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December 4, 1992

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

RE: Docket No. 920260-TL

Dear Mr. Tribble:

Enclosed are an original and fifteen copies of Southern Bell Telephone and Telegraph Company's Request for Confidential Classification. Please file this document in the above-captioned docket.

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

Sincerely,


Sidney J. White, Jr.

Enclosures

cc: All Parties of Record
A. M. Lombardo
H. R. Anthony
R. D. Lackey

ACK _____
AFA _____
APP _____
C/S _____
C/T _____
C/D _____
B/S _____
B/T _____
L/S _____
L/T _____
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C/R _____

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CERTIFICATE OF SERVICE
Docket No. 920260-TL

I HEREBY CERTIFY that a copy of the foregoing has been furnished
by United States Mail this 4th day of December, 1992 to:

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A handwritten signature in black ink, appearing to read "J. White". The signature is written in a cursive style with a horizontal line underneath the name.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Comprehensive Review of)
the Revenue Requirements and Rate) Docket No. 920260-TL
Stabilization Plan of Southern)
Bell Telephone and Telegraph) Filed: December 4, 1992
Company (Formerly FPSC Docket)
Number 880069-TL))
_____)

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION

COMES NOW BellSouth Telecommunications, Inc., d/b/a Southern Bell Telephone and Telegraph Company ("Southern Bell" or "Company"), pursuant to Rule 25-22.006, Florida Administrative Division Code, and files its Request for Confidential Classification for portions of certain Company responses to Staff's Twelfth Set of Interrogatories dated October 30, 1992.

1. Southern Bell is filing its Request for Confidential Classification for Interrogatory Response No. 343, which contains certain information pertaining to internal audit findings.

2. Southern Bell has appended to this Request for Confidential Classification as Attachment A a listing showing the location in the Interrogatory responses of the information designated by Southern Bell as confidential.

3. Appended hereto in an envelope designated as Attachment B are two edited copies of the Interrogatory responses with the confidential information deleted.

4. Attached as Attachment C is a sealed envelope containing copies of the Interrogatory responses with the material which is confidential and proprietary highlighted. Copies of Attachment C are not being served on the other parties in this proceeding.

5. Regarding Southern Bell's response to Interrogatory Item No. 343, this response is entitled to proprietary confidential

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classification because pursuant to § 364.183(3)(b), Florida Statutes, internal auditing controls and reports of internal auditors are expressly deemed to be proprietary confidential business information. Thus, although the actual adjustment numbers contained in this answer are not proprietary since they are included in proforma adjustments, the audit findings and discussion are proprietary.


6. Southern Bell has treated and intends to continue to treat the material for which confidential classification is sought as private, and this information has not been generally disclosed.

WHEREFORE, based on the foregoing, Southern Bell moves the Prehearing Officer to enter an order declaring the information described above and contained in the indicated portions of the attachments to be confidential proprietary business information, and thus not subject to public disclosure.

Respectfully submitted this 4th day of December, 1992.

SOUTHERN BELL TELEPHONE
AND TELEGRAPH COMPANY


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ATTACHMENT A
Location of Proprietary Material

Southern Bell's Response to Item 343 of
Staff's Twelfth Set of Interrogatories

The material found on lines 17 through 43 on page 1 of Southern Bell's response to Item No. 343 in Staff's Twelfth Set of Interrogatories is considered by Southern Bell to be proprietary and confidential in that this material deals with audit findings.