u>Description</u> (2)	<u>Accounts</u> (3)	<u>Amount</u> (4)	<u>Charges to Reserve</u> (5)
1		Southern Bell - Florida has had no expenditures in excess of \$1 million			
2		in the last five years. For rate purposes expenses are adjusted for the			
3		difference between the five year average of casualty expenses and casualty			
4		expenses for the current twelve month ending period.			
5		Desired reserve balance:			
6		Company policy for determining which items are charged to the			
7		insurance reserve.			
8		Southern Bell self insures the deductible layer and does not maintain a			
9		reserve within that layer.			
10					

Supporting Schedules:

Recap Schedules:

PROPERTY INSURANCE

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Tel. & Tel. Co. - Florida
 Docket No.:
 Test Year: 1991

Schedule C-17
 Page 1 of 1
 Witness Responsible:
 Prepared by:

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	Name of Carrier	Type of Policy	Amount of Coverage	Southern Bell's Portion of Premium	Deductible	Test Year Claims
1.	Lloyd's (Primary)	Comprehensive All-risk (BellSouth Coverage)	\$400,000,000 Combined any one occurrence for "all-risk" coverage including flood and quake	\$1,016,313	\$ 2,000,000 - all property, all perils per occurrence, except: \$ 1,000,000 - extra expense \$ 300,000 - household moves \$ 100,000 - transit \$ 100,000 - accounts receivable \$ 100,000 - EDP, reproduction of media	None
2.	Kemper	Boiler and Machinery (BellSouth Coverage)	\$100,000,000	\$ 54,082	\$ 2,000,000	None
3.	Lloyd's (Primary)	Outside plant "All -risk"	\$70,000,000	\$1,599,425	\$10,000,000	None
4.	National Union Fire Ins. Co. of Pittsburgh, PA	Blanket Crime (BellSouth Coverage)	\$20,000,000	\$ 58,820	\$ 1,000,000	None
5.	Insurance Company of North America	Household Moves (BellSouth Coverage)	\$300,000 any one conveyance \$300,000 per employee, per location \$ 25,000 per automobile or mobile home when in operation under its own power \$ 1,000 per employee as respects furs, jewelry and unset precious stones	To be determined at audit based upon number of moves x \$110 per move	None	Not available

Extraordinary Expense and Revenue

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
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Schedule C-18a

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Witness Responsible:

Check Whether Data Is:
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 Average [] or Year End [X]

Line No.	Date (1)	Description (2)	Accounts (3)	(000) Amount (4)
<u>Extraordinary Expenses</u>				
1.	December, 1990	VEER (Voluntary Enhanced Early Retirement)	6728	3,426
2.	Oct-Dec, 1991	VEER (Voluntary Enhanced Early Retirement)	6728	18,806
3.	Aug, Nov, 1991	Bond solicitation (BST reorganization)	6721	2,172
<u>Extraordinary Revenues</u>				
4.	March, 1990	1987 Intrastate Refund True up	5001	(2,400)
5.	Jan 90-Dec 91	(1) Intrastate Refund Accrual (1987-1990)	5001, 5010	(60,461)
6.	May, 1990	Interstate Refund Accrual (1987-1988 True-up)	5082	7,181
7.	Jan-Dec, 1991	(1) Intrastate Refund Accrual (1990-1991)	5001, 5010	(31,802)

(1) Accruals were made monthly to account 5246 throughout the year.

Supporting Schedules: None

Recap Schedules: None

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

Line No.	Description	Date	Source	Reason	Intrastate Revenue Requirement Effect	
(1)	(2)	(3)	(4)	(5)	(6)	
1	(1) Reinstatement of Part 67 Rules for the Other Billing and	4/1/89	FCC	To replace Part 36 Rules on an interim basis, while final	\$	0
2	Collection sub category of Customer Operations Expense			rules are being considered		
3						
4	(2) Change in cost allocation for category 4.23 Central	4/1/89	FCC	Intermediate terminations should not be counted, only		1,400,000
5	Office Equipment			terminations at end of circuit		
6						
7	(3) Revision of account 7370 to include amounts for alleged	11/27/89	FCC	To revise the accounting for alleged violations of U.S.		0
8	violations of U.S. statutes that were previously			statutes		
9	included in account 7620, Extraordinary Income Charges					
10						
11	(4) Leveraged Employee Stock Ownership Plan	1/1/90	Internal	To fund Company matching benefits for the employee savings		3,643,000
12				plans		
13						
14	(5) Change in separations procedure for mixed-use special	1/28/90	FCC	To require direct assignment of costs associated with	NA	This change had minimal financial impact
15	access lines			mixed-use special access lines which carry "de minimus"		
16				amounts of interstate traffic		
17						
18	(6) Change in definition of demarcation point between	8/13/90	FCC	To allow customers to access wiring at locations where	NA	This change had minimal financial impact
19	regulated and non-regulated inside wire			there is no substantial risk of network harm and near where		
20				the wiring enters the customer's premises		
21						
22	(7) Change in accounting classification of Network	1/1/91	FCC	To comply with Part 32 Accounting classification for		(2,176,000)
23	Terminating Wire expense from account 6426 to account			Network Terminating Wire expense		
24	6362					
25						
26	(8) Establishment of additional accounting codes to record	1/1/91	FL PSC	To enable the Florida PSC to monitor Southern Bell's		0
27	fiber circuit equipment and fiber cable based on supporting		Dkt. 890256	investment in its fiber network		
28	interoffice, feeder and distribution functions					
29						
30	(9) Change in treatment of "No Trouble Found" costs and	1/1/91	FCC	To allocate "No Trouble Found" costs between regulated and		(1,736,000)
31	Trouble Determination costs			nonregulated and to charge Trouble Determination costs to		
32				nonregulated when the Company does not perform the repair		
33	(10) Reclassification of Corporate Communications equipment	1/1/91	Internal	To provide consistent classification of these assets as		3,602,000
34	from account 2123 to account 2124			computer equipment		

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Cellular/Pager	Expense savings by increasing	1990	1991	\$ 341,500
2		constraints for corporate			
3		cellular use and converting			
4		leased pagers to a single vendor			
5		significantly reducing cost.			
6		Program continued into 1991.			
7	Corporate Communications	Headcount reductions	1991	1991	222,000
8	Reorganization	Expense savings			
9	Bellsouth Travel Services	Centralized Travel Services in	1987	1987	\$ 2,453,077
10		BellSouth.		1988	3,500,153
11				1989	2,396,002
12				1990	2,843,187
13				1991	3,000,000
14	Enhancement to Integrated	Development of Audit and Payment	1988	1988	13,851
15	Transportation (ITMS)	Module for ITMS		1989	54,037
16				1990	53,982
17				1991	34,566

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Minicomputer Reuse	Capital savings resulting from reuse of equipment freed from discontinued applications.	1990	1990	41,000
2				1991	6,000
3					
4	Alternate Source Purchases	Identifying at least a second source for purchases. Capital savings.	Ongoing	1987	190,500
5				1988	954,700
6				1989	1,491,300
7				1990	1,755,500
8				1991	864,600
9	Data Center Center Consolidation and Automation	Headcount savings due to consolidation and automation. (Expense Savings)	1987	1987	199,000
10				1988	990,000
11				1989	1,094,000
12				1990	492,000
13				1991	3,924,000
14	BellSouth Data Network (BSDN)	DDD Expense savings resulting from use of BellSouth data network with electronic switches providing efficient translation of corporate needs.	1988	1988	1,733,900
15				1989	1,327,100
16				1990	246,200
17				1991	276,000
18					
19		Private Line Expense Savings		1990	1,086,200
20		resulting from BSDN.			
21		Intrastate WATS expense savings		1990	764,900
22		resulting from BSDN.		1991	366,100

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>
1	Southern Bell Employee	A formal and organized approach	Ongoing	1987 \$ 2,006,600
2	Suggestion Plan "Ideas in	for submitting, evaluating,		1988 2,899,900
3	Action"***	implementing and rewarding		1989 3,532,700
4		employee ideas on ways to		1990 2,283,400
5		improve customer service,		1991 2,462,062
6		efficiency and safety on the		1992 484,000
		job, increase/generate revenue		
		and reduce expenses.		

** Program savings are based on estimated savings from suggestions originated by Florida employees. Some suggestions include cost savings on a regional basis since state specific impact could not be quantified.

This program was put on hold effective 12/31/91, pending evaluation in light of the 1991 reorganization. Suggestions received as of 12/31/91 are being processed. It is assumed that this program or one similar in nature will be reestablished 4th quarter, 1992.

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Consolidation	Interexchange Carrier Service	1991	1991	\$ 665,000
2		Center Operation			
3	Regionalization Initiative-Administrative Services	Restructuring effort within Administrative Services	1991	1991	\$ 1,000,000
4	Regionalization Initiative - Fleet Operations	Restructuring effort within Fleet Operations	1991	1991	1,300,000
5	Regionalization Initiative - Property Management	Restructuring effort within Property Management	1991	1991	1,100,000

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>
1	IAESS Repl.	Modernization of C.O. by	1986	1986 \$ 290,960
2	(Switch Modernization)	replacing IA analog with digital		1987 549,950
3		switch.		1988 806,988
4				1991 300,000
5				1992 800,000
6	Automated Operations Centralization (AOC)	Automation of manual functions performed at the Data Center & centralization of functions performed remotely.		1992 \$ 600,000
7	Enhanced Service	Automation of various support		1991 \$ 150,000
8	Activation (ESA)	system activities directed toward customer service.		1992 320,000
9	Integrated Test Sys.*	Manual & flow through testing of		1988 \$ 186,228
10	(ITS)	analog and digital special		1989 361,834
11		service circuits & ISDN Basic		1990 67,524
12		Rate Services		1991 2,500,000
13				1992 2,500,000
14	Outside Plant Improvement	Replacement, reinforcement, rearrangement & repair of facilities with high operating expenses.		1992 \$ 5,700,000

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Operator Takeback	Takeback of Toll and Assistance	01/01/87	1987	\$ 8,060,290
2		Operator Services from AT&T		1988	7,890,200
3				1989	8,616,985
4				1990	8,001,694
5				1991	9,941,639
6				1992	9,742,806
7	Multipurpose positions	Multipurpose positions permit a	Deployed 08/89	1989	\$ 229,000
8	(MP)	reduction in Toll operator work	completing 3Q92	1990	622,600
9		time.		1991	821,952
10				1992	764,862
11	Automated Alternate	Permits customers to	Deployed 01/90, completed	1990	\$ 1,359,600
12	Billing Service (AABS)	automatically complete station	06/90. Implemented ASR 08/91.	1991	6,726,928
13		collect and billed to third		1992	6,592,389
		(B23) calls. Includes Automated			
		Speech Recognition (ASR) that			
		allows non-Touchtone customers			
		to use AABS.			
14	Digital Automatic Call	DACD and the multipurpose	Deployment began 08/90 on a	1991	\$ 241,300
15	distributors (DACD)	operator position permit a	limited basis and will	1992	1,039,383
		reduction in operator work time.	complete 3Q92		

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Consolidation*	Combined Teller Operation	June, 1989	1989	\$ 99,528.00
2				1990	102,016.20
3				1991	107,180.77
4	New Non-management Title*	Implemented Collection Rep title	January, 1988	1988	\$ 203,852.00
5		(lower wage scale) and removed		1989	197,976.00
6		this function.		1990	236,396.00
7				1991	255,832.00
8	Span of Control*	Increased spans for all	March, 1991	1987	\$ 30,275
9		management. Also combined North		1988	1,024,254
10		and South Florida Customer		1989	1,184,184
11		Services Operation.		1991	182,235
12	Veer 1991*	Eliminated management positions	October, 1991	1991	\$ 68,294
13		in Customer Svcs. through Veer			
14		Program.			
15	Consolidation*	Combining of Public Maintenance	June, 1991	1991	\$ 98,348
16		Centers			

NOTE: Southern Bell has provided information on various departmental cost savings programs identified at this time, including their annual savings.

*The cost savings provided for these programs are based on estimated saving

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Audichron Interactive	An automated system that permits	12/88	1989	\$ 1,026,588
2	Repair Ordering (AIRO)	customers to input trouble		1990	2,633,622
3		reports.		1991	2,708,010
4	Automated Alternate	AABS Operator Handoff permits	08/91	1991	\$ 516,900
5	Billing Service Operator	the operator to release the			
6	Handoff	calling party to the automated			
7		system for call completion.			
8	Equipment Engineering	Capital Savings through	Ongoing	1987	\$ 190,000
9		engineering of equipment in		1988	945,700
10		order to better meet the		1989	1,491,300
11		specific needs of a project.		1990	1,127,500
12				1991	395,500
13	Vendor Negotiation	Capital Savings by negotiating	1989	1990	\$ 319,000
14		with vendors to achieve quantity			
15		discounts for equipment.			

**Program savings are based on estimated savings from suggestions originated by Florida employees. Some suggestions include cost savings on a regional basis since state specific impact could not be quantified.

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	MACS*	(See Attachment A)	1989	1989	\$ 164,470
2	JMOS*	(See Attachment A)	1989	1989	\$ 465,570
3				1990	526,304
4				1991	202,572
5				1992	135,048
6	Report Rate/Rehab*	(See Attachment A)	1989	1989	\$ 1,414,450
7				1989	394,728
8	Consolidation*	(See Attachment A)	1990	1987	\$ 28,615
9				1988	168,810
10				1989	101,286

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Pressure Map	(See Attachment A)	1989	1989	\$ 164,470
2	Computer Access**	(See Attachment A)	1987	1987	\$ 6,327,475
3				1988	186,228
4				1989	394,728
5				1990	168,810
6				1991	101,286
7				Code 4 Report*	(See Attachment A)
8				1988	31,038
9	Cable Locate**	(See Attachment A)	Ongoing	1989	\$ 624,986
10				1990	506,430
11				1991	202,572
12	Flow Thru*	(See Attachment A)	1989	1989	\$ 98,682
13	IMC OSS*	(See Attachment A)	1987	1987	\$ 1,634,850
14	FACS**	(See Attachment A)	Ongoing	1986	\$ 4,131,632
15				1987	4,147,675
16				1988	3,786,636
17				1989	493,470
18				1990	371,386
19				1991	202,572

+This data is no longer tracked due to workforce reductions.

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1992 INCLUDES PROJECTED DATA

Schedule C-19
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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	HAL**	(See Attachment A)	1990	1990	\$ 472,668
2				1991	236,334
3	PLRMS Deployment**	(See Attachment A)	Ongoing	1989	\$ 690,774
4				1990	1,147,908
5				1991	1,181,670
6	Work Print Generation**	(See Attachment A)	Ongoing	1989	\$ 98,682
7				1990	33,762
8				1991	168,810
9	DIMS*	(See Attachment A)	1986	1986	\$ 378,248
10				1987	605,500
11	OPS*	(See Attachment A)	1987	1987	\$ 60,550
12	CIMAP-CC*	(See Attachment A)	1986	1986	\$ 1,454,800
13	IDLC*	(See Attachment A)	1989	1989	\$ 230,258
14				1990	67,524
15				1991	101,286

+This data is no longer tracked due to work force reductions.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No.

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1992 INCLUDES PROJECTED DATA

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	NOC Implementation**	(See Attachment A)	1988	1988	\$ 341,418
2	CT DIP**	(See Attachment A)	Ongoing	1988	\$ 465,570
3				1989	296,046
4				1990	101,286
5				1991	101,286
6	Improved OSS**	(See Attachment A)	1990	1990	\$ 202,572
7				1991	101,286
8	Despecialization**	(See Attachment A)	Ongoing	1986	\$ 29,096
9				1987	333,025
10				1988	202,572
11				1989	202,572
12	OPS/INE*	(See Attachment A)	1987	1987	\$ 60,550
13	LCCSM*	(See Attachment A)	1990	1990	\$ 67,524
14				1991	33,762
15	RMAS*	(See Attachment A)	1988	1988	\$ 31,038
16				1990	33,762
17	USMER*	(See Attachment A)	1991	1991	\$ 67,524
18	CUTOVER*	(See Attachment A)	1987	1987	\$ 272,475
19				1988	434,532
20	New Technology*	(See Attachment A)	1988	1988	\$ 166,228

*This data is no longer tracked due to work force reductions.

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	CDS*+	(See Attachment A)	1987	1987	\$ 90,825
2				1990	135,048
3				1991	33,762
4	MCP*	(See Attachment A)	1987	1987	\$ 62,076
5	Mechanization*	(See Attachment A)	1987	1987	\$ 30,275
6	(Auto Assignment)			1988	372,456
7				1989	888,138
8	SOAK/TIRKS*	(See Attachment A)	1987	1987	\$ 60,550
9	CDA*	(See Attachment A)	1990	1990	\$ 30,275
10	TASKMATE*	(See Attachment A)	1990	1990	\$ 67,524
11	Sarts 2PC3*	(See Attachment A)	1986	1986	\$ 320,056
12	TISO*	(See Attachment A)	1987	1987	\$ 181,650
13	Mechanization*	(See Attachment A)	1987	1987	\$ 60,550
14	(SWS Eng.)			1988	155,190
15				1989	164,470
16	Batch Bill*	(See Attachment A)	1987	1987	\$ 30,275

+This data is no longer tracked due to work force reductions.

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	IC/Call Report to MAC*	(See Attachment A)	1990	1990	\$ 67,524
2	Home Dispatch*	(See Attachment A)	1987	1987	\$ 1,271,550
3				1988	1,520,862
4				1989	164,470
5	ACE*	(See Attachment A)	1988	1988	\$ 155,190

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>
1	Pub. Svcs. UBP	Capability to measure local coin calls.	1992	\$ 940,000
2	Regional Negotiation Sys.	Platform for sales, servicing,	1991	\$ 480,000
3	(RNS)	ordering, & billing negotiations.	1992	4,880,000
4	TouchStar Service	Service to allow Res. & Small Bus. customers greater control over their phones.	1992	\$ 50,000
5	Voice Processing Admin.	Efficient administration &	1991	\$ 300,000
6	Sys.	provisioning support for Corporate Voice Message Sys.	1992	530,000
7	Integrated Network	Integration & efficiency of	1991	\$ 2,420,000
8	Planning System	operations systems	1992	2,740,000
9	Inplans	Software for Ntwk. Plng. & Traf. Engr. applications	*(Regional Total)	
10	LEIS#	Regional mechanized system for	1986	\$ 174,576
11		efficiency in OSP Engineering	1987	242,200
12		deployment of new technology.	1991	1,020,000
13			1992	3,340,000
			*(Regional Total)	

*System is shared regionally, individual state savings have not been determined.

#1988-1990 Data not available.

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<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Consolidation	Combined BSC	April 15, 1992	1992	\$ 57,566
2	Consolidation	Closed Teller Operations	April 1, 1992	1992	\$ 160,743
3			June 6, 1992	1992	110,114
4			July 1, 1992	1992	214,878

Florida Public Service Commission
Company Southern Bell
Docket No.
Test Year 1990

DESCRIPTIONS:

MACS-Major Apparatus and Cable System. Mechanized inventory control and material planning system for managing all outside plant materials.

JMOS- Job Management Operations System. Mechanizes and automates the administrative processes evolving from the working of engineering work orders.

Report Rate/Rehabilitation- Continuing rehabilitation of outside plant to reduce work content. Reduces the number of defective facilities and subsequently technician dispatches.

Span of Control-Ratio increases of management to nonmanagement employees.

Consolidation- Consolidation of network centers reduces force especially from a redundant support function.

Pressure MAP- Provides computerized information about status of air pressure maintained on cable facilities in multiple wire centers.

Computer Access- System providing a hand held terminal to access data bases to dispatch and close out work orders without assistance.

Code 4 Report- Identification of cable troubles before they are reported and reaction to reported failures before they become widespread.

Cable Locate- Contracting of cable locating services.

Flow Thru- Various efficiencies gained by the elimination of human intervention on report to dispatch processes.

IMC OSS- Allows single line service orders to be converted to look-alike maintenance tasks and flow through LMOS to a hand held terminal. Eliminates need for certain Service Order Typists.

FACS- Facility Assignment & Control System. Mechanizes and automates the function of outside plant assignment on service orders and mechanizes outside plant facility records.

HAL-Hands-off Assignment Logic. Automatic resolution of RMAs and Notices.

PLRMS Deployment- Plant Location Records Management System. Provides digitized data base of outside plant continuing property records and other information previously created and maintained manually.

Work Print Generation- System for automated generation of work prints and preposting of job orders to PLRMS data base as work prints are created.

DIMS- Distribution Information Management System. Mechanization of report and schedule creation and information processing.

LEIS- Loop Engineering Information System. System providing inventory and monitoring modules reducing need for clerical support.

OPS- Efficiencies from organization changes minimizing maintenance hours.

Switch Modernization- Reduction in maintenance and improved utilization from removal of Cross Bar and Step-by-Step offices as well as Analog Stored Program Control (SPC) to Digital SPC replacement.

CIMAP-CC- Mechanized pricing and loading system for Switching Control Center personnel.

NOC Implementation- Consolidation of Network Operations Centers creating efficiencies by eliminating redundancy.

CT-DIP- Connect Through-Dedicated Inside Plant. Program to gain better utilization of CTd outside plant facilities with DIP. Provides better utilization of wired facilities.

Improved OSS- Deployment of various generic software upgrades to Operations Support Systems to improve surveillance of certain switch types and decrease manual work requirements.

IDLC- Work content reductions and reductions in capital and expense associated with the deployment of Integrated Digital Loop Carrier and fiber cable.

Despecialization- Process of transforming traditional special service circuits to POTS to reduce provisioning and maintenance.

OPS/INE- Program to reduce wiring and option setting on special service circuits.

LCCSM- Line Class Code Software Module. LCCSM is a regional software application to receive and read service orders and determine the appropriate Line Class Code.

RMAS- Increased flow through capability through implementation of new generics and ultimately new system for recent change.

USHER- User Help for Recent Change. System to emulate input clerk when handling manual intervention orders.

Cutover- Reduction in service provisioning from replacement of electromechanical offices.

New Technology- Various advances in technology such as fiber, reconfiguration of digital bit streams, self healing not accounted for in major programs.

CDS- Circuit Design System. Mechanized design module for special service circuits.

MCP-Mechanized Circuit Provisioning- Mechanization of functions involved in TIRKS provisioning .

Mechanization (Auto Assignment)- Trunking Assignment System. Used for mechanization of assignment of trunk equipments for interoffice and special circuits.

SOAK/TIRKS- Automation of logging of service order data in the GOC module of TIRKS and mechanization of facility assignments into C1/PREP module.

CDA- Automatic logging to save manual input.

TaskMate-PC software allowing user to customize and mechanize provisioning tasks to virtually eliminate human intervention.

SARTS- Implementation of generic software 2PC3 allows performance of multiple test routines with reduced number of input commands.

TISO- TIRKS In SARTS Out. Mechanized means of reading special services word documents, selecting notations, loading data and performing automated tests.

EXT/ITS- Automated test system which reads trouble tickets and initiates tests. Will also prepare referral.

Mechanization (Engineering)- Use of bar code identification labels to update inventory records.

Batch Bill- Automated Billing activities for vendor billing.

AIRO- Audichron Interactive Report Ordering. Gives customers opportunity to report troubles without human intervention. Reduces requirement for Repair Service Attendants.

IC/Call Report to MAC-Interexchange Carrier WATS Trouble Reporting to Major Account Center. Realignment of reporting process to reduce Repair Service clerical requirements.

Home Dispatch- Technician drives vehicle to and from home to job. Productivity increase due to direct reporting.

ACE- Automated Cable Expertise. Intelligent cable analysis system capable of performing a full analysis of many outside plant cable loops daily. Automated detection of deteriorating conditions.

Detail of Rate Case Expenses *

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-20a
 Page 1 of 2
 Witness Responsible:

Check Whether Data Is:
 Historic [] or Projected []
 Average [] or Year End []

Line No.	Counsel Consultant or Witness	Vendor Name	Fee	Basis of Charge	Travel Expenses	Other	Total	Type of Service	Specific Service Rendered
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

THIS MFR FILING IS NOT ACCOMPANIED BY THE TESTIMONY OF WITNESSES SUPPORTING THE INFORMATION CONTAINED THEREIN, THEREFORE, A PROJECTION OF RATE CASE EXPENSES IS NOT AVAILABLE AT THIS TIME.

Subtotal - Outside Consultants/witnesses

\$ _____

Subtotal - Outside Legal Services

\$ _____

Total

\$ _____

* Data should be projected for entire current case.

Instructions
Detail of Rate Case Expenses

Schedule C-20a
Page 2 of 2

<u>Column Number</u>	<u>Item</u>	<u>Explanation</u>
(1)	Counsel, Consultant or Witness	The name(s) of the individual(s) actually providing service
(2)	Vendor Name	The firm or organization providing the service such as an accounting partnership or law firm.
(3)	Fee	Total charges for professional service
(4)	Basis of Charge	The hourly amount or other basis of charges
(5)	Travel Expenses	Charges for travel, per diem, value of hours spent in travel and other expenses related to travel.
(6)	Other	Other charges such as reproduction materials and other incidental charges
(7)	Total	The total amount paid to each vendor; the sum of Columns (3), (5) and (6)
(8)	Type of Service	A single letter code(s) denoting the type of service as: A - Accounting; C - Cost of Capital; E - Engineering; L - Legal; and O - Other
(9)	Specific Service Rendered	A short, but complete, description of the services rendered such as preparation of MFR schedules _____, testimony on _____.

Total Rate Case Expenses and Comparison *

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No 920260-TL
 Test Year 1991

Schedule C-20b
 Page 1 of 2
 Witness Responsible:

Check Whether Data Is:
 Historic [] or Projected []
 Average [] or Year End []

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

<u>Line No.</u>	<u>Item</u> (1)	<u>Current Case</u> (2)	<u>Prior Case</u> (3)	<u>Reason for Changes</u> <u>(if 10% or greater)</u> (4)
1	Outside Consultants (From Sch C-20a)			THIS MFR FILING IS NOT ACCOMPANIED BY THE TESTIMONY OF WITNESSES SUPPORTING THE INFORMATION CONTAINED THEREIN, THEREFORE, A PROJECTION OF RATE CASE EXPENSES IS NOT AVAILABLE AT THIS TIME.
2	Outside Legal Services (From Sch C-20a)			
3	Reimbursement of PSC Out of State Audit Travel Costs			
4	Paid Overtime			
5	Other Expenses			
6	Total Rate Case Expense	<u>\$</u>	<u> </u>	

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

<u>Line No.</u>	<u>Rate Case</u> (5)	<u>Total Expense</u> (6)	<u>Rate Order Date</u> (7)	<u>Amortization Period</u> (8)	<u>Unamortized Amount</u> (9)	<u>Test Year Amortization</u> (10)
7	Current Dkt No.	\$			\$	\$
8	Prior Case Dkt No.					
9	Prior Case Dkt No.					
10	Total	<u>\$</u>			<u>\$</u>	<u>\$</u>

<u>Line No.</u>	<u>Statistics</u> (11)	<u>Current Case</u> (12)	<u>Prior Case</u> (13)
11	Rate Case Expense Incurred (Anticipated) as a Percentage of Jurisdictional Rate Base	%	%
12	Rate Case Expense Incurred (Anticipated) as a Percentage of Jurisdictional Revenues	%	%
13	Rate Case Expense Incurred per Access Lines	\$	\$

* Data should be projected for entire current case.

Instructions
Total Rate Case Expense and Comparisons

Schedule C-20b
Page 2 of 2

Line No.	Item	Explanation
1	Outside Consultants:	Total for all outside consultants, Column 7 of Detail of Rate Case Expenses, OTHER THAN FOR LEGAL SERVICES.
2	Outside Legal Services:	Total for all legal services from Column 7 of Detail of Rate Cases Expenses.
3	Reimbursement of PSC Out-of-State Audit Travel Costs:	Total amount paid to the PSC to cover the expenses of PSC auditors for work performed at locations outside the State of Florida.
4	Paid Overtime:	Amounts paid to employees for overtime incurred because of work directly related to the rate case filing.
5	Other Expenses:	Amounts incurred for other expenses directly related to rate case filings such as binding, reproduction and employee travel.
6	Total Rate Case Expense:	Total of lines 1 - 5
7-9	Current Docket No.: Prior Docket No.:	Total amount (Line 6 for Current Case) of rate case expenses for the current and two most recent cases. The rate order date is the date of the final order, amortization period is the interval between the date amortization begins and the date it is completed and test year amortization is the amount, if any, included in test year expenses for the most recent cases.
10	Total:	Total of amounts on lines 7 - 9
11- 13	Rate Cases Expense Incurred:	Rate case expense incurred for the most recent case (Line 6 above) divided by jurisdictional rate base, revenues and by access lines.

Prepaid and Accrued Taxes
Other Than Income Taxes - Test Year and
Prior Two Taxable Years

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
Docket No. 920260-TL
Test Year 1991

Schedule C-21a
Page 1 of 6
Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Year	Beginning Balance in Accrual		TYPE OF TAX - PROPERTY Accruals or Amortization			Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080	Taxes Expenses	Clearing Account	Construction			Prepaid Tax Acct. 1300	Other Tax Acct. 4080
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	1991	0	9,771,579	105,193,160			104,539,208	(357)	86,365	10,512,273
2	1990	6,265,043	12,921,883	104,568,960			101,620,624	(166,403)	0	9,771,579
3	1989	0	(1,799,304)	101,147,389			92,691,266	(21)	6,265,043	12,921,883

Supporting Schedules:

Recap Schedules:

Prepaid and Accrued Taxes
Other Than Income Taxes - Test Year and
Prior Two Taxable Years

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Company
Docket No. 920260-TL
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Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

TYPE OF TAX - GROSS RECEIPTS
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		(1)	(2)					(3)	(4)
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080					Prepaid Tax Acct. 1300	Other Tax Acct. 4080
1	1991	604,697	4,117,704	50,064,889		49,631,510		660,290	4,606,676
2	1990	880,343	3,490,193	43,493,695		42,590,538		604,697	4,117,704
3	1989	696,728	8,047,659	36,297,716		41,038,797		880,343	3,490,193

Supporting Schedules:

Recap Schedules:

Prepaid and Accrued Taxes
Other Than Income Taxes - Test Year and
Prior Two Taxable Years

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
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Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

TYPE OF TAX - SOCIAL SECURITY
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
1	1991	0	3,228,712	55,056,739			55,558,275	222	0	2,726,954
2	1990	0	2,683,795	55,700,557			56,143,859	(988,219)	0	3,228,712
3	1989	0	2,078,710	55,012,146			54,451,136	(44,075)	0	2,683,795

Supporting Schedules:

Recap Schedules:

Prepaid and Accrued Taxes
Other Than Income Taxes - Test Year and
Prior Two Taxable Years

FLORIDA PUBLIC SERVICE COMMISSION
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Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

TYPE OF TAX - SALES AND USE
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
1	1991	0	529,427	551,152			1,157,258		0	(76,645)
2	1990	0	526,952	277,218			574,743		0	529,427
3	1989	0	(200,102)	1,293,036			265,982		0	826,952

Supporting Schedules:

Recap Schedules:

Prepaid and Accrued Taxes
Other Than Income Taxes - Test Year and
Prior Two Taxable Years

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
Docket No. 920260-TL
Test Year 1991

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Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

TYPE OF TAX - CAPITAL STOCK
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	1991	0	0	0			0	0	0	
2	1990	0	(101,798)	588			588	(101,798)	0	
3	1989	0	0	0			101,798	0	0	(101,798)

Supporting Schedules:

Recap Schedules:

Prepaid and Accrued Taxes
Other Than Income Taxes - Test Year and
Prior Two Taxable Years

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
Docket No. 920260-TL
Test Year 1991

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Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Year	Beginning Balance in Accrual		TYPE OF TAX - OTHER Accruals or Amortization			Ending Balance in Accrual		
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080	Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Prepaid Tax Acct. 1300
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	1991	44,807	23,589	159,996		99,152		24,997	64,623
2	1990	36,629	(25,749)	174,243		133,083		44,807	23,589
3	1989	31,016	19,918	65,163		116,443		36,629	(25,749)

Supporting Schedules:

Recap Schedules:

Nonutility Property and Associated Property Taxes
Test Year

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
Docket No. 920260-TL
Test Year 1991

Schedule C-21b
Page 1 of 2
Witness Responsible

Check Whether Data Is:
Historic [x] or Projected []
Average [] or Year End [x]

Line No.	Location & Description	Book Cost	Effective Tax Rate	Test Year		Account Number
				Property Taxes	Amount Charged to Operating Expenses	
	(1)	(2)	(3) (mills)	(4)	(5)	(6)
1	Broward-Ft. Lauderdale	Land & Building 35,078	23.666	2,081	None	Charged to
2	Broward-Hallandale	Land & Building 9,085	23.935	282	"	7440.1000
3	Broward-Oakland Park	Land & Building 112,437	24.286	3,599	"	"
4	Broward-Oakland Park	Land & Building 1,708,128	24.289	9,593	"	"
5	Broward-Tamarac	Land 89,363	23.757	19,071	"	"
6	Broward-o/s Hollywood	Land 10,919	19.807	209	"	"
7	Dade-Mialeah	Land & Building 198,770	24.4974	5,809	"	"
8	Dade-Miami	Land & Building 5,215,480	42.2800	86,802	"	"
9	Dade-Miami	Land & Building 390,132	29.9700	16,810	"	"
10	Dade-Miami	Land & Building 357,121	29.6616	9,738	"	"
11	Dade-Miami Beach	Land & Building 222,508	30.89	16,177	"	"
12	Dade-Miami Beach	Land & Building 864,220	30.89	23,848	"	"
13	Dade-Miami Beach	Land & Building 1,348,665	31.15	31,417	"	"
14	Dade-Miami Beach	Land & Building 215,491	30.89	14,882	"	"
15	Dade-North Miami	Land & Building 5,185	25.343	577	"	"
16	Dade-o/s	Land & Building 20,914	20.174	8,060	"	"
17	Indian River-Fellsmere	Land 19,140	26.49918	795	"	"
18	Indian River-o/s Wabasso	Land 13,273	18.36765	18	"	"
19	Indian River-o/s Vero Beach	Land 24,612	18.13	296	"	"
20	Indian River-o/s	Land 15,343	18.19608	223	"	"
21	Martin-Stuart	Land 38,825	18.86	379	"	"
22	Monroe-Marathon	Land & Building 60,373	14.1157	142	"	"

Supporting Schedules:

Recap Schedules:

Nonutility Property and Associated Property Taxes
Test Year

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
Bucket No. 920260-7L
Test Year 1991

Schedule C-21b
Page 2 of 2
Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Location & Description	Book Cost	Effective Tax Rate	Test Year		Amount Charged to Operating Expenses	Account Number
				Property Taxes			
	(1)	(2)	(3)	(4)	(5)	(6)	
			(mills)				
23	Palm Beach-o/s Green Acres Land	15,606	16.2002	140	None	Charged to	
24	Palm Beach-o/s Green Acres Land & Building	4,824	20.39	912	"	7440.1000	
25	Palm Beach-o/s Green Acres Land & Building	8,115	22.42	1,028	"	"	
26	Palm Beach-o/s Green Acres Land	13,550	16.2002	101	"	"	
27	Palm Beach-o/s Delray Beach Land	55,853	16.2002	117	"	"	
28	Palm Beach-o/s Delray Beach Land	56,112	16.2002	396	"	"	
29	St. Lucie-Ft. Pierce Land	62,765	22.2213	11,434	"	"	
30	St. Lucie-Port St. Lucie Land	7,207	21.5472	104	"	"	
31	St. Lucie-Port St. Lucie Land	8,178	21.5472	144	"	"	
32	St. Lucie-Ft. Pierce Land	20,071	22.2213	69	"	"	
33	Bay-Panama City Beach Land & Building	26,243	13.5366	327	"	"	
34	Citrus-o/s Land & Building	21,702	18.38	175	"	"	
35	Dixie-Cross City Land	19,335	22.2793	1,547	"	"	
36	Escambia-o/s Cantonment Land & Building	181,406	17.451	2,934	"	"	
37	Levy-Chiefland Land	14,085	18.55	1,065	"	"	
38	Levy-o/s Morriston Land & Building	49,376	18.55	129	"	"	
39	Santa Rosa-Gulf Breeze Land & Building	233,426	16.3768	86,939	"	"	
40	Volusia-Ponce Inlet Land	10,780	18.704	174	"	"	
41	Hernando-Weekiwachee Springs Land & Building	143,139	16.83	658	"	"	
Total				359,201			

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-7L
Test Year 1991

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Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense ‡	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Occupational License	Baker	County	##	Telephones	1.20	0.00	1.20	1.20	None	No discounts foregone
2	Occupational License	Bradford	County	##	Telephones	0.45	0.00	0.45	0.45	"	"
3	Occupational License	Brevard	County	Fixed Fee		375.00	0.00	375.00	375.00	"	"
4	Occupational License	Broward	County	FF4	Telephones	150.00	0.00	150.00	150.00	"	"
5	Retail License	Broward	County	FF3		150.00	0.00	150.00	150.00	"	"
6	Occupational License	Dade	County	#10	Telephones	4,500.63	0.00	4,500.63	4,500.63	"	"
7	Occupational License	Unincorp. Dade	County	Fixed Fee		562.50	0.00	562.50	562.50	"	"
8	Occupational Licenses	Dixie	County	#11	Telephones	14.10	0.00	14.10	14.10	"	"
9	Occupational License	Duval	County	##	Telephones	942.06	0.00	942.06	942.06	"	"
10	Occupational License	Escaambia	County	##	Telephones	207.00	0.00	207.00	207.00	"	"
11	Occupational License	Flaoler	County	##	Telephones	18.60	0.00	18.60	18.60	"	"
12	Occupational License	Gilchrist	County	Fixed Fee		10.00	0.00	10.00	10.00	"	"
13	Occupational License	Hernando	County	##	Telephones	51.00	0.00	51.00	51.00	"	"
14	Occupational License	Hillsborough	County	Fixed Fee		30.00	0.00	30.00	30.00	"	"
15	Occupational License	Indian River	County	#9	Telephones	174.04	0.00	174.04	174.04	"	"
16	Occupational License	Levy	County	##	Telephones	13.80	0.00	13.80	13.80	"	"
17	Occupational License	Marion	County	##	Telephones	6.00	0.00	6.00	6.00	"	"
18	Occupational License	Martin	County	#12	Telephones	172.92	0.00	172.92	172.92	"	"
19	Occupational License	Monroe	County	#1	Telephones	302.55	0.00	302.55	302.55	"	"
20	Occupational License	Nassau	County	##	Telephones	17.85	0.00	17.85	17.85	"	"
21	Occupational License	Oranoe	County	Fixed Fee		562.50	0.00	562.50	562.50	"	"
22	Occupational License	Palm Beach	County	#9	Telephones	834.67	0.00	834.67	834.67	"	"
23	Occupational License	Putnam	County	##	Telephones	33.84	0.00	33.84	33.84	"	"
24	Occupational License	St. Johns	County	FF	Telephones	150.00	0.00	150.00	150.00	"	"
25	Occupational License	St. Lucie	County	##	Telephones	269.40	0.00	269.40	269.40	"	"
26	Occupational License	Santa Rosa	County	#9	Telephones	41.80	0.00	41.80	41.80	"	"
27	Occupational License	Seminole	County	###	Telephones	281.25	0.00	281.25	281.25	"	"
28	Occupational License	Volusia	County	##	Telephones	294.55	0.00	294.55	294.55	"	"
29	Occupational License	Gainesville	Municipality	Fixed Fee		436.50	0.00	436.50	436.50	"	"
30	Occupational License	Hawthorne	Municipality	Fixed Fee		35.25	0.00	35.25	35.25	"	"
31	Occupational License	Newberry	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
32	Occupational License	Cedar Grove	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
33	Occupational License	Lynn Haven	Municipality	Fixed Fee		1,000.00	0.00	1,000.00	1,000.00	"	"
34	Occupational License	Panama City	Municipality	Fixed Fee		2,500.00	0.00	2,500.00	2,500.00	"	"
35	Occupational License	Springfield	Municipality	Fixed Fee		1,000.00	0.00	1,000.00	1,000.00	"	"

‡ Taxes charged to operating expense are recorded in Account 7240, Operating Other Taxes.

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

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FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
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Test Year 1991

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
36	Occupational License	Cape Canaveral	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
37	Occupational License	Cocoa	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
38	Occupational License	Cocoa Beach	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
39	Occupational License	Melbourne	Municipality	Fixed Fee		400.00	0.00	400.00	400.00	"	"
40	Occupational License	Rockledge	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
41	Occupational License	Titusville	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
42	Occupational License	West Melbourne	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
43	Occupational License	Cooper City	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
44	Occupational License	Dania	Municipality	Fixed Fee		400.00	0.00	400.00	400.00	"	"
45	Occupational License	Deerfield Beach	Municipality	Fixed Fee		150.00	0.00	150.00	150.00	"	"
46	Occupational License	Ft. Lauderdale	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
47	Occupational License	Hallandale	Municipality	#2		200.00	0.00	200.00	200.00	"	"
48	Occupational License	Hollywood	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
49	Occupational License	Lauderdale Lakes	Municipality	Fixed Fee		100.50	0.00	100.50	100.50	"	"
50	Occupational License	Maroate	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
51	Occupational License	Miramar	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
52	Occupational License	Oakland Park	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
53	Occupational License	Peabroke Park	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
54	Occupational License	Peabroke Pines	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
55	Occupational License	Plantation	Municipality	Fixed Fee		425.00	0.00	425.00	425.00	"	"
56	Occupational License	Pompano Beach	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
57	Occupational License	Sunrise	Municipality	FF###		250.00	0.00	250.00	250.00	"	"
58	Occupational License	Micanopy	Municipality	Fixed Fee		40.00	0.00	40.00	40.00	"	"
59	Occupational License	Tamarac	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
60	Occupational License	Wilton Manors	Municipality	GR - Note 15	Note 15	18,825.14	0.00	18,825.14	18,825.14	"	"
61	Occupational License	Green Cove Springs	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
62	Occupational License	Keystone Heights	Municipality	Fixed Fee		15.00	0.00	15.00	15.00	"	"
63	Occupational License	Lake City	Municipality	Fixed Fee	Telephones	12.25	0.00	12.25	12.25	"	"
64	Occupational License	Coral Gables	Municipality	Fixed Fee		388.00	0.00	388.00	388.00	"	"
65	Occupational License	Hialeah	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
66	Occupational License	Homestead	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
67	Occupational License	Medley	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
68	Occupational License	Miami	Municipality	Fixed Fee		461.50	0.00	461.50	461.50	"	"
69	Occupational License	Miami Shores Vil.	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
70	Occupational License	Miami Springs	Municipality	Fixed Fee		275.00	0.00	275.00	275.00	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
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FLORIDA PUBLIC SERVICE COMMISSION
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Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
71	Occupational License	North Bay Village	Municipality	FF1		500.00	0.00	500.00	500.00	"	"
72	Occupational License	North Miami	Municipality	Fixed Fee		750.00	0.00	750.00	750.00	"	"
73	Occupational License	North Miami Beach	Municipality	Fixed Fee		150.00	0.00	150.00	150.00	"	"
74	Occupational License	Opa Locka	Municipality	Fixed Fee		75.00	0.00	75.00	75.00	"	"
75	Occupational License	South Miami	Municipality	Fixed Fee		175.00	0.00	175.00	175.00	"	"
76	Occupational License	Virginia Gardens	Municipality	#7	Telephones	1.30	0.00	1.30	1.30	"	"
77	Occupational License	Cross City	Municipality	Fixed Fee		50.25	0.00	50.25	50.25	"	"
78	Occupational License	Atlantic Beach	Municipality	#2	Telephones	0.90	0.00	0.90	0.90	"	"
79	Occupational License	Baldwin	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
80	Occupational License	Jacksonville	Municipality		Telephones	231.99	0.00	231.99	231.99	"	"
81	Occupational License	Jacksonville Bch	Municipality	FF2	Telephones	174.00	0.00	174.00	174.00	"	"
82	Occupational License	Century	Municipality	Fixed Fee		15.50	0.00	15.50	15.50	"	"
83	Occupational License	Pensacola	Municipality	#E	Employees	1,937.50	0.00	1,937.50	1,937.50	"	"
84	Occupational License	Bunnell	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
85	Occupational License	Flagler Beach	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
86	Occupational License	Havana	Municipality	#4	Telephones	75.00	0.00	75.00	75.00	"	"
87	Occupational License	Bell	Municipality	Fixed Fee		5.25	0.00	5.25	5.25	"	"
88	Occupational License	Trenton	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
89	Occupational License	Tampa	Municipality	#E		492.50	0.00	492.50	492.50	"	"
90	Occupational License	Brooksville	Municipality	#7	Telephone	6.80	0.00	6.80	6.80	"	"
91	Occupational License	Fellsmere	Municipality	Fixed Fee		25.25	0.00	25.25	25.25	"	"
92	Occupational License	Vero Beach	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
93	Occupational License	Graceville	Municipality	Fixed Fee		44.00	0.00	44.00	44.00	"	"
94	Agency Corp. License	Tallahassee	Municipality	#E	Employees	150.00	0.00	150.00	150.00	"	"
95	Occupational License	Bronson	Municipality	Fixed Fee		11.00	0.00	11.00	11.00	"	"
96	Occupational License	Cedar Key	Municipality	Fixed Fee		30.50	0.00	30.50	30.50	"	"
97	Occupational License	Chiefland	Municipality	Fixed Fee		15.50	0.00	15.50	15.50	"	"
98	Occupational License	Inglis	Municipality	Fixed Fee		10.00	0.00	10.00	10.00	"	"
99	Occupational License	Dunnellon	Municipality	#5	Telephones	50.00	0.00	50.00	50.00	"	"
100	Occupational License	Stuart	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
101	Occupational License	Key West	Municipality	Fixed Fee		1,000.00	0.00	1,000.00	1,000.00	"	"
102	Occupational License	Orlando	Municipality	#S	Subscribers	2,510.00	0.00	2,510.00	2,510.00	"	"
103	Occupational License	Winter Park	Municipality	#6	Telephones	100.00	0.00	100.00	100.00	"	"
104	Occupational License	Atlantis	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
105	Occupational License	Belle Glade	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

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Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
106	Occupational License	Boca Raton	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	*	*
107	Occupational License	Boynton Beach	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	*	*
108	Occupational License	Delray Beach	Municipality	Fixed Fee		450.00	0.00	450.00	450.00	*	*
109	Occupational License	Glen Ridge	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	*	*
110	Occupational License	Greenacres City	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	*	*
111	Occupational License	Haverhill	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	*	*
112	Occupational License	Highland Beach	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	*	*
113	Occupational License	Jupiter	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	*	*
114	Occupational License	Lake Clark Shores	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	*	*
115	Occupational License	Lake Park	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	*	*
116	Occupational License	Lake Worth	Municipality	Fixed Fee		375.00	0.00	375.00	375.00	*	*
117	Occupational License	W. Palm Beach	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	*	*
118	Occupational License	Pahokee	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	*	*
119	Occupational License	Palm Beach	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	*	*
120	Occupational License	Palm Springs	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	*	*
121	Occupational License	Riviera Beach	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	*	*
122	Occupational License	Royal Palm Bch.	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	*	*
123	Occupational License	South Bay	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	*	*
124	Occupational License	Palatka	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	*	*
125	Occupational License	Welaka	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	*	*
126	Occupational License	St. Augustine	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	*	*
127	Occupational License	St. Augustine Bch	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	*	*
128	Occupational License	Ft. Pierce	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	*	*
129	Occupational License	Jay	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	*	*
130	Occupational License	Milton	Municipality	Fixed Fee		125.25	0.00	125.25	125.25	*	*
131	Occupational License	Oviedo	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	*	*
132	Occupational License	Sanford	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	*	*
133	Occupational License	Daytona Beach	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	*	*
134	Retail License	Daytona Bch, Shores	Municipality	Fixed Fee		30.00	0.00	30.00	30.00	*	*
135	Occupational License	Deland	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	*	*
136	Occupational License	New Smyrna Bch	Municipality	Fixed Fee		175.00	0.00	175.00	175.00	*	*
137	Occupational License	Pierson	Municipality	Fixed Fee		15.00	0.00	15.00	15.00	*	*
138	Occupational License	Port Orange	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	*	*
139	Occupational License	Chioley	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	*	*
140	Occupational License	Vernon	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	*	*

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

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FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
141	Occupational License	Orange Park	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	*	*
Total						58,214.34		58,214.34	58,214.34		

- # Based on number of telephones on September 1st.
- ## Rate is \$.18 for 1st 1,000 telephones, \$.15 for 2nd 1,000 and \$.11 for remaining telephones.
- ### County exempt from payment if # of telephones less than 100.
- #1 Rate is \$.1875 for 1st 1,000 telephones, \$.15 for 2nd 1,000 and \$.1125 for remaining telephones.
- #2 First 1,000 telephones is \$200, 2nd 1,000 is \$40. Ordinance does not specify tax on telephones in excess of 2,000.
- #3 Rate is \$.075 for 1st 1,000 telephones, \$.06 for 2nd 1,000 and \$.045 per telephone over 2,000 telephones.
- #4 \$75 for 1st 100 telephones, \$25 per 100 telephones over 100, and \$25 long distance.
- #5 Ordinance specifies \$50 on 1st 1,000 telephones. Ordinance does not specify tax on telephones in excess of 1,000.
- #6 Ordinance specifies \$100 on 1st 1,000 telephones. Ordinance does not specify tax on telephones in excess of 1,000.
- #7 Rate is \$.05 for 1st 1,000 telephones, \$.04 for 2nd 1,000 and \$.03 per telephone over 2,000 telephones.
- #8 Rate is \$.15 for 1st 1,000 telephones, \$.12 for 2nd 1,000 and \$.075 for telephones over 2,000.
- #9 Rate is \$.19 for 1st 1,000 telephones, \$.15 for 2nd 1,000 and \$.11 for remaining telephones.
- #10 \$.15 1st 1,000 telephones or fraction thereof; \$.12 2nd 2,000 and \$.11 for remaining telephones.
- #11 \$.30 each phone
- #12 \$5 processing fee & \$10 waste management fee in addition to municipal fee in rate ##.
- #E No. of employees.
- #S No. of Subscribers: 50,001 - 75,000 = \$1,600, each additional 25,000 subscribers or fraction = \$400.
- FF1 Ordinance specifies \$500 or a license tax based on number of telephones in city, whichever is greater.
- FF2 Ordinance specifies \$150 plus \$1 per pay station as of March 1 of previous fiscal year.
- FF3 Two parking lots for tenants at 6451 N. Federal Hwy., Ft. Lauderdale headquarters.
- FF4 Rate is \$.1875 each 1st 533 telephones or flat rate of \$150.
- GR Ordinance specifies 1% of gross rentals from telephones in city during preceding fiscal year ended June 30.
- ## County does not levy a license tax due to having to share with municipalities and high cost of policing.
- ### Sunrise charged a \$49 "processing fee" in addition to the flat fee of \$201.
- #### Based on the decennial sensor, Seminole will mail the payment due.

Local Taxes, Municipal Taxes
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FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
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Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
142	Municipal Excise	Altamonte Springs	Municipality	7%	Recurring	26,926.97	26,926.97	0	0	None	No Discounts Foregone
143	Municipal Excise	Archer	Municipality	10% not to exceed \$5.00	local	8,312.49	8,312.49	0	0	"	"
144	Municipal Excise	Atlantic Beach	Municipality	10%	service	112,514.93	112,514.93	0	0	"	"
145	Municipal Excise	Ra1 Harbour Village	Municipality	5%	revenue and	45,426.41	45,426.41	0	0	"	"
146	Municipal Excise	Baldwin	Municipality	10%	associated	13,151.12	13,151.12	0	0	"	"
147	Municipal Excise	Bay Harbour Islands	Municipality	5%	fractional	5,584.92	5,584.92	0	0	"	"
148	Municipal Excise	Bell	Municipality	10%	revenues	3,949.06	3,949.06	0	0	"	"
149	Municipal Excise	Belle Glade	Municipality	7%		126,361.94	126,361.94	0	0	"	"
150	Municipal Excise	Biscayne Park	Municipality	8%		19,405.79	19,405.79	0	0	"	"
151	Municipal Excise	Boca Raton	Municipality	7%		1,820,405.25	1,820,405.25	0	0	"	"
152	Municipal Excise	Boynton Beach	Municipality	7%		680,436.29	680,436.29	0	0	"	"
153	Municipal Excise	Bunnell	Municipality	10%		21,961.19	21,961.19	0	0	"	"
154	Municipal Excise	Callaway	Municipality	10%		75,184.14	75,184.14	0	0	"	"
155	Municipal Excise	Cape Canaveral	Municipality	8.53%		77,065.81	77,065.81	0	0	"	"
156	Municipal Excise	Cedar Grove	Municipality	10%		15,676.33	15,676.33	0	0	"	"
157	Municipal Excise	Cedar Key	Municipality	10%		5,589.49	5,589.49	0	0	"	"
158	Municipal Excise	Chiefland	Municipality	10%		22,452.04	22,452.04	0	0	"	"
159	Municipal Excise	Chipley	Municipality	10% not to exceed \$25.00		25,490.23	25,490.23	0	0	"	"
160	Municipal Excise	Cocoa	Municipality	10%		197,541.71	197,541.71	0	0	"	"
161	Municipal Excise	Cocoa Beach	Municipality	10% not to exceed \$3.50		136,317.57	136,317.57	0	0	"	"
162	Municipal Excise	Coconut Creek	Municipality	8%		243,486.09	243,486.09	0	0	"	"
163	Municipal Excise	Cooper City	Municipality	10%		191,805.11	191,805.11	0	0	"	"
164	Municipal Excise	Coral Gables	Municipality	7%		1,069,031.04	1,069,031.04	0	0	"	"
165	Municipal Excise	Coral Springs	Municipality	7%		941,778.01	941,778.01	0	0	"	"
166	Municipal Excise	Cross City	Municipality	10% not to exceed \$350 in billing		10,679.32	10,679.32	0	0	"	"
167	Municipal Excise	Dade County (Uninc)	Municipality	7%		13,344,181.20	13,344,181.20	0	0	"	"
168	Municipal Excise	Dania	Municipality	7%		300,814.51	300,814.51	0	0	"	"
169	Municipal Excise	Davie	Municipality	7%		711,414.20	711,414.20	0	0	"	"
170	Municipal Excise	Daytona Beach	Municipality	10%		841,103.45	841,103.45	0	0	"	"
171	Municipal Excise	Daytona Beach Shores	Municipality	4%		33,951.47	33,951.47	0	0	"	"
172	Municipal Excise	Deland	Municipality	7%		169,853.47	169,853.47	0	0	"	"
173	Municipal Excise	Delray Beach	Municipality	7%		804,543.71	804,543.71	0	0	"	"
174	Municipal Excise	Dunnellon	Municipality	6%		12,017.85	12,017.85	0	0	"	"
175	Municipal Excise	Edgewater	Municipality	10%		125,224.31	125,224.31	0	0	"	"

Supporting Schedules:

Recap Schedules:

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Line No.	Tax Type	Description & Location (1)	Taxing Authority (2)	Rate (3)	Basis (4)	1991	Amount Passed On to Customer (6)	Amount	Intrastate Portion (8)	Foregone Discounts (9)	Explanation of Foregone Discounts (10)
						Total Amount (5)		Charged to Operating Expense (7)			
176	Municipal Excise	El Portal	Municipality	7%		19,866.73	19,866.73	0	0	None	No Discounts Foregone
177	Municipal Excise	Fellsøere	Municipality	10% not to exceed \$1.50		7,229.70	7,229.70	0	0	"	"
178	Municipal Excise	Fernandina Beach	Municipality	7%		102,998.68	102,998.68	0	0	"	"
179	Municipal Excise	Flagler Beach	Municipality	10% not to exceed \$5.00		37,375.51	37,375.51	0	0	"	"
180	Municipal Excise	Florida City	Municipality	7%		41,424.80	41,424.80	0	0	"	"
181	Municipal Excise	Fort Lauderdale	Municipality	7%		3,568,283.54	3,568,283.54	0	0	"	"
182	Municipal Excise	Fort Pierce	Municipality	7%		390,839.97	390,839.97	0	0	"	"
183	Municipal Excise	Gainesville	Municipality	7%		713,606.25	713,606.25	0	0	"	"
184	Municipal Excise	Graceville	Municipality	10% 1st \$250 billing; 1% over \$250		20,125.27	20,125.27	0	0	"	"
185	Municipal Excise	Green Cove Springs	Municipality	10%		56,907.62	56,907.62	0	0	"	"
186	Municipal Excise	Greenacres City	Municipality	7%		219,613.27	219,613.27	0	0	"	"
187	Municipal Excise	Hallandale	Municipality	7%		471,580.63	471,580.63	0	0	"	"
188	Municipal Excise	Hawthorne	Municipality	10% 1st \$10 billing; 1% over \$10		5,822.30	5,822.30	0	0	"	"
189	Municipal Excise	Mialeah	Municipality	10%		2,216,234.08	2,216,234.08	0	0	"	"
190	Municipal Excise	Highland Beach	Municipality	10% 1st \$25 billing; 5% next \$50; 1% over \$75		55,851.19	55,851.19	0	0	"	"
191	Municipal Excise	Holly Hill	Municipality	10%		135,435.52	135,435.52	0	0	"	"
192	Municipal Excise	Hollywood	Municipality	7%		1,900,036.81	1,900,036.81	0	0	"	"
193	Municipal Excise	Howstead	Municipality	10%		182,869.58	182,869.58	0	0	"	"
194	Municipal Excise	Horseshoe Beach	Municipality	10% 1st \$50 billing		1,392.63	1,392.63	0	0	"	"
195	Municipal Excise	Indian Harbour Beach	Municipality	8%		60,019.47	60,019.47	0	0	"	"
196	Municipal Excise	Indiatlantic	Municipality	10%		42,308.29	42,308.29	0	0	"	"
197	Municipal Excise	Inglis	Municipality	4%		3,326.51	3,326.51	0	0	"	"
198	Municipal Excise	Jacksonville	Municipality	10%		8,139,462.67	8,139,462.67	0	0	"	"
199	Municipal Excise	Jacksonville Beach	Municipality	10%		226,035.48	226,035.48	0	0	"	"
200	Municipal Excise	Jupiter	Municipality	3%		28,160.06	28,160.06	0	0	"	"
201	Municipal Excise	Key Biscayne	Municipality	7%		36,485.57	36,485.57	0	0	"	"
202	Municipal Excise	Keystone Heights	Municipality	5%		5,714.56	5,714.56	0	0	"	"
203	Municipal Excise	Lake City	Municipality	10% 1st \$100 billing; 1% over \$100		89,032.39	89,032.39	0	0	"	"
204	Municipal Excise	Lake Mary	Municipality	7%		98,348.05	98,348.05	0	0	"	"
205	Municipal Excise	Lake Worth	Municipality	7%		325,349.32	325,349.32	0	0	"	"
206	Municipal Excise	Lantana	Municipality	7.5%		94,974.75	94,974.75	0	0	"	"
207	Municipal Excise	Lauderdale by the Sea	Municipality	10%		61,125.62	61,125.62	0	0	"	"
208	Municipal Excise	Lauderhill	Municipality	7%		596,033.58	596,033.58	0	0	"	"
209	Municipal Excise	Light House Point	Municipality	10%		145,879.99	145,879.99	0	0	"	"
210	Municipal Excise	Lynn Haven	Municipality	10% not to exceed \$50		69,305.73	69,305.73	0	0	"	"

Supporting Schedules:

Recap Schedules:

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Check Whether Data Is:
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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991	Amount		Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
						Total Amount	Amount Passed On to Customer	Charged to Operating Expense			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
211	Municipal Excise	Malabar	Municipality	7%		16,631.57	16,631.57	0	0	None	No Discounts Foregone
212	Municipal Excise	Mangonia Park	Municipality	7%		49,104.08	49,104.08	0	0	"	"
213	Municipal Excise	Margate	Municipality	10%		529,936.65	529,936.65	0	0	"	"
214	Municipal Excise	Medley	Municipality	10%		170,023.72	170,023.72	0	0	"	"
215	Municipal Excise	Melbourne	Municipality	7%		689,176.47	689,176.47	0	0	"	"
216	Municipal Excise	Melbourne Beach	Municipality	6.65% not to exceed \$1.60		15,233.40	15,233.40	0	0	"	"
217	Municipal Excise	Melbourne Village	Municipality	6%		2,763.24	2,763.24	0	0	"	"
218	Municipal Excise	Miami	Municipality	7%		5,081,349.95	5,081,349.95	0	0	"	"
219	Municipal Excise	Miami Beach	Municipality	7%		1,266,933.33	1,266,933.33	0	0	"	"
220	Municipal Excise	Miami Shores Village	Municipality	7%		124,279.65	124,279.65	0	0	"	"
221	Municipal Excise	Miami Springs	Municipality	10%		171,511.53	171,511.53	0	0	"	"
222	Municipal Excise	Micanopy	Municipality	5%		2,201.00	2,201.00	0	0	"	"
223	Municipal Excise	Miramar	Municipality	7%		434,733.72	434,733.72	0	0	"	"
224	Municipal Excise	Neptune Beach	Municipality	10%		72,463.53	72,463.53	0	0	"	"
225	Municipal Excise	New Smyrna Beach	Municipality	10% 1st \$20 billing; 5% over \$20		190,645.51	190,645.51	0	0	"	"
226	Municipal Excise	Newberry	Municipality	10%		12,687.19	12,687.19	0	0	"	"
227	Municipal Excise	North Bay Village	Municipality	10%		91,922.49	91,922.49	0	0	"	"
228	Municipal Excise	North Lauderdale	Municipality	10%		206,967.74	206,967.74	0	0	"	"
229	Municipal Excise	North Miami	Municipality	10%		656,135.99	656,135.99	0	0	"	"
230	Municipal Excise	North Miami Beach	Municipality	7%		631,926.44	631,926.44	0	0	"	"
231	Municipal Excise	Oak Hill	Municipality	10% 1st \$20 billing; 5% over \$20		6,296.93	6,296.93	0	0	"	"
232	Municipal Excise	Oakland Park	Municipality	7%		603,047.42	603,047.42	0	0	"	"
233	Municipal Excise	Ocoee	Municipality	10%		23,587.76	23,587.76	0	0	"	"
234	Municipal Excise	Opa-Locka	Municipality	10%		224,884.98	224,884.98	0	0	"	"
235	Municipal Excise	Orange County	Municipality	7%		697,552.89	697,552.89	0	0	"	"
236	Municipal Excise	Orlando	Municipality	7%		2,718,543.32	2,718,543.32	0	0	"	"
237	Municipal Excise	Ormond Beach	Municipality	7%		262,556.12	262,556.12	0	0	"	"
238	Municipal Excise	Oviedo	Municipality	7%		105,076.24	105,076.24	0	0	"	"
239	Municipal Excise	Pahokee	Municipality	10%		37,434.12	37,434.12	0	0	"	"
240	Municipal Excise	Palatka	Municipality	10%		104,269.76	104,269.76	0	0	"	"
241	Municipal Excise	Palm Bay	Municipality	7%		444,624.33	444,624.33	0	0	"	"
242	Municipal Excise	Palm Beach	Municipality	7%		352,270.50	352,270.50	0	0	"	"
243	Municipal Excise	Palm Beach Co. (Uninc)	Municipality	7%		5,185,046.22	5,185,046.22	0	0	"	"
244	Municipal Excise	Palm Shores	Municipality	10%		4,932.25	4,932.25	0	0	"	"
245	Municipal Excise	Palm Springs	Municipality	10%		99,218.36	99,218.36	0	0	"	"

Supporting Schedules:

Recap Schedules:

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Check Whether Data Is:
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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991	Amount		Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
						Total Amount	Amount Passed On to Customer	Charged to Operating Expense			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
246	Municipal Excise	Panama City	Municipality	10% not to exceed \$50		391,007.85	391,007.85	0	0	None	No Discounts Foregone
247	Municipal Excise	Panama City Beach	Municipality	9.435%		87,721.19	87,721.19	0	0	"	"
248	Municipal Excise	Parker	Municipality	4.4%		29,327.15	29,327.15	0	0	"	"
249	Municipal Excise	Pembroke Park	Municipality	10%		96,562.55	96,562.55	0	0	"	"
250	Municipal Excise	Pembroke Pines	Municipality	7%		751,271.11	751,271.11	0	0	"	"
251	Municipal Excise	Pensacola	Municipality	10% not to exceed \$1,000		788,158.49	788,158.49	0	0	"	"
252	Municipal Excise	Plantation	Municipality	10% 1st \$5,000 billing; 3% over \$5,000		1,087,797.64	1,087,797.64	0	0	"	"
253	Municipal Excise	Pomona Park	Municipality	10% not to exceed \$1		3,665.14	3,665.14	0	0	"	"
254	Municipal Excise	Pompano Beach	Municipality	7%		1,396,602.15	1,396,602.15	0	0	"	"
255	Municipal Excise	Port Orange	Municipality	7%		239,368.73	239,368.73	0	0	"	"
256	Municipal Excise	Riviera Beach	Municipality	7%		383,535.07	383,535.07	0	0	"	"
257	Municipal Excise	Rockledge	Municipality	10%		177,064.26	177,064.26	0	0	"	"
258	Municipal Excise	Royal Palm Beach	Municipality	7%		152,794.09	152,794.09	0	0	"	"
259	Municipal Excise	Sanford	Municipality	10%		318,267.73	318,267.73	0	0	"	"
260	Municipal Excise	Sebastian	Municipality	10% not to exceed \$2.50		69,970.69	69,970.69	0	0	"	"
261	Municipal Excise	Seminole County	Municipality	4%		21,776.03	21,776.03	0	0	"	"
262	Municipal Excise	South Bay	Municipality	10%		23,670.23	23,670.23	0	0	"	"
263	Municipal Excise	South Daytona Beach	Municipality	7%		107,693.94	107,693.94	0	0	"	"
264	Municipal Excise	South Miami	Municipality	10%		259,959.85	259,959.85	0	0	"	"
265	Municipal Excise	Springfield	Municipality	10%		51,218.37	51,218.37	0	0	"	"
266	Municipal Excise	Stuart	Municipality	10% not to exceed \$7.50		184,089.56	184,089.56	0	0	"	"
267	Municipal Excise	St. Augustine	Municipality	7%		136,009.53	136,009.53	0	0	"	"
268	Municipal Excise	St. Augustine Beach	Municipality	7%		42,086.71	42,086.71	0	0	"	"
269	Municipal Excise	Sunrise	Municipality	10%		856,844.59	856,844.59	0	0	"	"
270	Municipal Excise	Sweetwater	Municipality	10%		116,369.41	116,369.41	0	0	"	"
271	Municipal Excise	Tequesta	Municipality	8%		57,343.03	57,343.03	0	0	"	"
272	Municipal Excise	Titusville	Municipality	10%		350,274.17	350,274.17	0	0	"	"
273	Municipal Excise	Trenton	Municipality	10%		9,254.14	9,254.14	0	0	"	"
274	Municipal Excise	Vernon	Municipality	6%		2,568.65	2,568.65	0	0	"	"
275	Municipal Excise	Vero Beach	Municipality	10%		298,277.31	298,277.31	0	0	"	"
276	Municipal Excise	Virginia Gardens	Municipality	10%		45,761.65	45,761.65	0	0	"	"
277	Municipal Excise	Volusia County (Uninc)	Municipality	10%		950,415.45	950,415.45	0	0	"	"
278	Municipal Excise	Wausau	Municipality	1.7%		130.73	130.73	0	0	"	"
279	Municipal Excise	West Melbourne	Municipality	10%		111,164.96	111,164.96	0	0	"	"
280	Municipal Excise	West Miami	Municipality	6%		5,857.99	5,857.99	0	0	"	"

Supporting Schedules:

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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
282	Municipal Excise	Wilton Manors	Municipality	7%		162,441.87	162,441.87	0	0	None	No Discounts Foregone
283	Municipal Excise	Winter Park	Municipality	7%		529.59	529.59	0	0	"	"
284	Municipal Excise	Winter Springs	Municipality	8%		82,460.51	82,460.51	0	0	"	"
285	Municipal Excise	Yankeetown	Municipality	7%		5,185.61	5,185.61	0	0	"	"
Total						\$73,549,159.66	\$73,549,159.66	\$0.00	\$0.00		

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Check Whether Data Is:
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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991	Amount Passed On to Customer	Amount	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
						Total Amount		Charged to Operating Expense			
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Note 5	(8) Note 5	(9) None	(10) No Discounts foregone
286	Franchise Fee	Altamonte Springs	Municipality		1X Note 1	3,042.21	3,042.21	3,042.21	3,042.21	"	"
287	Franchise Fee	Atlantis	Municipality		1X Note 1	4,384.60	4,384.60	4,384.60	4,384.60	"	"
288	Franchise Fee	Archer	Municipality		1X Note 1	1,117.18	1,117.18	1,117.18	1,117.18	"	"
289	Franchise Fee	Atlantic Beach	Municipality		1X Note 1	11,457.47	11,457.47	11,457.47	11,457.47	"	"
290	Franchise Fee	Baldwin	Municipality		1X Note 1	1,575.23	1,575.23	1,575.23	1,575.23	"	"
291	Franchise Fee	Bal Harbour Village	Municipality		1X Note 1	9,323.04	9,323.04	9,323.04	9,323.04	"	"
292	Franchise Fee	Bay Harbour Islands	Municipality		1X Note 1	9,765.67	9,765.67	9,765.67	9,765.67	"	"
293	Franchise Fee	Bell	Municipality		1X Note 1	200.57	200.57	200.57	200.57	"	"
294	Franchise Fee	Belle Glade	Municipality		1X Note 1	12,347.00	12,347.00	12,347.00	12,347.00	"	"
295	Franchise Fee	Belle Isle	Municipality		1X Note 1	4,387.05	4,387.05	4,387.05	4,387.05	"	"
296	Franchise Fee	Beverly Beach	Municipality		1X Note 1	398.99	398.99	398.99	398.99	"	"
297	Franchise Fee	Biscayne Park	Municipality		1X Note 1	2,583.25	2,583.25	2,583.25	2,583.25	"	"
298	Franchise Fee	Boca Raton	Municipality		1X Note 1	180,088.56	180,088.56	180,088.56	180,088.56	"	"
299	Franchise Fee	Boynton Beach	Municipality		1X Note 1	68,556.92	68,556.92	68,556.92	68,556.92	"	"
300	Franchise Fee	Briny Breezes	Municipality		1X Note 1	569.48	569.48	569.48	569.48	"	"
301	Franchise Fee	Bronson	Municipality		1X Note 1	1,036.00	1,036.00	1,036.00	1,036.00	"	"
302	Franchise Fee	Brooksville	Municipality		1X Note 1	13,633.44	13,633.44	13,633.44	13,633.44	"	"
303	Franchise Fee	Bunnell	Municipality		1X Note 1	3,152.91	3,152.91	3,152.91	3,152.91	"	"
304	Franchise Fee	Callaway	Municipality		1X Note 1	7,283.48	7,283.48	7,283.48	7,283.48	"	"
305	Franchise Fee	Case Canaveral	Municipality		1X Note 1	9,752.59	9,752.59	9,752.59	9,752.59	"	"
306	Franchise Fee	Cedar Key	Municipality		1X Note 1	587.83	587.83	587.83	587.83	"	"
307	Franchise Fee	Century	Municipality		1X Note 1	2,985.48	2,985.48	2,985.48	2,985.48	"	"
308	Franchise Fee	Chiefland	Municipality		1X Note 1	2,447.47	2,447.47	2,447.47	2,447.47	"	"
309	Franchise Fee	Chioley	Municipality		1X Note 1	2,801.04	2,801.04	2,801.04	2,801.04	"	"
310	Franchise Fee	Cloud Lake	Municipality		1X Note 1	149.44	149.44	149.44	149.44	"	"
311	Franchise Fee	Cocoa	Municipality		1X Note 1	23,808.76	23,808.76	23,808.76	23,808.76	"	"
312	Franchise Fee	Cocoa Beach	Municipality		1X Note 1	58,714.27	58,714.27	58,714.27	58,714.27	"	"
313	Franchise Fee	Coconut Creek	Municipality		1X Note 1	32,603.77	32,603.77	32,603.77	32,603.77	"	"
314	Franchise Fee	Coral Gables	Municipality		1X Note 1	139,288.80	139,288.80	139,288.80	139,288.80	"	"
315	Franchise Fee	Coral Springs	Municipality		1X Note 1	94,584.15	94,584.15	94,584.15	94,584.15	"	"
316	Franchise Fee	Cross City	Municipality		1X Note 1	1,237.52	1,237.52	1,237.52	1,237.52	"	"
317	Franchise Fee	Cooper City	Municipality		1X Note 1	19,353.83	19,353.83	19,353.83	19,353.83	"	"
318	Franchise Fee	Dania	Municipality		1X Note 1	27,780.38	27,780.38	27,780.38	27,780.38	"	"
319	Franchise Fee	Davie	Municipality		1X Note 1	72,214.33	72,214.33	72,214.33	72,214.33	"	"
320	Franchise Fee	Daytona Beach Shores	Municipality		1X Note 1	7,310.94	7,310.94	7,310.94	7,310.94	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
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Check Whether Data Is:
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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991	Amount		Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
						Total Amount	Amount Passed On to Customer	Charged to Operating Expense			
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Note 5	(8) Note 5	(9) None	(10) No Discounts foregone
321	Franchise Fee	Deland	Municipality		1% Note 1	24,624.96	24,624.96	24,624.96	24,624.96	"	"
322	Franchise Fee	Delray Beach	Municipality		1% Note 1	76,123.52	76,123.52	76,123.52	76,123.52	"	"
323	Franchise Fee	Deerfield Beach	Municipality		1% Note 1	96,598.72	96,598.72	96,598.72	96,598.72	"	"
324	Franchise Fee	Dunnellon	Municipality		1% Note 1	2,664.11	2,664.11	2,664.11	2,664.11	"	"
325	Franchise Fee	Ebro	Municipality		1% Note 1	162.97	162.97	162.97	162.97	"	"
326	Franchise Fee	Edgewater	Municipality		1% Note 1	13,847.37	13,847.37	13,847.37	13,847.37	"	"
327	Franchise Fee	Edgewood	Municipality		1% Note 1	4,197.66	4,197.66	4,197.66	4,197.66	"	"
328	Franchise Fee	El Portal	Municipality		1% Note 1	2,428.32	2,428.32	2,428.32	2,428.32	"	"
329	Franchise Fee	Fanning Springs	Municipality		1% Note 1	234.53	234.53	234.53	234.53	"	"
330	Franchise Fee	Fellsmere	Municipality		1% Note 1	981.68	981.68	981.68	981.68	"	"
331	Franchise Fee	Fernandina Beach	Municipality		1% Note 1	10,411.48	10,411.48	10,411.48	10,411.48	"	"
332	Franchise Fee	Flagler Beach	Municipality		1% Note 1	4,421.35	4,421.35	4,421.35	4,421.35	"	"
333	Franchise Fee	Florida City	Municipality		1% Note 1	5,587.80	5,587.80	5,587.80	5,587.80	"	"
334	Franchise Fee	Fort Lauderdale	Municipality		1% Note 1	425,323.88	425,323.88	425,323.88	425,323.88	"	"
335	Franchise Fee	Fort Pierce	Municipality		1% Note 1	45,324.80	45,324.80	45,324.80	45,324.80	"	"
336	Franchise Fee	Gainesville	Municipality		1% Note 1	118,728.03	118,728.03	118,728.03	118,728.03	"	"
337	Franchise Fee	Glen Ridge	Municipality		1% Note 1	429.01	429.01	429.01	429.01	"	"
338	Franchise Fee	Golden Beach	Municipality		1% Note 1	1,113.06	1,113.06	1,113.06	1,113.06	"	"
339	Franchise Fee	Golf	Municipality		1% Note 1	643.37	643.37	643.37	643.37	"	"
340	Franchise Fee	Golfview	Municipality		1% Note 1	371.77	371.77	371.77	371.77	"	"
341	Franchise Fee	Graceville	Municipality		1% Note 1	2,220.05	2,220.05	2,220.05	2,220.05	"	"
342	Franchise Fee	Green Acres City	Municipality		1% Note 1	23,152.37	23,152.37	23,152.37	23,152.37	"	"
343	Franchise Fee	Green Cove	Municipality		1% Note 1	7,744.03	7,744.03	7,744.03	7,744.03	"	"
344	Franchise Fee	Gulf Breeze	Municipality		1% Note 1	6,270.35	6,270.35	6,270.35	6,270.35	"	"
345	Franchise Fee	Gulf Stream	Municipality		1% Note 1	1,179.42	1,179.42	1,179.42	1,179.42	"	"
346	Franchise Fee	Hallandale	Municipality		1% Note 1	50,624.26	50,624.26	50,624.26	50,624.26	"	"
347	Franchise Fee	Havana	Municipality		1% Note 1	2,423.72	2,423.72	2,423.72	2,423.72	"	"
348	Franchise Fee	Haverhill	Municipality		1% Note 1	1,224.23	1,224.23	1,224.23	1,224.23	"	"
349	Franchise Fee	Hawthorne	Municipality		1% Note 1	1,143.13	1,143.13	1,143.13	1,143.13	"	"
350	Franchise Fee	Hialeah	Municipality		1% Note 1	234,881.78	234,881.78	234,881.78	234,881.78	"	"
351	Franchise Fee	Hialeah Gardens	Municipality		1% Note 2	12,584.10	12,584.10	12,584.10	12,584.10	"	"
352	Franchise Fee	Highland Beach	Municipality		1% Note 1	5,859.18	5,859.18	5,859.18	5,859.18	"	"
353	Franchise Fee	Hillsboro Beach	Municipality		1% Note 1	3,559.88	3,559.88	3,559.88	3,559.88	"	"
354	Franchise Fee	Holly Hill	Municipality		1% Note 1	14,580.26	14,580.26	14,580.26	14,580.26	"	"
355	Franchise Fee	Hollywood	Municipality		1% Note 1	193,683.42	193,683.42	193,683.42	193,683.42	"	"

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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991	Amount Passed On to Customer	Amount	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
						Total Amount		Charged to Operating Expense			
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Note 5	(8) Note 5	(9) None	(10) No Discounts foregone
356	Franchise Fee	Homestead	Municipality		1X Note 1	27,022.73	27,022.73	27,022.73	27,022.73	*	*
357	Franchise Fee	Horseshoe Beach	Municipality		1X Note 1	172.12	172.12	172.12	172.12	*	*
358	Franchise Fee	Hypoluxo	Municipality		1X Note 1	2,330.21	2,330.21	2,330.21	2,330.21	*	*
359	Franchise Fee	Indialantic	Municipality		2X Note 1	7,820.36	7,820.36	7,820.36	7,820.36	*	*
360	Franchise Fee	Indian Creek	Municipality		1X Note 1	100.00	100.00	100.00	100.00	*	*
361	Franchise Fee	Indian Harbor	Municipality		1X Note 1	8,141.73	8,141.73	8,141.73	8,141.73	*	*
362	Franchise Fee	Indian River Shores	Municipality		1X Note 1	3,937.01	3,937.01	3,937.01	3,937.01	*	*
363	Franchise Fee	Inglis	Municipality		1X Note 1	952.21	952.21	952.21	952.21	*	*
364	Franchise Fee	Cons. Jacksonville	Municipality		2X Note 2	1,886,728.17	1,886,728.17	1,886,728.17	1,886,728.17	*	*
365	Franchise Fee	Jacksonville Beach	Municipality		1X Note 1	23,488.99	23,488.99	23,488.99	23,488.99	*	*
366	Franchise Fee	Jay	Municipality		1X Note 1	846.04	846.04	846.04	846.04	*	*
367	Franchise Fee	Jupiter	Municipality		1X Note 1	46,148.93	46,148.93	46,148.93	46,148.93	*	*
368	Franchise Fee	Jupiter Inlet	Municipality		1X Note 1	0.00	0.00	0.00	0.00	*	*
369	Franchise Fee	Jupiter Island	Municipality		1X Note 1	2,313.26	2,313.26	2,313.26	2,313.26	*	*
370	Franchise Fee	Juno Beach	Municipality		1X Note 1	9,397.61	9,397.61	9,397.61	9,397.61	*	*
371	Franchise Fee	Key Colony Beach	Municipality		1X Note 1	1,494.50	1,494.50	1,494.50	1,494.50	*	*
372	Franchise Fee	Keystone Heights	Municipality		1X Note 1	1,307.55	1,307.55	1,307.55	1,307.55	*	*
373	Franchise Fee	Key West	Municipality		1X Note 1	33,636.64	33,636.64	33,636.64	33,636.64	*	*
374	Franchise Fee	Lake City	Municipality		1X Note 1	12,849.46	12,849.46	12,849.46	12,849.46	*	*
375	Franchise Fee	Lake Clarke Shores	Municipality		1X Note 1	4,277.60	4,277.60	4,277.60	4,277.60	*	*
376	Franchise Fee	Lake Mary	Municipality		1X Note 1	9,880.69	9,880.69	9,880.69	9,880.69	*	*
377	Franchise Fee	Lake Park	Municipality		1X Note 1	12,350.87	12,350.87	12,350.87	12,350.87	*	*
378	Franchise Fee	Lake Worth	Municipality		1X Note 1	36,764.39	36,764.39	36,764.39	36,764.39	*	*
379	Franchise Fee	Lantana	Municipality		1X Note 1	13,455.69	13,455.69	13,455.69	13,455.69	*	*
380	Franchise Fee	Lauderdale-By-The Sea	Municipality		1X Note 1	6,775.52	6,775.52	6,775.52	6,775.52	*	*
381	Franchise Fee	Lauderhill	Municipality		1X Note 1	67,038.46	67,038.46	67,038.46	67,038.46	*	*
382	Franchise Fee	Lauderdale Lakes	Municipality		1X Note 1	41,318.65	41,318.65	41,318.65	41,318.65	*	*
383	Franchise Fee	Lazy Lake	Municipality		1X Note 1	44.15	44.15	44.15	44.15	*	*
384	Franchise Fee	Lighthouse Point	Municipality		1X Note 1	15,156.03	15,156.03	15,156.03	15,156.03	*	*
385	Franchise Fee	Lynn Haven	Municipality		1X Note 1	6,366.68	6,366.68	6,366.68	6,366.68	*	*
386	Franchise Fee	Malabar	Municipality		1X Note 1	2,815.75	2,815.75	2,815.75	2,815.75	*	*
387	Franchise Fee	Manalapan	Municipality		1X Note 1	1,301.57	1,301.57	1,301.57	1,301.57	*	*
388	Franchise Fee	Mangonia	Municipality		1X Note 1	4,998.00	4,998.00	4,998.00	4,998.00	*	*
389	Franchise Fee	Margate	Municipality		1X Note 1	58,590.42	58,590.42	58,590.42	58,590.42	*	*
390	Franchise Fee	Marineland	Municipality		1X Note 1	123.74	123.74	123.74	123.74	*	*

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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991	Amount Passed On to Customer	Amount	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
						Total Amount		Charged to Operating Expense			
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Note 5	(8) Note 5	(9) None	(10) No Discounts foregone
391	Franchise Fee	Medley	Municipality		1X Note 1	17,161.57	17,161.57	17,161.57	17,161.57	"	"
392	Franchise Fee	Melbourne	Municipality		1X Note 1	84,789.44	84,789.44	84,789.44	84,789.44	"	"
393	Franchise Fee	Melbourne Beach	Municipality		1X Note 1	3,233.89	3,233.89	3,233.89	3,233.89	"	"
394	Franchise Fee	Melbourne Village	Municipality		1X Note 1	473.69	473.69	473.69	473.69	"	"
395	Franchise Fee	Miami	Municipality		3X Note 3	2,019,218.52	2,019,218.52	2,019,218.52	2,019,218.52	"	"
396	Franchise Fee	Miami Beach	Municipality		1X Note 1	150,621.64	150,621.64	150,621.64	150,621.64	"	"
397	Franchise Fee	Miami Shores	Municipality		1X Note 1	13,491.25	13,491.25	13,491.25	13,491.25	"	"
398	Franchise Fee	Miami Springs	Municipality		1X Note 1	21,869.93	21,869.93	21,869.93	21,869.93	"	"
399	Franchise Fee	Micanopy	Municipality		1X Note 1	543.90	543.90	543.90	543.90	"	"
400	Franchise Fee	Milton	Municipality		1X Note 1	11,351.03	11,351.03	11,351.03	11,351.03	"	"
401	Franchise Fee	Miramar	Municipality		1X Note 1	46,097.95	46,097.95	46,097.95	46,097.95	"	"
402	Franchise Fee	Neptune Beach	Municipality		1X Note 1	7,767.46	7,767.46	7,767.46	7,767.46	"	"
403	Franchise Fee	Newberry	Municipality		1X Note 1	1,501.98	1,501.98	1,501.98	1,501.98	"	"
404	Franchise Fee	New Smyrna Beach	Municipality		1X Note 1	23,035.82	23,035.82	23,035.82	23,035.82	"	"
405	Franchise Fee	North Bay Village	Municipality		1X Note 1	9,616.16	9,616.16	9,616.16	9,616.16	"	"
406	Franchise Fee	North Lauderdale	Municipality		1X Note 1	22,203.71	22,203.71	22,203.71	22,203.71	"	"
407	Franchise Fee	North Miami	Municipality		1X Note 1	71,517.41	71,517.41	71,517.41	71,517.41	"	"
408	Franchise Fee	North Miami Beach	Municipality		1X Note 1	80,532.27	80,532.27	80,532.27	80,532.27	"	"
409	Franchise Fee	North Palm Beach	Municipality		1X Note 1	21,000.81	21,000.81	21,000.81	21,000.81	"	"
410	Franchise Fee	Oak Hill	Municipality		1X Note 1	685.73	685.73	685.73	685.73	"	"
411	Franchise Fee	Oakland Park	Municipality		1X Note 1	68,629.54	68,629.54	68,629.54	68,629.54	"	"
412	Franchise Fee	Ocean Ridge	Municipality		1X Note 1	2,432.94	2,432.94	2,432.94	2,432.94	"	"
413	Franchise Fee	Opa-Locka	Municipality		1X Note 1	25,941.09	25,941.09	25,941.09	25,941.09	"	"
414	Franchise Fee	Orange Park	Municipality		1X Note 1	14,635.98	14,635.98	14,635.98	14,635.98	"	"
415	Franchise Fee	Ormond Beach	Municipality		1X Note 1	34,036.09	34,036.09	34,036.09	34,036.09	"	"
416	Franchise Fee	Orlando	Municipality		1X Note 4	410,918.34	410,918.34	410,918.34	410,918.34	"	"
417	Franchise Fee	Otter Creek	Municipality		1X Note 1	84.60	84.60	84.60	84.60	"	"
418	Franchise Fee	Oviedo	Municipality		1X Note 1	11,361.95	11,361.95	11,361.95	11,361.95	"	"
419	Franchise Fee	Pahokee	Municipality		1X Note 1	4,523.12	4,523.12	4,523.12	4,523.12	"	"
420	Franchise Fee	Palatka	Municipality		2X Note 1	25,539.11	25,539.11	25,539.11	25,539.11	"	"
421	Franchise Fee	Palm Bay	Municipality		1X Note 1	54,093.32	54,093.32	54,093.32	54,093.32	"	"
422	Franchise Fee	Palm Beach	Municipality		1X Note 1	38,722.93	38,722.93	38,722.93	38,722.93	"	"
423	Franchise Fee	Palm Beach Gardens	Municipality		1X Note 1	54,036.75	54,036.75	54,036.75	54,036.75	"	"
424	Franchise Fee	Palm Beach Shores	Municipality		1X Note 1	1,974.87	1,974.87	1,974.87	1,974.87	"	"
425	Franchise Fee	Palm Shores	Municipality		1X Note 1	289.63	289.63	289.63	289.63	"	"

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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Note 5	(8) Note 5	(9) None	(10) No Discounts foregone
426	Franchise Fee	Palm Springs Vill.	Municipality		1X Note 1	10,027.35	10,027.35	10,027.35	10,027.35	"	"
427	Franchise Fee	Panama City	Municipality		1X Note 1	48,659.67	48,659.67	48,659.67	48,659.67	"	"
428	Franchise Fee	Panama City Beach	Municipality		1X Note 1	9,576.41	9,576.41	9,576.41	9,576.41	"	"
429	Franchise Fee	Parker	Municipality		1X Note 1	3,923.23	3,923.23	3,923.23	3,923.23	"	"
430	Franchise Fee	Parkland	Municipality		1X Note 1	4,329.02	4,329.02	4,329.02	4,329.02	"	"
431	Franchise Fee	Peabroke Park	Municipality		1X Note 1	10,496.03	10,496.03	10,496.03	10,496.03	"	"
432	Franchise Fee	Peabroke Pines	Municipality		1X Note 1	86,404.16	86,404.16	86,404.16	86,404.16	"	"
433	Franchise Fee	Penny Farms	Municipality		1X Note 1	154.34	154.34	154.34	154.34	"	"
434	Franchise Fee	Pensacola	Municipality		1X Note 1	90,085.33	90,085.33	90,085.33	90,085.33	"	"
435	Franchise Fee	Pierson	Municipality		1X Note 1	1,379.43	1,379.43	1,379.43	1,379.43	"	"
436	Franchise Fee	Plantation	Municipality		1X Note 1	0.00	0.00	0.00	0.00	"	"
437	Franchise Fee	Pomona Park	Municipality		1X Note 1	599.28	599.28	599.28	599.28	"	"
438	Franchise Fee	Pompano Beach	Municipality		1X Note 1	153,260.36	153,260.36	153,260.36	153,260.36	"	"
439	Franchise Fee	Ponce Inlet	Municipality		1X Note 1	2,178.19	2,178.19	2,178.19	2,178.19	"	"
440	Franchise Fee	Port Orange	Municipality		1X Note 1	31,786.66	31,786.66	31,786.66	31,786.66	"	"
441	Franchise Fee	Port St. Lucie	Municipality		1X Note 1	50,669.20	50,669.20	50,669.20	50,669.20	"	"
442	Franchise Fee	Riviera Beach	Municipality		1X Note 1	43,687.87	43,687.87	43,687.87	43,687.87	"	"
443	Franchise Fee	Rockledge	Municipality		1X Note 1	19,047.03	19,047.03	19,047.03	19,047.03	"	"
444	Franchise Fee	Royal Palm Beach	Municipality		1X Note 1	16,390.31	16,390.31	16,390.31	16,390.31	"	"
445	Franchise Fee	Sanford	Municipality		1X Note 1	39,242.39	39,242.39	39,242.39	39,242.39	"	"
446	Franchise Fee	Satellite Beach	Municipality		1X Note 1	8,471.44	8,471.44	8,471.44	8,471.44	"	"
447	Franchise Fee	Sebastian	Municipality		1X Note 1	8,688.50	8,688.50	8,688.50	8,688.50	"	"
448	Franchise Fee	Sewall's Point	Municipality		1X Note 1	1,444.95	1,444.95	1,444.95	1,444.95	"	"
449	Franchise Fee	Sea Ranch	Municipality		1X Note 1	1,121.67	1,121.67	1,121.67	1,121.67	"	"
450	Franchise Fee	South Bay	Municipality		1X Note 1	2,549.31	2,549.31	2,549.31	2,549.31	"	"
451	Franchise Fee	South Daytona	Municipality		1X Note 1	13,747.90	13,747.90	13,747.90	13,747.90	"	"
452	Franchise Fee	South Miami	Municipality		1X Note 1	36,633.09	36,633.09	36,633.09	36,633.09	"	"
453	Franchise Fee	South Palm Beach	Municipality		1X Note 1	2,734.95	2,734.95	2,734.95	2,734.95	"	"
454	Franchise Fee	Springfield	Municipality		1X Note 1	0.00	0.00	0.00	0.00	"	"
455	Franchise Fee	St. Augustine	Municipality		1X Note 4	19,482.90	19,482.90	19,482.90	19,482.90	"	"
456	Franchise Fee	St. Augustine Beach	Municipality		1X Note 1	4,518.99	4,518.99	4,518.99	4,518.99	"	"
457	Franchise Fee	St. Lucie Village	Municipality		1X Note 1	444.97	444.97	444.97	444.97	"	"
458	Franchise Fee	Stuart	Municipality		1X Note 1	31,959.02	31,959.02	31,959.02	31,959.02	"	"
459	Franchise Fee	Sunrise	Municipality		1X Note 1	86,712.54	86,712.54	86,712.54	86,712.54	"	"
460	Franchise Fee	Surfside	Municipality		1X Note 1	7,350.41	7,350.41	7,350.41	7,350.41	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

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Check Whether Data Is:
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Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1991 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7) Note 5	(8) Note 5	(9) None	(10) No Discounts foregone
461	Franchise Fee	Sweetwater	Municipality		1% Note 1	12,507.35	12,507.35	12,507.35	12,507.35	"	"
462	Franchise Fee	Tamarac	Municipality		1% Note 1	57,466.64	57,466.64	57,466.64	57,466.64	"	"
463	Franchise Fee	Tequesta	Municipality		1% Note 1	7,421.32	7,421.32	7,421.32	7,421.32	"	"
464	Franchise Fee	Titusville	Municipality		2% Note 1	63,599.53	63,599.53	63,599.53	63,599.53	"	"
465	Franchise Fee	Trenton	Municipality		1% Note 1	1,054.38	1,054.38	1,054.38	1,054.38	"	"
466	Franchise Fee	Vernon	Municipality		1% Note 1	466.21	466.21	466.21	466.21	"	"
467	Franchise Fee	Vero Beach	Municipality		1% Note 1	33,556.91	33,556.91	33,556.91	33,556.91	"	"
468	Franchise Fee	Virginia Gardens	Municipality		1% Note 1	5,038.01	5,038.01	5,038.01	5,038.01	"	"
469	Franchise Fee	Welaka	Municipality		1% Note 1	604.43	604.43	604.43	604.43	"	"
470	Franchise Fee	West Melbourne	Municipality		1% Note 1	11,271.04	11,271.04	11,271.04	11,271.04	"	"
471	Franchise Fee	West Miami	Municipality		1% Note 1	8,677.37	8,677.37	8,677.37	8,677.37	"	"
472	Franchise Fee	Wilton Manors	Municipality		1% Note 1	569.86	569.86	569.86	569.86	"	"
473	Franchise Fee	West Palm Beach	Municipality		1% Note 1	187,649.23	187,649.23	187,649.23	187,649.23	"	"
474	Franchise Fee	Winter Park	Municipality		1% Note 1	0.00	0.00	0.00	0.00	"	"
475	Franchise Fee	Yankeetown	Municipality		1% Note 1	547.79	547.79	547.79	547.79	"	"
Total						\$9,167,939.34	\$9,167,939.34	\$9,167,939.34	\$9,167,939.34		

Note 1 - Gross receipts from recurring local service revenues less uncollectibles.

Note 2 - Gross receipts from recurring local service revenues including mobile service local messages less uncollectibles.

Note 3 - Gross receipts from recurring local service revenues including mobile service local messages and Miami manhole ordinance less uncollectibles.

Note 4 - Gross receipts from recurring local service revenues including mobile service local messages and miscellaneous recurring revenues less uncollectibles.

Note 5 - The total paid by the Company is charged to expense; the amount passed on to the customer is recorded as revenue. Therefore, the net operating income effect is zero.

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
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Check Whether Data Is:

Historic [X] or Projected []

Average [X] or Year End []

Line No.	Account/ Sub-Account No. (1) ***	Plant Account Title (2)	Current			Proposed **		
			Life * (3)	Salvage (4)	Rate (5)	Life * (7)	Salvage (8)	Rate (9)
1.	2112/40C	Embedded Light Vehicles	3.5 yrs	14%	5.4%	3.9 yrs	14%	10.5%
2.	2112/40C	Embedded Heavy Trucks	3.5 yrs	14%	5.4%	2.6 yrs	14%	5.6%
3.	2112/40C	New Passenger Cars/Lt. Trucks	7 yrs (B)	20%	11.4%	3.9 yrs	14%	10.5%
4.	2112/40C	New Heavy Trucks	10 yrs (B)	15%	8.5%	2.6 yrs	14%	5.6%
5.	2114/240C	Special Purpose Vehicles	5 yrs	-	6.5%	5 yrs	0%	2.5%
6.	2121/10C	Buildings (Administration/DPC)	-	-	2.1%	36 yrs	6%	2.1%
7.	2121/10,810C	Buildings (Large Central Office)	-	-	2.1%	33 yrs	3%	2.4%
8.	2121/10C	Buildings (Local Central Office)	-	-	2.1%	42 yrs	3%	1.9%
9.	2121/10C	Buildings (Miscellaneous)	23 yrs	6%	3%	23 yrs	6%	3.4%

* Indicate if other remaining life. (B) Whole life

** Supportive documentation must be submitted for any proposed change.

*** Should include any account or subaccount for which a separate depreciation rate has been prescribed.

Supporting Schedules:

Recap Schedules:

NOTE: Supportive documentation for the proposed changes may be found in the 1992 Depreciation Study to be filed on or before May 1, 1992.

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

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Check Whether Data Is:
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 Average or Year End

Line No.	Account/ Sub-Account No. (1) ***	Plant Account Title (2)	Current			Proposed **		
			Life * (3)	Salvage (4)	Rate (5)	Life * (7)	Salvage (8)	Rate (9)
1.	2211/77,877C	Analog Electronic Switching	6.6 yrs	6%	7.8%	6.8 yrs	6%	6.3%
2.	2212/377,887C	Digital Electronic Switching	12.9 yrs	0%	6.6%	9.9 yrs	1%	8.0%
3.	2220/117C	Operator Systems (Analog)	5.4 yrs	0%	11.4%	0 yrs	0%	0.0%
4.	2220/117C	Operator Systems (Digital)	14.7 yrs	0%	6%	13.6 yrs	0%	8.3%
5.	2231/167C	Radio (Non-Cellular)	3.5 yrs	(3)%	7.1%	3 yrs	(3)%	6.7%
6.	2231/67C	Radio (Other)	10 yrs	(3)%	4.3%	9.8 yrs	(3)%	9.4%
7.	2232/157,257,357,857C	Digital Circuit Equipment	5 yrs	3%	13.7%	7.7 yrs	3%	7.4%
8.	2232/257,357C	Optical Circuit Equipment	10 yrs(B)	0%	10%	6.2 yrs	0%	12.4%
9.	2232/57,457C	Analog Circuit Equipment	6.9 yrs	3%	10.7%	2.2 yrs	3%	28.5%

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Supporting Schedules:

Recap Schedules:

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Check Whether Data Is:
 Historic [X] or Projected []
 Average [X] or Year End []

Line No.	Account/ Sub-Account No. (1) ***	Plant Account Title (2)	Current			Proposed **		
			Life * (3)	Salvage (4)	Rate (5)	Life * (7)	Salvage (8)	Rate (9)
1.	2351/188,198,288, 298,988,998C	Public Telephone Equipment	3.4 yrs	20%	6.8%	3 yrs	20%	6.7%
2.	2311/318,418C	Information Orig/Term. Assets	6 yrs	9%	8.7%	5.7 yrs	9%	7.8%
3.	2341/158,258,458C, 258NC	Information Orig/Term. Assets	6 yrs	9%	8.7%	5.7 yrs	9%	7.8%
4.	2362/358C,358NC,368C 558,828,858,758, 928,958,D758, F758,D958,F958C	Information Orig/Term. Assets	6 yrs	9%	8.7%	5.7 yrs	9%	7.8%
5.	2411/1,811C	Poles	25 yrs	(45)%	4.6%	34 yrs	(51)%	3.5%
6.	2421.1/12,22,802C	Aerial Cable (Metallic)	10 yrs	(12)%	8.1%	9.7 yrs	(9)%	6.9%
7.	2421.2/D12,F12,T12, D22,F22,T22,882C	Aerial Cable (Fiber)	20 yrs(B)	(5)%	5.3%	17.7 yrs	0%	5.3%

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*** Should include any account or subaccount for which a separate depreciation rate has been prescribed.

Supporting Schedules:

Recap Schedules:

NOTE: Supportive documentation for the proposed changes may be found in the 1992 Depreciation Study to be filed on or before May 1, 1992.

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
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Check Whether Data Is:
 Historic [X] or Projected []
 Average [X] or Year End []

Line No.	Account/ Sub-Account No. (1) ***	Plant Account Title (2)	Current			Proposed **		
			Life * (3)	Salvage (4)	Rate (5)	Life * (7)	Salvage (8)	Rate (9)
1.	2422.1/5,805C	Underground Cable (Metallic)	9.7 yrs	(5)%	7.2%	6 yrs	(3)%	9.5%
2.	2422.2/D5,F5,T5,885 985C	Underground Cable (Fiber)	16.7 yrs	(5)%	4.9%	16.5 yrs	2%	4.5%
3.	2423.1/45,846C	Buried Cable (Metallic)	9.5 yrs	(5)%	7.7%	9 yrs	(4)%	6.9%
4.	2423.2/D45,F45,T45, 856C	Buried Cable (Fiber)	20 yrs(B)	0%	5%	16.9 yrs	3%	4.7%
5.	2424.1/6C	Submarine Cable (Metallic)	10 yrs	(2)%	5.6%	9 yrs	(2)%	5.5%
6.	2424.2/D6,F6,T6,886C	Submarine Cable (Fiber)	20 yrs(B)	0%	5%	16.7	0%	4.4%
7.	2426.1/52C	Intrablding. Network Cable (Met.)	10 yrs	(12)%	7.5%	9.7 yrs	(12)%	6.3%
8.	2426.2/D52,F52,T52C	Intrablding. Network Cable (Fiber)	20 yrs(B)	(5)%	5.3%	18.6	(5)%	3.5

* Indicate if other remaining life. (B) Whole life

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Supporting Schedules:

Recap Schedules:

NOTE: Supportive documentation for the proposed changes may be found in the 1992 Depreciation Study to be filed on or before May 1, 1992.

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
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Check Whether Data Is:
 Historic [X] or Projected []
 Average [X] or Year End []

Line No.	Account/ Sub-Account No. (1) ***	Plant Account Title (2)	Current			Proposed **		
			Life * (3)	Salvage (4)	Rate (5)	Life * (7)	Salvage (8)	Rate (9)
1.	2431/3C	Aerial Wire	5.9 yrs	(20)%	2.3%	6.5 yrs	(35)%	10.2%
2.	2441/4,84C	Conduit	44 yrs	(5)%	2%	43 yrs	(30)%	2.5%
3.								
4.								
5.								
6.								
7.								
8.								
9.								

* Indicate if other remaining life. (B) Whole life

** Supportive documentation must be submitted for any proposed change.

*** Should include any account or subaccount for which a separate depreciation rate has been prescribed.

Supporting Schedules:

Recap Schedules:

NOTE: Supportive documentation for the proposed changes may be found in the 1992 Depreciation Study to be filed on or before May 1, 1992.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-22b

Footnotes
Witness Responsible

Item No.	Account/ Sub-Account No.	Plant Account Title	Explanation
C1	2123.2/618, 628,638, 658,718, 728C,731CB	Company Communications Equipment	The monthly expense does not include an out of period adjustment discovered late in the analysis of Schedule C-22b. This adjustment is related to the transfer of investment from Company Communications Equipment to Computers (see Footnote C2). The inclusion of the adjustment would have increased the total expense by \$3,704,721.10 and decreased the reserve by \$8,553,589.64; this impact has been included in the 1992 depreciation pro forma adjustment.
C2	2124/530, 630,730, 830C,531CA	Computers	The monthly expense does not include an out of period adjustment discovered late in the analysis of Schedule C-22b. This adjustment is related to the transfer of investment from Company Communications Equipment (see Footnote C1) to Computers. The inclusion of the adjustment would have decreased the total expense by \$2,451,662.13 and increased the reserve by \$9,806,648.63; this impact has been included in the 1992 depreciation pro forma adjustment.

The net effect of the inclusion of the above out of period adjustments in Schedule C-22b would have been an increase in both the expense and reserve of \$1,253,059 (rounded to the nearest dollar).

Schedule C-22b reflects 1991 activity as well as out of period adjustments to 1991 activity.

Amortiz Recovery Schedule
Test year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
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Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
1.	2111/20C	Land	JAN-1-91	49,204,332.73	0.00	
2.			JAN-91	49,224,467.04	0.00	0.00
3.			FEB-91	49,238,036.20	0.00	0.00
4.			MAR-91	49,238,576.72	0.00	0.00
5.			APR-91	49,243,225.95	0.00	0.00
6.			MAY-91	48,970,093.09	0.00	0.00
7.			JUN-91	48,971,120.39	0.00	0.00
8.			JUL-91	48,975,893.94	0.00	0.00
9.			AUG-91	48,983,806.99	0.00	0.00
10.			SEP-91	49,043,805.99	0.00	0.00
11.			OCT-91	49,427,100.13	0.00	0.00
12.			NOV-91	49,380,214.32	0.00	0.00
			DEC-91	49,494,002.07	0.00	0.00
	Twelve month average/total			49,182,528.57	0.00	0.00

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

Amortiz Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
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Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	211,829.00	0.00	
1.	2122/130C	Artworks	JAN-91	213,404.00	0.00	0.00
2.			FEB-91	213,404.00	0.00	0.00
3.			MAR-91	213,404.00	0.00	0.00
4.			APR-91	213,404.00	0.00	0.00
5.			MAY-91	213,404.00	0.00	0.00
6.			JUN-91	213,404.00	0.00	0.00
7.			JUL-91	212,669.00	0.00	0.00
8.			AUG-91	212,669.00	0.00	0.00
9.			SEP-91	212,669.00	0.00	0.00
10.			OCT-91	212,009.85	0.00	0.00
11.			NOV-91	212,009.85	0.00	0.00
12.			DEC-91	212,009.85	0.00	0.00
	Twelve month average/total			212,871.71	0.00	0.00

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

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Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

Amorti) Recovery Schedule
 Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

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Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
1.	2115/340,341C	Garage Work Equipment	JAN-1-91	2,980,307.45	139,362.15	
2.			JAN-91	2,937,089.49	184,500.76	46,966.98
3.			FEB-91	2,979,505.35	228,615.67	46,484.10
4.			MAR-91	2,972,399.66	268,895.08	46,484.10
5.			APR-91	2,849,022.63	191,957.28	46,989.77
6.			MAY-91	2,847,194.26	219,746.58	47,000.29
7.			JUN-91	3,094,592.29	230,584.54	47,000.29
8.			JUL-91	3,092,763.92	252,876.85	49,907.93
9.			AUG-91	3,150,531.21	278,552.32	49,907.93
10.			SEP-91	3,178,500.67	321,258.11	50,603.21
11.			OCT-91	3,171,383.82	350,833.03	50,950.85
12.			NOV-91	3,165,024.38	391,111.27	50,985.38
			DEC-91	3,182,285.81	439,294.01	51,011.11
	Twelve month average/total			3,051,691.12	279,852.13	584,291.94

Total plant and reserve balance (12 month average) and amortization/recovery expense

• Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

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Supporting Schedules:

Recap Schedules:

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Amortiz Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
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Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	61,282,459.57	25,953,663.42	
1.	2116/540,541C	Other Work Equipment	JAN-91	61,340,946.24	26,580,747.84	666,452.39
2.			FEB-91	61,258,007.12	27,134,155.48	667,594.02
3.			MAR-91	61,367,651.87	27,697,348.11	667,958.58
4.			APR-91	61,664,723.35	28,262,820.63	670,396.28
5.			MAY-91	61,948,382.87	28,858,924.93	675,087.77
6.			JUN-91	62,099,979.71	29,161,808.24	679,318.61
7.			JUL-91	62,576,861.42	29,587,862.36	685,535.14
8.			AUG-91	63,507,485.04	30,062,504.71	694,132.04
9.			SEP-91	63,879,240.11	30,481,140.18	707,595.16
10.			OCT-91	64,049,293.62	31,035,322.18	715,318.52
11.			NOV-91	64,706,977.41	31,667,307.20	719,195.37
12.			DEC-91	68,286,170.26	32,309,470.43	727,772.02
	Twelve month average/total			63,057,143.25	29,403,284.36	8,276,355.90

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Supporting Schedules:

Recap Schedules:

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Amorti.) Recovery Schedule
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Check Whether Data Is:
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Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	22,835,456.90	4,165,963.76	
1.	2122/30,230,330,331C	Furniture (Except Artworks)	JAN-91	22,663,638.16	4,171,253.00	218,259.90
2.			FEB-91	22,446,336.67	4,172,239.65	218,582.61
3.			MAR-91	22,006,836.86	4,202,401.37	218,586.99
4.			APR-91	21,800,341.92	4,220,323.92	216,538.78
5.			MAY-91	21,615,274.38	4,249,797.29	216,610.38
6.			JUN-91	21,490,749.66	4,279,598.17	216,627.28
7.			JUL-91	20,750,566.18	4,184,298.41	217,136.07
8.			AUG-91	20,571,902.10	4,215,667.17	215,266.88
9.			SEP-91	20,404,706.24	4,248,529.02	215,309.63
10.			OCT-91	20,219,999.05	4,280,994.80	215,422.97
11.			NOV-91	20,045,785.55	4,306,572.88	215,422.97
12.			DEC-91	19,869,742.37	4,307,864.34	215,547.27
	Twelve month average/total			21,157,156.60	4,236,628.34	2,599,311.73

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Check Whether Data Is:
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Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	11,097,114.40	4,210,608.22	
1.	2123.1/430C,731CA	Office Support Equipment	JAN-91	11,098,217.22	4,326,566.54	130,106.15
2.			FEB-91	11,040,986.36	4,396,834.83	130,262.59
3.			MAR-91	11,028,370.89	4,493,979.16	130,293.86
4.			APR-91	10,991,149.77	4,567,407.40	130,541.63
5.			MAY-91	10,968,902.60	4,663,618.21	130,773.70
6.			JUN-91	10,959,528.75	4,771,165.71	130,917.39
7.			JUL-91	10,790,431.46	4,819,340.08	131,080.97
8.			AUG-91	10,760,206.93	4,915,334.00	132,461.04
9.			SEP-91	10,740,366.02	5,025,880.66	132,540.25
10.			OCT-91	10,750,220.23	5,149,706.59	132,575.52
11.			NOV-91	10,763,394.85	5,247,022.32	132,792.56
12.			DEC-91	10,788,849.66	5,286,599.83	133,341.30
	Twelve month average/total			10,890,052.06	4,805,287.94	1,577,686.96

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Amortiz Recovery Schedule
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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
1.	2123.2/618,628,638,	Company Communications Equipment	JAN-1-91	40,921,065.79	32,630,546.59	
2.	658,718,728C,		JAN-91	41,005,207.71	33,188,512.71	959,652.85
3.	731CB		FEB-91	40,331,061.12	33,098,874.34	967,646.02
4.			MAR-91	40,504,540.35	33,761,774.90	973,195.77
5.			APR-91	40,446,432.48	34,215,328.23	980,052.56
6.			MAY-91	40,644,241.83	34,836,587.70	984,610.98
7.			JUN-91	40,624,170.86	35,670,572.02	991,185.81
8.			JUL-91	40,519,900.09	36,370,168.87	990,923.91
9.			AUG-91	40,295,192.26	37,089,788.81	993,048.26
10.			SEP-91	39,945,871.81	37,566,809.76	993,566.81
11.			OCT-91	38,987,265.22	37,412,485.91	994,767.38
12.			NOV-91	38,781,997.91	37,441,078.56	996,939.38
			DEC-91	38,854,046.79	38,047,872.87	1,000,482.02
	Twelve month average/total			40,078,327.37	35,724,987.89 C1	11,826,071.75

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Amortiz Recovery Schedule
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Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	323,479,387.02	156,808,483.62	
1.	2124/530,630C,531CA	Computers	JAN-91	317,092,926.83	155,658,550.34	4,051,453.63
2.			FEB-91	323,839,432.42	157,580,659.26	4,036,718.85
3.			MAR-91	333,014,686.63	161,071,284.25	4,199,551.19
4.			APR-91	329,341,792.40	159,777,287.80	4,365,895.99
5.			MAY-91	329,320,766.33	161,196,873.36	4,409,645.09
6.			JUN-91	328,745,190.12	160,798,878.50	4,480,518.21
7.			JUL-91	330,147,358.50	164,635,451.54	4,565,013.16
8.			AUG-91	332,458,450.55	168,327,153.15	4,636,154.26
9.			SEP-91	338,429,055.08	172,994,533.47	4,705,803.84
10.			OCT-91	337,696,556.52	173,761,444.07	4,811,828.68
11.			NOV-91	336,239,842.30	174,291,038.17	4,891,863.70
12.			DEC-91	346,616,135.97	173,083,493.00	4,949,066.84
	Twelve month average/total			331,911,849.47	165,264,720.58 C2	54,103,513.44

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Amortiz Recovery Schedule
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Check Whether Data Is:
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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	5,555,340.42	1,314,063.74	
1.	2121/110C,531CB	Building Computers	JAN-91	5,464,674.07	1,344,615.88	84,322.62
2.			FEB-91	5,701,766.44	1,427,707.21	83,678.73
3.			MAR-91	5,548,915.80	1,498,638.72	87,620.75
4.			APR-91	5,514,403.87	1,545,708.68	85,332.08
5.			MAY-91	5,569,596.02	1,629,463.26	85,375.27
6.			JUN-91	5,586,031.11	1,714,145.40	86,302.83
7.			JUL-91	5,830,793.67	1,799,109.16	86,584.45
8.			AUG-91	6,035,116.96	1,887,816.90	90,657.42
9.			SEP-91	6,128,640.06	1,980,496.14	94,148.27
10.			OCT-91	6,282,984.09	2,075,191.51	95,713.97
11.			NOV-91	6,359,052.04	2,169,382.65	98,293.35
12.			DEC-91	6,997,099.21	2,270,129.85	99,612.02
	Twelve month average/total			5,918,256.11	1,778,533.78	1,077,641.76

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Amortiz. Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	(83,938.02)	(83,934.57)	
1.	2211/77,877C	Analog Switchers Ret 1987-1988	JAN-91	(82,877.25)	(87,861.38)	(3.46)
2.			FEB-91	(81,667.00)	(117,727.38)	5,163.45
3.			MAR-91	(80,507.21)	(142,194.04)	36,419.03
4.			APR-91	(83,588.79)	(87,187.50)	62,224.81
5.			MAY-91	(83,286.45)	(123,284.08)	4,316.02
6.			JUN-91	(87,463.99)	(152,916.45)	40,894.27
7.			JUL-91	(88,380.63)	(87,217.32)	66,528.43
8.			AUG-91	(88,573.49)	(86,444.77)	91.99
9.			SEP-91	(88,573.49)	(155,987.71)	(694.09)
10.			OCT-91	(88,573.49)	(86,959.53)	69,028.18
11.			NOV-91	(88,573.49)	(86,959.53)	0.00
12.			DEC-91	(88,573.49)	(86,995.82)	0.00
	Twelve month average/total			(85,886.56)	(108,477.96)	283,968.63

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Amortiz Recovery Schedule
Test Year - 12 Months

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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	190,330,607.99	134,997,296.51	
1.	2211/77,877C	Analog Switchers Ret 1989-1992	JAN-91	190,012,937.28	133,608,092.26	(2,178,874.58)
2.			FEB-91	190,008,648.38	135,823,500.45	2,538,956.62
3.			MAR-91	189,842,495.52	139,267,734.32	3,763,757.75
4.			APR-91	189,081,938.56	142,510,919.63	3,650,885.01
5.			MAY-91	188,646,390.67	147,561,697.55	3,307,518.27
6.			JUN-91	188,560,193.10	148,721,415.13	1,551,481.18
7.			JUL-91	188,811,926.33	152,710,322.32	4,115,497.35
8.			AUG-91	188,619,550.91	156,524,200.93	3,961,640.00
9.			SEP-91	152,265,862.66	125,552,734.20	3,982,740.70
10.			OCT-91	149,436,622.17	126,308,253.04	4,254,261.04
11.			NOV-91	116,116,190.52	97,892,300.62	3,636,144.05
12.			DEC-91	114,605,292.66	91,005,365.42	2,494,141.67
		Twelve month average/total		170,500,670.73	133,123,877.99	35,078,149.06

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Amortiz Recovery Schedule
Test year - 12 Months

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Docket No. 920260-TL
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			JAN-1-91	276,327.70	153,583.47	
1.	2211/577C	Analog Switchers - Sm Val	JAN-91	273,038.08	151,755.09	1,461.24
2.			FEB-91	269,748.46	149,926.71	1,461.24
3.			MAR-91	266,694.07	148,098.33	1,461.24
4.			APR-91	263,169.22	146,272.85	1,464.14
5.			MAY-91	259,879.60	144,444.43	1,461.20
6.			JUN-91	256,589.98	142,616.01	1,461.20
7.			JUL-91	253,300.36	140,787.59	1,461.20
8.			AUG-91	250,010.74	138,959.17	1,461.20
9.			SEP-91	246,721.12	137,130.75	1,461.20
10.			OCT-91	243,431.50	135,302.33	1,461.20
11.			NOV-91	240,141.88	133,473.91	1,461.20
12.			DEC-91	236,852.26	131,625.75	1,441.46
	Twelve month average/total			254,964.77	141,699.41	17,517.72

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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	141,134.90	56,550.98	
1.	2212/587C	Digital Switchers - Sm Val	JAN-91	139,454.72	55,877.75	1,006.95
2.			FEB-91	137,774.54	55,204.52	1,006.95
3.			MAR-91	136,094.36	54,531.29	1,006.95
4.			APR-91	134,414.18	53,858.06	1,006.95
5.			MAY-91	132,734.00	53,184.83	1,006.95
6.			JUN-91	131,053.82	52,511.60	1,006.95
7.			JUL-91	129,373.64	51,838.37	1,006.95
8.			AUG-91	127,693.46	51,165.14	1,006.95
9.			SEP-91	126,013.28	50,491.91	1,006.95
10.			OCT-91	124,333.10	49,818.68	1,006.95
11.			NOV-91	122,652.92	49,145.45	1,006.95
12.			DEC-91	120,972.74	48,458.61	993.34
	Twelve month average/total			130,213.73	52,173.85	12,069.79

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			JAN-1-91	0.00	31,108.76	
1.	2215/37C	Step by Step Ret 1987 & 1988	JAN-91	0.00	(5,118.75)	(31,108.76)
2.			FEB-91	0.00	0.00	5,118.75
3.			MAR-91	0.00	(14,794.09)	0.00
4.			APR-91	0.00	57,624.88	14,794.09
5.			MAY-91	0.00	0.00	(57,624.88)
6.			JUN-91	0.00	96,722.90	0.00
7.			JUL-91	0.00	(15,713.20)	(96,722.90)
8.			AUG-91	0.00	27,006.91	15,713.20
9.			SEP-91	0.00	0.01	(27,006.91)
10.			OCT-91	0.00	(17,358.93)	(0.01)
11.			NOV-91	0.00	(90,433.83)	17,358.93
12.			DEC-91	0.00	29,293.99	90,433.83
	Twelve month average/total			0.00	5,602.49	(69,044.66)

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

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Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	0.00	(299.48)	
1.	2215/47C	Crossbar Ret 1987 & 1988	JAN-91	0.00	(626.12)	(299.48)
2.			FEB-91	0.00	(598.96)	27.16
3.			MAR-91	0.00	(699.77)	0.00
4.			APR-91	0.00	(11,408.47)	100.81
5.			MAY-91	0.00	(8,721.15)	10,809.51
6.			JUN-91	0.00	(1,447.73)	8,122.19
7.			JUL-91	0.00	(9,523.47)	848.77
8.			AUG-91	0.00	116,010.44	8,924.51
9.			SEP-91	0.00	19,701.16	(116,609.40)
10.			OCT-91	0.00	(72,676.75)	(20,300.12)
11.			NOV-91	0.00	(42,743.86)	72,077.79
12.			DEC-91	0.00	52,180.45	42,144.90
	Twelve month average/total			0.00	3,287.15	5,846.64

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

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Recap Schedules:

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Amorti.) Recovery Schedule
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Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
1.	2215/547C	Crossbar - Sm Val	JAN-1-91	4,962.24	1,039.88	
2.			JAN-91	4,903.17	1,027.51	46.70
3.			FEB-91	4,844.10	1,015.13	46.69
4.			MAR-91	4,785.03	1,002.75	46.69
5.			APR-91	4,725.96	990.37	46.69
6.			MAY-91	4,666.89	977.99	46.69
7.			JUN-91	4,607.82	965.62	46.70
8.			JUL-91	4,548.75	953.24	46.69
9.			AUG-91	4,489.68	940.87	46.70
10.			SEP-91	4,430.61	928.49	46.69
11.			OCT-91	4,371.54	916.12	46.70
12.			NOV-91	4,312.47	903.74	46.69
			DEC-91	4,253.40	890.73	46.06
	Twelve month average/total			4,578.29	959.38	559.69

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Supporting Schedules:

Recap Schedules:

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Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	5,064,979.52	1,477,521.47	
1.	2220/417C	Oper. Systems - Crossbar Ret 1992	JAN-91	5,064,979.52	1,626,998.89	149,477.42
2.			FEB-91	5,064,979.52	1,776,476.31	149,477.42
3.			MAR-91	5,064,979.52	1,917,484.88	141,008.57
4.			APR-91	5,064,979.52	2,066,962.30	149,477.42
5.			MAY-91	5,064,979.52	2,202,646.23	157,946.27
6.			JUN-91	4,831,619.23	2,119,935.06	150,649.12
7.			JUL-91	5,044,656.19	2,270,578.50	150,649.12
8.			AUG-91	4,957,071.87	2,479,737.22	163,181.04
9.			SEP-91	4,957,071.87	2,620,821.15	153,977.05
10.			OCT-91	4,954,130.45	2,764,909.80	155,078.99
11.			NOV-91	4,954,130.45	2,920,443.58	155,653.91
12.			DEC-91	4,954,130.45	3,064,957.74	144,544.36
	Twelve month average/total			4,998,142.34	2,319,329.31	1,821,120.69

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Supporting Schedules:

Recap Schedules:

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Amortiz. Recovery Schedule
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Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
1.	2220	Oper. Systems - Sm Val	JAN-1-91	0.00	0.00	
2.			JAN-91	0.00	0.00	0.00
3.			FEB-91	0.00	0.00	0.00
4.			MAR-91	0.00	0.00	0.00
5.			APR-91	0.00	0.00	0.00
6.			MAY-91	0.00	0.00	0.00
7.			JUN-91	0.00	0.00	0.00
8.			JUL-91	0.00	0.00	0.00
9.			AUG-91	0.00	0.00	0.00
10.			SEP-91	0.00	0.00	0.00
11.			OCT-91	0.00	0.00	0.00
12.			NOV-91	0.00	0.00	0.00
			DEC-91	0.00	0.00	0.00
	Twelve month average/total			0.00	0.00	0.00

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

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Recap Schedules:

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Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	18,040.65	13,745.33	
1.	2231/567C	Microwave Radio - Sm Val	JAN-91	17,825.88	13,581.70	51.14
2.			FEB-91	17,611.11	13,418.06	51.13
3.			MAR-91	17,396.34	13,254.42	51.13
4.			APR-91	17,181.57	13,090.78	51.13
5.			MAY-91	16,966.80	12,927.14	51.13
6.			JUN-91	16,752.03	12,763.51	51.14
7.			JUL-91	16,537.26	12,599.87	51.13
8.			AUG-91	16,322.49	12,436.24	51.14
9.			SEP-91	16,107.72	12,272.60	51.13
10.			OCT-91	15,892.95	12,108.97	51.14
11.			NOV-91	15,678.18	11,945.33	51.13
12.			DEC-91	15,463.41	11,781.00	50.44
	Twelve month average/total			16,644.65	12,681.64	612.91

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Check Whether Data Is:
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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
1.	2231/527C	Non-Cellular Radio - Sm Val	JAN-1-91	8,857.33	8,857.33	
2.			JAN-91	8,751.88	8,751.88	0.00
3.			FEB-91	8,646.43	8,646.43	0.00
4.			MAR-91	8,540.98	8,540.98	0.00
5.			APR-91	8,435.53	8,435.53	0.00
6.			MAY-91	8,330.08	8,330.08	0.00
7.			JUN-91	8,224.63	8,224.63	0.00
8.			JUL-91	8,119.18	8,119.18	0.00
9.			AUG-91	8,013.73	8,013.73	0.00
10.			SEP-91	7,908.28	7,908.28	0.00
11.			OCT-91	7,802.83	7,802.83	0.00
12.			NOV-91	7,697.38	7,697.38	0.00
			DEC-91	7,591.93	7,591.93	0.00
	Twelve month average/total			8,171.91	8,171.91	0.00

Total plant and reserve balance (12 month average) and amortization/recovery expense

- Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.
- ** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

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Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	39,233,386.58	29,559,633.33	
1.	2232/157,257,357,	Digital Circuit Eqpt Ret 1990-1992	JAN-91	39,251,743.87	30,031,091.41	512,146.78
2.	857C		FEB-91	40,016,934.40	30,795,811.55	839,718.21
3.			MAR-91	40,815,444.23	31,652,904.13	910,325.41
4.			APR-91	41,756,054.59	32,601,709.45	982,811.50
5.			MAY-91	41,500,246.89	33,649,722.89	1,068,487.52
6.			JUN-91	42,220,457.88	34,636,508.66	1,042,813.89
7.			JUL-91	42,308,950.99	35,793,649.11	1,179,018.22
8.			AUG-91	42,925,112.16	36,661,661.82	1,161,193.79
9.			SEP-91	43,225,947.86	37,600,495.61	1,333,405.83
10.			OCT-91	42,548,314.33	38,286,688.58	1,414,406.34
11.			NOV-91	41,466,863.21	38,966,911.54	1,536,411.77
12.			DEC-91	40,844,017.25	40,116,753.73	1,342,180.76
	Twelve month average/total			41,573,340.64	35,066,159.04	13,322,920.02

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Amortiz. Recovery Schedule
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Check Whether Data Is:
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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	868,987.91	473,850.49	
1.	2232.13/557C	Digital Circuit Eqpt - Sm Val	JAN-91	858,642.82	468,209.42	4,704.02
2.			FEB-91	848,297.73	462,568.35	4,704.02
3.			MAR-91	837,952.64	456,927.28	4,704.02
4.			APR-91	827,607.55	451,286.21	4,704.02
5.			MAY-91	817,405.05	445,645.14	4,704.02
6.			JUN-91	806,917.37	440,005.87	4,705.82
7.			JUL-91	796,572.28	434,364.77	4,703.99
8.			AUG-91	786,227.19	428,723.67	4,703.99
9.			SEP-91	775,882.10	423,082.57	4,703.99
10.			OCT-91	765,537.01	417,441.47	4,703.99
11.			NOV-91	755,191.92	411,800.37	4,703.99
12.			DEC-91	744,846.83	406,095.71	4,640.43
	Twelve month average/total			801,756.71	437,179.24	56,386.30

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Check Whether Data Is:
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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	14,089,546.51	9,895,823.66	
1.	2232/57,457C	Analog Circuit Eqpt Ret 1990-1992	JAN-91	14,029,326.49	10,120,582.94	272,117.01
2.			FEB-91	14,053,215.74	10,420,595.30	277,307.35
3.			MAR-91	14,028,370.06	10,679,272.23	276,700.43
4.			APR-91	14,034,826.04	10,953,902.21	277,467.84
5.			MAY-91	14,037,091.07	11,224,375.08	278,750.44
6.			JUN-91	14,007,156.12	11,464,465.58	280,091.77
7.			JUL-91	13,906,735.08	11,740,825.39	281,871.95
8.			AUG-91	13,071,106.63	11,136,964.68	261,894.37
9.			SEP-91	13,143,959.39	11,257,739.01	265,467.86
10.			OCT-91	13,032,148.64	11,461,445.36	323,051.84
11.			NOV-91	12,879,829.45	11,569,812.02	324,085.95
12.			DEC-91	12,438,494.19	11,575,754.84	394,087.85
	Twelve month average/total			13,555,188.24	11,133,811.22	3,512,894.66

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Check Whether Data Is:
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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	138,810.30	90,845.93	
1.	2232.29/597C	Analog Circuit Eqpt - Sm Val	JAN-91	137,157.80	89,764.44	571.01
2.			FEB-91	135,505.30	88,682.94	571.00
3.			MAR-91	133,852.80	87,601.44	571.00
4.			APR-91	132,200.30	86,519.94	571.00
5.			MAY-91	130,547.80	85,438.44	571.00
6.			JUN-91	128,895.30	84,356.94	571.00
7.			JUL-91	127,242.80	83,275.44	571.00
8.			AUG-91	125,590.30	82,193.94	571.00
9.			SEP-91	123,937.80	81,112.44	571.00
10.			OCT-91	122,285.30	80,030.94	571.00
11.			NOV-91	120,632.80	78,949.44	571.00
12.			DEC-91	118,980.30	77,860.23	563.29
	Twelve month average/total			128,069.05	83,815.55	6,844.30

Total plant and reserve balance (12 month average) and amortization/recovery expense

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Check Whether Data Is:
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Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	11,619,054.00	6,632,499.48	
1.	2681/50,250,450C	Capital Leases	JAN-91	12,062,949.00	6,812,723.16	197,313.68
2.			FEB-91	12,601,418.00	7,032,472.84	219,749.68
3.			MAR-91	7,195,919.00	3,042,333.00	241,090.68
4.			APR-91	7,245,919.00	3,205,019.00	162,686.00
5.			MAY-91	8,886,041.00	3,290,574.00	85,555.00
6.			JUN-91	7,729,241.00	2,868,090.00	378,608.00
7.			JUL-91	6,821,444.00	2,133,479.00	173,546.00
8.			AUG-91	6,821,444.00	2,283,289.00	149,810.00
9.			SEP-91	6,527,811.00	2,275,209.00	149,815.00
10.			OCT-91	6,504,802.00	2,407,542.00	55,390.00
11.			NOV-91	6,504,802.00	2,542,670.00	135,128.00
12.			DEC-91	6,331,008.00	2,504,005.00	135,129.00
	Twelve month average/total			7,936,066.50	3,366,450.50	2,083,821.04

Total plant and reserve balance (12 month average) and amortization/recovery expense

- Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

- ** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

Amortiz Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-22b
Page 26 of 29
Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	13,016,034.36	6,565,709.55	
1.	2682/350C	Leasehold Improvements	JAN-91	13,100,944.99	6,574,364.67	159,338.87
2.			FEB-91	13,129,384.60	6,732,582.32	158,217.65
3.			MAR-91	13,165,676.13	6,893,462.03	160,879.71
4.			APR-91	13,212,076.90	7,043,088.56	149,626.53
5.			MAY-91	13,211,003.93	7,079,396.47	140,392.76
6.			JUN-91	13,197,900.18	7,218,432.14	142,781.41
7.			JUL-91	13,153,525.40	7,310,444.07	160,875.72
8.			AUG-91	12,882,064.79	7,099,906.50	95,062.03
9.			SEP-91	12,879,676.19	7,120,713.61	59,201.11
10.			OCT-91	12,832,026.86	7,108,595.16	64,507.91
11.			NOV-91	12,841,174.05	7,171,218.26	65,836.78
12.			DEC-91	12,979,914.08	7,215,688.12	64,403.62
	Twelve month average/total			13,048,780.68	7,047,324.33	1,421,124.10

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

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Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

Amortiz Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-22b
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Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	0.00	393,477.92	
1.	2690	Intangibles	JAN-91	0.00	393,477.92	0.00
2.			FEB-91	0.00	393,477.92	0.00
3.			MAR-91	0.00	393,477.92	0.00
4.			APR-91	0.00	393,477.92	0.00
5.			MAY-91	0.00	393,477.92	0.00
6.			JUN-91	0.00	393,477.92	0.00
7.			JUL-91	0.00	393,477.92	0.00
8.			AUG-91	0.00	393,477.92	0.00
9.			SEP-91	0.00	393,477.92	0.00
10.			OCT-91	0.00	393,477.92	0.00
11.			NOV-91	0.00	393,477.92	0.00
12.			DEC-91	0.00	393,477.92	0.00
	Twelve month average/total			0.00	393,477.92	0.00

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

Amortiz Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-22b
Page 28 of 29
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	554,654.43	26,154.33	
1.	2002	PHFU	JAN-91	555,423.61	26,155.93	1.60
2.			FEB-91	623,642.03	26,158.60	2.67
3.			MAR-91	688,742.03	26,161.27	2.67
4.			APR-91	189,179.14	26,163.94	2.67
5.			MAY-91	189,179.14	26,166.61	2.67
6.			JUN-91	188,037.23	26,168.99	2.38
7.			JUL-91	188,037.23	0.00	(101.34)
8.			AUG-91	188,037.23	0.00	0.00
9.			SEP-91	249,331.30	0.00	0.00
10.			OCT-91	307,264.29	0.00	0.00
11.			NOV-91	307,264.29	0.00	0.00
12.			DEC-91	235,581.39	0.00	0.00
	Twelve month average/total			325,809.91	13,081.28	(86.68)

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation re prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

Amortization Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-22b
Page 29 of 29
Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense (6)
			JAN-1-91	12,823,558.54	5,393,401.45	
1.	2006	Nonoperating Plant	JAN-91	12,668,374.79	5,435,637.39	42,235.94
2.			FEB-91	12,668,374.79	5,474,470.88	38,833.49
3.			MAR-91	12,668,374.79	5,513,464.82	38,993.94
4.			APR-91	13,406,349.80	5,552,471.96	39,007.14
5.			MAY-91	13,767,825.19	5,705,538.52	39,232.61
6.			JUN-91	13,767,825.19	5,742,466.16	36,927.64
7.			JUL-91	13,767,825.19	5,805,579.85	37,059.25
8.			AUG-91	13,748,490.19	5,839,003.06	33,423.21
9.			SEP-91	13,589,461.69	5,872,400.56	33,397.50
10.			OCT-91	13,303,211.14	5,905,304.39	32,903.83
11.			NOV-91	13,966,199.26	6,036,136.00	33,065.29
12.			DEC-91	13,527,200.80	6,204,992.63	34,112.38
		Twelve month average/total		13,404,126.07	5,757,288.85	439,192.22

Total plant and reserve balance (12 month average) and amortization/recovery expense

* Provide expenses for each historic and prospective reserve amortization schedule on a total basis rather than on an individual account basis.

** Should include any accounts or subaccount for which a separate depreciation rate has been prescribed. Include the balance of undepreciable accounts as well so that the total plant balance in column (4) reconciles with Rate Base Summary, Schedule B-1a.

Capital recovery schedules should be shown by account or group of accounts as ordered in last depreciation prescription.

Supporting Schedules:

Recap Schedules:

NOTE: Schedule C-22b does not balance to Schedule B-1a because for depreciation purposes, end-of-month plant balances are used; the Rate Base Summary consists of average plant balances.

- RECONCILIATION OF TOTAL INCOME TAX PROVISION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY SOUTHERN BELL
 DOCKET NO. 920260-TL
 TEST YEAR 1991

SCHEDULE C-23a
 PAGE 1 of 1
 WITNESS RESPONSIBLE

Check whether data is
 Historic (X) or Projected ()
 Average () or Year End (X)

Line No.	Description	Reference	Intrastate Total Per Books	Utility Adjustments	Intrastate Utility Adjusted
1	Current Income Tax Expense	C-23b	175,616	(57,634)	117,982
2	Deferred Income Tax Expense	C-23e	(62,237)	58,080	(4,158)
3	ITC Realized This Year	B-14a	(787)	774	(13)
4	ITC Amortization	B-14a	(21,240)	848	(20,392)
5	Parent Debt Adjustment	C-23g	0	0	0
<hr/>					
6	Total Income Tax Expense		91,351	2,068	93,419

Supporting Schedules: B-14a, C-2b, C23b, C23b

Recap Schedules: A-2b, A-2e

Check Whether Data Is:
 Historic (x) or Projected ()
 Average (x) or Year End (x)

Line No.		Total Company			Separation Factors		Intrastate		Intrastate-Proposed Rate	
		FL State Income Tax	Co Federal Income Tax	FL Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax
1	Net Income Before Interest Deductions	1,224,505,717	1,224,505,717	517,906,812		73.0732%	N/A	378,451,142	N/A	N/A
2	Add: Income Taxes	367,189,122	367,189,122	143,842,167		63.5079%	N/A	91,351,097		
3	Less: Fixed Charges	376,724,549	376,724,549	158,876,027		72.1837%	N/A	114,682,524		
4	Taxable Operating Income	1,214,970,290	1,214,970,290	502,872,952			N/A	355,119,715		
5	Adjustments to Taxable Income									
6	Book vs. Tax Depreciation	(222,274,248)	(27,786,681)	18,170,475		176.4216%		32,056,649		
7	Pension Capitalized	23,784,202	23,784,202	11,793,860		65.5866%		7,735,186		
8	Payroll Taxes Capitalized	7,085,701	7,085,701	3,346,660		65.5866%		2,194,959		
9	Sales and Use Tax Capitalized	2,131,877	2,131,877	1,204,900		65.5866%		790,252		
10	Normalization - Net							0		
11	Other (Specify) - see attached schedule	170,712,311	86,937,595	9,547,647		58.4667%		5,582,194		
12	Total Adjustments	(10,560,157)	92,152,694	44,063,542			N/A	48,359,240		
State Tax Exemption										
13	Taxable Income - State	1,196,410,133	1,307,122,984	546,936,494			N/A	403,478,955	N/A	N/A
14	State Income Tax Rate	2.354600%								
15	State Income Tax Payable	28,170,673								
16	Adj. to SIT Payable - Pr. Yr. SIT accruals	4,468,357								
21	State Income Tax - Current Provision	32,639,030	0	0	57.7556%		18,850,863			
22	Taxable Income - Federal		1,307,122,984	546,936,494				403,478,955		
	Adj. for Fed. Taxable Income Pr. Yr. SIT acc.									
	Taxable Income - Federal	0	1,307,122,984	546,936,494				403,450,228		
23	Federal Income Tax Rate	34.00%	34.00%	34.00%				34.00%		
24	Federal Income Tax Payable	0	444,421,815	185,958,408				137,173,077		
25	Adj. to Federal Income Tax Payable:									
26	See attached schedule		50,350,046	30,011,357				18,558,163		
31	Investment Tax Credit Claimed		9,839	3,532				2,551		
32	Federal Income Tax-Before Capital Gains	0	494,781,700	215,973,297				155,733,791	N/A	N/A
33	Capital Gains Tax									
34	Federal Income Tax - Current Provision	0	494,781,700	215,973,297				155,733,791		
35	State Income Tax - Current Provision	32,639,030	93,774,716				18,850,863			
36	Federal & State Inc. Tax-Current Provision	32,639,030	578,556,416	215,973,297			18,850,863	155,733,791		

Supporting Schedules: C-23c

Recap Schedules:

† Since Southern Bell is a multi-state company, Florida SIT is calculated by apportioning the company taxable income multiplied by the FL State Income Tax Rate of 5.5%.

‡ Per Part 36 rules, SIT is separated based on "interstate income" to "subject to separations income".

State and Federal Income Tax - Current

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260 - TL
 Test Year 1991

Schedule C-23b and 6-6a
 Page 2 of 2
 Witness Responsible

Check Whether Data Is:
 Historic (x) or Projected ()
 Average (x) or Year End (x)

Supporting Schedules Line	Supporting Schedules			Separation Factors	Intrastate
	State Income Tax	Federal Income Tax	FL Federal Income Tax	FL Federal Income Tax	FL Federal Income Tax
11 Other Adjustments to Taxable Income					
Depreciation re IDC	11,633,867	11,633,867	4,283,144	69.1609%	2,962,261
Depreciation re Intercompany W.E. Profit	11,606,377	11,606,377	5,135,208	69.1609%	3,551,556
Depreciation re Section 266	(787,697)	(787,697)	(279,289)	69.1609%	(193,159)
Depreciation re ITC basis adjustment	4,491,879	4,491,879	1,698,321	69.1609%	1,174,574
Equal Access Amortization/Deferral	5,196,023	5,196,023	1,845,031	1.4002%	25,834
Bad Debt Reserve/Write-off	4,010,790	4,010,790	2,683,215	69.1609%	1,855,735
Amort. of expense re Called Bonds	3,830,160	3,830,160	1,723,572	72.3194%	1,246,478
Restoral of Deferred Gain re Sales	0	0	0		0
Section 189, Capitalized Interest	(105,000)	(105,000)	(50,004)	75.5978%	(37,802)
Board of Dir. and Officer's Comp & Int.	0	0	0		0
Awards	8,754,535	8,754,535	3,362,146	67.8612%	2,281,593
Pension Accruals	87,699,579	87,699,579	38,092,408	69.1609%	26,345,050
Interest on Current Year Accrual	5,352,242	5,352,242	2,408,514	69.4426%	1,672,536
Unfunded Medical Benefits	0	0	0		0
Georgia Rule Nisi	2,147,311	2,147,311	0		0
Ad Valorem Tax	31,970,128	31,970,128	(540,358)	67.8612%	(366,694)
Vacation Adjustment	28,757,139	28,757,139	11,915,467	69.1609%	8,240,843
Miscellaneous	(33,845,022)	(33,845,022)	(30,090,698)	80.9369%	(24,354,476)
State Taxes		(83,774,716)	(32,639,030)	57.7556%	(18,850,863)
Total	170,712,311	86,937,595	9,547,647		5,553,467
25 Adj. to FIT Payable					
Section 1341	0	(537,866)	(334,993)	69.1609%	(231,684)
Other Taxes Adj.	0	299,314	116,925	69.1609%	80,866
Total Prior Year True-ups	0	0	0		0
Non-Operating Taxes add back	0	47,350,522	29,017,782	64.4742%	18,708,980
Total	0	50,350,046	30,011,357		18,558,163

Interest in Tax Expense Calculation
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company SOUTHERN BELL - FLORIDA
Docket No. 920260-TL
Test Year 1991

Schedule C-23c
Page 1 of 1
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Description	Total per Books	Utility Adjustments		Utility Adjusted		
1	Interest on Long-Term Debt	90,754	(6,921)		e		
2	Amortization of Debt Premium, Disc. and Expense Net	1,384			e		
3	Interest on Short-term Debt	9,987			e		
4	Other Interest Expense	14,064			e		
	Subtotal	116,189	(6,921)	a	109,268	a. Interest Reconciliation	
6	AFUDC		(493)	b	(493)	b. Debt portion of AFUDC	
7	ITC Interest Synchronization (IRC Section 46(f)(2))		4,528	c	4,528	c. Interest Imputation	
8	Total Used for Tax Calculation	116,189	(2,885)		113,303		
	BALANCES FROM SCHEDULE D-1	Amount	Ratio		Cost	Weighted Cost	Debt Only Cost
9	Long-Term Debt	1,106,570	35.02%		8.73%	3.06%	3.06%
10	Short-Term Debt	N/A **	0.00%		N/A **	0.00%	0.00%
11	Preferred Stock	0	0.00%		N/A		
12	Common Equity	2,053,693	64.98%		13.20%	8.58%	
13	Total	3,160,263	100.00%				3.06%
14	ITCs	148,140					
15	Weighted Debt Cost (From Line 13)	3.06%					
	Interest Adjustment (To Line 7)	4,528					

@ See Subtotal

** Excluded from calculation per Order No. 15798 issued 3/10/86.

BOOK/TAX DIFFERENCES - PERMANENT

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell - Florida
 Docket No. 920260-7L
 Test Year 1991

Schedule C-23d
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic (x) or Projected ()
 Average (x) or Year End ()

Provide the description and amount of all book/Tax differences accounted for as permanent differences. This would include any items accounted for on a flow-through basis.

Florida	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
20% Meals Disallowance	82,578	82,578	82,578	82,578	82,578	27,395	27,395	27,395	27,395	27,395	27,395	27,395	604,655
Insur Contr-Premium Exp	165,025	165,025	165,025	165,025	165,025	165,025	165,025	165,025	165,025	165,025	165,025	165,025	1,980,300
Insur Contr-Cash Sur Val	(222,164)	(222,164)	(222,164)	(222,164)	(222,164)	(222,164)	(222,164)	(222,164)	(222,164)	(222,164)	(222,164)	(221,904)	(2,665,708)
Superfund Tax	(82,500)	(82,500)	(82,500)	(82,500)	(82,500)	(82,500)	(51,352)	(51,352)	(51,352)	(51,352)	(323,128)	(93,049)	(1,116,585)
Noneduct Bond Amort	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	4,000	(1,000)	21,000
Nontaxable Lease Gain	0	0	(300,417)	0	0	0	0	0	0	0	0	0	(300,417)
Bond Solicitation Costs	0	0	0	0	0	0	0	0	0	0	0	488,160	488,160
CSV - Split Dollar Life	0	0	0	0	0	0	0	0	0	0	0	(1,460,458)	(1,460,458)
Premium Exo-Split Dollar	0	0	0	0	0	0	0	0	0	0	0	1,460,458	1,460,458
Disallowed Deprec-IBC	320,814	400,969	360,891	360,891	360,891	360,891	331,643	331,643	331,643	409,010	356,929	356,929	4,283,144
Disall Depr-Relief & Pen	1,416,272	602,989	1,009,631	1,009,631	1,009,631	1,009,631	927,807	927,807	927,807	987,010	982,822	982,822	11,793,860
Disall Depr-Soc Sec Cap	385,462	188,176	286,819	286,819	286,819	286,819	263,574	263,574	263,574	277,248	278,888	278,888	3,346,660
Disall Depr-Sales/Use Tx	113,473	93,784	103,628	103,628	103,628	103,628	95,230	95,230	95,230	96,625	100,408	100,408	1,204,900
Disall Depr-NECO	494,879	663,024	578,952	578,952	578,952	578,952	532,032	532,032	532,032	(790,467)	427,934	427,934	5,135,208
Disall Depr-Sect 266	(26,425)	(23,471)	(24,948)	(24,948)	(24,948)	(24,948)	(22,926)	(22,926)	(22,926)	(14,275)	(23,274)	(23,274)	(279,289)
Disall Depr-ITC Basis Ad	160,316	145,375	152,845	152,845	152,845	152,845	140,458	140,458	140,458	76,822	141,527	141,527	1,698,321
Total	2,809,730	2,015,785	2,112,340	2,412,757	2,412,757	2,337,574	2,188,722	2,188,722	2,188,722	960,877	1,916,362	2,629,861	26,194,209

Check Whether Data Is:
 Historic (X) or Projected ()
 Average (X) or Year End (X)
 DR/(CR) 7250

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Intrastate		
			Debit	Credit		Factor	Amount	
1	Excess Tax Depreciation							
2	-----							
3	Depreciation							
4	Tax Depreciation	690,701,519				176.4216%	218,546,977	
5	Book Depreciation	692,841,645				176.4216%	222,322,622	
6								
7	Depreciation Timing Difference	(2,140,126)					(3,775,645)	
8	ACRS Loss Tax Deduction	15,408,439				176.4216%	27,183,821	
9	Tax Deduct. other than Depr & ACRS Los	(14,396,557)				176.4216%	(25,398,643)	
10	Right to Use Fee	(17,042,230)				176.4216%	(30,066,182)	
11	Total Depreciation Timing Difference	(18,170,474)				176.4216%	(32,056,649)	
12	Components of Depreciation Differences:							
13	Tax Over Book Depreciation	206,276,999	33.73%	69,567,737	69,567,737	75.5512%	51,171,005	
	Tax Over Book Dep - RTU	33,458,125	32.23%	10,783,108	10,783,108	75.5512%	8,146,766	
14	Book Over Tax Depreciation	(207,405,243)	44.55%		92,409,015	(92,409,015)	75.5512%	(73,981,200)
	Book Over Tax Dep - RTU	(50,500,355)	32.11%		16,215,360	(16,215,360)	75.5512%	(12,250,897)
15	Flow Through Depreciation				5,818,156	(5,818,156)	100.0000%	(5,818,156)
	Flowthrough Tax Rate Changes (JD #5)			630,240	630,240	100.0000%	630,240	
16	Book/Tax Basis Activity:							
17	Repair Allowance							
18	ACRS Deferred Retirement Losses:							
19	Normalized							
20	Flow Through							
21	Avoided Interest Cost							
22	AFUDC - Equity							
23	AFUDC - Debit							
24								
25	Total Property Related Timing Difference	(18,170,474)				176.4216%	(32,056,649)	
26								
27	Flowthrough Items (Stated above with Depreciation)							
28								
29	Property Related Timing Differences (Net)	(18,170,474)				176.4216%	(32,056,649)	
30								
31	Excess Deferred Tax Write Off							
32								
33	State Deferred Income Tax Impact							
34								
35	Total Property Related Deferred Taxes	(18,170,474)		80,981,085	114,442,531	(33,461,446)†	(32,102,242)	

Supporting Schedules:

‡ Current Year Deferred Tax Only (18,170,474)

Check Whether Data Is:

Historic (X) or Projected ()
 Average (X) or Year End (X)
 DR/(CR) 7250

Line No.	Total	Tax	Deferred Taxes		Net	Intrastate	
			Debit	Credit		Factor	Amount
36							
	Non-Property Related Deferred Income Taxes						
37	11,915,467	31.61%		3,765,979	(3,765,979)	75.5512%	(2,845,242)
38	1,723,572	43.55%		750,687	(750,687)	75.5512%	(567,153)
39	0	0.00%	275,762		275,762	75.5512%	208,341
40	1,845,031	36.64%		675,953	(675,953)	0.0000%	0
41	22,157,082	25.96%		5,752,458	(5,752,458)	48.8671%	(2,811,057)
42							
43	37,641,152		275,762	10,945,077	(10,669,315)†		(6,015,110)
44							
45							
46	19,470,678		81,256,847	125,387,608	(44,130,761)†		(38,117,352)
47							
48	(71,206,291)						(58,573,237)
	(75,271,590)						

† Current Year Deferred Tax Only

Check Whether Data Is:
 Historic (X) or Projected ()
 Average (X) or Year End (X)
 DR/(CR) 7250

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Intrastate		
			Debit	Credit		Factor	Amount	
1	Excess Tax Depreciation							
2	-----							
3	Depreciation							
4	Tax Depreciation	791,420,612						
5	Book Depreciation	702,251,930						
6								
7	Depreciation Timing Difference	89,168,683						
8	ACRS Loss Tax Deduction	16,035,179						
9	Tax Ded. other than Depr & ACRS loss	(14,193,990)						
10	RTU Fee	(17,470,949)						
11	Total Depreciation Timing Differences	73,538,923						
12	Components of Depreciation Differences:							
13	Tax Over Book Depreciation	216,632,638	5.57%	12,059,581	12,059,581	81.2749%	9,644,995	
	Tax Over Book Dep - RTU	39,981,623	5.49%	2,193,849	2,193,849	81.2749%	1,783,049	
14	Book Over Tax Depreciation	(125,622,767)	5.35%		6,715,389	(6,715,389)	81.2749%	(5,882,578)
	Book Over Tax Dep - RTU	(57,452,573)	5.50%		3,159,945	(3,159,945)	81.2749%	(2,568,242)
15	Flow Through Depreciation			0	0			
	Flow Through Depreciation				694,797	(694,797)	100.0000%	(694,797)
16	Flowthrough Tax Rate Changes (JD 85)			73,350	73,350	100.0000%	73,350	
17	Book/Tax Basis Activity:							
18	Repair Allowance							
19	ACRS Deferred Retirement Losses:							
20	Normalized							
21	Flow Through							
22	Avoided Interest Cost							
23	AFUDC - Equity							
24	AFUDC - Debit							
25	Total Property Related Timing Difference	73,538,921						
26								
27	Flowthrough Items (Stated above with Depreciation)							
28								
29	Property Related Timing Differences (Net)	73,538,921						
30								
31	Excess Deferred Tax Write Off							
32								
33	State Deferred Income Tax Impact							
34								
35	Total Property Related Deferred Taxes	73,538,921		14,326,780	10,570,131	3,756,649	2,355,777	

Supporting Schedules:
 * Current Year Deferred Tax Only

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-TL
 Test Year 1991

State Deferred Income Taxes

Sc C-23e
 Page 20 of 2
 Witness Responsible

Check Whether Data Is:
 Historic (X) or Projected ()
 Average (X) or Year End (X)
 DR/(CR) 7250

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Intrastate		
			Debit	Credit		Factor	Amount	
36	Non-Property Related Deferred Income Taxes							
37	Vacation Pay	11,915,467	5.75%		685,342	(685,342)	81.2749%	(557,011)
38	Bond Amortization	1,723,572	5.30%		91,391	(91,391)	81.2749%	(74,278)
39	Lien Date	0	0.00%		811,064	(811,064)	81.2749%	(659,192)
40	Equal Access	1,845,031	6.86%		126,491	(126,491)		0
41	Other	22,157,082	1.65%		364,916	(364,916)	17.0216%	(62,115)
42								
43	Total Non-Prop Related DIT	37,641,152		0	2,079,204	(2,079,204)†		(1,352,595)
44								
45								
46	Total DIT incl. Property & Non-Prop	111,180,073		14,326,780	12,649,335	1,677,445 †		1,003,181
47								
48	Total State DIT incl Out of Periods	(4,065,299)						(3,664,228)

† Current Year Deferred Tax Only

DEFERRED ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell
 Docket No. 920260-TL
 Test Year 1991

Schedule C-23f & 6-6c

Page 1 of 2

Witness Responsible

Check Whether Data Is:
 Historic (X) or Projected ()
 Average () or Year End (X)

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
STATE TAX ADJUSTMENT		
1.	Adjustment as filed in Order No. _____ Docket No. _____ (if applicable).	
2.	Deferred Tax Balances as for the 1991 Test Year per books.	86,333,586
3.	Deferred tax balances restated as though the present statutory rates had always been in effect.	86,333,586
4.	Excess (deficiency) in deferred tax balance. <div style="margin-left: 100px;">Protected 0</div> <div style="margin-left: 100px;">Unprotected 0</div>	0
5.	Effect of normal reversal of deferred income taxes at rates different than 5.5% as reflected on the company's books. (This represents the amount that will reverse normally without any further adjustment. The adjustment here is an additional adjustment. The tax rate is the current effective rates.)	0
6.	Net effect on state deferred tax balances.	0
FEDERAL TAX ADJUSTMENT		
7.	Adjustment as filed in Order No. _____ Docket No. _____ (if applicable).	
8.	Deferred Tax Balances as for the 1991 Test Year per books.	845,887,956
9.	Deferred tax balances restated as though the present statutory rates had always been in effect.	693,783,212
10.	Excess (deficiency) in deferred tax balance: <div style="margin-left: 100px;">Unprotected 15,766,022</div> <div style="margin-left: 100px;">Protected 136,338,722</div>	152,104,744
11.	Effect of normal reversal of deferred income taxes at rates different than 34% as reflected on the company's books. (This represents the amount that will reverse normally without any further adjustment. The adjustment here is an additional adjustment. The tax rate is the current effective rates.)	0
12.	Net effect on federal deferred tax balances.	152,104,744

DEFERRED TAX ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-TL
 Test Year 1991

Schedule C-23f & G-6c
 Page 2 of 2
 Witness Responsible

Check Whether Data Is:
 Historic (x) or Projected ()
 Average () or Year End (x)

Vintage Year Ended	Deferred Taxes As Booked	Deferred Taxes Recalculated	Difference
12/31/69	4,109,148	1,847,087	2,262,061
12/31/70	12,045,878	8,444,277	3,601,601
12/31/71	13,516,166	9,021,663	4,494,503
12/31/72	16,943,410	11,563,032	5,380,378
12/31/73	26,135,414	18,088,245	8,047,169
12/31/74	32,719,282	22,649,020	10,070,262
12/31/75	24,713,179	17,276,527	7,436,652
12/31/76	15,989,696	11,147,600	4,842,096
12/31/77	15,038,835	10,617,701	4,421,134
12/31/78	22,561,432	16,461,703	6,099,729
12/31/79	30,144,946	22,348,932	7,796,014
12/31/80	35,402,536	26,580,392	8,822,144
12/31/81	61,863,058	46,547,535	15,315,523
12/31/82	45,678,708	34,081,935	11,596,773
12/31/83	53,838,377	41,901,379	11,936,998
12/31/84	43,837,630	34,862,070	8,975,560
12/31/85	60,647,875	51,058,476	9,589,399
12/31/86	63,802,200	56,328,179	7,474,021
12/31/87	83,186,271	77,775,227	5,411,044
12/31/88	78,144,146	78,247,869	(103,723)
12/31/89	69,819,847	69,826,253	(6,406)
12/31/90	59,496,021	59,496,024	(3)
12/31/91	19,134,003	19,134,003	0
	888,768,058	745,305,129	143,462,929

NOTE: The amounts on this page represent deferred taxes related to fixed assets only. The difference of \$143,462,929 includes \$136,338,722 protected and \$7,124,207 unprotected. The remainder of the unprotected items included in the \$15,766,022 shown on page 1 is nonproperty related, and is not tracked on a vintaged basis.

PARENT DEBT INFORMATION*

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Telephone & Telegraph
 Docket No. 920260-TL
 Test Year: 1991

Schedule C-23g
 Page 1 of 2
 Witness Responsible _____

Check Whether Data Is:
 Historic [] or Projected []
 Average [] or Year End []

Line No.	Amount	Percent of Capital	Cost Rate	Weighted Cost	Weighted Cost Debt
	(1)	(2)	(3)	(4)	(5)
1	Long Term Debt				
2	Short Term Debt				
3	Preferred Stock				
4	Common Equity				
5	Retained Earnings				
6	Deferred Income Tax				
7	Investment Tax Credits				
8	Other				
9	TOTAL				
10	Weighted cost of parent debt x 37.63% (or applicable consolidated tax rate) x equity of subsidiary				

SEE ATTACHED PAGE 2 OF 2

*EXPLANATION: Provide information required in order to adjust income tax expense by reason of interest expense of parent(s) that may be invested in the equity of the applicant. If year-end rate base is used, provide on both a year-end and 12-month average basis. Amounts should be parent only.

PARENT DEBT INFORMATION*

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell Telephone & Telegraph
Docket No. 920260-TL
Test Year: 1991

Schedule C-23g
Page 2 of 2
Witness Responsible _____

BellSouth Corporation presently does not plan to issue any short-term or long-term debt in the next two years. BellSouth Corporation guaranteed \$550 million of debt securities for the BellSouth Savings and Employee Stock Ownership Trust (management plan) and \$300 million for the BellSouth Savings & Security ESOP Trust (non-management plan). The proceeds of the early 1990 sale of the Securities were used by the ESOP Trusts to purchase common stock of BellSouth which are intended to provide eligible employees of BellSouth and its participating subsidiaries with an equity interest in BellSouth. BellSouth has agreed to make payments to the ESOP Trusts to enable it to pay *principal and interest on the Securities* and will unconditionally guarantee the ESOP Trust's obligations. Thus, the guaranteed debt will ultimately be reflected in the consolidated financials of BellSouth Corporation.

The ESOP Trusts are intended to be tax-qualified plans, as described in section 401(a) of the Internal Revenue Code of 1986, as amended, which satisfies the requirements for an employee stock ownership plan described in section 4975 (e)(7) of the Code.

Supporting Schedules:

Recap Schedules:

Income Tax Returns

Schedule C-23h
Page 1 of 1
Witness Responsible
Prepared by

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Check whether data is
Historic (X) or Projected ()
Average () or Year End (X)

Explanation: Provide copies of the Company's most recently filed Federal Income Tax Return & State Income Tax Return and most recent final IRS revenue agent's report. If the Company joins in the filing of a consolidated return, staff should be provided with a copy of the Company's own return and access to the consolidated return.

Copies of Southern Bell's 1990 federal and state income tax returns are attached as Attachments 1 and 2, respectively. Attachment 1 contains 35 pages and Attachment 2 contains 21 pages. Copies of the BellSouth's most recently filed federal and state income tax returns and the most recent IRS revenue agent's report are available for inspection at the offices of BellSouth Corporation, located at 1155 Peachtree St, NE, Atlanta, Georgia 30367-6000, during normal business hours.

Supporting Schedules:

Recap Schedules:

Form 1120

U.S. Corporation Income Tax Return

For tax year beginning 01/01/90 and ending 12/31/90

1990

Department of the Treasury
Internal Revenue Service

Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

Check if a-- A Consolidated return <input type="checkbox"/> B Personal holding co <input type="checkbox"/> C Personal service corp. (as defined in Temp. Regs. sec. 1.441-4T -- see instructions) <input type="checkbox"/>	Use IRS label. Otherwise, please print or type.	Name SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY	D Employer identification number 58-0436120
		Number, street, and room or suite no. (if a P.O. box, see page 2 of instructions.) 1155 PEACHTREE ST. N.E. STE. 16E02	E Date incorporated 08/12/83
		City or town, state, and ZIP code ATLANTA, GEORGIA 30367-6000	F Total assets (See Specific Instructions.) \$ 15,484,525,438.

G Check applicable boxes: (1) Initial return (2) Final return (3) Change in address

1	(a) Gross receipts or sales	7,281,360,071.	(b) Less returns and allowances		c Balance ▶	1c	7,281,360,071.	
2	Cost of goods sold and/or operations (Schedule A, line 7)					2	3,375,971,983.	
I	3	Gross profit (line 1c less line 2)				3	3,905,388,088.	
n	4	Dividends (Schedule C, line 19)				4	182,865.	
c	5	Interest				5	4,020,988.	
o	6	Gross rents				6	41,603,904.	
m	7	Gross royalties				7		
e	8	Capital gain net income (attach Schedule D (Form 1120))				8	-16,919.	
	9	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)				9	-27,411,841.	
	10	Other income (see instructions -- attach schedule)	SEE STATEMENT 1			10	34,107,533.	
	11	Total income--Add lines 3 through 10				11	3,957,874,618.	
	12	Compensation of officers (Schedule E, line 4)				12		
	13a	Salaries and wages		b Less jobs credit		c Balance ▶	13c	0.
	14	Repairs				14		
	15	Bad debts				15	66,655,849.	
	16	Rents				16	11,975,252.	
	17	Taxes				17	354,468,006.	
	18	Interest				18	346,594,440.	
	19	Contributions (see instructions for 10% limitation)				19	7,055,794.	
	20	Depreciation (attach Form 4562)	20	1,693,842,096.				
	21	Less depreciation claimed on Schedule A and elsewhere on return	21a			21b	1,693,842,096.	
	22	Depletion				22		
	23	Advertising				23		
	24	Pension, profit-sharing, etc., plans				24		
	25	Employee benefit programs				25		
	26	Other deductions (attach schedule)	SEE STATEMENT 1			26	119,814,288.	
	27	Total deductions --Add lines 12 through 26				27	2,600,405,725.	
	28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)				28	1,357,468,893.	
	29	Less: a Net operating loss deduction (see instructions)	29a					
		b Special deductions (Schedule C, line 20)	29b	182,865.		29c	182,865.	
	30	Taxable income--Line 28 less line 29c				30	1,357,286,028.	
	31	Total tax (Schedule J, line 10)				31		
	32	Payments:						
	a	1989 overpayment credited to 1990	32a					
	b	1990 estimated tax payments	32b					
	c	Less 1990 refund applied for on Form 4488	32c					
		d Balance ▶			32d			
	e	Tax deposited with Form 7004			32e			
	f	Credit from regulated investment companies (attach Form 2439)			32f			
	g	Credit for Federal tax on fuels (attach Form 4136). See instructions			32g	32h		
	33	Enter any penalty for underpayment of estimated tax -- check <input type="checkbox"/> if Form 2220 is attached				33		
	34	Tax due--if the total of lines 31 and 33 is larger than line 32h, enter amount owed				34		
	35	Overpayment -- if line 32h is larger than the total of lines 31 and 33, enter amount overpaid				35		
	36	Enter amount of line 35 you want: Credited to 1991 estimated tax ▶				36	Refunded ▶	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
Preparer's signature	Date	Preparer's social security number
Firm's name (or yours, if self-employed) and address	E.I. No. ▶	ZIP Code ▶

Paid Preparer's Use Only

Check if self-employed

Schedule A Cost of Goods Sold (See instructions for line 2, page 1.)

Table with 7 rows and 2 columns. Row 1: Inventory at beginning of year 19,037,019. Row 2: Purchases 153,813,843. Row 4a: Additional section 263A costs SEE STATEMENT 2. Row 4b: Other costs SEE STATEMENT 3. Row 5: Total 3,392,011,029. Row 6: Inventory at end of year 16,039,046. Row 7: Cost of goods sold 3,375,971,983.

8 a Check all methods used for valuing closing inventory:

- (i) [x] Cost (ii) [] Lower of cost or market as described in Regulations section 1.471-4(see instructions)
(iii) [] Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)(see instructions)
(iv) [] Other (Specify method used and attach explanation.)

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) []

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 8c

d Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the corporation? [x] Yes [] No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? [] Yes [x] No If "Yes," attach explanation.

Schedule C Dividends and Special Deductions (See instructions.)

Table with 4 columns: (a) Dividends received, (b) %, (c) Special deductions: (a) x (b). Rows include Dividends from less-than-20%-owned domestic corporations (70%), 20%-or-more-owned domestic corporations (80%), debt-financed stock, preferred stock of public utilities (41,178 and 47,058), 20%-or-more-owned foreign corporations (70% and 80%), wholly owned foreign subsidiaries (100%), and Total deductions 182,865.

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a, plus lines 4 through 10, of page 1, Form 1120) are \$500,000 or more.

Table with 6 columns: (a) Name of officer, (b) Social security number, (c) Percent of time devoted to business, (d) Common, (e) Preferred, (f) Amount of compensation. Includes rows for information available upon request and total compensation of officers.

Schedule C Tax Computation

Check if you are a member of a controlled group (see sections 1561 and 1563) 3

2 If the box on line 1 is checked:
a Enter your share of the \$50,000 and \$25,000 taxable income bracket amounts (in that order):
(i) _____ (ii) _____
b Enter your share of the additional 5% tax (not to exceed \$11,750) _____

3 Income tax (see instructions to figure the tax). Check this box if the corporation is a qualified personal service corporation (see instructions on page 12). 3

4a Foreign tax credit (attach Form 1118)	4a	
4b Possessions tax credit (attach Form 5735)	4b	
4c Orphan drug credit (attach Form 6765)	4c	
4d Credit for fuel produced from a nonconventional source (see instructions)	4d	
4e General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586	4e	
4f Credit for prior year minimum tax (attach Form 8801)	4f	

5 Total— Add lines 4a through 4f 5

6 Line 3 less line 5 6

7 Personal holding company tax (attach Schedule PH (Form 1120)) 7

8 Recapture taxes. Check if from: Form 4255 Form 8611 8

9a Alternative minimum tax (attach Form 4626). See instructions 9a

9b Environmental tax (attach Form 4626) 9b

10 Total tax— Add lines 6 through 9b. Enter here and on line 31, page 1 10

Additional Information (See General Instruction F.)

Refer to the list in the instructions and state the principal:

(1) Business activity code no. 4825

(2) Business activity COMMUNICATION

(3) Product or service TELEPHONE COMMUNICATION

1 (1) Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) Yes

If "Yes," attach a schedule showing: (a) name, address, and identifying number; (b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.

(2) Did any individual, partnership, corporation, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete (a) through (c) Yes

(a) Attach a schedule showing name, address, and identifying number.

(b) Enter percentage owned 100

(c) Was the owner of such voting stock a foreign person? (See instructions.) Note: If "Yes," the corporation may have to file Form 5472 Yes

If "Yes," enter owner's country _____

Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) Yes

If "Yes," attach Form 5471 for each such corporation.

	Yes	No
K At any time during the tax year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <small>(See General Instruction F and filing requirements for Form TD F 90-22.1.)</small> If "Yes," enter name of foreign country _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
L Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 928.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
M During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 991, Affiliations Schedule, for each subsidiary.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
N During this tax year, did the corporation maintain any part of its accounting/tax records on a computerized system?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
O Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
P Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If so, the corporation may have to file Form 8281.	<input type="checkbox"/>	<input type="checkbox"/>
Q Enter the amount of tax-exempt interest received or accrued during the tax year <input checked="" type="checkbox"/> 41,485.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
R Enter the number of shareholders at the end of the tax year if there were 35 or fewer shareholders <input checked="" type="checkbox"/> 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form 1120 (1990)

Schedule L Balance Sheets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		43,199,982		61,353,708
2a Trade notes and accounts receivable	1,236,482,600		1,136,079,956	
b Less allowance for bad debts	(54,899,574)	1,181,583,026	(47,655,327)	1,086,424,629
3 Inventories		153,663,325		152,915,580
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach schedule)	SEE STMT. 4	26,035,089		15,729,488
7 Loans to stockholders				
8 Mortgage and real estate loans				
9 Other investments (attach schedule)	SEE STMT. 4	123,656,267		109,567,011
10a Buildings and other depreciable assets	19,854,926,011		20,113,247,452	
b Less accumulated depreciation	(7,008,474,383)	12,846,451,628	(7,079,895,072)	13,033,352,380
11a Depletable assets				
b Less accumulated depletion		0		0
12 Land (net of any amortization)		101,882,821		103,259,196
13a Intangible assets (amortizable only)				
b Less accumulated amortization		0		0
14 Other assets (attach schedule)	SEE STMT. 4	1,042,910,570		921,923,446
15 Total assets		15,519,382,688		15,484,525,438
Liabilities and Stockholders' Equity				
16 Accounts payable		704,380,043		654,482,339
17 Mortgages, notes, bonds payable in less than 1 year		514,210,000		513,800,000
18 Other current liabilities (attach schedule)	SEE STMT. 5	798,059,383		816,296,528
19 Loans from stockholders				
20 Mortgages, notes, bonds payable in 1 year or more		3,580,538,956		3,580,377,202
21 Other liabilities (attach schedule)	SEE STMT. 5	3,421,855,017		3,315,171,078
2 Capital stock: a Preferred stock				
b Common stock	4,294,605,803	4,294,605,803	4,294,605,803	4,294,605,803
23 Paid-in or capital surplus				
24 Retained earnings-Appropriated (attach schedule)				
25 Retained earnings-Unappropriated		2,205,733,486		2,309,792,488
26 Less cost of treasury stock				
27 Total liabilities and stockholders' equity		15,519,382,688		15,484,525,438

Schedule M-1 Reconciliation of Income per Books With Income per Return (This schedule does not have to be completed if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1 Net income per books	896,934,002	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax	341,522,793	a Tax-exempt interest \$	
3 Excess of capital losses over capital gains		STMT. 8	45,958,576
4 Income subject to tax not recorded on books this year (itemize):			45,958,576
SEE STATEMENT 6	134,264,796	8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$	
a Depreciation \$		b Contributions carryover \$	
b Contributions carryover \$		STMT. 9	1,963,362,480
c Travel and entertainment \$			
STMT. 7	1,994,068,358	9 Total of lines 7 and 8	1,963,362,480
	1,994,068,358	10 Income (line 28, page 1) - line 8 less line 9	2,009,321,056
6 Total of lines 1 through 5	3,366,789,949		1,357,468,893

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 25, Schedule L) (This schedule does not have to be completed if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1 Balance at beginning of year	2,205,733,486	5 Distributions: a Cash	
2 Net income per books	896,934,002	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize)	
		SEE STATEMENT 10	792,875,000
	0	7 Total of lines 5 and 6	792,875,000
	3,102,667,488	8 Balance at end of year (line 4 less line 7)	2,309,792,488

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

E.I. # 58-0436120

A SCHEDULE ATTACHED TO AND MADE PART OF THE
U.S. CORPORATION RETURN FOR THE CALENDAR YEAR 1990

FORM 1120, PAGE 3, ADDITIONAL INFORMATION

I. 1.

(a) BellSouth Services, Inc.
1155 Peachtree St., N.E.
16E02
Atlanta, Georgia 30367-6000

E.I. #63-0857290

(b) Percentage Owned: 50%

(c) See the BellSouth Corporation and Subsidiaries consolidating schedule of Page 1, Form 1120 for the taxable income (loss) before NOL or special deductions.

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

E.I. # 58-0436120

A SCHEDULE ATTACHED TO AND MADE PART OF THE
U.S. CORPORATION RETURN FOR THE CALENDAR YEAR 1990

FORM 1120. PAGE 3. ADDITIONAL INFORMATION

I. 2.

- (a) BellSouth Corporation, Inc.
1155 Peachtree St., N.E.
16E02
Atlanta, Georgia 30367-6000

E.I. #58-1533433

- (b) Percentage Owned: 100 %

- (c) Was the owner a person other than a U.S. person? No.
If yes, enter owner's country _____

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

E.I. # 58-0436120

A SCHEDULE ATTACHED TO AND MADE PART OF THE
U.S. CORPORATION RETURN FOR THE CALENDAR YEAR 1990

ELECTION UNDER REGULATION SECTION 1.167(a)-12

Taxpayer hereby elects in accordance with Regulation Section 1.167(a)-12(e)(2) to depreciate assets placed in service before January 1, 1971 in the guideline classes listed below under the Class Life System of Depreciation (Regulation Section 1.167(a)-12):

<u>Asset Guideline Class</u>	<u>Description</u>
00.12	Information Systems
00.22	Automobiles
00.241	Light Trucks
00.242	Heavy Trucks
00.27	Trailers

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

E.I. # 58-0436120

A SCHEDULE ATTACHED TO AND MADE PART OF THE
U.S. CORPORATION RETURN FOR THE CALENDAR YEAR 1990

ELECTION UNDER REGULATION SECTION 1.167(e)

Taxpayer hereby elects pursuant to Section 1.167(e) of the Internal Revenue Code of 1986 and Treasury Regulation 1.167(e)-1(b) to change from Declining Balance to Straight Line depreciation effective January 1, 1990 for the following property:

<u>Description</u>	<u>Year Acquired</u>	<u>Cost</u>	<u>Reserve</u>	<u>Salvage</u>	<u>Remaining Useful Life</u>
GLC 48.11 Buildings	1977	11,881,988	5,156,659	2,058,502	23.5

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY
COMPANY NAME

E.I. # 58-0436120

A SCHEDULE ATTACHED TO AND MADE PART OF THE
U.S. CORPORATION INCOME TAX RETURN FOR THE CALENDAR YEAR.

Election to Accrue Charitable contributions in Accordance with I.R.C. Section
170(a)(2) and Regulations Section 1.170A-11(b)(2)

DECLARATION THAT RESOLUTION AUTHORIZING ELECTION TO HAVE A CHARITABLE
CONTRIBUTION TREATED AS PAID DURING TAXABLE YEAR BY TAXPAYER.

Pursuant to Regs. Section 1.170A-11(b), I verify under the penalties of
perjury that the following resolution was adopted by the Board of Directors
at a meeting held on November 26, 1990

December 20, 1990

Date of signature

(by officer of corporation authorized to sign return)



Signature

Senior Vice President-Regulatory and External Affairs
Title

COPY OF RESOLUTION OF BOARD OF DIRECTORS AS

ADOPTED November 26, 1990 Copy attached.

Dean Collins, acting Chairman of the Corporate Public Policy Committee, presented to the Board for its approval a proposed program for charitable contributions for the calendar year 1991 in an amount not to exceed \$7,900,000.

Whereupon, on motion, it was

RESOLVED: that the program for charitable contributions by the Company for the calendar year 1991 chargeable to Account 7370.2000 as presented to this meeting in an amount not to exceed \$7,900,000 is hereby approved.

**SOUTHERN BELL
APPROVED BY DIRECTORS**

NOV 26 1990

SOUTHERN BELL

E.I. # 58-0436120

A SCHEDULE ATTACHED TO AND MADE PART OF THE
U.S. CORPORATION RETURN FOR THE CALENDAR YEAR 1990

SCHEDULE OF NON-CASH CONTRIBUTIONS

	<u>Name and Address of Donee</u>	<u>Date of Donation</u>	<u>Description of Property</u>	<u>Method to Determine FMV</u>	<u>FMV</u>	<u>Basis</u>	<u>1245/1250 Gain if Sold</u>	<u>Tax Return Contribution Deduction</u>	<u>Manner of Original Acquisition</u>
1	AMERICAN RED CROSS	3-20-90	TWO 200 KW TURBINE GENERATORS	APPRAISAL	\$ 4,700.00	\$ 44,642.00	\$(39,942.00)	\$ 4,700.00	PURCHASE
2	MIAMI - DADE JUNIOR COLLEGE	11-90	LAND	APPRAISAL	45,436.00	45,436.00	0.00	45,436.00	PURCHASE
3	MIAMI - DADE JUNIOR COLLEGE	11-90	BUILDING	APPRAISAL	23,000.00	3,772.00	19,228.00	3,772.00	PURCHASE
4									
5									

Amount included on line 19, Contributions

\$53,908.00

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

To be filed with Forms 1120, 1120-A, 1120-DF, 1120-IC-DISC, 1120F,
1120-FSC, 1120-H, 1120L, 1120-ND, 1120-PC, 1120-POL,
1120-REIT, 1120-RIC, 990-C, and certain Forms 990-T

OMB No. 1545-0123

1990

SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY

Employer identification number

58-0436120

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

(a) Kind of property and description (Example, 100 shares of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis, plus expense of sale	(f) Gain (or loss) ((d) less (e))
1 LOSS FROM RABBIT TRUST					-16,919.
2 Short-term capital gain from installment sales from Form 6252, line 22 or 30					
3 Unused capital loss carryover (attach computation)					
4 Net short-term capital gain or (loss). (Combine lines 1 through 3.)					-16,919.

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

5					
6 Enter gain from Form 4787, line 7 or 9					
7 Long-term capital gain from installment sales from Form 6252, line 22 or 30					
8 Net long-term capital gain or (loss). (Combine lines 5 through 7.)					0.

Part III Summary of Parts I and II

9 Enter excess of net short-term capital gain (line 4) over net long-term capital loss (line 8)		
10 Net capital gain. Enter excess of net long-term capital gain (line 8) over net short-term capital loss (line 4)		
11 Total of lines 9 and 10. Enter here and on Form 1120, line 8, page 1; or the proper line on other returns.		0.

Note: If losses exceed gains, see instructions on capital losses for explanation of capital loss carrybacks.

Form **3800**
Department of the Treasury
Internal Revenue Service

General Business Credit

▶ Attach to your tax return.
▶ See separate instructions.

1990
Attachment
Sequence No. **22**

Name(s) as shown on return: **SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY**
Identifying number: **58-0436120**

Part I Tentative Credit

1	Current year investment credit (Form 3468, Part I)	1	
2	Current year jobs credit (Form 5884, Part I)	2	
3	Current year credit for alcohol used as fuel (Form 6478)	3	
4	Current year credit for increasing research activities (Form 6765, Part III)	4	
5	Current year low-income housing credit (Form 8586, Part I)	5	
6	Current year disabled access credit (Form 8828, Part I)	6	
7	Current year general business credit—Add lines 1 through 6	7	0.
8	Passive activity credits included on lines 1 through 6 (see instructions)	8	
9	Subtract line 8 from line 7	9	0.
10	Passive activity credits allowed in 1990 (see instructions)	10	
11	Carryforward of general business credit, WIN credit or ESOP credit to 1990 (see instructions)	11	
12	Carryback of general business credit to 1990	12	
13	Tentative general business credit—Add lines 9 through 12	13	0.

Part II General Business Credit Limitation Based on Amount of Tax

14a	Individuals—Enter amount from Form 1040, line 40	14	
b	Corporations—Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		
c	Other filers—Enter regular tax before credits from your return		
15	Credits that reduce regular tax before the general business credit—		
a	Credit for child and dependent care expense (Form 2441)	15a	
b	Credit for the elderly or the disabled (Schedule R, Form 1040)	15b	
c	Foreign tax credit (Form 1116 or Form 1118)	15c	0.
d	Possessions tax credit (Form 5735)	15d	
e	Mortgage interest credit (Form 8396)	15e	
f	Credit for fuel from a nonconventional source	15f	
g	Orphan drug credit (Form 6765)	15g	
h	Total credits that reduce regular tax before the general business credit. Add lines 15a through 15g and enter here	15h	0.
16	Net regular tax—Subtract line 15h from line 14	16	
17	Tentative minimum tax:		
a	Individuals—Enter amount from Form 6251, line 17	17	
b	Corporations—Enter amount from Form 4626, line 13		
c	Estates and Trusts—Enter amount from Form 8856, line 37		
18	Net income tax:		
a	Individuals—Add line 16 above and line 19 of Form 6251. Enter the total	18	
b	Corporations—Add line 16 above and line 15 of Form 4626. Enter the total		
c	Other filers—See instructions		
19	If line 16 is more than \$25,000, enter 25% of the excess	19	
20	Subtract line 17 or line 19, whichever is greater, from line 18. Enter the result. If less than zero, enter zero	20	
21	General business credit—Enter the smaller of line 13 or line 20. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your return. (Individuals, estates, and trusts see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if the investment credit is claimed or if the corporation has undergone a post-1986 ownership change.)	21	0.

Module A Additional General Business Credit Allowed by Section 38(c)(2)—Only Applicable to C Corporations

1	Enter the portion of the credit shown on line 13, page 1, that is attributable to the regular investment credit under section 46		
2	Tentative minimum tax (from line 17, page 1)	2	
3	Multiply line 2 by 25% (.25)		0.
4	Enter the amount from line 20, page 1	4	
5	Enter the portion of the credit shown on line 13, page 1, that is NOT attributable to the regular investment credit under section 46	5	
6	Subtract line 5 from line 4 (if less than zero, enter zero)		0.
7	Subtract line 6 from line 1 (if less than zero, enter zero)		0.
8	For purposes of this line only, recompute the amount on line 11, Form 4626, by using zero on line 7, Form 4626, and enter the result here	8	
9	Multiply line 8 by 10% (.10)		0.
10	Net income tax (from line 18, page 1)		
11	General business credit (from line 21, page 1)		
12	Subtract line 11 from line 10		0.
13	Subtract line 9 from line 12		0.
14	Enter the smallest of line 3, line 7, or line 13		0.
15	Subtract line 14 from line 2		0.
16	Enter the greater of line 15, above, or line 19, page 1		0.
17	Subtract line 16 from line 10. DO NOT enter more than the amount on line 13, page 1		0.
18	Enter the lesser of line 17, above, or line 18, page 1. Enter this amount also on line 21, page 1, instead of the amount previously computed on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 21, page 1		
19	If line 17 is greater than line 18, enter the excess here (see instructions)		0.

Form **4255**
(Rev. July 1988)
Department of the Treasury
Internal Revenue Service

Recapture of Investment Credit
(Including Energy Investment Credit)
▶ Attach to your income tax return.

OMB No. 1545-0188
Expires 6-30-91
Attachment
Sequence No. **65**

Name(s) as shown on return: **SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY**
Identifying number: **58-0436120**

Properties	Kind of property -- State whether recovery or nonrecovery (see the instructions for Form 3468 for definitions). If energy property, show type. Also indicate if rehabilitation expenditure property.
A	Recovery Property (Details available upon request)
B	
C	
D	

Original Credit Recapture	Computation Steps: (see Specific Instructions)	Properties			
		A	B	C	D
	1 Original rate of credit				
	2 Date property was placed in service				
	3 Cost or other basis 39,914,881.				
	4 Original estimated useful life or class of property				
	5 Applicable percentage				
	6 Original qualified investment (line 3 times line 5) 0.				
	7 Original credit (line 1 times line 6) 0.				
	8 Date property ceased to be qualified investment credit property				
	9 Number of full years between the date on line 2 and the date on line 8				
	10 Recapture percentage (from instructions)				
	11 Tentative recapture tax (line 7 times line 10) 660,902.				
	12 Add line 11, columns A through D				660,902.
	13 Enter tax from property ceasing to be at risk, or for which there was an increase in nonqualified nonrecourse financing (attach separate computation)				
	14 Total -- Add lines 12 and 13				660,902.
	15 Portion of original credit (line 7) not used to offset tax in any year, plus any carryback and carryforward of credits you can now apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured (Do not enter more than line 14 -- see instructions)				
	16 Total increase in tax -- Subtract line 15 from line 14. Enter here and on the proper line of your tax return				660,902.

Form **4562**
Department of the Treasury
Revenue Service
As shown on return

Depreciation and Amortization
(Including information on Listed Property)

1990
Attachment Sequence No. 67

See separate instructions. Attach this form to your return.

Identifying number
58-0436120

SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY

Business or activity to which this form relates

TELECOMMUNICATIONS

Part I Election to Expense Certain Tangible Property (Section 179) (Note: If you have any "Listed Property," also complete Part V.)

1	Maximum dollar limitation (see instructions)	1	\$10,000
2	Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation—Subtract line 3 from line 2, but do not enter less than -0-	4	0.
5	Dollar limitation for tax year—Subtract line 4 from line 1, but do not enter less than -0-	5	10,000.
6	(a) Description of property	(b) Cost	(c) Elected Cost
7	Listed property—Enter amount from line 25	7	0.
8	Total elected cost of section 179 property—Add amounts in column (c), lines 6 and 7	8	0.
9	Tentative deduction—Enter the lesser of line 5 or line 8	9	0.
10	Carryover of disallowed deduction from 1989 (see instructions)	10	
11	Taxable income limitation—Enter the lesser of taxable income or line 5 (see instructions)	11	
12	Section 179 expense deduction—Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 1991—Add lines 9 and 10, less line 12	13	0.

Note: Do not use Part II or Part III below for automobiles, certain other vehicles, cellular telephones, computers, or property used for entertainment, recreation, or amusement (listed property). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1990 Tax Year (Do Not Include Listed Property)

(a) Classification of property	(b) Mo. and yr. placed in service	(c) Basis for depreciation (Business use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
14 General Depreciation System (GDS) (see instructions):						
a	3 - year property					
b	5 - year property	998,765,795.	5	HY	DB	198,038,106.
c	7 - year property	93,474,258.	7	HY	DB	13,357,471.
d	10 - year property	53,535,722.	10	HY	DB	5,353,573.
e	15 - year property	646,938,620.	15	HY	DB	32,346,929.
f	20 - year property	21,598,429.	20	HY	DB	809,941.
g	Residential rental property		27.5 yrs.	MM	S/L	
h	Nonresidential real property	19,734,421.	31.5 yrs.	MM	S/L	339,433.
15 Alternative Depreciation System (ADS) (see instructions):						
a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property)

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1990 (see instructions)	16	912,587,262.
17	Property subject to section 168(f)(1) election (see instructions)	17	
18	ACRS and other depreciation (see instructions)	18	531,009,381.

Part IV Summary

19	Listed property—Enter amount from line 25	19	0.
20	Total—Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations—see instructions)	20	1,693,842,096.
21	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs. (see instructions)	21	42,908,080.

Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Computers, and Property Used for Entertainment, Recreation, or Amusement

If you are using the standard mileage rate or deducting vehicle lease expense, complete columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A.—Depreciation (Caution: See instructions for limitations for automobiles.)

Table with columns for property type, date, business use percentage, cost, depreciation basis, recovery period, method, depreciation deduction, and elected cost. Includes rows for property used more than 50% and 50% or less in a trade or business, and summary rows 25 and 26.

Section B.—Information Regarding Use of Vehicles -- If you deduct expenses for vehicles:

Always complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns for Vehicle 1 through 6 and rows for total business miles, commuting miles, other personal miles, and availability questions.

Section C.—Questions for Employers Who Provide Vehicles for Use by Their Employees

(Answer these questions to determine if you meet an exception to completing Section B. Note: Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.)

Table for Section C with rows for questions 34-38 regarding vehicle policies and employee use, with Yes/No columns.

Part VI Amortization

Table for Section C with columns for description of costs, date amortization begins, amortizable amount, code section, amortization period, and amortization for this year. Includes entries for software and total amortization.

Form 4626

Alternative Minimum Tax — Corporations (including environmental tax)

▶ See separate instructions.
▶ Attach to your tax return.

Department of the Treasury
Internal Revenue Service

1990

Employer identification number

58-0436120

SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY

1	Taxable income or (loss) before net operating loss deduction. (Important: See instructions if you are subject to the environmental tax.)		1	1,357,286,028.
2	Adjustments:			
a	Depreciation of tangible property placed in service after 1986	2a	456,769,929.	
b	Amortization of certified pollution control facilities placed in service after 1986	2b		
c	Amortization of mining exploration and development costs paid or incurred after 1986	2c		
d	Amortization of circulation expenditures paid or incurred after 1986 (personal holding companies only)	2d		
e	Basis adjustments in determining gain or loss from sale or exchange of property	2e	-28,854,648.	
f	Long-term contracts entered into after February 28, 1986	2f		
g	Installment sales of certain property	2g		
h	Merchant marine capital construction funds	2h		
i	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2i		
j	Tax shelter farm activities (personal service corporations only)	2j		
k	Passive activities (closely held corporations and personal service corporations only)	2k		
l	Certain loss limitations	2l		
m	Other adjustments	2m		
n	Combine lines 2a through 2m	2n	427,915,281.	
3	Tax preference items:			
a	Depletion	3a		
b	Tax-exempt interest from private activity bonds issued after August 7, 1986	3b		
c	Appreciated property charitable deduction	3c		
d	Intangible drilling costs	3d		
e	Reserves for losses on bad debts of financial institutions	3e		
f	Accelerated depreciation of real property placed in service before 1987	3f	688,899.	
g	Accelerated depreciation of leased personal property placed in service before 1987 (personal holding companies only)	3g		
h	Amortization of certified pollution control facilities placed in service before 1987	3h		
i	Add lines 3a through 3h	3i	688,899.	
4	Pre-adjustment AMTI. Combine lines 1, 2n, and 3i	4	1,785,890,208.	
5	Adjusted current earnings adjustment:			
a	Enter your adjusted current earnings	5a	2,160,752,630.	
b	Subtract line 4 from line 5a (even if one or both of these figures is a negative number). Enter zero if the result is zero or less (see instructions for examples)	5b	374,862,422.	
c	Multiply line 5b by 75%	5c	281,146,817.	
6	Combine lines 4 and 5c. If zero or less, stop here (you are not subject to the alternative minimum tax)	6	2,067,037,025.	
7	Alternative tax net operating loss deduction. (Do not enter more than 90% of line 6.)	7		
8	Alternative minimum taxable income (subtract line 7 from line 6)	8	2,067,037,025.	
9	Exemption phase-out computation (members of a controlled group, see instructions for lines 9a through 9c):			
a	Tentative exemption amount. Enter \$40,000	9a		
b	Enter \$150,000	9b		
c	Subtract line 9b from line 9a. If zero or less, enter zero	9c		
d	Multiply line 9c by 25%	9d		
e	Exemption. Subtract line 9d from line 9a. If zero or less, enter zero	9e		
10	Subtract line 9e from line 8. If zero or less, enter zero	10	0.	
11	Multiply line 10 by 20%	11		
12	Alternative minimum tax foreign tax credit (see instructions for limitation)	12		
13	Tentative minimum tax (subtract line 12 from line 11)	13		
14	Regular tax liability before all credits except the foreign tax credit and possessions tax credit	14		
15	Alternative minimum tax -- Subtract line 14 from line 13. If the result is zero or less, enter zero. Also enter the result on line 9a, Schedule J, Form 1120, or on the comparable line of other income tax returns	15	0.	
16	Environmental tax -- Subtract \$2,000,000 from line 6 (computed without regard to your environmental tax deduction), and multiply the result, if any, by 0.12% (.0012). Enter on line 9b, Schedule J, Form 1120, or on the comparable line of other income tax returns (members of a controlled group, see instructions)	16		

Form 4797

Sales of Business Property

(Also, Involuntary Conversions and Recapture Amounts Under Sections 179 and 280 F)

Attach to your tax return. See separate instructions.

1990

Attachment Sequence No. 27

Department of the Treasury Internal Revenue Service

name(s) shown on return

Identifying number

58-0436120

SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 1 Year

1 Enter here the gross proceeds from the sale or exchange of real estate reported to you for 1990 on Form(s) 1099-S (or a substitute statement) that you will be including on line 2, 10, or 20

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) LOSS, (h) GAIN. Includes row for LEASEHOLD OTHER.

3 Gain, if any, from Form 4684, Section B, line 21
4 Section 1231 gain from installment sales from Form 6252, line 22 or 30
5 Gain, if any, from line 32, from other than casualty and theft
6 Add lines 2 through 5 in columns (g) and (h)
7 Combine columns (g) and (h) of line 6. Enter gain or (loss) here, and on the appropriate line as follows:
Partnerships, S corporations, All others, Nonrecaptured net section 1231 losses from prior years
8 Subtract line 8 from line 7. If zero or less, enter -0-. Also enter on the appropriate line as follows:
S corporations, All others.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 16 (Include property held 1 year or less):

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) LOSS, (h) GAIN. Includes row for OTHER THAN SALVAGE GAIN FROM SALVAGE.

11 Loss, if any, from line 7
12 Gain, if any, from line 7, or amount from line 8 if applicable
13 Gain, if any, from line 31
14 Net gain or (loss) from Form 4684, Section B, lines 13 and 20a
15 Ordinary gain from installment sales from Form 6252, line 21 or 29
16 Recapture of section 179 deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)
17 Add lines 10 through 16 in columns (g) and (h)
18 Combine columns (g) and (h) of line 17. Enter gain or (loss) here, and on the appropriate line as follows:
a For all except individual returns: Enter the gain or (loss) from line 18 on the return being filed.
b For individual returns:
(1) If the loss on line 11 includes a loss from Form 4684, Section B, Part II, column (b)(II), enter that part of the loss here and on line 21 of Schedule A (Form 1040). Identify as from "Form 4797, line 18b(1)". See instructions
(2) Redetermine the gain or (loss) on line 18, excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 15

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

Table with columns: Description of sections 1245, 1250, 1252, 1254, and 1255 property; Date acquired (mo., day, yr.); Date sold (mo., day, yr.); Property A; Property B; Property C; Property D. Rows include sections 20-29 for various property types and depreciation calculations.

Summary of Part III Gains (Complete property columns A through D, through line 29b before going to line 30.)

Summary table with 3 rows (30-32) and 2 columns: Description of gain calculation; Total gain amount.

Part IV Election Not to Use the Installment Method (Complete this part only if you elect out of the installment method and report a note or other obligation at less than full face value.)

Form with 3 rows (33-35) for election details: 33 Check here if you elect out of the installment method; 34 Enter the face amount of the note or other obligation; 35 Enter the percentage of valuation of the note or other obligation.

Part V Recapture Amounts Under Sections 179 and 280F When Business Use Drops to 50% or Less (See instructions for Part V.)

Table with 3 rows (36-38) and 3 columns: Description of recapture amount; (a) Section 179; (b) Section 280F.

Form **8283**
Rev. March 1990
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ Attach to your tax return if the total claimed deduction for all property contributed exceeds \$500.
▶ See separate instructions.

Attachment
Sequence No. **55**

Names shown on your income tax return
Southern Bell Telephone and Telegraph Company
Identification number
58-0436120

Note: Compute the amount of your contribution deduction before completing Form 8283. (See your tax return instructions.)

Section A Include in Section A only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less per item or group, and certain publicly traded securities (see instructions).

Part I Information on Donated Property

	(a) Name and address of the donee organization	(b) Description of donated property (attach a separate sheet if more space is needed)
1		
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for the item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other information—If you gave less than an entire interest in property listed in Part I, complete lines 2a–2e. If restrictions were attached to a contribution listed in Part I, complete lines 3a–3c.

- 2 If less than the entire interest in the property is contributed during the year, complete the following:
- a Enter letter from Part I that identifies the property _____. (If Part II applies to more than one property, attach a separate statement.)
 - b Total amount claimed as a deduction for the property listed in Part I for this tax year _____; for any prior tax year(s) _____.
 - c Name and address of each organization to which any such contribution was made in a prior year (complete only if different than the donee organization above).
Name of charitable organization (donee): _____
Address (number and street): _____
City or town, state, and ZIP code: _____
 - d The place where any tangible property is located or kept _____
 - e Name of any person, other than the donee organization, having actual possession of the property _____
- 3 If conditions were attached to any contribution listed in Part I, answer the following questions and attach the required statement (see instructions):
- | | Yes | No |
|---|-----|----|
| a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | | |
| b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | | |
| c Is there a restriction limiting the donated property for a particular use? | | |

Form 8283 (Rev 3-90)

Names shown on your income tax return

Identification number

Southern Bell Telephone and Telegraph Company

58-0436120

Section B Appraisal Summary—include in Section B only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. (Report contributions of certain publicly traded securities only in Section A.)

If you donated art, you may have to attach the complete appraisal. See the Note in Part I below.

Part I Information on Donated Property (To be completed by the taxpayer and/or appraiser.)

1 Check type of property:

- Art* (contribution of \$20,000 or more) Real Estate Gems/Jewelry Stamp Collections
 Art* (contribution of less than \$20,000) Coin Collections Books Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects. Note: if you donated art after December 31, 1987, and your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

2 (a) Description of donated property (attach a separate sheet if more space is needed) (b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift (c) Appraised fair market value

A	Land & Parking lot-Dade Cnty, FL		114,000.00
B			
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales after 6/6/88, enter amount received	See Instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	1979	purchase	54,869.00		49,208	
B						
C						
D						

Part II Taxpayer (Donor) Statement—List any item(s) included in Part I above that is (are) separately identified in the appraisal as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has (have) to the best of my knowledge and belief an appraised value of not more than \$500 (per item). (Enter identifying letter from Part I and describe the specific item):

Signature of taxpayer (donor) ▶ N/A Date ▶

Part III Certification of Appraiser (To be completed by the appraiser of the above donated property.)

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, married to, or related to any of the foregoing persons, or an appraiser regularly used by any of the foregoing persons and who does not perform a majority of appraisals during the taxable year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based upon a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the civil penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Please Sign Here Signature ▶ Title ▶ Date of appraisal ▶

Business address Identification number City or town, state, and ZIP code

Part IV Donee Acknowledgment (To be completed by the charitable organization.)

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Part I on July 16, 1990 by deed (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property (or any portion thereof) within 2 years after the date of receipt, it will file an information return (Form 8282, Donee Information Return) with the IRS and furnish the donor a copy of that return. This acknowledgment does not represent concurrence in the claimed fair market value.

Name of charitable organization (donor): District Board of Trustees, Miami-Dade Community College Address (number and street): 1011 S.W. 1045h Street	Authorized signature: <i>[Signature]</i>	Employee identification number: 1-591210485-A1 City or town, state, and ZIP code: Miami, FL 33176	Date: 6/7/91
--	---	--	-----------------

Form **8824**

Like-Kind Exchanges

(and nonrecognition of gain from conflict-of-interest sales)

▶ See separate instructions. ▶ Attach to your tax return.

Use a separate form for each like-kind exchange.

1990

Attachment
Sequence No. 64

Department of the Treasury
Internal Revenue Service

(name(s) shown on tax return)

Identifying number

SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY

58-0436120

Part I Like-Kind Exchange (if real property described on line 1 or 2 is located outside the U.S., indicate the country.)

- 1 Description of like-kind property given up ▶ **LAND & BUILDING, HIGHWAY 74, LAKE LURE, NC**
- 2 Description of like-kind property received ▶ **LAND, 414 SOUTH BROAD ST., GASTONIA, NC**
- 3 Date like-kind property given up was originally acquired (month, day, year)

3	01/01/48
---	----------
- 4 Date you actually transferred your property to other party (month, day, year)

4	04/10/90
---	----------
- 5 Date the like-kind property you received was identified. See instructions. (month, day, year)

5	05/17/90
---	----------
- 6 Date you actually received the like-kind property from other party (month, day, year)

6	07/02/90
---	----------
- 7 Was the exchange made with a related party? See instructions. If "No," skip lines 8 through 11 and go to line 12 Yes No
- 8 Enter the following information about the related party:

Identifying number

Name

Address (no., street, and apt. or suite no., rural route or P.O. box no. if mail is not delivered to street address)

City or town, state, and ZIP code

Relationship

- 9 During this tax year, did the related party sell or dispose of the like-kind property received from you in the exchange? Yes No
- 10 During this tax year, did you sell or dispose of the like-kind property you received? Yes No

If both lines 9 and 10 are "No," skip line 11 and go to line 12. If either line 9 or 10 is "Yes," the otherwise deferred gain or (loss) from line 21 must be reported on your tax return this year, unless one of the exceptions on line 11 applies. See instructions.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- The disposition was after the death of either of the related parties.
- The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- You can establish to the satisfaction of IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation. See instructions.

Caution: If you transferred and received more than one type of property, see instructions under Exchange of Multiple Properties.

Note: If you did not give up property other than like-kind property, skip lines 12 through 14 and go to line 15.

12 Fair market value (FMV) of other (not like-kind) property given up ...	12	38,540.	
13 Adjusted basis of other property given up	13	32,626.	
14 Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. See instructions for where to report the gain or (loss) on your tax return.	14		5,914.
15 Cash and FMV of other property you received from other party, plus net liabilities assumed by other party (see instructions)	15		
16 FMV of like-kind property you received	16		65,000.
17 Add lines 15 and 16	17		65,000.
18 Adjusted basis of like-kind property you gave up, exchange expenses (if any), plus net amounts you paid to other party (see instructions)	18		83,331.
19 Realized gain or (loss). Subtract line 18 from line 17	19		-18,331.
20 Recognized gain. Enter the smaller of line 15 or line 19, but not less than zero. Report this amount on the form or schedule on which this exchange is reported. See instructions	20		0.
21 Deferred gain or (loss). Subtract line 20 from line 19. If a related party exchange, see instructions	21		-18,331.
22 Basis of like-kind property received. Add lines 18 and 20 and subtract line 15	22		83,331.

Part II Section 1043 Conflict-of-Interest Sales. See instructions. (Attach a copy of your certificate of divestiture.)

23 Description of divested property ▶			
24 Description of replacement property ▶			
25 Date divested property was sold (month, day, year)	25		
26 Sales price of divested property. See instructions	26		
27 Basis of divested property	27		
28 Realized gain. Subtract line 27 from line 26	28		0.
29 Cost of replacement property purchased within 90 days after date of sale	29		
30 Recognized gain. Subtract line 29 from line 28. If zero or less, enter -0-. If more than zero, enter this amount on the line on Schedule D or Form 4797 on which this transaction is reported	30		0.
31 Gain not recognized. Subtract line 30 from line 28	31	0.	
32 Basis of replacement property. Subtract line 31 from line 29	32		0.

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SOUTHERN BELL TELEPHONE &
TELEGRAPH COMPANY
ATLANTA, GEORGIA 30367-6000
Tax Year Ended 12/31/90

Form 1120 Page 1 Schedules

Description	Amount

Other Income (Line 10)	
RESTORAL ELIMINATED GAIN	304,227
RESTRL DEF GAIN ON INTRCO	3,624,667
INC FROM CUSTOM WORK	8,166
AMORT OF SEC. 481 ADJ	32,900,924
OTHER MISC INCOME	-2,730,451

Total	34,107,533
	=====
Other Deductions (Line 26)	
COST OF REMOVAL/PRE-81	17,125,573
OTHER MISC DEDUCTIONS	5,866,274
RECOUP NDEDCTBL MAINT ITC	153
TRUSTEES EXPENSES	228,824
MEMBERSHIPS	159,684
AMORT SECTION 189 INTREST	113,679
OTHER INCOME CHARGES	894,590
ABANDONED PROJECTS	1,642,271
AMORT-INTANG PROPERTY	93,783,240

Total	119,814,288
	=====

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SOUTHERN BELL TELEPHONE &

TELEGRAPH COMPANY

ATLANTA, GEORGIA 30367-6000

Tax Year Ended 12/31/90

Form 1120 Page 2 Schedules

Additional Sec. 263A Costs (Schedule A, Line 4a)

Description	Amount
----- OTHER SECTION 263A COSTS	-25,426,961
Total	<u>-25,426,961</u>

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SOUTHERN BELL TELEPHONE &

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ATLANTA, GEORGIA 30367-6000

Tax Year Ended 12/31/90

Form 1120 Page 2 Schedules

Other Costs (Schedule A, Line 4b)

Description	Amount
PROPERTY HELD FUTURE USE	648
EXECUTIVE EXP	18,857,037
ACCOUNTING & FINANCE	70,890,968
ANALOG ELECTRONIC EXP	99,274,385
AIRCRAFT EXPENSE	2,252,917
AERIAL CABLE EXP	149,971,722
AERIAL WIRE EXP	499,231
ELECTROMECHANICAL EXP	1,074,805
ENGINEERING EXP	189,443,608
NETWORK SUPPORT EXPENSE	8,181,001
EXTERNAL RELATIONS	58,683,776
BURIED CABLE EXP	146,228,573
CALL COMPLETION SERVICES	49,701,986
CARRIER ACCESS EXPENSE	18,023,977
DIGITAL ELECTRONIC EXP	135,118,371
INFORMATION MANAGEMENT	31,081,703
INTRABLDG NETWORK CABLE	57,425,822
LAND/BUILDING EXP	117,710,510
LARGE PBX EXPENSE	51,064,187
LEGAL	19,490,879
MOTOR VEHICLE EXPENSE	8,318,594
NETWORK ADMIN EXP	70,785,839
PRODUCT MANAGEMENT	63,879,056
NUMBER SERVICES	105,062,793
OFFICE EQUIP EXP	37,869,119
OPERATOR SYSTEMS EXP	5,084,806
OTH G&A-ACCIDENT/DAMAGES	3,930,003
OTHER G & A-BENEFIT EXP	548,366
OTHER G & A-CENTRAL SVC	41,337,061
OTHER G & A-E/A AMORT	35,231,414
OTHER G & A-GEN SECURITY	10,496,145
OTHER G & A-INSURANCE	1,467,163
OTHER TERMINAL EQUIP EXP	84,354,347
OTHER WORK EQUIP EXP	424,887
PLANNING EXP	5,065,591
PLANT OPERATIONS ADMIN	171,913,999
POLES EXP	25,973,756
POWER EXP	20,658,540
PROCUREMENT	28,608,224
PRODUCT ADVERTISING	32,004,386
TESTING EXP	173,640,573
UNDERGROUND CABLE EXP	34,129,042
PUBLIC TELEPHONE EXP	31,597,838
FURNISHINGS EXPENSE	6,307,848

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ATLANTA, GEORGIA 30367-6000
Tax Year Ended 12/31/90

Schedule C-23h
Attachment 1
Page 27 of 35
Statement 3
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Other Costs (Schedule A, Line 4b)

Description	Amount
GARAGE WORK EQUIP EXP	568,713
GEN PURPOSE COMPUTER EXP	192,585,610
HUMAN RESOURCES	51,923,216
SUBMARINE CABLE EXP	188,188
CUSTOMER SERVICES	474,734,853
STATION APPARATUS EXP	27,854,131
RADIO SYSTEMS EXP	110,190,964
RESEARCH & DEVELOPMENT	21,731,969
CONDUIT SYSTEMS EXP	7,685,381
PROVISIONING EXP	1,729,987
SPEC PURPOSE VEHICLE EXP	4,330
SALES EXP	131,724,290
Total	<u>3,244,587,128</u>

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SOUTHERN BELL TELEPHONE &
TELEGRAPH COMPANY
ATLANTA, GEORGIA 30367-6000
Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Detail Description	Beginning	Ending
Schedule L -- Other Current Assets		
DIVIDENDS & INTEREST REC'D	7,841,575	9,508,749
OTHER MISC CURRENT ASSETS	2,587	
PREPAID INSURANCE	3,130,860	3,613,016
OTHER NOTES RECEIVABLE	409,990	298,353
OTHER PREPAYMENTS	5,929,379	528,192
PREPAID TAXES	8,062,367	1,060,985
PREPAID RENT	658,331	720,193
Total	26,035,089	15,729,488

Schedule L -- Other Investments

ADVANCES TO AFFILIATES	21,835,926	18,135,926
ADV TO NON-AFFILIATES	2,087,941	1,720,752
BSS-COMMON STOCK	99,732,380	89,710,333
Total	123,656,247	109,567,011

Schedule L -- Other Assets

OTH JURISDICTIONAL ASSETS	202,572,899	203,440,724
OTHER MISC ASSETS	44,681,323	26,154,613
OTHER DEFERRED CHARGES	642,128,073	543,179,496
UNAMORT DEBT ISSUE EXP	153,528,275	149,148,613
Total	1,042,910,570	921,923,446

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SOUTHERN BELL TELEPHONE &
TELEGRAPH COMPANY

ATLANTA, GEORGIA 30367-6000

Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Detail Description	Beginning	Ending
Schedule L -- Other Current Liabilities		
CUR MATURE-CAPITAL LEASE	13,356,531	6,588,033
OPER CUR FIT DEFERRED	7,691,781	5,010,444
OPER CUR SIT DEFERRED	1,622,661	919,598
OTHER ACCRUED LIABILITIES	415,212,760	452,246,200
OTHER MISC CURRENT LIAB	26,252,905	15,131,299
OTHER TAXES ACCRUED	87,507,953	38,561,456
PAYROLL TAXES PAYABLE	5,274,748	5,495,325
FEDERAL INC TAXES ACCRUED	-6,004,193	15,521,675
ADVANCED BILLING & PMTS	157,695,957	165,062,422
CUSTOMER DEPOSITS	84,576,771	97,039,489
STATE INC TAXES ACCRUED	4,182,601	13,633,352
SALES & USE TAX ACCRUED	688,908	357,772
NONOPER CUR SIT DEFERRED		112,896
NONOPER CUR FIT DEFERRED		616,567
Total	798,059,383	816,296,528

Schedule L -- Other Liabilities

OTHER DEFERRED CREDITS	432,607,019	407,028,934
NET NONCUR DEF NONOP FIT	-1,913,807	-1,538,325
NET NONCUR DEF NONOP SIT	-357,463	-284,972
NET NONCUR DEF OPER FIT	2,054,302,856	1,981,790,160
NET NONCUR DEF OPER SIT	218,591,723	225,371,688
OTH DEF.CR - CLEARING A/C	9,295,556	
OTH JURISDICT LIAB/DEF CR	156,768,309	179,288,271
OTHER ACCR L-T LIAB	63,604,928	100,427,359
UNAMORT NET OPER ITC	488,955,896	423,087,458
UNAMORT NET NONOP ITC		505
Total	3,421,855,017	3,315,171,078

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SOUTHERN BELL TELEPHONE &
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ATLANTA, GEORGIA 30367-6000
Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Schedule M-1 Taxable Income not Recorded on Books (Line 4)

Schedule M Number	Description	Amount
0422A	AMORTIZATION OF BOND PREMIUM-1968 REORG	46,948
0429A	INCOME EFFECT - JURISDICTIONAL DIFFERENCES	21,652,137
0411E	RESTORAL OF DEFER GAIN - INTERCO TRANS-INVENTORY	2,913,342
0401M	GEORGIA RULE NISI REVENUES	68,989,041
0442A	RABBI TRUST ACTIVITY	28,299
0418E	AMORTIZATION OF 481 ADJ - RTU	8,233,411
0411A	RESTORAL OF DEFERRED GAIN ON INTERCO TRANS	711,325
0411C	RESTORAL OF ELIM GAIN ON DISP OF PROPERTY	304,227
0417A	PROPERTY TAXES REFUNDED IN CUR YR NOT BKD	2,000,184
0408A	GAIN/LOSS ON DISPOSITION OF PROPERTY	1,410,852
0400C	OTHER CURRENT INCOME INCL FOR TAX NOT FOR BOOKS	3,307,517
0418A	AMORTIZATION OF BAD DEBT RESERVE - 481 ADJ	4,061,954
0418D	VACATION PAY ACCRUAL - 481 ADJ	20,605,559
Total		134,264,796

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SOUTHERN BELL TELEPHONE &

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ATLANTA, GEORGIA 30367-6000

Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

Schedule M Number	Description	Amount
0502E	INVENTORY CAPITALIZATION	608,667
0502F	SEC 263A EXP CAPITALIZED ON SELF CONST. ASSETS	31,957,125
0527E	IRC SECT 274 MEAL & ENT EXPENSE DISALLOWANCE	2,306,824
0513A	VACATION PAY ACCRUALS	19,704,677
0517F	PROPERTY TAXES CAPITALIZED	1,705,435
0512A	DEFERRED COMP - BOARD OF DIRECTORS	270,800
0518D	INTEREST ON DEFERRED COMP PLANS	228,045
0518E	INTEREST ON CAPITALIZED LEASES	1,849,671
0518H	INTEREST ON FED TAX DEFICIENCY-GA AD-VALOREM	1,958,197
0518J	INTEREST CAPITALIZED UNDER SECTION 263A	5,775,433
0519A	CONTRIBUTIONS	1,926,328
0520A	BOOK DEPRECIATION	1,569,732,734
0520D	MOTOR VEHICLE BOOK DEPR. CHG'D TO MAINT	15,304,573
0522B	AMORTIZATION OF BOND CALL EXP	3,830,161
0515A	BAD DEBTS RESERVE	63,133,622
0518A	INTEREST ACCRUED NOT CURRENTLY DEDUCTIBLE	11,516,930
0512B	DEFERRED COMPENSATION PLAN ACCRUALS	2,813,220
0524D	MEDICAL/DENTAL CURRENT CLAIMS	2,020,686
0524H	SUPPLEMENTAL EXEC RETIRE PLAN - SERP	1,724,336
0524I	TERMINATION PAYMENT ACCRUALS	6,536,827
0524K	SFAS 87 PENSION EXPENSE	54,586,488
0524M	ESOP EXPENSE	6,729,000
0525C	INDIVIDUAL INCENTIVE AWARDS	2,203,415
0526A	PAC EXPENSES	97,079
0526B	LOBBYING COSTS	734,249
0527A	ENTERTAINMENT EXPENSES	1,195,251
0527C	TRAVEL EXPENSE - SPOUSE	383,529
0534C	PREMIUMS ON KEY MAN LIFE INSURANCE	4,400,653
0535C	CONTINGENCY LIABILITY NOT CURRENTLY DEDUCTIBLE	3,809,997
0519B	DIFF IN TX AND BK VALUE OF CONTRIB PROP	79,052
0500C	OTHER CURRENT DEDUCTIONS FOR BOOK NOT TAX	4,142,272
0502G	SEC 263A PROCUREMENT	3,470,087
0502I	SALES TAX	971,056
0518K	INTEREST ON FED TAX DEFICIENCY - AD-VALOREM	320,400
0521F	SOFTWARE EXPENSE - RTU	115,343,001
0516A	NONDEDUCTIBLE RESERVES	917,233
0517A	STATE INCOME TAXES	4,030,914
0517E	PROP TAXES CLAIMED ON A LIEN DATE BASIS	33,487,000
0517H	DEFERRED STATE INCOME TAXES	6,304,470
0522E	AMORTIZATION OF CUSTOMER LISTS & NONCOMPETES	74,985
0522F	AMORTIZATION OF EQUAL ACCESS	5,883,936
Total		1,994,068,358

015 09/03/91

SOUTHERN BELL TELEPHONE &

TELEGRAPH COMPANY

ATLANTA, GEORGIA 30367-6000

Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Schedule M-1 Other Expenses Recorded on Books not Deducted (Line 5)

Schedule M Number	Description	Amount
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015 09/03/91
SOUTHERN BELL TELEPHONE &
TELEGRAPH COMPANY
ATLANTA, GEORGIA 30367-6000
Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Schedule M-1 Income on Books not Included in Return (Line 7)

Schedule M Number	Description	Amount
0701j	ADVANCE PYMTS FOR SALES OF MNT REPAIR CONTRACTS	929,114
0708A	GAIN/LOSS ON SALE OF PROPERTY	27,697,660
0718C	INTEREST CHARGED DURING CONSTRUCTION	5,013,712
0701H	INCOME FROM PRIOR YR PERCENT OF COMPLETION CONTR	22,894
0701K	ADVANCED PMTS FROM CUSTOMER BILLINGS	50,213
0701A	GIFT CERT. REDEMPT. REPORTED IN PRIOR YR	1,825
0705A	INTEREST NOT CURRENTLY TAXABLE	8,872,500
0711D	DEFERRED INTERCOMPANY PROFIT/LOSS	3,370,658
Total		<u>45,958,576</u>

015 09/03/91
SOUTHERN BELL TELEPHONE &
TELEGRAPH COMPANY
ATLANTA, GEORGIA 30367-6000
Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Schedule M-1 Deductions not Charged against Book Income (Line 8)

Schedule M Number	Description	Amount
0800C	OTHER CURRENT DEDUCTIONS FOR TAX NOT BOOK	1,348,313
0802E	REV OF INVENTORY CAPITALIZATION	862,785
0812A	DEFERRED COMP - DIRECTOR'S FEES PAID	348,811
0812B	DEFERRED COMPENSATION PAID	4,462,026
0814A	MAINTENANCE EXP RELATED PRIOR YR ITC	153
0816A	RENT EXPENSE	11,975,252
0817A	STATE INCOME TAXES	56,045
0817E	PROP TAXES CLAIMED ON A LIEN DATE BASIS	34,267,000
0817J	AD-VALOREM TAX AUDIT SETTLEMENT	12,186,711
0818I	INTEREST EXP - OTHER	1,201,747
0819A	CONTRIBUTIONS	1,356,919
0819B	CONTRIBUTIONS OF PROPERTY	53,908
0820A	TAX DEPRECIATION	1,693,842,096
0822A	AMORTIZATION OF SOFTWARE COST	8,365
0822C	AMORT OF ORGANIZATION COSTS	25,461
0822G	AMORTIZATION OF SECTION 189 INTEREST	113,679
0822K	EA DEFERRAL	41,973
0822N	AMORTIZATION OF NON-COMP AGREEMENT	24,299
0824I	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN PAYMENT	439,962
0825C	INDIVIDUAL INCENTIVE ACCRUAL	13,849,151
0826A	RIGHT TO USE FEES	8,181,001
0832A	PRE-81 COST OF REMOVAL BOOKED TO RESERVE	17,125,573
0834A	KEY MAN LIFE INS INCREASE	5,649,316
0843A	STOCK OPTIONS	889,237
0849A	SPECIFIC BAD DEBT WRITEOFFS	58,333,988
0802F	WARRANTY EXPENSE	1,185,483
0822Q	AMORTIZATION OF SOFTWARE - RTU	93,800,100
0816D	MOTOR VEHICLE LEASE PAYMENT CAPITALIZED	1,733,126
Total		1,963,362,480

015 09/03/91
SOUTHERN BELL TELEPHONE &
TELEGRAPH COMPANY
ATLANTA, GEORGIA 30367-6000
Tax Year Ended 12/31/90

Form 1120 Page 4 Schedules

Other Decreases (Schedule M2, Line 6)

Description	Amount
DIVIDENDS DECLARED	792,875,000
Total	792,875,000

F-1120
R. 12/90

FLORIDA CORPORATE INCOME/FRANCHISE AND EMERGENCY EXCISE TAX RETURN
Schedule C-23h
Attachment 2
Page 1 of 21

F.E.I. NO. 58-0436120

01/01/90
For taxable year beginning
12/31/90
Ending

NAME SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

ADDRESS 1155 Peachtree St., NE

SUITE 16E02

CITY/STATE Atlanta, Georgia 30367-6000

- UNLESS A COPY OF THE FEDERAL RETURN IS ATTACHED THIS RETURN IS DEEMED INCOMPLETE -

COMPUTATION OF FLORIDA NET INCOME AND EMERGENCY EXCISE TAX

1.	Federal taxable income (see instructions) Attach pages 1-4 of Federal Return	1.	1,357,286,028
2.	State income taxes deducted (in computing federal taxable income (attach schedule) <i>Sheet 1</i>)	2.	68,201,242
3.	Additions to federal taxable income (from Schedule I)	3.	3,411,392
4.	Total of lines 1 thru 3	4.	1,428,898,662
5.	Subtractions from federal taxable income (from Schedule II)	5.	127,731,384
6.	Adjusted federal income (Line 4 minus Line 5)	6.	1,301,167,278
7.	Florida portion of adjusted federal income (See instructions)	7.	557,032,314
8.	Add nonbusiness income allocated to Florida (See instructions)	8.	0
9.	Less: Child care facility start-up costs \$ and Florida Exemption \$ 5,000 (see instructions) Total ▶	9.	5,000
10.	Florida Net Income (Line 7 plus Line 8 minus Line 9)	10.	557,027,314
11.	Income/Franchise Tax due (5.5% of Line 10) or amount from Line 11 Schedule VI, whichever is greater (see instructions)	11.	30,636,502
12.	Credits against the tax from line 16 Schedule V	12.	11,250
13.	Emergency Excise Tax due (from Schedule A)	13.	0
14.	Total Income/Franchise and Emergency Excise Tax due	14.	30,625,252
15.	Penalty: F-2220 Other Interest: F-2220 Other Total ▶	15.	0
16.	Total of Lines 14 and 15	16.	30,625,252
17.	Payment credits: Estimated Tax Payments \$ 28,610,606. Tentative Tax Payments \$ 0. Total ▶	17.	28,610,606
18.	Total amount due or overpayment (see instructions) <input checked="" type="checkbox"/> Check here if you transmitted funds electronically	18.	2,014,646
19.	Enter amount of overpayment credited to next years estimated tax \$ or refunded \$	19.	0

THE FILING OF A RETURN THAT IS NOT SIGNED, OR IMPROPERLY SIGNED AND VERIFIED, WILL BE SUBJECT TO THE FAILURE TO FILE THE RETURN PENALTY. THE STATUTE OF LIMITATIONS PERIOD WILL NOT START UNTIL THE RETURN IS PROPERLY SIGNED AND VERIFIED.

THIS RETURN MUST BE COMPLETED IN ITS ENTIRETY.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

9/20/91
DATE

BA Cooper
SIGNATURE OF TAXPAYER

Asst. Comptroller
TITLE

DATE

SIGNATURE OF INDIVIDUAL OR FIRM PREPARING RETURN

ADDRESS OF PREPARER

DO NOT DETACH EVEN IF NO TAX IS DUE

F-1120P
R. 12/90

PAYMENT COUPON

TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, ATTACH YOUR CHECK TO THIS PAYMENT COUPON AND MAIL WITH TAX RETURN. ATTACH THIS COUPON WITH F-1120 EVEN IF NO TAX IS DUE.

- HAVE YOU SIGNED YOUR CHECK?
- HAVE YOU SIGNED YOUR RETURN?
- HAVE YOU ATTACHED PAGES 1-4 AND FORM 4562 OF FEDERAL RETURN?

MAKE CHECKS PAYABLE AND MAIL TO:
FLORIDA DEPARTMENT OF REVENUE
CARLTON BUILDING
TALLAHASSEE, FL 32399-0135

F.E.I. NO. 58-0436120

YEAR ENDING 12/31/90

NAME: SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY
ADDRESS: 1155 Peachtree St., NE
SUITE 16E02
CITY/STATE Atlanta, Georgia 30367-6000

TOTAL AMOUNT DUE FROM
LINE 18, F-1120 RETURN

2,014,646

CHECK HERE IF YOU TRANSMITTED FUNDS ELECTRONICALLY

370502

015 09/10/91 SOUTHERN BELL TEL CO

FED. I.D. # 58-0436120
58-0436120

PAGE 2

Name SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

SCHEDULE A		COMPUTATION OF EMERGENCY EXCISE TAX	
1.	Total depreciation expense deducted on Federal 1120	NIA - Subject to Election B	1.
2.	Florida portion of adjusted Federal income from page 1, line 7 of F-1120 (except for nonbusiness income)		2.
3.	If line 2 shows a gain, enter 0. If line 2 shows a loss or zero, enter loss carry forward from line 2, Schedule II, or line 4, Schedule IV, of F-1120		3. 0.
4.	Subtract line 3 from line 2 and enter here. NOTE: If a loss carry forward shown on line 3 exceeds a loss on line 2, enter positive difference of the loss amounts shown		4.
5.	Enter all depreciation federally deducted pursuant to S.168 of the I.R.C. for assets placed in service prior to 1/1/87		5.
6.	Enter all depreciation federally deducted pursuant to S.168(b)(3) of the Internal Revenue Code and 60% of amounts of depreciation previously taxed on Schedule VI.		6.
7.	Enter all depreciation deducted pursuant to I.R.C. S.168 which is directly related to any amount shown as nonbusiness income		7.
8.	Subtract the sum of lines 6 and 7 from the amount on line 5 and enter result here		8. 0.
9.	Enter 40% of line 8		9. 0.
10.	Enter Florida apportionment factor shown in Schedule IIIA or IIID of F-1120. Taxpayers which are 100% in Florida enter 1.0		10.
11.	Multiply line 9 by line 10 and enter here		11. 0.
12.	Enter the product of depreciation federally deducted pursuant to I.R.C. S.168 (except pursuant to S.168(b)(3)) used in computing nonbusiness income allocated to Florida times .4		12.
13.	Enter sum of lines 11 and 12		13. 0.
14.	Enter loss shown on line 4. NOTE: If line 4 does not show a loss, enter 0		14. 0.
15.	Enter the portion of the exemption provided in S.220.14, F.S. not used for chapter 220 purposes, if any. If none, enter 0		15.
16.	Reduce line 13 by the sum of the amounts on lines 14 and 15, if any, and enter here		16. 0.
17.	Multiply line 16 by 2.5 and enter here. If line 16 shows a loss, enter 0		17. 0.
Total tax due (2.2% of line 17)			18. 0.
Emergency Excise Tax Credit		Emergency Excise Tax Credit Carryover	Total ▶ 19. 0.
20. Balance of tax due (Enter on line 13, page 1)			20. 0.

ALL TAXPAYERS ARE REQUIRED TO ANSWER QUESTIONS A THROUGH N BELOW

A. State of incorporation GA

B. Florida Charter Number 26-080-4795

C. Consolidated Return Yes No

D. Initial Return Final Return

E. Business Activity Code 4825
Florida Activity Code (if different) _____

F. Taxpayer election S.220.03(5), F.S. Election B

G. Did you file for an extension of time? Yes No
Attach a copy of form F-7004

H. Is taxpayer a member of a controlled group as defined by I.R.C. Section 1563 Yes No
If yes, parent corp. BellSouth Corp. 58-1533433

I. Location of corporate books: Name _____ FEI NO. _____
1155 P'tree St, 16E02, Atl GA 30367-6000
Street Address City State

Yes No -

J. Is taxpayer a member of Florida partnership or joint venture?

K. Has corporation elected to be taxed under Subchapter S (Sec. 1371-1378) I.R.C. for this tax year? If "yes", see instructions for filing.
Show date of original Sub S election _____

L. Is taxpayer exempt from federal income tax under I.R.C. Section 501(a)? If "yes", attach a copy of "determination letter" to the initial return under this code. See instructions.

M. Show date of latest IRS audit In Process years examined 8185

N. Enter total tax due from last year's F-1120,
line 14. 24,314,595.

SCHEDULE I ADDITIONS OR ADJUSTMENTS TO FEDERAL TAXABLE INCOME

Table with 11 rows for Schedule I adjustments. Includes items like Consolidated income adjustment, Long term contract adjustment, Total interest excluded, and Other additions. Total amount is 3,411,392.

SCHEDULE II SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

Table with 9 rows for Schedule II subtractions. Includes items like S.78 I.R.C. Income, Florida net operating loss deduction, and Other subtractions. Total amount is 127,731,384.

SCHEDULE III APPORTIONMENT OF ADJUSTED FEDERAL INCOME

FORM F-1120

III-A For use by taxpayers doing business both within and without Florida, except those providing insurance or transportation services.

Table for Schedule III-A showing apportionment factors. Columns include Average value of property, Payroll, Sales, and Apportionment Fraction. Total apportionment fraction is .428102.

III-B For use in computing average value of property. (Use original cost)

Table for Schedule III-B showing average value of property. Columns include Within Florida and Total Everywhere, with sub-columns for beginning and end of year. Total average value is 8,947,443,761 for Florida and 20,032,263,545 for Everywhere.

III-C Sales Factor

Table for Schedule III-C showing sales factor. Columns include Total Within Florida and Total Everywhere. Total sales are 3,177,707,153 for Florida and 7,213,375,076 for Everywhere.

III-D For use by taxpayers providing insurance or transportation services within and without Florida.

Table for Schedule III-D showing insurance and transportation services. Columns include (a) Within Florida, (b) Total Everywhere, and (c) Fla. Factor.

SCHEDULE IV COMPUTATION OF FLORIDA PORTION OF ADJUSTED FEDERAL INCOME

	(a) ADJUSTED FEDERAL INCOME	(b) ADJUSTED AMT INCOME
1. Apportionable Adjusted Federal Income from line 6, page 1 (or line 6 Schedule VI for AMT in col. (b)) . . .	\$ 1,301,167,278.	\$
2. Florida Apportionment Fraction (line 4, Schedule III-A or column (c) Schedule III-D)428102	—
3. Tentative Apportioned Adjusted Federal Income (multiply line 1 by line 2)	557,032,314.	0.
4. Deduct net operating loss or other carryover apportioned to Florida. (Attach statement. See instructions.)	—	—
5. Adjusted Federal Income apportioned to Florida (line 3 less line 4). (See instructions.)	557,032,314.	0.

SCHEDULE V CREDITS AGAINST THE CORPORATE INCOME/FRANCHISE TAX

1. Intangible Tax Credit (Banks/Savings Associations Only) (See instructions)	1.	—
2. Florida Life and Health Insurance Guaranty Association assessments	2.	—
3. Florida Insurers Rehabilitation and Liquidation Act assessments	3.	—
4. Florida Insurance Guaranty Association Act assessments	4.	—
5. Gasohol development tax incentive credit (from Form F-1156 attached)	5.	—
6. Florida Health Maintenance Organization credit	6.	—
7. Enterprise zone jobs credit (from Form F-1157 attached)	7.	—
8. Community contribution tax credit	8.	11,250.
9. Enterprise zone property tax credit (from Form F-1158 attached)	9.	—
10. Emergency Excise Tax Credit (See instructions)	10.	0.
11. Hazardous waste facilities credit	11.	—
12. Credit for Florida Alternative Minimum Tax	12.	—
13. Export Finance Corporation Investment Credit	13.	—
14. Recomputation of prior tax liabilities, from Line 3, Schedule VII-A	14.	0.
15. Other Credit	15.	—
16. Total credits against the tax (sum of lines 1 through 15 not to exceed the amount on line 11, page 1, of F-1120). Enter total credits on Line 12, page 1 of Form F-1120	16.	11,250.

SCHEDULE VI COMPUTATION OF FLORIDA ALTERNATIVE MINIMUM TAX

N/A

1. Federal alternative minimum taxable income after exclusion (Attach Federal Form 4626)	1.	—
2. State income taxes deducted in computing federal taxable income (attach schedule)	2.	—
3. Additions to federal taxable income (from Schedule I)	3.	—
4. Total of lines 1 thru 3	4.	—
5. Subtractions for federal taxable income (from Schedule II)	5.	—
6. Adjusted federal alternative minimum taxable income (Line 4 minus Line 5)	6.	—
7. Florida portion of adjusted federal income (see instructions)	7.	—
8. Add nonbusiness income allocated to Florida (see instructions)	8.	—
9. Less: Child care facility start-up costs \$ _____, and Florida Exemptions \$ _____ (see instructions) Total	9.	—
10. Florida Net Income (Line 7 plus Line 8 minus Line 9)	10.	—
11. Florida Alternative Minimum Tax due (3.3% of Line 10) See instruction for Line 11, Page 1	11.	—

SCHEDULE VII RECOMPUTATION OF PRIOR TAX LIABILITIES

N/A

VII-A. CREDITS		
1. Annual Amount (See instructions)	1.	—
2. Credit carryovers (sum of credit amounts not fully utilized in prior years)	2.	—
3. Total of Lines 2 and 3 (enter credit amount here and on Line 14, Schedule V)	3.	0.
VII-B. ADDITIONAL TAX DUE		
1. Annual Amount (See instructions)	1.	—
2. Corporate Income Tax due or Florida Alternative Minimum Tax due, whichever is the greater (See instructions)	2.	30,636,502.
3. Total of Lines 1 and 2 (enter here and on Line 11, Page 1, Form F-1120)	3.	30,636,502.

SCHEDULE VIII APPORTIONMENT PLAN FOR FLORIDA EXEMPTION

TAXPAYER NAME	ADDRESS	TAXABLE YEAR	F.E.I.	APPORTIONMENT OF EXEMPTION
SEE ATTACHED - STMT 3				

AND APPLICATION FOR EXTENSION OF TIME TO FILE

SCHEDULE C-2311
Attachment 2
Page 6 of 21

CHECK TYPE OF RETURN TO BE FILED
 F-1120 F-1065

Copy must be attached to your Florida tax return.

FEDERAL EMPLOYER I.D. NUMBER
58-0436120

	INCOME/FRANCHISE/EMERGENCY EXCISE TAX DUE
Tentative amount of Florida tax for the taxable year	1. <u>28,610.00</u>
Estimated tax payments for the taxable year	2. <u>27,610.00</u>
Amount due - 100% of the tax tentatively determined must be paid with this extension request. (See instructions)	3. <u>1,000.00</u>

CHECK HERE IF YOU TRANSMITTED FUNDS ELECTRONICALLY

YEAR ENDING 12/31/90

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, that to the best of my knowledge and belief the statements herein are true and correct, and that I am:

NO. 58-0436120
 SOUTHERN BELL TELEPHONE & TELEGRAPH CO
 ROOM 16E02
 1155 PEACHTREE ST NE
 STATE ATLANTA

BA Gentry
 SIGNATURE OF OFFICER OR FIDUCIARY
 GA 30367-6000 Asst Comptroller
 TITLE
3/28/91
 DATE

010 331290 300502 5804361209

Southern Bell Telephone and Telegraph Company
F.E.I.N 58-0436120

Statement 1

Corporation Income Tax Return
State of Florida
Year 1990

Detail of State Income Taxes Deducted in Federal Return
(Supports Form F-1120, Page 1, Number 2)

OPERATING	\$72,570,150
NONOPERATING	(394,039)
AMENDED SIT ADJUSTMENT	56,045
TRUE-UP ADJUSTMENT	(4,030,914)
TOTAL	<u>68,201,242</u>

Southern Bell Telephone and Telegraph Company
F.E.I.N 58-0436120

Statement 2
Page 1 of 2

Form F-1120 - Corporation Income/Franchise Tax Return
State of Florida
Year 1990

Adjustments to Federal Net Income

ADDITIONS:

(Supports Form F-1120, Page 3, Schedule I, Line 10)

Deferred Intercompany Profit	\$3,370,658

Total Other Additions	\$3,370,658
	=====

SUBTRACTIONS:

(Supports Form F-1120, Page 3, Schedule II, Line 8)

Excess Gains/Losses allowable under state law over amount taken on federal return	\$6,673,597
Restoral of remaining eliminated gain as a result of transfer of sale of property	304,227
Restoral of deferred gain arising from an inter-company sale of property	3,624,667
Excess depreciation allowable under state law over amount taken on federal return	117,106,880
Interest earned on US obligations and securities	22,013

Total Other Subtractions	\$127,731,384
	=====

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY (58-0436120)

CORPORATION INCOME TAX RETURN

STATE OF FLORIDA

YEAR 1990

FEDERAL TAXABLE INCOME IF COMPANY HAD
FILED A FEDERAL RETURN ON A SEPARATE COMPANY BASIS

This Company, together with American Telephone and Telegraph Company, and its principal telephone subsidiaries (excluding New England Telephone and Telegraph Company for the years 1954 through 1972) and Western Electric Company filed a consolidated federal income tax return for the years 1954 through 1983 inclusive. The Western Electric Company's gross profits on sales in these years which were charged to Telephone Plant Accounts of the Companies included in the consolidated tax return were excluded from consolidated taxable income, thereby resulting in a reduction in the consolidated Federal income tax liability. This tax reduction is in the nature of a tax deferment since future Federal tax payments will be increased as a result of lower depreciation and amortization deductions being allowed for Federal income tax purposes.

The plant accounts of the consolidated companies are currently credited with the deferred federal tax, thereby eliminating the amount from the depreciation and amortization bases. In both the current year and years subsequent to that in which the Federal income tax on Western Electric's gross profit is deferred, book depreciation and amortization must be adjusted for Federal income tax purposes to eliminate the depreciation and amortization on the net profit portion remaining in the Plant Accounts. The effect of excluding from the Telephone Plant Accounts an amount equivalent to the Federal taxes on Western's gross excludable profits is to decrease depreciation and amortization expenses of the companies consolidated over the life of the plant concurrently with the increase in tax payments.

The effect of Telephone Companies crediting the deferred Federal tax to their plant accounts, together with the disallowance of the depreciation accrued on the net profit portion of the Western Electric's gross profit, will result in decreasing the depreciation deduction the Telephone Companies would have claimed had they filed a Federal income tax return on a separate company basis. This adjustment in depreciation claimed for Federal purposes is attributable wholly to the filing of a consolidated Federal income tax return.

The Florida Statutes, Section 220.13(2)(f), is construed as requiring the reporting of the income and deductions which Southern Bell would have reported to the Federal government if a separate Federal Corporation income tax return had been made. To accomplish this it is necessary to eliminate from Federal taxable income for the current year, the amount of such taxable income which resulted from the exclusion of the depreciation amount on Western Electric's gross profit referred to above from deductible depreciation in the Federal tax computation.

BELLSOUTH CORPORATION AND SUBSIDIARIES

Allocation of Florida Exemption

1990

<u>COMPANY NAME</u>	<u>ALLOCATION</u>	
	<u>I.D. NUMBER</u>	<u>AMOUNT</u>
Southern Bell Telephone and Telegraph Co.	58-0436120	\$ 5,000
BellSouth Services Incorporated	63-0857290	0
Sunlink Corporation	51-0270461	0
BellSouth Advanced Networks, Inc.	58-1720501	0
BellSouth Advertising & Publishing Corporation	51-0270774	0
BellSouth Mobility Inc.	58-1530964	0
Florida Cellular Service Inc.	58-1536270	0
Orlando CGSA Inc.	58-1555820	0
L. M. Berry & Company	31-6018220	0
L. M. Berry & Company - Directories America	31-1212259	0
L. M. Berry Services, Inc.	31-0906007	0
BellSouth Communications, Inc.	58-1682668	0
Dataserv Equipment	41-1492749	0
Dataserv Computer Maintenance, Inc.	41-1392139	0
PDS Financial, Inc.	41-1562987	0
Pensacola CGSA, Inc.	58-1874975	0

<u>COMPANY NAME</u>	<u>ALLOCATION</u>		Schedule C-23h Attachment 2 Page 11 of 21
	<u>I.D. NUMBER</u>	<u>AMOUNT</u>	
MobileComm of Florida Inc.	64-0684799	0	
BMI Limited Holdings, Inc.	58-1874793	0	
BellSouth Human Resources, Inc.	58-1843804	0	
Stevens Graphics, Inc.	58-0413950	0	
BellSouth Enterprises, Inc.	58-1658013	0	
BellSouth Resources, Inc.	58-1816205	0	
BellSouth Financial Services Corporation	58-1583305	0	
BellSouth Ventures Corporation	58-1687498	0	
Radio & Electronic Svc. Co., Inc.	59-0920112	0	
A-1 Answering Service, Inc. of North Dade	59-0840139	0	
A-1 Answering Service, Inc. of Little River	59-0917969	0	
BellSouth Communication Systems Inc. aka Universal Communication Systems, Inc.	58-1744731	0	
Radio Telephone Communications, Inc.	59-0907678	<u>0</u>	
TOTAL		<u>\$ 5,000</u>	

Statement 4

Southern Bell Telephone and Telegraph Company
E.I. # 58-0436120
For the Year Ended 12-31-90

Request for Waiver of Interest and Penalties
for Underpayment of Taxes

In April 1988, Southern Bell Telephone and Telegraph Company submitted Form 3115, Application for Change in Accounting Method, to the Internal Revenue Service. The application was to request permission to change from expensing central office right-to-use fees and general purpose software costs to capitalizing and amortizing them. The IRS granted the Company permission to change on September 11, 1991, retroactive to January 1, 1988. Thus, the Company has filed its 1990 Federal return on such basis. The State return is also filed on this basis; that is, central office right-to-use fees and general purpose software costs have been capitalized and amortized.

Since it was not known until September 1991 whether the Company would receive permission to change its accounting method, state estimated payments and the extension payment were based on the method of accounting in effect at the time the payments were paid. Consequently, the Company is underpaid with respect to its State 1990 income tax liability.

Since approval for the Change in Accounting Method was not received until September 1991, the Company hereby requests abatement of all interest and penalties due to the change in accounting method.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Schedule C-23h
Attachment 2
Page 13 of 21

Date: SEP 11 1988

BellSouth Corporation
1155 Peachtree St. N.E.
Atlanta GA 30367-6000

EIN: 58-1533433

Attn: C.W. Shewbridge, III
AVP - Taxes

In re: Southern Bell Telephone Co.
EIN: 58-0436120

Person to Contact:
Barbara Young

Telephone Number:
(202) 566-6803

Refer Reply To:
CC:IT&A:10

Control Number:
TR-35-2077-88

Dear Mr. Shewbridge:

This is in reference to the application submitted on behalf of Southern Bell Telephone Co. (the taxpayer) requesting permission to change its methods of accounting (as described below) for computer software right-to-use (RTU) fees for both central office equipment software and general purpose computer software, for federal income tax purposes, beginning with the taxable year ended December 31, 1988 (year of change).

The information submitted indicates that the taxpayer is a C corporation that is a member of an affiliated group filing consolidated income tax returns. The taxpayer employs the overall accrual method of accounting, and indicates that it has no net operating loss or credit carryforwards to the year of change.

The taxpayer provides telecommunications services. As is customary in the computer software industry, the software is copyrighted by the owner/vendor. The taxpayer contracts with the owner/vendor to purchase computer hardware, and for the right to use software on the related equipment. These RTU fees relate to initial operating system software, applications software, and additions to and modifications of the software. Under its present method of accounting, the taxpayer deducts RTU fees in the tax year incurred. The taxpayer proposes to account for RTU fees in accordance with subsection 4.01 of Rev. Proc. 69-21, 1969-2 C.B. 303. Those methods are as follows:

(1) Where the costs for purchased software are included, without being separately stated, in the cost of the hardware, such costs are treated as part of the cost of the hardware that is capitalized and depreciated in accordance with sections 167 and 168 of the Internal Revenue Code.

- Page 2 -

(2) Where the costs for purchased software are separately stated, the costs are treated as an intangible asset the cost of which is to be recovered by amortization deductions ratably over a period of five years or such shorter period as can be established by the taxpayer as appropriate if the useful life of the software will be less than five years.

No determination has been made whether the RTU fees incurred by the taxpayer are or are not, in fact, separately stated. Moreover, no opinion is expressed as to the appropriateness of any useful lives determined by the taxpayer to be less than five years.

The information also indicates that as of the beginning of the year of change the adjustment required under section 481(a) of the Code is \$73,862,582 and represents an increase in income.

The amount of the adjustment, which is to be taken into account over a six-year period (adjustment period), is subject to verification by the District Director upon examination of the taxpayer's return.

Permission is hereby granted the taxpayer under the facts as presented to change its methods of accounting (as described above) for computer software right-to-use (RTU) fees for both central office equipment software and general purpose computer software, beginning with the year of change, provided that:

- (1) the taxpayer reconciles its books and records at the end of the year of change (provided they are not closed for that year on the date the taxpayer receives this letter) and at the end of later taxable years to show the accounting methods granted in this letter;
- (2) for any taxable year prior to the year of change, there will be no issue pending before the Internal Revenue Service or any Federal Court concerning the accounting method that is the subject of this ruling;
- (3) the taxpayer takes one-sixth of the adjustment required under section 481(a) of the Code into account in computing taxable income in each taxable year of the adjustment period beginning with the year of change;
- (4) if the taxpayer ceases to engage in the trade or business to which the adjustment relates, at any time prior to the expiration of the adjustment period, the taxpayer shall take into account in such year the balance of the adjustment not previously taken into account in computing taxable income. For purposes of this condition, the taxpayer is not considered to have ceased the trade or business if such cessation is the

- Page 3 -

result of a transaction to which section 381 of the Code applies, but in such case the acquiring corporation shall continue to be subject to this condition as though it were the acquired corporation. See also Rev. Proc. 80-39, 1980-1 C.B. 112;

For purposes of section 312 of the Code, the computation of earnings and profits available for the payment of dividends shall follow the new method of accounting and the taxpayer shall take the section 481(a) adjustment into account over the same period as it does for purposes of computing taxable income.

This ruling letter is conditioned on the fact that the underlying agreements with respect to the computer software are not subject to the provisions of section 263A of the Code (see section 263A(b) and section 263A(g)(2) of the Code). If the underlying agreements are subject to the provisions of section 263A of the Code, this ruling letter is null and void.

This ruling does not apply to maintenance costs for the software or the hardware that are separately stated and / or separately billed to the taxpayer.

The accounting method change granted in this letter is directed only to the taxpayer who requested it and may not be used or cited as precedent. It should be understood that if final or temporary regulations or additional administrative guidance are adopted with a position that is inconsistent with the conclusions reached in this letter, the method utilized as a result of the grant letter will no longer be regarded as a proper method of accounting, and would be subject to change within the framework of sections 446 and 481 of the Code.

If the taxpayer agrees to the terms and conditions contained above, the taxpayer is to sign and date the attached copy (CONSENT AGREEMENT) and return it to Commissioner of Internal Revenue, Post Office Box 14095, Benjamin Franklin Station, Washington, D.C. 20044, within 45 days from the date of this letter. The signed copy constitutes an agreement (CONSENT AGREEMENT) within the meaning of section 481(c) of the Internal Revenue Code and section 1.481-5(b) of the Income Tax Regulations, and shall be binding on both parties except that it will not be binding on the Service upon a showing of fraud, malfeasance, or misrepresentation of a material fact upon which the taxpayer based its request. In addition, a copy of the executed Consent Agreement must be attached to the taxpayer's

- Page 4 -

income tax return for the tax year of change. For further instructions see section 7.05 of Rev. Proc. 84-74, 1984-2 C.B. 736, 749 (copy enclosed).

Sincerely yours,

Assistant Chief Counsel
(Income Tax & Accounting)

By 

J. Charles Strickland
Chief, Branch 10



**STATE OF FLORIDA
DEPARTMENT OF COMMUNITY AFFAIRS**

2740 CENTERVIEW DRIVE • TALLAHASSEE, FLORIDA 32399

BOB MARTINEZ
Governor

THOMAS G. PELHAM
Secretary

December 18, 1989

Ms. Beverly Bachrach
Development Director
Broward Performing Arts
Foundation, Inc.
624 Southwest Second Street
Fort Lauderdale, Florida 33312

Dear Ms. Bachrach:

It is a pleasure to inform you that the project proposal submitted to this Department by your agency for approval under the provisions of the Community Improvement Act of 1980 has been certified as eligible to receive community contributions. You have been assigned project approval 607-F.

Approval of your project allows business firms defined in Section 220.03(1)(c), Florida Statutes, who are willing to make contributions to your project, a tax credit equal to 50% of the value of their contribution against their Florida Corporate Income Tax. This approval also allows insurers defined in Section 624.03, Florida Statutes, who are willing to make contributions to your project, a tax credit equal to 50% of the value of their contribution against their Florida Premium Tax, and Wet Marine and Transportation Insurance Tax.

In order for businesses to receive credit for their donations they must comply with the following: 1) complete the Department's Business Application form, 2) supply documentation relative to the actual transfer of the donation to the sponsor, 3) verify that the terms of the proposal are acceptable by attaching a copy of this approval letter to the donation, and 4) verify the willingness of the sponsor to receive the proposed contribution by having the sponsor sign the business application. The business making the donation must submit all of the necessary forms and information to the Department before the cap in available tax credits is reached. Pursuant to Section 220.183(3)(c), Florida Statutes, the total amount of tax credits which may


Ms. Beverly Bachrach
Page Two

be granted for all donations made to projects approved under the Community Contribution Tax Incentive Program is \$3 million per state fiscal year. It is the responsibility of the sponsor to inform any prospective contributor that the contributing business may not have a financial interest in the sponsor or project to which the donation is being provided.

Pursuant to Department Rule 9B-17.04, your project is approved for fiscal year 1989 - 1990. Resubmission will be necessary prior to June 30, 1990 in order to continue soliciting community contributions.

Any questions by the contributor or sponsor should be made prior to making a donation. These questions should be addressed to Ms. Beverly Brice at (904) 488-3581.

Sincerely yours,


Thomas G. Pelham
Secretary

TGP/bbc

STATE OF FLORIDA
DEPARTMENT OF COMMUNITY AFFAIRS
APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT
-BUSINESS APPLICATION-

Under the provisions of Section 220.183 and Section 674.3103, P.S. Application for tax credit is hereby made. The following information is given in support of this application.

- SECTION I -

1. Applicant's Name Southern Bell
2. Federal Employer I.D. # 58-0436120 3. Phone # (404)526-8422
4. Address Southern Bell Center-20061, 675 Peachtree Street, N.E.
Atlanta, Ga. 30375
5. Project Number and Sponsor 607-F
(Indicate Number assigned to project in BCA approval letter, Attach copy)
6. Narrative (Brief description explaining how this contribution will assist the sponsor).
Capital campaign for the Broward Center for the Performing Arts - Broward Performing Arts Foundation, Inc.

7. Type and value of contribution (attach a copy of proof of contribution).

Type of Contribution	Actual or Estimated Value
<input checked="" type="checkbox"/> Check	<u>\$22,500</u>
<input type="checkbox"/> Real Estate	_____
<input type="checkbox"/> Equipment and/or Supplies	_____
<input type="checkbox"/> Other	_____

8. Business Taxable Year: From _____, 19__ to _____, 19__

- SECTION II -

1. Joseph P. Lacher, Vice President Florida of
(Name) (Title)
Southern Bell Tel. & Tel, hereby certify that this application
(Name of Firm)

has been examined by me and, to the best of my knowledge and belief, the information is true, correct and complete.

Date of Certification: 9/19/90 Signature [Signature]

- SECTION III -

1. Beverly S. Bachrach, Development Director of
(Name of Officer) (Title)

Broward Performing Arts Foundation, Inc. hereby agrees to and accept the terms
(Name of Sponsoring Agency)

and conditions as set forth in this application and in Section 220.183 and Section 674.3103 P.S. I hereby express my acceptance of the proposed contribution in the name of the above-referenced sponsoring agency.

Date of Certification: Feb 21 1991 Signature [Signature]

WHO MUST FILE: In order to obtain a tax credit authorized under Section 230.183 or Section 624.5105, F.S., business firms must submit this application for approval.

WHEN TO FILE: This application may be filed at any time. However, contributions under this program made prior to the approval of the project will not qualify for the tax credit per Rule 9B-17.07, Florida Administrative Code. Please note that tax credits are granted on a first come, first served basis until the maximum amount of credits allowable per state fiscal year have been exhausted.

SIGNATURE & MAILING: This application must be signed by an authorized official of the applicant. Submit the original copy to the Department of Community Affairs, Bureau of Community Assistance, 2740 Centerview Drive, Tallahassee, Florida 32399. Proof of contribution must be included as well as a copy of the Department's project approval letter.

CLAIMING TAX CREDIT: You will receive a signed copy of this form upon approval of a donation. Attach same when filing your tax return to the Florida Department of Revenue.

- Section I:** Should be completed by business making the contribution.
- Item 1: Indicate the exact name of the business firm.
 - Item 2: Indicate firm's Federal Employer Identification Number.
 - Item 3: Provide firm's telephone number.
 - Item 4: Indicate the address where correspondence regarding this application should be directed.
 - Item 5: Indicate the project approval number as provided on DCA's approval letter and the name of the sponsoring agency. Attach a copy of the letter.
 - Item 6: Describe the purpose of the contribution.
 - Item 7: Indicate the type and value of the contribution and provide proof of donation by attaching one of the following.
 - (a) Cash contributions: A photocopy of the check made payable to the approved project and a signed receipt by sponsor or copy of the canceled check.
 - (b) Real Estate Contributions: Copy of deed and appraiser's report.
 - (c) Equipment and/or Supplies: Copy of invoices and receipt. valuation of goods or supplies must be calculated in a manner consistent with the U.S. Internal Revenue Services rules. The donor must provide supporting documentation of the fair market value of the claimed donation.
 - Item 8: Indicate the period which represents the business firm's fiscal year for tax purposes for the year in which the donation was made.

Section II: Should be completed by business making the donation.

Section III: Should be completed by sponsor.

- SPECIAL INSTRUCTIONS -

It is incumbent upon the sponsor to inform any prospective contributor that the contributing business may not have any financial interest in the sponsor to which the donation is being provided.

If there are any questions be either the sponsor or the contributing business concerning the eligibility, appropriateness, value or timing of the proposed donation, the issue should be raised with the Department prior to making the donation. Businesses making non-cash contributions are particularly advised to verify their proposed donation.

- FOR DEPARTMENT USE ONLY -

Application Number _____ Project Approval Number _____

A tax credit in the amount of \$ _____ is hereby approved.

Thomas G. Pelham, Secretary



Southern Bell
A BELLSOUTH Company

853659

6200-SF
(1-800)

Miami, Florida

900250229-000062964B-D

63-131
631

FEB 12 90

00586

Pay *****22500 AND 00 CENTS

\$22,500.00*

To The Order Of
50229-0212

PERFORMING ARTS CENTER
624 SW SECOND ST
FT LDLE FL

33312

Southern Bell Telephone and Telegraph Company

Payable Through

Southeast Bank of Perry, N.A.
Perry, Florida

FEB 12

V.A. Jenkins
Treasury Cashier

⑈853659⑈

Tax Sharing Agreement

Schedule C-23i

Page 1 of 1

Witness Responsible W. S. Reid

Prepared by S. S. Creel

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell

Docket No. 920260-TL

Test Year 1991

Check whether data is

Historic (X) or Projected ()

Average (X) or Year End ()

Provide a copy of any existing tax-sharing agreement with affiliated companies.
Indicate when utility became a member of the group and when the agreement was executed.
If a formal agreement does not exist, describe how taxes are allocated among
members of the group.

A copy of the BellSouth Corporation Consolidated Federal Income Tax Allocation Policy is
provided as an Attachment, pages 1 - 7. Southern Bell became a member of the affiliated
group January 1, 1984. The attached allocation policy became effective January 1, 1984.

Supporting Schedules:

Recap Schedules:

Schedule C23-i

Schedule C-23i
Attachment
Page 1 of 7

**BELLSOUTH CORPORATION
CONSOLIDATED FEDERAL INCOME TAX
ALLOCATION POLICY**

(9/15/89)

BELLSOUTH CORPORATION
CONSOLIDATED FEDERAL INCOME TAX ALLOCATION POLICY

PURPOSE

The purpose of this policy is to document the method for allocating the BellSouth Corporation consolidated federal income tax liability among the members of the group. The policy outlined herein will be utilized for allocating the payment of federal income taxes, determining the income taxes to be recorded for financial purposes, and for all other tax purposes including but not limited to calculation of tax earnings and profits and allocation of interest and penalty assessed on any underpayment of federal income tax.

INTRODUCTION

BellSouth Corporation and its eligible subsidiaries file a single consolidated federal income tax return each year reflecting the tax results of all members of the group for the year. As a result of tax regulations which pertain solely to consolidated returns, the total of the federal income tax liability of all companies, calculated on the basis of the facts which would have been shown had each company filed its own separate return, will not generally be the same as that reflected on the consolidated return.

In its 1984 tax return BellSouth elected to allocate consolidated federal income tax liability among its members in accordance with Internal Revenue Code Section 1552(a)(2) and Regulations Sections 1.1552-1(a)(2) and 1.1502-33(d)(2)(ii). This election allows BellSouth to allocate federal income tax based on separate company tax liability and to compensate companies immediately for the losses or excess credits contributed to the consolidated return without running the risk of possible normalization violations. Each company calculates its liability as if it had filed a separate tax return (with certain adjustments for intercompany transactions). The sum of separate company liabilities is then compared to the actual consolidated liability. The difference is considered the benefit of consolidation. The benefit of consolidation is then allocated to those companies contributing benefits (losses, excess credits and capital gains) in proportion to the amounts contributed.

GENERAL PRINCIPLE

It is the intent of this policy to provide the principles for allocating the consolidated federal income tax liability in a consistent, fair, and equitable manner. Generally, no subsidiary should be required to incur a federal income tax liability greater than it would have had it filed a separate federal income tax return for the year.

POLICY

1. The consolidated federal income tax liability of the BellSouth group will be allocated in its entirety to the members of the group each year in accordance with the principles stated in Section 2 below. Each year's liability will stand alone and carrybacks and carryforwards will be permitted only to the extent that there is consolidated carryback or carryforward of an item(s). The principles for allocation of such consolidated carryback or carryforward item(s) are set forth in Section 3 below.
2. The principles to be applied in the allocation of the consolidated federal income tax liability are as follows:
 - (a) A separate return tax liability after credits and other taxes, such as investment tax credit recapture, will be calculated for each member of the group. Such liability will be determined as though the member had filed a separate income tax return for the year except that the tax calculation will reflect the adjustment provisions of Regulations 1.1552-1(a)(2)(ii)(a)-(i). Separate company liability will be calculated using whatever affiliated group rules would apply if the company did not file a consolidated tax return. For example, the Research and Development Credit will be allocated according to the method provided in Proposed Regulations Section 1.44F for controlled groups. Each company must follow the elections made on the consolidated return in computing its separate company liability. The separate return tax liability shall be determined under the same tax system (i.e., regular tax vs. alternative minimum tax) as the consolidated return tax liability. If the computation of separate return tax liability does not result in a positive tax liability, such member's separate return tax liability shall be zero.
 - (b) Exemptions, if any, provided by law will be allocated to the members in accordance with the schedule included in the consolidated income tax return for the year. In general, this will be in proportion to the positive taxable income (excluding capital gain) of each member used in calculating the separate return tax liability in (a) above. In years where no exemption applies for the consolidated group, as will generally be the case for the surtax and alternative minimum taxable income exemptions, no exemption will be used in calculating separate return tax liability.
 - (c) The net positive tax calculated in (a) and (b) above will be allocated to such member subject to further adjustment as provided hereinafter.

- (d) The excess of the total of the positive separate return tax liabilities of all members having a positive liability as determined in (c) over the consolidated income tax liability will be considered the actual benefit received by the consolidated group. This benefit will then be credited proportionately to those members of the group having losses, excess credits, or other benefits which are used in consolidation but are not available to them in their separate return calculation. The tax effect of ordinary losses will be reflected at the statutory tax rate utilized in consolidation for the year. The tax effect of capital losses will be reflected at the statutory rate for capital gains. The tax effect of ordinary and capital losses will then be added to excess credits to determine the total separate company benefits. Except as provided in Section 3, relating to consolidated carryovers, the amount credited to a member will be based on its total excess benefits used in consolidation as a percentage of the total of all such benefits of all members.
 - (e) Other tax calculation limitations (such as the General Business Credit limitation) will be allocated to the members in accordance with the method used in the consolidated tax return for the year. If no method is used in the consolidated return, the limitations will be allocated in accordance with the applicable affiliated company rules.
 - (f) The allocation of any item not covered by this section or Section 3 will be governed by the applicable provision of the tax regulations. Absent specific guidance, such item shall be allocated proportionately under the general principles contained herein.
3. The principles to be applied in the allocation of consolidated carryback and carryforward items are as follows:
- (a) In the event there is a consolidated carryback of an item to a prior tax year, the allocation of benefit will be made only to the extent that the amount carried back can be utilized on a consolidated basis. Accordingly, if the entire carryback amount can be utilized in the carryback period, the members will currently receive full benefit for their contribution to the carryback utilized on the consolidated return. Any amount which cannot be utilized as a carryback will become a carryforward.
 - (b) The benefit allocated to the members will be determined by recomputing the tax allocation for the year to which the benefit is carried back according to the method of

allocation in effect for that year. The appropriate limitations for that year will be applied.

- (c) Tax benefits which cannot be utilized in the current year or carried back to a prior tax year will be allocated to the member deemed to be generating the benefit at such time as the group can utilize the benefit in consolidation. The amount allocable to the members participating in the carryover will be determined by including the amount of carryover in the computation of tax allocation for the year to which the amount is carried.
- (d) In the event of a carryback or carryforward which involves a Separate Return Year of a member of the group, such member's allocation shall be made in accordance with the general provisions of this policy subject to the limitations of Regulations 1.1502-79.

APPLICATION OF POLICY

Each member of the consolidated group will compute its tax liability on an ongoing basis utilizing the current statutory rates and its own tax attributes as if it were filing a separate federal tax return except that it must follow the elections made on the consolidated tax return. In so doing it will consider the various limitations imposed under the Code and Regulations as they pertain to the items considered in arriving at separate company tax liability and as discussed in Section 2(a) of this Policy. To the extent an item cannot be utilized in a current year separate entity tax calculation, or to the extent there is a consolidated limitation of an item, the allocation of benefits related to such item(s) shall be made by the Consolidations Group in accordance with the principles of this policy based on data supplied by all the members of the group.

The amount of consolidated tax payment shall be determined by the Consolidations Group and allocation of such amount shall be made in accordance with the provisions of this policy. Each member will remit its allocable portion of the consolidated tax liability as instructed by Consolidations for the quarterly estimated payments due in April, June, September, and December of the current year, and the final payment due in March of the following year. Proportionate reimbursements to members contributing tax benefits to the consolidated tax liability in excess of that which they could use or were entitled to on a separate return basis will generally be made within one work day after the respective payment dates. A final true-up for the year will be made following the final determination of the consolidated tax liability for the year and will provide each member with its respective adjustment required to reflect its actual allocable federal tax liability in its federal income tax accounts, and to make each member whole for

payment and reimbursement purposes.

Any company becoming a member of the consolidated group will be subject to the terms of this policy except as specifically agreed otherwise (to the extent permitted by applicable tax law). Any member joining in the filing of the consolidated federal income tax return subsequently determined not to be a member of the group or any member leaving the group will settle all taxes due, subject to adjustment upon the final determination of the consolidated liability for all applicable taxable years.

ADMINISTRATION

The Corporate Director - Income Tax Division shall be responsible for decisions related to the proper interpretation and application of this policy.

EFFECTIVE DATES

This policy will be effective for purposes of allocating earnings and profits as of January 1, 1984. For purposes of financial reporting and cash payments of taxes the policy will be effective as of January 1, 1987. Individual impacts associated with the adoption of this policy retroactive to January 1, 1987 for financial reporting and cash payments of taxes should be pursued through the budgeting process.

GLOSSARY

- Carryback - A procedure whereby an item of tax benefit which cannot be utilized in the current year is utilized in a prior year or years.
- Carryforward or Carryover - An item of tax benefit which cannot be utilized in the current year or prior years and which is available for use in a subsequent tax year.
- Consolidated Tax Liability - The consolidated federal income tax liability of the group for the year, determined in accordance with the provisions of the consolidated income tax return regulations.
- Excess Credits - Credits in excess of the amount a member can use on a separate return basis.
- Separate Company Liability - The liability computed as if a company had filed a separate federal income tax return.
- Exemptions - Any base amount that is free from a particular tax or application of methodology. For example, an exemption from the alternative minimum tax is granted by Internal Revenue Code Section 55(d).
- Tax Benefit - An item which reduces the tax liability either on a separate or consolidated return basis.

Miscellaneous Tax Information

Schedule C-23j
 Page 1 of 2
 Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Bucket No. 920260-TL
 Test Year 1991

Check Whether Data Is:
 Historic (X) or Projected ()
 Average (X) or Year End ()

1 For profit and loss purposes, which IRC section 1552 method is used for tax allocation? 1552(a)(2)

2 What tax years are open with the IRS?

Year

1986
 1987
 1988
 1989
 1990
 1991

3 Is the treatment of customer deposits at issue with the IRS? No

4 For the last five tax years, what dollars were paid to or received from the parent for federal income taxes?

	Paid To
1987	251,873,964
1988	213,312,217
1989	171,543,872
1990	195,944,831
1991	168,538,600

5 How were the amounts in (4) treated? Taxes are expensed as they are accrued. Once paid, the liability account is reduced.

6 For each of the last five tax years, what was the dollar amount of interest deducted on the parent only tax return?

1987	2,953,220
1988	4,914,651
1989	8,484,136
1990	8,439,181
1991	8,277,159

1991 tax return had not been completed at the time this schedule was due, therefore, 1991 is an estimate.

Supporting Schedules:

Recap Schedules

Miscellaneous Tax Information

Schedule C-23j
 Page 2 of 2
 Witness Responsible

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-TL
 Test Year 1991

Check Whether Data Is:
 Historic (X) or Projected ()
 Average (X) or Year End ()

7 Complete the following chart for the last five years?

	Income (Loss)									
	Book Basis					Tax Basis				
	1987	1988	1989	1990	1991	1987	1988	1989	1990	1991
Parent Only	1,664,784,777	1,665,520,651	1,740,330,605	1,632,199,301	1,471,029,373	(33,946,721)	(52,465,054)	2,285,553	(76,989,091)	(114,767,026)
Applicant Only	958,883,230	933,209,828	962,486,874	896,934,002	881,731,171	1,354,521,089	1,276,551,469	1,079,371,081	1,357,286,028	1,260,325,059
Total Group	3,407,825,811	3,400,458,723	3,644,209,357	3,427,648,467	1,774,574,420	2,307,549,835	2,154,879,781	2,143,733,364	2,469,402,684	2,472,556,202
Total Group excl. Parent & Applicant	784,157,804	801,728,244	941,391,878	898,515,164	(578,186,124)	986,977,467	930,793,366	1,062,076,730	1,189,105,747	1,326,998,169

1991 tax return had not been completed at the time this schedule was due, therefore, 1991 is an estimate.

Supporting Schedules:

Recap Schedules

ANNUAL SEPARATION TREND DATA
TEST YEAR AND HISTORICAL

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1991

Schedule C-24a
Page 1 of 1
Witness Responsible

Check Whether Data Is:
Historic (x) or Projected()
Average (x) or Year End ()

Line No.	Separations Trend Data	1987	1988	1989	1990	1991
	(1)	(2)	(3)	(4)	(5)	(6)
1	TOTAL MINUTES OF USE					
2	Toll					
3	Interstate	11,601,631,083	13,643,241,830	15,061,992,552	14,648,947,444	14,044,276,893
4	InterLATA	3,307,428,154	3,587,424,666	3,706,063,876	4,110,903,759	4,276,223,042
5	IntraLATA	4,468,891,824	4,720,921,335	5,490,145,734	5,504,522,133	5,278,054,962
6	Local	55,212,150,352	59,871,908,075	63,084,347,425	64,812,825,781	63,377,784,154
7	TOTAL	74,590,101,413	81,823,495,906	87,342,549,587	89,077,199,117	86,976,338,851
8						
9	SUBSCRIBER LINE USAGE FACTORS					
10	Toll					
11	Interstate	0.148571	0.163562	0.171766	0.164808	0.162285
12	InterLATA	0.042145	0.042246	0.041664	0.045796	0.048920
13	IntraLATA	0.051786	0.049794	0.053551	0.053083	0.052567
14	Local	0.757498	0.744398	0.733017	0.736313	0.736228
15	TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000
16						
17	SUBSCRIBER PLANT FACTORS					
18	Toll					
19	Interstate	0.335693	0.321411	0.307129	0.292846	0.278564
20	InterLATA	0.085546	0.085546	0.085546	0.085546	0.085546
21	IntraLATA	0.059303	0.059303	0.059303	0.059303	0.059303
22	Local	0.519458	0.533740	0.548022	0.562305	0.576587
23	TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000
24						
25	TRAFFIC UNITS					
26	Toll					
27	Interstate	717,616,717	758,462,999	880,884,058	872,011,921	770,337,240
28	InterLATA	389,120,383	395,918,057	497,917,341	527,527,034	451,493,122
29	IntraLATA	1,172,115,261	1,883,986,161	1,594,729,132	1,197,859,873	922,165,414
30	Local	4,588,293,455	5,919,557,600	5,979,174,675	6,028,758,193	5,677,455,730
31	TOTAL	6,867,145,816	8,957,924,817	8,952,765,206	8,626,157,021	7,821,451,506

Supporting Schedules: C-24b

Recap Schedules:

Monthly Separation Data
 Comparative Minutes of Use
 For The Test Period versus Previous 12-Months

Florida Public Service Commission
 Company Southern Bell
 Docket No. 920260-TL
 Test Year 1991

Schedule C-24b
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic (x) or Projected ()
 Average (x) or Year End ()

(000)	1991 Total Minutes of Use	INTERSTATE		INTRASTATE INTERLATA		INTRASTATE INTRALATA		LOCAL		TOTAL
		1990	1991	1990	1991	1990	1991	1990	1991	1990
January	7,346,152,465	1,459,538,258	1,226,053,282	347,267,819	358,459,594	491,429,998	439,012,997	5,477,621,853	5,322,626,592	7,775,857,928
February	6,555,927,800	1,301,676,808	1,113,481,352	317,962,748	323,513,004	471,257,404	420,739,828	5,000,523,716	4,698,193,616	7,091,420,676
March	7,101,947,312	1,430,113,598	1,172,185,392	356,149,452	334,227,390	495,728,365	430,672,912	5,667,493,226	5,164,861,618	7,949,484,641
April	7,278,384,514	1,338,240,253	1,238,796,527	330,452,010	368,916,013	487,979,854	438,498,313	5,537,199,240	5,232,173,661	7,693,871,357
May	7,185,372,214	1,306,824,198	1,183,447,347	336,933,730	360,229,867	486,397,307	456,382,248	5,499,956,193	5,185,312,752	7,630,111,428
June	7,015,135,826	1,234,671,527	1,115,521,029	319,366,397	332,093,460	465,342,677	439,885,761	5,312,294,987	5,127,635,576	7,331,675,588
July	7,367,363,374	1,047,186,160	1,146,767,562	331,682,060	352,131,653	432,240,825	444,938,213	5,443,267,981	5,423,525,946	7,254,377,026
August	7,024,520,711	1,088,154,826	1,110,725,182	362,658,230	359,991,056	437,364,120	427,275,024	5,457,930,893	5,126,529,449	7,346,108,069
September	7,398,030,657	1,038,219,951	1,162,096,110	342,444,909	377,023,089	426,572,473	437,624,979	5,286,527,524	5,421,286,479	7,093,764,857
October	7,570,253,860	1,117,692,401	1,178,458,844	370,125,408	380,329,678	436,347,772	444,263,263	5,418,907,738	5,567,202,075	7,343,073,319
November	7,435,184,829	1,102,710,926	1,172,887,599	350,399,387	359,970,000	428,211,069	443,059,041	5,265,419,841	5,459,268,189	7,146,741,223
December	7,698,065,289	1,183,918,538	1,223,856,467	345,461,609	369,338,238	445,650,269	455,702,383	5,445,682,589	5,649,168,201	7,420,713,005
Test Period 1991	86,976,336,851	14,044,276,693	14,044,276,693	4,276,223,042	4,276,223,042	5,278,054,962	5,278,054,962	63,377,784,154	63,377,784,154	89,077,199,117
Prior Year 1990		14,648,947,444		4,110,903,759	4,110,903,759	5,504,522,133	5,504,522,133	64,812,825,781	64,812,825,781	89,077,199,117

Supporting Schedules:

Recap Schedules: C-24a

SEPARATION FACTORS *

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-TL
 Test Year 1991

Schedule C-24c
 Page 1 of 2
 Witness Responsible:

Check Whether Data Is:
 Historic (x) or Projected ()
 Average (x) or Year End ()

Line No.	Accounts (1)	Intrastate Toll			Nontraffic Sensitive Portion (6)	
		Interstate Toll (2)	InterLATA (3)	IntraLATA (4)		Other (5)
1	Telephone Property:					
2	Land and Support Assets	0.233329	0.077955	0.093280	0.595435	0.301578
3	Central Office - Switching	0.202089	0.058244	0.072167	0.667499	0.000000
4	Central Office - Transmission	0.317171	0.099743	0.117411	0.465674	0.602152
5	Information Orig./Term. assets	0.275696	0.084657	0.058811	0.580836	0.000000
6	Cable and Wire Facilities	0.283983	0.090607	0.074103	0.551306	0.926935
7	Amortizable Assets	0.233439	0.077989	0.093159	0.595412	0.000000
8	Plant Acquired and Plant Sold	0.000000	0.000000	0.000000	0.000000	0.000000
9						
10	Total Plant In Service	0.268982	0.084829	0.083988	0.562201	0.601406
11	Depreciation Reserve	0.270860	0.085342	0.082953	0.560844	0.616610
12	Net Plant in Service	0.267856	0.084522	0.084608	0.563014	0.592069
13	Plant Under Construction	0.268570	0.084773	0.083707	0.562951	0.601406
14	Property Held for Future Use	0.269530	0.084910	0.083848	0.561712	0.601406
15	Plant Acquisition Adjustment	0.000000	0.000000	0.000000	0.000000	N/A
16	Net Plant	0.269548	0.085214	0.083886	0.561353	0.592156
17	Working Capital	0.230314	0.075906	0.101686	0.592094	0.401767
18	Deferred Income Taxes	0.260016	0.081286	0.087764	0.570935	0.426168
19						
20	Operating Expenses					
21	Plant Specific	0.262903	0.083486	0.084200	0.569410	0.582260
22	Plant Nonspecific	0.259766	0.081352	0.132321	0.526560	0.551351
23	Depreciation	0.269532	0.084666	0.086728	0.559074	0.540353
24	Customer Operations	0.174540	0.066981	0.110672	0.647807	0.000000
25	Corporate Operations	0.233014	0.077966	0.093199	0.595821	0.563102
26	Other Income and Expense	0.269139	0.062252	0.100438	0.568172	0.000000
27	Total Operating Expenses	0.244881	0.078425	0.097596	0.579098	0.444355
28	Taxes (Other Than Income)	0.206708	0.062814	0.100744	0.629734	N/A
29	Investment Credits - Net	0.269340	0.084830	0.084156	0.561673	0.601406
30						
31	Other					
32	Fixed Charges	0.265436	0.083882	0.082657	0.568026	0.601406
33	Interest Charged to Construction	0.268964	0.084930	0.084112	0.561994	0.601406

* Separations Factors are from the Separations Information System (SIS), except for the Nontraffic Sensitive Portion, which is based on the Universal Service Fund (USF) study.

Supporting Schedules:

Recap Schedules:

SEPARATION FACTORS †

1992 Data

Schedule C-24c

Page 2 of 2

Witness Responsible

ORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell

Docket No. 920260-TL

Test Year 1991

Check Whether Data Is:

Historic () or Projected (x)

Average (x) or Year End ()

Line No.	Accounts (1)	Intrastate Toll			Nontraffic Sensitive Portion (6)
		Interstate Toll (2)	InterLATA (3)	IntraLATA (4)	
1	Telephone Property:				
2	Land and Support Assets	0.224082	N/A	N/A	N/A
3	Central Office - Switching	0.194080	N/A	N/A	N/A
4	Central Office - Transmission	0.304601	N/A	N/A	N/A
5	Information Orig./Term. assets	0.264770	N/A	N/A	N/A
6	Cable and Wire Facilities	0.272728	N/A	N/A	N/A
7	Amortizable Assets	0.224188	N/A	N/A	N/A
8	Plant Acquired and Plant Sold	0.000000	N/A	N/A	N/A
9					
10	Total Plant In Service	0.258322	N/A	N/A	N/A
11	Depreciation Reserve	0.258592	N/A	N/A	N/A
12	Net Plant in Service	0.258143	N/A	N/A	N/A
13	Plant Under Construction	0.258322	N/A	N/A	N/A
14	Property Held for Future Use	0.258322	N/A	N/A	N/A
15	Plant Acquisition Adjustment	0.000000	N/A	N/A	N/A
16	Net Plant	0.258149	N/A	N/A	N/A
17	Working Capital	0.218988	N/A	N/A	N/A
18	Deferred Income Taxes	0.247681	N/A	N/A	N/A
19					
20	Operating Expenses				
21	Plant Specific	0.252393	N/A	N/A	N/A
22	Plant Nonspecific	0.265809	N/A	N/A	N/A
23	Depreciation	0.256773	N/A	N/A	N/A
24	Customer Operations	0.175449	N/A	N/A	N/A
25	Corporate Operations	0.225251	N/A	N/A	N/A
26	Other Income and Expense	0.224841	N/A	N/A	N/A
27	Total Operating Expenses	0.233419	N/A	N/A	N/A
28	Taxes (Other Than Income)	0.258322	N/A	N/A	N/A
29	Investment Credits - Net	0.258322	N/A	N/A	N/A
30					
31	Other				
32	Fixed Charges	0.255378	N/A	N/A	N/A
33	Interest Charged to Construction	0.258322	N/A	N/A	N/A

† Separations Factors are from the Separations Information System (SIS), except for the Nontraffic Sensitive Portion. The NTS data is based on the Universal Service Fund (USF) study, which is not available for 1992. There is no forecast available for an Intrastate breakdown of separation factors.

Supporting Schedules:

Recap Schedules:

Rate of Return Report As Required by
Commission Rule No. 25-4.245

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-24d
Page 1 of 22
Witness Responsible:

Check Whether Data Is:
Historic or Projected
Average or Year End

This report reflects the impact of various out of period revenues and expenses identified since the original report was filed. A final revised surveillance report will be issued following the annual true up of federal income taxes.

SEE ATTACHED

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

REVISED 4/92

Schedule C-24d
Page 2 of 22

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

RATE BASE(\$000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total Company Columns (2 + 3)	Interstate Toll	Total Intrastate Columns (4 + 7)	Intrastate Toll Columns (5 + 6)	-----IntraToll----- Inter- territory Intra- territory		Local
AVERAGE RATE BASE							
1. General Support.....	\$1,189,889	\$256,658	\$853,231	\$188,862	\$65,522	\$182,548	\$665,169
2. Central Office.....	3,198,166	839,793	2,358,373	558,816	255,727	383,889	1,791,557
3. Information Orig./Term.....	169,658	47,123	122,527	24,522	14,478	18,852	98,885
4. Cable and Wire Facilities.....	4,272,541	1,213,841	3,059,588	784,369	387,533	316,836	2,355,131
5. Amortizable Assets.....	19,756	4,689	15,147	3,383	1,548	1,843	11,764
6. Plant in Service.....	\$8,762,882	\$2,361,224	\$6,408,778	\$1,479,152	\$744,792	\$734,368	\$4,921,626
7. Accumulated Depreciation and Amortization.....	3,287,528	892,163	\$2,315,365	535,179	272,886	263,173	1,788,186
8. Net Plant in Service.....	\$5,554,474	\$1,469,061	\$4,085,413	\$943,973	\$472,786	\$471,187	\$3,141,440
9. Property Held for Future Use.....	327	88	239	55	28	27	184
10. TPUC (No IDC).....	55,546	14,955	48,591	9,382	4,719	4,663	31,289
11. Acquisition Adjustments.....	0	0	0	0	0	0	0
12. Working Capital Allowance.....	(18,497)	(7,644)	(10,853)	(2,521)	(984)	(1,537)	(8,332)
13. Per Book Average Rate Base.....	\$5,591,858	\$1,476,468	\$4,115,398	\$958,889	\$476,549	\$474,348	\$3,164,581
14. % Distribution.....	100%	26.48%	73.68%	17.88%	8.52%	8.48%	56.59%
ADJUSTMENTS TO AVERAGE RATE BASE							
15. Adjustments for Achieved Rate Base.....			\$52,296				
16. Adjusted Achieved Rate Base.....			\$4,167,686				
ADJUSTED ANNUALIZED/PRO FORMA YEAR END RATE BASE							
17. Year End Rate Base per Books.....			4,882,213				
18. Adjustments for Year End Rate Base.....			118,811				
19. Adjusted Year End Rate Base.....			\$4,288,224				
RATES OF RETURN							
20. Average Per Book	9.63%	18.83%	9.28%	14.18%	12.83%	15.38%	7.72%
21. Average Adjusted Achieved			9.14%				
22. Adjusted Year End.....			9.84%				

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

REVISED 4/92

Schedule C-24d
Page 3 of 22

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ADJUSTMENTS TO AVERAGE RATE BASE (000)	Plant In Service	Accumulated Depreciation and Amortization	Property Held for Future Use	ST Plant Under Construction	Acquisition Adjustment	Working Capital Allowance	Per Book Average Rate Base
1. Intrastate Rate Base per Books.....	\$6,400,778	\$2,315,365	\$239	\$40,591	\$0	(\$10,853)	\$4,115,398
INTRASTATE ACHIEVED ADJUSTMENTS							
2. Excess Plug-in Units	(13,224)	\$0	\$0	\$0	\$0	\$0	(\$13,224)
3. WECD Tax Credits	48,560	15,194	0	0	0	0	33,366
4. BellSouth Services	28,402	0	0	0	0	0	28,402
5. ENFIA	(2,397)	(934)	0	(18)	0	(16)	(1,497)
6. Other Rate Base Adjustments	574	(4,675)	0	0	0	0	5,249
7. Total Accounting Adjustments, Intrastate Achieved.....	\$61,915	\$9,585	\$0	(\$18)	\$0	(\$16)	\$52,296
8. Achieved Intrastate Rate Base.....	\$6,462,693	\$2,324,950	\$239	\$40,573	\$0	(\$10,869)	\$4,167,686
9. Intrastate Year End Rate Base per Books.....	\$6,491,752	\$2,423,129	\$168	\$24,432	\$0	(\$11,010)	\$4,082,213
INTRASTATE ANNUALIZED/PRO FORMA ADJUSTMENTS							
FPSC ADJUSTMENTS:							
10. Excess Plug-in Units	(\$13,224)	\$0	\$0	\$0	\$0	\$0	(\$13,224)
11. WECD Tax Credits	48,957	15,072	0	0	0	0	33,885
12. BellSouth Services	30,154	0	0	0	0	0	30,154
13. ENFIA	(2,397)	(934)	0	(18)	0	(16)	(1,497)
ANNUALIZING ADJUSTMENTS:							
14.							
15.							
16.							
17.							
18.							
PRO FORMA ADJUSTMENTS:							
19. Phase Down of SPF	78,076	30,206					47,870
20. Other Separations Changes	32,120	11,297					20,823
21.							
22. Total Accounting Adjustments, Intrastate Annualized.....	\$173,686	\$55,641	\$0	(\$18)	\$0	(\$16)	\$118,011
23. Intrastate Annualized/Pro Forma Year End Rate Base.....	\$6,665,438	\$2,478,770	\$168	\$24,414	\$0	(\$11,026)	\$4,200,224

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

	(1) Total Company Columns (2 + 3)	(2) Interstate Total \$	(3) Total Intrastate Columns (4 + 7) \$ \$	(4) Intrastate Total Columns (5 + 6)	(5) -----IntraToll----- Inter- territory	(6) Intra- territory	(7) Local
NET OPERATING INCOME(\$000)							
BOOKED REVENUE							
1. Basic Local Service Revenue.....	\$1,347,991	185	\$1,347,886	\$0	0	0	\$1,347,886
2. Network Access Revenue.....	1,823,387	752,254	271,133	271,133	258,635	12,498	0
3. Long Distance Revenue.....	331,886	994	330,812	330,812	0	330,812	0
4. Miscellaneous Revenue.....	347,373	32,774	314,599	19,786	16,249	3,537	294,813
5. Uncollectible Revenues.....	42,184	2,163	39,941	8,244	265	7,979	31,697
6. Net Booked Revenue.....	\$3,088,453	\$783,964	\$2,224,489	\$613,487	\$274,619	\$338,868	\$1,611,882
OPERATING EXPENSES							
7.							
8. Plant Specific Operation Expense.....	\$581,353	131,642	369,711	84,874	41,818	42,256	285,637
9. Plant Non-Specific Operations Exp.....	265,694	68,949	196,745	56,716	21,593	35,123	148,829
10. Depreciation and Amortization.....	723,697	177,442	546,255	127,598	63,154	64,444	418,657
11. Customer Operations Expense.....	388,617	73,128	387,497	74,429	28,812	46,417	233,868
12. Corporate Operations Expense.....	291,623	79,178	212,453	49,514	22,511	27,083	162,939
13. Other Income and Expense.....	(671)	(188)	(483)	(113)	(57)	(56)	(378)
14. Total Operating Expense.....	\$2,162,313	\$538,135	\$1,632,178	\$392,218	\$177,831	\$215,187	\$1,239,968
15. % Distribution.....	100%	24.52%	75.48%	18.14%	8.19%	9.95%	57.34%
OPERATING TAXES							
16. Federal Income Tax.....	123,618	47,445	\$76,165	\$48,193	21,477	26,716	27,972
17. State Income Tax.....	29,912	14,725	15,187	13,699	5,241	8,458	1,488
18. Other Taxes.....	154,262	31,753	122,509	25,312	9,742	15,570	97,197
19. Total Operating Taxes.....	\$387,784	\$93,923	\$213,861	\$87,204	\$36,468	\$50,744	\$126,657
NET OPERATING INCOME							
20. Per Book NOI.....	\$538,356	\$159,986	\$378,450	\$134,865	\$61,128	\$72,937	244,385
21. NOI Effect of Adjustments(Achieved).....			2,344				
22. Adjusted Achieved NOI.....			\$380,794				
23. NOI Effect of Adjustments(Annual/Pro Forma).....			(1,383)				
24. Annualized/Pro Forma NOI.....			\$379,491				
† Includes \$ 9,895,171 for Universal Service Fund							
‡ Above expenses include regulatory and legislative liaison expenses of \$ 835,000. See the Lobbying Expense proforma for the legislative and liaison expenses excluded for rate making purposes.							
§ This report includes(\$ 29,461,179) in revenue reductions and(\$ 2,588,000) in interest set aside for FPSC disposition.							

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

REVISED 4/92

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1991

ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE REVENUE (000)	(1) Basic Local Service Revenue	(2) Inter- Territory Revenues	(3) Intra- Territory Revenue	(4) Misc Revenue	(5) Uncollectible Revenues	(6) Net Booked Revenue
1. Total Intrastate Revenue per Books	\$1,347,886	\$274,884	\$346,847	\$294,813	\$39,941	\$2,224,489
INTRASTATE ACHIEVED ADJUSTMENTS						
OUT OF PERIOD ADJUSTMENTS:						
2. Rev & Sett (Ind Co)		732	536			\$1,268
3. Expenses						0
4. MR & FR Taxes						0
5. Other Out of Period Revenue	2,893	(922)	0	1,688	0	2,851
6. Excess EAS Revenues per FPSC			0			0
7. FASB7				0		0
8.						
9.						
10. Other Reg/Nonreg Adjustments						0
11. Yellow Page Profits				0	0	0
12. Gains on Sales of Property	(291)				(5)	(286)
13. Income Related to Temp Cash Inv	1					1
14. Interest Reconciliation						0
15. Interest Imputation						0
16. ENFIA				(1)		(1)
17. Lobbying Expense						0
18. Corporate Advertising Expense						0
19. Abandoned Projects						0
20. Casualty Expense						0
21. BellSouth Services	3,138					3,138
22. Telephone Franchise Requirement						0
23. Other Regulatory Adjustments						0
24. Total Accounting Adjustments, Intrastate Achieved.....	\$4,941	(\$198)	\$536	\$1,679	6,978 (95)	\$6,971
25. Total Achieved Intrastate Revenue..	\$1,352,827	\$274,694	\$347,383	\$296,492	\$39,936	\$2,231,461

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

REVISED 4/92

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1991

	(1)	(2)	(3)	(4)	(5)	(6)
ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE REVENUE (000)	Basic Local Service Revenue	Inter- Territory Revenues	Intra- Territory Revenue	Misc Revenue	Uncollectible Revenues	Net Booked Revenue
25. Total Achieved Intrastate Revenue..	\$1,352,827	\$274,694	\$347,383	\$296,492	\$39,936	\$2,231,461

INTRASTATE ANNUALIZED/PRO FORMA ADJUSTMENTS

ANNUALIZING ADJUSTMENTS:

26.						\$0
27.						0
28.						0
29.						0
30.						0

31.

32.

FPSC ADJUSTMENTS (PRO FORMA):

33.						0
34.						0

PRO FORMA ADJUSTMENTS:

35. Employee Level Adjustment						0
36. Nonrecurring Items						0
37. High Cost Universal Service Fund						0
38. Phase Down of SPF						0
39. Other Separations Changes						0

40. Total Accounting Adjustments. Intrastate Annualized.....	\$0	\$0	\$0	\$0	\$0	\$0
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41. Total Annualized Intrastate Revenue	\$1,352,827	\$274,694	\$347,383	\$296,492	\$39,936	\$2,231,460
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REVISED 4/92

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTMENTS TO NET OPERATING INCOME		Plant	Other					
INTRASTATE OPERATING EXPENSE		Specific	Non-Plant	Depreciation	Customer	Corporate	Other	Total
(000)		Operations	Specific	and	Operations	Operations	Income and	Operating
		Expense	Oper. Exp.	Amortization	Expense	Expenses	Expenses	Expense
1. Total Intrastate Expense per Books	\$0	\$369,711	\$196,745	\$546,255	\$307,497	\$212,453	(\$483)	\$1,632,178
INTRASTATE ACHIEVED ADJUSTMENTS								
OUT OF PERIOD ADJUSTMENTS:								
2. Rev & Sett (Ind Co)								\$0
3. Expenses		1,500	147	(965)	175	1,613		\$2,470
4. MR & FR Taxes								0
5. Other Out of Period Revenue								0
6. Excess EAS Revenues per FPSC								0
7. FASB7								0
8.								
9.								
10. Other Reg/Monreg Adjustments				(38)	1	(760)	2,070	1,273
11. Yellow Page Profits								0
12. Gains on Sales of Property							(167)	(167)
13. Income Related to Temp Cash Inv								0
14. Interest Reconciliation								0
15. Interest Imputation								0
16. ENFIA							(415)	(415)
17. Lobbying Expense						(530)		(530)
18. Corporate Advertising Expense					(29)			(29)
19. Abandoned Projects							675	675
20. Casualty Expense		(61)						(61)
21. BellSouth Services								0
22. Telephone Franchise Requirement								0
23. Other Regulatory Adjustments							(1,855)	(1,855)
24. Total Accounting Adjustments, Intrastate Achieved.....	\$0	\$1,439	\$147	(\$1,003)	\$147	\$323	\$308	\$1,361
25. Total Achieved Intrastate Expense..	\$0	\$371,150	\$196,892	\$545,252	\$307,644	\$212,776	(\$175)	\$1,633,539

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Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTMENTS TO NET OPERATING INCOME		Plant	Other	Depreciation	Customer	Corporate	Other	Total
INTRASTATE OPERATING EXPENSE		Specific	Non-Plant	and	Operations	Operations	Income and	Operating
(000)		Operations	Specific	Amortization	Expense	Expenses	Expenses	Expense
		Expense	Oper. Exp.					
25. Total Achieved Intrastate Expenses	\$0	\$371,150	\$196,892	\$545,252	\$387,644	\$212,776	(\$175)	\$1,633,539

INTRASTATE ANNUALIZED/PRO FORMA ADJUSTMENTS

ANNUALIZING ADJUSTMENTS:

26.								\$0
27.								0
28.								0
29.								0
30.								0
31.								0

FPSC ADJUSTMENTS (PRO FORMA):

32.								0
33.								0
34.								0

PRO FORMA ADJUSTMENTS:

35. Employee Level Adjustment #								0
36. Nonrecurring Items						(14,947)		(14,947)
37. High Cost Universal Service Fund							(3,634)	(3,634)
38. Phase Down of SPF							14,388	14,388
39. Other Separations Changes							6,288	6,288

40. Total Accounting Adjustments. Intrastate Annualized	\$0	\$0	\$0	\$0	\$0	(\$14,947)	\$17,834	\$2,887
---	-----	-----	-----	-----	-----	------------	----------	---------

41. Total Annualized Intrastate Expense	\$0	\$371,150	\$196,892	\$545,252	\$387,644	\$197,829	\$16,859	\$1,635,626
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Due to reorganization this data is still being developed.

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

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Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1991

	(1)	(2)	(3)	(4)	(5)
ADJUSTMENTS TO NET OPERATING INCOME				Total	
INTRASTATE OPERATING TAXES	Federal	State		Operating	NOI
(000)	Income Tax	Income Tax	Other Taxes	Taxes	
1. Total Intrastate Taxes per Books..	\$76,165	\$15,187	\$122,509	\$213,861	\$378,450
INTRASTATE ACHIEVED ADJUSTMENTS					
OUT OF PERIOD ADJUSTMENTS:					
2. Rev & Sett (Ind Co)	482	69	16	\$487	\$781
3. Expenses	(770)	(132)		(902)	(1,568)
4. MR & FR Taxes	(2,617)	4,464	(1,124)	723	(723)
5. Other Out of Period Revenue	981	168	34	1,183	1,668
6. Excess EAS Revenues per FPSC				0	0
7. FASB7				0	0
8.					
9.					
10. Other Reg/Non-reg Adjustments	(423)	(29)		(452)	(821)
11. Yellow Page Profits	0	0	0	0	0
12. Gains on Sales of Property	(37)	(7)	(3)	(47)	(72)
13. Income Related to Temp Cash Inv	0	0	0	0	1
14. Interest Reconciliation	2,586	443		3,029	(3,029)
15. Interest Imputation	(1,358)	(232)		(1,590)	1,590
16. ENFIA	164	27	(33)	158	256
17. Lobbying Expense	170	29		199	331
18. Corporate Advertising Expense	9	2		11	18
19. Abandoned Projects	(217)	(37)		(254)	(421)
20. Casualty Expense	20	3		23	38
21. BellSouth Services				0	3,138
22. Telephone Franchise Requirement				0	0
23. Other Regulatory Adjustments	596	102		698	1,157
24. Total Accounting Adjustments, Intrastate Achieved.....	(\$494)	\$4,870	(\$1,110)	\$3,266	\$2,344
25. Total Achieved Intrastate Taxes....	\$75,671	\$20,057	\$121,399	\$217,127	\$380,794

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

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Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1991

	(1)	(2)	(3)	(4)	(5)
ADJUSTMENTS TO NET OPERATING INCOME				Total	
INTRASTATE OPERATING TAXES	Federal	State	Other Taxes	Operatino	NOI
(000)	Income Tax	Income Tax		Taxes	
25. Total Achieved Intrastate Taxes..	\$75,671	\$28,857	\$121,399	\$217,127	\$388,794

INTRASTATE ANNUALIZED/PRO FORMA ADJUSTMENTS

ANNUALIZING ADJUSTMENTS:

26.				\$0	\$0
27.				0	0
28.				0	0
29.					
30.					
31.					

FPSC ADJUSTMENTS (PRO FORMA):

32.				0	0
33.				0	0
34.				0	0

PRO FORMA ADJUSTMENTS:

35. Employee Level Adjustment				0	0
36. Nonrecurring Items	4,883	822		5,625	9,322
37. High Cost Universal Service Fund	1,168	288	0	1,368	2,266
38. Phase Down of SPF	(4,628)	(791)	0	(5,411)	(8,969)
39. Other Separations Changes	(2,828)	(346)	0	(2,366)	(3,922)

40. Total Accounting Adjustments, Intrastate Annualized.....	(\$669)	(\$115)	\$0	(\$784)	(\$1,303)
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41. Total Annualized Intrastate Taxes..	\$75,802	\$19,942	\$121,399	\$216,343	\$379,491
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Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1991

AVERAGE CAPITAL(INTRASTATE) (000)	(1)	(2)	(3) #	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Average Per Books	Specific Adjustments	Pro Rata Adjustments	Adjusted Amount	% of Total	Floor	Cost Rate Sharing	Ceiling	Floor	Weighted Cost Rate Sharing	Ceiling
1. Long Term Debt.....	1,047,327		(27,554)	\$1,019,773	24.47%		8.81%			2.16%	
2. Short Term Debt.....	162,651	75,516	(6,266)	231,901	5.56%		6.04%			0.34%	
3. Preferred Stock.....	0		0	0	0.00%		0.00%			0.00%	
4. Customer Deposits.....	54,382		(1,431)	52,951	1.27%		8.25%			0.10%	
5. Common Equity.....	2,015,287	21,275	(53,579)	1,982,963	47.58%	11.50%	14.00%	16.00%	5.47%	6.66%	7.61%
6. Investment Tax Credits.....	145,138		(3,818)	141,320	3.39%	10.58%	11.71%	13.56%	0.36%	0.40%	0.46%
7. Cost Free Capital.....	725,373	33,366	(19,961)	738,778	17.73%		0.00%			0.00%	
8. Total Capital.....	\$4,150,138	\$130,157	(\$112,609)	\$4,167,686	100.00%				8.43%	9.66%	10.67%

INTERNAL FONDS

9. % Internal funds to construction expenditures after dividends (Total Company).....	85.86%	Note A
10. Times interest earned (NI+Interest+Income Tax)/Interest (Total Company).....	4.16	
11. Long Term Debt / Capital (Intrastate).....	32.26%	
12. Short Term Debt / Capital (Intrastate).....	5.01%	
13. Average adjusted achieved return on equity (Intrastate).....	12.92%	
14. Adjusted year end return on equity (Intrastate).....	12.71%	

See Page 6 for details.

Note A: This amount is not available for Florida. The amount shown is for BellSouth Telecommunications, Inc.

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TELEPHONE EARNINGS SURVEILLANCE REPORT

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Page 3A

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

ADJUSTMENTS TO AVERAGE CAPITAL(000)	(1) LONG TERM DEBT	(2) SHORT TERM DEBT	(3) PREFERRED STOCK	(4) CUSTOMER DEPOSITS	(5) COMMON EQUITY	(6) INVESTMENT TAX CREDITS	(7) COST FREE CAPITAL	(8) TOTAL CAPITAL
1. Total Capital Per Books.....	1,431,531	222,318	0	54,382	2,754,550	193,824	967,332	\$5,623,937
DESCRIPTION OF ADJUSTMENTS TO SPECIFIC SOURCES								
2. Accrued Dividends.....					29,080			29,080
3. WECO Tax Credits.....							45,953	45,953
4. Accrual for Florida Refund.....		75,516						75,516
5.								0
6. Sub-total of Specific Adjustments to Sources...	\$0	\$75,516	\$0	\$0	\$29,080	\$0	\$45,953	\$150,549
7. Adjusted Total Capital.....	\$1,431,531	\$297,834	\$0	\$54,382	\$2,783,630	\$193,824	\$1,013,285	\$5,774,486
DESCRIPTION OF PRO RATA ADJUSTMENTS								
8. Various Diff From Rate Base #	(27,399)	(5,701)	0	(1,041)	(53,278)	(3,710)	(19,394)	(\$110,523)
9.								
10.								
11.								
12. Sub-total of Pro Rata Adjustments to Sources...	(\$27,399)	(\$5,701)	\$0	(\$1,041)	(\$53,278)	(\$3,710)	(\$19,394)	(\$110,523)
13. Subtotal, Pro Rata Adjusted Total Capital.....	\$1,404,132	\$292,133	\$0	\$53,341	\$2,730,352	\$190,114	\$993,891	\$5,663,963
14. Interstate Separation Factor.....	\$384,359	\$60,232	\$0	\$390	\$747,389	\$48,794	\$255,113	\$1,496,277
15. Adjusted Jurisdictional Capital.....	\$1,019,773	\$231,901	\$0	\$52,951	\$1,982,963	\$141,320	\$738,778	\$4,167,686
* See Page 6 for details.								

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TELEPHONE EARNINGS SURVEILLANCE REPORT

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Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

CUSTOMER BILLING (\$000)	(1)	(2)	(3)
	Intrastate Toll Columns (2 + 3)	-----Intratoll----- Inter- territory Intra- territory	
ACCESS CHARGES :			
1. End User Charges.....	\$0	0	0
2. Capacity Charges (a).....	717	717	0
3. MOU Charges To IXC's (b).....	248,213	235,713	12,500
4. Special Access Charges (c).....	19,276	19,276	0
5. Other (d).....	621	622	(1)
6. Total Access Charges.....	\$268,827	\$256,328	\$12,499
OTHER CHARGES TO IXC'S :			
7. Operator Services (D.A.).....	\$4,583	4,583	0
8. Billing and Collecting.....	13,312	13,312	0
9. Interexchange Lease.....	119	0	119
10. Total Other Charges to IXC's.....	\$18,014	\$17,895	\$119
CUSTOMER CHARGES (e) :			
11. MTS.....	\$255,265	0	255,265
12. WATS.....	25,260	0	25,260
13. Private Line-FX.....	59,483	0	59,483
14. Local Exchange.....	0	0	0
15. Miscellaneous.....	0	0	0
16. Total Customer Charges.....	\$340,008	\$0	\$340,008
17. Total Billing.....	\$626,849	\$274,223	\$352,626
18. Joint Transport Receipts (Payments).....	(\$87)	(\$87)	\$0
19. Subsidy Fund Receipts (Payments).....	(\$2,676)	(\$2,264)	(\$412)
20. Out-of-Period Billings.....	(\$174)	(\$139)	(\$35)
21. Intra-LATA Private Line Pool Revenue.....			(\$11,053)
22. Access Expense.....			(\$2,048) †
23. Other Settlements.....	(\$12,111)	(2,261)	(9,850)

NOTE: The amounts on this schedule reflect, among other things, all payments from IXC's on a composite basis. However, LEC's are expected to maintain individual side records by IXC in the same level of detail found on this schedule.

(a) Busy Hour minutes of Capacity Charge.

(b) Includes Local Switching, Local Transport, Line Termination and Carrier Common Line.

(c) For Intrastate Interterritory Station Terminals.

(d) Includes testing, ordering, labor, etc.

(e) For Lines 11 through 15, include only charges billed to customer and retained by company, not charges billed on behalf of IXC

† NABC Revenues were \$ 12,462 and NABC expenses were \$ 14,510 for twelve months ending December 31, 1991.

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Company : Southern Bell Tel. & Tel. Co.
Month Ended : December 31, 1991

NET OPERATING INCOME FOR THE MONTH ENDED December 31, 1991	(1) Total Company Columns (2 + 3)	(2) Interstate Toll	(3) Total Intrastate Columns (4 + 7)	(4) Intrastate Toll Columns (5 + 6)	(5) ----- IntraToll -----		(7) Local
					Inter- territory	Intra- territory	
BOOKED REVENUE							
1. Basic Local Service Revenue.....	\$118,451	9	\$118,442	\$8	\$8	\$8	\$118,442
2. Network Access Revenue.....	88,867	66,144	22,723	22,723	21,712	1,011	0
3. Long Distance Revenue.....	29,916	128	29,788	29,788	0	29,788	0
4. Miscellaneous Revenue.....	21,475	2,199	19,276	754	493	261	18,522
5. Uncollectible Revenues.....	2,264	69	2,195	448	9	439	1,747
6. Net Booked Revenue.....	\$256,445	\$68,411	\$188,034	\$52,817	\$22,196	\$38,621	\$135,217
OPERATING EXPENSES							
7.							
8. Plant Specific Operation Expense.....	48,210	10,415	29,795	6,882	3,272	3,530	22,993
9. Plant Non-Specific Operations Exp.....	19,319	4,991	14,328	4,168	1,543	2,617	18,168
10. Depreciation and Amortization.....	68,855	14,243	45,812	18,626	5,282	5,424	35,186
11. Customer Operations Expense.....	33,215	6,552	26,663	6,455	2,386	4,069	28,288
12. Corporate Operations Expense.....	27,811	7,368	20,443	4,725	2,871	2,654	15,718
13. Other Income and Expense.....	1	0	1	0	0	0	1
14. Total Operating Expense.....	\$188,611	\$43,569	\$137,842	\$32,768	\$14,474	\$18,294	\$104,274
15. % Distribution.....	100%	24.12%	75.88%	18.14%	8.81%	18.13%	57.73%
OPERATING TAXES							
16. Federal Income Tax.....	13,562	5,498	8,072	\$4,394	1,642	2,752	3,678
17. State Income Tax.....	2,825	782	1,243	566	193	373	677
18. Other Taxes.....	7,878	1,965	5,985	1,788	582	1,198	4,125
19. Total Operating Taxes.....	\$23,457	\$8,237	\$15,220	\$6,748	\$2,417	\$4,323	\$8,480
NET OPERATING INCOME							
20. Per Book NOI for the Month.....	\$52,377	\$16,685	\$35,772	\$13,389	\$5,385	\$8,884	\$22,463

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TELEPHONE EARNINGS SURVEILLANCE REPORT

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Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

RECONCILIATION OF CAPITAL TO RATE BASE
(000)

DESCRIPTION	COMBINED	INTRASTATE
1. Long Term Plant Under Construction.....	(\$32,913)	(\$24,053)
2. Investments in and Advances to Affiliated Companies.....	(42,316)	(30,959)
3. Miscellaneous Physical Property.....	(7,700)	(5,634)
4. Other.....	(53,754)	(70,893)
5. Rate Base Adjustments.....		
A. Excess Plug-in Units.....	(17,950)	(13,224)
B. Bell South Services Investment.....	38,783	28,402
C. RNFIA.....	0	(1,497)
D. Out of Period Items.....	5,327	5,249
E. Total Rate Base Adjustments.....	26,160	18,930
6. Total.....	(110,523)	(112,609)

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1991

RATE STABILIZATION ORDER
 REPORT OF RATE CHANGES/EXOGENEOUS FACTORS/DEBT CHANGES/TECHNOLOGICAL CHANGES
 Intrastate Amounts
 (\$000's)

	Annual Revenue Requirement Impact	YTD Effective Portion for 1991	Cumulative Effect
All Price Changes, Exogeneous Factors > \$ 3 Million, Debt Refinancings and Major Technological Changes			
I. RATE CHANGES			
A. Rate Increases	\$17,586	\$17,586	\$45,467
B. Rate Decreases	(7,178)	(7,182)	(18,973)
Net	\$18,408	\$18,484	\$34,494
II. EXOGENEOUS FACTORS			
A. Depr increase due to USDAR Docket	(12,133)	(12,133)	(35,828)
B. Separations change	(7,422)	(7,422)	(28,411)
Net	(\$19,555)	(\$19,555)	(\$55,439)
III. DEBT REFINANCING			
A. Difference between forecast and actual	(\$1,319)	(\$1,319)	(5,295)
IV. MAJOR TECHNOLOGICAL CHANGES			
NONE			
Grand Net	(\$18,466)	(\$18,398)	(\$26,248)

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Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1991

RATE STABILIZATION ORDER
 REPORT OF RATE CHANGES/EXOGENEOUS FACTORS/DEBT CHANGES/TECHNOLOGICAL CHANGES
 ADDITIONAL DESCRIPTION OF ITEMS
 (000's)

All Price Changes,
 Exogeneous Factors > \$ 3 Million.
 Debt Refinancings and Major
 Technological Changes

	Annual Impact	YTD Effective Portion for 1991	Cumulative Effect
I.A. Rate increases (by service)			
1. Nonrecurring FX charges. Tariff offering GSST A-9, Eff. 7/11/88	\$2,465	\$2,465	\$8,628
2. Toll Terminals. Tariff offering GSST A-13. Eff. 1/1/89	2,086	2,086	6,258
3. Mobile Service. Tariff offering GSST A-3. Eff. 4/21/89	2,254	2,254	6,011
4. Custom Calling Services. Tariff offering GSST A-13, Eff. 9/1/89	10,000	10,000	23,333
5. Bad check charge. Tariff offering GSST A-2, Eff. 5/21/90	781	781	1,237
	-----	-----	-----
	\$17,586	\$17,586	\$45,467
	=====	=====	=====
I.B. Rate decreases (by service)			
1. Megalink service reduction. Private Line B-7. Eff. 8/8/88	(\$90)	(\$90)	(\$269)
2. WATS usage charge. Tariff offering GSST A-19, Eff. 10/20/89	(134)	(134)	(290)
3. Telephone Answering Serv DID. Tariff off GSST A-6.A-B. Eff 3/19/90	(182)	(182)	(319)
4. Saver Service. Tariff offering A-18.A-118. Eff. 8/1/90	(4,205)	(4,205)	(6,792)
5. PIC Change Charge. Access Tariff E-13. Eff. 9/4/90	(2,436)	(2,436)	(3,248)
6. Saver Service and WatsSaver Services. GSST Tariff A-18. Eff. 7/1/91	(104)	(52)	(52)
7. Mobile Service Provider Interconnection. GSST Tariff A-35, Eff 11/11/91	(27)	(3)	(3)
	-----	-----	-----
	(7,178)	(7,102)	(10,973)
	=====	=====	=====
II.A. Depreciation differences due to the USDAR Docket.			
B. Separations change for revenue accounting procedures. The FCC mandated this change be effective on 4/1/89.			
III.A. Difference between actual long term debt cost rate and forecasted rate (per 10/19/90 Response to Staff's Interrogatory Item No. 7) for twelve month period ending 12/31/91, adjusted to exclude the effective portion of the 1991 interest savings associated with the 1989 refinancing of \$200M of 11.75% debentures.			

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

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Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1991

RATE STABILIZATION ORDER
REPORT OF NEW SERVICES
Intrastate Amounts (\$000's)

New Services	Effective Date	Estimated Annual Revenue Impact		
		Year 1	Year 2	Year 3
1. Key System cust allowed to partic as STS providers	3/5/88	\$0	\$0	\$0
2. TouchStar Service	8/8/88	131	6,151	13,775
3. Link-Up Florida	9/12/88	0	0	0
4. Pay Per View (TicketTaker)	5/15/89 †	64	67	
5. Private Line Tariff (Megalink Channel)	4/29/88	296	1,690	3,264
6. GeoServ	7/11/88	129	144	N/A
7. 2 Way Measured Tariff	12/2/88	28	109	
8. AccuPulse Service	1/9/89	3	59	
9. Switched Access AccuPulse Service	1/9/89	520	520	
10. ESSX Multi-Account Service	3/28/89	842	842	
11. Special Calling Features	8/15/89	224	1,409	
12. Intralata Only 800 Service	9/1/89	115	128	
13. Dial Backup Service	9/27/89	9	9	
14. 2400 bps Central Office Data Set	9/27/89	5	6	
15. Automatic Call Distribution(ACD-MIS)	10/9/89	1,847	1,847	
16. Switched Data Service	10/9/89	33	33	
17. Simplified Message Desk Interface(SMDI)	10/9/89	109	109	
18. Customer Network Management	11/13/89	19	58	
19. Station Message Detail Recording - Premises	12/1/89	1,013	1,013	
20. Area Communication Service (ACS)	12/19/89	23	23	
21. Billing & Collecting of Subscriber Surcharge	1/1/90	96		
22. Call Forwarding Busy Line	1/15/90	45		
23. Call Forwarding Don't Answer	1/15/90	108		
24. Inward Operator Services Access Service	2/15/90	154		
25. Central Office Local Area Network (CO LAN)	7/31/90	71		
26. Digital Elect Tandem Switching Features(DETS)	7/31/90	141		
27. IntraLATA 800 Service with DID	7/30/90	22		
28. Enhanced CCS Features	8/6/90	18		
29. Outgoing Only Service	8/31/90	0		
30. Exchange Line Data Service (ELDS)	11/30/90 ‡	181		
31. Pulselink Protocols (SNA/SDLC & X.32)	12/9/90	68		
32. Option 800 Service to Residence Customers	1/7/91 @	17		
33. New Megalink Svs Opt. Feature: Clear Channel Capability	1/16/91	34		
Subtotal from Page BA		7,285	0	0
Totals		\$13,650	\$14,217	\$17,039

† This service was previously provided under a limited service arrangement which was effective 11/16/87. As of 5/15/89, it was available as a permanent statewide offering. The annual revenue impact has been revised to reflect this tariff change.

‡ This service was previously provided under a limited service arrangement which was effective 9/28/88. 9/28/88. As of 11/30/90, it was available as a permanent statewide offering.

@ This service was previously referred to as IntraLATA Only 800 Service.

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 12 Months Ended : December 31, 1991

RATE STABILIZATION ORDER
 REPORT OF NEW SERVICES
 Intrastate Amounts (\$000's)

New Services (Continued)	Effective Date	Estimated Annual Revenue Impact		
		Year 1	Year 2	Year 3
34. Digital Electronic Business Set (DEBS) Svs	2/25/91	138		
35. New Features for ESSX and Digital ESSX Service	2/28/91	394		
36. New Network Services (DNA)	3/11/91	583		
37. Digital ESSX - Optional Features	3/15/91	1,051		
38. Derived Data Channel Service (Miami LSD)	4/1/91	0		
39. Telecomm Service Priority (TSP) System	4/8/91	61		
40. Coin/Coinless Credit Card Service	5/28/91	304		
41. Operator Transfer Service	6/17/91	1,389		
42. Caller ID with Per Call Blocking	7/1/91	&		
43. Call Tracking - Bulk Calling Line ID	7/1/91	434		
44. Trunk Side Access Facility & DNA Services	9/2/91	783		
45. Public Inmate Calling Service (ICS) and Customer Provided Public Inmate Calling Svs	9/3/91	N/A	>	
46. New Equipment for Disabled Customers(at cost)	9/16/91	N/A		
47. ESSX ISDN Service	10/1/91	573		
48. Administrative Management Service (AMS)	10/4/91	141		
49. Bill Processing Service - Telemessaging	10/21/91	187		
50. ESSX - Caller ID, Blocking, Display	10/21/91	148		
51. Extended Communication Svs. (EXCS)	10/21/91	772		
52. Essx /Digital Essx Service Very Small	12/24/91	327		
Total (to Page 8)		\$7,285	\$0	\$0

& We are not able to quantify Caller ID with the effects of per call blocking. Semiannual reports for 24 months will be filed with the Commission.

> Services to be provided as requested by individual facilities to address desired calling limitations.

SOUTHERN BELL - FLORIDA OPERATIONS
 CALCULATION OF ANNUAL IDC RATE - DECEMBER 31, 1991 DATA

REVISED 4/92

Cost of Capital(000)

	Amount	% of Total	Cost Rate	Weighted Cost
	-----	-----	-----	-----
1. Long Term Debt	\$1,019,773	24.47%	8.80%	2.15%
2. Short Term Debt	231,901	5.56%	6.04%	0.34%
3. Equity	1,982,963	47.58%	13.28%	6.28%
4. Customer Deposits	52,951	1.27%	8.25%	0.10%
5. Cost Free Capital	738,778	17.73%	0.00%	0.00%
6. Job Dev. Inv. Credit	141,320	3.39%	0.00%	0.00%
	-----	-----		-----
7. Total Capital	\$4,167,686	100.00%		8.87%

Annual Percentage Rate Currently Used by Southern Bell 8.59%

Annual Rate per Calculation 12/31/91 8.87%

SOUTHERN BELL - FLORIDA OPERATIONS
 CALCULATION OF ADJUSTED CAPITAL STRUCTURE
 (\$000)

REVISED 4/92

Capital Structure

	Unadjusted Amount	Reconciling Adjustment	Adjusted Capital Structure
	-----	-----	-----
1. Long Term Debt	\$1,047,327	(\$27,554)	1,019,773
2. Short Term Debt	238,167	(6,266)	231,901
3. Equity	2,036,542	(53,579)	1,982,963
4. Customer Deposits	54,382	(1,431)	52,951
5. Cost Free Capital	758,739	(19,961)	738,778
6. Job Dev. Inv. Credit	145,138	(3,818)	141,320
	-----	-----	-----
7. Total	\$4,280,295	(\$112,609)	\$4,167,686

Average Rate Base per Books	\$4,115,390
Accounting Adjustments	52,296
Average Adjusted Rate Base	4,167,686

BellSouth Telecommunications, Inc.
Notification of Written Communications with the Federal Communications Commission,
the Financial Accounting Standards Board, or the Internal Revenue Service
Florida Public Service Commission Rule 25-4.017(7)
For the month ended January 31, 1992

REVISED 4/92

FILING DATE	AGENCY	SUBJECT	DESCRIPTION
01/02/92	FCC	Affiliate Transactions	Replv Comments
01/21/92	FCC	FCC Audit Notification Letter	Letter from FCC and Data Request
01/22/92	FCC	Transport Rate Structure & Pricing	Reply Comments
01/27/92	FCC	FCC Audit - Time Reporting	Response to Data Request

Extended Area Service (EAS) Settlement Revenues
Test Year - Historical & Projected Data

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-24e

Page 1 of 1

Witness Responsible:

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Description of each Extended Area Service Arrangement (1)	1988 (2)	1989 (3)	1990 (4)	1991 (5)	1992 (6)	1993 (7)
1.	Central Telephone Company						
2.	(50-50 Plan)	23,928	23,928	15,952	0	0	0
3.	Quincy Telephone Company						
4.	(50-50 Plan)	26	26	15	0	0	0
5.	St. Joseph Telephone & Telegraph Company						
6.	(50-50 Plan)	4,104	4,104	3,078	0	0	0
7.	Vista-United Telecommunications						
8.	(50-50 Plan)	(7,736)	(16,950)	(18,884)	(20,306)	(21,994)	(23,283)
9.	Total	<u>20,322</u>	<u>11,108</u>	<u>161</u>	<u>(20,306)</u>	<u>(21,994)</u>	<u>(23,283)</u>

(Credit) Due Independent Company
Debit Due Southern Bell

Supporting Schedules: None

Recap Schedules: None

Intrastate Toll
Revenue Settlement Amount

FLORIDA PUBLIC SERVICE COMMISSION
Company BELLSOUTH TELECOMMUNICATIONS, INC.
Docket No. 920260-TL
Test Year 1991

Schedule C-24f
Page 1 of 2
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Intrastate Toll

Line No.	Acct. No.	Account Description	IntraLATA		
			InterLATA	MTS/WATS	Private Line
	(1)	(2)	(3)	(4)	(5)
1	2001	PLANT IN SERVICE	744,792,197	556,362,594	177,997,304
2	3100-3420	Accum Depreciation and Amort	(272,006,201)	(198,194,233)	(64,979,074)
3		Net Plant in Service	472,785,996	358,168,361	113,018,230
4	2002	Property Held for Future Use	27,763	20,821	6,615
5	2003	Tel Plant Under Construction - ST	4,719,216	3,543,264	1,119,408
6	2004	Tel Plant Under Construction - LT	2,797,632	2,099,842	661,804
7	1220	Materials and Supplies	3,492,352	2,293,989	561,440
8	4100,4340	Deferred Taxes	81,704,505	66,302,181	20,487,352
9		Return Base	402,118,454	299,824,096	94,880,145
10		* Settlement Ratio	N/A	N/A	4.58%
11		* Return	N/A	N/A	4,346,859
12					
13		EXPENSES AND TAXES			
14		Plant Specific	41,818,379	32,718,992	9,536,451
15		Plant Non-specific	21,593,055	30,039,590	5,082,953
16		Customer Operations	28,012,163	40,386,122	6,031,277
17		General Expenses	22,511,317	22,050,197	4,952,631
18		Operating Rents - Net	(329,365)	(271,150)	(69,695)
19		Tel Franchise Requirement - Net	0	0	0
20		Relief and Pensions	0	0	0
21	6560	Depreciation	63,153,440	47,620,046	16,823,816
22	7240	Other Taxes	9,742,340	12,351,851	3,217,685
23	7220	Federal Income Tax	25,630,522	22,672,232	(320,130)
24	7230	State Income Tax	5,224,976	8,885,735	(447,059)
25		Gen'l Services and Licenses - Net	0	0	0
26	7370	Miscellaneous Income Charges	231,325	223,466	51,294
27	7370	Abandoned Projects	66,077	81,444	0
28		Total Expenses and Taxes	217,654,229	216,758,525	44,859,223
29	7340	Allow for Funds Used Dur Construct	202,881	152,550	48,308
30		Gross Receipts and PSC	**	**	N/A
31					
32		TOTAL SETTLEMENT REVENUES			
33		* Net Revenues	N/A	N/A	49,157,774
34		* Bell Billed	N/A	N/A	58,597,325
35		* Net Settlement Amount	N/A	N/A	(9,439,551)

* These lines do not apply to columns (3) and (4). Actual settlement ratio is .04581421.

** Included in Other Taxes

Supporting Schedules:

Recap Schedules:

Intrastate Toll
Revenue Settlement Amount

FLORIDA PUBLIC SERVICE COMMISSION
Company BELLSOUTH TELECOMMUNICATIONS, INC.
Docket No. 920260-TL
Test Year 1991

Schedule C-24f
Page 2 of 2
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	Acct. No.	Account Description	Intrastate Toll		
			InterLATA (Note)	IntraLATA	
				MTS/WATS (Note)	Private Line
(1)	(2)	(3)	(4)	(5)	
1	‡ Settlement Base	N/A	N/A	N/A ††	
2	‡ Settlement Ratio	N/A	N/A	N/A ††	
3	‡ Return	N/A	N/A	N/A ††	
4	Allow for Funds Used Dur Construct	N/A	N/A	N/A ††	
5	Investment Tax Credit-Amortization	N/A	N/A	N/A ††	
6	Other Adjustments	N/A	N/A	N/A ††	
7	‡ Net Return	N/A	N/A	N/A ††	
8	Fixed Charges	N/A	N/A	N/A ††	
9	Other Adjustments	N/A	N/A	N/A ††	
10	After-Tax Income	N/A	N/A	N/A ††	
11	State Income Tax	N/A	N/A	N/A ††	
12	Federal Income Tax	N/A	N/A	N/A ††	
13	Operating Expenses and Taxes	N/A	N/A	N/A ††	
14	Uncollectibles	N/A	N/A	N/A ††	
15	Other Adjustments	N/A	N/A	N/A ††	
16	‡ Net Revenue Requirement	N/A	N/A	N/A ††	
17	Gross Receipts Taxes	N/A	N/A	N/A ††	
18	Other Adjustments	N/A	N/A	N/A ††	
19	‡ Settlement Requirement	N/A	N/A	N/A ††	

Note: Because InterLATA and IntraLATA MTS/WATS are not pooled, there are no settlement amounts applicable to these services.

- ‡ These lines do not apply to columns (3) and (4).
- †† This data is provided by pool participants and is not available until cost studies are completed. BellSouth will provide this information when it is available in late summer 1992.

Supporting Schedules:

Recap Schedules:

Revenue Settlement Items in Dispute

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-7L
 Test Year 1991

Schedule C-24g
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic or Projected
 Average or Year End

Line No.	Disputed Item	Nature of Dispute	Affected Time Period	Effect on Intrastate Toll	Effect on Extended Area Service Settlements
-----	-----	-----	-----	-----	-----
	(1)	(2)	(3)	(4)	(5)

Nothing to report

Separations Cost Studies

FLORIDA PUBLIC SERVICE COMMISSION
Company SOUTHERN BELL - FLORIDA
Docket No.
Test Year 1991

Schedule C-24h
Page 1 of 1
Witness Responsible

Check Whether Data Is:
Historic or Projected
Average or Year End

Microfiche copies of the monthly cost studies are available for review at Southern Bell's offices, located at 675 W. Peachtree Street, Atlanta, Georgia 30375.

Supporting Schedules:

Recap Schedules:

1 BASIC STUDY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1001-08	TRAF. STUDIES - CAT 1Q0
SS1001-10	TRAF. STUDIES CAT. 1C - STUDY AREA WTSWS
SS1001-12	TRAFFIC ATUDIES - CAT 1P STUDY AREA WTSWS
SS1002-10	CONVERSATION MINUTE MILES
SS1002-11	EXCH. MSG MIXED BSF
SS1002-12	CONVERSATION MINUTE
SS1006-10	C&W BASIC STUDY FACTORS
SS1006-11	C&W DIRECT INPUT OPTIONS
SS1006-12	C&W DIRECT ASSIGNED
SS1008-10	DIRECT INPUT - CAT 4
SS1008-11	BASIC STUDY FACTORS CAT 4
SS1008-12	TRANSMISSION DIRECT ASSIGNED
SS1009-10	GROSS RECEIPTS BASIC STUDY FACTORS
SS1009-69	GROSS RECEIPTS BASIC STUDY
SS1010-10	NET NONCURRENT DEF. OPR. INC. TAXES
SS1011-10	ALLOW. AND DISALLOW. BASIC STUDY FACTORS
SS1013-10	CUST. OPRNS. EXP. BASIC STUDY INPUT
SS1019-10	SURPLUS DEF'D TAXES

2 MONTHLY STUDY FORMS

FORM NO.	DESCRIPTION AND CAT.
PM1020-10 SS1020-10	EXCH LINES
PM1024-10 SS1024-10	MILES
PM1025-10 SS1025-10	C&W MEMO RECORDS
PM1026-10 SS1026-10	INFORMATION O&T EQUIP. DIRECT ASSIGNMENT
PM1027-10 SS1027-10	TERMINATION COUNT CAT 4
PM1030-10 SS1030-10	EQUAL ACCESS (EA)
PM1030-13 SS1030-13	EA ADJ TO
SS1031-10	AMTS. AFFECTING FED. TAXES ON INC. - TOT CO
SS1031-11	NON-REG. AMTS. AFFECT- ING FED. TAXES ON INC.
SS1031-12	LSD AMT AFFT'G FED TAX
SS1031-13	OTHER ADJ AMT AFFT'G FED TAX
SS1032-10	ALLOW & DISALLOW TOT CO
SS1032-11	ALLOW & DISALLOW NON-REG
SS1032-12	ALLOW & DISALLOW LEASED
SS1032-13	ALLOW & DISALLOW OTHER ADJ
SS1033-10	REV INPUT - TOT CO
SS1033-11	REV INPUT - NON-REG
SS1033-12	REV INPUT - LSD TO
SS1033-13	REV INPUT - ADJ TO
SS1034-10	REG. DEP. T.P.I.S. EXP.
SS1034-11	NON-REG. DEP. T.P.I.S. EXP.
SS1034-12	LSD TO DEP T.P.I.S. EXP

2 MONTHLY STUDY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1034-13	ADJ TO DEP T.P.I.S. EXP
SS1036-10	TOT CO CUST. & CORP. OPRNS. MSG. & EXP.
SS1036-11	NON-REG. CUST. OPRNS. EXP
SS1036-12	LSD TO CUST OPRNS EXP
SS1036-13	ADJ TO CUST OPRNS EXP
PM1037-10 SS1037-10	TOTAL CO. ACCTG. REC. INPUT
PM1037-11 SS1037-11	NON-REG. ACCTG. REC INPUT
PM1037-12 SS1037-12	LEASED TO ACCT REC INPUT
PM1037-13 SS1037-13	ADJ TO ACCT REC INPUT
SS1038-10	TOTAL CO. OP. EXP EXCL EA
SS1038-11	NON-REG. OP EXP EXC EA
SS1038-12	LSD TO OP EXP EXCL EA
SS1038-13	ADJ TO OP EXP EXCL EQUAL ACCESS
SS1038-69	PART 69 MONTHLY INPUTS
SS1039-69	PART 69 MONTHLY INPUTS SELECTORS
PM1040-10 SS1040-10	EOM C.O. EQUIP BC BY ACCT AS CAT - TOT CO
PM1040-11 SS1040-11	EOM C.O. EQUIP. BC BY ACCT. AS CAT - NON-REG
PM1040-12 SS1040-12	EOM C.O. EQUIP BC BY ACCT AS CAT - LSD TO
PM1040-13 SS1040-13	EOM C.O. EQUIP BC BY ACCT AS CAT - ADJ TO
SS1045-11	ASSIGNMENT RATIOS CAT 2D0
SS1047-10	TFC DATA - STUDY AREA CAT 2A1/3B0 MOU
SS1054-10	TRAF. APPORT RATIOS CAT. 3

SIS FORMS

2 MONTHLY STUDY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1054-11	ASSIGNMENT RATIOS CAT 3D0
SS1061-09	TRAF. DATA - TOTZR CALLS CAT 1Q
SS1065-10	REV FOR 43-01 & 43-04 ARMIS RPTG.

3 CALCULATION FORMS - 1100 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1102-10	EXCH. LINES
SS1103-10	AVG. MILEAGE COUNT
SS1104-10	AVG. TERM. COUNT
SS1105-10	C&W MEMO RECORD SUMMARY
SS1106-10	INFORMATION O&T EQUIP. AVG. OF DIR. ASSIGN.
SS1109-10	AVG. OF TOTAL CO. ACCTG.
SS1109-11	AVG. OF NON-REG. ACCTG.
SS1109-12	AVG OF LSD TO ACCTG
SS1109-13	AVG OF ADJ TO ACCTG
SS1110-10	EA AVG INV. RESERVES AND EXP SUBJECT TO SEP
SS1111-10	AVG. REG. ACCTG
SS1112-10	AVG SUBJ TO SEP ACCTG
SS1117-10	REG. AVG. EOM BOOK COST
SS1118-10	MONTHLY BC ADJ'D SUBJ TO SEPARATIONS
SS1125-10	EXCH. LINE SUMMARY
SS1130-10	MONTHLY SEPARATIONS CONSTANTS
SS1133-10	TRAF. APPORT. RATIOS CAT 3
SS1140-10	MILES SUMMARY
SS1150-10	CMM - JOINTLY USED SHARED USE PLANT
SS1150-11	APPORT. FOR CAT. EXCH. MSG. MIXED
SS1150-12	CM - JOINTLY USED/SHARED USE

3 CALCULATION FORMS - 1100 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1165-05	TRAF. APPORT. - CAT 1Q
SS1165-13	TRAFFIC APPORTIONMENT CAT 1J3 (1P0,1C, 1Q)
SS1166-10	OP. SVCS. SYS. STUDY AREA APPORT. RATIOS
SS1175-10	TRAFFIC CALC. - STUDY AREA CAT 2A1/3B0

4 CALCULATION FORMS - 1200 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1204-10	REV AMT FOR SEP
SS1205-10	RENT AND MISC REV FOR SEP
SS1206-10	ALLOW. & DISALLOW. REG. CALC. SUBJ TO SEP
SS1207-10	REG. AMTS. AFFTG FED TAXES ON INC SUBJ TO SEP
SS1208-10	CUSTOMER SVCS FOR SEP
SS1209-10	OPRNS SUMMARY SUBJECT TO SEP EXP EXCL EA
SS1211-10	PRECALCULATION FOR CUSTOMER OPRNS
SS1212-10	RENT REV. ALLOC.
SS1219-10	NET NONCURRENT DEPD OPRN INC TAXES

5 CALCULATION FORMS - 1400 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1420-10	C&W - MAT. & SUP.
SS1430-10	INFO. O&T EQUIP.
SS1440-10	APPORT. OF ACCT. 2210 & 2220
SS1460-10	2230 TRANSMISSION
SS1480-10	COE SUMMARY

6 CALCULATION FORMS - 1500 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1510-10	CUST. OP. EXP. ACCT. 6610
SS1511-10	CUST. OP. EXP. TEL OP. SVCS. & PUBLISHED DIR. EXP. ACCT. 6622 1
SS1514-10	CUST. OP. EXP. ACCT. 6623 CAT 1 LCL BUS OFC EXP.
SS1515-10	CUST. OP. EXP. 6620 CAT 2 REV ACCTG. & CAT 3 ALL OTHER SVCS.
SS1516-10	CUST. OP. EXP. 6620 CUST. SVCS. SUMMARY
SS1520-10	COE, IOT, C&WF & NTWK OPTNS EXP.
SS1560-10	BIG 3 EXP. SUMMARY
SS1570-10	CORP. OPRNS. EXP.
SS1580-10	GEN. SUPPORT, CAP LEASES, LEASEHOLD IMPROVEMENTS

7 CALCULATION FORMS - 1600 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1601-10	2001 TOTAL, 2690, APPORT.
SS1602-10	2002T2005, APPORT
SS1603-10	SUMMARY ACCT 3100
SS1604-10	4100 & 4340 APPORT.
SS1605-10	SUMMARY ACCT. 6560
SS1606-10	RENT REVENUE
SS1610-10	EQUAL ACCESS
SS1620-10	INTERSTATE APPORT. FAC.
SS1630-10	SUMMARY OF BC & RESERVES
SS1640-10	EXP. SUMMARY
SS1642-10	SPEC. CHARGES
SS1650-10	AMTS. AFFTG. FED. TAXES ON INC. & AMORT. OF INV. CREDIT
SS1652-10	OTHER EXP. TAXES
SS1654-10	ST. & LCL INC. TAXES
SS1660-10	PART 36 SUMMARY
SS1665-10	INTERSTATE MSG. & PL CURR. MO.
SS1670-10	5260 MISC. REVENUES
SS1672-10	CWC - ALLOC. CALC.
SS1674-10	SFAS 96 ACCTG FOR FIT
SS1676-10	RATE BASE ADJ. - OTHER
SS1678-10	RATE BASE ADJ - FIXED CHARGES & AFUDC

7 CALCULATION FORMS - 1600 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1680-10	CWC - CASH BALANCES
SS1682-10	CWC - REVENUES
SS1684-10	CWC - EXP.
SS1686-10	CWC - OTHER TAXES
SS1688-10	CWC - CALCULATION
SS1690-10	CWC - SUMMARY

8 CALCULATION FORMS - 1700 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1701-69 SS1701-79	PART 69 INTERFACE -INV COE, IOT, C&WF
SS1703-69 SS1703-79	PART 69 INTERFACE OTH INV & RESERVES
SS1705-69 SS1705-79	PART 69 INTERFACE EXP/TAXES/REVENUES
SS1707-69 SS1707-79	7610 & 7620 NET
SS1721-69 SS1721-79	PART 69 INTERFACE INFO. ORIG/TERM
SS1722-69 SS1722-79	CABLE & WIRE
SS1723-69 SS1723-79	COE
SS1724-69 SS1724-79	GEN. SUPPORT INV.
SS1725-69 SS1725-79	MATERIAL & SUPPLIES & OTHER ACCOUNT 2001
SS1729-69 SS1729-79	2001 SUMMARY/2002, 2003 2004, 2005
SS1731-69 SS1731-79	DEPREC & AMORT RESERVES
SS1733-69 SS1733-79	4100 & 4340
SS1739-69 SS1739-79	NET BC AVERAGE NET INVESTMENT
SS1741-69 SS1741-79	PLANT SPECIFIC & NON-SPECIFIC EXPENSES
SS1743-69 SS1743-79	CUST. OPRNS. EXP. SUMMARY
SS1745-69 SS1745-79	CORP. OPRN EXP SUMMARY
SS1747-69 SS1747-79	6560 SUMMARY
SS1749-69 SS1749-79	EXP. SUMMARY & 5240 RENT REVENUE
SS1751-69 SS1751-79	OTH. OPRNS TAXES & INV. TAX CREDIT
SS1753-69 SS1753-79	NET OPRN IS REVENUES
SS1755-69 SS1755-79	FIT ADJ/FED & ST INC TAXES
SS1757-69	PART 65 ALLOWANCES/ DISALLOWANCES - IS PLANT

8 CALCULATION FORMS - 1700 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1758-69	PART 65 ALLOWANCES/ DISALLOWANCES - IS EXPENSE
SS1784-10	AMOUNTS FOR SEPARATIONS
SS1784-69 SS1784-79	PART 69 ANLYS. CL & TS
SS1785-10	SIS ANLYS. EXP.
SS1785-69 SS1785-79	PART 69 ANLYS.
SS1786-10	SIS ANLYS. INV.
SS1786-69	PART 69 ANLYS.
SS1787-10	EXP ANLYS PART 36 & PART 69
SS1788-10	INVESTMENT ANLYS PART 36 & 69
SS1795-10	PART 36 IS ANLYS. & INPUT VERIF.
SS1796-10	PART 36 IS ANLYS. & INPUT VERIF.
SS1797-10	DIFF. - INPUT & ASSIGN.

9 ARMIS FORMS - 1800 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1800-10	ARMIS INTERFACE
SS1801-10	ARMIS INTERFACE - COMMON LINE
SS1802-10	ARMIS INTERFACE - TS
SS1803-10	ARMIS INTERFACE - SA/B&C AND IX
SS1804-10	ARMIS INTERFACE FORM 04
SS1805-10	ARMIS - INTERFACE FORM 05
SS1806-10	ARMIS - INTERFACE FORM 06
SS1807-10	UNIV SVC FUND STUDY
SS1808-10	INPUT DATA FOR CSS/PPS
SS1809-10	ARMIS INTERFACE INVEST COE SW
SS1810-10	ARMIS INTERFACE INVEST CO TRANS
SS1811-10	INTERFACE FORM INVEST C&W FAC
SS1812-10	INTERFACE FORM TRAFFIC
SS1813-10	RESERVED
SS1814-10	RESERVED
SS1815-10	ARMIS SUMMARY EA
SS1816-10	ARMIS SUMMARY COE
SS1817-10	ARMIS SUMMARY C&WF IOT GSF&TPIS
SS1818-10	ARMIS SUMMARY OTHER TEL PLANT
SS1819-10	ARMIS SUMMARY RESERVES AND DEFERRALS
SS1820-10	RESERVED
SS1821-10	ARMIS SUMMARY DEFERRED TAXES +RESERVED ADJ
SS1822-10	ARMIS SUMMARY INCOME AND REVENUES

9 ARMIS FORMS - 1800 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1823-10	ARMIS SUMMARY PLT-SPEC AND PLT-NON SPEC
SS1824-10	ARMIS SUMMARY CUST AND CORP ORNS
SS1825-10	ARMIS SUMMARY TAXES
SS1826-10	ARMIS SUMMARY ALLOCATORS
SS1827-10	ARMIS SUMMARY REVENUES
SS1828-10	ARMIS SUMMARY TOT CO EXPENSED
SS1829-10	ARMIS SUMMARY TOT CO INVEST
SS1830-10	ARMIS SUMMARY TOT CO RESERVES
SS1832-10	ARMIS 43-01 MONTHLY SUMMARY

10 SUMMARY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1991-11	INTERSTATE MSG. & PL CURR. MO.
SS1992-11	INTERSTATE ER MSG. & PL CURR. MO.
SS1993-11	INTERSTATE RA MSG. & PL CURR. MO.
SS1994-11	TRANSMISSION & C&W ANLYS.
SS1995-11	ST ACCESS SEP.
SS1996-11	IS ACCESS SEP. CL, SA & B & C
SS1997-11	IS ACCESS SEP. TS & IX
SS1998-11	ST-ER & ST-RA MSG. & PL CURR. MO.
SS1999-11	INTRASTATE & LSD TO
SS1999-91	PART 36 TO PART 69 ANLYS

11 RETROACTIVE ENTRY AND WORK SHEET FORMS

FORM NO.	DESCRIPTION AND CAT.
RE1991-03	TOT. MO. FINAL AMTS. RETRO EFFECT - DATA MONTHS PRIOR TO 1988
RE1991-12	RETRO IS EFF. CALC
WS1991-12	BYPASS SUMMARY EFF. IS TOT.
RE1991-13	TOT. MO. FINAL AMTS. RETRO EFFECT IS MRB1000 COL B
RE1992-12	IS ER RETRO EFF. CALC
WS1992-12	BYPASS SUMMARY EFFECT IS-ER
RE1992-13	TOT. MO. FINAL AMTS. RETRO EFFECT IS-ER MRB2000 COL B
RE1993-12	IS-RA RETRO EFF. CALC
WS1993-12	BYPASS SUMMARY EFF. IS-RA
RE1993-13	TOT. MO. FINAL AMTS. RETRO EFFECT ER/RA MRB 3000 COL. B
RE1994-12	TRANSMISSION AND C&W DIFFERENCES
WS1994-12	BYPASS SUMMARY EFF. IS-ER
RE1995-12	RETRO EFF. CALC STATE PART 69 MRB 5000 COL B
WS1995-12	BYPASS SUMMARY EFF. ST ACCESS

11 RETROACTIVE ENTRY AND WORK SHEET FORMS

FORM NO.	DESCRIPTION AND CAT.
RE1995-13	TOT. FINAL AMTS. RETRO EFF. MRB 5000 - COL B
RE1996-12	IS CL, SA B & C RETRO EFF. CALC
WS1996-12	BYPASS SUMMARY EFF. CL, SA, B & C
RE1996-13	TOT. MO. FINAL AMTS. RETRO EFFECT - CL, SA, B & C MRB 6000 COL B
RE1997-12	IS TS & IX ACCESS EFF. CALC
WS1997-12	BYPASS SUMMARY EFF. IS, TS & IX ACCESS
RE1997-13	TOT. MO. FINAL AMTS. RETRO EFFECT - TS & IX MRB 7000 COL B
RE1998-12	RETRO EFF. CALC SS1998-11 MINUS PREV. 1998-11
WS1998-12	BYPASS SUMMARY EFF. ST-ER & ST-RA
RE1998-13	TOT. MO. FINAL AMTS. RETRO EFFECT - ST-ER & ST-RA - MRB 8000 COL B
RE1999-12	RETRO AND LSD EFF. CALC SS1999-11 MINUS PREV. 1999-11
WS1999-12	BYPASS SUMMARY EFF. INTRASTATE
RE1999-13	TOT. MONTH FINAL AMTS. RETRO EFFECT INTRASTATE & LSD TO MRB 9000 COL B

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL

Schedule C-24h
Page 1 of 1
Witness Responsible

This schedule contains microfiche copies of Southern Bell's Monthly Cost Studies. A limited number of these are provided in Volume 6.

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL

Schedule C-24i
Page 1 of 1
Witness Responsible

This schedule contains Traffic and Revenue Settlements Agreements. Southern Bell's is providing a limited number of copies of these in Volumes 6 and 7.

Analysis of Payments for Goods and Services
Obtained from Affiliated Companies

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1991

Schedule C-26
Page 1 of 1
Witness Responsible

Check Whether Data Is:
Historic [X] or Projected []
Average [] or Year End [X]

*****Florida Combined Amounts*****

Line No.	Purpose	1988	1989	1990	1991
		TY-3 (\$000)	TY-2 (\$000)	TY-1 (\$000)	Test Year (\$000)
	(1)	(3)	(3)	(4)	
1.	Antitrust Litigation	64	54	311	79
2.	Nonregulated Activity (Note A)	N/A	N/A	N/A	23,128
3.	Exec. Salaries and Expenses	2,644	3,586	1,895	4,863
4.	Legislative (Note B)	173	164	157	247
5.	Lobbying & Liaison Expenses	1,189	1,223	1,260	1,154
6.	Charitable & Civic Contributions	488	491	495	466
7.	Professional Dues	256	231	281	555
8.	Advertising (Note C)	1,639	2,613	4,259	3,496
9.	Membership Fees and Dues	35	49	63	84
10.	FCC Activity (Note D)	416	436	248	2,051
11.	Interstate Activities (Note E)	N/A	N/A	N/A	0
12.	Stockholder Related	3,207	3,305	3,116	3,167
13.	All Other	399,900	428,148	436,411	443,411
14.					
15.		410,012	440,299	448,496	482,700
16.					
17.					
18.					

19. Note A: Affiliated billing costs are charged to Part 32 accounts by function codes which are either regulated, nonregulated or "common". The expenses charged to "common" codes are allocated to both regulated and nonregulated; and each "common" category has a different regulated/nonregulated split. While the charges to the regulated and nonregulated function codes can be determined in a reasonable amount of time, to determine the dollars which are either regulated or nonregulated in the "common" categories would require a very time intensive manual process. The amounts shown as nonregulated do not take into consideration the expenses charged to "common" function codes.
27. Note B: Legislative activities are not recorded or tracked separately on the company's books. The amount shown represents only the BellSouth DC Federal Relations costs other than those included in Line 5 above.
29. Note C: Advertising includes product, corporate, and community service advertising
30. Note D: FCC Activities are not recorded or tracked separately on the company's books. The 1991 amount shown represents only the BellSouth DC Federal Regulatory costs other than those included in Line 5 above plus an estimate of BellSouth Corporation applicable costs. Amounts for 1988 through 1990 include only the BellSouth DC Federal Regulatory costs other than those included on Line 5.
34. Note E: Interstate activities are not recorded separately on the company's books.

Supporting Schedules: Recap Schedules:

**Directory Advertising
Yellow Pages**

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Schedule C-27
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic [X] or Projected []
 Average [] or Year End [X]

<u>Line No.</u>	<u>Description</u>	<u>1982</u>	<u>Test Year</u>	<u>Nonregulated Allocations (3)</u>
1.	Revenues: (A/C 5230) (4)	170,358,405	219,581,101	XXX
2.	Expenses: (A/C 6622) (1) (4)	68,143,362	2,289,629	XXX
3.	Gross Profit: (L1 - L2)	102,215,043	217,291,472	XXX
4.	Growth Factor: (2)	1.5387	XXX	XXX
5.	Consumer Price Index	1.4114	XXX	XXX
6.	Adjusted Gross Profit (L3 x L4 x L5)	221,982,574		0

- (1) For 1982 use 40% of revenues or actual - whichever is less.
- (2) Access line growth for period 1982 through test period.
- (3) Test year excess gross profits as defined in Florida Statutes 364.037.
- (4) Only those revenues and expenses formerly included in Account 523 and 649.

Supporting Schedules: A-6a, A-6b

Recap Schedules:

Cost of Equal Access and Network Reconfiguration

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Tel. & Tel. Co.

Docket No. 920260-TL

Test Year 1991

Schedule C-28

Page 1 of 1

Witness Responsible

Check Whether Data Is:

Historic [X] or Projected []

Average [X] or Year End []

Investment	Test Year			Test Year - 1			Total to Date			
	Total (1)	Interstate (2)	Intrastate (3)	Total (4)	Interstate (5)	Intrastate (6)	Total (7)	Interstate (8)	Intrastate (9)	
1 General Support	1,037	797	240	1,037	812	225	1,037	797	240	
2 Central Office Equipment	12,914,659	9,640,744	3,273,915	13,739,075	10,756,410	2,982,665	12,914,659	9,640,744	3,273,915	
3 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0	
4 Cable & Wire Facilities	571,041	438,805	132,236	570,628	446,748	123,880	571,041	438,805	132,236	
5 Other	0	0	0	0	0	0	0	0	0	
6 Subtotal (1 thru 5)	13,486,737	10,080,346	3,406,391	14,310,740	11,203,970	3,106,770	13,486,737	10,080,346	3,406,391	
7 Accumulated depreciation	(5,813,594)	(4,415,844)	(1,397,750)	(5,178,128)	(4,053,990)	(1,124,138)	(5,813,594)	(4,415,844)	(1,397,750)	
8 Associated deferred taxes	(4,602,643)	(3,440,667)	(1,161,976)	(5,842,498)	(4,574,129)	(1,268,369)	(4,602,643)	(3,440,667)	(1,161,976)	
9 Unamortized investment tax credits	(580,606)	(446,254)	(134,352)	(689,127)	(539,522)	(149,605)	(580,606)	(446,254)	(134,352)	
10 Subtotal (6 thru 9)	2,489,894	1,777,581	712,312	2,600,987	2,036,329	564,658	2,489,894	1,777,581	712,312	
Expense †										
11 Plant Specific ‡	0	0	0	0	0	0	274,544	213,251	61,293	
12 Plant Non-specific ‡	0	0	0	0	0	0	54	42	12	
13 Depreciation	1,065,589	820,561	245,028	1,175,148	914,202	260,946	6,971,364	5,441,547	1,529,817	
14 Customer Services ‡	0	0	0	0	0	0	440,371	345,207	95,164	
15 Corporate Operations ‡	0	0	0	0	0	0	111,100	87,342	23,758	
16 Other (includes Part 31 A/C Info.)	20,916	16,273	4,643	41,725	32,118	9,607	19,599,689	12,272,493	7,327,196	
17 Subtotal (11 thru 16)	1,086,505	836,834	249,671	1,216,873	946,320	270,553	27,397,122	18,359,882	9,037,240	
18 Associated finance cost (A) ‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	
19 Total (17 + 18)	1,086,505	836,834	249,671	1,216,873	946,320	270,553	27,397,122	18,359,882	9,037,240	
19A Amortization Amount	1,906,591	1,880,757	25,834	2,393,629	1,854,804	538,825	17,540,759	10,080,639	7,460,120	
IXC Reimbursement	}	‡ NOTE:								
20 Amount recovered thru access charges	}	Per Commission Order #14452 of Docket No. 820537-TP, the Commission utilized the benefit of depooling as a source of funds to offset Equal Access. Subsequently, in								
21 Amount recovered from surcharge	}	Docket #880069, rates were reset for total revenue requirements which included these costs.								
22 Subtotal (20 + 21)	}									
23 Total (19-22)	}									

‡ Per FCC requirements in Docket #85-93, Equal Access costs were deferred and amortized.

(A) For intrastate, the determination of finance cost should use average weighted cost of capital as normally used by the Commission excluding the effect of deferred taxes and unamortized tax credit. Also, use the current authorized return on equity for this purpose.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the company's 12-month average cost of capital for:
1) the test year,
2) the prior year if the test year is projected, or
3) the test year of the last rate case if an historical test year is used

Type of Data Shown:
X Historical Test Year Ended 12/31/91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

Investor-supplied capital spread based on BellSouth Telecommunications (9 states) capital structure and BellSouth Telecommunications cost rates are used for Long-Term & Short-Term Debt.
----- Present Rate Case -----

Line No.	Class of Capital	Dollars @ (000)	Ratio @ (%)	Last Rate Case (Prior Year) Cost Rate		Weighted Rate		Dollars (000)	Ratio (%)	Cost Rate (%)	Weighted Cost (%)
				Requested (%)	Approved @ (%)	Requested (%)	Approved @ (%)				
1.	Long Term Debt	\$1,028,516	24.42%	8.88%	8.88%	2.17%	2.17%	\$1,106,570	25.75%	8.73%	2.25%
2.	Short Term Debt	194,017	4.61%	8.45%	8.45%	0.39%	0.39%	134,080	3.12%	6.05%	0.19%
3.	Common Equity	1,959,174	46.51%		13.20%		6.14%	2,053,693	47.79%	NA *	
4.	Preferred Stock	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5.	Customer Deposits	46,858	1.11%	7.73%	7.73%	0.09%	0.09%	55,183	1.28%	8.25%	0.11%
6.	Cost Free Capital	811,818	19.27%	0.00%	0.00%	0.00%	0.00%	799,172	18.61%	0.00%	0.00%
7.	Investment Tax Credits	171,677	4.08%		11.71%		0.48%	148,254	3.45%	NA *	
8.	Total Capital	\$4,212,060	100.00%				9.26%	\$4,296,952	100.00%		

@ For purposes of providing these number we are reporting data from the 880069-TL order dated 10/13/88

* Southern Bell, in filing the Minimum Filing Requirements package, has not requested any changes in its currently authorized return on equity.

COST OF CAPITAL - 12-MONTH AVERAGE
 Southern Bell Telephone & Telegraph Company
 (4 State Basis)

Florida Public Service Commission
 Company: Southern Bell Telephone & Telegraph
 Docket No.: 920260-TL

EXPLANATION: Provide the company's 12-month average cost of capital for:
 1) the test year,
 2) the prior year if the test year is projected, or
 3) the test year of the last rate case if an historical test year is used

Type of Data Shown:
 X Historical Test Year Ended 12/31/91
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Test Year Ended ___/___/___
 Witness:

Investor-supplied capital spread based on Southern Bell (4 states) capital structure and Southern Bell cost rates are used for Long-term & Short-Term Debt.
 -----Present Rate Case-----

Line No.	Class of Capital	Dollars @ (000)	Ratio @ (%)	-----Last Rate Case----- (Prior Year) Cost Rate		Weighted Rate		Dollars (000)	Ratio (%)	Cost Rate (%)	Weighted Cost (%)
				Requested (%)	Approved @ (%)	Requested (%)	Approved @ (%)				
1.	Long Term Debt	\$1,028,516	24.42%	8.88%	8.88%	2.17%	2.17%	\$1,062,772	24.73%	8.81%	2.18%
2.	Short Term Debt	194,017	4.61%	8.45%	8.45%	0.39%	0.39%	165,134	3.84%	6.06%	0.23%
3.	Common Equity	1,959,174	46.51%		13.20%		6.14%	2,066,437	48.09%	NA *	
4.	Preferred Stock	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5.	Customer Deposits	46,858	1.11%	7.73%	7.73%	0.09%	0.09%	55,183	1.28%	8.25%	0.11%
6.	Cost Free Capital	811,818	19.27%	0.00%	0.00%	0.00%	0.00%	799,172	18.61%	0.00%	0.00%
7.	Investment Tax Credits	171,677	4.08%		11.71%		0.48%	148,254	3.45%	NA *	
8.	Total Capital	\$4,212,060	100.00%				9.26%	\$4,296,952	100.00%		

@ For purposes of providing these number we are reporting data from the 880069-TL order dated 10/13/88

* Southern Bell, in filing the Minimum Filing Requirements package, has not requested any change in its currently authorized return on equity.

Florida Public Service Commission

EXPLANATION: Provide the company's year-end capital structure and embedded cost rates for fixed cost capital as reported in the annual report for the past 10 calendar years.

Type of Data Shown:

X Historical Test Year Ended 12 /31 /91

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness:

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-TL

Class of Capital	1990			1991		
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)
Long Term Debt	\$6,440.3	34.72%	8.75%	\$6,402.7	34.28%	8.73%
Short Term Debt	706.6	3.81%	8.62%	852.4	4.56%	4.85%
Common Equity	11,400.6	61.47%		11,422.5	61.16%	
Total Capital	\$18,547.5	100.00%		\$18,677.6	100.00%	

Supporting Schedules:

Recap Schedules:

COST OF CAPITAL - 10 YEAR HISTORY
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission
Company: Southern Bell Telephone & Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the company's year-end capital structure and embedded cost rates for fixed cost capital as reported in the annual report for the past 10 calendar years.

Type of Data Shown:
X Historical Test Year Ended 12 /31 /91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

Class of Capital	1982			1983			1984			1985		
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)
Long Term Debt	\$3,377.4	36.11%	9.20%	\$3,580.4	37.73%	9.43%	\$3,660.9	41.22%	9.43%	\$3,666.8	39.49%	9.28%
Short Term Debt	472.5	5.05%	8.44%	252.4	2.66%	9.54%	432.4	4.87%	8.44%	323.0	3.48%	7.91%
Common Equity	5,503.8	58.84%		5,655.8	59.61%		4,787.3	53.91%		5,296.7	57.03%	
Total Capital	\$9,353.7	100.00%		\$9,488.6	100.00%		\$8,880.6	100.00%		\$9,286.5	100.00%	
Class of Capital	1986			1987			1988			1989		
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)
Long Term Debt	\$3,413.7	37.76%	8.77%	\$3,421.1	35.37%	8.92%	\$3,496.3	34.29%	8.93%	\$3,580.5	33.92%	8.82%
Short Term Debt	83.0	0.92%	8.19%	469.9	4.86%	7.89%	447.5	4.39%	9.49%	527.5	5.00%	8.89%
Common Equity	5,543.1	61.32%		5,780.9	59.77%		6,252.7	61.32%		6,447.7	61.08%	
Total Capital	\$9,039.8	100.00%		\$9,671.9	100.00%		\$10,196.5	100.00%		\$10,555.7	100.00%	
Class of Capital	1990			1991								
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)						
Long Term Debt	\$3,580.4	33.50%	8.82%	\$3,573.9	33.34%	8.80%						
Short Term Debt	519.1	4.86%	8.42%	539.7	5.03%	4.77%						
Common Equity	6,586.7	61.64%		6,607.4	61.63%							
Total Capital	\$10,686.2	100.00%		\$10,721.0	100.00%							

Supporting Schedules:

Recap Schedules:

SHORT - TERM DEBT
BellSouth Telecommunications Basis

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the specified data on short-term debt issues on a 12-month average basis for the test year.

Type of Data Shown:
X Historical Test Year Ended 12/31/91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

Interest Rate	Special Provisions	Maturity Date	Credit Line (000)	Average Amount Outstanding During the Year (000)
6.05%	NA	20.765 day *	1,050.900 #	\$747,765

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Current Maturities @	14,437	1,728	11.97%
Commercial Paper	733,328	43,548	5.94%
Total Short Term Debt	<u>747,765</u>	<u>45,276</u>	<u>6.05%</u>

Credit line for commercial paper
* Average length of commercial paper sold
@ Including Capital Leases

SHORT - TERM DEBT
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission

EXPLANATION: Provide the specified data on short-term debt issues on a 12-month average basis for the test year.

Type of Data Shown:

X Historical Test Year Ended 12/31/91

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

Witness:

Interest Rate	Special Provisions	Maturity Date	Credit Line (000)	Average Amount Outstanding During the Year (000)
6.06%	NA	25.48 day *	\$716,500 ‡	\$532,655

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Current Maturities †	4,753	713	15.00%
Commercial Paper	527,902	31,553	5.98%
Total Short Term Debt	532,655	32,266	6.06%

‡ Credit line for commercial paper

* Average length of commercial paper sold

† Including Capital Leases

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

EXPLANATION: Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered:

(1) ratio of short-term debt to total capital, (2) plant expansion, (3) working capital, (4) timing of long-term financing, (5) method of short-term financing (bank loans, commercial paper, etc.), and (6) other uses of short-term financing.

Type of Data Shown:

X Historical Test Year Ended 12/31/91

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness:

For the purpose of obtaining short-term funds, the Treasurer is authorized by the Board of Directors to borrow (a) from BellSouth Corporation (BSC), (b) from banks, insurance companies, financial institutions, other lenders, or (c) through the issuance and sale of unsecured promissory notes. In practice, the primary source of short-term funds has been and continues to be the sale of commercial paper (i.e. unsecured promissory notes). Commercial paper (CP) is the most flexible and least costly alternative for obtaining short-term funds. Bank loans are available, but have not been used for the past several years, primarily because they carry a higher interest cost. Advances from BSC have been used on rare occasions, such as when CP markets are not available (e.g. New York bank or FED holiday).

Short-term debt is limited by the Board of Directors to a maximum of 10% of the Company's capitalization (stock, retained earnings, and intermediate and long-term debt), unless the company has scheduled debt or equity financing in which event the limit is increased to 15%. During 1991, the ratio of short-term debt to capital varied between 3.3% and 6.6%.

Short-term borrowings would be used rarely, if at all, for cash working capital purposes if there was not a need for a large construction program. Over the long-term, the Company's construction program of plant expansion has been financed by internally generated funds and by the temporary use of short-term borrowings which were periodically converted to permanent financing in the form of debt or equity. Generally, long-term financing has been scheduled at times that would prevent short-term debt balances from exceeding the authorized limits discussed above. Other factors, such as market conditions, availability of equity from BellSouth (parent), etc. are also considered. This plan will continue for the foreseeable future. No short-term borrowings were converted to long-term debt or equity during 1991, however, the Company has a \$1,000,000,000 long-term debt shelf registration on file with the SEC which it plans to issue when market conditions are favorable. The proceeds of the \$1,000,000,000 issue would be used to refinance long-term debt and/or for general corporate purposes. In addition special forms of short-term financing may be used to temporarily meet special needs (e.g. to cover maturing long-term debt until such debt can be funded through long-term financing).

Because of the cash needs generated by the large construction program, short-term borrowings are used primarily to provide day-to-day cash working capital. Minimal cash balances are maintained to cover uncollected funds and targeted bank balances. These balances averaged \$37.7 million during 1991, which is approximately 85% of average daily receipts. The Company's objective is to keep average daily cash balances lower than average daily receipts.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell Telephone & Telegraph Co.

DOCKET NO.: 920260-TL

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, and the prior year if the test year is projected. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:

 Historical Test Year Ended 12/31/91 Projected Test Year Ended ___/___/___ Prior Year Ended ___/___/___

Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Month and Year	Active Customer Deposits at 8.00% (000)	Active Customer Deposits at 9.00% (000)	Inactive Customer Deposits (000)	Total Deposits (3)+(4)+(5) (000)	Col. (3) Interest Accrued * (000)	Col. (4) Interest Accrued (000)	Total Interest (7) + (8) (000)	Actual Payments and Credits on Bills (000)
1.	January, 91	51,703	None	None	51,703	294	None	294	
2.	February, 91	52,021			52,021	456		456	
3.	March, 91	52,449			52,449	340		340	
4.	April, 91	53,201			53,201	327		327	
5.	May, 91	53,696			53,696	602		602	980
6.	June, 91	53,447			53,447	159		159	
7.	July, 91	53,579			53,579	347		347	
8.	August, 91	53,106			53,106	354		354	
9.	September, 91	52,471			52,471	341		341	
10.	October, 91	53,136			53,136	345		345	
11.	November, 91	52,815			52,815	411		411	1,002
12.	December, 91	52,755			52,755	399		399	
	12-Month Average				<u>\$52,784</u>				
	12-Month Total				<u>\$52,755</u>	<u>\$4,375</u>		<u>\$4,375</u>	<u>\$1,982</u>

Effective Interest Rate

12 Month Interest
expense divided by
Column (6)

8.29%

*Interest on Customer Deposits is paid in accordance with the Florida Public Service Commission Rule No. 25-4.109. The amount of interest earned by the deposit is credited on customer's bills each May and November. Interest earned since the last annual credit is paid to the customer at the time of the deposit refund or service disconnection. No interest is paid on deposits which are held less than six months. However after that time interest is accrued retroactively back to the time the deposit was made.

Supporting Schedules:

Recap Schedules:

LONG - TERM DEBT OUTSTANDING
BellSouth Telecommunications Basis

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
X Historical Test Year Ended 12 /31 /91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Description, Coupon Rate	Issue Date	Maturity Date	Principal Amount Sold (Face Value) (000)	12-Month Average Principal Amt. Outstanding (000)	Amount Due Within One Year (000)	Discount (Premium) on Principal Amount Sold (000)	Issuing Expense On Principal Amount Sold (000)	Net Expense (8)+(9) (000)	Life (Years)	Annual Amortization (10)/(11) (000)	Interest Expense (Coupon Rate) (2) x (6) (000)	Total Annual Cost (12)+(13) (000)
1	3.25%	10-15-55	10-15-95	\$30,000	\$30,000	\$0	(195)	119	(\$76)	40	(\$2)	\$975	\$973
2	4.625%	12-01-58	12-01-93	\$70,000	\$70,000	0	(915)	851	(\$64)	35	(\$2)	\$3,238	\$3,236
3	5.50%	10-01-59		Redeemed	Redeemed	0			\$0				73
4	5.00%	12-01-60	12-01-97	\$75,000	\$75,000	0	(1,925)	838	(\$1,087)	37	(\$29)	3,750	\$3,721
5	4.375%	03-01-61	03-01-98	70,000	70,000	0	(92)	156	\$64	37	\$2	3,063	3,065
6	4.375%	04-01-62	04-01-01	75,000	75,000	0	(1,545)	161	(\$1,384)	39	(\$35)	3,281	3,246
7	4.375%	08-01-63	08-01-03	\$70,000	\$70,000	0	(864)	616	(\$248)	40	(\$6)	3,063	3,056
8	4.750%	09-01-65	09-01-00	\$100,000	\$100,000	0	(1,200)	866	(\$334)	35	(\$9)	4,750	4,741
9	6.00%	10-01-66	10-01-04	\$100,000	\$100,000	0	290	68	\$358	38	\$9	6,000	6,009
10	6.875%	11-01-68	11-01-99	\$85,000	\$85,000	0	(271)	795	\$524	31	\$13	5,844	5,857
11	8.50%	11-01-69	11-01-01	\$125,000	\$125,000	0	(686)	1,237	\$551	32	\$15	10,625	10,640
12	8.00%	07-01-69	07-01-99	\$150,000	\$150,000	0	150	126	\$276	30	\$9	12,000	12,009
13	8.25%	12-01-70	12-01-04	\$150,000	\$150,000	0	(1,500)	1,745	\$245	34	\$4	12,375	12,379
14	9.05%	07-01-70		Redeemed	Redeemed	0			\$0				309
15	7.60%	09-01-71	09-01-08	\$100,000	100,000	0	875	88	\$963	37	\$26	7,600	7,626
16	7.375%	11-01-71	11-01-07	\$100,000	\$100,000	0	875	954	\$1,829	36	\$50	7,375	7,425
17	7.375%	08-01-72	08-01-12	\$100,000	\$100,000	0	0	754	\$754	40	\$19	7,375	7,394
18	7.375%	07-19-72	07-15-10	\$150,000	\$150,000	0	2,384	111	\$2,495	38	\$66	11,063	11,128
19	7.625%	03-20-73	03-15-13	\$350,000	\$350,000	0	3,063	226	\$3,289	40	\$82	26,688	26,770
20	8.25%	08-01-73	08-01-13	\$200,000	\$200,000	0	920	1,775	\$2,695	40	\$67	16,500	16,567
21	8.00%	02-27-74	02-15-14	\$300,000	\$300,000	0	4,740	220	\$4,960	40	\$124	24,000	24,124
22	9.20%	04-01-75	04-01-10	\$200,000	\$200,000	0	0	1,938	\$1,938	35	\$55	18,400	18,455
23	8.250%	04-20-76	04-15-16	\$450,000	\$450,000	0	6,188	299	\$6,487	40	\$162	37,125	37,287
24	8.125%	04-12-77	05-01-17	\$275,000	\$275,000	0	3,248	234	\$3,482	40	\$87	22,344	22,431
25	8.250%	11-01-77	11-01-15	\$250,000	\$250,000	0	0	1,587	\$1,587	38	\$42	20,625	20,667
26	8.250%	03-01-77	03-01-17	\$210,000	\$210,000	0	1,218	35,343	\$36,561	40	\$916	17,325	18,241
27	8.625%	09-21-78	09-01-18	\$150,000	\$150,000	0	618	186	\$804	40	\$20	12,938	12,958
28	9.875%	09-15-79	09-15-18	\$250,000	\$250,000	0	3,050	1,121	\$4,171	39	\$107	24,688	24,794
29	9.625%	03-01-79	03-01-19	\$250,000	\$250,000	0	937	1,911	\$2,848	40	\$71	24,062	24,133
30	10.375%	12-30-85	12-30-25	\$250,000	\$250,000	0	1,062	1,652	\$2,714	40	\$827	25,938	26,765
31	10.75%	12-18-85	12-18-25	\$300,000	\$300,000	0	6,431	35,031	\$41,462	40	\$1,036	32,250	33,286
32	8.63%	08-21-86	09-01-26	\$500,000	\$500,000	0	19,708	49,052	\$68,760	40	\$1,719	43,125	44,845
33	8.75%	10-30-86	11-01-24	\$300,000	\$300,000	0	39,612	22,632	\$62,244	38	\$1,638	26,250	27,888
34	8.50%	08-14-89	08-01-29	\$300,000	\$300,000	0	11,700	2,925	\$14,625	40	\$366	25,500	25,867
35	8.50%	08-01-89	08-01-29	\$300,000	\$300,000	0	8,250	2,926	\$11,176	40	\$38	25,500	25,538
36 Total					\$6,385,000	\$0	106,126	168,543	\$274,669		\$7,870	\$525,632	\$533,503

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
X Historical Test Year Ended 12 /31 /91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

36 Total 12-mos avg principal amt. outstanding (from previous pg.)	\$6,385,000
37 Unamortized Premium, Discount, and Issuance Expense Associated with (6). (From Schedule d-4a, Page 2)	(258,341)
38 Net	\$6,126,659
39 Embedded Cost of Long-Term Debt (14)/(6)	0.71%

* One year's amortization of net cost of redeeming issues. Call premium and reacquisition costs less unamortized portion of issue premium, after deduction for savings in taxes, are being amortized over same period as life of called bond issues.

Includes discount and expenses of 40 year Debenture due 2014 (Partial Redemption).

Includes call premium, reacquisition cost and unamortized discount of 40 year, 12 7/8% Debenture due 2020 called January 1986.

As prescribed by part 32, interest is calculated on the effective interest rate method. Annual amortized discount & issuance expense is calculated by taking the amount amortized in December 1991 times 12.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-7L

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
X Historical Test Year Ended 12 /31 /91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

(1) Line No.	(2) Description, Coupon Rate	(3) 12-Month Average Principal Amt. Outstanding	(4) Unamortized Discount (Premium) Associated With (3)	(5) Unamort. Issuing Expense & Loss on Required Debt Associated With (3)	(6) Total Unamortized Discount (Premium) and Issuing Expense Associated With (3)
1	3.25%	\$30,000	(\$10)	\$0	(\$10)
2	4.625%	\$70,000	(\$4)		(\$4)
3	5.50%	Redeemed	236	0	\$236
4	5.00%	\$75,000	(\$189)		(\$189)
5	4.375%	70,000	12	0	\$12
6	4.375%	75,000	(346)	0	(\$346)
7	4.375%	70,000	(\$77)		(\$77)
8	4.750%	100,000	(\$87)		(\$87)
9	6.00%	100,000	126	0	\$126
10	6.875%	85,000	\$113		\$113
11	8.50%	125,000	\$149		\$149
12	8.00%	150,000	75	0	\$75
13	8.25%	150,000	\$46		\$46
14	9.05%	Redeemed	7,674	0	\$7,674
15	7.60%	100,000	447	0	\$447
16	7.375%	100,000	830		\$830
17	7.375%	100,000	398		\$398
18	7.375%	150,000	1,250	0	\$1,250
19	7.625%	350,000	1,784	0	\$1,784
20	8.25%	200,000	1,488		\$1,488
21	8.00%	300,000	2,805	0	\$2,805
22	9.20%	200,000	1038		\$1,038
23	8.250%	450,000	4,020	0	\$4,020
24	8.125%	275,000	2,248	0	\$2,248
25	8.250%	250,000	1,016		\$1,016
26	8.250%	210,000	23,501		\$23,501
27	8.625%	150,000	546	0	\$546
28	9.875%	250,000	2,911		\$2,911
29	9.625%	250,000	1,970		\$1,970
30	10.375%	250,000	28,519		\$28,519
31	10.75%	300,000	35,744	0	\$35,744
32	8.63%	500,000	60,436	0	\$60,436
33	8.75%	300,000	54,592	0	\$54,592
34	8.50%	300,000	13,969	0	\$13,969
35	8.50%	300,000	11,111		\$11,111
36 Total		\$6,385,000	\$258,341	\$0	\$258,341

LONG - TERM DEBT OUTSTANDING
BellSouth Telecommunications Basis

Florida Public Service Commission
 Company: Southern Bell Telephone and Telegraph
 Docket No.: 920260-TL

EXPLANATION: Provide the specified data on long-term
 debt issues on a 12-month average basis for the test year.
 Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
 Historical Test Year Ended 12 /31 /91
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness:

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Funded Debt	\$6,126,659	\$533,503	8.71%
Other Long Term Debt	1,756	159	9.05%
Capital Leases	38,130	4,875	12.79%
Total Long Term Debt	\$6,166,545	\$538,537	8.73%

LONG - TERM DEBT OUTSTANDING
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission
Company: Southern Bell Telephone & Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
X Historical Test Year Ended 12 /31 /91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Description, Coupon Rate	Issue Date	Maturity Date	Principal Amount Sold (Face Value) (000)	12-Month Average Principal Amt. Outstanding (000)	Amount Due Within One Year (000)	Discount (Premium) on Principal Amount Sold (000)	Issuing Expense On Principal Amount Sold (000)	Net Expense (8)+(9) (000)	Life (Years)	Annual Amortization (10)/(11) (000)	Interest Expense (Coupon Rate) (2) x (6) (000)	Total Annual Cost (12)+(13) (000)
1.	3.25%	10-15-55	10-15-95	\$30,000	\$30,000	\$0	(\$195)	\$119	(\$76)	40	(\$2)	\$975	\$973
2.	5.50%	10-01-59		Redeemed	Redeemed						73 *		73
3.	4.375%	03-01-61	03-01-98	70,000	70,000	0	(92)	156	64	37	2	3,063	3,065
4.	4.375%	04-01-62	04-01-01	75,000	75,000	0	(1,545)	161	(1,384)	39	(35)	3,281	3,246
5.	6.00%	10-01-66	10-01-04	100,000	100,000	0	290	68	358	38	9	6,000	6,009
6.	8.00%	07-01-69	07-01-99	150,000	150,000	0	150	126	276	30	9	12,000	12,009
7.	9.05%	07-01-70		Redeemed	Redeemed	0					309 *		309
8.	7.60%	09-01-71	09-01-08	100,000	100,000	0	875	88	963	37	26	7,600	7,626
9.	7.375%	07-19-72	07-15-10	150,000	150,000	0	2,384	111	2,495	38	66	11,063	11,129
10.	7.625%	03-20-73	03-15-13	350,000	350,000	0	3,063	226	3,289	40	82	26,688	26,770
11.	8.00%	02-27-74	02-15-14	300,000	300,000	0	4,740	220	4,960	40	124	24,000	24,124
12.	8.250%	04-20-76	04-15-16	450,000	450,000	0	6,188	299	6,487	40	162	37,125	37,287
13.	8.125%	04-12-77	05-01-17	275,000	275,000	0	3,248	234	3,482	40	87	22,344	22,431
14.	8.625%	09-21-78	09-01-18	150,000	150,000	0	618	186	804	40	20	12,938	12,958
15.	10.75%	12-18-85	12-18-25	300,000	300,000	0	6,431	35,031	41,462	40	1,036	32,250	33,286
16.	8.63%	08-21-86	09-01-26	500,000	500,000	0	19,708	49,052	68,760	40	1,719	43,125	44,844
17.	8.75%	10-30-86	11-01-24	300,000	300,000	0	39,612	22,632	62,244	38	1,638	26,250	27,888
18.	8.50%	08-14-89	08-01-29	300,000	300,000	0	11,700	2,925	14,625	40	366	25,500	25,866
23.	Total				\$3,600,000	\$0	\$97,175	\$111,634	\$208,809		\$5,691	\$294,202	\$299,893
23.	Unamortized Premium, Discount, and Issuance Expense Associated with (6). (From Schedule d-4a, Page 2)				(185,608)								
24.	Net				\$3,414,392								
25.	Embedded Cost of Long-Term Debt (14)/(6)												8.78%

* One year's amortization of net cost of redeeming issues. Call premium and reacquisition costs less unamortized portion of issue premium, after deduction for savings in taxes, are being amortized over same period as life of called bond issues.

LONG - TERM DEBT OUTSTANDING
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:

X Historical Test Year Ended 12 /31 /91

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness:

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-7L

(1) Line No.	(2) Description, Coupon Rate	(3) 12-Month Average Principal Amt. Outstanding	(4) Unamortized Discount (Premium) Associated With (3)	(5) Unamort. Issuing Expense & Loss on Required Debt Associated With (3)	(6) Total Unamortized Discount (Premium) and Issuing Expense Associated With (3)
1.	3.25%	\$30,000	(\$10)	\$0	(\$10)
2.	5.50%	Redeemed	236	0	236
3.	4.375%	70,000	12	0	12
4.	4.375%	75,000	(346)	0	(346)
5.	6.00%	100,000	126	0	126
6.	8.00%	150,000	75	0	75
7.	9.05%	Redeemed	7,674	0	7,674
8.	7.60%	100,000	447	0	447
9.	7.375%	150,000	1,250	0	1,250
10.	7.625%	350,000	1,784	0	1,784
11.	8.00%	300,000	2,805	0	2,805
12.	8.250%	450,000	4,020	0	4,020
13.	8.125%	275,000	2,248	0	2,248
14.	8.625%	150,000	546	0	546
15.	10.75%	300,000	35,744	0	35,744
16.	8.63%	500,000	60,436	0	60,436
17.	8.75%	300,000	54,592	0	54,592
18.	8.50%	300,000	13,969	0	13,969
19. Total		\$3,600,000	\$185,608	\$0	\$185,608

LONG - TERM DEBT OUTSTANDING
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission
Company: Southern Bell Telephone & Telegraph
Docket No.: 920260-7L

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
 Historical Test Year Ended 12 /31 /91
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness:

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Funded Debt	\$3,414,392	\$299,893	8.78%
Other Long Term Debt	754	72	9.55%
Capital Leases	12,932	1,911	14.78%
Total Long Term Debt	\$3,428,078	\$301,876	8.81%

Florida Public Service Commission

EXPLANATION: Explain significant call provisions and special restrictions on debt outstanding at the end of the test year.

Type of Data Shown:

 Historical Test Year Ended 12/31/91 Projected Test Year Ended ___/___/___ Prior Test Year Ended ___/___/___

Witness:

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

Southern Bell's debt call provisions are as follows: In 1955 all debt was callable at any time prior to maturity at 3% premium. 1960-1961 the debt was callable in the 6th (5 year no call protection) year at 3% premium. 1962-1969 debt was callable in the 6th year (5 year no call protection) with a premium of 3 1/2 - 4 1/2%. 1971-1985, all debt was callable in the 6th (5 year no call protection) and premium was paid computed on a formula basis. The formula being:

Take the sum of the public offering price and add the percent interest payable to it. Then reduce that amount by multiplying the amount of this sum in excess of 100% by a fraction computed as follows - the numerator being equal to the number of 12 month periods and the denominator being the number of years of issue to maturity minus 5.

A = price to public of the issue & annual interest rate

B = $(A - 100) \div (\text{years to maturity} - 5)$ = annual decrease in premium for early call

C = $A - (B \times 5)$ = redemption price for 6th year

D = $A - (B \times \text{number of 12 month periods elapsed since issue})$ = subsequent redemption prices following 6th year

or = $(A - 100) \times (\text{number of 12 month periods elapsed since issue}) \div (\text{year to maturity} - 5)$

amount to reduce A by to determine premium at call

In 1986 began the current procedure of 5 year no call protection with callable in the 6th year using the same formula as above except for the following changes.

B = $(A - 100) \div (\text{years to maturity} - 10)$

or = $(A - 100) \times (\text{number of 12 month periods elapsed since issue}) \div (\text{year to maturity} - 10)$

This change simply makes the first call at par 10 years rather than 5 years.

Florida Public Service Commission

EXPLANATION: Provide the data as specified for preferred stock on a 12-month average basis for the test year.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness:

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

(1) Line No.	(2) Description	(3) Issue Date	(4) Call Provisions or Special Restrictions	(5) Principal Amount Sold	(6) 13-Month Average Principal Amt. Outstanding	(7) (Discount) Premium on Principal Amount Sold	(8) (Discount) Premium Associated with (6)	(9) Issuing Expense On Principal Amount Sold	(10) Issuing Expense Associated with (6)	(11) Net Proceeds (6)+(8)-(10)	(12) Dollar Dividend on Face Value (2)x(6)	(13) Effective Cost Rate (12)/(11)
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
11.												
12.												
13.												
14.												
15.												
16.												
17.												
18.												
19.												
20.												
21.	Total											

SOUTHERN BELL HAS NO PREFERRED STOCK

Florida Public Service Commission
 Company: Southern Bell Telephone & Telegraph
 Docket No.: 920260-TL

EXPLANATION: Provide annual details of common stock issues for test year and three previous calendar years

Type of Data Shown:
 Historical Test Year Ended 12/31/91
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Changes for Year	Shares	Amount (000)	Price Per Share	Shares Issued	Gross Proceeds (000)	Issue Expense (000)	Net Proceeds (000)	Net Proceeds Per Share	Total Shares Outstanding

THERE HAVE BEEN NO PUBLIC OFFERINGS OF BELLSOUTH COMMON STOCK FOR THE TEST YEAR OR THE THREE PREVIOUS CALENDAR YEARS.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
 Company: Southern Bell Telephone and Telegraph
 Docket No.: 920260-TL

EXPLANATION: Provided the test year is projected, compare cost of capital data for the prior year to the amounts forecasted for that period when the initial budget was prepared. If the test year is historical, use test year data instead of prior year data.

Type of Data Shown:
 X Historical Test Year Ended 12/31/91
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Test Year Ended ___/___/___
 Witness:

Line No.	Item - Unit	(1) 1991 PROFORMA	(2) 1991 BUDGET e	Deviation from Forecast		(5) Explanation of Significant Deviations from Forecast
				(3) Amount (2) - (1)	(4) Percent (3) / (1)	
1	Long Term Debt	8.73%	NA			
2	Short Term Debt	6.05%	NA			
3	Preferred Stock	0.00%	NA			
4	Customer Deposits	8.25%	NA			
5	Common Equity	NA *	NA			
6	Deferred Income Tax	0.00%	NA			
7	Investment Tax Credits	NA *	NA			
8	Other					
9	TOTAL					

* Southern Bell, in filing the Minimum Requirements package, has not requested any change in its currently authorized return on equity.
 e Not available for BellSouth Telecommunications for year 1991. The 1991 budget for Southern Bell included an expected short-term debt cost rate of 8.0% and a funded debt cost rate of 8.79%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Reconcile the total capital structure (as shown on Schedule D-1a) with the jurisdictional 13-month average rate base for the corresponding time period (as shown on Schedule B-3b). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:

 Historical Test Year Ended 12/31/91 Projected Test Year Ended / / Prior Test Year Ended / /

Witness:

COMPANY: Southern Bell

DOCKET NO.: 920260-TL

Line No	Description	Long-Term Debt (1)	Short-Term Debt (2)	Preferred Stock	Customer Deposits	Common Equity (3)	Tax Credits Zero Cost	Tax Credits Weighted Cost	Deferred Inc. Taxes	Total
1	Total Southern Bell									
2	per Books (000)	3,428,080	532,655	0	103,699	6,665,505	613	411,400	2,260,438	13,402,390
3	Allocation Percentage	42.13%	42.13%	N/A	N/A	42.13%	N/A	N/A	N/A	N/A
4										
5	Florida	1,444,361	224,425	0	54,382	2,808,393	179	194,557	972,858	5,699,154
6	Allocation Percentage	99.11%	99.11%	N/A	98.24%	99.11%	99.59%	99.62%	99.41%	N/A
7										
8	Regulated Florida	1,431,553	222,435	0	53,423	2,783,491	178	193,824	967,154	5,652,059
9	Intrastate Z	73.16%	73.16%	N/A	73.16%	73.16%	72.78%	74.88%	74.99%	N/A
10										
11	Intrastate, unadjusted	1,047,344	162,736	0	39,085	2,036,439	130	145,138	725,233	4,156,125
12	Specific Adjustments:									
13	a. Customer Deposits				15,297					15,297
14	b. MECB Tax Credits								33,366	33,366
15	c. SPF Transition, 1991-92								6,218	6,218
16	d. SPF Transition, 1992-93								6,218	6,218
17	e. DEM Transition, 1991-92								5,500	5,500
18	f. DEM Transition, 1992-93								2,750	2,750
19	g. Reorganization								206	956
20	h. 1992 Depreciation						0	302	3,220	3,522
21	i. 1993 Depreciation						1	725	7,719	8,445
22	j. 1992 Impact-Represcription						0	11	117	128
23	k. 1993 Impact-Represcription						(0)	(280)	(3,671)	(3,952)
24										
25	Subtotal	1,047,344	162,736	0	54,382	2,036,439	131	146,102	787,440	4,234,573
26	l. BST Capital Structure	43,162	(30,603)			(12,559)				(0)
27										
28	Subtotal	1,090,506	132,133	0	54,382	2,023,880	131	146,102	787,440	4,234,573
29										
30	Pro Rata Adjustments	16,064	1,946	0	801	29,813	2	2,152	11,600	62,378
31										
32										
33	Jurisdictional									
34	Capital Structure	1,106,570	134,080	0	55,183	2,053,693	133	148,254	799,039	4,296,951
35										
36	Percent of Total									
37	Capital	23.75%	3.12%	0.00%	1.28%	47.79%	0.00%	3.45%	18.60%	100.00%

(1) Includes total long-term debt from Schedule B-3b and Account 1407, Unamortized Bond Issuance Expense.

(2) Includes accounts 4020, 4050, and 4060.

(3) Includes Account 4120.2000, Accrued Dividends as follows: Southern Bell, 69,636; Florida Regulated, 29,080; Intrastate, 21,275.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and describe the basis for the pro-rata adjustments appearing on Schedule D-9, page 1 of 2

Type of Data Shown:

 Historical Test Year Ended 12/31/91 Projected Test Year Ended ___/___/___ Prior Test Year Ended ___/___/___

COMPANY: Southern Bell

Witness:

DOCKET NO.: 920260-TL

Line No	Description	Dollar Amount
		Intrastate (000)
1	1. Long-term Plant Under Construction	(24,053)
2	2. Investments in and Advances to Affiliated Companies	(30,959)
3	3. Miscellaneous Physical Property	(5,634)
4	4. Other	
5	a. Adjustment to allocated Cash Working Capital	26,538
6	b. Customer Deposits	(15,297)
7	c. Accounts excluded from rate base:	
8	A/C 3300	2,450
9	A/C 1210	(1,460)
10	A/C 1402	(498)
11	A/C 4350	54
12	A/C 4110	209
13	Allocation Adjustment	(7,403)
14		4,613
15		
16	5. Rate Base Adjustments	
17	a. Excess Plug-in Units	(13,224)
18	b. ENFIA	(1,497)
19	c. BellSouth Services Investment	28,402
20	d. Other Rate Base Adjustments	5,250
21	e. SPF 1991-92	48,378
22	f. SPF 1992-93	48,378
23	g. DEM 1991-92	20,824
24	h. DEM 1992-93	10,510
25	i. SFAS 106 (OPEBS)	1,396
26	j. Reorganization	(22,717)
27	k. Reverse ENFIA	1,497
28	l. Bellcore Investment	1,653
29	m. 1992 Depreciation	8,435
30	n. 1993 Depreciation	20,222
31	o. 1992 Impact of Represcription	306
32	p. 1993 Impact of Represcription	(9,617)
33	q. Specific adjustments, Items c.- l. from page 1	(29,785)
34		110,411
35		-----
36	Total	62,378
		=====

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell Telephone &
 Telegraph - Florida
 DOCKET NO.: 920260-TL

EXPLANATION: Provide financial indicators for (1) the test year under
 current and proposed rates, (2) the prior year, and (3) the three previous
 calendar years.

Type of Data Shown:

 Historical Test Year Ended 12/31/91 Projected Test Year Ended __/__/__ Prior Test Year Ended __/__/__

Witness:

Line No	Indicator	1987	1988	1989	Prior Year (1990)	Test Year (1991) Current Rates	Test Year (1991) Proposed Rates	TY+1 (1992) Current Rates	TY+1 (1992) Proposed Rates
1	Interest Coverage Ratios:								
2	Including AFUDC in Income Before Interest Charges	N/A	4.89	4.30	4.45	4.17	N/A	4.26	N/A
3	Excluding AFUDC in Income Before Interest Charges	N/A	4.88	4.29	4.44	4.15	N/A	4.22	N/A
4	AFUDC as a percent of Income Available for Common	N/A	0.47%	0.28%	0.23%	0.59%	N/A	1.24%	N/A
5	Percent of Construction Funds Generated Internally †	N/A	92.1%	95.2%	88.4%	87.5%	N/A	92.8%	N/A
6	Preferred Dividend Coverage								
7	Including AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	Excluding AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Fixed Charges								
10	Interest	N/A	150,862,246	161,663,570	159,833,599	158,267,917	N/A	152,634,000	N/A
11	Lease Payments	N/A	2,075,138	1,627,123	949,701	608,111	N/A	433,000	N/A
12	Ratio of Earnings to Fixed Charges								
13	Including AFUDC	N/A	2.70	2.40	2.48	2.26	N/A	2.21	N/A
14	Excluding AFUDC	N/A	2.69	2.39	2.47	2.24	N/A	2.18	N/A

† This information is not available specifically for Florida. The percentages provided are for Southern Bell.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate interest and preferred dividend coverage ratios (both including and excluding AFUDC credits from earnings before interest charges) for:

Type of Data Shown:

 I Historical Test Year Ended 12/31/91

 Projected Test Year Ended / /

 Prior Test Year Ended / /

Witness:

COMPANY: Southern Bell Telephone &
Telegraph - Florida
DOCKET NO.: 920260-TL

1) the test year under current and proposed rates,
2) the prior year, and
3) three previous calendar years

Line No	Indicator	1987	1988	1989	Prior Year (1990)	Test Year (1991) Current Rates	Test Year (1991) Proposed Rates	TY+1 (1992) Current Rates	TY+1 (1992) Proposed Rates
INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION:									
1	Earnings Before Interest (Including Allowance for Other Funds Used During Construction) **	N/A	565,231,231	555,104,412	558,963,442	516,999,811	N/A	490,155,403	N/A
2	Debt Portion of Allowance for Funds Used During Construction	N/A	1,013,693	503,681	397,946	907,002	N/A	1,815,597	N/A
3	Income Taxes	N/A	182,364,065	145,780,231	155,519,972	143,842,167	N/A	159,339,000	N/A
4	Earnings Before Interest and Taxes (1) + (2) + (3)	N/A	748,608,989	701,388,324	714,881,360	661,748,980	N/A	651,310,000	N/A
5	Interest (Before Deducting Allowance for Borrowed Funds Used During Construction)	N/A	152,937,384	163,290,693	160,783,300	158,876,028	N/A	153,067,000	N/A
6	Interest Coverage Ratio (4)/(5)	N/A	4.89	4.30	4.45	4.17	N/A	4.26	N/A
7	Earnings After Interest, After Taxes (4) - (5) - (3)	N/A	413,307,540	392,317,400	398,578,088	359,030,785	N/A	338,904,000	N/A
8	Preferred Dividends	N/A	0	0	0	0	N/A	0	N/A
9	Preferred Dividends Coverage Ratio (7)/(8)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EXCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION:									
10	Earnings Before Interest (Including Allowance for Other Funds Used During Construction)	N/A	565,231,231	555,104,412	558,963,442	516,999,811	N/A	490,155,403	N/A
11	Allowance for Other Funds Used During Construction	N/A	1,590,862	813,739	632,178	1,505,878	N/A	3,014,403	N/A
12	Income Taxes	N/A	182,364,065	145,780,231	155,519,972	143,842,167	N/A	159,339,000	N/A
13	Earnings Before Interest and Taxes (10) - (11) + (12)	N/A	746,004,434	700,070,904	713,851,236	659,336,100	N/A	646,480,000	N/A
14	Interest (Before Deducting Allowance for Borrowed Funds Used During Construction)	N/A	152,937,384	163,290,693	160,783,300	158,876,028	N/A	153,067,000	N/A
15	Interest Coverage Ratio (13)/(14)	N/A	4.9	4.3	4.4	4.2	N/A	4.2	N/A
16	Earnings After Interest, After Taxes (13) - (14) - (12)	N/A	410,702,985	390,999,980	397,547,964	356,617,905	N/A	334,074,000	N/A
17	Preferred Dividends	N/A	0	0	0	0	N/A	0	N/A
18	Preferred Dividends Coverage Ratio (16)/(17)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

** Allowance for Other Funds Used During Construction is the equity portion of Account 7340, AFUDC.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate the AFUDC as a percentage of income available for common for:

Type of Data Shown:

 Historical Test Year Ended 12/31/91 Projected Test Year Ended ___/___/___ Prior Test Year Ended ___/___/___

Witness:

COMPANY: Southern Bell Telephone &
Telegraph - Florida1) the test year under current and proposed rates,
2) the prior year, and

DOCKET NO.: 920260-TL

3) three previous calendar years
(\$000)

Line No	Indicator	1987	1988	1989	Prior Year (1990)	Test Year (1991) Current Rates	Test Year (1991) Proposed Rates	TY+1 (1992) Current Rates	TY+1 (1992) Proposed Rates
1	Allowance for Funds Used During Construction	N/A	2,604,555	1,317,420	1,030,124	2,412,880	N/A	4,830,000	N/A
2	Deferred Taxes on Debt Component of AFUDC	N/A	644,096	234,837	130,990 †	308,381	N/A	617,303	N/A
3	Net Allowance for Funds Used During Construction (1) - (2)	N/A	1,960,459	1,082,583	899,134	2,104,499	N/A	4,212,697	N/A
4	Income Available for Common	N/A	413,307,540	392,317,400	398,578,088	359,030,785	N/A	338,904,000	N/A
5	AFUDC as a Percentage of Income Available for Common (3)/(4)	N/A	0.47%	0.28%	0.23%	0.59%	N/A	1.24%	N/A

† This is the actual amount, based on the 1990 tax return, and replaces the estimate reported previously.

Florida Public Service Commission
 Company: Southern Bell Telephone & Telegraph
 Docket No.: 920260-TL

EXPLANATION: Provide the most recent ten year data for the company, or consolidated parent if the company is not publicly traded as indicated.

Type of Data Shown:
 X Historical Test Year Ended 12/31/91
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Test Year Ended ___/___/___
 Witness:

Line No.	1984 Year	1985 Year	1986 Year	1987 Year	1988 Year	1989 Year	1990 Year	1991 Year	
1.	Pre-tax Interest Coverages	4.34	4.63	5.42	5.45	4.48	4.2	4.11	3.74
2.	Earned Returns on Average Book Equity	14.00%	14.44%	14.71%	14.22%	13.79%	13.70%	12.80%	11.30%
3.	Book Value/Share 13-Month Average *	20.40	21.67	23.00	24.32	25.46	26.57	26.44	26.82
4.	Dividends/Share	1.73	1.87	2.03	2.20	2.32	2.52	2.68	2.76
5.	Earnings/Share	2.85	3.13	3.38	3.46	3.51	3.64	3.38	3.04
6.	Market Value/Share 13-Month Average *	20.659	26.271	37.347	39.511	40.250	48.201	53.385	49.723
7.	Market/Book Ratio 13-Month Average (6) / (3) *	1.01	1.21	1.62	1.62	1.58	1.81	2.02	1.85
8.	Price/Earning Ratio (6) / (5)	7.94	10.42	11.39	10.51	11.36	15.90	16.20	17.02
9.	Moody's/Standard & Poor's Bond Yields @	12.72	11.68	8.92	9.52	10.05	9.32	9.45	8.85

* 12 Month Average - 13 Month Average not readily available

@ Average of the monthly yields on Aaa Public Utility Bonds, taken from Moody's Bond Record

NOTE: BellSouth Corporation, the parent company of Southern Bell, was not in existence prior to 1984.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
Company: Southern Bell Telephone & Telegraph
Docket No.: 920260-TL

EXPLANATION: If the test year is projected, provide a summary of financing plans and assumptions

Type of Data Shown:
X Historical Test Year Ended 12/31/91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness:

NOT APPLICABLE

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
 Company: Southern Bell Telephone and Telegraph
 Docket No.: 920260-TL

EXPLANATION: Provide the company's capital structure objectives, the basis for assumptions made on schedule D-12 (such as those for issue costs and interest rates), and any other significant assumptions made in developing Schedule D-12. Provide a statement of the Company's policy on the timing of the entrance into capital markets.

Type of Data Shown:
 Historical Test Year Ended 12/31/91
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness:

Capital Structure Objective

	Percent of Total
Long Term Debt	38%-40%
Preferred stock	
Common Equity	62%-60%

Company's Policy on the Timing of Entrance Into Capital Markets:

The Company has \$1,000,000,000 in debt securities available for issuance. These debt securities were registered under "Shelf Registration" provisions with the Securities and Exchange Commission. The Company may issue any or all of this debt when capital market conditions become favorable. The Company intends to apply the net proceeds from the sale of the securities toward refinancing debt and/or for general corporate purposes. The Company has no other specific financing plans, except for its continued involvement in the short-term Commercial Paper market. The extent of this involvement is subject to the daily requirements of operations.