Southern Bell Telephone & Telegraph
Account 6725 - For Transactions between $10,000 to $42,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6725 FOR TRANSACTIONS BETWEEN $10,000 TO $42,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(1000000)TO(4200000)
PROC,RANDOM4,MAX=112,SAMPLE=11,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

Redacted Volume IV

DOCUMENT NUMBER-DATE
14902 DEC 23 ...
FPSC-RECORDS/REPORTING

THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph
Account 6725 - For Transactions between $10,000 to $42,000
TYE 12/31/91

1992-08-25 10:42:42 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING       36272 RECORDS
*7026 REPORT 01          11 SELECTED

*7027  TOTAL OF          11 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000902 P15

44-1

THE WALTER LATHAM COMPANY (708) 345-8797

Southern Bell Telephone & Telegraph
Account 6725 - Transactions greater than $42,000
TYE 12/31/91

10/2/92

1992-08-25 10:54:25 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING       36272 RECORDS
*7026 REPORT 01          43 SELECTED

*7027  TOTAL OF          43 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000903 P 18

44-1

THE WALTER LATHAM COMPANY (708) 545-6787

Southern Bell Telephone & Telegraph
Account 6725 - Transactions greater than $42,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-31)UAMT=UAMT+AMT32;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6725 TRANSACTION AMOUNTS GREATER THAN $42,000


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                  (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.GT.(4200000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
```

F01B01W 000904

P 17

44-1

THE WALTER LATHAM COMPANY (708) 545-6787

Please Rush

Please Rush

Supplier Bill Voucher

(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

RF-2390 (7-87)

☒ Southern Bell
☐ South Central Bell
☐ BellSouth Services
☐ Other:

☒ Rush - Discount Involved

Sheet 1 Of 1

Yr.	Mo.	Serial	PT	Voucher Class	SP	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edited	Cert
		34785			$				PERMANENT			RA	

A. Payee's Name And Address

Adorno & Zeder
c/o Legal Dept. - Suite 1910
150 W. Flagler Street

City Miami State FL ZIP 33130

Is payee a minority or female owned business? ☐ Yes ☒ No

B. Contract And Lease Data

Is this transaction covered by a contract? ☐ Yes ☒ No
If yes, enter contract number:

Is this transaction covered by a lease? ☐ Yes ☒ No
If yes, enter lease ID number:

C. Special Handling Instructions

Draft to be picked up by:
Approved:

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.

Signature: R Adkins
Date: 05 / 10 / 91
Title: Assistant Manager
Department: Legal
Name (Print): Donna Adkins
RC-O: AL410000
GLC:
Telephone: ( ) 530-5562
Preparer Name (if different than the certifier):
Telephone ( )
Soc. Sec. No./Check Digit

E. Approval

Total Amount Approved ▸$236,608.21

Signature: [signature]
Date: 05/21/91
Title: Vice President & General Counsel
Name (Print): J. Robert Fitzgerald
Mgt. Level: Officer
Soc. Sec. No./Check Digit

F. List All Invoices (Use RF-2390-F if more than 7)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
05 05 91	05 05 91	762	236,608.21	R. BEATTY	Fees and Expenses			

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes? ☒ Yes ☐ No
If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fld. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base

Attorney Fees
10% Trouble

F01B01W 000905

PBC

KW 12/2/98

ADORNO & ZEDER
A PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW
2601 SOUTH BAYSHORE DRIVE
SUITE 1600
MIAMI, FLORIDA 33133
TELEPHONE (305) 858-5555
TELEFAX (305) 858-4777

Southern Bell Telephone & Telegraph
Robert Beatty
150 W. Flagler Street
Suite 1910
Miami, Florida 33130

May 6, 1991
Invoice 20172
Page 1

For Services Through April 30, 1991

Ir Matter 08037.005
State of Florida

F01B01W 000906

See 44-1 p16

44-1
1

THE WALTER LATHAM COMPANY (708) 546-8787

PBC

KW 12/2/98

ADORNO & ZEDER
A PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW
2601 SOUTH BAYSHORE DRIVE
SUITE 1600
MIAMI, FLORIDA 33133
TELEPHONE (305) 858-5555
TELEFAX (305) 858-4777

Southern Bell Telephone & Telegraph
Robert Beatty
150 W. Flagler Street
Suite 1910
Miami, Florida 33130

May 6, 1991
Invoice 20172
Page 32

Total Fees for Professional Services ..... $ 226,930.50

Costs Incurred

F01B01W 000907

See 44-1 p16

44-1
1

THE WALTER LATHAM COMPANY (708) 245-8787

PBC

12/2/98

ADORNO & ZEDER
A PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW
2601 SOUTH BAYSHORE DRIVE
SUITE 1600
MIAMI, FLORIDA 33133
TELEPHONE (305) 858-5555
TELEFAX (305) 858-4777

Southern Bell Telephone & Telegraph
Robert Beatty
150 W. Flagler Street
Suite 1910
Miami, Florida 33130

May 6, 1991
Invoice 20172
Page 34

Total Costs Incurred ..... $ 9,677.71

F01B01W 000908

See 44-1 p16

44-1
/

THE WALTER LATHAM COMPANY (708) 345-8787

PBC

KW 12/2/92

ADORNO & ZEDER
A PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW
2601 SOUTH BAYSHORE DRIVE
SUITE 1600
MIAMI, FLORIDA 33133
TELEPHONE (305) 858-5555
TELEFAX (305) 858-4777

Southern Bell Telephone & Telegraph
Robert Beatty
150 W. Flagler Street
Suite 1910
Miami, Florida 33130

May 6, 1991
Invoice 20172
Page 35

Matter Summary

Balance Due for Matter as of April 11, 1991	$ 23,744.99	
Payments and Other Credits	(0.00)	
BALANCE BROUGHT FORWARD		$ 23,744.99
Fees for Professional Services	226,930.50	
Costs Incurred	9,677.71	
NET CURRENT BILLING		236,608.21
TOTAL DUE FOR THIS MATTER		$ 260,353.20

F01B01W 000909

See 44-1 p16

44-1
1

THE WALTER LATHAM COMPANY (800) 345-6797

Mg. # 20, Mgr # 250

01366 JUN 23 -

Supplier Bill Voucher

(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

PERMANENT

RF-2390 (7-87)

☒ Southern Bell ☐ South Central Bell ☐ BellSouth Services ☐ Other:

☐ Rush - Discount Involved

Sheet 1 Of 1

Yr.	Mo.	Serial	RT	Voucher Class	SR	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edited	Cert.

A. Payee's Name And Address

Adorno & Zeder
c/o Legal Dept. - Suite 1910
150 W. Flagler Street

City Miami State FL ZIP 33130

Is payee a minority or female owned business? ☒ Yes ☐ No

B. Contract And Lease Data

Is this transaction covered by a contract? ☐ Yes ☒ No

If yes, enter contract number:

Is this transaction covered by a lease? ☐ Yes ☒ No

If yes, enter lease ID number:

C. Special Handling Instructions

Draft to be picked up by:

Approved:

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.

Signature Donna Adkins Date 06/20/91

Title Assistant Manager

Department Legal

Name (Print) Donna Adkins

RC-O AL410000 GLC

Telephone ( ) 530-5562

Preparer Name (if different than the certifier)

Telephone ( )

Soc. Sec. No./Check Digit

E. Approval

Total Amount Approved ▶$ 188,153.84

Signature J. R. Fitzgerald Date 06/21/91

Title Vice President & General Counsel

Name (Print) J. Robert Fitzgerald

Mgt. Level Officer

Soc. Sec. No./Check Digit

F. List All Invoices (Use RF-2390-F if more than 7)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
06 06 91	06 20 91	762	188,153.84	May 31	Fees and Expenses			

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes? ☒ Yes ☐ No

If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fld. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base

F01B01W 000910

44-1916

Pd 6/24/91

pbl

pw 12/2/98

ADORNO & ZEDER
A PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW
2601 SOUTH BAYSHORE DRIVE
SUITE 1600
MIAMI, FLORIDA 33133
TELEPHONE (305) 858-5555
TELEFAX (305) 858-4777

Southern Bell Telephone & Telegraph
Robert Beatty
150 W. Flagler Street
Suite 1910
Miami, Florida 33130

June 6, 1991
Invoice 20722
Page 25

Matter Summary

Balance Due for Matter as of May 6, 1991	$ 260,353.20	
Payments and Other Credits	(260,353.20)	
BALANCE BROUGHT FORWARD		$ 0.00
Fees for Professional Services	171,595.50	
Costs Incurred	16,558.34	
NET CURRENT BILLING		188,153.84
TOTAL DUE FOR THIS MATTER		$ 188,153.84

F01B01W 000911

Se 44-1 pl6

44-1

☐ Southern Bell ☐ BellSouth Services
☐ South Central Bell ☐ Other

Mg. #36, item #243

Supplier Bill Voucher
(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

☐ Rush - Discount Involved

Sheet 1 of 1

Yr.	Mo.	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edited	Cert.
					$							R	

A. Payee's Name And Address
Manuel Hernandez, Esquire
c/o Legal Dept. - Suite 1910
150 W. Flagler Street
Miami State FL ZIP 33130
Payee a minority or female owned business? ☐ Yes ☒ No

B. Contract And Lease Data
Is this transaction covered by a contract? ☐ Yes ☒ No
If yes, enter contract number:
Is this transaction covered by a lease? ☐ Yes ☒ No
If yes, enter lease ID number:

C. Special Handling Instructions
Draft to be picked up by:
Approved:

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.

Signature
Date 12/11/91
Title Assistant Manager
Name (Print) Donna Adkins
Telephone ( ) 530-5562
Soc. Sec. No./Check Digit
Department Legal
RC-O AL410000 GLC
Preparer Name (if different than the certifier)
Telephone ( )

E. Approval
Total Amount Approved $13,698.80
Signature
Date 12/16/91
Title General Attorney
Name (Print) Robert G. Beatty
Mgt. Level 7
Soc. Sec. No./Check Digit

List All Invoices (Use RF-2390-F for more than 7)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
12 02 91	12 11 91	762	13,698.80	21221	Fees and Expenses			

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes? ☒ Yes ☐ No
If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use RF-2390-G for additional classification lines)

XTC	Amount	Fld. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base

F01B01W 000912

THOMAS TR LATHAM COMPANY (708) 345-8707

Dec
Nov-Dec
Jan

H. MANUEL HERNANDEZ
ATTORNEY AND COUNSELOR AT LAW

195 WEKIVA SPRINGS ROAD
SUITE 329
LONGWOOD, FLORIDA 32779

AREA CODE (407) 682-5553
FAX (407) 682-7566

December 6, 1991

Mr. Robert G. Beatty
General Attorney
Southern Bell Telephone
Museum Tower Building, Suite 1910
150 West Flagler Street
Miami, FL 33130

Re: Grand Jury Investigation - Southern Bell

Dear Mr. Beatty:

As per our agreement, I am submitting my bill for legal services related to the State wide grand jury investigation, and the testimony of

DATE TIME SERVICE

F01B01W 000913

See 44-1 to 12

44-1/3

THE WALTER LATHAM COMPANY (708) 345-8787

TOTAL HOURS		$5,130.00
EXPENSES		
	5.00	
	212.00	
	185.00	
	96.25	
	56.00	
	18.00	
	25.00	
	17.00	
TOTAL EXPENSES		614.25
GRAND TOTAL		$5,744.25

Thank you for entrusting me with the representation of your employee. If I may be of any further assistance, please do not hesitate to contact me.

Cordially,

H. Manuel Hernández

hh

F01B01W 000914

See 44-1 p/2

44-1
3

THE WALTER LATHAM COMPANY (708) 245-8707

H. MANUEL HERNANDEZ
ATTORNEY AND COUNSELOR AT LAW

195 WEKIVA SPRINGS ROAD
SUITE 329
LONGWOOD, FLORIDA 32779

AREA CODE (407) 682-5553
FAX (407) 682-7566

December 2, 1991

Mr. Robert G. Beatty
General Attorney
Southern Bell Telephone
Museum Tower Building, Suite 1910
150 West Flagler Street
Miami, FL 33130

Re: Grand Jury Investigation - Southern Bell

Dear Mr. Beatty:

As per our agreement, I am submitting my bill for legal services related to the State wide grand jury investigation, and the testimony of

DATE	TIME	SERVICE

DEC - 5 1991
LEGAL
F01B01W 000915

See 44-1 p12

44-1
3

THE WALTER LATHAM COMPANY (708) 545-6787

TOTAL HOURS $2,715.00

F01B01W 000916

See 44-1 of 12

44-1
3

THE WALTER LATHAM COMPANY (708) 545-5757

EXPENSES

TOTAL EXPENSES	$ 351.95
GRAND TOTAL	$3,066.95

Thank you for entrusting me with the representation of your employee If I may be of any further assistance, please do not hesitate to contact me.

Cordially,

H. Manuel Hernández

hh

F01B01W 000917

See 44-1 p12

44-1
3

THE WALTER LATHAM COMPANY (708) 345-6797

H. MANUEL HERNANDEZ
ATTORNEY AND COUNSELOR AT LAW

195 WEKIVA SPRINGS ROAD
SUITE 329
LONGWOOD, FLORIDA 32779

AREA CODE (407) 682-5553
FAX (407) 682-7586

December 2, 1991

Mr. Robert G. Beatty
General Attorney
Southern Bell Telephone
Museum Tower Building, Suite 1910
150 West Flagler Street
Miami, FL 33130

Re: Grand Jury Investigation - Southern Bell

Dear Mr. Beatty:

As per our agreement, I am submitting my bill for legal services related to the State wide grand jury investigation, and the testimony of

DATE	TIME	SERVICE

F01B01W 000918

LEGAL DEPARTMENT
SOUTH FLORIDA AREA

See 44-1 p12

44-1
3

THE WALTER LATHAM COMPANY (708) 545-6787

TOTAL TIME $4,440.00

See 44-1 p12

F01B01W 000919

44-1
3

THE WALTER LATHAM COMPANY (708) 545-6797

Mr. Robert G. Beatty
Page 3
December 2, 1991

EXPENSES

	$179.00
	178.00
	33.60
	12.00
	20.00
	25.00
TOTAL EXPENSES	447.60
GRAND TOTAL	$4,887.60

Thank you for entrusting me with the representation of your employee
If I may be of any further assistance, please do not hesitate to contact me.

Cordially,

H. Manuel Hernández

hh

See 44-1 p12

F01B01W 000920

44-1
3

THE WALTER LATHAM COMPANY (708) 345-8767

Southern Bell Telephone & Telegraph
Legal fees
TYE 12/31/91
(PBC)
11/11/92

Harris R. Anthony
General Counsel - Florida

BellSouth Telecommunications, Inc.
Museum Tower Building
Suite 1910
150 West Flagler Street
Miami, Florida 33130
Phone (305) 530-5555

November 10, 1992

Mr. Al Carreras
Manager - Comptrollers
2020 Museum Tower
Miami, Florida 33130

Re: FPSC Audit of Legal Department Vouchers

Dear Al:

Recently, the Florida Public Service Commission Auditors were provided with copies of various vouchers and supporting documents relating to outside counsel fees. As discussed, summary information only was provided because the detailed billing information is subject to the attorney/client privilege. If you have any questions, please do not hesitate to give me a call.

Sincerely,

Harris R. Anthony

HRA:jn

N4+1
4

Southern Bell Telephone & Telegraph
Account 6727 - Transaction amounts less than -$40,000
TYE 12/31/91

```
 TER,R8,IF(OCCURS .EQ. INDEX-31)UAMT=UAMT+AMT32;GOTO 50019
 TER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
NTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
TER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6727 TRANSACTION AMOUNTS LESS THAN <$40,000> (NEGATIVE)


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.LT.(-4000000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
```

ZERO SLECTED

(No records with - amounts < -40,000)

F01B01W 000922 P1

442

THE WALTER LATHAM COMPANY (708) 345-6757

Southern Bell Telephone & Telegraph
Account 6727 - Transaction amounts less than -$40,000
TYE 12/31/91

10/21/92

1992-08-25 11:13:14 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING          896 RECORDS
*7026 REPORT 01            0 SELECTED

*7027  TOTAL OF            0 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7409 NO RECORDS WERE SELECTED-JOB ABORTED
```

F01B01W 000923

P2

442

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $0 to $10,000
TYE 12/31/91

JM/JL
10/2/92

RANDOM NUMBER TABLE

	208	249	258	274	302	373	0	0	0	0
COUNT		-		6						

F01B01W 000924

44-2

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $0 to $10,000
TYE 12/31/91

Y/M/W
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6727 FOR TRANSACTIONS BETWEEN $0 TO $10,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(000)TO(1000000)
PROC,RANDOM4,MAX=392,SAMPLE=6,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

F01B01W 000925

P5

44-2

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $0 to $10,000
TYE 12/31/91

Y/M/W
10/2/92

1992-08-25 16:35:45 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING          896 RECORDS
*7026 REPORT 01            6 SELECTED

*7027  TOTAL OF            6 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000926 P4

44-2

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account #727 - Transactions between $10,000 to $20,000
TYE 12/31/91

M/M/L
10/2/92

RANDOM NUMBER TABLE

2	33	82	102	109	119	130	133	135	139
141	154	157	177	196	215				

COUNT - 16

F01B01W 000927 P8

44-2

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $10,000 to $20,000
TYE 12/31/91

M/M/L
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
+ ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6727 FOR TRANSACTIONS BETWEEN $10,000 TO $20,000

TITLE,   SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(1000000)TO(2000000)
PROC,RANDOM4,MAX=218,SAMPLE=16,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

F01B01W 000928

P9

44-2

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $10,000 to $20,000
TYE 12/31/91

M/M/L
10/2/92

1992-08-25 11:35:36 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING          896 RECORDS
*7026 REPORT 01           16 SELECTED

*7027  TOTAL OF           16 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000929

P. 10

44-2

THE WALTER LATHAM COMPANY (708) 545-6787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $20,000 to $30,000
TYE 12/31/91

BJM/LC
10/2/92

RANDOM NUMBER TABLE

	2	15	24	27	37	45	64	67	69	71
	97	102	103							
COUNT		-	13							

F01B01W 000930

P12

40
41
42
43

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $20,000 to $30,000
TYE 12/31/91

b/m/ec
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6727 FOR TRANSACTIONS BETWEEN $20,000 TO $30,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (APAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(2000000)TO(3000000)
PROC,RANDOM4,MAX=110,SAMPLE=13,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

F01B01W 000931

P13

44-2

THE WALTER LATHAM COMPANY (706) 545-6787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $20,000 to $30,000
TYE 12/31/91
10/2/92

1992-08-25 11:44:13 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING         896 RECORDS
*7026 REPORT 01          13 SELECTED

*7027  TOTAL OF          13 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000932

P14

44-2

THE WALTER LATHAM COMPANY (708) 543-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $30,000 to $40,000
TYE 12/31/91

4/M/W
10/2/92

RANDOM NUMBER TABLE

	5	8	12	16	18	30	31	0	0	0
COUNT		-		7						

THE WALTER LATHAM COMPANY (708) 345-8757

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $30,000 to $40,000
TYE 12/31/91

4/m/4
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6727 FOR TRANSACTIONS BETWEEN $30,000 TO $40,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(3000000)TO(4000000)
PROC,RANDOM4,MAX=40,SAMPLE=7,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

F01B01W 000934

17

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transactions between $30,000 to $40,000
TYE 12/31/91

4/m/4
10/2/92

1992-08-25 11:55:03 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING         896 RECORDS
*7026 REPORT 01           7 SELECTED

*7027  TOTAL OF           7 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000935 18

THE WALTER LATHAM COMPANY (708) 545-6787

Southern Bell Telephone & Telegraph
Account 6727 - Transaction greater than $40,000
TYE 12/31/91

10/2/92

1992-08-25 12:03:58 VERSION 7.1.1

*7025 READING 1110550 RECORDS

*7025 ACCEPTING 896 RECORDS
*7026 REPORT 01 29 SELECTED

*7027 TOTAL OF 29 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS 00004059

*7018 END OF EXTRACT. SORT REQUIRED

F01B01W 000936

21

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THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6727 - Transaction greater than $40,000
TYE 12/31/91

6/12/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-31)UAMT=UAMT+AMT32;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6727 TRANSACTION AMOUNTS GREATER THAN $40,000


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.GT.(4000000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
```

F01B01W 000937

44-2

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6113-Transactions greater than $25,000
FYE 12/31/91

1

ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6113 TRANSACTIONS GT $25,000
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDP PVC01 DETAIL)

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG		ATTRIBUTES (1)	(2)	(3)	(4)	(5)	(6)	(7)
463	9101	61130000	ATSD	JN2000000	27,343.80	Executive Trips 12/90	✓	✓	NO	✓	✓	✓	✓
464	9102	61130000	ATSD	JC3000000	49,420.80	Executive Trips 1/91	✓	✓	✓	✓	✓	✓	✓
465	9102	61130000	ATSD	JN2000000	96,911.10	" "	✓	✓	✓	✓	✓	✓	✓
466	9102	61130000	JNTR	JJ0000000	67,124.15	To Transalta for reversal of Overhead	✓	✓	✓	✓	✓	✓	✓
467	9103	61130000	ATSD	JN2000000	48,767.40	Executive Trips 2/91	✓	✓	✓	✓	✓	✓	✓
468	9104	61130000	ATHA	JN0000000	29,766.11	Executive Trips 3/91	✓	✓	✓	✓	✓	✓	✓
469	9104	61130000	ATSD	JC3000000	100,650.02	Executive Trips 3/91	✓	✓	✓	✓	✓	✓	✓
470	9104	61130000	ATSD	JN2000000	74,972.51	Executive Trips 4/91	✓	✓	✓	✓	✓	✓	✓
471	9105	61130000	IAB	JJ0000000	67,347.54	Reversal entry	✓	✓	✓	✓	✓	✓	✓
472	9105	61130000	ATSD	JC3000000	72,582.22	Executive Trips 5/91	✓	✓	✓	✓	✓	✓	✓
473	9105	61130000	ATSD	JN2000000	90,317.39	Executive Trip 5/91	✓	✓	✓	✓	✓	✓	✓
474	9106	61130000	ATSD	JC3000000	52,165.76	Executive Trips 6/91	✓	✓	✓	✓	✓	✓	✓
475	9107	61130000	ATSD	JC3000000	62,330.40	" " 6/91	✓	✓	✓	✓	✓	✓	✓
476	9107	61130000	ATSD	JN2000000	46,292.40	" " 6/91	✓	✓	✓	✓	✓	✓	✓
477	9108	61130000	ATSD	JC3000000	69,547.50	" " 7/91	✓	✓	✓	✓	✓	✓	✓
478	9108	61130000	ATSD	JN2000000	36,966.60	" " 7/91	✓	✓	✓	✓	✓	✓	✓
479	9109	61130000	ATSD	JC3000000	66,287.94	Executive Trips 8/91	✓	✓	✓	✓	✓	✓	✓
480	9109	61130000	ATSD	JN2000000	43,473.40	Executive " 8/91	✓	✓	✓	✓	✓	✓	✓
481	9110	61130000	ATSD	JC3000000	82,130.40	Executive " 9/91	✓	✓	✓	✓	✓	✓	✓
482	9110	61130000	ATSD	JN2000000	42,243.30	Executive Trip 9/91	✓	✓	✓	✓	✓	✓	✓
483	9111	61130000	ATSD	JC3000000	68,468.40	" " 10/91	✓	✓	✓	✓	✓	✓	✓
484	9111	61130000	ATSD	JN2000000	32,858.10	Executive Trip 10/91	✓	✓	✓	✓	✓	✓	✓
485	9112	61130000	ATHA	JN0000000	43,431.94	" " 11/91	✓	✓	✓	✓	✓	✓	✓
486	9112	61130000	ATSD	JC3000000	119,606.85	Executive Trips 12/91	✓	✓	✓	✓	✓	✓	✓
487	9112	61130000	ATSD	JN2000000	130,557.25	Executive Trips 12/91	✓	✓	✓	✓	✓	✓	✓
GRAND TOTALS					1,621,363.28								
COUNT					25								

See Disclosure #7. Aircraft Expense more back up was requested on aircraft expense and it was determined that many of these expenses were related to the Attorney General Investigation and many were for lobbying expenses. Staff recommends that these expenses should be removed.

F01B01W 000938

Attributes:
1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company (if applicable)

Southern Bell Telephone & Telegraph
Account 6113 - Transactions between -$25,000 to $25,000
T&E 12/31/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6113 TRANSACTIONS BETWEEN <$25,000> TO $25,000
SOURCE DATASET = FCC.SCBELL.DETAIL(MONTHS)
(AVAD-SDF FVC01 DETAIL)

PAGE 1
06/21/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL COMBINED CODE	NOR & NUMBER		ATTRIBUTES (1)	(2)	(3)	(4)	(5)	(6)	(7)
4189	9101 61130000	FCBST	330000000		.10-	No 3.							
4189	9162 61130000	FCBST	330000000		.21-								
4191	9707 61130000	ASSD	330160000		1.38-	Section 19 Services Allocation							
4191	9106 61130000	FCBST	330000000		.74	Plant Gross Salvage [illegible] for Damage Claims							
4193	9106 61130000	ASSA	301167000		67.02	Charge for Use of Corporate Aircraft - Connie Hooper							
4193	9107 61130000	FCBST	330000000		.50-	Plant Gross Salvage [illegible] for Damage Claims							
4193	9109 61130000	IAB	330000000		1.00-	Insurance Recovery [illegible] for Damage Claims							
4195	9111 61130000	ASSA	301000000		67.02	Charge for Use of Corporate Aircraft - Sylvia Turner [illegible]							
4195	9112 61130000	FCBST	330000000		8.10-	Plant Gross Salvage [illegible] for Damage Claims							
4197	9113 61130000	ASSA	301000000		43.31	Charge for Use of Corporate Aircraft - Melanie Villard							
GRAND TOTALS					206.32								

* Reports were unavailable due [illegible] year retention period

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent

P2

F01B01M 000039

Southern Bell Telephone & Telegraph
Account 6113-Transactions less than -$25,000
TYE 12/31/91
(Aircraft Expense)

AMP
10/14/92

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6113 TRANSACTION AMOUNTS LESS THAN <$25,000>(NEGATIVE)
SOURCE DATASET - PSC.SOBELL.DETAIL(MONDERS)
(AFAD-COP PVC01 VALSAMP)

PAGE 1

10/08/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
36 9102	61130000	TAB	JJ0000000	67,124.15- Reversing entries
9105	61130000	JNTR	JJ0000000	67,124.15-
GRAND TOTALS				134,248.30-
HNT		2		

ATTRIBUTES:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
✓	✓	✓	✓	✓	✓	N/A

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

FO1B01W 000940

Southern Bell Telephone & Telegraph
Account 6215 - Transactions - All
TYE 12/31/91

SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6215 ALL TRANSACTIONS
SOURCE DATASET = FCC.SORELL.DETAIL(MEMBERS)
(AFAB-EDP FCC01 DETAIL)

06/23/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REEP CODE CRED	TOTAL CONTRIBD BDS & BONUSES	
9101	62152000	ABC	JH2129009	839.25	WUPT 22614 W/R
9101	62152000	ABC	JH2290402	615.63	WUPT 22614 W/R
9101	62152000	ABCS	JH2350180	110.50-	Credit from Sprint
9101	62152000	ABCS	JH2112004	37.35-	Credit from Sprint
9101	62152000	LEI	JH2107305	75.48	Transfer Plant-Rec.
9102	62152000	ABCS	JH2312705	25.64-	Credit from Sprint
9102	62152000	ABCS	JH2350180	303.21-	Credit from Sprint
9103	62152000	ABC	JH2107341	818.88	WUPT 22614 W/R
9104	62152000	ABC	JH2322707	895.41	
9104	62152000	ABC	JH2182300	45.37	Plant Cond 625 R-3-6
GRAND TOTALS				2,530.51	

All required

Check See W.P. 5d for Detail

ATTRIBUTES:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A
✓	✓	✓	✓	✓	✓	N/A

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000941

Southern Bell Telephone & Telegraph
Account 6424 - Transactions greater $5,000
TYE 12/31/91

10/14/92
Exh III/US

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6424 TRANSACTIONS AMOUNTS GREATER THAN 15,000
SOURCE DATASET - FCC.ACNELL.DETAIL(+MONTHS)
(XFAB-SDF FCC01 DETAIL)

PAGE 1

10/23/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CHD	TOTAL COMBINED NOS & DOBBS		(1)	(2)	(3)	(4)	(5)	(6)	(7)
668	9110	64241000	VOIP	JN2332500	11,361.56	Construction exp for truck crane [illegible] to locate & repair damage cable Indiantown Rd & Jupiter Coastal (Bermuda Cable Co)	✓	✓	✓	✓	✓	✓	[illegible]
669	9110	64241000	VOIP	JN2295302	11,292.72	Construction: To locate underground - SB cable at Mc Arthur Boulevard Edison Boulevard Co.	✓	✓	✓	✓	✓	✓	[illegible]
670	9110	64241100	VOIP	JN2351A00	6,232.00	Locate hand [illegible] damage at Southern Bell cable at U. Bridge Vero Beach Airline Avenue Bridge	✓	✓	✓	✓	✓	✓	[illegible]
671	9110	64242000	VOIP	JN2131100	27,036.38	Construction exp for [illegible] to E.O. cable [illegible] at Pensacola Bay Bridge	✓	✓	✓	✓	✓	✓	[illegible]
		TOTALS			56,023.05								

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable.

P.1

F01B01W 000942

Southern Bell Telephone & Telegraph
Account 6531 - Transactions greater than $20,000
TYE 12/31/91

(Power Expense)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6531 TRANSACTION AMOUNTS GREATER THAN $20,000
SOURCE DATABAT - FRC.SOBELL.DETAIL(MONTHS)
(AFAB-EDP FVC01 DETAIL)

PAGE 1

09/15/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL COMBINED CHGS		ATTRIBUTES: (1)	(2)	(3)	(4)	(5)	(6)	(7)
749	9101	65310000	V01P	JN5101302	38,885.82	Error in allocation of power expense to Fc. $541 (Jacksonville Elec. Authority)	✓	✓	✓	✓	✓	✓	N/A
750	9101	65310000	V01P	JN5101302	20,943.79		✓	✓	✓	✓	✓	✓	N/A
751	9101	65310000	V01P	JN5101000	38,461.72	Power Expense for General Service at 1548 Alaw Kings Rd	✓	✓	✓	✓	✓	✓	N/A
752	9101	65310000	V01P	JN5105000	20,831.40	Power Expense for General Service at 45 NW 5 St Hom.	✓	✓	✓	✓	✓	✓	N/A
753	9101	65310000	V01P	JN5101000	20,155.14	Allocation of Power Expense to G/L 31131 434 Pearl St	✓	✓	✓	✓	✓	✓	N/A
754	9101	65310000	V01P	JN5101000	24,025.11	Power Expense for General Service at 239 Orange Ave. Orl.	✓	✓	✓	✓	✓	✓	N/A
755	9101	65310000	V01P	JN5101000	44,990.56	Power Expense for General Service at 533 S Plumosa St Melbourne	✓	✓	✓	✓	✓	✓	N/A
756	9104	65310000	V01P	JN5105000	24,558.60	Power Expense for General Service at 15400 US 441 Sage	✓	✓	✓	✓	✓	✓	N/A
757	9104	65310000	V01P	JN5105000	25,812.15	Power Expense for General Service at 1 [illegible] St	✓	✓	✓	✓	✓	✓	N/A
758	9104	65310000	V01P	JN5105000	20,188.21	Power Expense for General Service at [illegible]	✓	✓	✓	✓	✓	✓	N/A
759	9104	65310000	V01P	JN5101000	23,187.00	Allocation of Power Expense to G/L 31131	✓	✓	✓	✓	✓	✓	N/A
760	9105	65310000	V01P	JN5105000	22,681.41	Power Expense for General Service at 474 Pearl St	✓	✓	✓	✓	✓	✓	N/A
761	9105	65310000	V01P	JN5101000	21,219.17	Allocation of Power Expense to G/L 31131	✓	✓	✓	✓	✓	✓	N/A
762	9105	65310000	V01P	JN5101000	20,899.27	Allocation of Power Expense to G/L 31131 15400 US 441 Sage	✓	✓	✓	✓	✓	✓	N/A
763	9105	65310000	V01P	JN5101000	44,873.37	" " " "	✓	✓	✓	✓	✓	✓	N/A
764	9105	65310000	V01P	JN6401000	27,418.87	Power Expense for G&D-1 General Service 9056 NW 41 St	✓	✓	✓	✓	✓	✓	N/A
765	9106	65310000	V01P	JN6401700	23,857.57	Power Expense for G&D-1 " " 15400 US 441	✓	✓	✓	✓	✓	✓	N/A
766	9106	65310000	AT&B	J78100000	76,085.57		✓	✓	✓	✓	✓	✓	N/A
767	9107	65310000	V01P	JN6401301	28,302.55	Power Expense	✓	✓	✓	✓	✓	✓	N/A
768	9107	65310000	V01P	J78100000	75,420.84	Power Expense G&D-1 : Gen. General 26 [illegible]	✓	✓	✓	✓	✓	✓	N/A
769	9107	65310000	V01P	JN6401300	20,455.67	Allocation of Power Expense to G/L 31131	✓	✓	✓	✓	✓	✓	N/A
770	9109	65310000	V01P	JN6401603	29,697.71	Power Expense for G&D-1 General Service 1448 NW 39 Fairmont St.	✓	✓	✓	✓	✓	✓	N/A
771	9109	65310000	V01P	JN6401500	21,932.39	Power Expense for G&D-1 " " " Gail. Power Co.	✓	✓	✓	✓	✓	✓	N/A
772	9110	65310000	V01P	JN6401700	22,784.60	Allocation of Power Exp to G/L-33447 1 SA Sanford Ave	✓	✓	✓	✓	✓	✓	N/A
773	9110	65310000	V01P	JN6401700	33,788.42	Power Expense for G&D-1 30 75 Gang St	✓	✓	✓	✓	✓	✓	N/A
774	9110	65310000	V01P	JN6401500	20,882.22	Allocation of Power Exp to G/L-02116 30 1520 Lemons Ave	✓	✓	✓	✓	✓	✓	N/A
775	9111	65310000	V01P	JN6401500	20,020.13	Correcting entry for a HPI Bill	✓	✓	✓	✓	✓	✓	N/A
776	9111	65310000	AT&B	J78100000	27,974.09	Allocation of Power Expense to G/L 31131 36 [illegible] Pearl St	✓	✓	✓	✓	✓	✓	N/A
777	9112	65310000	V01P	JN6401500	27,282.49	" " " "	✓	✓	✓	✓	✓	✓	N/A
GRAND TOTALS COMPT				29	833,117.90								

Amount allocated to Regulated + Non-Regulated Per HP2702

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

P14

F01B01W 000943

Southern Bell Telephone & Telegraph
Account 6531 - Transactions between $10,000 to $20,000
TYE 12/31/91

SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6531 FOR TRANSACTIONS BETWEEN $10,000 TO $20,000
SOURCE DATASET - FCC.SOBELL.DETAIL(MEMBERS)
(AFAR-EDP FWC01 DETAIL)

09/15/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHRD	TOTAL COMBINED RBR & NONRBR			
9101	65310000	V01P	JN5101425	10,282.93	Transmission Power Expense - Kit:T		
9101	65310000	V01P	JN5105407	10,433.26	Allocation - Power Expense	Elec. #	1V63313
9103	65310000	V01P	JN5105408	13,595.56	"	Meter #	1U7160
9103	65310000	V01P	JN5101000	14,305.50	"	"	9U8263H
9105	65310000	V01P	JN5105000	14,996.63	"	"	9U8278H
9105	65310000	V01P	JN5101000	19,334.26	"	"	43/966
9106	65310000	V01P	JN0401501	10,301.95	Power Expense	"	1U6C121
9107	65310000	V01P	JN0401700	12,295.75	Power Expense	"	1U7160
9107	65310000	V01P	JN0401700	10,338.21	Power Expense	"	1V81340
GRAND TOTALS				110,034.06			

ATTRIBUTES:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
✓	✓	✓	✓	✓	✓	n/a
✓	✓	✓	✓	✓		n/a
✓	✓	✓	✓	✓		n/a
✓	✓	✓	✓	✓		n/a
✓	✓	✓	✓	✓		n/a
✓	✓	✓	✓	✓		n/a
✓	✓	✓	✓	✓		n/a
✓	✓	✓	✓	✓		n/a
✓	✓	✓	✓	✓		n/a

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

P.

FO1B01W 000944

Southern Bell Telephone & Telegraph
Account 6531 - Transactions less than -$20,000
TYE 12/31/91

ACCOUNT 6531 TRANSACTION AMOUNTS LESS THAN <$20,000>(NEGATIVE)
SOURCE DATASET = PRC.SOHELL.DETAIL(MEMBER8)
(AFNB-SOP PVC01 DETAIL)

09/15/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CHKD	TOTAL COMBINED REG & NONREG		(1)	(2)	(3)	(4)	(5)	(6)	(7)
91	9101	65310000	AFNB	J29100000	37,878.13-	To credit AT Transmission Lines	✓	✓	✓	✓	✓	✓	N/A
92	9102	65310000	AFNB	J30100000	35,158.61-	Correction made due to update AT Transmission Power Study	✓	✓	✓	✓	✓	✓	N/A
93	9103	65310000	AFNB	JH5101302	28,842.78-	" " "	✓	✓	✓	✓	✓	✓	N/A
94	9104	65310000	AFNB	JH5101302	30,903.72-	Correction of error due to update of Transmission power study	✓	✓	✓	✓	✓	✓	N/A
95	9105	65310000	AFNB	JH5101000	35,167.06-	" " "	✓	✓	✓	✓	✓	✓	N/A
96	9106	65310000	AFNB	JH5101000	28,999.27-	" " "	✓	✓	✓	✓	✓	✓	N/A
97	9107	65310000	AFNB	J29100000	28,005.37-	" " "	✓	✓	✓	✓	✓	✓	N/A
98	9108	65310000	AFNB	J30100000	29,438.82-	" " "	✓	✓	✓	✓	✓	✓	N/A
99	9111	65310000	AFNB	JH0401500	28,983.72-	" " "	✓	✓	✓	✓	✓	✓	N/A
100	9112	65310000	AFNB	JH0401500	28,929.29-	" " "	✓	✓	✓	✓	✓	✓	N/A
	GRAND TOTALS				299,987.88-								
	COUNT	-	10										

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000945

ACCOUNT 6531 TRANSACTION AMOUNTS LESS THAN <$20,000>(NEGATIVE)
SOURCE DATASET - PDC.SORELL.DETAIL(MEMBERS)
(AFAR-SDP PVC01 DETAIL)

09/15/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL CONTROL NO & NUMBER		(1)	(2)	(3)	(4)	(5)	(6)	(7)
91	9101	65310000	AT20	JJ0100000	37,076.15-	[illegible]	✓	✓	✓	✓	✓	✓	[illegible]
92	9102	65310000	AT20	JJ0100000	35,130.01-	Correction made [illegible] due to [illegible]	✓	✓	✓	✓	✓	✓	[illegible]
93	9103	65310000	AT20	JM5101302	28,942.75-	" "	✓	✓	✓	✓	✓	✓	[illegible]
94	9104	65310000	AT20	JM5101302	30,993.02-	" "	✓	✓	✓	✓	✓	✓	N/A
95	9105	65310000	AT20	JM5101000	35,187.06-	Correction of error due to [illegible] transmission power study	✓	✓	✓	✓	✓	✓	[illegible]
96	9106	65310000	AT20	JM5101000	28,890.27-	" "	✓	✓	✓	✓	✓	✓	[illegible]
97	9107	65310000	AT20	JJ0100000	28,009.37-	" "	✓	✓	✓	✓	✓	✓	[illegible]
98	9108	65310000	AT20	JJ0100000	25,438.84-	" "	✓	✓	✓	✓	✓	✓	[illegible]
99	9111	65310000	AT20	JM0401500	26,883.32-	" "	✓	✓	✓	✓	✓	✓	[illegible]
100	9112	65310000	AT20	JM0401500	26,920.13-	" "	✓	✓	✓	✓	✓	✓	[illegible]
	TOTALS				299,087.00-								

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Southern Bell Telephone & Telegraph
Account 6531- Transactions less than -$20,000
Aug 1991

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000946

Southern Bell Telephone & Telegraph
Account 66137 Transactions greater than $120,000
TYE 12/31/91
Tucker/Wayne/Luckie

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA — PAGE 1
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6613 TRANSACTION AMOUNTS GREATER THAN $120,000
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFMD-EDP PVC01 DETAIL) — 09/16/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REBP CODE	CHRD	TOTAL COMBINED RBR & NONRBR	
301	9101 66130000	V01P	JN4002000		371,677.00	T.V. Advertising - Residence Sales Ongoing - 0380
303	9102 66130000	V01P	JN4002000		301,372.20	T.V. Advertising - Residence Sales Ongoing - 0380
304	9103 66130000	V01P	JN4002000		143,355.00	Radio Advertising - Residence Sales (Product) # 4-0380
305	9103 66130000	V01P	JN4002000		372,645.00	TV Advertising - Residence Sales (Product) # 4-0380
306	9104 66130000	V01P	JN4002000		150,095.03	Newspaper Advertising - Residence Sales # 4-0380
307	9104 66130000	V01P	JN4002000		150,020.00	TV Advertising - Residence Sales (Product # 4-0380
308	9104 66130000	V01P	JN4002000		308,600.00	T.V. Advertising - Residence Sales Ongoing - 0380
309	9106 66130000	V01P	JN4002000		276,690.00	T.V. Advertising - Residence Sales - Ongoing - 0380
310	9107 66130000	V01P	JN4002000		210,479.00	T.V. Advertising - Residence Sales - Ongoing - 0380
311	9108 66130000	V01P	JN4004000		268,875.00	Radio Advertising - Business Sales - 0380
312	9108 66130000	V01P	JN4004000		153,743.00	Radio Advertising - Business Sales - 0380
313	9108 66130000	V01P	JN4002000		306,729.00	T.V. Advertising - Residence Sales ON going - 0380
314	9108 66130000	V01P	JN4002000		209,061.38	Direct Mail Advertising - Business - Caller ID
315	9110 66130000	V01P	JN4004000		330,050.00	T.V. Advertising - Business Sales - 0380
316	9110 66130000	V01P	JN4004000		130,300.00	Radio Advertising - Business Sales - 0380
317	9110 66130000	V01P	JN4002000		701,700.00	T.V. Advertising - Business Sales - 0380
318	9110 66130000	V01P	JN4002000		132,922.03	Direct Mail Advertising - Residence Sales
319	9110 66130000	V01P	JN4003000		137,630.00	T.V. Advertising - Business Long Distance - 0360
320	9110 66130000	V01P	JN4002000		149,072.64	Newspaper Advertising
321	9110 66130000	V01P	JN4002000		301,129.00	TV Advertising - For Cross Product # - Residence Sales
322	9111 66130000	V01P	JN4003000		215,605.00	TV Advertising - Business Long Distance - 0360
323	9111 66130000	V01P	JN4004100		133,643.00	Radio Advertising Business Sales
324	9111 66130000	V01P	JN4004100		600,170.00	TV Advertising - Business Sales
325	9112 66130000	V01P	JN4002000		229,705.00	Radio Advertising - Residence Sales - Cross Product # 4-0380
326	9112 66130000	V01P	JN4002000		301,595.00	T.V. Advertising - Residence Sales - Cross Product # 4-0380
327	9112 66130000	V01P	JN4004100		133,325.00	T.V. Advertising - Business Sales
328	9112 66130000	V01P	JN4003000		196,110.00	T.V. Advertising - Business Long Distance - 0360
329	9112 66130000	V01P	JN4002000		142,133.25	TV Advertising - Residence Sales - Cross product # 4-0380
330	9112 66130000	V01P	JN4004000		211,024.40	Direct Mail Advertising - Small Business
331	9112 66130000	V01P	JN4002000		165,221.25	TV Advertising - Residence Sales - Memory Calling - 0380-07 NON-Regulated
GRAND TOTALS					8,550,331.84	
COUNT			30			

ATTRIBUTES:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
301	✓	✓	✓	✓	✓		
303	✓	✓	✓	✓	✓	N/A	N/A
304	✓	✓	✓	✓	✓	N/A	N/A
305	✓	✓	✓	✓	✓	N/A	N/A
306	✓	✓	✓	✓	✓	N/A	N/A
307	✓	✓	✓	✓	✓	N/A	N/A
308	✓	✓	✓	✓	✓	N/A	N/A
309	✓	✓	✓	✓	✓	N/A	N/A
310	✓	✓	✓	✓	✓	N/A	N/A
311	✓	✓	✓	✓	✓	N/A	N/A
312	✓	✓	✓	✓	✓	N/A	N/A
313	✓	✓	✓	✓	✓	N/A	N/A
314	✓	✓	✓	✓	✓	N/A	N/A
315	✓	✓	✓	✓	✓	N/A	N/A
316	✓	✓	✓	✓	✓	N/A	N/A
317	✓	✓	✓	✓	✓	N/A	N/A
318	✓	✓	✓	✓	✓	N/A	N/A
319	✓	✓	✓	✓	✓	N/A	N/A
320	✓	✓	✓	✓	✓	N/A	N/A
321	✓	✓	✓	✓	✓	N/A	N/A
322	✓	✓	✓	✓	✓	N/A	N/A
323	✓	✓	✓	✓	✓	N/A	N/A
324	✓	✓	✓	✓	✓	N/A	N/A
325	✓	✓	✓	✓	✓	N/A	N/A
326	✓	✓	✓	✓	✓	N/A	N/A
327	✓	✓	✓	✓	✓	N/A	N/A
328	✓	✓	✓	✓	✓	N/A	N/A
329	✓	✓	✓	✓	✓	N/A	N/A
330	✓	✓	✓	✓	✓	N/A	N/A
331	✓	✓	✓	✓	✓	N/A	N/A

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000347

Southern Bell Telephone & Telegraph

Account 6613 - Transactions between $0 to $10,000

TYE 12/31/91

ACCOUNT 6613 FOR TRANSACTIONS BETWEEN $0 TO $10,000
SOURCE DATABASE = FOR.SORELL.DETAIL(FORMERS)
(AUTO-SEP PUCHS DETAIL)

06/16/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL CONSIDERED FOR 6 SOURCE		(1)	(2)	(3)	(4)	(5)	(6)	(7)
778	9102	66130000	V017	J04882000	7,625.00	Acct-Ins Airport Advertising - Our Phone take charge - Pooley Tucker Wayne/Lucille, CO	✓	✓	✓	✓	✓	✓	✓
779	9102	66130000	ZZRA	J04883000	6.83	Installed Adjustment decal, Bellsouth & Tag-Line	✓	✓	✓	✓	✓	✓	✓
780	9104	66130000	V017	J04882000	1,339.28	A.E. Sales Shader Trophy	✓	✓	✓	✓	✓	✓	✓
121	9106	66130000	ZZRA	J04883000	168.56	Dennis Sewell - Tickets for Mailing to Unavailing Phalanxes Service Bureau 20th Ave. Steve Wal. Jaho. Co Sellers Publishing Inc	✓	✓	✓	✓	✓	✓	✓
	9106	66130000	ZZRA	J04883000	78.29	Expense for transcripts for the 91 S.C. Annual Plan allocated to S/B J.E.	✓	✓	✓	✓	✓	✓	✓
185	9107	66130000	ZZRA	J01107000	12.00	Odd Hunter - Salary for January	✓	✓	✓	✓	✓	✓	✓
140	9109	66130000	V017	J01283000	20.75	Hunt Team Incentive Awards	✓	✓	✓	✓	✓	✓	✓
785	9109	66130000	ZZRA	J01181000	13.00	Senior Mobility Gallery - January	✓	✓	✓	✓	✓	✓	✓
786	9110	66130000	V017	J04882000	882.95	[illegible]	✓	✓	✓	✓	✓	✓	✓
787	9111	66130000	ZZRA	J04882000	1,999.38	Expenses & memorabilia - Ap. a Bagwell to Bell Sons Association Jones Wing - John Hot Springs Jackley	✓	✓	✓	✓	✓	✓	✓
788	9112	66130000	V017	J01283000	53.75	Taxes for deer Exhibit from Strelsen to Action for Joseph Pace Attended & Pl	✓	✓	✓	✓	✓	✓	✓
	GRAND TOTALS				12,882.00								

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated + non-regulated
7) Correct allocation from the Parent Company, if applicable.

F01B01W 000948

P.

Southern Bell Telephone & Telegraph
Account 6512 – Transactions greater than $132,000
TYE 12/31/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FOC
ACCOUNT 6512 TRANSACTIONS AMOUNTED GREATER THAN $132,000
SOURCE DETAILS - FOC.SCHELL.DETAIL(MONTHS)
(AFAS-REV FOC91 DETAIL)

PAGE

04/24/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL COMPANY 300 & ELIMINS	
444	9101	65122700	JOUR	J00000000	179,910.56	
445	9105	65122100	ATRD	J00000000	133,281.06	Transactions are for building lease estimate w/ true up based upon expiration of RDS owned stock for [illegible]
446	9107	65122100	ATRD	J00000000	133,597.63	" "
447	9108	65122100	ATRD	J00000000	139,444.60	" "
448	9110	65122100	ATRD	J00000000	149,187.95	" "
449	9112	65122100	ATRD	J00000000	144,375.98	" "
450	9112	65122700	JOUR	J00000000	689,871.00	" "
451	9109	65120000	JOUR	J01101000	900,958.00	
452	9109	65120000	JOUR	J01101000	917,880.00	
453	9109	65120000	JOUR	J01101000	941,183.00	
454	9109	65120000	IAS	J01101000	484,785.20	Inter-area transfers primarily [illegible] write down inventory computer [illegible]
455	9109	65120000	IAS	J01101000	1,288,270.53	
456	9109	65120000	IAS	J01101000	1,280,738.00	error correcting entries items 689 were the relevant for Florida [illegible]
457	9109	65120000	IAS	J01101000	1,133,280.00	
458	9111	65120000	ATRD	J00000000	645,849.14	Florida Portion of a Carbonate inventory adjustment
459	9112	65120000	ATRD	J00000000	240,900.00	a correction to an inventory adjustment in Item # 461
	GRAND TOTALS				9,637,131.11	
	COUNT			16		

ATTRIBUTES:

	1	2	3	4	5	6	7
444	✓	✓	✓	✓	✓	✓	✓
445	✓	✓	✓	✓	✓	✓	✓
446	✓	✓	✓	✓	✓	✓	✓
447	✓	✓	✓	✓	✓	✓	✓
448	✓	✓	✓	✓	✓	✓	✓
449	✓	✓	✓	✓	✓	✓	✓
450	✓	✓	✓	✓	✓	✓	✓
451	✓	✓	✓	✓	✓	✓	✓
452	✓	✓	✓	✓	✓	✓	✓
453	✓	✓	✓	✓	✓	✓	✓
454	✓	✓	✓	✓	✓	✓	✓
455	✓	✓	✓	✓	✓	✓	✓
456	✓	✓	✓	✓	✓	✓	✓
457	✓	✓	✓	✓	✓	✓	✓
458	✓	✓	✓	✓	✓	✓	✓
459	✓	✓	✓	✓	✓	✓	✓

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable.

F01B01M 000949 –

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $12,000 to $50,000
YE 12/31/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORD FOR FCC
ACCOUNT 6512 FOR TRANSACTIONS BETWEEN $12,000 TO $50,000
SOURCE DATABAT - FOC.SOBELL.DETAIL(MEMBER)
(APRS-EDP FUC01 DETAIL)

PAGE 1

06/26/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL COMBINED REF & SOURCE		ATTRIBUTES: (1)	(2)	(3)	(4)	(5)	(6)	(7)
4/ 1/91	6512	AFRD	202100000	19,000.00	Maintenance exp for Distribution Plant - Other Equipment	✓	✓	✓	✓	✓	✓	✓
4/10/91	6512	AFRD	202100000	15,100.00	Maintenance exp for Network Development - Non Telephone	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202100000	17,077.03	Maintenance exp for [illegible]	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202100000	18,924.97	Maintenance exp for Distribution Plant - Other Equipment	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202100000	20,237.97	Maintenance exp for Network Development - Non Telephone	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202100000	25,037.97	[illegible]	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202100000	12,751.00	Maintenance exp for Other Equipment - Miscellaneous Equipment	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202100000	13,447.24	Maintenance exp for Other Building and Warehouse Space for Material Control - Miscellaneous Equipment	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202101000	12,707.00	Maintenance exp for Central Office Equip Power - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202100000	20,907.42	Maintenance exp for Transport Station Equipment - Miscellaneous Equipment Shipping & Shipping Equip	✓	✓	✓	✓	✓	✓	✓
4/11/91	6512	AFRD	202101000	21,037.00	Maintenance exp for Central Office Equip Power - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/16/91	6512	AFR	202100000	17,001.24	Paid AT-Long Distance Charges - Other Equipment	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	16,000.00	Maintenance exp for Other Equipment - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	20,001.12	Maintenance exp for Other Equipment - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	20,514.76	Maintenance exp for Other Equipment - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFR	202111001	17,777.57	Paid AT-Long Distance Charges - Other Equipment - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	17,000.00	Maintenance exp for Distribution Plant - Other Equipment - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	21,000.00	Maintenance exp for Central Office Equip Power - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFR	202100000	14,000.00	Paid AT-Long Distance Charges - Other Equipment - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	13,000.00	Maintenance exp for Other Equipment - Miscellaneous	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	17,775.00	Maintenance exp for Network Development - Other Telephone	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	17,775.00	To Summit - Tracks of Equip	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	25,000.00	To Summit - Tracks of Equip	✓	✓	✓	✓	✓	✓	✓
4/18/91	6512	AFRD	202100000	21,000.00	To Sandi Hill - Hardi, Inc. Equipment - RH - [illegible]	✓	✓	✓	✓	✓	✓	✓
4/25/91	6512	AFRD	202100000	16,530.00	Inventory Adjustment Charge (Inc) Backbone in a Contract Warehouse	✓	✓	✓	✓	✓	✓	✓
4/30/91	6512	AFRD	202100000	15,000.00	To Motorola Corporation Tests/Accounts	✓	✓	✓	✓	✓	✓	✓
4/30/91	6512	AFRD	202100000	20,750.00	" " " "	✓	✓	✓	✓	✓	✓	✓
GRAND TOTALS				521,522.07								

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000950

WP 6/12

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $6,000 to $12,000
TYE 12/31/91

SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6512 FOR TRANSACTIONS BETWEEN $6,000 TO $12,000
SOURCE DATABAT - SOC.SOBELL.DETAIL(MEMBER)
(AT&D-ISP FVC01 DETAIL)

06/26/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	MEMO CODE	TOTAL COMPANY NET & BONUS	Attributes: 1	2	3	4	5	6	7	(1)	(2)	(3)	(4)	(5)	(6)	(7)
392	9101	65121100	AP00	JN2300000	7,376.32	✓	✓	✓	✓	✓	✓	✓							
393	9101	65121100	AP00	JN2300000	6,700.16	✓	✓	✓	✓	✓	✓	✓							
394	9101	65121100	L01	JN2300110	6,363.54	✓	✓	✓	✓	✓	✓	✓							
395	9102	65121100	AP00	JN2400000	11,705.16	✓	✓	✓	✓	✓	✓	✓							
396	9103	65121100	L01	JN2131667	6,192.52	✓	✓	✓	✓	✓	✓	✓							
397	9105	65121100	AP00	JN2505000	10,235.83	✓	✓	✓	✓	✓	✓	✓							
398	9106	65121100	L01	JN2100010	10,475.33	✓	✓	✓	✓	✓	✓	✓							
399	9107	65121100	AP00	JN2505000	9,190.71	✓	✓	✓	✓	✓	✓	✓							
400	9108	65121100	AP00	JN2505000	8,720.64	✓	✓	✓	✓	✓	✓	✓							
401	9108	65121100	L01	JN2505700	11,000.50	✓	✓	✓	✓	✓	✓	✓							
402	9110	65121100	AP00	JN2400000	10,057.03	✓	✓	✓	✓	✓	✓	✓							
403	9112	65121100	L01	JN2100010	7,000.37	✓	✓	✓	✓	✓	✓	✓							
404	9117	65121100	AP00	JN0000000	9,007.21	✓	✓	✓	✓	✓	✓	✓							
405	9119	65121100	AP00	JN0000000	10,007.00	✓	✓	✓	✓	✓	✓	✓							
406	9119	65121100	AP00	JN0000000	7,313.79	✓	✓	✓	✓	✓	✓	✓							
407	9120	65126000	JT00	JN2505000	7,000.00	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	✓	N/A
408	9121	65126000	JT01	JN2000000	6,300.34	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	✓	N/A
					147,737.61-														

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000951

HH-6 p.8

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $0 to $6,000
TYE 12/31/91

Provisioning Exp

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6512 FOR TRANSACTIONS BETWEEN $0 TO $6,000
SOURCE DATASET - PBC.BOBELL.DETAIL(MEMBERS)
(APAD-EDP PVC01 DETAIL)

PAGE 1

06/26/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF# CODE CHKD	TOTAL COMBINED REF 6 SORTED		ATTRIBUTES (1)	(2)	(3)	(4)	(5)	(6)	(7)
9101	65121100	V01P	J01309100	33.32	Freight charges Fed Ex from Mobile Tracing SB to Linde Polk	✓	✓	✓	✓	✓	✓	N/A
9101	65121100	L01	J02322904	74.64	Payroll exp accounted with Provisioning exp. — Travel to Plant Labor Classification Details; See W.P. 5a for Details	✓	✓	✓	✓	✓	✓	N/A
9101	65121100	L01	J02353305	562.21	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9102	65121100	V01P	J02360905	110.00	Reimbursement for agent slips for cleaning so Bill Upd	✓	✓	✓	✓	✓	✓	N/A
9102	65121100	L01	J02170201	3,113.65	Payroll exp associated w/ Provisioning exp " " " "	✓	✓	✓	✓	✓	✓	N/A
9102	65121100	L01	J02205104	3,341.52	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9103	65121100	V01P	J02307900	5.25	Hero extended facility Agreement - ELECA Expense	✓	✓	✓	✓	✓	✓	N/A
9103	65121100	L01	J02131700	81.97	Payroll exp associated w/ Provisioning exp " " " "	✓	✓	✓	✓	✓	✓	N/A
9104	65121100	V01P	J00311000	25.00	United Parcel Service Exp	✓	✓	✓	✓	✓	✓	N/A
9104	65121100	V01P	J00602303	24.23	Anthony Exp Shipping Exp	✓	✓	✓	✓	✓	✓	N/A
9104	65121100	L01	J02160302	2,302.54	Payroll exp associated w/ Provisioning exp " " " "	✓	✓	✓	✓	✓	✓	N/A
9104	65121100	L01	J02352501	3,370.37	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9105	65121100	V01P	J01300100	7.65	Anthony Exp Shipping Exp	✓	✓	✓	✓	✓	✓	N/A
9105	65121100	ZZZP	J02340000	6,629.56	Provisioning Exp for Central Office Equip. Purchase -	✓	✓	✓	✓	✓	✓	N/A
9106	65121100	L01	J02191302	2,002.53	Payroll exp associated w/ Provisioning exp.	✓	✓	✓	✓	✓	✓	N/A
9107	65121100	V01P	J02206503	279.00	Telecom Engineering Svc Allst - Labor - TYE Church + Tower of Florida	✓	✓	✓	✓	✓	✓	N/A
9108	65121100	L01	J02170200	3,133.47	Payroll exp associated w/ Provisioning exp	✓	✓	✓	✓	✓	✓	N/A
9107	65121100	L01	J02322900	200.22	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9108	65121100	L01	J02120507	509.65	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9109	65121100	L01	J02131707	101.09	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9109	65121100	L01	J02160704	93.30	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9111	65121100	V01P	J00311000	36.05	Seko Air Freight Delivery Service	✓	✓	✓	✓	✓	✓	N/A
9111	65121100	L01	J02120602	290.12	Payroll exp associated w/ Provisioning exp	✓	✓	✓	✓	✓	✓	N/A
9111	65121100	L01	J02170102	63.73	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9111	65121100	L01	J02230000	2,022.32	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9112	65121100	L01	J02170000	930.22	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9112	65121100	L01	J02170030	2,824.09	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9112	65121100	L01	J02230010	603.10	" " " " " " "	✓	✓	✓	✓	✓	✓	N/A
9103	65120000	ZZZA	J01103000	111.40	To Justify marketing from / business	✓	✓	✓	✓	✓	✓	N/A
9112	65120000	ZZZP	J06200000	2,000.00	Inventory Adjustment (write-off) performed in a Corporate warehouse that supports the Southern Bell area	✓	✓	✓	✓	✓	✓	N/A
9112	65120000	JVIA	J02000000	1,639.60	Dec Sr. Sales 9600 Hrs Hist SIA Personnel	✓	✓	✓	✓	✓	✓	N/A
9112	65120000	JVIA	J02000000	1,410.34	Telecom Svc Type Carrier	✓	✓	✓	✓	✓	✓	N/A
9112	65120000	JVIA	J02000000	474.65	Tuckie Jessie Exp	✓	✓	✓	✓	✓	✓	N/A
9112	65120000	JVIA	J02000000	560.07	Centrilec 566620 AB	✓	✓	✓	✓	✓	✓	N/A
GRAND TOTALS				48,487.20								

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000952

"PROVISIONING EXPENSE"

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6512 TRANSACTION AMOUNTS LESS THAN <$132,000>(NEGATIVE)
SOURCE DATASET - FSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDP FVC01 DETAIL)

09/15/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CRHO	TOTAL COMBINED REG & NONREG		(1)	(2)	(3)	(4)	(5)	(6)	(7)
52	9101	65121700	101	[illegible]	150,733.32-	Methodology of Allocation for Provisioning Expense see W.P. 53-2/3	✓	✓	✓	✓	✓	✓	W/A
93	9101	65121700	[illegible]	[illegible]	170,030.34-	Entry to correct sample in 447 due to keypunch error.	✓	✓	✓	✓	✓	✓	[illegible]
[illegible]	9105	65121700	101	[illegible]	143,513.04-	Methodology of Allocation for Provisioning Expense see W.P. 53-2/3	✓	✓	✓	✓	✓	✓	[illegible]
85	9107	65121700	101	[illegible]	104,447.31-	" " " "	✓	✓	✓	✓	✓	✓	[illegible]
[illegible]	9108	65121700	101	[illegible]	184,062.36-	Methodology of Allocation for Provisioning Expense, see W.P. 53-2/3	✓	✓	✓	✓	✓	✓	[illegible]
[illegible]	9110	65121700	101	[illegible]	130,907.94-	" "	✓	✓	✓	✓	✓	✓	[illegible]
[illegible]	9103	65122100	[illegible]	[illegible]	151,374.43-	"	✓	✓	✓	✓	✓	✓	[illegible]
[illegible]	9105	6512[illegible]	[illegible]	[illegible]	1,341,756.06-	Reversing entries for 459 - inter-area transfers from Georgia to recognize write downs. See W.P. 57	✓	✓	✓	✓	✓	✓	N/A
460	9106	6512[illegible]	[illegible]	[illegible]	1,332,306.06-	"	✓	✓	✓	✓	✓	✓	N/A
	TOTALS				3,720,030.06-								

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company

Southern Bell Telephone & Telegraph
Account 6512 - Transactions less than -$132,000
YE 12/31/91

[initials] 10/14/92

F01B01W 000953

(other terminal equip - ...)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 4352 TRANSACTIONS AMOUNTS GREATER THAN $74,000
SOURCE DATABSE = FGC.SORELL.DETAIL(MEMBERS)
(AFAB-EDP FFC01 DETAIL)

PAGE 1

08/24/93

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CNCD	TOTAL COMBINED RDM & NONRDM		1	2	3	4	5	6	7
01 9112	63424110	JWTR	320000000	389,347.44	Non-reg							
02 9112	63424120	JWTR	320000000	81,812.44	3/C to record maintenance & Repair Expense							
03 9112	63424120	JWTR	320000000	778,422.24	" " " " " "							
04 9112	63424120	JWTR	320000000	84,471.10	3/C to record maintenance & Repair Expense							
05 9112	63424120	JWTR	320000000	778,668.50	" " " " " "							
06 9112	63424120	JWTR	320000000	111,130.87	3/C to record maintenance & Repair Expense							
07 9112	63424120	JWTR	320000000	853,122.21	" " " " " "							
08 9101	63424130	ASSB	300000000	2,779,101.57	Non-reg							
09 9101	63424210	JWTR	303102301	87,815.03	" "							
10 9107	63424210	ASC	302102000	87,795.99	Non reg							
11 9107	63424210	ASC	302102000	132,326.99	" "							
12 9107	63424210	ASC	302102000	87,815.99	" "							
13 9107	63424210	ASC	302705000	88,796.00	" "							
14 9107	63424210	ASC	302705000	128,207.00	" "							
15 9107	63424210	ASC	302705000	129,240.00	" "							
16 9107	63424210	ASC	302705000	87,793.00	" "							
17 9107	63424210	ASC	302102000	131,538.00	" "							
18 9106	63424210	ASC	302705000	149,240.00	" "							
19 9106	63424210	ASC	302705000	83,901.00	" "							
20 9106	63424210	ASC	302705000	78,236.00	" "							
21 9112	63424290	JWTR	320000000	132,246.99	" "							
22 9103	63425040	JWTR	302000000	81,812.44	3/C to record maintenance & Repair Expense							
23 9103	63425040	JWTR	302000000	78,664.00	Non reg							
24 9106	63425040	JWTR	302000000	78,664.00	" " " " " "							
25 9107	63425040	JWTR	302000000	77,664.00	" " " " " "							
26 9112	63425040	JWTR	302000000	77,664.00	" " " " " "							
TOTAL				7,732,107.00								

COUNT - 26

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company

F01B01M 000954

SBT

Account 6612 - Transaction less than $50,000

TYE 12/31/91

ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FOC

ACCOUNT 6612 TRANSACTION AMOUNTS LESS THAN <$50,000> (NEGATIVE)

SOURCE DATABASE: + FOC_DETAIL_DETAIL(MEMBERS)

(AFMS-SUP FOC01 DETAIL)

08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL CHARGED REF & NUMBER		(1)	(2)	(3)	(4)	(5)	(6)	(7)
84	9101	06120000	ATRA	J00000000	00,516.17-							
85	9101	06120000	ATRA	J01101000	127,301.17-							
86	9101	06120000	ATRA	J01101000	83,300.00-							
87	9101	06120000	ATRA	J01101000	95,831.00-							
88	9107	06120000	ATRA	J01120000	2,315,360.00-							
89	9107	06120000	ATRA	J01120000	1,051,030.00-							
90	9107	06120000	ATRA	J00000000	00,330.25-							
91	9107	06120000	ATRA	J01120000	000,770.00-							
92	9107	06120000	ATRA	J01120000	000,000.00-							
93	9108	06120000	ATRA	J01101000	131,300.37-							
94	9108	06120000	ATRA	J01101000	000,770.00-							
95	9108	06120000	ATRA	J01120000	000,000.00-							
96	9108	06120000	ATRA	J01101000	030,292.30-							
97	9109	06120000	ATRA	J01120000	2,317,000.00-							
98	9109	06120000	ATRA	J01120000	1,051,030.00-							
99	9109	06120000	ATRA	J01120000	2,007,017.03-							
100	9109	06120000	ATRA	J01120000	2,007,000.00-							
101	9109	06120000	ATRA	J00000000	131,300.00-							
102	9109	06120000	ATRA	J00000000	100,072.30-							
103	9109	06120000	ATRA	J01120000	002,025.00-							
104	9110	06120000	ATRA	J01120000	000,120.35-							
105	9110	06120000	ATRA	J01120000	340,000.20-							
106	9110	06120000	ATRA	J01120000	000,007.00-							
107	9110	06120000	ATRA	J01120000	000,023.15-							
108	9110	06120000	ATRA	J01120000	000,020.15-							
109	9111	06120000	ATRA	J00000000	144,170.70-							
110	9111	06120000	ATRA	J00000000	03,000.15-							
111	9111	06120000	ATRA	J01120000	72,000.00-							
112	9111	06120000	ATRA	J01120000	270,000.00-							
113	9111	06120000	ATRA	J00000000	144,170.00-							
GRAND TOTALS					19,004,720.03-							
COUNT				30								

ATTRIBUTES:

(A) This allocation between BellSouth Direct Marketing and Southern Bell is being audited in CAM.

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated

SBT

Account 6612 - Transaction less than $9000

TYE 12/31/91

1992-08-24 15:01:20 VERSION 2.1.1

```
*7025 READING      1110550 RECORDS

*7025 ACCEPTING     117885 RECORDS
*7026 REPORT 01         30 SELECTED

*7027  TOTAL OF         30 SELECTED


*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000956

P3

41

42

43

THE DARTNELL CORPORATION

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $116,000 to $200,000
TYE 12/31/91

D/M/W
10/2/92

RANDOM NUMBER TABLE

	1	31	13	0	0	0	0	0	0	0
COUNT		-	3							

F01B01W 000958

P21

44-3

THE WALTER LATHAM COMPANY (*08) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $116,000 to $200,000
TYE 12/31/91

G/M/KB
10/2/92

```
TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6728 FOR TRANSACTIONS BETWEEN $116,000 TO $200,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(11600000)TO(20000000)
PROC,RANDOM4,MAX=45,SAMPLE=3,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 000959

P22

THE WALTER LATHAM COMPANY (708) 345-6787

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $16,000 to $200,000
TYE 12/31/91

D/M/W
10/2/92

LANGUAGE ANALYSIS 1992-09-16 12:04:59 VERSION 7.1.1

```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARANO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(3 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1H ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 3)IZA2=3
+ COMP,WE,4745 CONTINUE
  NOTE,=========================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,ECOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
  END
```

F01B01W 000960

P23

44-3

THE WALTER LATHAM COMPANY (1-800) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $16,000 to $200,000
TYE 12/31/91

D/M/W
10/2/92

1992-09-16 12:04:59 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING      265476 RECORDS
*7026 REPORT 01           3 SELECTED

*7027  TOTAL OF           3 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000961

P24

40
41
42

44-3

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - Transaction less than - $200,000
TYE 12/31/91

G/M/L
10/14/92

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6728 TRANSACTION AMOUNTS LESS THAN <$200,000>(NEGATIVE)


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.LT.(-20000000)
NOTE,=================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
END
```

F01B01W 000962

P3

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $0 to $12,000
TYE 12/31/91

B/M/W
10/2/92

RANDOM NUMBER TABLE

45529	78571	8389	3196	4771	89150	111605	115167	119873	141516
156926	162101	174568	177308	188766					

COUNT - 15

F01B01W 000964

P6

44-3

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $0 to $12,000
TYE 12/31/91

B/M/W
10/2/92

```
TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6728 FOR TRANSACTIONS BETWEEN $0 TO $12,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,=====================================================
SELECT,NETAMT.EQ.(000)TO(1200000)
PROC,RANDOM4,MAX=216169,SAMPLE=15,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 000965

P7

44-3

THE WALTER LATHAM COMPANY (708) 945-8787

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $0 to $12,000
TYE 12/31/91

B/M/W
10/2/92

LANGUAGE ANALYSIS 1992-09-16 11:38:36 VERSION 7.1.1

```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARANO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(15 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1H ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 15)IZA2=15
+ COMP,WE,4745 CONTINUE
  NOTE,==========================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,ECOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
  END
```

F01B01W 000966

P3

443

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - Transactions between $0 to $12,000
TYE 12/31/91

B/M/W
10/2/92

1992-09-16 11:38:36 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING      265476 RECORDS
*7026 REPORT 01          15 SELECTED

*7027  TOTAL OF          15 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7016 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000967

Pg

49-3

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - Amounts between $12,000 to $68,000
TYE 12/31/91

B/M/W
10/2/92

RANDOM NUMBER TABLE

132	79	409	18	34	403	41	573	0	0

COUNT - 6

F01B01W 000968

P11

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6728 - Amounts between $12,000 to $68,000
TYE 12/31/91

H/M/W
10/2/92

```
TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6728 FOR TRANSACTIONS BETWEEN $12,000 TO $68,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(1200000)TO(6800000)
PROC,RANDOM4,MAX=611,SAMPLE=8,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 000969

P12

LU-3

THE WALTER LATHAM COMPANY 1-708-545-8750

Southern Bell Telephone & Telegraph
Account 6728 - Amounts between $12,000 to $68,000
TYE 12/31/91

G/M/L
10/2/92

LANGUAGE ANALYSIS 1992-09-16 11:47:17 VERSION 7.1.1

```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARANO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(8 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1H ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 8)IZA2=8
+ COMP,WE,4745 CONTINUE
  NOTE,==========================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,ECOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(5)
  END
```

F01B01W 000970

P13

THE WALTER LATHAM COMPANY 708 345-8782

Southern Bell Telephone & Telegraph
Account 6728 - Amounts between $12,000 to $68,000
TYE 12/31/91

B/M/L
10/2/92

1992-09-16 11:47:17 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING      265476 RECORDS
*7026 REPORT 01           8 SELECTED

*7027  TOTAL OF           8 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000971

P14

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6728 - transactions between $68,000 to $116,000
TYE 12/31/91

RANDOM NUMBER TABLE

8 0 0 0 0 0 0 0 0 0

COUNT - 1

F01B01W 000972

P16

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - transactions between $68,000 to $116,000
TYE 12/31/91

```
TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6728 FOR TRANSACTIONS BETWEEN $68,000 TO $116,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(6800000)TO(11600000)
PROC,RANDOM4,MAX=20,SAMPLE=1,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1.AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 000973

P17

144-3

THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph
Account 6723 - transactions between $68,000 to $116,000
TYE 12/31/91


```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARAWO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(1 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1H ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 1)IZA2=1
+ COMP,WE,4745 CONTINUE
  NOTE,=========================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,ECOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
  END
```

F01B01W 000974

P18

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6728 - transactions between $68,000 to $116,000
TYE 12/31/91

1992-09-16 11:56:24 VERSION 7.3.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING       265476 RECORDS
*7026 REPORT 01            1 SELECTED

*7027  TOTAL OF            1 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000975

P19

144-3

THE WALTER LATHAM COMPANY (708) 545-6787

Southern Bell Telephone & Telegraph
Account 6728 - Transactions greater than $200,000
TYE 12/31/91

10/5/92

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6728 TRANSACTION AMOUNTS GREATER THAN $200,000


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.GT.(20000000)
NOTE,=================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCE,NETAMT(S)
END
```

F01B01W 000976

P28

41
42
3

THE WALTER LATHAM COMPANY (708) 545-8787

44-3

Southern Bell Telephone & Telegraph
Account 6728 - Transactions greater than $200,000
TYE 12/31/91

10/2/92

1992-09-16 14:05:35 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING       265476 RECORDS
*7026 REPORT 01          119 SELECTED

*7027  TOTAL OF          119 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000977

P09

44-3

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions less than $0.00
TYE 12/31/91

JJ/MJ/KJ
10/14/92

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6362 FOR TRANSACTIONS LESS THAN $0.00
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDP PVC01 DETAIL)

Other Terminal EQUIP. EXP.

08/24/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG		
1	9107	63624120	L01	JN2260201	43.82-	Labor	
2	9102	63625190	ABC	JN2102201	278.63-	Credits are for Returns	Nonreg
3	9109	63625190	ABC	JN2705104	807.41-	Credits are for Returns	Nonreg
4	9106	63625210	COGS	JD1101200	✓ 17.00-	Unregulated	
5	9108	63625210	COGS	JD1101200	✓ 51.00-	Unregulated	
6	9107	63629100	ABC	J00000000	34.98-	Credits are for Returns	
GRAND TOTALS					1,232.84-		

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 00097B

P.

44-5 p1

Southern Bell Telephone & Telegraph
Account 6362 - Transactions less than $0.00
TYE 12/31/91

[illegible]
10/14/92

ATTRIBUTES:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
NOT	APPLI	CABLE				
NOT	APPLI	CABLE				

F01B01W 000979

44-5 p.1

Southern Bell Telephone & Telegraph
Account 6562 - Transactions less than $0.00
TYE 12/31/91

LMR
10/2/92

RANDOM NUMBER TABLE

1253	420	1575	1072	1520	154	0	0	0	0

COUNT - 6

F01B01W 000980

P12

44-5

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions less than $0.00
TYE 12/31/91

B/M/L
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6362 FOR TRANSACTIONS LESS THAN $0.00

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.LT.(000)
PROC,RANDOM4,MAX=2328,SAMPLE=6,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
```

F01B01W 000981

P3

44-5

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions less than $0.00
TYE 12/31/91

B/M/L
10/2/92

1992-08-24 13:46:18 VERSION 7.1.1

*7025 READING 1110550 RECORDS

*7025 ACCEPTING 134088 RECORDS
*7026 REPORT 01 6 SELECTED

*7027 TOTAL OF 6 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS 00004088

*7018 END OF EXTRACT. SORT REQUIRED

F01B01W 000982

Pg

44-5

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $0 to $2,000
TYE 12/31/91

GMK 12/14/92

(Other General Equipment Expense)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $0 TO $2,000
SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDP FVC01 DETAIL)

PAGE 1

08/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG		1	2	3	4	5
9101	63624120	L01	JN2240303	✓$30.44	Non-Regulated	X	X	X	X	n/a
9101	63624130	L01	JN2170202	✓84.85	" "	X	X	X	X	n/a
9110	63624130	L01	JN2205105	✓858.01	" "	Y	Y	Y	Y	n/a
9101	63624210	COGS	JN2102301	✓19.85	DOU-Regulated	Y	Y	Y	Y	n/a
9102	63624210	COGS	JN2102303	✓7.30	DOU-Regulated	Not	appl	icable		
9103	63624210	COGS	JN2200101	✓.63	DOU-Regulated					—
9103	63624210	COGS	JN2200101	✓2.54	DOU-Regulated					—
9104	63624210	COGS	JN2705104	✓8.31	DOU-Regulated					—
9104	63624210	COGS	JN2705201	✓.30	DOU-Regulated					—
9106	63624210	COGS	JN2705204	✓2.88	DOU-Regulated					—
9108	63624210	COGS	JN2705107	✓1.14	DOU-Regulated	Not	appl	icable		
9109	63624210	COGS	JN2705102	✓.10	DOU-Regulated	Not	appl	icable		
9110	63624210	COGS	JN2705101	✓3.94	DOU-Regulated					—
9111	63624210	COGS	JN2705107	✓1.58	DOU-Regulated					—
9102	63629900	L01	JN2160708	115.28	Tied to Plant Labor Classification & WPSO-Non	Y	Y	Y	Y	n/a
9112	63629900	ABC	JN2151500	81.41		Y	Y	Y	Y	n/a
GRAND TOTALS				1,016.56						

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 000983

L4-5 P.5

THE CUNTHERP WARNER PRINTING COMPANY BRUNSWICK, N.J. (201) 247-8770

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $0 to $2,000
TYE 12/31/91

YMM
12/14/92

F01B01W 000984

1.4-5 P.5

THE DUNTHORP WARREN PRINTING COMPANY BROADVIEW, ILL. (312) 345-3787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $0 to $2,000
T/E 12/31/91

Elmie
1/2/92

RANDOM NUMBER TABLE

23899	23407	103793	25449	40742	47048	50573	58311	58522	72721
92820	102146	107216	117411	2536	20779				

COUNT - 16

F01B01W 000985

P.

41
42

44-5

THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $0 to $2,000
T/E 12/31/91

Ym/4
1/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $0 TO $2,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(000)TO(200000)
PROC,RANDOM4,MAX=124588,SAMPLE=16,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
```

F01B01W 000986

P7

44-5

THOMAS TEL | ATHAM COMPANY (708) 546-6767

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $0 to $2,000
TYE 12/31/91

1992-08-24 13:55:13 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING      134088 RECORDS
*7026 REPORT 01          16 SELECTED

*7027  TOTAL OF          16 SELECTED


*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000987

P8

THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $2,000 to $6,000
TYE 12/31/91

(Other Furniture equip. expenses)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $2,000 TO $6,000
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDP FVC01 DETAIL)

PAGE 1

08/24/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REEP CODE CBOD	TOTAL COMBINED REG & NONREG		Attributes 1	2	3	4	5
23	9107	63622000	L01	JN2205106	✓2,858.97	Traced to Plant Labor Classification Detail See W.P. 52 - Detail	Y	Y	Y		N/A
24	9101	63624110	L01	JN2332308	✓3,649.53	Non Regulated " " "	Y	Y	Y		N/A
25	9106	63624110	L01	JN2204203	4,885.47	Labor					
26	9111	63624110	L01	JN2120408	✓2,197.42	Non Regulated					
27	9112	63624110	L01	JN2322204	✓2,802.82	Non Regulated	Y	Y	Y		N/A
28	9108	63624120	L01	JN2151508	3,722.39	Labor	Y	Y	Y		N/A
29	9108	63624120	L01	JN2230209	4,492.38	Labor					
30	9103	63624210	C008	JN2102300	✓2,068.29	Non-Regulated					
31	9104	63624210	L01	JN2322601	✓2,498.93	Non-Regulated					
32	9112	63624210	C008	JN2705300	✓3,334.60	Non-Regulated	Y	Y	Y		N/A
33	9102	63629900	L01	JN2312208	✓2,670.59	Traced to Plant Labor Class. Detail See W.P. 52 - Detail	Y	Y	Y		N/A
34	9103	63629900	L01	JN2260708	✓2,147.54	" " " "	Y	Y	Y		N/A
35	9109	63629900	L01	JN2120C01	✓2,532.63	" " " "	Y	Y	Y		N/A
GRAND TOTALS					38,661.70						

Trace to Exhibit WP-3941 Plant Labor Classification Detail

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

Pg

F01B01W 00098B

44-5 Pg

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $2,000 to $6,000
TYE 12/31/91

F01B01W 000989

44-5 P9

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $2,000 to $6,000
TYE 12/31/91

RANDOM NUMBER TABLE

1159	2337	3365	4475	4739	3035	3911	2831	3020	4790
285	453	1491							

COUNT - 13

F01B01W 000990

P10

44-5

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $2,000 to $6,000
TYE 12/31/91

1992-08-24 14:04:10 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING       134088 RECORDS
*7026 REPORT 01           13 SELECTED

*7027  TOTAL OF           13 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 000991

P12

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $2,000 to $6,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $2,000 TO $6,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                    (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(200000)TO(600000)
PROC,RANDOM4,MAX=4812,SAMPLE=13,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
```

F01B01W 000992

P11

THE WALTER LATHAM COMPANY (708) 545-6787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $6,000 to $14,000
TYE 12/31/91

(other terminal equipment expense)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $6,000 TO $14,000
SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
(APAD-EDP FVC01 DETAIL)

PAGE 1

08/24/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REEP CODE CHGD	TOTAL COMBINED REG & NONREG		1	2	3	4	5
36	9104	63622000	L01	JN2240207	✓ 9,708.84	Trace to Plant Labor Class Detail; W.P. 52 for Detail	X	X	X		N/A
37	9112	63624110	L01	JN2312207	✓ 7,054.53	Non-Regulated	X	X	X		N/A
38	9103	63624120	L01	JN2312207	✓ 11,990.03	"	X	X	X		N/A
39	9104	63624120	L01	JN2312A05	✓ 8,882.17	"	X	X	X		N/A
40	9106	63624120	L01	JN2260403	✓ 13,272.96	"	X	X	X		N/A
41	9108	63624120	L01	JN2151503	✓ 12,874.12	Labor	X	X	X		N/A
42	9110	63624120	L01	JN2260908	✓ 11,792.78	Labor					
43	9106	63624130	L01	JN2170208	✓ 6,333.92	Non-Regulated					
44	9103	63624210	COGS	JN2102300	✓ 9,000.00	Non-Regulated					
45	9101	63629900	L01	JN2240202	✓ 7,106.19	Trace to Plant Labor Class. Data; S.W.P. 52 for Detail	X	X	X		N/A
46	9102	63629900	L01	JN2352305	✓ 8,542.01	"	X	X	X		N/A
47	9106	63629900	L01	JN2322100	✓ 7,265.17	"	X	X	X		N/A
48	9111	63629900	L01	JN223080A	✓ 11,529.67		X	X	X		N/A
GRAND TOTALS					125,342.15						

25.30.443.

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company

P13

35	
36	
37	
38	
39	
40	
41	
42	
43	

LL-5 P13

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $6,000 to $14,000
TYE 12/31/91

DJM/RS
10/14/92

44-5
P13

F01B01W 000994

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $6,000 to $14,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $6,000 TO $14,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(600000)TO(1400000)
PROC,RANDOM4,MAX=1788,SAMPLE=13,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
```

P15

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $6,000 to $14,000
TYE 12/31/91

1992-08-24 14:14:26 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING      134088 RECORDS
*7026 REPORT 01          13 SELECTED

*7027  TOTAL OF          13 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

P16

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
ACCOUNT 6362 - Transactions between $6,000 to $14,000
TYE 12/31/91

RANDOM NUMBER TABLE

199	1757	870	968	1167	1339	1564	1151	894	34
116	303	532							

COUNT - . 13

P14

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $14,000 to $74,000
TYE 12/31/91

(Other terminal equipment)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $14,000 TO $74,000
SOURCE DATASET = PGC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDF PVC01 DETAIL)

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REEP CODE CHGD	TOTAL COMBINED REG & NONREG		1	2	3	4	5
49	9101	63624110	L01	JN2110209	14,383.18	Non-Regulated					
50	9103	63624120	L01	JN2110209	19,939.21	"					
51	9103	63624120	L01	JN2140209	14,816.66	"					
52	9105	63624120	L01	JN2230209	17,963.22	"					
53	9111	63624120	L01	JN2260708	19,121.30	"					
54	9111	63624120	L01	JN2260708	17,060.56	"					
55	9111	63624120	L01	JN2260705	16,664.41	"					
56	9112	63624120	L01	JN2158707	14,389.74	"					
57	9103	63629906	L01	JN2332506	21,387.31	Traced to Plant Class Detail; See WP 3					
GRAND TOTALS					155,327.70						

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company

F01B01W 000998

HA-5
P.17

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $14,000 to $74,000
TYE 12/31/91

F01B01W 000999

HA 5
P.17

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $14,000 to $74,000
TYE 12/31/91

G/mpe
10/2/92

RANDOM NUMBER TABLE

92	172	178	234	491	493	494	516	31	0

COUNT - 9

F01B01W 001000

P1R

44-5

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $14,000 to $74,000
TYE 12/31/91

D/M/R
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6362 FOR TRANSACTIONS BETWEEN $14,000 TO $74,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                    (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(1400000)TO(7400000)
PROC,RANDOM4,MAX=546,SAMPLE=9,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
```

F01B01W 001001

44-5

THE WALTER LATHAM COMPANY (708) 546-6787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions between $14,000 to $74,000
TYE 12/31/91

G/m/ce
10/2/92

1992-08-24 14:24:02 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING       134088 RECORDS
*7026 REPORT 01            9 SELECTED

*7027  TOTAL OF            9 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001002

P20

44-5

THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions greater than $74,000
TYE 12/31/91

1992-08-24 14:32:59 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING       134088 RECORDS
*7026 REPORT 01           26 SELECTED

*7027  TOTAL OF           26 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001003 P 23

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6362 - Transactions greater than $74,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6362 TRANSACTIONS AMOUNTS GREATER THAN $74,000


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.GT.(7400000)
NOTE,=================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
```

F01B01W 001004

P22

144-5

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6512 - Amounts less than -$132,000
TYE 12/31/91

GMG
10/2/92

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6512 TRANSACTION AMOUNTS LESS THAN <$132,000>(NEGATIVE)


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP FVC01 DETAIL)
NOTE,=============================================================
SELECT,NETAMT.LT.(-13200000)
NOTE,=============================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
END
```

P2

44-6
P.8

F01B01W 001005

Southern Bell Telephone & Telegraph
Account 6512 - Amounts less than - $132,000
TYE 12/31/91

GMG
10/2/92

1992-09-15 16:10:29 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING        5263 RECORDS
*7026 REPORT 01           9 SELECTED

*7027  TOTAL OF           9 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS    00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

P3

F01B01W 001006

Southern Bell Telephone & Telegraph
Account 6512-Transactions between $0 to $6,000
TYE 12/31/91

RANDOM NUMBER TABLE

8	215	227	255	396	415	512	577	704	766
870	978	1017	1097	1494	1653	1834	1887	2004	2347
2394	2746	3001	3066	3088	3415	3418	3456	532	2814
3185	3240	3256	3281						

COUNT - 34

F01B01W 001007

P5

1/4" = 1'

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $0 to $6,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6512 FOR TRANSACTIONS BETWEEN $0 TO $6,000

TITLE,   SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
TITLE,                  (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(000)TO(600000)
PROC,RANDOM4,MAX=3503,SAMPLE=34,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

P6

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6512-Transactions between $0 to $6,000
TYE 12/31/91

1992-08-26 09:06:27 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING        5263 RECORDS
*7026 REPORT 01          34 SELECTED

*7027  TOTAL OF          34 SELECTED


*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001009

P7

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $6,000 to $12,000
TYE 12/31/91

RANDOM NUMBER TABLE

1	4	15	18	42	73	97	106	126	135
156	217	107	145	207	138	201			

COUNT - 17

F01B01W 001010

Pg

H-1

THE WALTER LATHAM COMPANY 770) 345-8787

Southern Bell Telephone - Telegraph
Account 6512 - Transactions between $6,000 to $12,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6512 FOR TRANSACTIONS BETWEEN $6,000 TO $12,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(600000)TO(1200000)
PROC,RANDOM4,MAX=223,SAMPLE=17,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

F01B01W 001011

P10

THE WALTER LATHAM COMPANY *(813) 345-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $6,000 to $12,000
TYE 12/31/91

1992-08-26 09:48:32 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING        5263 RECORDS
*7026 REPORT 01          17 SELECTED

*7027  TOTAL OF          17 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001012

P11

H4-6

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $12,000 to $52,000
TYE 12/31/91

B/M/W
10/2/92

1992-08-26 09:57:03 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING         5263 RECORDS
*7026 REPORT 01           27 SELECTED

*7027  TOTAL OF           27 SELECTED

*7026 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001013

P15

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $12,000 to $52,000
TYE 12/31/91

B/M/R
10/2/92

RANDOM NUMBER TABLE

5	14	25	28	30	33	34	36	41	47
49	79	82	85	87	88	95	99	108	114
116	18	54	70	106	120	121			

COUNT - 27

F01B01W 001014

P13

146

THE WALTER LATHAM COMPANY 708/543-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $12,000 to $56,000
TYE 12/31/91

G/M/W
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R9,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6512 FOR TRANSACTIONS BETWEEN $12,000 TO $56,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                  (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(1200000)TO(5600000)
PROC,RANDOM4,MAX=125,SAMPLE=27,SRED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

F01B01W 001015

P14

446

THE WALTER LATHAM COMPANY (708) 545-6787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $52,000 to $132,000
TYE 12/31/91

GMM
10/2/92

RANDOM NUMBER TABLE

	6	12	2	4	15	1	7	9	10	11
	14									
COUNT		-	11							

F01B01W 001016

P 17

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $56,000 to $132,000
TYE 12/31/91

GMM
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6512 FOR TRANSACTIONS BETWEEN $56,000 TO $132,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(5600000)TO(13200000)
PROC,RANDOM4,MAX=15,SAMPLE=11,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
```

F01B01W 001017

P18

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions between $50,000 to $132,000
TYE 12/31/91

LJM/LL
10/2/92

1992-08-26 10:06:02 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING         5263 RECORDS
*7026 REPORT 01           11 SELECTED

*7027  TOTAL OF           11 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001018

P19

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions greater than $132,000
TYE 12/31/91

8/MK
10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-31)UAMT=UAMT+AMT32;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6512 TRANSACTION AMOUNTS GREATER THAN $132,000


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.GT.(13200000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
```

F01B01W 001019 7)..
121

4476

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6512 - Transactions greater than $132,000
TYE 12/31/91

S/M/K
10/2/92

1992-09-26 10:16:19 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING         5263 RECORDS
*7026 REPORT 01           16 SELECTED

*7027  TOTAL OF           16 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001020

P22

Southern Bell Telephone & Telegraph
Procedures on Account 6512 - Provisioning Expense
T-YE 12/31/91 11/13/92
(PBC)

Account 6512, Provisioning Expense, includes salaries and expenses associated with the storage, handling, and distribution of material and supplies. Typical costs classified to this account include--

- the cost of receiving and stocking
- filling requisitions from stock
- monitoring and replenishing stock levels
- delivery of material
- storage of material
- loading and unloading material.

When the expenses are initially incurred, we do not know which final account will be charged with the material cost. Provisioning expense is applied to the final accounts when the material is moved from the inventory account to the final account.

The provisioning rates have 3 components that correspond with EMI identification (i.e., salaries, benefits, and other). Each component is computed in the same manner. The rates are calculated based on previous month activity - i.e.,

$$\frac{\text{Account 6512 balance for February + Account 6512 charges for February}}{\text{Material used during February}}$$

is the provisioning rate applied for March business.

FP applies the provisioning loading rates to all transactions to final accounts that contain EXTCs -

- CQ1 exempt material used
- CJ1 non-exempt material used
- CJ3 COE/origination/termination material used
- CJG computer parts and supplies

The transaction amount is multiplied by each component rate (salaries, benefits, and other). The resulting amounts are appended to the transaction. The provisioning amounts are identified by EXTCs --

- CQF salaries
- CQG benefits
- CQH other

The resulting credits to Account 6512.1700 carry the same EXTCs.

F01B01W 001021

11-13-92 12:31 PM P02/02

Perkins Lacey
Bob Mischke
44-6

Southern Bell Telephone & Telegraph
Account 6613 - Transactions less than - $120,000
TYE 12/31/91

Product Management

```
EDIT ---- PS1.SOBELL.RATE92(VALSAMP) - 01.99 ----------------- COLUMNS 001 072
BROWSE -- PS1SBSAM.J03729.EXT.PRNTFILE ------------------- CHARS 'TITLE' FOUND
COMMAND ===>                                                SCROLL ===> PAGE

   TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

   TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
   TITLE,   ACCOUNT 6613 TRANSACTION AMOUNTS LESS THAN <$120,000>(NEGATIVE)


   TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
   TITLE,                  (AFAD-EDP PVC01 DETAIL)
   NOTE,=================================================
   SELECT,NETAMT.LT.(-12000000)
   NOTE,=================================================
   NEWFLD,RCNT,16,RECORD,COUNT
   NEWFLD,OCCURS,I2,OCCURS
   ENTER,A4,RCNT=1
   NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
   NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
   NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
   OPTION,LISTALL,OVFLO=0,STDSP=1
   CALL,GETDATE
4BÜ            Aa            B0--SESSION1   R 6  C 5        11:55  9/16/92
```

Note:
Zero Selected

F01B01W 001022

P1

44-7

THE WALTER LATHAM COMPANY (708) 845-8787

Southern Bell Telephone & Telegraph
Account 6613 - Transactions less than -$120,000
TYE 12/31/91

EDIT ---- PS1.SOBELL.RATE92(VALSAMP) - 01.99 ---------- COLUMNS 001 072

BROWSE -- PS1SBSAM.J03729.EXT.PRNTFILE ---------- LINE 00001121 COL 001 080
COMMAND ===> SCROLL ===> PAGE

* INDICATES NEWFLD INPUT TO REPORT PHASE RECORD LAYOUT

FIELD NAME	POSITION	LENGTH	INPUT ATTR	DEC	PER	OCC	SKIP	POSITIO
ACCT	194	8	CA					
ACDATE	129	4	CA					1
SOURCE	12	5	CA					1
RESPCH	54	9	CA					1
NETAMT *	93	7	PN	2				2

*7025 READING 1110550 RECORDS
*7025 ACCEPTING 1978 RECORDS
*7026 REPORT 01 0 SELECTED

*7027 TOTAL OF 0 SELECTED
*7028 OUTPUT RECORD SIZE EQUALS 00000041
*7029 OUTPUT BLOCK SIZE EQUALS 00004059
*7409 NO RECORDS WERE SELECTED-JOB ABORTED
BOTTOM OF DATA
4BÜ Aa BO--SESSION1 R 4 C 15 11:54 9/16/92

F01B01W 001023

P2

44-7

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $0 to $40,000
TYE 12/31/91

S/M/C
10/2/92

RANDOM NUMBER TABLE

114	251	260	330	533	606	858	891	1032	1689
1316									

COUNT - 11

F01B01W 001024

P4

44-7

THE WALTER LATHAM COMPANY (708) 345-5787

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $0 to $40,000
TYE 12/31/91

S/M/E

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6613 FOR TRANSACTIONS BETWEEN $0 TO $40,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP FVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.EQ.(000)TO(4000000)
PROC,RANDOM4,MAX=1714,SAMPLE=11,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 001025

P5

44-7

THE WALTER LATHAM COMPANY (708) 545-5787

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $0 to $40,000
TYE 12/31/91

S/M/C
10/2/92

LANGUAGE ANALYSIS 1992-09-16 10:52:04 VERSION 7.1.1

```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARANO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(11 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1H ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 11)IZA2=11
+ COMP,WE,4745 CONTINUE
  NOTE,=================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,ECOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(8)
  END
```

F01B01W 001026

P6

44-7

THE WALTER LATHAM COMPANY (708) 945-6787

Southern Bell Telephone & Telegraph

Account 6613 - Transactions between $0 to $40,000

Yr 12/31/91

ACCOUNT 6613 FOR TRANSACTIONS BETWEEN $40,000 TO $50,000
SOURCE DATASET - PSC.SORELL.DETAIL(MEMBER)
(AP40-EDP PC01 DETAIL)

09/16/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CHK	TOTAL CONDENSED DBR & DOMESTIC		(1)	(2)	(3)	(4)	(5)	(6)	(7)
789	9106	66130000	VOIP	JN0001000	45,162.00	Magazine Ads - Business - Sales - 0320 - Tucker Wayne / Lucke	✓	✓	✓	✓	✓	✓	✓
790	9106	66130000	ZZZZ	JN0000000	61,337.21	Planning + Implementing Advertising - Promotion for Bus. Sales Marketing	✓	✓	✓	✓	✓	✓	✓
791	9106	66130000	ZZZZ	JN0000000	75,360.50	Develop + plan & plan for inform. sw. process position (prod. market analy. product support & our benefits	✓	✓	✓	✓	✓	✓	✓
792	9106	66130000	VOIP	JN0000000	73,005.31	Business Data production for television Tucker Wayne Ad18 - Company	✓	✓	✓	✓	✓	✓	✓
793	9106	66130000	VOIP	JN0000000	60,719.43	Direct Mail Product Advertising Agency Call Business " " "	✓	✓	✓	✓	✓	✓	✓
794	9109	66130000	ZZZZ	JN0000000	70,681.57	Phone ad Act cust. pay in Atlanta Golf Course Ro Am Restaurant	✓	✓	✓	✓	✓	✓	✓
795	9113	66130000	VOIP	JN0000000	60,005.56	Regional Ad group - [illegible] TV Advertising - Adm. Reg. Tucker Wayne Lucke co	✓	✓	✓	✓	✓	✓	✓
796	9113	66130000	VOIP	JN0000000	64,531.75		✓	✓	✓	✓	✓	✓	✓
GRAND TOTALS					470,304.07								

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable.

THE WALTER LATHAM COMPANY (708) 545-8787

F01B01W 001027

P7

1992-09-16 10:52:04 VERSION 7.1.

Southern Bell Telephone & Telegraph
Account 6613 - Transaction between $40,000 to $80,000
TYE 12/31/91

H/M/L
10/4/92

F01B01W 00102B

LAX 7.8.6

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $40,000 to $80,000
TYE 12/31/91

RANDOM NUMBER TABLE

COUNT	9	13	17	21	46	25	41	49	0	0

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $40,000 to $80,000
TYE 12/31/91

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6613 FOR TRANSACTIONS BETWEEN $40,000 TO $80,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP FVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(4000000)TO(8000000)
PROC,RANDOM4,MAX=49,SAMPLE=8,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 001030

P10

44-7

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $40,000 to $80,000
TYE 12/31/91


```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARANO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(8 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1H ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 8)IZA2=8
+ COMP,WE,4745 CONTINUE
  NOTE,==================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,RCOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCE,NETAMT(S)
  END
```


P11

44-7

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $40,000 to $80,000
TYE 12/31/91

1992-09-16 11:03:12 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING        1978 RECORDS
*7026 REPORT 01           0 SELECTED

*7027  TOTAL OF           0 SELECTED


*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001032

P12

44-7

SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6613 FOR TRANSACTIONS BETWEEN $80,000 TO $120,000
SOURCE DATASET = FCC.SOBELL.DETAIL(MEMBERS)
(APR0-END PVC01 DETAIL)

PAGE 1

09/16/92

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $80,000 to $120,000
TE 12/31/91

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	PROP CODE CKGD	TOTAL COMBINED REG & NONREG		ATTRIBUTES: (1)	(2)	(3)	(4)	(5)	(6)	(7)
797	9101	66130000	AXEA	J0000000	94,707.63	[illegible] program overview for all contact [illegible] inform	✓	✓	✓	✓	✓	✓	✓
798	9103	66130000	VOID	J0000[illegible]	118,366.00	TV Advertising - Residence Sales - Memory Call - 0380 - 07 Non Regulated	✓	✓	✓	✓	✓	✓	✓
799	9104	66130000	VOID	J0000[illegible]	99,663.75	[illegible] Advertising Product [illegible] 11-0280 Tucker Wayne / Luckie & Co. Residence Sales	✓	✓	✓	✓	✓	✓	✓
800	9110	66130000	VOID	J0000[illegible]	107,115.00	TV Advertising - Business Long Distance - 0360 " "	✓	✓	✓	✓	✓	✓	✓
801	9110	66130000	VOID	J0000[illegible]	100,057.25	TV Advertising Residence Sales - Memory Call - 0380 - 07 Non-Regulated	✓	✓	✓	✓	✓	✓	✓
	GRAND TOTALS				519,912.03								

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable.

4/1/92

F01B01W 001033

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $80,000 to $120,000
TYE 12/31/91

JJM/ℓ
10/2/92

RANDOM NUMBER TABLE

	1	17	5	11	19	0	0	0	0	0
COUNT		-		5						

F01B01W 001034

P14

4417

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $80,000 to $120,000
TYE 12/31/91

HJM/C
10/2/92

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6613 FOR TRANSACTIONS BETWEEN $80,000 TO $120,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP FVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.EQ.(8000000)TO(12000000)
PROC,RANDOM4,MAX=19,SAMPLE=5,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 001035

P16

44-7

Southern Bell Telephone & Telegraph
Account 6613 - Transactions between $80,000 to $120,000
TYE 12/31/91

HJM/L
10/2/92

1992-09-16 11:12:23 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING         1978 RECORDS
*7026 REPORT 01            5 SELECTED

*7027  TOTAL OF            5 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001037

P1-

44-7

Southern Bell Telephone & Telegraph
Account 6613 - Transactions greater than $120,000
TYE 12/31/91

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6613 TRANSACTION AMOUNTS GREATER THAN $120,000


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.GT.(12000000)
NOTE,=========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(8)
END
```

F01B01W 001038

P1

Southern Bell Telephone & Telegraph
Account 6613 - Transactions greater than $120,000
TYE 12/31/91

1992-09-16 11:21:21 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING        1978 RECORDS
*7026 REPORT 01          30 SELECTED

*7027  TOTAL OF          30 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001039

P-20

14-2

THE A. T. LATHAM COMPANY 708-345-872

Southern Bell Telephone & Telegraph
Account 6531 - Amounts less than -$20,000
TYE 12/31/91

GMR 1/92

LANGUAGE ANALYSIS 1992-09-15 16:32:53 VERSION 7.1.1

```
ENTER,R8,IF(OCCURS .EQ. INDEX-22)UAMT=UAMT+AMT23;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-23)UAMT=UAMT+AMT24;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-24)UAMT=UAMT+AMT25;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-25)UAMT=UAMT+AMT26;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-26)UAMT=UAMT+AMT27;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-27)UAMT=UAMT+AMT28;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-28)UAMT=UAMT+AMT29;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-29)UAMT=UAMT+AMT30;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-30)UAMT=UAMT+AMT31;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-31)UAMT=UAMT+AMT32;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6531 TRANSACTION AMOUNTS LESS THAN <$20,000>(NEGATIVE)


TITLE,   SOURCE DATASET = FSC.SOBELL.DETAIL(MEMBERS)
TITLE,                  (AFAD-EDF FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.LT.(-2000000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
END
```

F01B01W 001040

P2

THE WALTER LATHAM COMPANY (708) 345-879

Southern Bell Telephone & Telegraph
Account 6531 - Amounts less than -$20,000
TYE 12/31/91

GMR
/92

1992-09-15 16:32:53 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING       50574 RECORDS
*7026 REPORT 01          10 SELECTED

*7027  TOTAL OF          10 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001041

P3

THE WALTER LATHAM COMPANY (708) 345-678

ACCOUNT 6531 FOR TRANSACTIONS BETWEEN $0 TO $10,000
SOURCE DATASET = PBC.SOBELL.DETAIL(MEMBERS)
(AFAB-EDP PVC01 DETAIL)

09/15/92

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG		(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	9101	65310000	V01P	JN5101401	25.48	Power Bill meter# 653-498-127	✓	✓	✓	✓	✓	✓	N/A
102	9101	65310000	V01P	JN5101405	22.46	Power Bill meter# 521463-7	✓	✓	✓	✓	✓	✓	N/A
103	9101	65310000	V01P	JN5105500	233.95	Power Bill meter# 5-93773	✓	✓	✓	✓	✓	✓	N/A
104	9101	65310000	V01P	JN5101401	55.83	Power Bill meter# 714-10673-10	✓	✓	✓	✓	✓	✓	N/A
105	9101	65310000	V01P	JN5101400	28.33	Power Bill meter# 5C-40739	✓	✓	✓	✓	✓	✓	N/A
106	9101	65310000	V01P	JN5101399	27.00	Power Bill meter# 5C-58770	✓	✓	✓	✓	✓	✓	N/A
107	9102	65310000	V01P	JN5105500	116.45	Power Bill meter# 5C46232	✓	✓	✓	✓	✓	✓	N/A
108	9102	65310000	V01P	JN5101399	36.28	Power Bill meter# 5C-67167	✓	✓	✓	✓	✓	✓	N/A
109	9102	65310000	V01P	JN5105500	26.18	Power Bill meter# 5C-80456	✓	✓	✓	✓	✓	✓	N/A
110	9102	65310000	V01P	JN5105500	210.03	Power Bill meter# 5C-91055	✓	✓	✓	✓	✓	✓	N/A
111	9104	65310000	V01P	JN5105000	19.74	Power Bill meter# 5C-16437	✓	✓	✓	✓	✓	✓	N/A
112	9104	65310000	V01P	JN5101000	188.17	Power Bill meter# 016-7407	✓	✓	✓	✓	✓	✓	N/A
113	9104	65310000	V01P	JN5101000	34.58	Power Bill meter# 7-707-937	✓	✓	✓	✓	✓	✓	N/A
114	9105	65310000	V01P	JN6401000	43.58	Power Bill meter# 5C-07472	✓	✓	✓	✓	✓	✓	N/A
115	9106	65310000	JN6401000		37.83	Power Bill meter# 4C-81460	✓	✓	✓	✓	✓	✓	N/A
116	9106	65310000	V01P	JN6401000	26.06	Power Bill meter# 73309186	✓	✓	✓	✓	✓	✓	N/A
117	9107	65310000	V01P	JN6401000	14.30	Power Bill meter# 9	✓	✓	✓	✓	✓	✓	N/A
118	9107	65310000	V01P	JN6401000	3,031.84	Power Bill meter# 1031227	✓	✓	✓	✓	✓	✓	N/A
119	9107	65310000	V01P	JN6401000	16.00	Power Bill meter#	✓	✓	✓	✓	✓	✓	N/A
120	9108	65310000	V01P	JN6401000	39.24	Power Bill meter# 5C-13334	✓	✓	✓	✓	✓	✓	N/A
121	9108	65310000	V01P	JN6401000	247.47	Power Bill meter# 5C-81021	✓	✓	✓	✓	✓	✓	N/A
122	9109	65310000	V01P	JN6401000	34.06	Power Bill meter# 4C-40434	✓	✓	✓	✓	✓	✓	N/A
123	9109	65310000	V01P	JN6401000	17.00	Power Bill meter# 5C-09160	✓	✓	✓	✓	✓	✓	N/A
124	9109	65310000	V01P	JN6401000	28.66	Power Bill meter# 06-83-210	✓	✓	✓	✓	✓	✓	N/A
125	9109	65310000	V01P	JN6401000	13.87	Power Bill meter# 5C-26-045000	✓	✓	✓	✓	✓	✓	N/A
126	9110	65310000	V01P	JN6401000	33.41	Power Bill meter# 3146358	✓	✓	✓	✓	✓	✓	N/A
127	9110	65310000	V01P	JN6401000	17.87	Power Bill meter# 5C-04037	✓	✓	✓	✓	✓	✓	N/A
128	9110	65310000	V01P	JN6401000	182.40	Power Bill meter# 5C43309	✓	✓	✓	✓	✓	✓	N/A
129	9110	65310000	V01P	JN6401000	36.28	Power Bill meter# 1	✓	✓	✓	✓	✓	✓	N/A
130	9110	65310000	V01P	JN6401000	17.00	Power Bill meter# 632-791-10	✓	✓	✓	✓	✓	✓	N/A
131	9111	65310000	V01P	JN6401000	28.44	Power Bill meter# 5C-81418	✓	✓	✓	✓	✓	✓	N/A
132	9111	65310000	V01P	JN6401000	26.73	Power Bill meter# 064-353-091	✓	✓	✓	✓	✓	✓	N/A
133	9111	65310000	V01P	JN6401000	19.80	Power Bill meter# 36-81-139	✓	✓	✓	✓	✓	✓	N/A
134	9111	65310000	V01P	JN6401000	19.35	Power Bill meter# 36-724-572	✓	✓	✓	✓	✓	✓	N/A
135	9112	65310000	V01P	JN6401000	33.32	Power Bill meter# 5C-01864	✓	✓	✓	✓	✓	✓	N/A
136	9112	65310000	V01P	JN6401000	66.39	Power Bill For 1410 Mesa Rd Apt #50 Bell	✓	✓	✓	✓	✓	✓	N/A
137	9112	65310000	V01P	JN6401000	23.79	Power Bill meter# 5C-34015	✓	✓	✓	✓	✓	✓	N/A
138	9112	65310000	V01P	JN6401000	37.28	Power Bill meter# 4C-00108	✓	✓	✓	✓	✓	✓	N/A
139	9112	65310000	V01P	JN6401000	24.58	Power Bill meter# 24-114-572	✓	✓	✓	✓	✓	✓	N/A
GRAND TOTALS					5,878.01								

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation from the Parent Company, if applicable.
7) Correct allocation between regulated and non-regulated.

P4

F01B01W 001052

F01B01W 001042

Southern Bell Telephone & Telegraph
Account 6531 - Transactions between $0 to $10,000
Tye 12/31/91
8/11/92

Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $0 to $10,000
TYE 12/31/91

YMW
10/2/92

```
TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6531 FOR TRANSACTIONS BETWEEN $0 TO $10,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,NETAMT.EQ.(000)TO(1000000)
PROC,RANDOM4,MAX=50337,SAMPLE=39,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 001043

P5

44-8

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $0 to $10,000
TYE 12/31/91

JMK
10/2/92

LANGUAGE ANALYSIS 1992-09-15 16:44:27 VERSION 7.1.1

```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARANO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(39 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1X ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 39)IZA2=39
+ COMP,WE,4745 CONTINUE
  NOTE,==========================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,ECOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
  END
```

F01B01W 001044

P6

44-8

THE WALTER LATHAM COMPANY (708) 345-878

1 Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $0 to $10,000
TYE 12/31/91

JMW
10/2/92

RANDOM NUMBER TABLE

432	467	1052	1300	2002	3325	4860	5514	6013	8040
12996	15573	17693	18564	22173	22698	24683	26217	26875	29090
30582	31875	32761	34241	34793	37110	37482	38011	41215	41289
43610	43728	44444	44548	45440	45554	47202	47580	48578	

COUNT - 39

F01B01W 001045

P1

44-8

THE WALTER LATHAM COMPANY (708) 945-878

Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $0 to $10,000
TYE 12/31/91

JMW
10/2/92

1992-09-15 16:44:27 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING        50574 RECORDS
*7026 REPORT 01           39 SELECTED

*7027  TOTAL OF           39 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001046

P8

44-8

THE WALTER LATHAM COMPANY (706) 545-8787

Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $10,000 to $20,000
TYE 12/31/91

AJM/KO
10/2/92

RANDOM NUMBER TABLE

COUNT	3	9	16	36	54	67	91	104	141	0
			9							

F01B01W 001047

44-8

THE WALTER LATHAM COMPANY (708) 945-8787

Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $10,000 to $20,000
TYE 12/31/91

AJM/LO
10/2/92

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6531 FOR TRANSACTIONS BETWEEN $10,000 TO $20,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.EQ.(1000000)TO(2000000)
PROC,RANDOM4,MAX=146,SAMPLE=9,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
+ NEWFLD,SEED,I15
+ NEWFLD,AARANO,I15,'RANDOM REC. NO.'
```

F01B01W 001048

P1

44-8

Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $10,000 to $20,000
T'E 12/31/91

G/m/R
10/2/92

LANGUAGE ANALYSIS 1992-09-15 16:53:24 VERSION 7.1.1

```
+ COMP,D1,DO 4756 IZASUB=1,2500
+ COMP,D1,4756 IDNUM(IZASUB)=0
+ COMP,D1,IDX=0
+ COMP,D2,IDX=IDX+1
+ COMP,D2,IDNUM(IDX)=AARANO
+ COMP,WE,4741  FORMAT(1H1,T30,'RANDOM NUMBER TABLE')
+ COMP,WE,WRITE(6,4741)
+ COMP,WE,ISAMPS=(9 + 9)/10
+ COMP,WE,IZA1=1
+ COMP,WE,IZA2=10
+ COMP,WE,IZACTR=0
+ COMP,WE,DO 4745 I=1,ISAMPS
+ COMP,WE,IZACTR=IZACTR+1
+ COMP,WE,IF(IZACTR .GT. 52)WRITE(6,4741)
+ COMP,WE,IF(IZACTR .GT. 52)IZACTR=1
+ COMP,WE,4744  FORMAT(1H ,10I8)
+ COMP,WE,WRITE(6,4744)(IDNUM(IZASUB),IZASUB=IZA1,IZA2)
+ COMP,WE,IZA1=IZA1+10
+ COMP,WE,IZA2=IZA2+10
+ COMP,WE,IF(IZA2 .GT. 9)IZA2=9
+ COMP,WE,4745 CONTINUE
  NOTE,==========================================================
  NEWFLD,RCNT,I6,RECORD,COUNT
  NEWFLD,OCCURS,I2,OCCURS
  ENTER,A4,RCNT=1
  NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
  NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
  NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
  OPTION,LISTALL,OVFLO=0,STDSP=1
  CALL,GETDATE
  CALL,ECOUNT,0
  SORT,ACCT,ACDATE
  PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
  END
```

F01B01W 001049

P 17

Southern Bell Telephone & Telegraph
Account 6531 - Amounts between $10,000 to $20,000
TYE 12/31/91

Jim/R
10/2/92

1992-09-15 16:53:24 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING        50574 RECORDS
*7026 REPORT 01            9 SELECTED

*7027  TOTAL OF            9 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001050

P1

44-8

THE WALTER LATHAM COMPANY (708) 945-8787

Southern Bell Telephone & Telegraph
Account 6531 - Amounts greater than $20,000
TYE 12/31/91

```
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6531 TRANSACTION AMOUNTS GREATER THAN $20,000


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.GT.(2000000)
NOTE,=================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(8)
END
```

F01B01W 001051

P15

44-B

Southern Bell Telephone & Telegraph
Account 6531 - Amounts greater than $20,000
TYE 12/31/91

1992-09-15 17:02:00 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING       50574 RECORDS
*7026 REPORT 01          29 SELECTED

*7027  TOTAL OF          29 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001052

P16

114-3

Southern Bell Telephone & Telegraph
Account 6424 - Transactions greater than $5,000
TYE 12/31/91

JM/L
10/6/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6424 TRANSACTIONS AMOUNTS GREATER THAN $5,000


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.GT.(500000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
END
```

F01B01W 001053

P2

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6424 - Transactions greater than $5,000
TYE 12/31/91

GMK
10/6/92

1992-08-23 17:25:10 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING          40 RECORDS
*7026 REPORT 01           4 SELECTED

*7027  TOTAL OF           4 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001054

P3

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6215- All Transactions 10 at random
TYE 12/31/91

RANDOM NUMBER TABLE

5	9	15	26	29	53	60	75	137	152	
COUNT		10								

F01B01W 001055

Pg

THE WALTER LATHAM COMPANY (708) 345-878

Southern Bell Telephone & Telegraph
Account 6215- All Transactions (10 at random)
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6215 ALL TRANSACTIONS

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
PROC,RANDOM4,MAX=157,SAMPLE=10,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
```

1F01B01W 001056

P3

14-10

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6215- All Transactions 10 at random
TYE 12/31/91

1992-08-23 17:33:50 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING         157 RECORDS
*7026 REPORT 01          10 SELECTED

*7027  TOTAL OF          10 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001057

P4

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6113 - Transactions between -$25,000 to $25,000
TYE 12/31/71

RANDOM NUMBER TABLE

	163	608	1278	2740	2949	3409	4622	6393	6655	6888
COUNT		-		10						

F01B01W 001058

P3

44-11

THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph
Account 6113 - Transactions between -$25,000 to $25,000
TYE 12/31/91

```
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,*************************************************************
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6113 TRANSACTIONS BETWEEN <$25,000> TO $25,000


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,*************************************************************
SELECT,NETAMT.EQ.(-2500000)TO(2500000)
PROC,RANDOM4,MAX=7308,SAMPLE=10,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
```


THE WALTER LATHAM COMPANY (708) 245-8787

44-11

Southern Bell Telephone & Telegraph
Account 6113 - Transactions between -$25,000 to $25,000
TYE 12/31/91

1992-08-21 16:37:44 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING         7333 RECORDS
*7026 REPORT 01           10 SELECTED

*7027  TOTAL OF           10 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001060

P5

44-11

THE WALTER LATHAM COMPANY (708) 245-8787

Southern Bell Telephone & Telegraph
Account 6113 - Transactions greater than $25,000
TYE 12/31/91

B/M/R
10/2/92

```
NOTE,==========================================================
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6113 TRANSACTIONS GT $25,000
TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                  (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
SELECT,NETAMT.GT.(2500000)
OPTION,LISTALL,OVFLO=0
OPTION,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
END
```

F01B01W 001061

P7

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6113 - Transactions greater than $25,000
TYE 12/31/91

S/M/R
10/2/92

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING        7333 RECORDS
*7026 REPORT 01          25 SELECTED
*7026 REPORT 02   BYPASSED BECAUSE OF LANGUAGE ERRORS

*7027  TOTAL OF          25 SELECTED


*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS    00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001062

P3

THE WALTER LATHAM COMPANY (708) 545-6787

44-11

FPL
Air Craft Expenses
For test year ended 12-31-91
PBC

(PPL)

11/18/92

A79

Florida Public Service Commission
Document/Record Request
Request Number: Rate Case #68
November 4, 1992
AND Req. 36, items 468 + 485

Request:

Please provide the destination, purpose of the trip, job titles and explain system of costing for the attached items.

Response:

Please see the attachment showing the requested detail for the remaining account 6113 sample items, items 468 and 485 of Request 36.

In 1991, all expenses related to operation of aircraft were incurred solely by BellSouth Services, Inc. Southern Bell did not own any of the aircraft and therefore did not directly incur expenses in account 6113. In order to charge aircraft costs to users, a per-mile rate was computed using actual costs and any actual miles flown. That per-mile rate was used to compute the amount charged to each officer who used the planes, based on the aircraft miles for each trip. The Aviation department of BellSouth Services, Inc. reviewed the monthly contribution report to be sure the rate was appropriately recovering the costs incurred.

Executive flights were billed manually to Southern Bell. Flight expenses for the state were directed to the appropriate state. Flight expenses for headquarters were apportioned to the state using the prorate factor on the attached page.

The Financial Systems Documentation which explains the way this process worked in 1991 was provided earlier, along with the other items in this request.

Information provided by:

H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

F01B01W 001063

11. 14. 92 02:25PM P17

41
42
47 44-11

THE WALTER LATHAM COMPANY (706) 245-8757

FPL
Aircraft Exp Procedures
For Test Year ended 12-31-91
PBL
11/18/92

BellSouth Services Financial Systems Documentation

Application CE08: AIRCRAFT EXPENSE
Part 1: GENERAL OVERVIEW OF THE METHODS
Section 1: INTRODUCTION OF ACCOUNTING PRINCIPLES

INDEX

1. DESCRIPTION OF ACCOUNT 6113, AIRCRAFT EXPENSE
2. DEFINITION OF TERMS
3. BILLING RATE DEVELOPMENT
4. BILLING REQUIREMENTS
5. REGULATORY JURISDICTION REQUIREMENTS
6. PART-X
7. JOB DESCRIPTIONS
8. MONTHLY PROCESSING

DESCRIPTION OF ACCOUNT 6113, AIRCRAFT EXPENSE

1.01 Account 6113 is a Plant Specific Operations Expense account for Corporate Aircraft and serves as the final account for corporate aircraft expense incurred in both South Central Bell and Southern Bell in the form of billing from BellSouth Services.

1.02 BOC employees' use of the corporate aircraft is classified to Account 6113 using one of two special purpose function codes (SPFCs). SPFC 55E2 is used for Shuttle Flight expense and SPFC 55E3 for Executive Flight expense. The EXTC used in both cases is 47T.

1.03 Within BellSouth, the Corporate Aviation organization of BSSI is responsible for the management and operation of the corporate aircraft. All expenses related to the operation of the aircraft are incurred by BSSI and these expenses are used as the basis for the calculation and periodic publication of fixed fares or mileage charges by the BSSI Corporate Aviation organization.

1.04 Amounts received in the BOCs as billing from BSSI are charged back to the responsibility code (RC) of the passenger for budgetary tracking purposes. Boarding pass information received with the bill from BellSouth Services is the supporting documentation used as input to accomplish the charge back.

JUL 18 1990.

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THE WALTER LATHAM COMPANY (706) 245-8787

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FPL
Aircraft Exp Procedures
For Test Year ended 12-31-91
PBL
11/18/92

BellSouth Services Financial Systems Documentation

Application CE08: AIRCRAFT EXPENSE
Part 1: GENERAL OVERVIEW OF THE METHODS
Section 1: INTRODUCTION OF ACCOUNTING PRINCIPLES

DEFINITION OF TERMS

2.01 In processing information furnished from BSSI Corporate Aviation, it is necessary to become familiar with certain terms.

2.02 GROUND TRANSPORTATION is the service that is provided to the users of the aircraft to transport them from the facility where the aircraft landed to certain company building locations.

2.03 A SPECIAL FLIGHT is one to transport one of the company executives from one city to another. The special flight may be flown using the BSSI aircraft or a charter service. It is referred to as a "Special or Executive" flight since it is based on a request from one of the executives rather than being a regularly scheduled operation.

2.04 SHUTTLE FLIGHTS are operated by BSSI Corporate Aviation within the BellSouth region and fly regularly scheduled routes.

2.05 CHARTER FLIGHT is one that is flown on an aircraft that is chartered from an outside company to meet the needs of one of the BOC executives or shuttle demands when all other BOC owned aircraft are assigned to other flights at the time the trip must be flown. The chartered aircraft may be owned by one of the other BellSouth companies or a charter service.

2.06 An AIRCRAFT mile is a ground surface mile between two locations. It is referred to as "as the crow flies" from point A to point B on the map.

2.07 PASSENGER miles are defined as the aircraft miles flown times the number of passengers on the aircraft during a scheduled flight.

2.08 A BOARDING PASS is a "ticket" type document completed by each passenger getting on board one of the shuttle flights. The boarding pass provides the following information: aircraft number; leg of the trip; for the passenger - social security number, responsibility code, job function code, company name that appears on their paycheck, definitive purpose of the business travel, contact telephone number, signature and the number of people in the traveling group.

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THE WALTER LATHAM COMPANY (708) 345-8787

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FPL
Aircraft Exp Procedures
Ex Test year ended 12-31-91
PBL
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2.09 SPECIAL EXECUTIVE FLIGHT INFORMATION form provides flight information for a passenger on one of the executive or chartered planes. Corporate Aviation completes this form for the passenger.

2.10 SPACE AVAILABLE RIDER is one that has been given an empty seat on an executive special flight or charter flight when the destination is a normally scheduled shuttle route and the shuttles for that day are fully booked. On such rare occasions, the rider is billed at the shuttle rate for the route.

2.11 FLIGHT HOURS are the amount of time from lift-off until touchdown.

2.12 BLOCK HOURS are the amount of time from engine start-up until engine shut-down.

2.13 TRIP SEGMENT is defined as the part of a trip between each take off facility and each landing facility.

BILLING RATE DEVELOPMENT

3.01 Rates for company aircraft use are developed within the BSSI Corporate Aviation organization and are based on the actual expenses incurred in the operation of the fleet. Operational expense is reviewed on a regular basis and fixed fares for shuttle flights and per-mile rates for executive flights are set and published. The details of the expense tracking and billing rate calculations within BSSI will be documented at a later time.

BILLING REQUIREMENTS

4.01 When a rider boards one of the aircraft operated by BSSI Corporate Aviation, a boarding pass or a special executive flight information form is completed to identify the passengers on board. The BSSI Corporate Aviation office sorts this information for each company by aircraft and forwards it to the BSSI Comptrollers Office for use in identifying billing situations.

4.02 Bills are produced by the BSSI Comptrollers Office and forwarded to each BOC, BellSouth Corporation, and other affiliated companies as identified in each months list of passengers (See Part 2, Section 1, Exhibits A and B).

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THE WALTER LATHAM COMPANY (708) 545-6787

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FPL
Aircraft Exp Procedures
For Test Year ended 12-31-91
PBL
11/18/92

REGULATORY JURISDICTION REQUIREMENTS

5.01 Corporate aircraft expense (Account 6113) is booked in each area within the BOCs. However, the processing of passenger billing detail is done only in the BOC headquarters processing sites (Atlanta and Birmingham). Regulatory jurisdictional separation requirements specify that expenses generated by one state should not be borne by the rate payers within another. To avoid such cross subsidizing, expense is returned to the employing area of each passenger.

5.02 Billing received from BSSI for Account 6113 should originally be booked to Account 1439.9900 in the BOC headquarters using EXTC CY1 and RC 00000000. This holding procedure is required to prevent the total amount billed from being allocated to each state by the Corporate State Allocation Process (CSAP) prior to the completion of passenger detail processing.

5.03 The Aircraft Expense System (CE08) separates the billing into area specific debit records for Account 6113 and directs the charges to the appropriate area by assigning an other company billing indicator (OCBI). The records are then output on an FP Interface file for entry into the Headquarters Financial Processor system.

5.04 The Inter-Area Billing System, using the OCBI, forwards area specific charges to the appropriate state. Billing for headquarters employees is charged to Account 6113 and apportioned out to the states by the Corporate State Allocation Process (CSAP). Refer to FSD CB00.5.10.

5.05 The total amount being charged back to responsibility codes is also credited to Account 1439.9900 to reverse the original holding entry made when the bill was received.

PART-X

6.01 The CSS/PPS system documents the procedures used to separate expenses between regulated and non-regulated activities. There is no feed from the Aircraft Expense System to the CSS/PPS system. Refer to FSD CX01.

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THE WALTER LATHAM COMPANY (708) 345-8787

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FPL
Aircraft Exp Procedures
For Test Year ended 12-31-91
PBL
11/18/92

JOB DESCRIPTIONS

7.01 The Aircraft Expense System consists of two jobs. All jobs are processed in the Corporate DPC (i.e., Birmingham DPC-3 for South Central Bell and Atlanta CDC-1 for Southern Bell). The jobs are:

CE08A10 - Usage Edit Program
CE08A20 - FP Interface

7.02 Job CE08A10 edits the usage records and creates a "holdfile" of those records that passed all edits. The file is ultimately used as input to program CE08A20. The Corporate Tables System (CORTS) payroll information is accessed using SuperEdit and is the basis for editing.

7.03 Job CE08A20 reads in the holdfile of good records from Job CE08A10 and creates the FP interface file. These FP records are a debit to Account 6113 and carry the RC reported by the passenger. The matching credit is to account 1439.9900 and carries an RC of zeros in both BOCs.

Note: Debit records: FC = 55E2 (Shuttle) or
FC = 55E3 (Executive)
EXTC = 47T
RC = Passenger's RC

Credit record: FC=550D (TOTAL BILL AMOUNT)
EXTC = CY1
RC = (J or K)0000000

MONTHLY PROCESSING

8.01 Each month, BSSI Corporate Aviation will review the boarding passes and the executive flight information forms to make sure that all necessary information has been furnished. From this data a manual bill is produced and forwarded to the BOC along with the detail as support.

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THE WALTER LATHAM COMPANY (708) 545-6787

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2

FPL
Aircraft Exp Procedures
For Test year ended 12-31-91
PBL
11/18/92

8.02 Upon receipt of the bill, the Corporate Accounting/ Corporate Matters Offices should create a GNPR entry to debit Account 1439.9900 using FC of 550D and Credit Account 4010.1210 using FC of 5D3W. Both sides of the entry should carry EXTC of CY1 and RC of (J or K)0000000 for the total billed. This entry will ensure timely payment of the bill. After completing this entry, the passenger detail should be reviewed to verify that the fields needed for keying by the TARTAN group have been provided. Any missing detail should be obtained from either the Mechanized Employee Locator/Directory (MELD) or directly from Corporate Aviation when necessary.

8.03 Executive social security numbers are not forwarded along with the bill and must be added to the details manually from lists received from Corporate Aviation. Updated lists will be forwarded along with the bill as they become available. Considering that no mechanized editing of the billing detail has been done, a general balancing and review of the information will greatly reduce the number of errors returned by the system. In addition, a separate balance sheet (Section 2, Exhibit C) should be kept to track the bill amounts being held in Account 1439 for aircraft expense reduced by the amounts ultimately forwarded to the Financial Processor or any outstanding errors to be corrected. Carrying records over into the next month to allow for additional error investigation should be held to a minimum to simplify the balancing process. Should this procedure be required, the date in the record must be moved forward by one month.

8.04 After the usage data has been keyed, job CE08A10 should be run to edit the usage data and create a file containing those records that passed all edits. Two reports are returned from Job CE08A10 representing the records accepted and those found in error. The errors are listed in two general types, format and SuperEdit. The format errors are self explanatory and the SuperEdit errors carry numbers that are documented in Financial Processor report FB36. This (FP) document lists all SuperEdit/FP error definitions and possible corrective actions. Corrected error records should be keyed by the TARTAN office and job CE08A10 re-run to edit these records and combine them with the records that passed edits in the previous run.

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THE WALTER LATHAM COMPANY (706) 345-8787

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2

FP2
Aircraft Exp Procedures
For Test Year ended 12-31-91
PB
11/18/92

BellSouth Services Financial Systems Documentation

Application CE08: AIRCRAFT EXPENSE
Part 1: GENERAL OVERVIEW OF THE METHODS
Section 1: INTRODUCTION OF ACCOUNTING PRINCIPLES

8.05 When all errors have be corrected, Job CE08A20 should be run to create the FP interface file. This file is used as input to the Headquarters Financial Processor and contains a debit record to Account 6113 for each of the records that passed editing since the the last run of CE08A20. In addition, a record crediting Account 1439.9900 for the total amount of debits is included to reverse the manual entry made when the bill was received.

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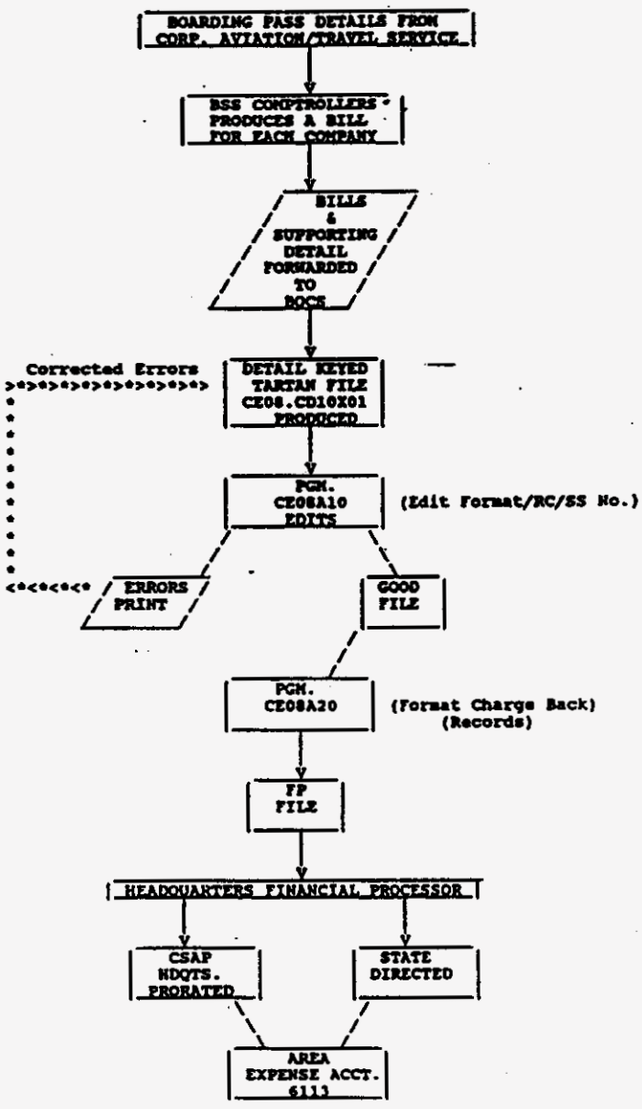
THE WALTER LATHAM COMPANY (708) 545-6787

44-11
2

FP 2
General Overview of Methods
for the Year ended 12-31-92
PBC

BellSouth Services		Financial Systems Documentation
Application	CE08:	AIRCRAFT EXPENSE
Part	1:	GENERAL OVERVIEW OF THE METHODS
Section	1:	INTRODUCTION OF ACCOUNTING PRINCIPLES
Exhibit	A:	SYSTEM FLOWCHART

BOC CORPORATE AIRCRAFT EXPENSE FLOW



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JUL 18 1990

90176ATL0020

1.1.A.1

F01B01W 001071

F01A03Z003232

THE WALTER LATHAM COMPANY (708) 245-8787

44-61
2-1

Southern Bell Telephone & Telegraph
Account 6116 - Transactions between -$12,000 to $12,000
TYE 12/31/91

10/9/92

RANDOM NUMBER TABLE

5452	12848	18380	19632	28151	28574	29996	30623	61674	62280

COUNT - 10

F01B01W 001072

P5

44+12

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 6116 – Transactions between -$12,000 to $12,000
TYE 12/31/91

10/9/92

```
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6116 TRANSACTIONS BETWEEN <$12,000> TO $12,000


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(-1200000)TO(1200000)
PROC,RANDOM4,MAX=90300,SAMPLE=10,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
```

F01B01W 001073

P6

44-12

THE WALTER LATHAM COMPANY (708) 545-6787

Southern Bell Telephone & Telegraph
Account 6116 – Transactions between -$12,000 to $12,000
TYE 12/31/91

HMM
10/9/92

1992-08-21 16:46:16 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING        90316 RECORDS
*7026 REPORT 01           10 SELECTED

*7027  TOTAL OF           10 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
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F01B01W 001074

P7

44-12

THE WALTER LATHAM COMPANY (708) 348-8787

Southern Bell Telephone & Telegraph

Account 6116-Transactions between -$12,000 to $12,000

TYE 12/31/91

Other-Work Equipm. Expense S.P.G.

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6116 TRANSACTIONS BETWEEN -$12,000- TO $12,000
SOURCE DATASET = FCC.SORELL.DETAIL(INPUNDES)
(AF2D-SMF FVC01 DETAIL)

PAGE

09/21/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CEND	TOTAL CONTROL REC & NUMBER		ATTRIBUTES: (1)	(2)	(3)	(4)	(5)	(6)	(7)
5/11	9101 61161100	ABC	JH2131100	32.20	Banner Jacks + XLG	✓	✓	✓	✓	✓	✓	n/a
5/15	9102 61161100	MRP	JH2130600	600.00	Wood Bed Stand. Pr.	✓	✓	✓	✓	✓	✓	n/a
5/16	9103 61161100	ABC	JH2130700	28.35	Dlytt LG Rose Gr CHO	✓	✓	✓	✓	✓	✓	n/a
5/17	9103 61161100	ABC	JH2131700	5.55	Sit Ist 5/3 Dynatel	✓	✓	✓	✓	✓	✓	n/a
5/18	9104 61161100	MRP	JH2132001	700.10	Mix Diesel	✓	✓	✓	✓	✓	✓	n/a
5/19	9105 61161100	ABC	JH2133500	79.00	Sundcraft GAS Medyl	✓	✓	✓	✓	✓	✓	n/a
5/20	9106 61161100	ABC	JH2118200	10.95	South Water B/ROTAN	✓	✓	✓	✓	✓	✓	n/a
5/21	9107 61161100	ABC	JH2130600	249.14	Electric Drill	✓	✓	✓	✓	✓	✓	n/a
5/22	9108 61161100	ABC	JH2131000	24.90	Electric Drill	✓	✓	✓	✓	✓	✓	n/a
5/23	9109 61161100	JHRP	JH2202103	217.64-	To Invoice	✓	✓	✓	✓	✓	✓	n/a
GRAND TOTALS				1,003.20		✓	✓	✓	✓	✓	✓	n/a

Reimbursement from Plan Acct. Exp. Acct. at SO Merck Office

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

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F01B01W 001075

P. 4

Southern Bell Telephone & Telegraph
Account 6116 - Transactions greater than $12,000
YE 12/31/91

JM/RC
10/14/92

(Other Work ... Corporate)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA — PAGE 1
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FOC
ACCOUNT 6116 TRANSACTIONS AMOUNTS GREATER THAN $12,000
SOURCE DATABASE = FOC.SUBSIL.DETAIL(MONTHLY)
(AF20-EDP PROD DETAIL)

08/21/92

ATTRIBUTES:

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CENTER	TOTAL CHARGED REF & NUMBER		(1)	(2)	(3)	(4)	(5)	(6)	(7)
498	9101	61161100	LGL	JH2309001	16,187.26	Travel to Meet Labor Class - See WP	✓	✓	✓	✓	✓	✓	✓
499	9102	61161100	LGL	JH2309001	16,040.99	" "	✓	✓	✓	✓	✓	✓	✓
500	9104	61161100	LGL	JH2309001	11,131.23	" "	✓	✓	✓	✓	✓	✓	✓
501	9107	61161100	ABC	JH3230200	10,120.20	Parts Space Port KT	✓	✓	✓	✓	✓	✓	✓
502	9107	61161100	ABC	JH3180100	12,710.29	Network Analyst	✓	✓	✓	✓	✓	✓	✓
503	9107	61161100	ABC	JH3300000	10,120.20	Parts Space Port KT	✓	✓	✓	✓	✓	✓	✓
504	9108	61161100	ABC	JH3337000	12,997.28	" " "	✓	✓	✓	✓	✓	✓	✓
505	9108	61161100	ABC	JH3300000	13,004.01	" " "	✓	✓	✓	✓	✓	✓	✓
506	9108	61161100	ABC	JH3300000	10,120.20	Keep Code Check	✓	✓	✓	✓	✓	✓	✓
507	9109	61161100	ABC	JH3300000	12,120.20	Parts Space Port KT	✓	✓	✓	✓	✓	✓	✓
508	9109	61161100	ABC	JH3300000	12,120.20	Keep Code Check	✓	✓	✓	✓	✓	✓	✓
509	9109	61161100	PAYR	JH3180000	10,001.13	Travel Extra to Correct Error due to Programming Problems in PAR Rev changed to Auto updates etc	✓	✓	✓	✓	✓	✓	✓
510	9109	61161100	PAYR	JH3180000	13,000.20	" " " " " " " " " " " "	✓	✓	✓	✓	✓	✓	✓
511	9109	61161100	LGL	JH2309001	13,001.38	Travel to Meet Labor Class - See WP for Details	✓	✓	✓	✓	✓	✓	✓
512	9109	61161100	LGL	JH2309001	13,025.60	" " "	✓	✓	✓	✓	✓	✓	✓
513	9110	61161100	ABC	JH3300401	13,700.07	L-502 610 Circuit RMC	✓	✓	✓	✓	✓	✓	✓
GRAND TOTALS					239,377.32								
COUNT				16									

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 001076

Southern Bell Telephone & Telegraph
Account 6116 - Transactions greater than $12,000
TYE 12/31/91

```
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================
TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6116 TRANSACTIONS AMOUNTS GREATER THAN $12,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                  (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
SELECT,NETAMT.GT.(1200000)
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
```

F01B01W 001077

P9

44-12

THE WALTER LATHAM COMPANY (708) 246-6797

Southern Bell Telephone & Telegraph
Account 6116 - Transactions greater than $12,000
TYE 12/31/94

1992-08-21 09:34:35 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING       90316 RECORDS
*7026 REPORT 01          16 SELECTED

*7027  TOTAL OF          16 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

1F01B01W 00107B

P10

44-12

THE WALTER LATHAM COMPANY (708) 346-0787

Southern Bell Telephone & Telegraph
Account 6220-Transactions less than -$25,000
TYE 12/31/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6220 TRANSACTION AMOUNTS LESS THAN <$25,000>(NEGATIVE)
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAB-CDP PYCOM YALSAMP)

PAGE 1

10/06/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
9104	62201000	JHIR	JH2545200	(362,501.00-
9104	62201000	JIJF	JH2782000	40,000.00-
9108	62201000	YOIP	JH2545200	20,010.00-
9111	62201000	YOIP	JH2545200	90,000.00-
9112	62201000	YOIP	JH2545200	270,942.64-
GRAND TOTALS				741,952.53-
COUNT			$	

946 Reversal of accrual inadvertently in March for carried off equip

Regulated

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Attributes:	✓	✓	✓	✓	✓	✓	N/A

FO1B01W 001079

Southern Bell Telephone & Telegraph

Account 6220 - Transactions between -$25,000 to $25,000

YE 12/31/91

10/14/92

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SPUTLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6220 TRANSACTIONS BETWEEN <$25,000> TO $25,000
SOURCE DATABASE = PCC.SOBELL.DETAIL(MONTHLY)
(AFAD-SBF FCC61 DETAIL)

PAGE 1

09/21/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CONO	TOTAL CONDIND REF & NUMBER	
540	9101 62201000	ABC	JN32601200	197.12-	Headset OPR and Mon'L (Return Ck)
541	9242 62201000	VRIF	JN33131200	14.10	Contract Engineering
542	VIRK 62201000	ABC	JN33642000	21.07	Ex Tip 09 MRC 02
543	VIRK 62201000	ABC	JN33500000	138.23	Tuba Wire 1/23-01
544	VIRK 62201000	ABC	JN33500000	30.48	Solat Pmn E-HC-3-4
545	9100 62201000	ABC	JN31007000	2.35	Set Tel Head L-SD-7-4
546	9100 62201000	ABC	JN33703701	783.58	Local Tn Plant Chgs Labor Detail See WP52-Detail (Regulated)
547	9113 62201000	ABC	JN31323000	112.38	Set Tel Head MHO 8-24
548	9113 62201000	ABC	JN31404000	9.17	Headset MHR L-1 C17 MO
549	9113 62201000	ABC	JN31500000	110.50	Set Tel Head MHO 8-24
GRAND TOTALS				1,408.79	

ATTRIBUTES:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
540	✓	✓	✓	✓	✓	✓	✓
541	✓	✓	✓	✓	✓	✓	✓
542	✓	✓	✓	✓	✓	✓	✓
543	✓	✓	✓	✓	✓	✓	✓
544	✓	✓	✓	✓	✓	✓	✓
545	✓	✓	✓	✓	✓	✓	NA
546	✓	✓	✓	✓	✓	✓	✓
547	✓	✓	✓	✓	✓	✓	✓
548	✓	✓	✓	✓	✓	✓	✓
549	✓	✓	✓	✓	✓	✓	✓

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

1F01B01W 001080

Southern Bell Telephone & Telegraph
Account 6220 - Transactions between -$25,000 to $25,000
TYE 12/31/91

10/6/92

RANDOM NUMBER TABLE

20	68	105	485	524	1293	1301	1533	1723	1923

COUNT - 10

F01B01W 001081

P3

24-13

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6220 - Transactions between -$25,000 to $25,000
TYE 12/31/91

10/6/92

```
ENTER,..8,NETAMT=RAMT+UAMT

NOTE,==========================================================
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,    SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6220 TRANSACTIONS BETWEEN <$25,000> TO $25,000


TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(-2500000)TO(2500000)
PROC,RANDOM4,MAX=2013,SAMPLE=10,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
```

F01B01W 001082

P4

44-13

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6220 - Transactions between -$25,000 to $25,000
TYE 12/31/91

1992-08-21 16:29:17 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING         2029 RECORDS
*7026 REPORT 01           10 SELECTED

*7027  TOTAL OF           10 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001083

P5

44-13

THE WALTER LATHAM COMPANY (708) 245-6787

Southern Bell Telephone & Telegraph
Account 6220 - Transactions greater than $25,000
TYE 12/31/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6220 TRANSACTIONS AMOUNTS GREATER THAN $25,000
SOURCE DATABAST = FEC.SUMELL.DETAIL(MEMBER)
(APAD-EDP FWC01 DETAIL)

PAGE 1

08/21/92

"Operator systems Expense"

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CIRC	TOTAL COMBINED DBR & SUMMR		(1)	(2)	(3)	(4)	(5)	(6)	(7)
5231	9101 62201000	VBIP	J02545700	219,259.00	Engineering contract changes	✓	✓	✓	✓	✓	✓	N/A
5232	9102 62201000	JBUY	J02703000	54,620.97	Related Ordering Space Basic Serv Skills to computer	✓	✓	✓	✓	N/A	✓	N/A
5233	9103 62201000	VBIP	J02545300	109,000.00	Please see W.O. 44-931 and 16-3	✓	✓	✓	✓	✓	✓	N/A
5234	9103 62201000	MCIE	J02515300	342,391.00	Ground Equipment (Cable) Other Equip. & materials associated with Engineering + Labor costs Wireless	✓	✓	✓	✓	✓	✓	N/A
5235	9104 62201000	VBIP	J02545300	391,191.23	Please see W.O. 44-931 and 16-3	✓	✓	✓	✓	✓	✓	N/A
5236	9106 62201000	VBIP	J02515300	180,423.00	BUILDIP AT & Equipment Wireless charges for Right of Way Cost for Million Telecom.	✓	✓	✓	✓	✓	✓	N/A
5237	9106 62201000	VBIP	J02545300	31,020.07	9/APP AT & Equipment Wireless charges for Right of Way Cost for Million Telecom.	✓	✓	✓	✓	✓	✓	N/A
5238	9107 62201000	VBIP	J02515300	150,321.71	Please see W.O. 44-931 and 16-3	✓	✓	✓	✓	✓	✓	N/A
5239	9107 62201000	VBIP	J02545300	131,570.00	"	✓	✓	✓	✓	✓	✓	N/A
5240	9107 62201000	VBIP	J02545300	44,999.04	"	✓	✓	✓	✓	✓	✓	N/A
5241	9108 62201000	VBIP	J02545700	42,525.00	"	✓	✓	✓	✓	✓	✓	N/A
5242	9108 62201000	JBUY	J02545300	140,497.44	"	✓	✓	✓	✓	✓	✓	N/A
5243	9108 62201000	VBIP	J02545000	33,000.04	Bell Plant Charges for cam @ 2215 E. 1st and Delray Beach, FL	✓	✓	✓	✓	✓	✓	N/A
5244	9109 62201000	VBIP	J02545300	302,923.10	Please see W.O. 44-931 and 16-3	✓	✓	✓	✓	✓	✓	N/A
5245	9110 62201000	JBUY	J02545300	33,542.04	Please see W.O. 44-931 and 16-3	✓	✓	✓	✓	✓	✓	N/A
5246	9112 62201000	VBIP	J02545700	206,438.00	Please see W.O. 44-931 and 16-3	✓	✓	✓	✓	✓	✓	N/A
GRAND TOTALS				3,626,145.61								
COUNT			16									

ATTRIBUTES:

NOTE:
16 records greater than $25,000

Freq. Dist. showed 1 record at 24,725.56. This one would have made 17 as was indicated on your Sample Workpaper #43

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

F01B01W 001084

14-12

Southern Bell Telephone & Telegraph
Account 6220 - Transactions greater than $25,000
TYE 12/31/91

1992-08-21 10:54:34 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING         2029 RECORDS
*7026 REPORT 01           16 SELECTED

*7027  TOTAL OF           16 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001085

P8

44-13

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6220 - Transactions greater than $25,000
TYE 12/31/91

```
NOTE,==========================================================
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 6220 TRANSACTIONS AMOUNTS GREATER THAN $25,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.GT.(2500000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCH,NETAMT(S)
```

F01B01W 001086 P7

44-13

THE WALTER LATHAM COMPANY (708) 245-8787

(Public Station Expense)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6231 TRANSACTION AMOUNTS LESS THAN <$10,000>(NEGATIVE)
SOURCE DATASET = PSC.SONELL.DETAIL(MEMBERS)
(AT&T-EDP PVCDI VALSAMP)

PAGE 1

10/08/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINER REG & NONREG		
9112	62312300	L01	JN2705300	(20,621.58)	947	Journal entry to correct [illegible] hours from [illegible] 70 to [illegible] 50
GRAND TOTALS				20,621.58-		
COUNT				1		

ATTRIBUTES:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
✓	✓	✓	—	✓	✓	N/A

Entire acct. Regulated

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

P.1

Southern Bell Telephone & Telegraph
Account 6231-Transactions less than -$10,000
YE 12/31/91

F01B01W 0010B7

Southern Bell Telephone & Telegraph

Account 6231 - Transactions greater than $10,000 AMOUNT

TYE 12/31/91 10/14/92

SOUTHERN BELL TELEPHONE & TELEGRAPH FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6231 TRANSACTIONS AMOUNTS GREATER THAN $10,000
SOURCE DATASET - FSC.SOBELL.DETAIL(MEMBER0)
(APPD-NOV FCC91 DETAIL) 06/22/92

ATTRIBUTES:

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE CHKD	TOTAL COMPUTED REV + BONUS		(1)	(2)	(3)	(4)	(5)	(6)	(7)
550	9101	62312200	V01P	JN2537200	11,601.20	Facility Use Accounts for 2-pt. Voice circuits between Spirnock - Spirnock	✓	✓	✓	✓	✓	✓	N/A
551	9101	62312200	L01	JN2309501	✓23,389.13	Transfer to Plant Labor Class. See W.P. 53 for Details (Regulated)	✓	✓	✓	✓	✓	✓	N/A
552	9101	62312200	V01P	JN2537200	11,601.20	Facility Use Accounts for 2-pt. Voice circuits between Spirnock - Spirnock	✓	✓	✓	✓	✓	✓	N/A
553	9102	62312200	L01	JN2309501	✓16,937.22	Transfer to Plant Labor Class. See W.P. 53 for Details (Regulated)	✓	✓	✓	✓	✓	✓	N/A
554	9102	62312200	V01P	JN2537200	11,601.20	Facility Use Accounts for 2-pt. Voice circuits between Spirnock - Spirnock	✓	✓	✓	✓	✓	✓	N/A
555	9103	62312200	L01	JN2309501	✓16,210.43	Transfer to Plant Labor Class. See W.P. 53 for Details (Regulated)	✓	✓	✓	✓	✓	✓	N/A
556	9103	62312200	V01P	JN2537200	11,601.20	Facility Use Accounts for 2-pt. Voice circuits between Spirnock - Spirnock	✓	✓	✓	✓	✓	✓	N/A
557	9104	62312200	L01	JN2309501	✓16,311.84	Transfer to Plant Labor Class. See W.P. 53 for Details (Regulated)	✓	✓	✓	✓	✓	✓	N/A
558	9105	62312200	V01P	JN2537200	11,601.20	Facility Use Accounts for 2-pt. Voice circuits between Spirnock - Spirnock	✓	✓	✓	✓	✓	✓	N/A
559	9105	62312200	V01P	JN2537200	11,601.20	Facility Use Accounts for 2-pt. Voice circuits between Spirnock - Spirnock	✓	✓	✓	✓	✓	✓	N/A
560	9106	62312200	L01	JN2309501	✓24,237.20	Transfer to Plant Labor Class. See W.P. 53 for Details (Regulated)	✓	✓	✓	✓	✓	✓	N/A
561	9107	62312200	L01	JN2309501	✓20,750.18	" " " "	✓	✓	✓	✓	✓	✓	N/A
562	9108	62312200	L01	JN2309501	11,172.87	" " " "	✓	✓	✓	✓	✓	✓	N/A
563	9109	62312200	L01	JN2309501	✓43,888.32	Transfer to Plant Labor Class. See W.P. 53 for Details (Regulated)	✓	✓	✓	✓	✓	✓	N/A
564	9110	62312200	L01	JN2309501	✓25,303.26	" " " "	✓	✓	✓	✓	✓	✓	N/A
565	9111	62312200	L01	JN2309501	✓30,699.36	" " " "	✓	✓	✓	✓	✓	✓	N/A
566	9112	62312200	L01	JN2309501	✓13,907.56	" " " "	✓	✓	✓	✓	✓	✓	N/A
567	9112	62312200	L01	JN2309501	✓15,307.65	" " " "	✓	✓	✓	✓	✓	✓	N/A
568	9112	62312310	L01	JN2309501	✓12,517.10	" " " "	✓	✓	✓	✓	✓	✓	N/A
GRAND TOTALS					238,086.29								
COUNT				19									

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

FO1B01W 001088

Southern Bell Telephone & Telegraph
Account 6231- Transactions greater than $10,000
TYE 12/31/91

JM/KD
10/6/92

```
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50008;GOTO 50009
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=========================================================
TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6231 TRANSACTIONS AMOUNTS GREATER THAN $10,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=========================================================
SELECT,FCC .EQ. (6231) .AND.
SELECT,NETAMT.GT.(1000000)
NOTE,=========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
```

F01B01W 001089

P3

144-14

THE WALTER LATHAM COMPANY (706) 245-8787

Southern Bell Telephone & Telegraph
Account 6231- Transactions greater than $10,000
TYE 12/31/91

SM/LD
10/6/92

1992-08-22 14:54:00 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING     1110550 RECORDS
*7026 REPORT 01          19 SELECTED

*7027  TOTAL OF          19 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001090

P4

44-14

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6311 - Transactions less than -$25,000
TYE 12/31/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6311 TRANSACTION AMOUNTS LESS THAN <$25.000>(NEGATIVE)
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAO-EOP PYCO1 VALSAMP)

PAGE 1

10/08/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
9105	63112100	COGS	JD0202300	75,187.39-
9106	63112100	COGS	JD0202300	75,187.39-
9107	63112100	COGS	JD0202300	75,187.39-
9101	63112900	WHTY	JR2000000	30,812.94-
9102	63112900	WHTY	JR2000000	31,588.32-
9103	63112900	WHTY	JR2000000	31,343.75-
9104	63112900	WHTY	JR2000000	31,894.95-
9105	63112900	WHTY	JR2000000	28,626.18-
9106	63112900	WHTY	JR2000000	27,876.53-
9107	63112900	ABC	JR2102000	77,448.00-
9107	63112900	WHTY	JR2000000	30,293.00-
9108	63112900	WHTY	JR2000000	27,801.11-
9109	63112900	WHTY	JR2000000	25,740.55-
9110	63112900	JNTR	JR2000000	47,360.83-
9110	63112900	WHTY	JR2000000	28,580.34-
9111	63112900	JNTR	JR2000000	<283,584.00-> 448
9112	63112900	WHTY	JRP000000	40,302.95-
GRAND TOTALS				977,808.28-
COUNT			17	

Non leg OK

ATTENDEES:
(1) (2) (3) (4) (5) (6) (7)

P.1

FO1B01W 001091

Q-1

Southern Bell Telephone & Telegraph

Account 6311 — Transactions greater than $25,000

MC 12/31/91

Attributes:

(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6311 TRANSACTIONS AMOUNTS GREATER THAN $25,000
SOURCE DATABASE - FPC.SOUBLL.DETAIL(DEPENDENT)
(AFSD-DBV FVC01 DETAIL)

PAGE 1

06/23/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	MEMO CODE	GENERAL CONTROL NUM & NUMBER	
					Non Recorded
5/9	6101 63112100	VOLP	J0E2002200	28,205.13	
5/10	6106 63112100	CCOS	J0E2002200	19,187.32	Non-Recorded
5/10	6106 63112100	CCOS	J0E2002200	19,187.32	Non-Recorded
5/10	6106 63112100	CCOS	J0E2002200	19,187.32	Non-reg WLP - directly assigned
5/14	6110 63112100	VOLP	J0E2705100	38,307.34	Non Reg
5/14	6112 63112100	VOLP	J0E2705000	64,635.74	
5/14	6101 63112900	WATT	J0E2000000	28,306.38	Non-Reg. Universal svc
5/14	6102 63112900	WATT	J0E2000000	28,307.03	
5/14	6103 63112900	WATT	J0E2000000	28,481.48	
5/14	6106 63112900	ASSO	J0E2700000	22,302.36	Non-Reg
5/14	6106 63112900	ASSO	J0E2700000	22,538.01	Non-Reg
5/14	6107 63112900	ASC	J0E2700000	72,640.00	Non Reg
5/14	6107 63112900	ASSO	J0E2700000	28,206.23	
5/14	6107 63112900	ASSO	J0E2700000	28,412.40	Non-Reg Universal svc
5/14	6108 63112900	ASSO	J0E2700000	28,602.04	
5/14	6109 63112900	ASSO	J0E2700000	28,122.25	
5/14	6110 63112900	WTR	J0E2000000	186,782.23	
5/14	6110 63112900	ASSO	J0E2700000	28,782.25	
5/14	6111 63112900	ASSO	J0E2700000	63,802.04	
5/14	6111 63112900	ASSO	J0E2700000	94,725.98	
5/14	6112 63112900	ASSO	J0E2700000	24,687.18	
5/14	6112 63112900	WTR	J0E2000000	28,122.98	Non-Reg
GRAND TOTAL COUNT	22			1,115,982.98	

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent

Index

Tested to ensure that the source code/FC is properly updated.

F01B01W 001092

Southern Bell Telephone & Telegraph
Account 6311 - Transactions greater than $25,000
TYE 12/31/91

M/M 10/6/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,=================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6311 TRANSACTIONS AMOUNTS GREATER THAN $25,000


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,=================================================
SELECT,NETAMT.GT.(2500000)
NOTE,=================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCE,NETAMT(8)
END
```

F01B01W 001093

P3

44-15

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 6311 - Transactions greater than $25,000
TYE 12/31/91

M/M/L
10/6/92

1992-08-23 17:08:02 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING      182747 RECORDS
*7026 REPORT 01          22 SELECTED

*7027  TOTAL OF          22 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001094 P4

44-15

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 7360 - Transactions between - $10,000 to $10,000
TYE 12/31/91

JJM/KC
10/6/92

RANDOM NUMBER TABLE

	41	79	85	151	297	0	0	0	0	0

COUNT - 5

F01B01W 001095

P3

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Telephone & Telegraph
Account 7360 - Transactions between -$10,000 to $10,000
TYE 12/31/91

JM/4
10/6/9

```
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 7360 TRANSACTIONS BETWEEN <$10,000> TO $10,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(-1000000)TO(1000000)
PROC,RANDOM4,MAX=419,SAMPLE=5,SEED=1,SELECT=YES
+ NEWFLD,AAREPN,I15,'REPORT NO.'
+ ENTER,R1,AAREPN=1
+ ENTER,R0,AARECN=0
+ ENTER,R1,AARECN=AARECN+1
+ NEWFLD,AARECN,I9,'REC. NO.'
+ NEWFLD,AARSEL,I1,
+ ENTER,R1,AARSEL=0
+ NEWFLD,AASMPL,I3,'SAMPLE'
+ ENTER,A1,AASMPL=1
+ NEWFLD,R2DCTR,I10
+ NEWFLD,R2RNO,I15
+ NEWFLD,R2MAX,I15
+ NEWFLD,R2RTRN,I15
```

F01B01W 001096

P4

Southern Bell Telephone & Telegraph
Account 7360 - Transactions between - $10,000 to $10,000
TYE 12/31/91

JMK
10/6/92

1992-08-23 18:12:06 VERSION 7.1 1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING         419 RECORDS
*7026 REPORT 01           5 SELECTED

*7027  TOTAL OF           5 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000056

*7029 OUTPUT BLOCK SIZE EQUALS     00004088

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001097

P5

THE WALTER LATHAM COMPANY (708) 545-8787

ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR PCC
ACCOUNT 6341 TRANSACTIONS AMOUNTS GREATER THAN $50,000
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDP PVC01 DETAIL)

Large Private branch exchange expense 09/23/92

ATTRIBUTES:

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG		(1)	(2)	(3)	(4)	(5)	(6)	(7)
639	9110	63412900	ATSD	JN2700000	86,796.79								
640	9111	63412900	VOIP	JN2705100	57,266.76								
641	9111	63412900	VOIP	JN2705100	57,266.76								
642	9111	63412900	ATSO	JN2700000	91,657.00		✓	✓					
643	9111	63412900	JNTR	JN2000000	✓ 832,078.00	To correct reorganization to price change amount for 1990. 2200. Price change for 1990 - non regulated							
644	9112	63412900	ATSD	JN2700000	116,901.87	non Regulated							
645	9112	63412900	WNTY	JN2000000	✓ 186,404.61	Non reg warranty exp							
GRAND TOTALS					7,779,111.26								
COUNT			55										

100% Non reg

F01B01 00109B

ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6341 TRANSACTIONS AMOUNTS GREATER THAN $50,000
SOURCE DATASET = PBC.BOSELL.DETAIL(MEMBERS)
(AFAD-EDP FVC01 DETAIL)

08/23/92

Large private branch exchange expense

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CEGD	TOTAL COMBINED REG & NONREG	
					362,140.74	
591	9101	63412100	JWTR	JD0202000	105,533.95	NON-Regulated
592	9101	63412100	COGS	JD0204100	63,440.34	NON-Regulated
593	9101	63412100	COGS	JD0108200	105,555.95	NON-Regulated
594	9102	63412100	COGS	JD0204100	77,332.32	NON-Regulated
595	9102	63412100	COGS	JD0202300	54,802.24	NON-Regulated
596	9103	63412100	COGS	JD0108200	63,579.64	NON-Regulated
597	9103	63412100	COGS	JD0204700	130,127.11	NON-Regulated
598	9103	63412100	JWTR	JD0202000	59,190.54	Non-Regulated
599	9104	63412100	COGS	JD0204700	83,082.14	NON-Regulated
600	9104	63412100	COGS	JD0106500	107,033.81	NON-Regulated
601	9104	63412100	COGS	JD0101300	635,235.52	NON-Regulated
602	9105	63412100	COGS	JD0202300	54,375.00	Non-Regulated
603	9107	63412100	ABC	JN2705000	238,092.48	NON-Regulated
604	9107	63412100	COGS	JD0204200	124,558.12	NON-Regulated
605	9107	63412100	COGS	JD0204200	58,766.46	NON-Regulated
606	9107	63412100	COGS	JD0107100	60,531.15	NON-Regulated
607	9107	63412100	COGS	JD0107100	156,949.32	NON-Regulated
608	9107	63412100	COGS	JD0107200	60,900.07	NON-Regulated
609	9107	63412100	COGS	JD0108200	95,169.07	NON-Regulated
610	9109	63412100	COGS	JD0202300	160,132.63	NON-Regulated
611	9109	63412100	COGS	JD0203200	160,355.94	NON-Regulated
612	9109	63412100	COGS	JD0203200	112,563.82	
613	9109	63412100	COGS	JD0203200	143,967.46	
614	9109	63412100	COGS	JD0203200	59,330.36	
615	9109	63412100	COGS	JD0107300	160,355.94	
616	9110	63412100	COGS	JD0203200	143,967.46	NON-Regulated
617	9110	63412100	COGS	JD0107200	149,738.69	NON-Regulated
618	9110	63412100	COGS	JD0101300	191,509.00	
619	9110	63412100	COGS	JD0202100	60,995.48	NON-Regulated
620	9112	63412100	COGS	JD0202100	89,090.55	Non-Regulated
621	9112	63412100	WOLP	JN2705000	73,476.71	NON-Regulated
622	9112	63412100	COGS	JD0202100	64,065.07	NON-Regulated
623	9112	63412100	COGS	JD0107100	189,732.81	
624	9112	63412100	COGS	JD0108200	114,413.97	
625	9101	63412900	WRTT	JN2000000	104,118.59	all non reg warranty exp
626	9102	63412900	WRTT	JN2000000	115,619.85	
627	9103	63412900	WRTT	JN2000000	92,032.05	
628	9104	63412900	WRTT	JN2000000	53,717.32	
629	9105	63412900	WRTT	JN2000000	61,824.02	
630	9108	63412900	ATSD	JN2700000	72,371.13	
631	9106	63412900	ATSD	JN2700000	371,071.00	non-Reg
632	9107	63412900	ABC	JN2705000	89,785.00	non-reg
633	9107	63412900	ABC	JN2705000	83,675.46	
634	9107	63412900	ATSD	JN2700000	89,785.00	non-reg
635	9108	63412900	ABC	JN2705000	62,790.04	
636	9108	63412900	ATSD	JN2700000	85,538.96	
637	9109	63412900	ATSD	JN2700000	322,580.75	
638	9110	63412900	JWTR	JN2000000		

(1)	(2)	(3)	(4)	(5)	(6)	(7)
N/A	N/A	N/A	N/A	N/A	N/A	N/A

non reg

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent

F01B01 001099

3

Southern Bell Telephone & Telegraph
Account 6341 - Transactions greater than $50,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==================================================


TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6341 TRANSACTIONS AMOUNTS GREATER THAN $50,000


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==================================================
SELECT,NETAMT.GT.(5000000)
NOTE,==================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCE,NETAMT(S)
END
```

F01B01 001100 P4

THE WALTER LATHAM COMPANY (708) 546-6787

Southern Bell Telephone & Telegraph
Account 6341 - Transactions greater than $50,000
TYE 12/31/91

HM/L
10/6/92

1992-08-23 16:59:33 VERSION 7.1.1

*7025 READING 1110550 RECORDS

*7025 ACCEPTING 134437 RECORDS
*7026 REPORT 01 55 SELECTED

*7027 TOTAL OF 55 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS 00004059

*7018 END OF EXTRACT. SORT REQUIRED

F01B01W 001101

P5

THE WALTER LATHAM COMPANY (708) 146-8797

44-7

Southern Bell Telephone & Telegraph
Account 6341 - Transactions greater than $50,000
TYE 12/31/91

HM/L
10/26/92

F01B01W 001102

THE WALTER LATHAM COMPANY (708) 545-6767

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6341 TRANSACTION AMOUNTS LESS THAN <$50,000>(NEGATIVE)
SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
(AFAO-EDP PVCDI VALSAMP)

10/08/92

Southern Bell Telephone & Telegraph
Account 6341 Transactions less than $50,000
1/1/91 - 12/31/91

ATTRIBUTES:

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RLSP CODE CNCO	TOTAL COMBINED REG & NONREG	(1)	(2)	(3)	(4)	(5)	(6)	(7)
9101	63412100	COGS	J00204100	105,533.95-							
9101	63417100	COGS	J00203200	125,407.03-							
9101	63412100	COGS	J00100200	64,188.90-							
9107	63412100	COGS	J00204100	105,533.95-							
9103	63412100	COGS	J00204100	105,533.95-							
949 9105	63412100	JNTR	J00202000	(530,631.04-) [redacted] non-reg							
9107	63412100	ABC	J00102000	64,375.00-							
9108	63412100	COGS	J00107100	80,531.15-							
9110	63417100	COGS	J00203200	100,356.94-							
9110	63412100	COGS	J00203200	143,987.46-							
9111	63412100	COGS	J00203200	100,356.94-							
9111	63417100	COGS	J00203200	143,987.46-							
9101	63412900	WHTY	J02000000	76,714.35-							
9102	63412900	WHTY	J02000000	83,275.20-							
9103	63412900	WHTY	J02000000	72,067.07-							
9104	63412900	WHTY	J02000000	71,055.31-							
9105	63412900	WHTY	J02000000	70,050.00-							
9106	63412900	WHTY	J02000000	87,056.00-							
9107	63417900	ABC	J02102304	52,520.14-							
9107	63412900	ABC	J02102000	271,071.00-							
9107	63412900	ABC	J02705000	80,705.00-							
9107	63412900	WHTY	J02000000	63,067.27-							
9108	63412900	ABC	J02200000	80,705.00-							
9108	63417900	WHTY	J02000000	55,188.36-							
9109	63412900	WHTY	J02000000	51,152.00-							
950 9110	63412900	JNTR	J02000000	(416,037.00-) non-reg							
9111	63412900	WHTY	J02000000	67,679.23-							
951 9111	63412900	JNTR	J02000000	(845,001.00-) non-reg							
9117	63412900	WHTY	J02000000	100,274.90-							
GRAND TOTALS				4,099,738.28-							
COUNT			29								

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company (if applicable)

P.

F01B01W 001103

Southern Bell Telephone & Telegraph
Account 7360 - Transactions less than -$10,000
TYE 12/31/91

BMK
10/19/92

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 7360 TRANSACTION AMOUNTS LESS THAN <$10,000> (NEGATIVE)
SOURCE DATASET: PSC.SOBELL.DETAIL(MEMBERS)
(AFAD-EDP PVC01 VALSAMP)

PAGE 1
10/08/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CHGD	TOTAL COMBINED REG & NONREG
9101	73601000	10TRN	JJ00000000	10,974.45-
9102	73601000	10TRN	JJ00000000	10,974.45-
9103	73601000	10TRN	JJ00000000	10,974.45
9104	73601000	10TRN	JJ00000000	10,974.45-
9105	73601000	10TRN	JJ00000000	10,974.45-
9106	73601000	10TRN	JJ00000000	10,100.00
9107	73601000	10TRN	JJ00000000	11,376.89-
9108	73601000	10TRN	JJ00000000	11,175.67-
9110	73601000	10TRN	JJ00000000	11,175.67-
9111	73601000	10TRN	JJ00000000	11,175.67-
9112	73601000	10TRN	JJ00000000	11,175.67-
GRAND TOTALS				121,051.82-
COUNT		11		

952

953

100% non regulated

Looked at to determine if this tel should be reg. revenue. None of the credits in this account were material or would materially change the reg g/l if they are wrong.

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring ~~expense~~ revenue
5) Proper source documentation
6) Correct allocation between regulated and nonregulated

ATTRIBUTES: (1) (2) (3) (4) (5) (6) (7)

F01B01W 001104

Southern Bell Telephone & Telegraph
Account 7360 - Transactions between -$10,000 & $10,000
TYE 12/31/91
10/19/92

ATTRIBUTES:

(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 7360 TRANSACTIONS BETWEEN <$10,000> AND $10,000
SOURCE DESCRIPT = FCC.DOBELL.DETAIL(DEBITS)
(AFSD-ERP FCC01 DETAIL)

PAGE 1

06/23/92

ACTIVITY DATE	JOURNAL LINE NO ACCOUNT	SOURCE CODE	REF CODE	TOTAL COMPUTED DBS & DEBITS
663	0100 73602000	DEF	220000000	9,261.00
664	0103 73602000	DEF	220000000	3.51
665	0103 73602000	DEF	220000000	28.72
666	0108 73602000	DEF	220000000	243.23
667	0108 73602000	DEF	220000000	28.64
TOTAL				9,571.09

all Non Regulated

ATTRIBUTES:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring Revenue
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable.

P2

F01B01W 001105

Southern Bell Telephone & Telegraph
Account 7360 - Transactions greater than $10,000
TYE 12/31/91

JM/MK
10/19/92

ACCOUNT 7360 TRANSACTIONS AMOUNTS GREATER THAN $10,000
SOURCE DATABASE = PSC.SOBELL.DETAIL(MEMBERS)
(APAD-SUP PYC01 DETAIL)

06/22/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL COMBINED DR & CRDRS		ATTRIBUTES: (1)	(2)	(3)	(4)	(5)	(6)	(7)
6/6	9101 73602000	REF	32000000	14,521.62	Accumulation of leasehold improvements	✓						
6/6	9101 73602000	YEAR	20100100	14,000.00	AIOA Recurring							
6/6	9102 73602000	REF	32000000	14,521.63	Amortization of leasehold improvements							
6/6	9103 73602000	REF	32000000	14,700.17	After Taxes of leasehold improvements							
6/6	9104 73602000	REF	32000000	14,000.47	" " "							
6/6	9105 73602000	REF	32000000	14,700.08	" " "							
6/6	9106 73602000	REF	32000000	14,613.75	" " "							
6/6	9107 73602000	REF	32000000	14,557.04	" " "							
6/6	9108 73602000	REF	32000000	14,700.92	" " "							
6/6	9109 73602000	REF	32000000	14,700.92	" " "							
6/6	9110 73602000	REF	32000000	14,700.11	" " "							
6/6	9110 73602000	REF	32000000	14,700.11	" " "							
6/6	9110 73602000	REF	32000000	91,257.30	Prot. Reclassified Payroll Incurred for Special							
6/6	9110 73602000	REF	32000000	80,436.22	Prot. Cost and Overhead Incurred for "							
6/6	9111 73602000	REF	32000000	14,000.02	Amortization leasehold improvements							
6/6	9111 73602000	REF	32000000	14,000.02	Amortization leasehold improvements							
6/6	9112 73602000	REF	32000000	30,000.00	Prot. Acct.							
6/6	9112 73602000	REF	32000000	45,000.00	Prot. Acct.							
GRAND TOTALS				300,151.00								
COUNT		27										

Audit work, i.e. FCC Required Space Audit work.
Audit work (i.e. FCC Required Space Audit work.
Audit work, i.e. FCC Required Space Audit work.

Non

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring revenue
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

P.6

F01B01W 001106

Southern Bell Telephone & Telegraph
Account 7360 - Transactions greater than $10,000
TYE 12/31/91

H/m/e
10/6/92

1992-08-22 15:21:20 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING     1110550 RECORDS
*7026 REPORT 01          17 SELECTED

*7027  TOTAL OF          17 SELECTED


*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

P8

F01B01W 001107

THE WALTER LATHAM COMPANY (708) 545-8787

Southern Bell Telephone & Telegraph
Account 7360 - Transactions greater than $10,000
TYE 12/31/91

H/mhe
10/6/92

```
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50008;GOTO 50009
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================
TITLE,    SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,    ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,    ACCOUNT 7360 TRANSACTIONS AMOUNTS GREATER THAN $10,000

TITLE,    SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                     (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,FCC .EQ. (7360) .AND.
SELECT,NETAMT.GT.(1000000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
```

P1

F01B01W 001108

THE WALTER LATHAM COMPANY (708) 245-9787

Southern Bell Telephone [illegible] Telegraph
Account 6612 - Transactions between $48,000 to $200,000
TYE 12/31/91

[illegible] BELL TELEPHONE COMPANY OF FLORIDA
SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6612 FOR TRANSACTIONS BETWEEN $48,000 TO $200,000
SOURCE DATASET = FSC.SOBELL.DETAIL([illegible])
(AFAD-EDP FVC01 DETAIL)

08/24/92

ATTRIBUTES: (1) (2) (3) (4) (5) (6) (7)

	ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	RESP CODE CBCD	TOTAL COMBINED REG & NONREG	
142	9101	66120000	IOTNY	J00600000	79,753.74	Bell Boy [illegible] Sales Commission transferred to disbursements
143	9102	66120000	AFBD	J00000000	103,450.10	non-reg
144	9103	66120000	AFBD	J01150000	104,724.42	To classify 1991 National Accts - BCI - approved
145	9104	66120000	AFBD	J00100000	61,613.00	To accrue [illegible] for components of [illegible] Plan - Individual Bonus & Corporate Commitment Bonus - [illegible] awards
146	9104	66120000	IOTNY	J00600000	103,900.32	Bell Boy Sales Agent Commission transferred to disbursements journal
147	9105	66120000	AFBD	J00100000	61,377.00	Same as item 145 [illegible]
148	9105	66120000	AFBD	J01100000	175,[illegible]	To classify [illegible] National Accts approved - BCI approved
149	9105	66120000	IOTNY	[illegible]	[illegible]	Bell Boy Sales Commission [illegible] by [illegible] 7/91 (item # 90)
150	9106	66120000	AFBD	J00100000	[illegible]	Same as item 145 [illegible]
151	9107	66120000	[illegible]	[illegible]	[illegible]	To allocate BCI [illegible] from [illegible]
152	9107	66120000	[illegible]	[illegible]	[illegible]	[illegible] Accts for [illegible] accrual [illegible]
153	9107	66120000	IOTNY	[illegible]	[illegible]	Bell Boy Sales Commission [illegible] not ready for processing
154	9108	66120000	IOTNY	[illegible]	[illegible]	" " "
155	9109	66120000	IOTNY	[illegible]	[illegible]	" " "
156	9109	66120000	IOTNY	[illegible]	61,316.31	Bell Boy [illegible] Sales Commission transferred to disbursements
157	9110	66120000	AFBA	[illegible]	179,011.22	Accrual for [illegible] made by BCI - [illegible] to Sales [illegible]
158	9110	66120000	IOTNY	[illegible]	[illegible]	Bell Boy [illegible] Sales Commission transferred to disbursements
159	9111	66120000	IOTNY	[illegible]	[illegible]	Bell Boy [illegible] Sales Commission transferred to [illegible]
160	9112	66120000	IOTNY	[illegible]	[illegible]	Correction of Nov '91 [illegible] (Bell Boy [illegible]) (item # 110)
GRAND TOTALS					1,[illegible]	
COUNT			19			

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent Company, if applicable

[illegible] 17

4-44

F01B01W 001109

Southern Bell Telephone : Telegraph
Account 6612 - Transactions between $48,000 to $200,000
TYE 12/31/91

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA


TITLE,   SAMPLE SELECTION FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6612 FOR TRANSACTIONS BETWEEN $48,000 TO $200,000

TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP PVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.EQ.(4800000)TO(20000000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
```

F01B01W 001109

P12

44-4

THE WALTER LATHAM COMPANY (708) 245-8767

Southern Bell Telephone & Telegraph
Account 6612 - Transactions between $48,000 to $200,000
TYE 12/31/91

1992-08-24 15:34:15 VERSION 7.1.1

```
*7025 READING        1110550 RECORDS

*7025 ACCEPTING       117885 RECORDS
*7026 REPORT 01           19 SELECTED

*7027  TOTAL OF           19 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001110

P14

44-4

THE WALTER LATHAM COMPANY (708) 549-8787

Southern Bell Telephone & Telegraph
Account 6612 - Transactions between $48,000 to $200,000
TYE 12/31/91

FO1BO1W 001111

444-4

THE WALTER LATHAM COMPANY (1708) 345-6767

Southern Bell Telephone & Telegraph

Account 6612 - Transactions greater than $200,000

TYE 12/31/91

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
ACCOUNT 6612 TRANSACTION AMOUNTS GREATER THAN $200,000
SOURCE DATASET = FCC.SBELL.DETAIL((MEMBER))
(AFAD-BBP FVC01 DETAIL)

PAGE 1

04/24/92

ACTIVITY DATE	GENERAL LEDGER ACCOUNT	SOURCE CODE	REF CODE	TOTAL CONTRIB REG & NONREG	ATTRIBUTES: (1)	(2)	(3)	(4)	(5)	(6)	(7)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Attributes:

1) Correct account
2) Correct amount
3) Proper test period
4) Recurring expense
5) Proper source documentation
6) Correct allocation between regulated and non-regulated
7) Correct allocation from the Parent

P15

F01B01W 001112a

THOMAS TRI LATHAM COMPANY (703) 548-8787

Southern Bell Telephone & Telegraph
Account 6612 - Transactions greater than $200,000
TYE 12/31/91

10/2/92

```
ENTER,R8,IF(OCCURS .EQ. INDEX-32)UAMT=UAMT+AMT33;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-33)UAMT=UAMT+AMT34;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-34)UAMT=UAMT+AMT35;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-35)UAMT=UAMT+AMT36;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-36)UAMT=UAMT+AMT37;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-37)UAMT=UAMT+AMT38;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-38)UAMT=UAMT+AMT39;GOTO 50019
ENTER,R8,IF(OCCURS .EQ. INDEX-39)UAMT=UAMT+AMT40;GOTO 50019
ENTER,R8,50019 CONTINUE
ENTER,R8,OCCURS=OCCURS-1
ENTER,R8,IF(OCCURS .EQ.0)GOTO 50020
ENTER,R8,IF(RU .EQ.'R')GOTO 50009;GOTO 50010
ENTER,R8,50020 CONTINUE
ENTER,R8,NETAMT=RAMT+UAMT

NOTE,==========================================================

TITLE,   SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA

TITLE,   ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE,   ACCOUNT 6612 TRANSACTION AMOUNTS GREATER THAN $200,000


TITLE,   SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE,                   (AFAD-EDP FVC01 DETAIL)
NOTE,==========================================================
SELECT,NETAMT.GT.(20000000)
NOTE,==========================================================
NEWFLD,RCNT,I6,RECORD,COUNT
NEWFLD,OCCURS,I2,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,RAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLO=0,STDSP=1
CALL,GETDATE
```

F01B01W 001112 P16

THE WALTER LATHAM COMPANY (708) 748-6767

Southern Bell Telephone & Telegraph
Account 6612 - Transactions greater than $200,000
TYE 12/31/91

10/2/92

1992-08-24 15:42:35 VERSION 7.1.1

```
*7025 READING       1110550 RECORDS

*7025 ACCEPTING      117885 RECORDS
*7026 REPORT 01          47 SELECTED

*7027  TOTAL OF          47 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS     00004059

*7018 END OF EXTRACT. SORT REQUIRED
```

F01B01W 001113

P17

THE WALTER LATHAM COMPANY (708) 545-5787

SBT
SFAS 106
TPE 12/31/91

pw
11/19/9

Co used a funded plan which is cheaper than unfunded
& did include a liability in W/C for the recognized portion of costs - This is how V. Montenaro testimony said it should be done

AUDIT DISCLOSURE NO. 4

SUBJECT: SFAS 106 PROFORMA ADJUSTMENT

STATEMENT OF FACT: When the company revised their adjustments in July, they failed to change a number in their calculations based on updated costs for BST Expense Under FAS 106 net ob BBS and Business as Usual net of BBS. The calculation follows:

	PER COMPANY	PER STAFF	DIFFERENCE
BST UNDER FAS 106	232,000	232,000	
BST BUSINESS AS USUAL	192,000	192,000	
DIFFERENCE	40,000	40,000	
BST UNDER FAS 106 NET OF BBS	201,700,000	223,269,600	
BST BUSINESS AS USUAL NET OF BBS	166,924,138	184,857,600	
DIFFERENCE	34,775,862	38,412,000	45-18
FLA. ALLOCATION	25.59%	25.59%	
INCREMENTAL BENEFIT TO FLA	8,899,143	9,829.631	
BENEFITS CLEARED TO REG EXPENSE	7,590,402	8,405,873	
AVERAGE BENEFITS CLEARED TO PLANT	307,214	340.220	
SHORT TERM CWIP	73,630	81,540	
ACCUM DEPREC.(REMOVAL)	25,134	27,834	
TAX ON EXPENSES	2,865,797	3,173,682	
DEPRECIATION EXPENSE	25,321	28,041	

These changes affect the proforma adjustment as follows:

TOTAL INTRA REG OPER. EXP.	5,820,000	6,446,000	45 p3
PLANT IN SERVICE	231,000	256,000	
PLANT UNDER CONSTRUCTION	55,000	61,000	

In addition to the above, the company used the 1993 figures from the actuary study which were the highest of the four years presented. (45-21)

In the numbers above, where the company used $232,000,000 as the BST expense uner FAS 106 including BBS, the average of

F01B01W 001115 p1

SBT
SFAS 106
TPE 12/31/91

pw
11/19/92

1993 to 1996 was $227,750,000.

If the $228,000,000 were used, the estimated effect on expenses would be:

1993 amount used by company	232,000,000
AVERAGE	227,750,000
DIFFERENCE	4,250,000
STATE ALLOCATOR	25.59%
	1,087,575
PERCENT ALLOCATED TO REGULATED EXPENSES	85.29%
	927,593
PERCENT ALLOCATED INTRA	76.43%
ESTIMATED OPERATING EXPENSE CHANGE BEFORE DEPRECIATION	708,959

-45-2/1

The company has used a discount rate in their calculation of SFAS 106 of 6% for management costs, 8% for non-management costs and 9% for expenses.

OPINION: The company should revise their filing for the error made in the BSS allocation.

Since a rate case extends for a period of more than one year, an average of the SFAS costs may be more reasonable. If the commission chooses to use the average, the company should input the average amounts into their model to arrive at new proforma figures.

The discount rate used is lower than the cost of capital rate. - Per V. Montenas Testimony Should use Cost of capital rate See 45-4

F01B01W 001116

P2

45

THE WALTER LATHAM COMPANY (708) 545-6757

SDT
SFAS 106 Adj.
11/19/0

Item # 29 Do you want a deferred tax impact? (1=Yes,0=No)
Description SFAS 106 OPEBS
(Fax dated 6/26/92) 1

	INPUT Combined $	INPUT IntraX	INPUT ERX	INPUT RAX	INPUT REV; OTH CALC'D Intra $	INPUT REV; OTH CALC'D ER $	INPUT REV; OTH CALC'D RA $
REVENUES:							
Local Rev		N/A	N/A	N/A			
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev		N/A	N/A	N/A			
Misc Rev					0	0	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	0	N/A	N/A	N/A	0	0	0
OPER EXPENSES:							
Plt Sp	(B) 2639 ~~2,383~~	73.742500%	8.341100%	8.428300%	1,757	199	201
Plt Non Sp	2122 ~~1,918~~	74.049400%	8.127000%	13.219200%	1,419	156	253
Depr	28 ~~25~~	73.091500%	8.450300%	8.618600%	18	2	2
Cust Op	2826 ~~2,552~~	80.789000%	7.359700%	12.195300%	2,062	188	311
Corp Op	819 ~~739~~	76.241900%	7.719200%	9.259300%	563	57	68
Oth					0	0	0
Tot Op Exp	8434 ~~7,615~~ (D)				.7643% 3,820	(407) 401	836
PLANT IN SERV:					6446		
Gen'l Supp	3+ ~~38~~	76.917974%	7.709761%	9.243814%	29	3	4
COE	112	79.334760%	5.910098%	7.120990%	89	7	8
C&W	150	71.602200%	9.060500%	7.410200%	108	14	11
I/OT	6	72.433300%	8.464800%	5.880500%	4	1	0
Amort.	0	76.669348%	7.792891%	9.327612%	0	0	0
Tot Plt in Svc	340 ~~307~~		8.498700%	8.381100%	.7524 231	26	26
OTH INV & RES:					256-		
Depn Reserve	14 38	76.742900%	8.489400%	8.389500%	29	3	3
Plt und Constr	82. ~~74~~	74.439700%	8.496000%	8.394200%	.7432 55	6	6
Prop Fut Use					0	0	0
CWC	(1,141)	73.161400%	8.522600%	8.362500%	(835)	(97)	(95)
Matl & Supp					0	0	0
M&S incl CWC	(1,141)				(835)	(97)	(95)
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	(419)				(320)	(33)	(46)
Tot SIT	(419)				(320)	(33)	(46)
FIT Current	0				0	0	0
FIT Curr Def	(2,447)				(1,870)	(193)	(269)
Tot FIT	(2,447)				(1,870)	(193)	(269)
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	(2,447)				(1,870)	(193)	(269)

F01B01W 001117

=BT

Review of C&LWP's 1991

kw 5/22

Corporate Current Period Costs

(PR vs PE)

Bellsouth initiated retiree for Post Retirement Pre-Pension Benefits in 1985. Some related payments go on accrued

Accrued liability prior service cost of stand alone for prior service current work force, current service cost current work force, interest on prior service cost

Reference Statement was issued for current year plus in 1985 & the actuaries will pay for

SFAS 106 Effective for fiscal years after Dec 15, 1992

SFAS 87 Sup. disclosure is not adequate

SEC Staff Ltr should discuss the actuarial obligation & impact on future earnings

Earnings retained management obligation & impact in future periods from 1992 to 2010 till in and management review transition obligation is the additional liability that would be recognized adoption at 1/1/93 net of tax. Accum. funding of $1 bil to the Date

In ruling as to whether the amounts could be recovered through rates by PSC or FCC BSC disclosed in the Pension & Pensions Post-Employment Benefits footnote that cost of providing health care & life insurance to retirees in these costs were unto for benefits provided or are other than pension benefits. In accordance with SFAS 106 & Regulatory Reporting to Quest. 2, BSC also disclosed the estimated liability of transition obligation, the regulatory impact on future earnings

2/11/87 Bellsouth filed 9 mil R.T.R. for TTC's related to 1979 & 1980. 1/6/92 IRS decided Bellsouth will get the deposit & interest of $30m net of tax will be rec'd by 92

SFAS 5 & 7 Disclosure contingencies are not reflected in the books since to do so might be recognizing revenue prior to the budgets adjusted or because it will be said of contingencies that might result in gain but can be disclosed to avoid misleading the investment community

9-1

F01B01W 001118

451

pw 11/18/92

OPEBS93.WK1
17-Jul-92
09:51 AM

1993 including BBS:
BST Expense Under FAS 106 (OPEBS Price-out 6/26/92): (B) 232,000,000 (45-2/1)
BST Exp Business as Usual (OPEBS Price-out 6/26/92): (C) 192,000,000 40,000,000 (45.2/2)

1993 net of BBS:
BST Expense Under FAS 106 net of BBS 22,326,600 201,700,000 ← wrong used old # sh have used 96.28% (45-
BST Exp Business as Usual net of BBS 18,485,600 166,924,138 ← (B) x232,000,000
Incremental BST Benefit Expense excl BBS: 3,851,000 34,775,862 sh be (C) 192,000 x 96.28% = (45-2/3)

Florida allocation factor: 25.59% ← need to backup
1,855,221
Incremental Benefit $ to Florida under FAS 106: (A) 8,899,143

	% Spread COREDATA	Combined $ to Final Acct	% Regulated 1993 MR	Reg $ to Final Acct	
Plant Specific Expense	28.769216%	2,835,292 ~~2,560,214~~	93.081200%	~~2,383,078~~	2639,102
Plant Non Specific Expense (excluding depreciation)	23.828933%	2,348,394 ~~2,120,571~~	90.341000%	~~1,915,745~~	2121,562
Customer Oper Expense	29.318521%	2,889,405 ~~2,609,097~~	97.819900%	~~2,552,216~~	2554,413
Corporate Oper Expense	8.621318%	849,649 ~~767,223~~	96.368700%	~~739,363~~	818,796
Total Benefits Cleared to Expense	90.537987%	8,057,105	8,922,718	7,590,402	8,135,273
		90.537987%			85.29% of (A)

	% Spread COREDATA	Combined $ to Final Acct	% Regulated 1993 MR	Reg $ to Final Acct	Average
Telephone Plant in Service	6.948257%	684,745 ~~618,335~~	99.3682%	680439 ~~614,429~~	340,220 ~~307,214~~
Plant Under Construction - Short Term	1.664149%	164,005 ~~148,095~~	99.4357%	163079 ~~147,259~~	81,540 ~~73,630~~
Accum Depn (Cost of Removal)	0.568259%	56,002 ~~50,570~~	99.4032%	55668 ~~50,268~~	27834 ~~25,134~~
Tot Benefits in Plant & Depn	9.180665%	904,774			449,594 4.56% of (A)
		9,827,492			
Total Above the Line	99.718652%				
Below the line		27,729			
		9,855,221			

F01B01W 001119

Required $9,000,000 backup for working capital 11/20/92
Taxes received — See supp. Worksheet 45-2

THE WALTER LATHAM COMPANY (708) 345-8787

pw 11/18/92

D

Deferred Tax Impact:

	Company	FL Combined	FL Regulated
Expense Impact:		8,057,105	~~7,590,402~~ 8 405873
Expense Funding:	0	0	0
Claims Payments:	0	0	0
Subtotal:		8 405873	~~7,590,402~~ 7615723
Depreciation Expense		28,041	~~25,321~~
		~~8,433,914~~	
Effective Tax Rate (.3213+.055)			0.3763
Deferred Tax - A/C 4340 DR (CR)		3173,322	~~2,865,797~~

Cash Working Capital Impact:

Liability:	9,000,000	2,303,100	2,282,678
(alloc to reg on 1991 Net Inv)		25.59%	79 - 11% - same as WP48
Average:			1,141,339

Depreciation Impact:

Average TPIS Addition:	340,220 ~~307,214~~
Depreciation Rate: (Depn on TPIS/TPIS excl Land & Cap Leases)	8.2421%
Depreciation Expense	~~25,321~~ 28,041
Accum Depreciation	~~12,660~~ 14021

F01B01W 001120

Requested $9,000,000 backing for working capital 11/20/92
Never received — See copy Contract 445-2

THE WALTER LATHAM COMPANY (708) 545-8787

pw 11/18/92

(B)

OPEBS.WK1
17-Jul-92
09:51 AM

Recap of Regulated Amounts (000):	1993
EXPENSE:	
Plant Specific Expense	2,383
Plant Non Specific Expense (excluding depreciation)	1,916
Depreciation Expense	25
Customer Oper Expense	2,552
Corporate Oper Expense	739
Deferred Tax Expense - A/C 7250 DR (CR)	(2,866)
INVESTMENT AND CAPITAL:	
Average TPIS	307
Average TPUC-ST	74
Average Accumulated Depreciation	38
Average Deferred Tax - A/C 4340 DR (CR)	1,433
Average Liability - CWC Impact:	(1,141)

C&O

F01B01W 001121

Regulated $9,000,000 backing for working capital 11/20/92
Rates received — See scope limitation 45-2

THE WALTER LATHAM COMPANY (708) 545-8787

KW 11/19/92

JUN-26-1992 15:13 FROM BSC ACCTG SVCS TO 95257045 P.03

(E)

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-OUT
6/26/92

DISTRIBUTION OF COSTS
(Dollars In Millions)

WORKPAPER 1.1
FASB STANDARD

for BST need GW

	ALLOC %	1993	1994	1995	1996	
ACCRUAL EXPENSE:						
(F)		45-2/1-2				
1 SERVICE COST	X-93.11% =	31	30	30	29	Input
2 ABO INTEREST	93.11%	198	205	212	219	Input
3 RETURN ON ASSETS	93.11%	82	90	100	109	Input
4 SUBTOTAL		147	144	142	139	L1+L2-L3
4.1 % REG CAPITAL	12.00%	18	17	17	17	Input; L4*L4.1
4.2 % REG EXPENSE	82.56%	121	119	118	115	Input; L4*L4.2
4.3 % NON-REGULATED	5.44%	8	8	8	8	Input; L4*L4.3
5 TBO AMORTIZATION	93.11%	85	85	85	85	Input
5.1 % ACTIVE	100.00%	85	85	85	85	Input; L5*L5.1
5.2 % RETIRED	0.00%	0	0	0	0	Input; L5*L5.2
5.3 TBO AMORT - ACT		85	85	85	85	L5.1
5.3.1 % REG CAPITAL	12.00%	10	10	10	10	Input; L5.3*L5.3.1
5.3.2 % REG EXPENSE	82.56%	70	70	70	70	Input; L5.3*L5.3.2
5.3.3 % NON-REGULATED	5.44%	5	5	5	5	Input; L5.3*L5.3.3
5.4 TBO AMORT - RET		0	0	0	0	L5.2
5.4.1 % REG EXPENSE	94.56%	0	0	0	0	Input; L5.4*L5.4.1
5.4.2 % NON-REGULATED	5.44%	0	0	0	0	Input; L5.4*L5.4.2
FASB STD COST:						
6 REG CAPITAL		28	27	27	27	L4.1+L5.3.1
7 REG EXPENSE		191	189	188	184	L4.2+L5.3.2+L5.4.1
8 NON-REGULATED		13	12	12	12	L4.3+L5.3.3+L5.4.2
9 TOTAL		232	229	227	223	L6+L7+L8
FUNDING:		(C) 45-2/1-1				
10 FUNDING - TAX ADV	94.32%	165	166	169	172	Input
10.1 % REG CAPITAL	12.00%	10	10	10	10	Input; L10*L10.1
10.2 % REG EXPENSE	88.79%	147	147	150	152	Input; L10*L10.2
10.3 % NON-REGULATED	5.11%	8	8	9	9	Input; L10*L10.3
11 FUNDING - NON-TAX ADV		0	0	0	0	Input
11.1 % REGULATED	94.56%	0	0	0	0	Input; L11*L11.1
11.2 % NON-REGULATED	5.44%	0	0	0	0	Input; L11*L11.2
COMPANY CLAIMS PAYMENTS:						
12 CLAIMS PAYMENTS	98.00%	26	26	25	24	Input
12.1 % REGULATED	94.56%	25	25	23	22	Input; L12*L12.1

avg = 227.75

45-2/1

F01B01W 001122

THE WALTER LATHAM COMPANY (708) 345-6787

KW 11/19/92

JUN-26-1992 15:12 FROM BSC ACCTG SVCS TO 95257843 P.02

(F)

BELLSOUTH - ALL COMPANIES
OTHER POSTRETIREMENT BENEFITS PRICE-OUT
6/26/92
Plan As Written

DISTRIBUTION OF COSTS
(Dollars in Millions)

WORKPAPER 1.0
FASB EXPENSE

	ALLOC %	1993	1994	1995	1996	
ACCRUAL EXPENSE:						
1 SERVICE COST		33	32	32	31	Input
2 ABO INTEREST		213	220	228	235	Input
3 RETURN ON ASSETS		88	97	107	117	Input
4 TBO AMORTIZATION		91	91	91	91	Input
						L1+L2-L3+L4
5 NET PERIODIC EXPENSE		249	246	244	240	
FUNDING:						
8 FUNDING - TAX ADV		175	176	179	182	
9 FUNDING - NON-TAX ADV		0	0	0	0	
10 PAY-AS-YOU-GO		27	27	25	24	
13 Total		202	203	204	206	
COMPANY CLAIMS PAYMENTS:						
12 CLAIMS PAYMENTS		161	170	180	192	
13 APBO (AS OF 1/1)		2442	2530	2619	2707	
14 ASSETS (AS OF 1/1)		1076	1198	1323	1453	
15 OBLIGATION (AS OF 1/1)		1366	1275	1184	1093	

X alloc. for EST on WP 45-2/1 = 232,000 on 45-2/1 last page of study

45-2 / 1-1 / 2

F01B01W 001123

45-2
1-1

THE WALTER LATHAM COMPANY (708) 545-8787

Carol Ann

AUDIT49R.WK1

Net Post Retirement Expense under SFAS 106

The actuarial study underlying the proforma adjustment calculated expense based on a 20-year amortization period. The calculations for the proforma adjustment used a 15-year amortization period, making it necessary to recompute the amortization portion of net post-retirement expense, as shown below.

1993 Expense: ($000)

		Non-Mgt	Mgt	Pay As You Go	Life	Total	Rounded Total
1	Unrecog Trans Oblig	889,373	412,368	228,117	(below)	n/a	n/a
2	Unreg Trans Obl / 15	59,292	27,491	15,208	(below)	n/a	n/a
3							
4	Service cost - Net	17,091	8,562	10	6,877	32,540	33
5	Interest Cost	77,174	64,995	19,318	31,016	212,503	213
6	Return on Assets *	(120,603)	(26,452)	0	(40,628)	(87,683)	(88)
7	Amort - Trans Oblig	59,292	27,491	15,208	(10,882)	91,108	91
8	Net Post Ret Expense	152,954	74,596	34,536	(13,617)	248,468	249

* shown as negative to indicate that positive return reduces expense

45-2 / 1-1

Computation of Transition Obligation on Life Expense:

9	APBO	351,377
10	Assets at beginning of year	514,611
	Asset (APBO minus Assets at beginning of year)	(163,234)
	Asset / 15	(10,882)

X traced to 45-2 / 1-1 / 1-1

45-2 / 1-1 / 1

WILLIAM M. MERCER CORPORATED

Actuarial Assumptions

Mortality Rate for Active Employees - See Tables 1.

Mortality Rate for Retired Employees - See Tables 2.

Withdrawal Rate - See Tables 3.

Interest Rate - 9.00% and 8.00% compounded annually.

Rate of Retirement - See Tables 6. and 7.

1991 Base Cost

Average monthly medical claim cost* for:

Management employee under 65	$ 395.00
Management employee over 65	136.00
Non-Management employee under 65	385.00
Non-Management employee over 65	113.00

Average monthly dental claim cost* for:

Management employee	$ 29.00
Non-management employee	14.20

* Includes dependent coverage

Medical Trend

		Trend	
From	To	All Care (Under 65)	Except Medicare (Over 65)
1991	1992	10.00	2.90
1992	1993	10.50	3.40
1993	1994	11.00	4.00
1994	1995	12.00	4.60
1995	1996	13.00	5.20
1996	1997	12.50	5.00
1997	1998	12.00	5.00
1998	1999	11.50	5.00
1999	2000	11.00	5.00
2000	2001	10.50	5.00

THE WALTER LATHAM COMPANY (708) 545-6787

WILLIAM M. MERCER INCORPORATED

Trend (cont)

From	To	All Care (Under 65)	Except Medicare (Over 65)
2001	2001	10.00	5.00
2002	2003	9.50	5.00
2003	2004	9.00	5.00
2004	2005	8.50	5.00
2005	2006	8.00	5.00
2006	2007	7.50	5.00
2007	---	7.00	5.00

Dental Trend

Dental trend is assumed to start 6% per year in 1990 and grade down to 3% for 1996 and after.

THE WALTER LATHAM COMPANY (708) 546-6797

TABLE 1

ANNUAL RATES OF MORTALITY AMONG ACTIVE EMPLOYEES ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Management

Age x	Male	Female	Age x	Male	Female
15	.00031298	.00027636	43	.00121496	.00067360
16	.00032075	.00028799	44	.00137754	.00072965
17	.00033037	.00030075	45	.00156674	.00079506
18	.00034053	.00030829	46	.00178529	.00087203
19	.00035259	.00031751	47	.00202949	.00095881
20	.00036471	.00032589	48	.00228096	.00104489
21	.00037969	.00033595	49	.00255194	.00113764
22	.00039567	.00034516	50	.00283810	.00123239
23	.00041051	.00035338	51	.00313798	.00132982
24	.00042907	.00036146	52	.00344943	.00143325
25	.00044762	.00037103	53	.00379989	.00155924
26	.00046989	.00038044	54	.00416650	.00170401
27	.00049302	.00038968	55	.00454662	.00187140
28	.00050992	.00039814	56	.00494421	.00206600
29	.00052681	.00040704	57	.00537313	.00228983
30	.00054721	.00041788	58	.00580853	.00252485
31	.00056919	.00042830	59	.00630774	.00278760
32	.00059345	.00043980	60	.00688878	.00307878
33	.00060948	.00044550	61	.00756892	.00339839
34	.00062657	.00045254	62	.00837141	.00375058
35	.00063950	.00046146	63	.00931579	.00413812
36	.00066879	.00046478	64	.01042457	.00456518
37	.00068473	.00047194	65	.01171877	.00503592
38	.00073552	.00049634	66	.01321040	.00555797
39	.00079743	.00052460	67	.01488071	.00615696
40	.00087393	.00055542	68	.01682876	.00686481
41	.00096574	.00058817	69	.01892990	.00770992
42	.00107494	.00062607			

Source: BellSouth Operating Companies Management and Non-Management experience 1980-1985.

THE WALTER LATHAM COMPANY (708) 545-6797

TABLE I

ANNUAL RATES OF MORTALITY AMONG ACTIVE EMPLOYEES ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Non-Management

Age x	Male	Female	Age x	Male	Female
15	.00031298	.00027636	43	.00121496	.00067360
16	.00032073	.00028799	44	.00137754	.00072965
17	.00033037	.00030075	45	.00156674	.00079506
18	.00034053	.00030829	46	.00178529	.00087203
19	.00035259	.00031751	47	.00202949	.00095881
20	.00036471	.00032589	48	.00228096	.00104489
21	.00037969	.00033595	49	.00255194	.00113764
22	.00039567	.00034516	50	.00283810	.00123239
23	.00041051	.00035338	51	.00313798	.00132982
24	.00042907	.00036146	52	.00344943	.00143325
25	.00044762	.00037103	53	.00379989	.00155924
26	.00046989	.00038044	54	.00416650	.00170401
27	.00049308	.00038968	55	.00454662	.00187140
28	.00050992	.00039814	56	.00494421	.00206600
29	.00052681	.00040704	57	.00537313	.00228983
30	.00054721	.00041788	58	.00580853	.00252485
31	.00056919	.00042830	59	.00630774	.00278760
32	.00059345	.00043980	60	.00688878	.00307878
33	.00060948	.00044550	61	.00756892	.00339839
34	.00062657	.00045254	62	.00837141	.00375058
35	.00065950	.00046146	63	.00931579	.00413812
36	.00066879	.00046478	64	.01042457	.00456518
37	.00068473	.00047194	65	.01171877	.00503592
38	.00073552	.00049634	66	.01321040	.00555797
39	.00079743	.00052460	67	.01488071	.00613696
40	.00087393	.00055542	68	.01682876	.00686481
41	.00096574	.00058817	69	.01892990	.00770992
42	.00107494	.00062607			

Source: BellSouth Operating Companies Management & Non-Management experience 1980-1985.

TABLE 2

ANNUAL RATES OF MORTALITY FOR SERVICE PENSIONERS AND INACTIVE PARTICIPAN ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Management

Age x	Male	Female	Age x	Male	Female
45	.00489271	.00223375	78	.06391539	.02998199
46	.00519112	.00232867	79	.07038667	.03335772
47	.00552195	.00243471	80	.07735785	.03698395
48	.00585394	.00253595	81	.08479973	.04087339
49	.00621175	.00264495	82	.09266523	.04502993
50	.00658959	.00275631	83	.10192750	.04997489
51	.00698554	.00287087	84	.11169230	.05531533
52	.00739674	.00299245	85	.12192000	.06107785
53	.00786116	.00314260	86	.13291220	.06741630
54	.00834467	.00331393	87	.14449960	.07495049
55	.00884343	.00351090	88	.15605550	.08226771
56	.00936269	.00373855	89	.16834580	.09144622
57	.00992017	.00399902	90	.18146530	.10167560
58	.01048777	.00427184	91	.19520670	.11294240
59	.01113838	.00457676	92	.20944860	.12554660
60	.01189609	.00491470	93	.22483250	.13897800
61	.01278273	.00528567	94	.24303480	.15399730
62	.01382885	.00569444	95	.26293960	.17082310
63	.01505999	.00614420	96	.28109930	.18969750
64	.01650454	.00663988	97	.30084880	.20964460
65	.01819257	.00718628	98	.32305330	.23594080
66	.02013721	.00779218	99	.34394250	.25925590
67	.02231465	.00848735	100	.36674390	.28317840
68	.02481345	.00930891	101	.39167410	.31401560
69	.02749823	.01028981	102	.41895480	.34634150
70	.03033373	.01146775	103	.45088440	.38180950
71	.03330814	.01287033	104	.48976110	.42262770
72	.03650457	.01450457	105	.53788440	.47010660
73	.03982703	.01645641	106	.59754780	.52585510
74	.04354903	.01866196	107	.67105190	.59154270
75	.04777383	.02112721	108	.76069380	.66889960
76	.05258291	.02385601	109	.86877300	.75970510
77	.05797311	.02685635	110	1.00000000	.96181480

* For ages prior to 45, the mortality rate is assumed constant at that age value.
Source: BellSouth Operating Companies Management experience 1976–1983.

THE WALTER LATHAM COMPANY (708) 545-6787

TABLE 2

ANNUAL RATES OF MORTALITY FOR SERVICE PENSIONERS AND INACTIVE PARTICIPAN ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Non-Management

Age x	Male	Female	Age x	Male	Female
45	.00987933	.00245026	78	.08500210	.04091870
46	.01027667	.00257864	79	.09321326	.04560363
47	.01071526	.00272249	80	.10205870	.05063899
48	.01113660	.00286294	81	.11150130	.05603405
49	.01159055	.00301426	82	.12148180	.06180250
50	.01206997	.00316885	83	.13327420	.06865821
51	.01257236	.00332777	84	.14570440	.07606258
52	.01309812	.00349650	85	.15872250	.08405271
53	.01370242	.00370146	86	.17271090	.09284204
54	.01433484	.00393399	87	.18765500	.10329080
55	.01498685	.00420591	88	.20213870	.11343840
56	.01566485	.00451850	89	.21775430	.12616900
57	.01639154	.00487657	90	.23442210	.14035800
58	.01711173	.00525508	91	.25187900	.15598660
59	.01793750	.00567835	92	.26997130	.17347140
60	.01889868	.00614738	93	.28952540	.19210770
61	.02002373	.00666218	94	.31265590	.21294780
62	.02135113	.00722944	95	.33794700	.23629510
63	.02291328	.00785370	96	.36102400	.26248550
64	.02474734	.00854158	97	.38611840	.29016440
65	.02688816	.00929978	98	.41433710	.32663880
66	.02935558	.01014070	99	.44084270	.35899580
67	.03211850	.01110550	100	.46977470	.39497150
68	.03530851	.01224565	101	.50140780	.43499210
69	.03873432	.01360690	102	.53602360	.47985450
70	.04235199	.01524181	103	.57653800	.52907750
71	.04614574	.01718818	104	.62386750	.58572570
72	.05022136	.01945623	105	.68692950	.65161760
73	.05443702	.02216170	106	.76263450	.72898620
74	.05915975	.02521910	107	.83590160	.82014850
75	.06452058	.02863697	108	.96964550	.92750130
76	.07062256	.03242055	109	1.00000000	1.00000000
77	.07746208	.03658094	110	1.00000000	1.00000000

* For ages prior to 45, the mortality rate is assumed constant at that age value.

Source: BellSouth Operating Companies Non-Management experience 1976-1983.

THE WALTER LATHAM COMPANY (706) 548-6787

TABLE 3

ANNUAL RATES OF EMPLOYMENT SEPARATION FROM SERVICE ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Management

Age x	Male	Female	Age x	Male	Female
15	.021142	.044094	41	.012147	.012777
16	.021136	.044084	42	.010749	.010813
17	.021130	.044073	43	.009363	.009579
18	.021124	.044061	44	.008013	.008494
19	.021116	.044048	45	.006716	.007573
20	.021108	.044033	46	.005474	.006827
21	.021002	.043821	47	.004295	.006265
22	.020894	.043300	48	.003199	.005896
23	.020782	.042503	49	.002211	.005714
24	.020662	.041459	50	.001367	.005703
25	.020533	.040202	51	.000698	.005703
26	.020391	.038761	52	.000223	.005703
27	.020234	.037171	53	.000223	.005703
28	.020060	.035460	54	.000223	.005703
29	.019867	.033659	55	.000223	.005703
30	.019652	.031795	56	.000223	.005703
31	.019414	.029891	57	.000223	.005703
32	.019151	.027970	58	.000223	.005703
33	.018861	.026048	59	.000223	.005703
34	.018547	.024141	60	.000223	.005703
35	.018206	.022260	61	.000223	.005703
36	.017772	.020419	62	.000223	.005703
37	.017017	.018626	63	.000223	.005703
38	.016011	.016892	64	.000223	.005703
39	.014825	.015231			
40	.013520	.013655			

To the rates shown above should be added the following withdrawal rates in the early years of service

Year of Service	Additional Rate of Withdrawal: Male	Additional Rate of Withdrawal: Female
1	.09000	.03300
2	.03000	.02600
3	.01400	.00800
4	.00700	.00000

Source: BellSouth Operating Companies Management experience 1973-1983.

TABLE 3

ANNUAL RATES OF EMPLOYEE SEPARATION FROM SERVICE
BEFORE ELIGIBILITY TO SERVICE RETIREMENT
ASSUMED IN DETERMINING THE ACCRUAL RATE
FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Non-Management

Age x	Male	Female	Age x	Male	Female
15	.028170	.069889	42	.014150	.024257
16	.028157	.069876	43	.012940	.022566
17	.028142	.069860	44	.011658	.021077
18	.028126	.069844	45	.010289	.019814
19	.028109	.069826	46	.008787	.018792
20	.028089	.069806	47	.007089	.018022
21	.027836	.069515	48	.005140	.017515
22	.027578	.068801	49	.002903	.017263
23	.027310	.067708	50	.000365	.017251
24	.027024	.066277	51	.000365	.017251
25	.026716	.064553	52	.000365	.017251
26	.026377	.062578	53	.000365	.017251
27	.026003	.060397	54	.000365	.017251
28	.025588	.058051	55	.000365	.017251
29	.025127	.055582	56	.000365	.017251
30	.024614	.053026	57	.000365	.017251
31	.024044	.050416	58	.000365	.017251
32	.023416	.047781	59	.000365	.017251
33	.022725	.045146	60	.000365	.017251
34	.021974	.042531	61	.000365	.017251
35	.021161	.039953	62	.000365	.017251
36	.020294	.037428	63	.000365	.017251
37	.019481	.034969	64	.000365	.017251
38	.018416	.032592			
39	.017416	.030314			
40	.016380	.028154			
41	.015296	.026128			

To the rates shown above should be added the following withdrawal rates in the early years of service

Year of Service	Additional Rate of Withdrawal Male	Additional Rate of Withdrawal Female
1	.18400	.18000
2	.10600	.08500
3	.02800	.03800
4	.00500	.01200

Source: BellSouth Operating Companies Non-Management experience 1975-1985.

F01B01W 001132
THE WALTER LATHAM COMPANY (708) 546-6787

TABLE 6

ANNUAL RATES OF RETIREMENT ON SERVICE PENSION ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986 Management
Modified in 1991

Age x	Male	Female
43	.000	.000
44	.002	.006
45	.002	.006
46	.002	.006
47	.002	.006
48	.002	.006
49	.002	.006
50	.014	.046
51	.012	.025
52	.014	.030
53	.017	.035
54	.020	.040
55	.024	.045
56	.040	.060
57	.080	.120
58	.100	.130
59	.130	.150
60	.150	.180
61	.180	.220
62	.300	.300
63	.150	.150
64	.200	.250
65	.600	.600
66	.300	.300
67	.300	.300
68	.300	.300
69	.300	.300
70	1.000	1.000

Source: BellSouth Operating Companies Management experience 1975-1985, as modified in 1991 to reflect plan amendments adopted after 1985 that provide incentive for postponing election of service retirements.

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THE WALTER LATHAM COMPANY (708) 245-6767
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TABLE 6

ANNUAL RATES OF RETIREMENT ON SERVICE PENSION
ASSUMED IN DETERMINING THE ACCRUAL RATE
FOR SERVICE PENSIONS AND DEATH BENEFITS

1986 Non-Management
Modified in 1991

Age X	Male	Female
43	.000	.000
44	.003	.005
45	.003	.005
46	.003	.005
47	.003	.005
48	.003	.005
49	.003	.005
50	.030	.067
51	.020	.050
52	.025	.055
53	.030	.060
54	.035	.065
55	.040	.070
56	.050	.080
57	.070	.105
58	.080	.115
59	.100	.125
60	.120	.135
61	.250	.190
62	.360	.320
63	.180	.140
64	.300	.190
65	.810	.525
66	.300	.300
67	.300	.300
68	.300	.300
69	.300	.300
70	1.000	1.000

Source: BellSouth Operating Companies Non-Management experience 1975-1985; as modified in 1991 to reflect plan amendments adopted after 1985 that provide incentive for postponing election of service retirements.

TABLE 7

ANNUAL RATES OF RETIREMENT ON DISABILITY PENSION ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Management

Age x	Male	Female	Age x	Male	Female
20	.000216	.000033	43	.000288	.000342
21	.000216	.000033	44	.000297	.000378
22	.000216	.000033	45	.000315	.000413
23	.000216	.000033	46	.000333	.000457
24	.000216	.000033	47	.000369	.000493
25	.000216	.000033	48	.000414	.000537
26	.000216	.000033	49	.000459	.000581
27	.000216	.000033	50	.000504	.000634
28	.000216	.000033	52	.000557	.000696
29	.000243	.000130	52	.000602	.000740
30	.000243	.000130	53	.000674	.000793
31	.000243	.000139	54	.000791	.000846
32	.000243	.000139	55	.000997	.000899
33	.000243	.000148	56	.001222	.000935
34	.000243	.000156	57	.001464	.001006
35	.000243	.000156	58	.001752	.001067
36	.000243	.000163	59	.002030	.001138
37	.000243	.000165	60	.002308	.001244
38	.000243	.000183	61	.002569	.001359
39	.000252	.000218	62	.002982	.001510
40	.000261	.000245	63	.003413	.001695
41	.000279	.000271	64	.003906	.001952
42	.000279	.000316			

Source: BellSouth Operating Companies Management experience 1980-1985.

TABLE 7

ANNUAL RATES OF RETIREMENT ON DISABILITY PENSION ASSUMED IN DETERMINING THE ACCRUAL RATE FOR SERVICE PENSIONS AND DEATH BENEFITS

1986
Non-Management

Age x	Male	Female	Age x	Male	Female
20	.000201	.000000	43	.000371	.000823
21	.000201	.000000	44	.000393	.000930
22	.000201	.000000	45	.000435	.001034
23	.000201	.000000	46	.000478	.001166
24	.000201	.000000	47	.000564	.001271
25	.000201	.000000	48	.000670	.001402
26	.000201	.000000	49	.000777	.001533
27	.000201	.000000	50	.000884	.001690
28	.000201	.000000	51	.001012	.001874
29	.000263	.000195	52	.001119	.002005
30	.000263	.000195	53	.001290	.002162
31	.000263	.000221	54	.001567	.002320
32	.000263	.000221	55	.002058	.002477
33	.000263	.000248	56	.002592	.002582
34	.000263	.000274	57	.003169	.002792
35	.000263	.000274	58	.003852	.002975
36	.000263	.000300	59	.004514	.003185
37	.000263	.000300	60	.005176	.003500
38	.000263	.000353	61	.005795	.003841
39	.000286	.000458	62	.006777	.004287
40	.000307	.000536	63	.007802	.004837
41	.000350	.000615	64	.008976	.005598
42	.000350	.000746			

Source: BellSouth Operating Companies Non-Management experience 1980-1985.

BellSouth Post Retirement Medical

Employee Counts

	1991	1992	1993	1994	1995	199
Management						
Active	28.339	24,890	24,435	23,984	23,984	23,98
Ina < 65	4,898	7,274	6,929	6,658	6,321	5,97
Ina >= 65	853	1,498	1,889	2,225	2,649	3,10
Ina Total	5,751	8,772	8,818	8,883	8,970	9,07
Non-Management						
Active	63.191	60,913	58,708	56,548	56,548	56,54
Ina < 65	9,590	8,985	8,346	7,800	7,435	7,20
Ina >= 65	10,832	11,821	12,887	13,915	14,789	15,54
Ina Total	20,422	20,806	21,233	21,715	22,224	22,75
Pay As You Go						
Active	74	74	74	74	74	74
Ina < 65	2,365	2,116	1,619	1,172	799	534
Ina >= 65	6,505	6,484	6,702	6,862	6,942	6,90
Ina Total	8,870	8,600	8,321	8,034	7,741	7,44

Active Employee Statistics

	1991	1992	1993	1994	1995	1996
Management						
Ee Count	28,339	24,890	24,435	23,984	23,984	23,984
Avg Mo Sal	$1,893.18	$2,059.99	$2,162.52	$2,264.65	$2,381.37	$2,503.33
Avg Svc	17.51	17.41	18.38	19.34	19.90	20.43
Avg Age	41.71	41.68	42.66	43.62	44.29	44.94
Non-Management						
Ee Count	63,191	60,913	58,708	56,548	56,548	56,548
Avg Mo Sal	$947.98	$990.98	$1,033.48	$1,078.36	$1,145.00	$1,221.36
Avg Svc	18.36	19.27	20.16	21.04	21.09	21.12
Avg Age	42.28	43.15	44.00	44.83	45.07	45.29

Management	1991	1992	1993	1994	1995	1996
Claims:						
Active Medical	350	286	376	477	618	798
Medicare B	2	1	2	3	4	5
Dental	29	23	29	36	44	53
Inactive Medical	23,897	37,301	40,242	43,340	46,783	50,612
Medicare B	422	587	783	999	1,237	1,493
Dental	1,991	3,221	3,415	3,610	3,808	4,006
Total	26,691	41,419	44,847	48,465	52,494	56,967
Premiums:						
Active	1	1	1	1	1	1
Inactive	39	42	43	45	47	48
Total	40	43	44	46	48	49
EE Payback:						
Active Medical	0	0	32	74	135	220
Dental	0	0	1	3	4	7
Inactive Medical	0	0	54	233	580	1,141
Dental	0	0	2	8	19	37
Total	0	0	89	318	738	1,405
SUMMARY						
Claims	26,691	41,419	44,847	48,465	52,494	56,967
Premiums	40	43	44	46	48	49
Ee Pay Back	0	0	89	318	738	1,405
Inactives >= 65						
Claims:						
Medical	1,213	2,210	2,880	3,543	4,429	5,478
Medicare B	422	587	783	999	1,237	1,493
Dental	294	547	728	900	1,120	1,363
Premiums:	4	5	6	7	8	11
EE Payback:						
Medical	0	0	0	0	2	1(
Dental	0	0	0	1	2	[illegible]
Inactives < 65						
Claims:						
Medical	22,684	35,091	37,362	39,797	42,354	45,13
Medicare B	0	0	0	0	0	
Dental	1,697	2,674	2,687	2,710	2,688	2,64
Premiums:	35	37	37	38	39	3
EE Payback:						
Medical	0	0	54	233	578	1,1
Dental	0	0	2	7	17	[illegible]

THE WALTER LATHAM COMPANY (708) 545-6797

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Pay As You Go

	1991	1992	1993	1994	1995	1996
Claims:						
Active Medical	6	8	11	15	20	26
Medicare B	0	0	0	0	0	1
Dental	1	1	1	1	1	2
Inactive Medical	22,219	21,331	20,212	19,034	18,033	17,487
Medicare B	3,331	3,448	3,550	3,615	3,629	3,578
Dental	3,040	3,121	3,182	3,223	3,241	3,236
Total	28,597	27,909	26,956	25,888	24,924	24,330
Premiums:						
Active	0	0	0	0	0	0
Inactive	0	0	0	0	0	0
Total	0	0	0	0	0	0
EE Payback:						
Active Medical	0	0	1	2	4	5
Dental	0	0	0	0	0	0
Inactive Medical	0	0	0	0	0	0
Dental	0	0	0	0	0	0
Total	0	0	1	2	4	5
SUMMARY						
Claims	28,597	27,909	26,956	25,888	24,924	24,330
Premiums	0	0	0	0	0	0
Ee Pay Back	0	0	1	2	4	5
Er Contribution	28,597	27,909	26,955	25,886	24,920	24,325
INACTIVES >= 65						
Claims:						
Medical	10,525	10,834	11,571	12,335	13,093	13,790
Medicare B	3,331	3,448	3,550	3,615	3,629	3,578
Dental	2,221	2,345	2,556	2,747	2,902	3,000
Premiums:	0	0	0	0	0	0
EE Payback:						
Medical	0	0	0	0	0	0
Dental	0	0	0	0	0	0
INACTIVES < 65						
Claims:						
Medical	11,694	10,497	8,641	6,699	4,940	3,697
Medicare B	0	0	0	0	0	0
Dental	819	776	626	476	339	238
Premiums:	0	0	0	0	0	0
EE Payback:						
Medical	0	0	0	0	0	0
Dental	0	0	0	0	0	0

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THE WALTER LATHAM COMPANY (703) 548-5757

Non-Management

	1991	1992	1993	1994	1995	1996
Claims:						
Active Medical	1,699	1,985	2,338	2,724	3,133	3,639
Medicare B	25	28	33	35	39	39
Dental	72	82	94	105	116	126
Inactive Medical	58,318	60,861	63,530	67,255	72,083	78,395
Medicare B	5,161	5,665	6,187	6,649	7,069	7,435
Dental	3,437	3,710	3,993	4,286	4,881	4,876
Total	68,712	72,331	76,175	81,054	87,021	94,510
Premiums:						
Active	8	7	8	6	6	5
Inactive	174	295	304	311	318	328
Total	182	302	312	317	324	333
EE Payback:						
Active Medical	0	0	193	411	675	999
Dental	0	0	7	15	23	32
Inactive Medical	0	0	362	1,456	3,355	6,148
Dental	0	0	14	57	128	228
Total	0	0	576	1,939	4,181	7,407
SUMMARY						
Claims	68,712	72,331	76,175	81,054	87,021	94,510
Premiums	182	302	312	317	324	333
Ee Pay Back	0	0	576	1,939	4,181	7,407
INACTIVE Ees >= 65						
Claims:						
Medical	14,392	16,097	18,103	20,316	22,611	25,064
Medicare B	5,161	5,665	6,187	6,649	7,069	7,435
Dental	1,812	2,096	2,411	2,734	3,036	3,318
Premiums:	41	69	83	100	115	131
EE Payback:						
Medical	0	0	0	0	25	109
Dental	0	0	2	11	29	62
INACTIVE Ees < 65						
Claims:						
Medical	43,926	44,764	45,427	46,939	49,472	53,331
Medicare B	0	0	0	0	0	0
Dental	1,625	1,614	1,582	1,552	1,545	1,558
Premiums:	133	226	221	211	203	197
EE Payback:						
Medical	0	0	362	1,456	3,329	6,039
Dental	0	0	12	46	99	166

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42 W moved to 45-2 45-2
43 1-1 1-1
THE WALTER LATHAM COMPANY (708) 345-8787

	1991	1992	1993	1994	1995	1996
Management						
APBO - Gross						
Active	505,142	467,906	525,972	587,861	653,423	782,151
Inactive <65	254,034	478,269	477,589	477,608	474,643	470,25[illegible]
Inactive >=65	22,710	41,611	34,060	65,532	80,379	96,97[illegible]
Total	781,906	987,786	1,037,621	1,131,001	1,208,445	1,289,38[illegible]
APBO - Ex paid						
Active	276,477	272,469	310,023	350,633	394,278	440,73[illegible]
Inactive <65	494	518	2,901	4,495	11,956	18,31[illegible]
Inactive >=65	43	53	105	218	428	82[illegible]
Total	277,014	273,040	313,029	357,346	406,262	459,86[illegible]
Net APBO	504,692	714,746	744,592	773,635	802,183	829,31[illegible]
Service Cost - Gross	22,899	21,824	22,714	23,380	24,056	24,86[illegible]
Service Cost - Ex paid	14,372	14,116	14,839	15,474	16,171	16,92[illegible]
Net Service Cost - (BOY)	8,527	7,708	7,835	7,984	7,885	7,93[illegible]
Net Postret Expense			67,723	68,935	70,077	71,14[illegible]

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X moved to 45-2 1-1

45-2 1-1

THE WALTER LATHAM COMPANY (708) 345-8787

R-95%

	1991	1992	1993	1994	1995	1996
Pay As You Go						
APBO - Gross						
Active	1,877	2,039	1,667	2,364	3,513	2,459
Inactive <65	94,536	83,926	65,964	49,345	33,036	24,359
Inactive >=65	148,614	151,290	161,291	170,233	177,272	181,079
Total	245,047	237,255	228,924	221,943	214,840	208,097
APBO - Ee paid						
Active	628	728	807	888	967	1,044
Inactive <65	0	0	0	0	0	0
Inactive >=65	0	0	0	0	0	0
Total	628	728	807	888	967	1,044
Net APBO	244,419	236,527	228,117	221,054	213,873	207,053
Service Cost - Gross	39	36	29	33	35	36
Service Cost - Ee paid	19	18	20	17	18	19
Net Service Cost	20	18	9	16	17	15
Net PostRet Expense			30,734	30,153	29,552	28,962

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41
42 W transmitted to 95-2 F01B01W 001142 95-2
13 1-1 1-1

THE WALTER LATHAM COMPANY (708) 245-8787

R-95X

	1991	1992	1993	1994	1995	1996
Non-Management						
APBO - Gross						
Active	1,097,496	1,207,918	1,324,063	1,444,510	1,568,147	1,694,484
Inactive <65	380,450	376,352	373,718	377,136	388,984	409,063
Inactive >=65	194,871	220,528	249,553	279,391	307,242	333,698
Total	1,672,817	1,804,808	1,947,334	2,301,037	2,264,373	2,437,245
APBO - Ee paid						
Active	634,510	724,550	811,216	902,612	997,908	1,096,690
Inactive <65	1,728	2,862	16,641	35,372	59,698	89,411
Inactive >=65	485	807	1,675	3,071	5,460	9,032
Total	636,723	728,219	829,532	941,255	1,063,059	1,195,133
Net APBO	1,036,094	1,076,589	1,117,802	1,359,782	1,201,323	1,242,112
Service Cost - Gross	46,579	48,417	49,962	50,304	51,566	52,847
Service Cost - Ee paid	31,104	32,778	34,282	35,108	36,677	38,226
Net Service Cost	15,475	15,639	15,680	15,196	14,889	14,621
Net PostRet Expense			138,131	135,036	131,847	128,345

W transmitted to 45-2 1-1

45-2 1-1

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THE WALTER LATHAM COMPANY (708) 345-8787

Pay As You Go Expense	9.00% Flat 1991	1992	6.00%=Asset Rate 1993	1994	1995	1996
Claims	28,597	27,909	26,954	25,888	24,924	24,330
Premiums	0	0	0	0	0	0
Ee Pay Back	0	0	1	2	4	5
Er Contribution	28,597	27,909	26,953	25,886	24,920	24,325
Assets	0	0	0	0	0	0
APBO - Gross						
Active						
Medical	1,657	1,798	1,404	2,078	2,203	2,325
Medicare B	81	89	98	108	118	129
Subtotal	1,738	1,887	1,502	2,186	2,321	2,454
Dental	139	152	165	178	191	205
Total	1,877	2,039	1,667	2,364	2,512	2,659
Inactive						
Medical	182,077	173,274	168,778	162,866	157,651	153,013
Medicare B	30,955	30,264	29,388	28,326	27,101	25,751
Subtotal	213,032	203,538	198,166	191,192	184,752	178,764
Dental	30,138	29,678	29,091	28,386	27,576	26,674
Total	243,170	233,216	227,257	219,578	212,328	205,438
GRAND TOTAL	245,047	237,255	228,924	221,942	214,840	208,097
APBO - EE Paid						
Active Prem	7	7	8	9	10	10
Active Payback Med	588	682	756	831	904	976
Den	33	39	43	48	53	58
Inactive Prem	0	0	0	0	0	0
Inactive Payback Med	0	0	0	0	0	0
Den	0	0	0	0	0	0
TOTAL	628	728	807	888	967	1,044
Service Cost - Gross						
Medical	35	33	25	30	32	31
Medicare B	1	1	1	1	1	1
Subtotal	36	34	26	31	33	32
Dental	3	2	3	2	2	2
Total	39	36	29	33	35	34
Service Cost - EE Paid						
Active Prem	0	0	1	0	0	1
Active Payback Med	18	17	18	16	17	17
Den	1	1	1	1	1	1
TOTAL	19	18	20	17	18	19
(Accrued)/Prepaid Prior			0	0	(3,779)	(8,046)
Expense Prior			27,909	30,734	30,153	29,552
Contribution Prior			27,909	26,955	25,886	24,920
(Accrued)/Prepaid Current			0	(3,779)	(8,046)	(12,678)
APBO - Net			(228,117)	(221,054)	(213,873)	(207,053)
Assets			0	0	0	0
Funded Status			(228,117)	(221,054)	(213,873)	(207,053)
Unrecog Trans Oblig			228,117	216,711	205,305	193,899
Prior Svc Cost			0	0	0	0
Unrecog (Gain)/Loss			0	564	522	476
(Accrued)/Prepaid			0	(3,779)	(8,046)	(12,678)
Aver Fut Years			20	20	20	20
Service Cost - Net			10	17	19	16
Interest Cost			19,318	18,730	18,127	17,540
Return on Assets			0	0	0	0
Amortizations						
Trans Obligation			11,406	11,406	11,406	11,406
Prior Svc Costs			0	0	0	0
(Gain)/Loss			0	0	0	0
Net PostRet Expense			[illegible]	30,153	29,552	28,962

Change to 15yr

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9/15/91

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42 K moved to 45-2 1-1 F01B01W 001144 45-2 1-1
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THE WALTER LATHAM COMPANY (708) 545-6767

R-95X

Non-Management Expense	9.00% Flat 1991	1992	8.00%-Asset Rate 1993	1994	1995	1996
Claims	68,712	72,331	76,175	81,034	87,021	94,110
Premiums	182	302	312	317	324	335
Ee Pay Back	0	0	576	1,939	4,181	7,407
Er Contribution	136,532	134,789	133,507	132,591	133,303	133,494
Assets	74,399	151,073	228,429	307,252	387,777	471,618
APBO - Gross						
Active						
Medical	1,030,787	1,136,739	1,248,392	1,366,428	1,483,463	1,605,562
Medicare B	30,294	31,925	33,514	35,008	36,476	37,952
Subtotal	1,061,081	1,168,664	1,281,906	1,399,436	1,520,139	1,643,514
Dental	36,415	39,254	42,157	45,074	48,888	50,970
Total	1,097,496	1,207,918	1,324,063	1,444,510	1,568,147	1,694,484
Inactive						
Medical	478,100	495,763	518,273	547,684	583,648	626,327
Medicare B	60,689	62,959	65,101	67,091	68,899	70,526
Subtotal	538,789	558,722	583,374	614,775	652,539	697,853
Dental	36,532	38,168	39,897	41,752	43,687	45,708
Total	575,321	596,890	623,271	656,527	696,226	742,761
GRAND TOTAL	1,672,817	1,804,808	1,947,334	2,101,037	2,264,373	2,437,245
APBO - EE Paid						
Active Prem	5,811	5,559	5,733	5,820	5,852	5,822
Active Payback Med	607,383	694,766	778,860	867,709	960,458	1,056,700
Den	21,316	24,223	26,623	29,083	31,694	34,168
Inactive Prem	2,213	3,669	3,710	3,747	3,782	3,814
Inactive Payback Med	0	0	13,739	32,917	58,042	87,727
Den	0	0	867	1,979	3,326	4,902
TOTAL	636,723	728,219	829,532	941,255	1,063,050	1,195,133
Service Cost - Gross						
Medical	44,307	46,116	47,647	48,046	49,307	50,587
Medicare B	930	929	922	884	873	863
Subtotal	45,237	47,045	48,569	48,930	50,180	51,450
Dental	1,342	1,372	1,393	1,376	1,386	1,397
Total	46,579	48,417	49,962	50,306	51,566	52,847
Service Cost - EE Paid						
Active Prem	240	236	228	213	210	208
Active Payback Med	29,949	31,395	33,076	33,913	35,458	36,884
Den	915	949	978	983	1,009	1,034
TOTAL	31,104	32,778	34,282	35,108	36,677	38,226
(Accrued)/Prepaid Prior			0	0	(4,624)	(7,069)
Expense Prior			134,789	133,507	132,591	133,303
Contribution Prior			(134,789)	(132,591)	(133,303)	(133,494)
(Accrued)/Prepaid Current			0	(4,624)	(7,069)	(5,613)
APBO - Net			(1,117,802)	(1,159,782)	(1,201,323)	(1,242,112)
Assets			226,429	307,252	387,777	471,618
Funded Status			(891,373)	(852,530)	(813,546)	(770,494)
Unrecog Trans Oblig			889,373	844,904	800,435	755,966
Prior Svc Cost			0	0	0	0
Unrecog (Gain)/Loss			0	3,002	6,042	8,915
(Accrued)/Prepaid			0	(4,624)	(7,069)	(5,613)
Aver Fut Years			20	20	20	20
Service Cost - Net			17,091	16,366	16,229	15,937
Interest Cost			97,174	100,733	104,203	107,537
Return on Assets			(20,403)	(26,732)	(33,034)	(39,598)
Amortizations						
Trans Obligation			44,469	44,469	44,469	44,469
Prior Svc Costs			0	0	0	0
(Gain)/Loss			0	0	0	0
Net PostRet Expense			138,131	135,036	131,847	128,345

Charged

9/15/91

P21

41
42 IX transfered to 45-2 1-1 45-2 1-1
43 F01B01W 001145

THE WALTER LATHAM COMPANY (708) 545-6787

R-95%

Management Expense	9.00% Flat 1991	1992	8.00%=Asset Rate 1993	1994	1995	1996
Claims	26,691	41,419	44,847	48,465	52,494	56,947
Premiums	40	43	44	46	48	49
Ee Pay Back	0	0	89	318	738	1,405
Er Contribution	29,898	39,948	41,564	43,387	45,977	48,927
Assets	293,832	314,806	332,224	348,913	364,992	380,989
APBO - Gross						
Active						
Medical	459,918	428,513	482,157	539,397	600,078	663,723
Medicare B	13,535	11,347	12,547	13,798	15,105	16,463
Subtotal	473,453	439,860	494,704	553,195	615,183	680,186
Dental	31,689	28,046	31,268	34,666	38,240	41,965
Total	505,142	467,906	525,972	587,861	653,423	722,151
Inactive						
Medical	236,314	458,153	467,417	476,371	483,646	495,232
Medicare B	15,349	20,506	22,044	23,583	25,105	26,585
Subtotal	251,663	478,661	489,461	499,954	518,771	521,837
Dental	25,101	41,219	42,188	43,186	44,251	45,392
Total	276,764	519,880	531,649	543,140	559,022	567,229
GRAND TOTAL	781,906	987,786	1,057,621	1,131,001	1,208,445	1,289,380
APBO - EE Paid						
Active Prem	1,643	1,342	1,484	1,619	1,746	1,866
Active Payback Med	265,011	261,921	298,191	337,382	379,533	424,440
Den	9,823	9,206	10,288	11,652	12,999	14,424
Inactive Prem	537	571	580	588	596	602
Inactive Payback Med	0	0	2,380	5,821	10,845	17,688
Den	0	0	126	384	543	849
TOTAL	277,014	273,040	313,029	357,366	406,262	459,869
Service Cost - Gross						
Medical	21,103	20,178	21,017	21,649	22,297	23,067
Medicare B	492	438	449	455	458	464
Subtotal	21,595	20,616	21,466	22,104	22,755	23,531
Dental	1,304	1,208	1,248	1,276	1,301	1,333
Total	22,899	21,824	22,714	23,380	24,056	24,864
Service Cost - EE Paid						
Active Prem	91	81	84	86	89	93
Active Payback Med	13,823	13,401	14,323	14,923	15,600	16,337
Den	458	434	482	467	482	499
TOTAL	14,372	14,116	14,859	15,476	16,171	16,929
(Accrued)/Prepaid Prior			0	0	(26,159)	(51,727)
Expense Prior			39,948	67,723	68,955	70,077
Contribution Prior			39,948	41,564	43,387	45,977
(Accrued)/Prepaid Current			0	(26,159)	(51,727)	(75,827)
APBO - Net			(744,592)	(773,635)	(802,183)	(829,511)
Assets			332,224	348,913	364,992	380,989
Funded Status			(412,368)	(424,722)	(437,191)	(448,522)
Unrecog Trans Oblig			412,368	391,750	371,132	350,514
Prior Svc Cost			0	0	0	0
Unrecog (Gain)/Loss			0	6,813	14,332	22,181
(Accrued)/Prepaid			0	(26,159)	(51,727)	(75,827)
Aver Fut Years			20	20	20	20
Service Cost - Net			8,362	8,613	8,395	8,649
Interest Cost			64,995	67,446	69,834	72,092
Return on Assets			(26,452)	(27,724)	(28,970)	(30,216)
Amortizations						
Trans Obligation			20,618	20,618	20,618	20,618
Prior Svc Costs			0	0	0	0
(Gain)/Loss			0	0	0	0
Net PostRet Expense			67,723	68,955	70,077	71,143

9/13/91

BellSouth
Expense - Life
(N="High" Headcount Projection

P 1

9% disc. rate
Mgt & Non-Mgt combined.

	1993	1994	1995	1996	1997	1998	1999	2000
1. Service Cost								
a. Service Cost	6,309	6,301	6,270	6,109	5,916	5,625	5,311	5,077
b. Interest on (a) for one year	568	567	564	550	532	506	478	457
c. Total Service Cost (a + b)	6,877	6,868	6,834	6,659	6,448	6,129	5,789	5,534
2. Interest Cost								
a. APBO	351,377	375,767	401,472	428,528	456,833	486,359	514,989	548,645
b. Interest on (a) for one year	31,624	33,819	36,132	38,568	41,115	43,772	46,329	49,378
c. Expected Benefit Payments During Year	(13,513)	(14,347)	(15,238)	(16,205)	(17,273)	(18,456)	(19,788)	(21,312)
d. Interest on (c) for one-half year	(688)	(646)	(686)	(729)	(777)	(831)	(890)	(959)
e. Total Interest Cost (b + d)	31,816	33,173	35,446	37,839	40,338	42,941	45,639	48,419
3. Expected Return on Assets								
a. Assets at Beginning of Year	514,611	541,726	570,143	599,986	631,045	663,565	697,456	732,672
b. Interest on (a) for one year	41,169	43,338	45,611	47,992	50,484	53,085	55,796	58,614
c. Expected Benefit Payments During Year	(13,513)	(14,347)	(15,238)	(16,205)	(17,273)	(18,456)	(19,788)	(21,312)
d. Interest on (c) for one-half year	(541)	(574)	(610)	(648)	(691)	(738)	(792)	(852)
e. Expected Contributions During Year	0	0	0	0	0	0	0	0
f. Interest on (e) from assumed dates of payment to End of Year	0	0	0	0	0	0	0	0
g. Expected Expenses Paid During Year with Interest to End of Year	0	0	0	0	0	0	0	0
h. Total Expected Return on Assets (b + d + f + g)	40,628	42,764	45,001	47,344	49,793	52,347	55,004	57,762
4. APBO (8)/L	0	10	11	14	12	13	16	16
5. Amortization of:								
a. Transition Obligation at Initial Application	(8,162)	(8,162)	(8,162)	(8,162)	(8,162)	(8,162)	(8,162)	(8,162)
b. Unrecognized Prior Service Cost	0	0	0	0	0	0	0	0
c. Unrecognized (Gain) / Loss	0	1	1	2	3	4	5	6
d. Total Amortization (a + b + c)	(8,162)	(8,161)	(8,160)	(8,159)	(8,159)	(8,158)	(8,157)	(8,156)
6. Net OPEB Expense (1 + 2 - 3 + 5)	(10,897)	(10,884)	(10,881)	(11,005)	(11,166)	(11,435)	(11,733)	(11,965)
7. EPBO	394,626	416,031	440,527	466,585	494,239	523,558	554,560	587,327

all numbers have been rounded to 000's

11. 18. 92 08:10PM

P 23

THOMALTER LATHAM COMPANY (703) 548-8787

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R-95X

PPK

KW 11/30/92

Support for
Business as Usual
from pages (10) - (12)

		Rounded
Management Funding	41,564	
Nonmgt. Funding	133,507	
	175,071	175
Pay-as-you Go	26,956	27
Total		202

45-2
1-1

these amounts show up on Workpaper 1.0, lines 8, 10, 11

See attached pages

(9)

not audited due to time constraints

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F01B01W 001148

THE WALTER LATHAM COMPANY (708) 545-8787

Management	Funding	6.00% Flat 1991	1992	4.00%+Assess Rate 1993	1994	1995	1996
1. PVB:							
Active							
Medical		297,838	273,997	308,057	344,373	390,148	444,766
Medicare B		36,722	33,852	33,333	34,807	36,913	38,226
Subtotal		334,560	307,849	341,390	379,680	427,061	482,992
Dental		37,835	34,913	38,451	42,043	47,919	49,784
Total		372,395	342,762	379,841	421,723	475,080	532,776
Inactive							
Medical		190,531	335,203	348,843	357,428	371,744	388,355
Medicare B		21,495	29,571	31,184	32,787	34,368	35,894
Subtotal		212,026	364,864	377,027	390,209	406,112	425,249
Dental		23,130	28,761	40,444	42,848	43,656	45,178
Total		235,156	403,625	417,471	432,277	449,768	470,419
GRAND TOTAL		607,551	746,387	797,312	854,000	922,762	1,003,195
2. ASSETS		293,832	314,806	332,224	348,913	364,992	380,086
3. PVFBEC							
Active Fram		2,707	2,481	2,485	2,458	2,443	2,470
Active Payback Med		16,963	30,296	31,614	78,186	111,690	152,196
Den		1,409	2,709	4,136	5,646	7,218	8,791
Inactive Fram		362	346	398	403	411	418
Inactive Payback Med		0	0	829	2,897	3,662	10,510
Den		0	0	59	173	349	593
TOTAL		21,441	35,872	39,518	89,463	127,793	175,984
4. PVFNO = 1.-2.-3.		292,078	393,709	405,370	415,624	429,977	444,222
5. PVFutBva		276,977	244,588	238,447	229,768	224,339	218,787
6. NC Rate = 4./5.		1,055	1,605	1,701	1,809	1,917	2,040
7. # Non-Key EEs		28,229	24,890	24,435	23,984	23,984	23,984
8. Normal Cost = 6.x7.		29,806	39,948	[41,564]	43,387	45,977	48,927
9. # Total EEs		28,413	24,964	24,509	24,058	24,058	24,058
10. Accrual Rate = 8./9.							
Annual		1,052	1,600	1,696	1,803	1,911	2,034
Monthly		87.67	133.33	141.33	150.25	159.25	169.50
Inactive Cost		3,731	8,772	8,818	8,883	8,970	9,078
Premiums:							
Active		1	1	1	1	1	1
Inactive		39	42	43	45	47	48
Total		40	43	44	46	48	49
Claims:							
Active Medical		350	286	376	477	618	796
Medicare B		2	1	2	3	4	5
Dental		25	22	29	36	44	53
Inactive Medical		23,097	37,201	40,242	43,348	44,783	30,412
Medicare B		439	357	783	979	1,187	1,403
Dental		1,991	3,821	3,415	3,610	3,608	4,006
Total		26,891	41,419	44,847	48,445	52,494	36,967
If Paybacks:							
Active Medical		0	0	32	74	158	220
Dental		0	0	1	3	4	7
Inactive Medical		0	0	56	233	580	1,141
Dental		0	0	2	8	19	37
Total		0	0	89	318	758	1,405

(10) 9/18/91

Not audited due to time constraints

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THE WALTER LATHAM COMPANY (708) 545-8787

PPL

KW 11/30/92

Non-Management Funding	8.00% Flat 1991	1992	8.00%+Asset Base 1993	1994	1995	1996
1. PVB:						
Active						
Medical	1,709,277	1,809,634	1,915,773	2,018,627	2,145,189	2,280,611
Medicare B	45,750	47,094	48,341	49,443	50,859	52,371
Subtotal	1,755,727	1,856,528	1,959,113	2,068,070	2,196,048	2,332,882
Dental	57,890	60,465	63,006	65,463	68,580	71,711
Total	1,813,617	1,916,993	2,022,119	2,127,533	2,244,628	2,404,593
Inactive						
Medical	513,599	538,892	564,163	587,374	625,523	671,021
Medicare B	65,467	67,775	69,957	71,992	73,845	75,317
Subtotal	579,066	606,667	636,120	659,366	699,367	746,338
Dental	39,532	41,241	43,055	45,008	47,053	49,197
Total	618,598	641,308	669,175	704,374	746,420	795,735
GRAND TOTAL	2,432,216	2,558,301	2,691,294	2,831,907	3,011,048	3,200,328
2. ASSETS	74,399	151,873	228,429	307,252	387,777	471,618
3. PVFEEC						
Active Prem	4,583	4,137	4,015	3,783	3,534	3,413
Active Payback Med	1,091,705	1,179,539	1,259,040	1,341,844	1,411,771	1,463,018
Den	37,044	40,007	42,893	44,863	47,498	50,493
Inactive Prem	2,452	4,056	4,893	4,134	4,187	4,184
Inactive Payback Med	0	0	15,190	36,149	63,318	97,911
Den	0	0	981	2,227	3,735	5,668
TOTAL	1,135,582	1,227,539	1,326,252	1,432,659	1,574,063	1,724,939
4. Unamort Bal Pre 90 Retirees	498,888	493,018	484,390	472,763	457,907	439,591
5. PVFNO = 1.+2.-3.-4.	723,347	686,671	652,223	619,233	591,301	562,190
6. PVFutSvc	493,938	472,238	449,988	427,482	415,673	404,641
7. NC Rate = 5./6.	1,464	1,454	1,449	1,449	1,422	1,389
8. EES	63,191	60,713	58,705	56,548	56,548	56,548
9. Normal Cost = 7.x8.	92,512	88,368	85,068	81,936	80,466	78,545
10. Amort of Pre 90 Rets	44,020	46,221	48,439	50,653	52,835	54,949
11. Total Cost = 9.+10.	136,532	134,789	[133,507]	132,591	133,303	133,494
12. Annual Accrual Rate =11./5.	2,161	2,213	2,274	2,346	2,357	2,361
Monthly Accrual Rate						
Active	122.00	121.17	120.75	120.75	118.58	115.73
Retired	58.08	63.25	68.94	74.88	77.56	85.98
Inactive Ees:	20,488	20,806	21,233	21,715	22,224	22,752
Premiums:						
Active	8	7	8	6	6	3
Inactive	174	295	304	311	318	325
Total	182	302	312	317	324	333
Claims:						
Active Medical	1,699	1,983	2,378	2,724	3,123	3,439
Medicare B	23	28	33	33	39	39
Dental	72	82	94	103	114	126
Inactive Medical	58,318	60,641	63,530	67,255	70,083	70,[illegible]
Medicare B	3,141	3,448	3,187	3,249	3,067	3,[illegible]
Dental	3,437	3,710	3,993	4,286	4,881	4,[illegible]
Total	66,712	72,331	76,179	81,054	87,021	94,510
EE Payback:						
Active Medical	0	0	193	411	675	969
Dental	0	0	7	15	23	33
Inactive Medical	0	0	362	1,456	3,[illegible]	6,148
Dental	0	0	14	57	128	228
Total	0	0	576	1,939	4,181	7,487

(11) 9/15/91

11. 19. 92 ??:18 PM? 202
11. 18. 92 05:37PM P13

Not audited due to time constraints

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THE WALTER LATHAM COMPANY (708) 245-6787

PPC

KW 11/30/92

Pay As You Go Funding	6.00% Flat 1991	1992	5.00%=Asset Rate 1993	1994	1995	1996
1.PVB:						
Active						
Medical	1,179	1,201	943	1,010	1,034	1,078
Medicare B	153	142	173	183	193	203
Subtotal	1,332	1,443	1,116	1,693	1,827	1,977
Dental	143	157	173	188	203	218
Total	1,475	1,600	1,289	1,881	2,030	2,195
Inactive						
Medical	163,700	138,281	151,466	145,484	141,176	137,877
Medicare B	38,227	57,092	35,767	34,258	32,592	30,811
Subtotal	203,927	195,373	187,233	179,944	173,768	168,688
Dental	27,988	28,130	28,069	27,800	27,327	26,484
Total	231,915	223,503	215,302	207,744	201,095	195,348
GRAND TOTAL	233,390	225,103	216,591	209,625	203,125	197,537
2. ASSETS	0	0	0	0	0	0
3. PVFNC						
Active Prem	14	15	18	16	16	16
Active Payback Med	47	102	169	247	334	437
Den	6	12	18	25	32	38
Inactive Prem	0	0	0	0	0	0
Inactive Payback Med	0	0	0	0	0	0
Den	0	0	0	0	0	0
TOTAL	67	129	202	288	384	491
4. PVFNC = 1.+2.+3.	233,323	224,974	216,389	209,337	202,741	197,046
5. PVFuture	540	512	483	454	428	396
6. NC Rate = 4./5.	432,080	439,402	448,010	461,895	473,694	498,090
7. # Non-Key EEs	74	74	74	74	74	74
8. Normal Cost = 6.x7.	31,974	32,516	33,153	34,181	35,053	36,837
9. # Total EEs	148	148	148	148	148	148
10. Accrual Rate = 8./9.						
Annual	216,040	219,701	224,005	230,948	236,847	247,545
Monthly	18,003.33	18,308.42	18,667.08	19,412.33	19,737.25	20,628.75
Inactive Cost:	8,870	8,600	8,321	8,034	7,741	7,440
Premiums:						
Active	0	0	0	0	0	0
Inactive	0	0	0	0	0	0
Total	0	0	0	0	0	0
Claims:						
Active Medical	6	8	11	15	20	26
Medicare B	0	0	0	0	0	1
Dental	1	1	1	1	1	2
Inactive Medical	22,219	21,331	20,212	19,024	18,033	17,487
Medicare B	3,321	3,448	3,550	3,615	3,629	3,670
Dental	3,040	3,121	3,182	3,225	3,241	3,236
Total	28,597	27,909	26,956	25,885	24,924	24,330
EE Payback:						
Active Medical	0	0	1	2	4	3
Dental	0	0	0	0	0	0
Inactive Medical	0	0	0	0	0	0
Dental	0	0	0	0	0	0
Total	0	0	1	2	4	3

NOV 19 '92 03:06PM BELLSOUTH CORPORATION P.2

Not audited due to time constraints

45-2

V-1

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F01B01W 001151

THE WALTER LATHAM COMPANY (708) 545-8787

PBC

KW 11/30/92

11-19-92 04:38PM P007 #21

R-95X

Allocation of Total to BST

BellSouth
Total Net Periodic Expenses 225.0 45-2/3

BST
Total Mgt. Net Periodic Exp. 82.8
Total Nonmgt Net Periodic Exp. 126.7
209.5 45-2/3

BST 209.5 / Total BLS 225 = 93.11 % 45-2/1

(you already have the supporting page - I just didn't know which numbers to use - I'm sending another copy of it, with amounts underlined).

(5)

11. 19. 92 06:37PM P07

Not audited due to time constraints. Received 11/30/92

45-2/1-2

THE WALTER LATHAM COMPANY (708) 345-6787

F01B01W 001152

SBT

TPE 12/31/91

KW 11/19/92

(6)

How was this determined

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-OUT
6/26/92

DISTRIBUTION OF COSTS
(Dollars In Millions)

WORKPAPER 1.2
BUSINESS AS USUAL

	ALLOC %	1993	1994	1995	1996	
CASH BASIS:						
1 PAYGO COSTS		26	26	25	24	Input
1.1 % REG EXPENSE	94.56%	25	25	23	22	Input; L1*L1.1
1.2 % NON-REGULATED	5.44%	1	1	1	1	Input; L1*L1.2
2 FUNDING - TAX ADV		165	166	169	172	Input
2.1 % REG CAPITAL	12.00%	10	10	10	10	Input; L2*L2.1
2.2 % REG EXPENSE	88.79%	147	147	150	152	Input; L2*L2.2
2.3 % NON-REGULATED	5.11%	8	8	9	9	Input; L2*L2.3
3 FUNDING - NON-TAX ADV		0	0	0	0	Input
3.1 % REG CAPITAL	12.00%	0	0	0	0	Input; L3*L3.1
3.2 % REG EXPENSE	82.56%	0	0	0	0	Input; L3*L3.2
3.3 % NON-REGULATED	5.44%	0	0	0	0	Input; L3*L3.3
BUSINESS AS USUAL COSTS:						
4 REG CAPITAL		10	10	10	10	L2.1+L3.1
5 REG EXPENSE		172	172	173	175	L1.1+L2.2+L3.2
6 NON-REGULATED		10	10	10	10	L1.2+L2.3+L3.3
7 TOTAL		192	192	193	195	L4+L5+L6

(C) 45-2

45-2 / 2-1

CAPITAL STRUCTURE:					
INTRASTATE:					
8 PERCENT DEBT	40.50%	40.50%	40.50%	40.50%	Input
9 PERCENT EQUITY	59.50%	59.50%	59.50%	59.50%	1-L8
10 COST OF DEBT	8.80%	8.80%	8.80%	8.80%	Input
11 COST OF EQUITY	13.71%	13.71%	13.71%	13.71%	Input
12 WGHTD AVE COST OF CAPITAL	11.72%	11.72%	11.72%	11.72%	L8*L10+L9*L11
INTERSTATE:					
13 PERCENT DEBT	44.20%	44.20%	44.20%	44.20%	Input
14 PERCENT EQUITY	55.80%	55.80%	55.80%	55.80%	1-L13
15 COST OF DEBT	8.80%	8.80%	8.80%	8.80%	Input
16 COST OF EQUITY	13.19%	13.19%	13.19%	13.19%	Input
17 WGHTD AVE COST OF CAPITAL	11.25%	11.25%	11.25%	11.25%	L13*L15+L14*L16

45-2 / 2

PBC

KM 11/30/92

Allocation of Business as Usual to BST

Funding

Mgt.
= Health Mgt + Life Mgt.
= 42 + 0 = 42 X 89% = 37.4

Nonmgt
= Health Nonmgt + Life Nonmgt
= 134 + 0 = 134 x 96% = 128.6

Pay-as-you-go
27 x 98% = 26

192 — 45-2 / 2

the percentages are computed from headcounts on following pages and summarized on last page (p. 16)

dollar amounts from p. 6

amount shown on line 7 of Workpaper 1.2

Not audited due to time constraints

45-2 / 2-1

F01B01W 001154

THE WALTER LITHO COMPANY (708) 246-6797

PBC

11/30/92

11-19-92 04:38PM P015 #21

NOV-19-1992 18:53 FROM BSC ACCTG SVCS TO 95237045 P.05

BSTEM\FORCE
BST9E\HC11-91

BellSouth Corp. Totals

13-Dec-91
08:14:28 AM

A B C D E F G H I

BST - ALABAMA

		YE91	Avg92	Avg93	Avg94	%HC92	%HC92	%HC92
Active	Mgt							
	Non-Mgt							
	Total							
Retired	Mgt							
	Non-Mgt							
	Total							
Total Lives	Mgt							
	Non-Mgt							
	Total							

BST - FLORIDA

		YE91	Avg92	Avg93	Avg94	%HC92	%HC92	%HC92
Active	Mgt	3,732	2,828	2,542	2,644	13.82%	13.84%	13.86%
	Non-Mgt	14,429	13,926	13,545	13,818	24.04%	24.16%	24.30%
	Total	18,161	16,754	16,177	16,481			
Retired	Mgt	3,290	3,290	3,290	3,290			
	Non-Mgt	4,689	4,683	4,683	4,689			
	Total	7,979	7,973	7,973	7,979			
Total Lives	Mgt	7,022	6,118	5,122	5,182			
	Non-Mgt	19,118	18,617	18,334	18,507			
	Total	26,140	24,733	24,456	24,449			

BST - GEORGIA

		YE91	Avg92	Avg93	Avg94	%HC92	%HC92	%HC92
Active	Mgt							
	Non-Mgt							
	Total							
Retired	Mgt							
	Non-Mgt							
	Total							
Total Lives	Mgt							
	Non-Mgt							
	Total							

BST - HEADQUARTERS 3000 Mgrs subtracted 1/92 for YEER per Allan Jackson 8/20/91

		YE91	Avg92	Avg93	Avg94	%HC92	%HC92	%HC92
Active	Mgt	7,280	8,439	8,446	8,446	41.28%	41.28%	41.28%
	Non-Mgt	2,252	3,902	3,656	3,356	6.74%	6.47%	5.99%
	Total	9,532	12,341	12,101	11,802			
Retired	Mgt	500	500	500	500			
	Revised-Mgt	781	2,582	3,854	4,160			
(BSS)	Non-Mgt	133	133	133	133			
	Total	633	633	633	633			
Total Lives	Mgt	7,780	8,939	8,946	8,946			
	Non-Mgt	2,385	4,035	3,789	3,489			
	Total	10,165	12,974	12,734	12,435			

(14)

11. 19. 92 05:37PM P15

Not audited due to
Fine Constraints

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F01B01W 001155

THE WALTER LATHAM COMPANY (708) 346-6767

PBC

KW 11/30/92

BSTS2\FORCE2
BST92NOV11-01

BellSouth Corp. Totals

18-Dec-91
08:14:59 AM

A B C D E F G H I J

BST - SOUTH CAROLINA

		YE91	Avg92	Avg93	Avg94	%HC92	%HC93	%HC94	BSC-91
10 Active	Mgt								748
11	Non-Mgt								240
12	Total								988
13 Retired	Mgt								46
14	Non-Mgt								6
15	Total								52
16 Total	Mgt								
17 Lives	Non-Mgt								
18	Total								

BST - TENNESSEE

		YE91	Avg92	Avg93	Avg94	%HC92	%HC93	%HC94	BSC-91
21 Active	Mgt								
22	Non-Mgt								
23	Total								25,547
24 Retired	Mgt								2,138
25	Non-Mgt								131
26	Total								2,269
27 Total	Mgt								
28 Lives	Non-Mgt								
29	Total								

BST - Company Total

		YE91	Avg92	Avg93	Avg94	%HC92	%HC93	%HC94
Active	Mgt	23,105	20,442	20,456	20,438	100.00%	100.00%	100.00%
	Non-Mgt	58,887	57,926	58,461	58,039	100.00%	100.00%	100.00%
	Total	81,992	78,368	78,937	78,528			
Retired	Mgt	14,298	14,299	14,298	14,298			
	Adj Mgt	14,572	16,978	17,660	17,853			
	Non-Mgt	20,866	20,869	20,869	20,869			
	Total	35,164	35,162	35,162	35,162			
	Adj Total	35,444	37,244	38,510	38,822			
Total	Mgt	37,681	34,738	34,752	34,736			
	Adj Mgt	37,681	36,820	38,108	38,442			
Lives	Non-Mgt	79,423	78,792	77,447	76,908			
	Total	117,104	113,530	112,099	111,687			
	Adj Total	117,104	115,612	115,459	115,347			

Final 1992 Commitment force and S&W provided by Bennie Burroughs 205-521-3018 on 11/1/91.
Data coord. w/David Thomas 529-7034
Data transfer Mike Coleman 529-7102

All BellSouth Companies in BellSouth Plans (excluding BCS - I & M)

		YE91	Avg92	Avg93	Avg94				6/91 Lives
Active	Mgt	28,177	28,056	28,434	28,438				28,748
	Non-Mgt	62,280	62,654	61,159	60,644				62,746
	Total	90,457	88,710	87,338	87,182				91,492
Retired	Mgt	14,476	14,558	14,558	14,558				14,490
	Adj Mgt	15,767	16,809	17,777	18,083				
	Non-Mgt	20,993	21,255	21,255	21,255				20,959
	Total	35,469	35,813	35,813	35,813				35,449
	Adj Total	35,760	37,760	39,032	39,336				
Total	Mgt	42,652	40,614	40,937	41,049				43,238
Lives	Adj Mgt	42,934	42,551	44,058	44,571				
	Non-Mgt	83,258	83,909	82,414	81,899				83,705
	Total	126,906	124,523	123,351	122,945				126,941
	Adj Total	126,187	128,470	126,470	126,470				

Non management — non management

1990 Cost of Benefits	92,326
	34,144
	126,470

15

Not audited due to Free Constituents

45-2
2-1

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THE WALTER LATHAM COMPANY (708) 548-6787

PBL

11/30/92

11-19-92 04:38PM P017 #21

NOV-19-1992 10:54 FROM BSC ACCTG SVCS TO 95225845 P.06

BSTR2/FORCE
BSTR2HC11-01

BellSouth Corp. Totals

15-Dec-91
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BOB – I & M Employees – BSE Subsidiary

			YE91	Avg92	Avg93	Avg94	
10	Active	Mgt					12/11/91 – Helen Hankew 205–985–6242 Benefits frozen and force is projected to decrease 6% per year.
11		Non–Mgt					
12		Total					
13	Retired	Mgt					
14		Non–Mgt					
15		Total					
16	Total	Mgt					
17	Lives	Non–Mgt					
18		Total					

BOI – BSS Subsidiary

21	Active	Mgt					12/11/91 – Helen Hankew 205–985–6242 Active force flat in out years. 11/1/91 S&W provided by Marti Elder 205–985–5122 From BST,BOB M–1180,858 NM–488,285, BSE 122M effective 7/91
22		Non–Mgt					
23		Total					
24	Retired	Mgt					
25		Non–Mgt					
26		Total					
27	Total	Mgt					
28	Lives	Non–Mgt					
29		Total					

BSC

			YE91	Avg92	Avg93	Avg94	
32	Active	Mgt					12/11/91 force provided by David Zell for 1992 commitment view
33		Non–Mgt					
34		Total					
35	Retired	Mgt					
36		Non–Mgt					
37		Total					Moved 122M, 128NM 7/91 HRAI to BST
38	Total	Mgt					
39	Lives	Non–Mgt					
40		Total					

BSE

			YE91	Avg92	Avg93	Avg94	
43	Active	Mgt					12/11/91 October view of 1992 force provided by Lisa Lewis 249–4415 via Karen Byrum
44		Non–Mgt					
45		Total					
46	Retired	Mgt					
47		Non–Mgt					
48		Total					Moved 122M to BST 7/91
49	Total	Mgt					
50	Lives	Non–Mgt					
51		Total					

page 16

COL G

Management COL E

Non Management

Claims

Retired BST 14,578 / 99% of total
Total 14,757

BST 20,848 : 99% of Total
Total 21,133

SFAS 106

Active BST 25,004 (25025) 89% of total
Active Total 28,177

BST 59,287 (59,301) 95% of total
Total 62,260

59 claims
60 SFAS 106
61
62

BCI %

Retired BCI 0 0%
Total

Retired BCI 0%
Total

Active BCI 7.6%
Total

Active BCI 1.2%
Total

11. 19. 92 06:37PM P17

Not audited due to force constraints

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PPK

KW 11/30/92

BSC ALLOCATION
As Percentage Of BST

SFAS 106 EXPENSE	Mgt. %	NonMgt %	Health Mgt	Health Non-Mgt	Total Health	Life Mgt	Life Non-Mgt	Total Life	Total	Total Mgt	Total NonMgt	Total
Service Cost	0.08	0.01	0.6	0.2	0.8	0.2	0.0	0.2	0.8	0.8	0.2	
Interest Cost	0.08	0.01	3.7	1.1	4.8	0.9	0.2	1.1	2.0	4.6	1.3	
Return on Assets	0.08	0.01	1.8	0.2	2.0	1.2	0.3	1.5	2.7	3.0	0.5	
TBO Amortization	0.08	0.01	2.2	0.5	2.7	-0.3	-0.1	-0.3	-0.6	1.9	0.4	
Net Periodic Exp.			6.7	1.6	8.3	-0.4	-0.1	-0.5	7.8	6.3	1.5	7.8
												45-2/3
FUNDING	0.08	0.01	2.8	1.3	4.4	0.0	0.0	0.0	4.4	2.8	1.5	4.4
PAY-GO	0.00	0.0349	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CLAIMS	0.00	0.03	0.0	2.6	2.6	0.0	0.0	0.0	2.6	0.0	2.6	2.6

BST ALLOCATION
Excluding BSC

SFAS 106 EXPENSE	Mgt. %	NonMgt %	Health Mgt	Health Non-Mgt	Total Health	Life Mgt	Life Non-Mgt	Total Life	Total	Total Mgt	Total NonMgt	Total
Service Cost			7.4	16.1	23.5	2.3	3.8	6.3	8.7	9.9	19.9	
Interest Cost			48.1	92.0	141.1	10.7	17.1	27.8	38.5	79.8	109.1	
Return on Assets			21.4	19.0	40.4	14.8	21.8	36.6	51.4	36.2	40.8	
TBO Amortization			26.3	61.7	88.0	-3.3	-4.7	-8.0	-11.3	23.0	37.0	
Net Periodic Exp.			81.4	130.9	212.3	-4.9	-5.7	-10.6	201.7	74.5	126.2	201.7
												45-2/3
FUNDING			34.5	127.1	161.6	0.0	0.0	0.0	161.6	34.5	127.1	161.6
PAY-GO			24.0	0.0	24.0	0.0	0.0	0.0	24.0	24.0	0.0	24.0
CLAIMS			70.6	71.9	142.4	6.9	6.9	13.7	156.2	77.4	78.7	156.2

Allocation Assumptions

Claims and Pay-Go Amounts allocated on claims experience.
SFAS 106 expense and funding amounts allocated on active headcount.

(8)

Not written due to time constraints

45-2
3-1

F01B01W 001159

BROWALTER LATHAM COMPANY (708) 546-6787

RC

KW 11/19/92

DRAFT

Florida Public Service Commission
Document/Record Request
Request Number: 49R
November 16, 1992
Page 1 of 2

Request:

For your proforma on SFAS 106 provide all assumptions used to arrive at amounts for each component.

Provide each component used (i.e. service cost, interest, return on assets, prior service costs, gains & losses, amount to unrecognized transition obligation & how you determined the amount.

Did you include projected expenses? If so, method of calculation.

Are you going to fund the plan?

What discount rate was used?

Did you include a liability in your working capital for the recognized gain portion of post retirement costs?

Response:

Please see the attached pages for the assumptions and certain expense calculations, which include the actuarial assumptions, the employee counts and other employee statistics, the expense calculations assuming a 20-year amortization, and the calculation to compute a 15-year amortization. The proforma assumed a 15-year amortization.

The attachment shows the service cost, interest, return on assets, prior service cost, and unrecognized transition obligation, and the calculations. The gains and losses are not included. Gains and losses, as used under SFAS 106, are the differences between projections and actuals, and are recognized only to the extent that they exceed the "corridor," that is, if they exceed the greater of 10% of the fair market value or 10% of the liability. The intention is to recognize gains and losses only in the long run, under the assumption that there will be fluctuations from year to year from the projections, but that differences should be recognized only if the actuals deviate so greatly from the projections as to indicate that actual events differ greatly from the assumptions underlying the calculations. BellSouth will compute gains and losses for the first time at the

THE WALTER LATHAM COMPANY (708) 545-6787

PBC

KW 11/19/92

DRAFT

end of 1993, based on actual experience. If the gains and losses were to exceed the corridor, they would be accounted for prospectively, in 1994 business. The proforma adjustments are designed to proform 1991 actuals to a 1993 level, so it would be inappropriate to recognize a 1994 event, even if there were data available.

The expenses are projected. The calculations are attached.

BellSouth plans to fund the plan.

The discount rates used are as follows: 8% for non-management employees funding, 6% for management funding, and 9% for expense calculations for both management and non-management.

As discussed above, there is no assurance that there will be a recognized gain - the results may be within the corridor, or there may be a loss. In any event, such an item would first be recognized in 1994 business and is therefore inappropriate for an adjustment designed to proform 1991 to 1993.

Information provided by:

H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

45-3

THE WALTER LATHAM COMPANY (708) 345-6767

Florida Public Service Commission
Document/Record Request
Request Number: 49R
November 16, 1992
Page 1 of 2

Request:

For your proforma on SFAS 106 provide all assumptions used to arrive at amounts for each component.

Provide each component used (i.e. service cost, interest, return on assets, prior service costs, gains & losses, amount of unrecognized transition obligation & how you determined the amount.

Did you include projected expenses? If so, method of calculation.

Are you going to fund the plan?

What discount rate was used?

Did you include a liability in your working capital for the recognized gain portion of post retirement costs?

Response:

Please see the attached pages for the assumptions and certain expense calculations, which include the actuarial assumptions, the employee counts and other employee statistics, the expense calculations assuming a 20-year amortization, and the calculation to compute a 15-year amortization. The proforma assumed a 15-year amortization.

The attachment shows the service cost, interest, return on assets, prior service cost, and unrecognized transition obligation, and the calculations. The gains and losses are not included. Gains and losses, as used under SFAS 106, are the differences between projections and actuals, and are recognized only to the extent that they exceed the "corridor," that is, if they exceed the greater of 10% of the fair market value or 10% of the liability. The intention is to recognize gains and losses only in the long run, under the assumption that there will be fluctuations from year to year from the projections, but that differences should be recognized only if the actuals deviate so greatly from the projections as to indicate that actual events differ greatly from the assumptions underlying the calculations. BellSouth will compute gains and losses for the first time at the

For Legal Purposes Only
THE WALTER LATHAM COMPANY (708) 548-8787
F01B01W 001162

and of 1993, based on actual experience. If the gains and losses were to exceed the corridor, they would be accounted for prospectively, in 1994 business. The proforma adjustments are designed to proform 1991 actuals to a 1993 level, so it would be inappropriate to recognize a 1994 event, even if there were data available.

The expenses are projected. The calculations are attached.

BellSouth plans to fund the plan.

The discount rates used are as follows: 8% for non-management employees funding, 6% for management funding, and 9% for expense calculations for both management and non-management.

As discussed above, there is no assurance that there will be a recognized gain - the results may be within the corridor, or there may be a loss. In any event, such an item would first be recognized in 1994 business and is therefore inappropriate for an adjustment designed to proform 1991 to 1993.

Information provided by:

H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

For Info Purposes Only

45-5

F01B01W 001163

THE WALTER LATHAM COMPANY (708) 345-8787

FW
11/19/92

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

92 OCT -5 PM 12:29

In Re: Application for rate increase in Brevard, Charlotte/Lee, Citrus, Clay, Duval, Highlands, Lake, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, Volusia, and Washington Counties by SOUTHERN STATES UTILITIES, INC.; Collier County by MARCO SHORES UTILITIES (Deltona); Hernando County by SPRING HILL UTILITIES (Deltona); and Volusia County by DELTONA LAKES UTILITIES (Deltona)	Docket No. 920199-WS Filed: October 5, 1992

DIRECT TESTIMONY

OF

VICTORIA A. MONTANARO

On Behalf of the Citizens of The State of Florida

Jack Shreve
Public Counsel

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street
Room 812
Tallahassee, FL 32399-1400

(904) 488-9330

Attorney for the Citizens
of the State of Florida

DOCUMENT NUMBER-DATE
11562 OCT-5 1992
FPSC-RECORDS/REPORTING

FW
11/19/92

resulted in significantly different estimates of obligations and expense."

Further, Coopers and Lybrand in the study referenced above, stated:

> The measurement of the obligations and expense related to retiree health benefits is in an evolutionary stage. Employers, their actuaries, and accountants are continuing to improve their understanding of the complex issues surrounding the measurement of these benefits.

Q. Does the actuarial firm select the assumptions for the calculation of SFAS 106?

A. No. According to SFAS 106, the actuarial assumptions represent the company's best estimate of what will occur in the future.

Q. Is there variation in the discount rate used by companies?

A. Yes. Attached is late filed deposition exhibits 1 and 6 filed by Hewitt and Associates in the Florida Power Corporation rate case which depicts the variability in the discount rate selected by companies using this actuarial firm. [See attachment 6]

THE WALTER LATHAM COMPANY (708) 345-9797
F01B01W 001165

The second attachment is a survey conducted by Towers Perrin Company. The discount rates used varied from a range of 5.1% to 10.0%. [See attachment 7]

Q. What is the significance of a low versus high discount rate?

A. The lower the discount rate the higher the present value calculation. This high present value calculation translates into a higher expense for the accounting period. The decrease in the discount rate would increase the period costs because the transition obligation portion would increase, the interest component would decrease, and the service costs would increase.

Q. Is it true that over time the cost would be the same?

A. This is only true if you assume that the discount rate used for the calculation will not change over time.

Q. Does this variation in discount rates effect the integrity of the calculation?

A. Yes.

Q. What is the discount rate that Southern States used in calculating the SFAS 106 costs?

A. Southern States used a discount rate of 8.00%.

Q. Is the use of the rates of return on long term fixed investments an appropriate discount amount for ratemaking?

THE WALTER LATHAM COMPANY (708) 545-8787
F01B01W 001166

Fw
11/19/89

1 A. No. For the unfunded plan using the company's cost of
2 capital as the discount rate would better reflect the
3 economic effect of the passage of time.
4 Q. Are there any utilities who would agree with you?
5 A. Yes. GTE's filed the following comments in their August
6 7, 1989 letter to Timothy S. Lucas regarding the
7 appropriate basis for calculating the present value of
8 the potential post retirement obligation: ...
9 It is probable that benefits for unfunded
10 plans will be paid with funds generated from
11 operations or raised through debt or equity
12 financing. Accordingly, we believe that the
13 company's cost of capital would more
14 appropriately reflect the rate at which
15 obligations of unfunded plans will be settled
16 and should be used as the discount rate for
17 these plans.
18 ...
19 We understand that the Board disagrees with
20 this approach. The Board believes that it
21 would reduce comparability since the cost of
22 capital differs among companies. However, we
23 believe that if the cost of capital is the
24 cost of paying these benefits, using it as the
25 discount rate will better reflect these

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THE WALTER LATHAM COMPANY (708) 345-6787
F01B01W 001167

FW 11/19/94

1 economics in the financial statements.
2 Comparability should provide assurance the
3 differences can be seen, not hidden. The
4 latter would occur if a similar discount rate
5 is used for all companies with unfunded plan.
6 [See attachment 8 p. 5]
7 Q. Would you recommend that this Commission use the
8 company's cost of capital as the discount rate for
9 ratemaking purposes for Southern States?
10 A. Yes. While FASB rejected the use of the cost of capital
11 as the discount rate in determining the calculation for
12 external, general purpose financial statement purposes,
13 it should be considered in the calculation of
14 postretirement costs for ratemaking purposes.
15 Q. You mention an actuarial study earlier in your testimony,
16 in order to implement this standard, is there a need for
17 an actuary to assist in the calculations?
18 A. Yes.
19 Q. Were there any actuaries who commented on the FASB
20 exposure draft on postretirement benefits?
21 A. Yes. David J. D. Mecleish, Chairman and Chief Executive
22 Officer of Godwins International Holdings Inc. commented
23 that, "...traditional thinking which underpins the
24 accounting treatment of employee retirement benefits is

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41
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THE WALTER LATHAM COMPANY (708) 345-8787
F01B01W 001168
45-4

COMPANY: SBT
TITLE: INSIDE WIRE
TEST YEAR: DECEMBER 31, 1991
AUDITOR: KATHY WELCH
DATE: NOV. 14, 1992
WORKPAPER #46

AN ANALYSIS OF INSIDE WIRE REVENUE AND EXPENSE WAS REQUESTED BY RICK WRIGHT FOR THE YEARS 1987 TO 1991.

THE COMPANY OBTAINS A REPORT FROM MR2700 CALLED NONREG PRODUCT INCOME STATEMENT BY PRODUCT GROUP.

THE COMPANY DOES NOT HAVE THESE BEFORE 1991 DUE TO THE CO. REQUIRED RETENTION.

THIS REPORT IS SUMMARIZED AS FOLLOWS:

	A	B (46-2) BASIC	(46-2) NON-BASIC	D TOTAL
17	REVENUES			
18	OPERATING EXPENSES			
19	NON OP & AFUDC			
20	INCOME TAX			
22	TOTAL EXPENSES EXCLUDING INTEREST			
23	NET INCOME BEFORE INT.			
24	NET INVESTMENT			
25	RETURN ON INVESTMENT			

(46-1)

IF THE COMPANY HAD A HIGH RETURN, IT MAY INDICATE THAT THE COMPANY WAS NOT PROPERLY ALLOCATING EXPENSES TO NON-REG. THIS DOES NOT APPEAR TO BE THE CASE. THE SAME ANALYSIS WAS PERFORMED FOR TOTAL NON-REG PRODUCTS AND IS AS FOLLOWS:

REVENUES	131,912,157
OPERATING EXPENSES	160,630,989
NON OP & AFUDC	5,442,944
INCOME TAX	(7,837,400)

(46-1)

TOTAL EXPENSES EXCLUDING INTEREST	158,236,533
NET INCOME BEFORE INT.	(26,324,376)
NET INVESTMENT	46,388,208
RETURN ON INVESTMENT	-56.75%

B C D E F G H I

CSS/PPS FORM NUMBER: MP2700
CSS/PPS MODULE NAME: AB01R11M
CSS/PPS REPORT NAME: NONREG PRODUCT INCOME STATEMENT BY PRODUCT GROUP

FLORIDA

REPORT DATE AND TIME:
CURRENT MONTH/YEAR OF BUSINESS: 12/1991

	TOTAL		S1 INSIDE WIRE		S2 PROTOCOL CONVERSION		S3 NET CH TERM (NCTE)	
	CURR MO	Y-T-D	CURR MO	Y-T-D	CURR MO	Y-T-D	CURR MO	Y-T-D
1 LOCAL SERVICE REVENUE								
2 NETWORK ACCESS REVENUE-INTERSTATE								
3 NETWORK ACCESS REVENUE-INTRASTATE								
4 LONG DISTANCE REVENUE								
5 MISCELLANEOUS REVENUE								
6 LESS - UNCOLLECTIBLE REVENUE								
7 TOTAL OPERATING REVENUES								
- PERCENTAGE								
8 NETWORK SUPPORT EXPENSE								
9 GENERAL SUPPORT EXPENSE								
10 CENTRAL OFFICE SWITCHING EXPENSE								
11 OPERATOR SYSTEMS EXPENSE								
12 CENTRAL OFFICE TRANSMISSION EXPENSE								
13 INFORMATION ORIGINATION/TERM. EXPENSE								
14 CABLE AND WIRE FACILITIES EXPENSE								
15 OTHER PROPERTY & NETWORK OPRNS EXPENSE								
16 CUSTOMER ASSISTANCE EXPENSE								
17 COST OF SERVICES								
- PERCENTAGE								
18 DEPRECIATION AND AMORTIZATION EXPENSE								
19 MARKETING EXPENSE								
20 CORPORATE EXPENSE								
21 SELLING, GENERAL & ADMINISTRATIVE								
- PERCENTAGE								
22 TAXES OTHER THAN INCOME								
23 OTHER EXPENSES								
24 TOTAL OPERATING EXPENSES								
- PERCENTAGE								
25 NET OPERATING REVENUE								
- PERCENTAGE								
26 NON-OPERATING INCOME AND EXPENSES (NET)								
27 ALLOWANCE FOR FUNDS USED DURING CONST.								
28 INC BEFORE INTEREST AND INCOME TAXES								
- PERCENTAGE								
29 INTEREST AND RELATED ITEMS								
30 INCOME BEFORE INCOME TAXES								
- PERCENTAGE								
31 FEDERAL INCOME TAXES								
32 STATE AND LOCAL INCOME TAXES								
33 TOTAL INCOME TAXES								
- PERCENTAGE								
34 EXTRAORDINARY ITEMS (INCOME) EXPENSE								
35 INCOME TAXES ON EXTRAORDINARY ITEMS								
36 NET INCOME								
- PERCENTAGE								

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11

WALTER LATHAM COMPANY 1-800-345-8787
02.03.92 08:33AM P02
F01B01W 001171
MAY 05 '92 09:30 PRINTED IN THE USA

B C D E F G H I

CSS/TPS F... NUMBER: NP2700
CSS/TPS MODULE NAME: AB01R11M
CSS/TPS REPORT NAME: MONRPO PRODUCT INCOME STATEMENT BY PRODUCT GROUP

BELL... CORPORATION
FLORI...

RETENTION: PERMANENT
REPORT DATE AND TIME: 01/24 1647
CURRENT MONTH/YEAR OF BUSINESS: 12/1991

	TOTAL		51 INSIDE WIRE		52 PROTOCOL CONVERSION		53 NET CH TERM (NCTE)	
	CURR MO AVG	Y-T-D AVG	CURR MO AVG	Y-T-D AVG	CURR MO AVG	Y-T-D AVG	CURR MO AVG	Y-T-D
37 TOTAL TELEPHONE PLANT IN SERVICE								
38 PROPERTY HELD FOR FUTURE USE								
39 TELECOMM. PLANT UNDER CONSTRUCTION								
40 TELECOMMUNICATIONS PLANT-ADJS.								
41 NONOPERATING PLANT								
42 GOODWILL								
43 INVENTORIES								
LESS								
44 DEPRECIATION & AMORTIZATION								
45 DEFERRED INCOME-TAXES								
46 NET INVESTMENT								
- PERCENTAGE								
47 ANNUALIZED RATE OF RETURN								
48 LAND								
49 VEHICLE, AIRCRAFT, AND OTHER WORK EQUIP.								
50 BUILDINGS								
51 FURN., OFFICE EQUIP., GEN'L PURP. COMPUT.								
52 CENTRAL OFFICE ASSETS								
53 OPERATOR SYSTEMS								
54 DIAL								
55 LOOP								
56 INTEROFFICE								
57 INFORMATION ORIG./TERMINATION								
58 CABLE AND WIRE FACILITIES								
59 LOOP								
60 INTEROFFICE								
61 CAPITAL LEASES AND LEASEHOLD IMPRVMTS.								
62 INTANGIBLES								
63 TOT TELEPHONE PLANT IN SERVICE (LINE 37)								
TARIFFED SERVICES PROVIDED TO REGULATED AC								
64 LOCAL SERVICE REVENUE (LINE 3)								
65 LONG DISTANCE REVENUE (LINE 4)								
66 MISCELLANEOUS REVENUE (LINE 5)								
67 CORPORATE COMM. EXPENSE								
68 CORPORATE COMM. INVESTMENT								

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B C D E F G H I

CSS/PPS FORM NUMBER: MP2708
CSS/PPS MODULE NAME: AB01R11N
CSS/PPS REPORT NAME: NONREG PRODUCT INCOME STATEMENT BY PRODUCT GROUP

BELLSOUTH CORPORATION
FLORIDA

RETENTION: PERMANENT
REPORT DATE AND TIME: 01/__/92 1647
CURRENT MONTH/YEAR OF BUSINESS: 12/1991

PAGE: 5

	59 VOICE-PBX		60 NONBASIC INSIDE WIRE		61 CONVENTION CENTER		65 CUST DET REPT (CDAR)	
	CURR MO	Y-T-D	CURR MO	Y-T-D	CURR MO	Y-T-D	CURR MO	Y-T-D
1 LOCAL SERVICE REVENUE								
2 NETWORK ACCESS REVENUE-INTERSTATE								
3 NETWORK ACCESS REVENUE-INTRASTATE								
4 LONG DISTANCE REVENUE								
5 MISCELLANEOUS REVENUE								
6 LESS - UNCOLLECTIBLE REVENUE								
7 TOTAL OPERATING REVENUES								
- PERCENTAGE								
8 NETWORK SUPPORT EXPENSE								
9 GENERAL SUPPORT EXPENSE								
10 CENTRAL OFFICE SWITCHING EXPENSE								
11 OPERATOR SYSTEMS EXPENSE								
12 CENTRAL OFFICE TRANSMISSION EXPENSE								
13 INFORMATION ORIGINATION/TERM. EXPENSE								
14 CABLE AND WIRE FACILITIES EXPENSE								
15 OTHER PROPERTY & NETWORK OPRNS EXPENSE								
16 CUSTOMER ASSISTANCE EXPENSE								
17 COST OF SERVICES								
- PERCENTAGE								
18 DEPRECIATION AND AMORTIZATION EXPENSE								
19 MARKETING EXPENSE								
20 CORPORATE EXPENSE								
21 SELLING, GENERAL & ADMINISTRATIVE								
- PERCENTAGE								
22 TAXES OTHER THAN INCOME								
23 OTHER EXPENSES								
24 TOTAL OPERATING EXPENSES								
- PERCENTAGE								
25 NET OPERATING REVENUE								
- PERCENTAGE								
26 NON-OPERATING INCOME AND EXPENSES (NET)								
27 ALLOWANCE FOR FUNDS USED DURING CONST.								
28 INC BEFORE INTEREST AND INCOME TAXES								
- PERCENTAGE								
29 INTEREST AND RELATED ITEMS								
30 INCOME BEFORE INCOME TAXES								
- PERCENTAGE								
31 FEDERAL INCOME TAXES								
32 STATE AND LOCAL INCOME TAXES								
33 TOTAL INCOME TAXES								
- PERCENTAGE								
34 EXTRAORDINARY ITEMS (INCOME) EXPENSE								
35 INCOME TAXES ON EXTRAORDINARY ITEMS								
36 NET INCOME								
- PERCENTAGE								

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02.03.92 08:33AM P06
F01B01W 001173

B C D E F G H I

BE UTH CORPORATION
FL...A

RETENTION: PERMANENT
REPORT DATE AND TIME: 01/ 2 1647
CURRENT MONTH/YEAR OF BUSI 12/1991

CSS/PPS FORM NUMBER: NP2780
CSS/PPS MODULE NAME: AD012111H
CSS/PPS REPORT NAME: NONREG PRODUCT INCOME STATEMENT BY PRODUCT GROUP

	59 VOICE-PBX		60 NONBASIC INSIDE WIRE		64 CONVENTION CENTER		65 CUST BET REPT (CBAR)	
	CURR MO AVG	Y-T-D AVG	CURR MO AVG	Y-T-D AVG	CURR MO AVG	Y-T-D AVG	CURR MO AVG	Y-T-D AVG
37 TOTAL TELEPHONE PLANT IN SERVICE								
38 PROPERTY HELD FOR FUTURE USE								
39 TELECOMM. PLANT UNDER CONSTRUCTION								
40 TELECOMMUNICATIONS PLANT ADJS.								
41 NONOPERATING PLANT								
42 GOODWILL								
43 INVENTORIES								
LESS								
44 DEPRECIATION & AMORTIZATION								
45 DEFERRED INCOME TAXES								
46 NET INVESTMENT								
- PERCENTAGE								
47 ANNUALIZED RATE OF RETURN								
48 LAND								
49 VEHICLE, AIRCRAFT, AND OTHER WORK EQUIP.								
50 BUILDINGS								
51 FURN., OFFICE EQUIP., GEN'L EQUP. COMPUT.								
52 CENTRAL OFFICE ASSETS								
53 OPERATOR SYSTEMS								
54 DIAL								
55 LOOP								
56 INTEROFFICE								
57 INFORMATION ORIG./TERMINATION								
58 CABLE AND WIRE FACILITIES								
59 LOOP								
60 INTEROFFICE								
61 CAPITAL LEASES AND LEASEHOLD IMPRVMTS.								
62 INTANGIBLES								
63 TOT TELEPHONE PLANT IN SERVICE (LINE 37)								
TARIFFED SERVICES PROVIDED TO NONREGULATED ACTI								
64 LOCAL SERVICE REVENUE (LINE 1)								
65 LONG DISTANCE REVENUE (LINE 4)								
66 MISCELLANEOUS REVENUE (LINE 5)								
67 CORPORATE COMM EXPENSE								
68 CORPORATE COMM INVESTMENT								

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WALTER LATHAM COMPANY 701-454-8787

Southern Bell Telephone & Telegraph
Inside Wire Operations
TYE 12/31/91

10/13/92

BASIC WIRING:

"All Telecommunications wire and associated material (whether station wire or cable) that is located on the customer's side of the network interface or demarcation point on the same premises associated with business or residence individual or party line service. This includes ESSX, WATS, Access lines for customer provided public telephones, special services, and all services which terminate in a customer premises communication system (KEY, PBX, etc)."

Note: Customers with multiple single lines terminating on an RJ11C or RJ14C and those customers with sets equipped with "HOLD" would fall under Basic Service.

NON-BASIC WIRING:

"All telecommunications wire and associated material (whether station wire or cable) that is located on the customer's side of the network interface or demarcation point on the same premises that has not been determined to be basic wiring. The terms non-basic residence and nonbasic business service as specified herein are defined as service terminating in a communications system such as KEY, PBX or Centrex; FX, special services, WATS and Access lines for customer provided public telephones.

Note: All wiring beyond the network interface regardless of the type of jack used for the network interface is inside wire and must be billed accordingly. In case of ESSX that wire is non-Basic therefore, non-basic USOC's and charges apply.

THE WALTER LATHAM COMPANY 1-800-245-8787

CBT
Outside Wire
TPL 12/31/91

PAGE 1

DETAIL OF ACCOUNTS IN INCOME STATEMENT FORMAT
FOR YEAR ENDED 1991 - FLORIDA

LINE	MAIN
01	5001
	5060
04	5100
05	5280
08	6112
	6113
	6114
	6115
	6116
09	6121
	6122
	6123
	6124
13	6311
	6341
	6362
15	6512
	6532
	6533
	6534
	6535
16A	6623
18	6561
	6562
	6563
	6565
19A	6611
19B	6612
19C	6613
20	6711
	6712
	6721
	6722
	6723
	6724
	6725
	6726

Louisiana not can [illegible]
to inside wire

JBT

Inside Wire

FYE 12/31/91

W. 11/14/92

PAGE 2

DETAIL OF ACCOUNTS IN INCOME STATEMENT FORMAT
FOR YEAR ENDED 1991 - FLORIDA

LINE	MAIN
20	6728
22	7240
23	6727
	7370
26	7150
	7160
27	7340
29	7510
	7520
	7530
	7540
31	7210
	7220
	7250
32	7230
	7250

Accounts that have some allocation to inside wire

F01B01W 001177

WALTER LATHAM COMPANY (813) 945-8787

SBT

Inside Wire

TYE 12/31/91

COMPANY: SOUTHERN BELL TELEPHONE AND TELEGRAPH
TITLE: INSIDE WIRE OPERATIONS
PERIOD: TEST YEAR ENDING 12/31/91
DATE: OCTOBER 12, 1992
AUDITOR: GABRIELA LEON
WORKPAPER #:

ACCOUNT	DESCRIPTION	AMOUNT
REVENUES:		
5280.1210	Sales	
5280.1220	Service Plan	
5280.1230	Maintenance	
5280.1250	Tariffed Service Charges (Dr.)	
5280.1260	Uncollectible Revenues	
Inside Wire-Non-Basic		
5280.1400 *****	Inside Wire-Non-Basic	
5280.1410	Sales	
5280.1420	Service Plan	
5280.1431	Installation & Rearrangement	
5280.1432	Time & Materials	
5280.1435	Service Sales	
5280.1450	Tariffed Service Charges (Dr)	
5280.1460	Uncollectible Revenues (Dr)	
	Total Revenues	
Inside Wire Expense		
Basic		
6362.4110	Installation & Rearrangement	
6362.4120	Repair-Contract Maintenance	
6362.4130	Repair-Time & Material	
6362.4140	Repair-Warranty	
6362.4190	Other Expenses	
	Total Basic Expenses	
Non-Basic		
Installation & Rearrangement:		
6362.4210		
6362.4210 (SSBT)		

to inside wire

SBT
Inside Wire
TYE 31/91

COMPANY: SOUTHERN BELL TELEPHONE AND TELEGRAPH
TITLE: INSIDE WIRE OPERATIONS
PERIOD: TEST YEAR ENDING 12/31/91
DATE: OCTOBER 12, 1992
AUDITOR: GABRIELA LEON
WORKPAPER #:

ACCOUNT	DESCRIPTION	AMOUNT
6362.4210 (98EI)	Exempt Wire	
6362.4210 (58FI)	Non-exempt Optic Fiber	

Repair-Contract Maintenance:

6362.4220 (98BP)
6362.4220 (98EP)

Repair-Time & Materials:

6362.4230 (98BR)
6362.4230 (98ER)

Repair-Warranty
6362.4240 (98BW)
6362.4240 (58EW) Exempt Wire

6362.4290 Other Expenses

Total Basic and Non-Basic Expenses:

Total Net Profit.....

NET PROFIT OVER REVENUES

Accounts that have ~~[illegible]~~ to inside wire

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Southern Bell
Inside Wire
TYE 12/31/91

PBC

GMR
8/8/92

5. ACCOUNT 6362, OTHER TERMINAL EQUIPMENT EXPENSE (CONT'D)

6362.4000 Inside Wire Expense

6362.4100 Basic

6362.4110 Installation and Rearrangement — FRC 97BI

This SRC includes all time and other cost of installing and rearranging Basic Inside Wire incident to and as part of the initial installation following sale.

6362.4120 Repair - Contract Maintenance — FRC 97BP

This SRC includes all time and other costs associated with repair of Basic Inside Wire under maintenance contract arrangements.

6362.4130 Repair - Time and Material — FRC 97BR

This SRC includes all time and other costs associated with repair of Basic Inside Wire which is not covered under maintenance contract or warranty agreement.

6362.4140 Repair - Warranty — FRC 97BW

This SRC includes all time and other costs associated with repair of Basic Inside Wire which is covered under warranty agreement.

6362.4190 Other Expenses

This SRC includes all charges to SRC 6362.4100 that are not included in SRC 6362.4110, .4120, .4130 or .4140.

6362.4200 Non-Basic (CRIS/LMOS)

This SRC includes costs associated with non-basic inside wire for which the revenue is billed via the CRIS systems.

6362.4210 Installation and Rearrangement	
Non Exempt Optic Fiber	FRC 98FI
Non Exempt Copper Cable	FRC 98KI
Exempt Wire	FRC 98EI
6362.4220 Repair - Contract Maintenance	FRC 98EP
6362.4230 Repair - Time and Materials	
Non Exempt Optic Fiber	FRC 98FR
Non Exempt Copper Cable	FRC 98KR
Exempt Wire	FRC 98ER

NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 12/15/91
EFFECTIVE: 1/1/92

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F01B01W 001180

Southern Bell
Inside Wire
TYE 12/31/91

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GMH
8/8/92

5. ACCOUNT 6362, OTHER TERMINAL EQUIPMENT EXPENSE (CONT'D)

6362.4000 Non-Basic (CRIS/LMOS) (Cont'd)

6362.4240 Repair - Warranty	
Non Exempt Optic Fiber	**FRC 98FW**
Non Exempt Copper Cable	**FRC 98KW**
Exempt Wire	**FRC 98EW**
6362.4290 Other Expenses	

Southern Bell
Inside Wire
TYE 12/31/91

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8/8/92

5280.1200, Inside Wire - Basic

This SRC includes revenues from inside wiring and jacks associated with residence or business individual line or party line service and located on the customer side of the demarcation point.

5280.1210, Sales

This SRC includes revenue associated with the sale of basic inside wire, including charges for labor and materials.

5280.1220, Service Plan

This SRC includes revenue derived from the sale of basic wire service plan. Also includes revenue from the grandfathered Trouble Isolations Plan (TIP) and the grandfathered Maintenance Plan.

5280.1230, Maintenance

This SRC includes nonrecurring charges from the maintenance of basic wire.

5280.1250, Tariffed Service Charges (DR)

This SRC includes tariffed service charges for service furnished by regulated facilities to the basic inside wire operation.

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ISSUED: 12/14/90
EFFECTIVE: 1/1/91

THE WALTER LATHAM COMPANY (706) 345-8787

Southern Bell
Inside Wire
TYE 12/31/91

PBC

GMR
8/8/92

11. ACCOUNT 5280, NONREGULATED OPERATING REVENUES (CONT'D)

5280.1260, Uncollectible Revenues

5280.1290, Other Revenues

This SRC includes revenues for basic wire not specifically provided in other SRCs.

5280.1400, Inside Wire - Non-Basic

This SRC includes revenues from inside wiring and jacks associated with Centrex, ESSX, WATS, telephone answering service, customer provided public telephone access lines, all special services, and other services that terminate in a customer premise communications system, that are located on the customer side of the demarcation point.

5280.1410, Sales

This SRC includes revenue associated with the sale of non-basic inside wire.

5280.1420, Service Plan

This SRC includes revenue derived from the sale of non-basic wire service plan.

5280.1430, Installation and Service

This SRC includes nonrecurring charges from the installation and maintenance of non-basic wire.

5280.1431, Installation and Rearrangements
5280.1432, Time and Materials
5280.1433, Service Sales
5280.1434, Enchanced Warranty

5280.1450, Tariffed Service Charges (DR)

This SRC includes tariffed service charges for service furnished by regulated facilities to the Non-Basic inside wire operation.

5280.1460, Uncollectible Revenues (DR)

5280.1490, Other Revenues

F01B01W 001183

THE WALTER LATHAM COMPANY (706) 345-6787

SBT

Core Management Study KW

TPE 12/31/92 11/14/92

AUDIT DISCLOSURE NO. 1:

SUBJECT: Management Study

STATEMENT OF FACT: Arthur Andersen conducted a study called the "Comptrollers: Optimizing Resource Effectiveness", dated May 1992. As a result of this study a report was issued estimating the total savings to the Company of $43,900,000 if the Company were to simplify the work, mechanize the work, and consolidate its operations. In a response to document record request #32 the Company stated "several committees are working on implementation. Announcements of site selections and functional organization charts will probably be made near the end of September." Staff asked Judy Butler on October 13, 1992 if she had some answers to this particular Document Record Request, her reply was as follows: "Site selections will not be made before November 1, 1992. This does not mean they will be made on November 1 just that we won't know before then. When the sites of the consolidated offices are announced, the other implementation plans, such as time frames for various states and functions will also be announced. The timing is subject to change." The Company has not made an adjustment to Net Operating Income for this study.

47-4

47-B

47-3

OPINION: If this study is implemented, costs will be reduced and the Company will be in an overearnings situation.

The co has made an announcement. All books should be moved by June 94 47-1

See Audit Disclosure 1

F01B01W 001184

47

THE WALTER LATHAM COMPANY (708) 945-8787

SBT

PBC CORE Management Study KW 11/14/92

TPE 12/31/92

COMPTROLLERS REORGANIZATION ANNOUNCEMENT

Beginning in February, 1992, the Comptrollers Department began a re-engineering study. The purpose of the study was to identify work process changes that would simplify the work, make work activities more relevant to our business environment, and improve the cost effectiveness of the organization. The study was driven by several factors including the need to position ourselves more competitively, by establishing a lower cost, more flexible organization. The formation of BellSouth Telecommunications made it timely to pursue this opportunity.

The re-engineering study found that multi-million dollar economies could be gained. The recommendations range from relatively simple work elimination or streamlining to complex consolidation initiatives. The recommendations focus on such things as editing and error correction processes, duplication of work efforts, job work flow and organization structure.

Currently each of the nine states performs a variety of functions. Most of these functions will be consolidated.

The consolidation plans are as follows:

- Post-bill MIC (Message Investigation Center) will be consolidated into the existing fraud center in Columbia.
- Revenue Accounting (CRIS, CABS, Toll, Pre-Bill MIC) will be consolidated into one organization located in Birmingham.
- Centralized Mail Remittance (CMR) will be consolidated into three locations: New Orleans, Atlanta, and Charlotte.
- Bill Mailing will be consolidated into five locations: Jackson, Miami, Nashville, Charlotte, and Birmingham.
- Property and Cost will be consolidated into one location, Atlanta. The existing Regional Functions Group will remain in Birmingham.

10/28/92

Reg 38

SBT
PBC CORE Management Study KW 11/14/92
TPE 12/31/92

COMPTROLLERS REORGANIZATION ANNOUNCEMENT

In addition, certain functions will be performed in each state. These are:

- Enhanced Billing Services (i.e., CLUB)
- State Billing Coordination
- Outside Plant Record Posting in the five western states
- Outside Plant Current Reconciliation, Credit Balance, Material Edits, and Tax Annexation in eight states

The conversion to this new organizational structure is a significant undertaking. Initial conversions will begin in first quarter, 1993. Completion of the new structure is anticipated by mid-1994.

The Company has a strong history of treating our employees well in these circumstances. And, we will continue to use sound policies in working with the individuals affected by these changes. We will be offering some voluntary transition programs for management. Also, the CWA has been informed about these changes. Our contract with them has specific steps to be followed in these situations and we will follow these procedures carefully.

Later today, we will have additional meetings to discuss the process for staffing the consolidated organizations and to discuss force management alternatives, including early exit incentive programs.

10/28/92

Reg 22

The following anticipated schedule of conversion is provided to you for informational purposes. It is our best current estimate, but is subject to change.

INTEGRATED SITE CONVERSION SCHEDULE

MO/YR	REVENUE					COST	DISB
	CRIS	CABS/MP	MIC	CMR	BILL MAILING		
NOV 92	AL	AL	AL			GA	TN-P
DEC 92							
JAN 93				GA/LA/NC	AL/NC/TN/SF		
					MS		
FEB 93							
MAR 93	MS				KY		AL/KY
APR 93		MS				AL	
MAY 93	GA		MS	TN	NF		LA/MS
JUN 93		GA		AL	GA	MS	
JUL 93	LA		GA		LA		
AUG 93		LA		NF		LA	
SEP 93	TN		LA	MS	SC	KY	
OCT 93		TN		KY		NC	
NOV 93	NF		TN	SF		SC/TN	
DEC 93		NF					
JAN 94	SC/KY		NF				
FEB 94		KY				FL	
MAR 94	NC		SC/KY				
APR 94		SC/NC					
MAY 94	SF		NC				
JUN 94		SF	SF				

22-Oct-92

SBT
PBC Core Management Study
PPE 12/31/92
11/11/92

Reg 38

F01B01W 001187

Southern Bell Telephone & Telegraph
CORE FINDINGS
TYE 12/31/91

(PBC)

kw 11/14/92
gmb 9/9/92

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 32
Date of Request: 7/29/92

Request: What are the plans for the implementation of the CORE findings?

Date of Response: 9/07/92

Several committees are working on implementation. Announcements of site selections and functional organization charts will probably be made near the end of September.

Response Provided By:

Name: Judy Butler

Department: Comptrollers

Phone: 305-263-5642

F01B01W 001188

THE WALTER LATHAM COMPANY (708) 345-878

SBT

KW

PBC TPE 12/31/91 11/17/92

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 32
Date of Request: 7/29/92

Request: What are the plans for the implementation of the CORE findings?

Date of Response: 9/07/92

Several committees are working on implementation. Announcements of site selections and functional organization charts will probably be made near the end of September.

Second Response 10/13/92

Site selections will not be made before Nov. 1, 1992. This does not mean they will be made on Nov. 1 just that we won't know before then. When the sites of the consolidated offices are announced, the other implementation plans, such as time frames for various states and functions will also be announced. The timing is subject to change.

Response Provided By:

Name: Judy Butler

Department: Comptrollers

Phone: 305-263-5642

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CORE SAVINGS ANALYSIS

FUNCTIONAL TEAM	SIMPLIFY WORK	MECHAN-IZATION	SIMPLIFY & MECHANIZE	CONSOL-IDATION	TOTAL
CRIS	114.8 FTE	44.0 FTE	23.7 FTE	94.0 FTE	276.5 FTE $9.9M
CABS, TOLL, MIC	81.0 FTE	43.3 FTE		50.7 FTE	175.0 FTE $6.4M
CMR	38.5 FTE	12.0 FTE		39.0 FTE	89.5 FTE $3.2M
PROPERTY & COST	153.0 FTE	38.0 FTE	4.0 FTE	50.0 FTE	245.0 FTE $9.2M
PAYROLL, VOUCHERS, & CTO	73.3 FTE	19.7 FTE		23.1 FTE	116.1 FTE $4.5M
ACCTG. SUPPORT & FINANCIAL ANALYSIS	66.0 FTE			14.0 FTE	80.0 FTE $4.4M
CORPORATE BOOKS			7.0 FTE	9.0 FTE	16.0 FTE $0.8M
METHODS & PROCEDURES	83.0 FTE				83.0 FTE $5.6M
TOTAL SAVINGS	609.6 FTE $25.2M	157.0 FTE $5.2M	34.7 FTE $1.2M	279.8 FTE 12.3M	1,081.1 FTE $43.9M

Data Represents Functional Areas (middle of savings range)

CORE

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Southern Bell Telephone & Telegraph
Reorganization Costs
TYE 12/31/91

PBC

DRR #30, item #2

Item # 30 Do you want a deferred tax impact? (1=Yes,0=No) 0
Description Reorganization
-----> Revised 7/7/92

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	INPUT Combined $	INPUT IntraI	INPUT ERI	INPUT RAI	INPUT REV; OTH CALC'D Intra $	INPUT REV; OTH CALC'D ER $	INPUT REV; OTH CALC'D RA $
REVENUES:							
Local Rev	(5,043)	N/A	N/A	N/A	(5,043)		
Interstate Rev	(1,147)	N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev		N/A	N/A	N/A			
Misc Rev	2,821	89.712229%	5.100596%	1.110228%	(2,531)	(144)	(31)
Uncollectible	(141)	N/A	N/A	N/A	(135)	(3)	(1)
Misc net Unc	(2,680)	N/A	N/A	N/A	(2,396)	(141)	(30)
OPER EXPENSES:							
Plt Sp	(597)	73.742500%	8.341100%	8.428300%	(440)	(50)	(50)
Plt Non Sp	(21,969)	74.049400%	8.127000%	13.219200%	(16,268)	(1,785)	(2,904)
Depr	1,875	73.090000%	8.450000%	8.620000%	1,370	158	162
Cust Op	(3,799)	80.789000%	7.359700%	12.195300%	(3,069)	(280)	(463)
Corp Op	(2,450)	76.241900%	7.719200%	9.259300%	(1,868)	(189)	(223)
Oth	(1,030)	76.169000%	7.916000%	10.477200%	(785)	(82)	(108)
Tot Op	(27,970)				(21,059)	(2,227)	(3,391)
PLANT IN SERV:							
Gen'l Supp	(2,025)	76.917974%	7.709761%	9.243814%	(1,558)	(156)	(187)
COE SN	12,384	79.334760%	5.910098%	7.120990%	(9,825)	(732)	(882)
C&W	(18,538)	71.602200%	9.060500%	7.410200%	(13,274)	(1,680)	(1,374)
I/OT	(743)	72.433300%	8.464800%	5.880500%	(538)	(63)	(44)
Amort.	3,449	76.669348%	7.792891%	9.327812%	2,644	269	322
Tot Plt in Svc	(30,241)				(22,550)	(2,362)	(2,165)
OTH INV & RES:							
Depn Reserve	938	72.835133%	8.556914%	8.278381%	683	80	78
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC	(5,703)	73.040877%	8.528346%	8.379763%	(4,166)	(486)	(478)
Matl & Supp	6,540	71.584168%	9.067719%	7.413980%	4,682	593	485
M&S incl CWC	837				516	107	7
TAX ITEMS:							
Gross Receipts	(108)				(91)	(2)	(0)
Oth excl GRT	888	79.416500%	6.315500%	10.092900%	796	58	90
Tot Oth Taxes	780				705	36	89
SIT Current	1,012				712	111	192
SIT Curr Def	53				40	5	4
Tot SIT	1,065				752	116	196
FIT Current	5,909				4,157	452	1,119
FIT Def	(83)				(56)	(5)	(10)
Tot FIT	5,826				4,101	646	1,109
ITC Realized					0	0	0
ITC Amort	3	73.933100%	8.103500%	8.040000%	2	0	0
FIT Net of ITC	5,829				4,103	647	1,110

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CASE 2 BSS Janet McKinley / Terry Seaton

This case includes the financial impacts on BST of merging BellSouth Services (BSS) with Southern Bell and South Central Bell. It includes the impact of eliminating inter-company billing and Part 32 accounting changes required for the merger.

CASE 3 FORCE CHANGE Mick Murrell

This case includes the financial impacts on BST of the on-going cost savings produced as a result of employees electing early retirement through VEER '91. It also includes the force change impact on moving BellSouth Corp functions (BSHRA) to BST.

CASE 4 HQ PRORATE Terry Seaton

This case includes the financial impacts on BST of prorating South Central Bell and Southern Bell "headquarters" cost (including BSS costs billed to SCB and SBT as "HQ" costs) to a "nine" state region as opposed to a "five" and "four" state basis, respectively.

Accounting Research & Development provided overall coordination of the study with the assistance of Comptrollers Planning and Control. Under the guidance of the sub-team leaders, committee members identified and quantified the primary financial impacts of each case. These impacts were then input at a state/ account/ cost pool level to a simulation model of the Cost Separations System (CSS) developed by Management Accounting to determine the secondary impacts of each case. Each case was processed on a stand-alone basis (eg. Case 2 - BSS was processed through CSS independent of CPE operations moving to BBS) in order to obtain case specific financial information .

A fifth case was produced to provide financial impacts of the overall BST restructuring events using the impacts identified in Cases 1 through 4. Overlapping and duplicate entries were removed before processing Case 5 through CSS. Case 5 results were provided to the Tax office where the income tax impacts were quantified, then to Separations where the IntraState impact was computed and provided to Regulatory Accounting.

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CASE 5	BST	Selene Patterson
	TAX	Susan Smith-Creel
	SEPARATIONS	Steve Mitchell
	REGULATORY	Ed Martinez

CSS CASE 1-5 PROCESSING — Terry Ledford

RESULTS

Financial impacts were computed based on the difference between June, 1991 actual financial data and the June, 1991 BST restated financial data processed through the CSS model. These impacts do not include any operational changes nor do they include any financial projections. Regulated, Non-Regulated, and total BST financial impact results were produced at the state and company levels in an income statement format on a Pre-Tax Income basis for Cases 1 through 4. Case 5 results, based on the premise that all BST restructuring changes occurred simultaneously, are reported at a net income level. Cases 1 through 4 were processed on a stand alone basis and will not total to Case 5.

The results of this study basically show a net savings to BST equal to the amount of the VEER '91 cost reductions. All other reorganization and merger issues resulted in virtually a "wash" at the net income level of BST. Financial shifts occurred at the state levels, the regulated and non-regulated levels, and at the revenue, capital, dividend, and expense levels due to the various changes brought about by BST.

USE OF STUDY DATA

All information relating to the June, 1991 BST Restructuring Financial Impacts Study is proprietary. All study data binders have been assigned control numbers have been issued to select primary users. No part of this binder should be released or reproduced without written permission of the BST Chief Accountant.

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The information provided in this binder is intended to provide core financial data to aid BST organizations in answering financial questions relating to the restructing of BST. In order to accomodate varying needs and uses of this information, a BST Financial Analysis Team has been established. This team serves as a "clearing house" for the release of the study data and is comprised of representatives from Corporate Accounting, Budgets, BES, Accounting Research & Development, Regulatory Accounting, Accounting Methods and Procedures, Management Accounting, and Contract Administration. Team members are responsible for providing BST financial impact information to their clients and documenting the provided data. All questions pretaining to the use of this study data should be directed to the BST Financial Analysis Team through the BST Chief Accountant.

The financial impacts are stated as a one month account of anticipated BST financial changes. Annualized financial impacts have been developed by Regulatory Accounting using the "one month" core data to respond to PSC data requests. Regulatory Accounting should be contacted for release or development of any annualized BST impact information.

All back-up and detail information relating to the BST Restructuring Financial Impacts Study is maintained by the Accounting Research and Development district of the BST Chief Accountant's department.

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CASE 1 BBS

CASE DESCRIPTION

Case 1 portrays the financial impacts on BST of incorporating BellSouth Business Systems, Inc (BBS). This includes the 7/1/91 incorporation of BellSouth Communications, Inc. (BCI), the 1/1/92 profit center establishment for In-Region and Out-Region (old BCS) CPE operations as BellSouth Communications Systems (BCS), and the inclusion of the DataServ profit center in BBS. Sub-Cases were used to accumulate the anticipated financial impacts. Sub-Case 1-1 includes BCI related input. BCS and DataServ impacts were input as sub-case 1-2.

CASE ASSUMPTIONS

Sub-Case 1-1 BCI

Effective 7/1/91 the following operations were transferred from South Central Bell, Southern Bell, and BellSouth Services to BCI:

- Premise Marketing Sales Operations
- Customer Training
- CPE Service Order Entry

The direct costs associated with these employees were obtained from the June, 1991 CPAM file by state/account/cost pool. The employee related indirect costs were also identified and obtained from the June CPAM file.

Other items associated with the BCI incorporation were identified and quantified:

- Official Communication Service Charges
- BST General Support Services Fee
- BST Services Billing for providing office space, and payroll and voucher services to BCI
- BSC Management Fee billed to BCI (reduces BST billing from BSC)
- BST Assets and associated Reserve transferred to BCI
- Depreciation expense on Assets transferred to BCI
- BCI Bill Back to BST of Regulated and Non-CPE Non-Regulated Premise Sales expense at the 6/91 Premise Mktg Time Reporting percentages: Reg - 77.5%, Oth N-Reg - 1.2% (CPE - 21.3% billed to BCS)

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Sub-Case 1-2 BCS

Effective 1/1/92 CPE operations transferred from BST to BCS. All direct costs for CPE line-of-business were extracted from the June, 1991 CPAM file and removed from BST. Exceptions were identified and added back:

Savannah River Revenue and Expense
Telemarketing Direct Premises (Acct 6612)
Non-Basic Inside Wire
DMDR (Direct Mktg Direct Response - Acct 6612)

Indirect CPE costs transferring to BCS were identified and amounts were removed in Accounts:

6533 - Testing Expense
6534 - Plant Operations Admin Expense
6612 - Sales

All other Indirect CPE costs remained in BST to be reallocated.

Other items associated with the establishment of BCS were identified and the costs removed from BST:

BST Assets transferred to BCS
Depreciation and associated reserve on transferred assets
BST management fee for In-Region & Out-Region, and DataServ

BBS will dividend net profit/loss to BST relating to BCI, BCS, and DataServ. This dividend will be booked in BST as a Non-Reg Non-Operating Income item at the Corporate level.

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ANALYSIS RESULTS

The impact of BBS on BST Pre-Tax Income is virtually a "wash" since the Regulated and the Non-Cpe Non-Regulated portion of the Premise Sales operation transferred from BST to BCI is billed back to BST as Marketing expense. The CPE related Premise Sales expense transferred from BST to BCI is billed to BCS and becomes part of BCS net income along with the costs associated with the other CPE operations that were transferred from BST to BCS. Consolidated BBS net income (earnings or losses) is recognized as Other Non-Operating Non-Regulated Income at the corporate level by BST.

Revenue and expense shifts occurred as a result of BST billing BBS for Corporate Communication Services, Investment Related Costs on BST floor space occupied by BBS, House Services on the rental space, General Services and Management Fees, and BST Voucher, Payroll, and Data Processing services provided to BBS. BST receives revenue or credit expense dollars for providing these services on a "fully distributed cost" basis. The BCI portion of this billing related to Regulated and Other Non-Regulated sales is billed back to BST as Marketing expense, thus causing revenue and expense increases in BST. This situation also causes shifts between various "support type" expense accounts and Marketing expense.

The elimination of the CPE line-of-business from BST causes increases to BST states' pre-tax income, since CPE was recognized as a loss and the BBS dividend (loss) will not be booked at the state level in BST. The states, as well as BST as a whole, are impacted at the pre-tax income levels of their regulated business due to a portion of the indirect costs previously assigned to the CPE line-of-business remaining in BST and being reallocated to regulation.

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CASE 2 BSS

CASE DESCRIPTION

Case 2 reflects the financial impacts on BST of merging BSS with South Central Bell and Southern Bell. Case 2 was divided into numerous sub-cases because of the complexity of identifying and quantifying the merger issues. A few sub-cases were originally assigned as part of the billing and allocation impacts. These sub-cases (identified as Sub-Case 4-X) were combined with the other BSS sub-cases (identified as Sub-Case 2-X) when processed through the CSS model to obtain a full picture of the merger impact.

CASE ASSUMPTIONS

Sub-Case 2-1

BSS billing to South Central Bell and Southern Bell ceased 1/1/92 as the three companies merged into BST. BSS expenditures must now be classified under Part 32 of the Uniform System of Accounts.

This sub-case contains the impacts of eliminating BSS Cost of Capital, BSS corporate overheads, BSS Official Telephone Service Charges, and BSS depreciation and property taxes from the accounts that were billed to the BOC states. BOC revenue and expense credits associated with BSS Official Telephone Charges and Capital Lease Rent were also eliminated. BSS corporate overheads were reclassified to accounts under Part 32 guidelines.

This sub-case also incudes the impact of changing BSS Salary and Wage expenditures from affiliated transactions to Salary and Wage expenses in BST.

Dollar amounts were obtained from the 6/91 ABBS billing retrieved by FSUB from the START system. FSUB information was translated to Account/Cost Pool prior to input in the CSS model.

It was assumed that the BSS (other than C.O.C., Overheads, R.O.I) expenses were to be classified where the billing to SCB and SBT were previously classified.

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Sub-Case 2-2

This sub-case includes the financial impacts on the states of recouping the investment related costs of the BSS HQ Investments. The BSS HQ assets now reside on BST state books. BSS used to bill the BOCs for investment related costs such as depreciation and property taxes. Under BST the states where the former BSS assets resided must now recover these investment related costs from the other BST states who are served by these assets through ICIC.

Sub-Case 2-3

This sub-case contains the elimination of SCB and SBT billing to BSS that was billed back to them by BSS and the associated reduction in BOC revenue and expense credits. This case assumed no change in the HQ prorate factors (HQ prorate impacts are identified in Case 4).

Sub-Case 2-4

This sub-case identifies the anticipated amount of BSS assets and associated depreciation reserve transferred to BST. The assets are assumed to transfer at net book value based on values in the BSS Amortization and Depreciation System as of 6/91. Depreciation was calculated based on current BOC rates.

It is anticipated that the BSS General Stock, Surplus and Scrap inventories will be added to BST at the value carried by BSS.

Interest expense related to the BSS Capital Leases will now be borne by BST. BSS net income previously dividended to the BOC states is now eliminated. The portion of dividend income remaining in BST is attributable to BSP and Bell Core.

Sub-Case 4-1

This sub-case contains the anticipated financial impacts of merging the BSS material distribution operation into BST. BSS served as the primary vendor to the BOCs for the purchase and distribution of material. The costs it incurred to fulfill that function (material costs, transportation, provisioning, corporate overheads, ROI, depreciation, etc.) were recovered by BSS through the pricing of the supplied materials and products and booked in the BOCs to the appropriate expense or asset account for that material.

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