

920260 - TL ORIGINAL
FILE COPY

WALTER REID LATE
FILED DEPOSITION
EXHIBITS

Attachment "B"
(~~original~~) 2nd copy

NON-

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FBI RECORDS/REPORTING

PROPRIETARY

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Walter S. Reid Late Filed Deposition Exhibit No. 2
January 7, 1993

Supporting Workpapers for WSR-10 Changes

Attached is a copy of the supporting workpapers.

12/18 (revised)
12/15

Summary of
Rate Case Adjustments
(000)

Docket No. 920260-TL
Test Year 1991

Schedule A-6b
Page
Witness Responsible W. S. Reid

Item #
Description Company Basis Grand Total
Includes Subtotal (proformas 1-37) plus proformas 38-53

=====
Company Basis Grand Total
1991 Proformed to 1993
Supports WSR testimony as updated 12/18/92

Line No.	Description (1)	Total Regulated (2)	Interstate Toll (3)	Intrastate Toll					Local (8)	INPUT Combined \$	INPUT IntraX	INPUT ERZ	INPUT RAZ	INPUT REV;	INPUT REV;	INPUT REV;
				Total Intrastate (4)	Intrastate Toll (5)	InterLATA (6)	IntraLATA (7)	OTH CALC'D Intra \$						OTH CALC'D ER \$	OTH CALC'D RA \$	
REVENUES:																
	Local Rev	1,336,873	0	1,336,873	0	0	0	1,336,873	N/A	N/A	N/A	1,336,873	0	0	0	
	Interstate Rev	786,127	786,127	0	0	0	0	0	N/A	N/A	N/A	0	0	0	0	
	InterLATA Rev	267,665	0	267,665	264,890	252,392	12,498	2,775	N/A	N/A	N/A	267,665	252,392	12,498	0	
	IntraLATA Rev	328,957	0	328,957	312,650	0	312,650	16,307	N/A	N/A	N/A	328,957	0	312,650	0	
	Misc Rev	278,479	(2,185)	280,664	19,940	19,278	661	260,724	319,870	N/A	N/A	319,870	19,451	8,305	0	
	Uncollectible	159,524	67,884	91,640	51,836	24,558	27,279	39,804	41,391	N/A	N/A	39,235	173	7,644	0	
	Misc net Unc	159,524	67,884	91,640	51,836	24,558	27,279	39,804	278,479	N/A	N/A	280,664	19,278	661	0	
OPER EXPENSES:																
	Pit Sp	589,110	191,684	397,434	138,085	65,900	72,185	259,349	494,192	N/A	N/A	494,192	39,952	39,917	0	
	PLANT IN SERV:	8,680,480	2,179,115	6,501,364	1,421,383	717,188	704,195	5,079,982	240,870	N/A	N/A	182,645	18,880	31,268	0	
	Gen'l Supp	3,186,897	811,452	2,375,445	527,033	267,000	260,033	1,848,412	16,307	N/A	N/A	536,653	59,678	61,507	0	
	CDE	55,687	13,440	42,247	9,316	4,660	4,656	32,931	678,848	N/A	N/A	536,653	59,678	61,507	0	
	C&W	327	83	244	55	28	27	189	678,848	N/A	N/A	536,653	59,678	61,507	0	
	I/OI	23,248	(9,441)	32,689	7,569	4,187	3,381	25,121	375,216	N/A	N/A	299,455	26,887	44,884	0	
	Amort.	5,372,845	1,371,745	4,201,100	911,290	459,063	452,227	3,289,811	270,667	N/A	N/A	193,553	20,387	24,369	0	
	Tot Op Exp	5,372,845	1,371,745	4,201,100	911,290	459,063	452,227	3,289,811	(2,411)	N/A	N/A	(2,715)	110	119	0	
	Tot Pit in Svc	8,680,480	2,179,115	6,501,364	1,421,383	717,188	704,195	5,079,982	2,057,384	N/A	N/A	1,580,543	165,893	202,065	0	
PLANT IN SERV:																
	Gen'l Supp	1,096,116	0	1,096,116	0	0	0	1,096,116	1,096,116	N/A	N/A	852,153	82,084	98,376	0	
	CDE	3,142,988	0	3,142,988	0	0	0	3,142,988	3,142,988	N/A	N/A	2,371,045	239,389	289,201	0	
	C&W	4,250,874	0	4,250,874	0	0	0	4,250,874	4,250,874	N/A	N/A	3,135,304	379,824	304,956	0	
	I/OI	167,533	0	167,533	0	0	0	167,533	167,533	N/A	N/A	125,076	14,060	9,488	0	
	Amort.	22,968	0	22,968	0	0	0	22,968	22,968	N/A	N/A	17,786	1,748	2,092	0	
	Tot Plt in Svc	8,680,480	0	8,680,480	0	0	0	8,680,480	8,680,480	N/A	N/A	6,501,364	717,188	704,195	0	
OTH INV & RES:																
	Depn Reserve	3,186,897	0	3,186,897	0	0	0	3,186,897	3,186,897	N/A	N/A	2,375,445	267,000	260,033	0	
	Pit und Constr	55,687	0	55,687	0	0	0	55,687	55,687	N/A	N/A	42,247	4,660	4,656	0	
	Prop Fut Use	327	0	327	0	0	0	327	327	N/A	N/A	244	28	27	0	
	CWC	(21,806)	0	(21,806)	0	0	0	(21,806)	(21,806)	N/A	N/A	(574)	3,594	2,896	0	
	Matl & Supp	45,054	0	45,054	0	0	0	45,054	45,054	N/A	N/A	33,264	593	485	0	
	M&S incl CWC	23,248	0	23,248	0	0	0	23,248	23,248	N/A	N/A	32,690	4,187	3,381	0	
TAX ITEMS:																
	Gross Receipts	(439)	0	(439)	0	0	0	(439)	(439)	N/A	N/A	(435)	(65)	(218)	0	
	Oth excl GRT	837	0	837	0	0	0	837	837	N/A	N/A	2,209	(28)	53	0	
	Tot Oth Taxes	154,659	0	154,659	0	0	0	154,659	154,659	N/A	N/A	124,251	9,625	15,818	0	
	SIT Current	33,853	0	33,853	0	0	0	33,853	33,853	N/A	N/A	15,421	489	(163)	0	
	SIT Curr Def	3,564	0	3,564	0	0	0	3,564	3,564	N/A	N/A	4,869	(110)	66	0	
	Tot SIT	37,416	0	37,416	0	0	0	37,416	37,416	N/A	N/A	20,291	5,694	8,462	0	
	FIT Current	205,450	0	205,450	0	0	0	205,450	205,450	N/A	N/A	116,113	2,923	(857)	0	
	FIT Curr Def	(19,948)	0	(19,948)	0	0	0	(19,948)	(19,948)	N/A	N/A	(4,065)	201	1,411	0	
	Tot FIT	185,502	0	185,502	0	0	0	185,502	185,502	N/A	N/A	112,048	2,851	326	0	
	ITC Realized	(7)	0	(7)	0	0	0	(7)	(7)	N/A	N/A	(12)	0	0	0	
	ITC Amort	(25,971)	0	(25,971)	0	0	0	(25,971)	(25,971)	N/A	N/A	(20,396)	229	237	0	
	FIT Net of ITC	159,524	0	159,524	0	0	0	159,524	159,524	N/A	N/A	91,640	24,558	27,279	0	

Adjusted Rate of Return 9.46%
† Total Company column is total regulated.

- (1) Net of Uncollectibles.
- (2) Includes current expense and current deferred.
- (3) Includes current expense and current deferred, net of ITC.
- (4) Includes Cash Working Capital.

FO1B07V00002

April, 1992

Rate Base

124,684
< 927,710 >
< 82,245 >
1,213,457
124,280

452,466

Depreciation Expense

249,993.48
< 1,860,074.25 >
< 164,901.76 >
2,433,002.58
249,184.03

907,204.08

Adj to
Amount
on 5/92
Revised
Sew
Recpt.

< 14,028 >

438,438

Depr. Resv. Effect of Adjustments Booked 4/92

separation of new motor vehicles from embedded 48,167

	<u>Balance</u>	<u>Drags</u>
1/91	(1,815.46)	(907.73)
2/91	(3,961.59)	(2,888.53)
3/91	(2,003.36)	(2,982.48)
4/91	3,733.21	864.93
5/91	11,860.12	7,796.67
6/91	21,989.29	16,924.71
7/91	31,162.09	26,575.69
8/91	41,047.04	36,104.57
9/91	50,302.12	45,674.58
10/91	60,177.10	55,239.61
11/91	71,128.90	65,653.00
12/91	82,174.42	76,651.66
1/92	"	82,174.42
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 27,059

on 4/15/92 Resv.
separ. report
41,037
(14,028) Diff. to
adj.

71,212

452,466
(14,028)
438,438

Rate Base Effect of Dep. Exp. Booked 4/72

12/91 124,684
~~179,400~~

1. A/c 530C

	<u>Balance</u>	<u>Average</u>	<u>12 Mos. Avg</u>
1/91	20,692.87	10,346.44	
2/91	41,500.41	31,096.64	
3/91	62,379.10	51,939.76	
4/91	83,162.33	72,770.72	
5/91	103,706.78	93,434.56	
6/91	124,270.68	113,988.73	
7/91	145,114.45	134,692.57	
8/91	166,065.86	155,590.16	
9/91	187,083.72	176,574.79	
10/91	208,118.35	197,601.04	
11/91	229,115.63	218,616.99	
12/91	249,993.47	239,554.55	
1/92	"	249,993.47	
2/92	"	"	
3/92	"	"	
4/92	"	"	
5/92	"	"	
6/92	"	"	218,549
7/92	"	"	228,158
8/92	"	"	

12/91 (927,710)
~~(1,224,829)~~

2. A/C 638C

	<u>Balance</u>	<u>Average</u>	
1/91	(153,965.12)	(76,982.56)	
2/91	(308,713.44)	(231,374.28)	
3/91	(464,131.22)	(386,457.33)	
4/91	(618,768.62)	(541,449.92)	
5/91	(771,629.43)	(695,199.03)	
6/91	(924,634.97)	(848,132.20)	
7/91	(1,079,722.84)	(1,002,178.91)	
8/91	(1,235,611.65)	(1,157,667.25)	
9/91	(1,391,994.81)	(1,313,803.23)	
10/91	(1,548,502.80)	(1,470,248.81)	
11/91	(1,704,732.88)	(1,626,617.84)	
12/91	(1,860,074.24)	(1,782,403.56)	
1/92	"	(1,860,074.24)	
2/92	"	"	
3/92	"	"	
4/92	"	"	
5/92	"	"	
6/92	"	"	
7/92	"	"	(1,697,605)
8/92	"	"	

3. AIC 7300

~~(118,337)~~

	<u>Balance</u>	<u>Average</u>
1/91	(13,649.52)	(6,824.76)
2/91	(27,374.68)	(20,512.10)
3/91	(41,146.78)	(34,260.73)
4/91	(54,855.89)	(48,001.34)
5/91	(68,407.51)	(61,631.70)
6/91	(81,971.96)	(75,189.74)
7/91	(95,721.02)	(88,846.49)
8/91	(109,541.08)	(102,631.05)
9/91	(123,404.97)	(116,473.03)
10/91	(137,279.92)	(130,342.45)
11/91	(151,130.24)	(144,205.08)
12/91	(164,901.77)	(158,016.01)
1/92	"	(164,901.77)
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 (82,245)

(150,498)

4. A/C 718C

~~1,745,972~~

	<u>Balance</u>	<u>Average</u>
1/91	201,388.50	100,694.25
2/91	403,892.97	302,640.74
3/91	607,090.00	505,491.49
4/91	809,357.84	708,223.92
5/91	1,009,301.86	909,329.85
6/91	1,209,435.19	1,109,368.53
7/91	1,412,292.25	1,310,863.72
8/91	1,616,196.95	1,514,244.60
9/91	1,820,748.27	1,718,472.61
10/91	2,025,462.86	1,923,105.57
11/91	2,229,813.95	2,127,638.41
12/91	2,433,002.57	2,331,408.26
1/92	"	2,433,002.57
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 1,213,457

2,220,491

S. A/c 128C

~~178,820~~

	<u>Balance</u>	<u>Average</u>
1/91	20,625.87	10,312.94
2/91	41,366.04	30,995.96
3/91	62,177.14	51,770.09
4/91	82,893.07	72,535.11
5/91	103,371.00	93,132.04
6/91	123,868.32	113,619.66
7/91	144,644.60	134,256.46
8/91	165,528.18	155,086.39
9/91	186,477.98	176,003.08
10/91	207,444.50	196,961.24
11/91	228,373.80	217,909.15
12/91	249,184.04	238,778.92
1/92	"	249,184.04
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 124,280

227,419

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	530C	0.00	(20,692.87)	20,692.87	REVISION TO MONTHLY ACCRUAL ASSOCIATED WITH DATA EQUIPMENT RECLASSIFICATION DUE TO: *STATEMENT OF RESERVE ON A PSC BASIS VS. AN FCC BASIS *EXCLUSION OF RESERVE FROM FUTURE NET SALVAGE BASE
9102	530C	0.00	(20,807.54)	20,807.54	
9103	530C	0.00	(20,878.69)	20,878.69	
9104	530C	0.00	(20,783.23)	20,783.23	
9105	530C	0.00	(20,544.45)	20,544.45	
9106	530C	0.00	(20,563.90)	20,563.90	
9107	530C	0.00	(20,843.77)	20,843.77	
9108	530C	0.00	(20,951.41)	20,951.41	
9109	530C	0.00	(21,017.86)	21,017.86	
9110	530C	0.00	(21,034.63)	21,034.63	
9111	530C	0.00	(20,997.28)	20,997.28	
9112	530C	0.00	(20,877.84)	20,877.84	
	TOTAL	0.00	(249,993.48)	249,993.48	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9204_#2.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/24/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT FOR REVISIONS TO DATA EQUIP RECLASS

ACCOUNT: 530C

YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	DIFFERENCE	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
9101	3,006,782.50	3,035,557.41	28,774.91	0.719129	20,692.87
9102	2,986,035.00	3,014,809.91	28,774.91	0.723114	20,807.54
9103	3,136,336.36	3,165,111.26	28,774.90	0.725587	20,878.69
9104	3,288,553.73	3,317,328.64	28,774.91	0.722269	20,783.23
9105	3,309,697.89	3,338,472.80	28,774.91	0.713971	20,544.45
9106	3,355,367.46	3,384,142.37	28,774.91	0.714647	20,563.90
9107	3,409,108.72	3,437,883.63	28,774.91	0.724373	20,843.77
9108	3,457,957.81	3,486,732.72	28,774.91	0.728114	20,951.41
9109	3,505,663.05	3,534,437.96	28,774.91	0.730423	21,017.86
9110	3,594,638.77	3,623,413.68	28,774.91	0.731006	21,034.63
9111	3,656,305.49	3,685,080.40	28,774.91	0.729708	20,997.28
9112	3,694,267.50	3,723,042.41	28,774.91	0.725557	20,877.84
TOTAL	40,400,714.28	40,746,013.19	345,298.91		249,993.48

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9204_BCK.WK1

DATE: 04/24/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 IF 9013 ACCRUAL=((INV-FNS)-RES)/AMORT PERIOD
 IF 9013 RESERVE RECLASS CALCULATED USING PSC RESERVE RATIO

DEP CAT: GGPCP
 ACCOUNT: 530C
 FNS:
 AM PER 60

PSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	79,896,165.01	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75
1988	31,396,526.55	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44
1989	24,863,086.89	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78
1990	48,282,826.56	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78
9013	(6,973,059.91)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)	(38,419.34)
9101	(1,244,850.15)		(20,747.50)		(20,747.50)		(20,747.50)		(20,747.50)		(20,747.50)		(20,747.50)	(20,747.50)
9102	9,018,081.27			150,301.35		150,301.35		150,301.35		150,301.35		150,301.35		150,301.35
9103	9,133,042.27				152,217.37		152,217.37		152,217.37		152,217.37		152,217.37	152,217.37
9104	1,268,649.59					21,144.16		21,144.16		21,144.16		21,144.16		21,144.16
9105	2,740,174.48						45,669.57		45,669.57		45,669.57		45,669.57	45,669.57
9106	3,224,475.61							53,741.26		53,741.26		53,741.26		53,741.26
9107	2,930,945.42								48,849.09		48,849.09		48,849.09	48,849.09
9108	2,862,314.21									47,705.24		47,705.24		47,705.24
9109	5,338,543.12										88,975.72		88,975.72	88,975.72
9110	3,700,003.26											61,666.72		61,666.72
9111	2,277,720.85													37,962.01
9112	15,823,588.44													
TOTAL (SHB):		3,035,557.41	3,014,809.91	3,165,111.26	3,317,328.64	3,338,472.80	3,384,142.37	3,437,883.63	3,486,732.72	3,534,437.96	3,623,413.68	3,685,080.40	3,723,042.41	40,746,013.19
TOTAL (AS BOOKED):		3,006,782.50	2,986,035.00	3,136,336.36	3,288,553.73	3,309,697.89	3,355,367.46	3,409,108.72	3,457,957.81	3,505,663.05	3,594,638.77	3,656,305.49	3,694,267.50	40,400,714.28
DIFFERENCE:		28,774.91	28,774.91	28,774.90	28,774.91	28,774.91	28,774.91	28,774.91	28,774.91	28,774.91	28,774.91	28,774.91	28,774.91	345,298.91

FILENAME: WKSHT\DEPRGRADDS91.WE1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/22/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	630C	0.00	153,965.12	(153,965.12)	REVISION TO MONTHLY ACCRUAL ASSOCIATED WITH DATA EQUIPMENT RECLASSIFICATION DUE TO: *STATEMENT OF RESERVE ON A PSC BASIS VS. AN FCC BASIS *EXCLUSION OF RESERVE FROM FUTURE NET SALVAGE BASE
9102	630C	0.00	154,818.32	(154,818.32)	
9103	630C	0.00	155,347.78	(155,347.78)	
9104	630C	0.00	154,637.40	(154,637.40)	
9105	630C	0.00	152,860.81	(152,860.81)	
9106	630C	0.00	153,005.54	(153,005.54)	
9107	630C	0.00	155,087.87	(155,087.87)	
9108	630C	0.00	155,888.81	(155,888.81)	
9109	630C	0.00	156,383.16	(156,383.16)	
9110	630C	0.00	156,507.99	(156,507.99)	
9111	630C	0.00	156,230.08	(156,230.08)	
9112	630C	0.00	155,341.36	(155,341.36)	
	TOTAL	0.00	1,860,074.25	(1,860,074.25)	
* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE					

FILENAME: 9204_#3.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/24/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT FOR REVISIONS TO DATA EQUIP RECLASS

ACCOUNT: 630C

YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	DIFFERENCE	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
9101	830,545.98	616,446.53	(214,099.45)	0.719129	(153,965.12)
9102	836,428.26	622,328.80	(214,099.46)	0.723114	(154,818.32)
9103	866,749.05	652,649.59	(214,099.46)	0.725587	(155,347.77)
9104	880,583.17	666,483.71	(214,099.46)	0.722269	(154,637.41)
9105	902,789.49	688,690.03	(214,099.46)	0.713971	(152,860.81)
9106	927,516.86	713,417.40	(214,099.46)	0.714647	(153,005.51)
9107	957,624.55	743,525.09	(214,099.46)	0.724373	(155,087.87)
9108	979,527.45	765,427.99	(214,099.46)	0.728114	(155,888.81)
9109	999,754.38	785,654.93	(214,099.45)	0.730423	(156,383.16)
9110	1,014,903.87	800,804.41	(214,099.46)	0.731006	(156,507.99)
9111	1,030,978.40	816,878.95	(214,099.45)	0.729708	(156,230.08)
9112	1,048,054.32	833,954.86	(214,099.46)	0.725557	(155,341.35)
TOTAL	11,275,455.78	8,706,262.29	(2,569,193.49)		(1,860,074.25)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9204_BCK.WK1

DATE: 04/24/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 IF 9013 ACCRUAL=((INV-FNS)-RES)/AMORT PERIOD
 IF 9013 RESERVE RECLASS CALCULATED USING PSC RESERVE RATIO

DEP CAT: OGPCP
 ACCOUNT: 630C
 FNS:
 AM PER 60

PSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	1,198.72	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98
9013	71,717,059.91	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55	616,426.55
9101	352,936.70		5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28
9102	1,819,247.30			30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79
9103	830,047.15				13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12
9104	1,332,378.96					22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32
9105	1,483,642.35						24,727.37	24,727.37	24,727.37	24,727.37	24,727.37	24,727.37	24,727.37	24,727.37
9106	1,806,461.48							30,107.69	30,107.69	30,107.69	30,107.69	30,107.69	30,107.69	30,107.69
9107	1,314,174.13								21,902.90	21,902.90	21,902.90	21,902.90	21,902.90	21,902.90
9108	1,213,615.93									20,226.93	20,226.93	20,226.93	20,226.93	20,226.93
9109	908,969.13										15,149.49	15,149.49	15,149.49	15,149.49
9110	964,472.04											16,074.53	16,074.53	16,074.53
9111	1,024,554.73												17,075.91	17,075.91
9112	1,759,511.23													
TOTAL (SHB):		616,446.53	622,328.80	652,649.59	666,483.71	688,690.03	713,417.40	743,525.09	765,427.99	785,654.93	800,804.41	816,878.95	833,954.86	8,706,262.29
TOTAL (AS BOOKED):		830,545.98	836,428.26	866,749.05	880,583.17	902,789.49	927,516.86	957,624.55	979,527.45	999,754.38	1,014,903.87	1,030,978.40	1,048,054.32	11,275,455.78
DIFFERENCE:		(214,099.45)	(214,099.46)	(214,099.46)	(214,099.46)	(214,099.46)	(214,099.46)	(214,099.46)	(214,099.46)	(214,099.45)	(214,099.46)	(214,099.45)	(214,099.46)	(2,569,193.49)

FILENAME: WKSH1\DEPRORADDS91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/22/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	730C	0.00	13,649.52	(13,649.52)	REVISION TO MONTHLY ACCRUAL ASSOCIATED WITH DATA EQUIPMENT RECLASSIFICATION DUE TO: *STATEMENT OF RESERVE ON A PSC BASIS VS. AN FCC BASIS *EXCLUSION OF RESERVE FROM FUTURE NET SALVAGE BASE
9102	730C	0.00	13,725.16	(13,725.16)	
9103	730C	0.00	13,772.10	(13,772.10)	
9104	730C	0.00	13,709.11	(13,709.11)	
9105	730C	0.00	13,551.62	(13,551.62)	
9106	730C	0.00	13,564.45	(13,564.45)	
9107	730C	0.00	13,749.06	(13,749.06)	
9108	730C	0.00	13,820.06	(13,820.06)	
9109	730C	0.00	13,863.89	(13,863.89)	
9110	730C	0.00	13,874.95	(13,874.95)	
9111	730C	0.00	13,850.32	(13,850.32)	
9112	730C	0.00	13,771.53	(13,771.53)	
	TOTAL	0.00	164,901.76	(164,901.76)	
* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE					

FILENAME: 9204_#4.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/24/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT FOR REVISIONS TO DATA EQUIP RECLASS

ACCOUNT: 730C

YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	DIFFERENCE	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
9101	211,532.03	192,551.40	(18,980.63)	0.719129	(13,649.52)
9102	211,662.47	192,681.84	(18,980.63)	0.723114	(13,725.16)
9103	193,872.66	174,892.03	(18,980.63)	0.725587	(13,772.10)
9104	194,165.97	175,185.35	(18,980.62)	0.722269	(13,709.11)
9105	194,564.59	175,583.96	(18,980.63)	0.713971	(13,551.62)
9106	195,040.77	176,060.14	(18,980.63)	0.714647	(13,564.45)
9107	195,686.77	176,706.14	(18,980.63)	0.724373	(13,749.06)
9108	196,076.14	177,095.52	(18,980.62)	0.728114	(13,820.06)
9109	197,793.55	178,812.92	(18,980.63)	0.730423	(13,863.89)
9110	199,693.18	180,712.55	(18,980.63)	0.731006	(13,874.95)
9111	201,986.95	183,006.32	(18,980.63)	0.729708	(13,850.32)
9112	204,152.16	185,171.53	(18,980.63)	0.725557	(13,771.53)
TOTAL	2,396,227.24	2,168,459.70	(227,767.54)		(164,901.76)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9204_BCK.WK1

DATE: 04/24/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 IF 9013 ACCRUAL=((INV-FNS)-RES)/AMORT PERIOD
 IF 9013 RESERVE RECLASS CALCULATED USING PSC RESERVE RATIO

DEP CAT: GOPCP
 ACCOUNT: 730C
 FNS:
 AM PER 60

PSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9013	14,632,144.00	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40	192,551.40
9101	7,826.69		130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44
9102	(1,067,389.05)			(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)
9103	17,599.10				293.32	293.32	293.32	293.32	293.32	293.32	293.32	293.32	293.32	293.32
9104	23,917.12					398.62	398.62	398.62	398.62	398.62	398.62	398.62	398.62	398.62
9105	28,570.65						476.18	476.18	476.18	476.18	476.18	476.18	476.18	476.18
9106	38,760.15							646.00	646.00	646.00	646.00	646.00	646.00	646.00
9107	23,362.29								389.37	389.37	389.37	389.37	389.37	389.37
9108	103,044.42									1,717.41	1,717.41	1,717.41	1,717.41	1,717.41
9109	113,977.54										1,899.63	1,899.63	1,899.63	1,899.63
9110	137,626.33											2,293.77	2,293.77	2,293.77
9111	129,912.74												2,165.21	2,165.21
9112	119,849.21													
TOTAL (SHB):		192,551.40	192,681.84	174,892.03	175,185.35	175,583.96	176,060.14	176,706.14	177,095.52	178,812.92	180,712.55	183,006.32	185,171.53	2,168,459.71
TOTAL (AS BOOKED):		211,532.03	211,662.47	193,872.66	194,165.97	194,564.59	195,040.77	195,686.77	196,076.14	197,793.55	199,693.18	201,986.95	204,152.16	2,396,227.24
DIFFERENCE:		(18,980.63)	(18,980.63)	(18,980.63)	(18,980.62)	(18,980.63)	(18,980.63)	(18,980.63)	(18,980.62)	(18,980.63)	(18,980.63)	(18,980.63)	(18,980.63)	(227,767.53)

FILENAME: WKSHDDEPRGRADDS91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/22/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	718C	0.00	(201,388.50)	201,388.50	REVISION TO MONTHLY ACCRUAL ASSOCIATED WITH DATA EQUIPMENT RECLASSIFICATION DUE TO: *STATEMENT OF RESERVE ON A PSC BASIS VS. AN FCC BASIS *EXCLUSION OF RESERVE FROM FUTURE NET SALVAGE BASE
9102	718C	0.00	(202,504.47)	202,504.47	
9103	718C	0.00	(203,197.03)	203,197.03	
9104	718C	0.00	(202,267.84)	202,267.84	
9105	718C	0.00	(199,944.02)	199,944.02	
9106	718C	0.00	(200,133.33)	200,133.33	
9107	718C	0.00	(202,857.06)	202,857.06	
9108	718C	0.00	(203,904.70)	203,904.70	
9109	718C	0.00	(204,551.32)	204,551.32	
9110	718C	0.00	(204,714.59)	204,714.59	
9111	718C	0.00	(204,351.09)	204,351.09	
9112	718C	0.00	(203,188.62)	203,188.62	
	TOTAL	0.00	(2,433,002.58)	2,433,002.58	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9204_#5.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/24/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT FOR REVISIONS TO DATA EQUIP RECLASS

ACCOUNT: 718C

YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	DIFFERENCE	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
9101	532,527.87	812,572.90	280,045.03	0.719129	201,388.50
9102	537,958.43	818,003.45	280,045.02	0.723114	202,504.47
9103	540,215.07	820,260.09	280,045.02	0.725587	203,197.03
9104	542,622.60	822,667.62	280,045.02	0.722269	202,267.84
9105	543,191.01	823,236.03	280,045.02	0.713971	199,944.02
9106	544,828.36	824,873.38	280,045.02	0.714647	200,133.33
9107	538,730.80	818,775.83	280,045.03	0.724373	202,857.06
9108	538,883.19	818,928.21	280,045.02	0.728114	203,904.70
9109	538,281.31	818,326.33	280,045.02	0.730423	204,551.32
9110	539,420.39	819,465.41	280,045.02	0.731006	204,714.59
9111	539,513.27	819,558.29	280,045.02	0.729708	204,351.09
9112	540,242.83	820,287.85	280,045.02	0.725557	203,188.62
TOTAL	6,476,415.13	9,836,955.39	3,360,540.26		2,433,002.58

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9204_BCK.WK1

DATE: 04/24/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 IF 9013 ACCRUAL=(INV-FNS)-RES)/AMORT PERIOD
 IF 9013 RESERVE RECLASS CALCULATED USING PSC RESERVE RATIO

DEP CAT: OOCM
 ACCOUNT: 718C
 FNS: 0.30
 AM PER: 60

PSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	54,112,322.20	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43
1988	15,378,392.86	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58
1989	16,825,248.76	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57
1990	5,129,188.20	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53
9013	(64,744,000.00)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)	(254,287.21)
9101	465,476.01		5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55
9102	193,426.63			2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64
9103	206,359.63				2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53
9104	48,720.81					568.41	568.41	568.41	568.41	568.41	568.41	568.41	568.41	568.41
9105	140,344.43						1,637.35	1,637.35	1,637.35	1,637.35	1,637.35	1,637.35	1,637.35	1,637.35
9106	(522,647.82)							(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)
9107	13,061.21								152.38	152.38	152.38	152.38	152.38	152.38
9108	(51,589.47)									(601.88)	(601.88)	(601.88)	(601.88)	(601.88)
9109	97,635.81										1,139.08	1,139.08	1,139.08	1,139.08
9110	7,960.58											92.87	92.87	92.87
9111	62,533.64													729.56
9112	258,440.93													
TOTAL (SHB):		812,572.90	818,003.45	820,260.09	822,667.62	823,236.03	824,873.38	818,775.83	818,928.21	818,326.33	819,465.41	819,558.29	820,287.85	9,836,955.40
TOTAL (AS BOOKED):		532,527.87	537,958.43	540,215.07	542,622.60	543,191.01	544,828.36	538,730.80	538,883.19	538,281.31	539,420.39	539,513.27	540,242.83	6,476,415.13
DIFFERENCE:		280,045.03	280,045.02	280,045.02	280,045.02	280,045.02	280,045.02	280,045.03	280,045.02	280,045.02	280,045.02	280,045.02	280,045.02	3,360,540.27

FILENAME: WKSHTDEPRGRADDS91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/22/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	728C	0.00	(20,625.87)	20,625.87	REVISION TO MONTHLY ACCRUAL ASSOCIATED WITH DATA EQUIPMENT RECLASSIFICATION DUE TO: *STATEMENT OF RESERVE ON A PSC BASIS VS. AN FCC BASIS *EXCLUSION OF RESERVE FROM FUTURE NET SALVAGE BASE
9102	728C	0.00	(20,740.17)	20,740.17	
9103	728C	0.00	(20,811.10)	20,811.10	
9104	728C	0.00	(20,715.93)	20,715.93	
9105	728C	0.00	(20,477.93)	20,477.93	
9106	728C	0.00	(20,497.32)	20,497.32	
9107	728C	0.00	(20,776.28)	20,776.28	
9108	728C	0.00	(20,883.58)	20,883.58	
9109	728C	0.00	(20,949.80)	20,949.80	
9110	728C	0.00	(20,966.52)	20,966.52	
9111	728C	0.00	(20,929.30)	20,929.30	
9112	728C	0.00	(20,810.24)	20,810.24	
	TOTAL	0.00	(249,184.03)	249,184.03	
* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE					

FILENAME: 9204_#6.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/24/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT FOR REVISIONS TO DATA EQUIP RECLASS

ACCOUNT: 728C

YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	DIFFERENCE	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
9101	98,841.05	127,522.79	28,681.74	0.719129	20,625.87
9102	100,967.92	129,649.66	28,681.74	0.723114	20,740.17
9103	103,113.74	131,795.48	28,681.74	0.725587	20,811.10
9104	105,176.08	133,857.82	28,681.74	0.722269	20,715.93
9105	106,955.73	135,637.47	28,681.74	0.713971	20,477.93
9106	108,868.03	137,549.77	28,681.74	0.714647	20,497.32
9107	110,420.13	139,101.87	28,681.74	0.724373	20,776.28
9108	112,208.42	140,890.16	28,681.74	0.728114	20,883.58
9109	112,873.24	141,554.98	28,681.74	0.730423	20,949.80
9110	112,757.44	141,439.18	28,681.74	0.731006	20,966.52
9111	113,557.39	142,239.13	28,681.74	0.729708	20,929.30
9112	114,638.46	143,320.20	28,681.74	0.725557	20,810.24
TOTAL	1,300,377.63	1,644,558.51	344,180.88		249,184.03

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9204_BCK.WK1

DATE: 04/24/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 IF 9013 ACCRUAL=-(INV-FNS)-RES)/AMORT PERIOD
 IF 9013 RESERVE RECLASS CALCULATED USING PSC RESERVE RATIO

DEP CAT: GOCCM
 ACCOUNT: 728C
 FNS: 0.30
 AM PER: 60

PSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	13,665,598.08	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98
1988	5,585,589.51	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21
1989	1,600,679.36	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59
1990	312,144.38	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68
9013	(14,632,144.00)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)	(119,390.68)
9101	182,303.80		2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88
9102	183,927.15			2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82
9103	176,771.70				2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34
9104	152,542.06					1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66
9105	163,911.31						1,912.30	1,912.30	1,912.30	1,912.30	1,912.30	1,912.30	1,912.30	1,912.30
9106	133,037.06							1,552.10	1,552.10	1,552.10	1,552.10	1,552.10	1,552.10	1,552.10
9107	153,281.72								1,788.29	1,788.29	1,788.29	1,788.29	1,788.29	1,788.29
9108	56,984.55									664.82	664.82	664.82	664.82	664.82
9109	(9,925.37)										(115.80)	(115.80)	(115.80)	(115.80)
9110	68,566.94											799.95	799.95	799.95
9111	92,662.92													1,081.07
9112	91,049.48													
TOTAL (SHB):		127,522.79	129,649.66	131,795.48	133,857.82	135,637.47	137,549.77	139,101.87	140,890.16	141,554.98	141,439.18	142,239.13	143,320.20	1,644,558.51
TOTAL (AS BOOKED):		98,841.05	100,967.92	103,113.74	105,176.08	106,955.73	108,868.03	110,420.13	112,208.42	112,873.24	112,757.44	113,557.39	114,638.46	1,300,377.63
DIFFERENCE:		28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	28,681.74	344,180.88

FILENAME: WKSHTDEPRGRADDS91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 04/22/92

THIS NUMBER HAS BEEN VOIDED

May, 1992

<u>Depr Reserve</u>	<u>Depr. Expense</u>
< 19 >	< 73.86 >
< 10,069 >	< 21,314.86 >
2,282	876.98
< 281 >	< 292.51 >
< 305,464 >	< 317,494.29 >
20,158	14,551.49
14,404	40,354.39
< 532,899 >	< 1,193,800.17 >
< 811,888 >	< 1,477,192.83 >

Depr. Rev. Effect of Adjustments Booked 5/92

1. Correction of 1/91 Accrual to agree with revised PC schedule - 12 Mo. Aug.

12/91 (281) (293)

2. Correction of 1/91 PSC Revenue Transfer

(39)

	<u>Bal.</u>	<u>Aug.</u>
2/91	30.03	15.15
3/91	19.26	24.65
4/91	8.93	14.10
5/91	(1.40)	3.77
6/91	(11.74)	(6.57)
7/91	(22.07)	(16.91)
8/91	(32.40)	(27.24)
9/91	(42.75)	(37.58)
10/91	(53.11)	(47.93)
11/91	(63.48)	(58.30)
12/91	(73.86)	(68.67)
1/92	(73.86)	(73.86)
2/92	(73.86)	(73.86)
3/92	(73.86)	(73.86)
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 (19)

Total Revenue Effect
(1,104,553)

(63)

(66)

3. Correction of 1991 PSC Rev. Transfers - 12 mos. Aug.

~~(4,519)~~

	<u>Est</u>	<u>Uny</u>
2/91	(240.13)	(120.07)
3/91	(488.71)	(360.42)
4/91	(713.32)	(597.02)
5/91	(956.34)	(834.83)
6/91	(2,586.94)	(1,771.64)
7/91	(17,510.67)	(10,048.81)
8/91	(18,258.57)	(17,884.62)
9/91	(19,022.53)	(18,640.55)
10/91	(19,786.04)	(19,404.29)
11/91	(20,550.27)	(20,168.16)
12/91	(21,314.86)	(20,932.57)
1/92	"	(21,314.86)
2/92	"	(21,314.86)
3/92	"	(21,314.86)
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 (10,069)

(20,520)

4. Correction of 1991 PSC Res. Transfers - 12 Mos Aug.

2,103

	<u>Balance</u>	<u>Average</u>
2/91	(494.04)	(247.02)
3/91	(1,518.42)	(856.23)
4/91	(1,426.86)	(1,322.64)
5/91	5,269.31	1,921.23
6/91	5,676.19	5,472.75
7/91	5,302.19	5,489.19
8/91	4,330.23	4,316.21
9/91	3,351.06	3,840.65
10/91	2,644.23	2,997.65
11/91	1,734.34	2,189.29
12/91	876.98	1,305.66
1/92	"	876.98
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"

12/91 2,282

1,732

5. Correction of 1/91 Annual to agree with revised PC schedule + correction of 1991 PSC reserve transfers

~~19,168~~

	<u>Balance</u>	<u>Average</u>
1/91	29,507.89	14,753.95
2/91	29,507.75	29,507.82
3/91	29,507.80	29,507.78
4/91	29,507.83	29,507.82
5/91	21,916.25	25,712.04
6/91	21,916.28	21,916.27
7/91	14,551.32	18,233.80 36,467.60
8/91	14,551.35	14,551.34
9/91	14,551.40	14,551.38
10/91	14,551.42	14,551.41
11/91	14,551.48	14,551.45
12/91	14,551.49	14,551.49
1/92	"	"
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 20,158

14,551

b. Correction of 1/91 Accrual to agree with revised
 PC schedule + correction of 1991 PSC Rev.

~~(318,195)~~

Transfers

	<u>Balance</u>	<u>Average</u>
1/91	(320,104.05)	(160,052.03)
2/91	(319,818.35)	(319,961.20)
3/91	(319,522.20)	(319,670.28)
4/91	(319,370.31)	(319,446.26)
5/91	(319,074.81)	(319,222.56)
6/91	(318,778.93)	(318,926.87)
7/91	(318,482.93)	(318,630.93)
8/91	(318,187.11)	(318,335.02)
9/91	(317,890.36)	(318,038.74)
10/91	(317,893.33)	(317,891.85)
11/91	(317,693.85)	(317,793.59)
12/91	(317,494.29)	-(317,594.07)
1/92	"	(317,494.29)
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 (305,464)

(317,676)

7. Correction of 1991 PSC Revenue

~~22,717~~

	<u>Balance</u>	<u>Average</u>
2/91	(2,355.20)	(1,177.60)
3/91	18,510.28	8,077.54
4/91	16,423.72	17,467.00
5/91	14,327.88	15,375.80
6/91	12,240.64	13,284.26
7/91	10,144.38	11,192.51
8/91	8,040.48	9,092.43
9/91	5,943.25	6,991.87
10/91	28,797.32	17,370.29
11/91	26,194.93	27,496.13
12/91	40,354.39	33,274.66
1/92	"	40,354.39
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 14,404

31,392

8. Correction of 1991 PSC accruals

~~(815,793)~~

	<u>Balance</u>	<u>Average</u>
2/91	(92,321.35)	(46,160.68)
3/91	(188,691.10)	(140,506.23)
4/91	(287,654.29)	(238,172.70)
5/91	(390,577.94)	(339,116.12)
6/91	(497,541.82)	(444,059.88)
7/91	(610,883.66)	(554,212.74)
8/91	(732,865.09)	(671,874.38)
9/91	(867,619.34)	(800,242.22)
10/91	(1,021,906.39)	(944,762.87)
11/91	(1,107,826.39)	(1,064,866.39)
12/91	(1,193,800.17)	(1,150,813.28)
1/92	"	(1,193,800.17)
2/92	"	"
3/92	"	"
4/92	"	"
5/92	"	"
6/92	"	"
7/92	"	"
8/92	"	"

12/91 (532,879)

(1,082,430)

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9102	157C	0.00	(30.03)	30.03	CORRECTION OF 1991 PSC RESERVE
9103	157C	0.00	10.77	(10.77)	TRANSFERS (PICS/DCPR RECLASS) TO
9104	157C	0.00	10.33	(10.33)	ACCOUNT FOR 25/75 AND 35/65 ALLOCATION
9105	157C	0.00	10.33	(10.33)	RULE FOR CIRCUIT.
9106	157C	0.00	10.34	(10.34)	
9107	157C	0.00	10.33	(10.33)	
9108	157C	0.00	10.33	(10.33)	
9109	157C	0.00	10.35	(10.35)	
9110	157C	0.00	10.36	(10.36)	
9111	157C	0.00	10.37	(10.37)	
9112	157C	0.00	10.38	(10.38)	
	TOTAL	0.00	73.86	(73.86)	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9205_#1.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
157C	TOTAL	9102	279,659.06	279,704.47	45.41		30.03
157C	TOTAL	9103	264,643.59	264,627.71	(15.88)		(10.77)
157C	TOTAL	9104	263,943.74	263,928.51	(15.23)		(10.33)
157C	TOTAL	9105	266,880.26	266,865.03	(15.23)		(10.33)
157C	TOTAL	9106	265,150.85	265,135.61	(15.24)		(10.34)
157C	TOTAL	9107	263,432.06	263,416.84	(15.22)		(10.33)
157C	TOTAL	9108	261,880.24	261,865.01	(15.23)		(10.33)
157C	TOTAL	9109	257,063.77	257,048.57	(15.20)		(10.35)
157C	TOTAL	9110	264,007.84	263,992.61	(15.23)		(10.36)
157C	TOTAL	9111	263,709.19	263,693.95	(15.24)		(10.37)
157C	TOTAL	9112	253,226.27	253,211.03	(15.24)		(10.38)
			2,903,596.87	2,903,489.33	(107.54)		(73.87)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADI TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADI TO ACCRUAL (INTRASTATE)
157C	CDGRM	9102	263,966.87	263,966.79	(0.08)	0.661258	(0.05)
157C	CDGRM	9103	254,439.82	254,439.74	(0.08)	0.678324	(0.05)
157C	CDGRM	9104	254,498.71	254,498.63	(0.08)	0.678069	(0.05)
157C	CDGRM	9105	256,402.03	256,401.95	(0.08)	0.677726	(0.05)
157C	CDGRM	9106	256,908.81	256,908.73	(0.08)	0.678588	(0.05)
157C	CDGRM	9107	257,495.37	257,495.30	(0.07)	0.678851	(0.05)
157C	CDGRM	9108	254,956.55	254,956.48	(0.07)	0.678500	(0.05)
157C	CDGRM	9109	248,012.34	248,012.27	(0.07)	0.680554	(0.05)
157C	CDGRM	9110	248,793.79	248,793.72	(0.07)	0.680137	(0.05)
157C	CDGRM	9111	250,177.07	250,176.99	(0.08)	0.680778	(0.05)
157C	CDGRM	9112	238,833.84	238,833.77	(0.07)	0.681083	(0.04)
157C	E4101	9102	710.78	710.78	(0.00)	0.661258	(0.00)
157C	E4101	9103	776.11	776.11	(0.00)	0.678324	(0.00)
157C	E4101	9104	833.29	833.29	(0.00)	0.678069	(0.00)
157C	E4101	9105	888.67	888.67	(0.00)	0.677726	(0.00)
157C	E4101	9106	932.27	932.27	(0.00)	0.678588	(0.00)
157C	E4101	9107	924.00	924.00	0.00	0.678851	0.00
157C	E4101	9108	1,002.45	1,002.45	(0.00)	0.678500	(0.00)
157C	E4101	9109	1,024.16	1,024.17	0.01	0.680554	0.00
157C	E4101	9110	1,085.91	1,085.91	0.00	0.680137	0.00
157C	E4101	9111	1,130.54	1,130.54	0.00	0.680778	0.00
157C	E4101	9112	1,182.96	1,182.96	0.00	0.681083	0.00
157C	E4348	9102	13.29	(2.91)	(16.20)	0.661258	(10.71)
157C	E4348	9103	31.74	15.53	(16.21)	0.678324	(11.00)
157C	E4348	9104	73.50	57.30	(16.20)	0.678069	(10.98)
157C	E4348	9105	153.04	136.84	(16.20)	0.677726	(10.98)
157C	E4348	9106	238.78	222.57	(16.21)	0.678588	(11.00)
157C	E4348	9107	341.35	325.14	(16.21)	0.678851	(11.00)
157C	E4348	9108	472.56	456.36	(16.20)	0.678500	(10.99)
157C	E4348	9109	725.55	709.35	(16.20)	0.680554	(11.02)
157C	E4348	9110	1,639.03	1,622.83	(16.20)	0.680137	(11.02)
157C	E4348	9111	1,226.13	1,209.93	(16.20)	0.680778	(11.03)
157C	E4348	9112	1,389.77	1,373.56	(16.21)	0.681083	(11.04)
157C	E8101	9102	768.46	768.46	(0.00)	0.661258	(0.00)
157C	E8101	9103	736.53	737.88	1.35	0.678324	0.92
157C	E8101	9104	773.50	773.04	(0.46)	0.678069	(0.31)
157C	E8101	9105	782.63	782.18	(0.45)	0.677726	(0.31)
157C	E8101	9106	832.44	831.99	(0.45)	0.678588	(0.31)
157C	E8101	9107	844.05	843.60	(0.45)	0.678851	(0.31)
157C	E8101	9108	809.26	808.81	(0.45)	0.678500	(0.30)
157C	E8101	9109	791.31	790.86	(0.45)	0.680554	(0.30)
157C	E8101	9110	804.50	804.05	(0.45)	0.680137	(0.31)
157C	E8101	9111	848.76	848.31	(0.45)	0.680778	(0.31)
157C	E8101	9112	813.55	813.10	(0.45)	0.681083	(0.31)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
157C	E8428	9102	1,353.23	1,353.23	0.00	0.661258	0.00
157C	E8428	9103	1,382.87	1,382.87	0.00	0.678324	0.00
157C	E8428	9104	1,391.68	1,391.68	0.00	0.678069	0.00
157C	E8428	9105	1,632.69	1,632.69	(0.00)	0.677726	(0.00)
157C	E8428	9106	1,517.60	1,517.60	(0.00)	0.678588	(0.00)
157C	E8428	9107	1,521.58	1,521.58	0.00	0.678851	0.00
157C	E8428	9108	1,485.63	1,485.63	(0.00)	0.678500	(0.00)
157C	E8428	9109	1,598.04	1,598.04	0.00	0.680554	0.00
157C	E8428	9110	1,457.87	1,457.87	(0.00)	0.680137	(0.00)
157C	E8428	9111	1,554.36	1,554.36	(0.00)	0.680778	(0.00)
157C	E8428	9112	1,945.63	1,945.63	(0.00)	0.681083	(0.00)
157C	E8444	9102	168.07	168.07	0.00	0.661258	0.00
157C	E8444	9103	75.42	75.42	(0.00)	0.678324	(0.00)
157C	E8444	9104	82.62	82.62	0.00	0.678069	0.00
157C	E8444	9105	101.54	101.54	0.00	0.677726	0.00
157C	E8444	9106	135.76	135.76	0.00	0.678588	0.00
157C	E8444	9107	145.60	145.60	0.00	0.678851	0.00
157C	E8444	9108	153.86	153.86	0.00	0.678500	0.00
157C	E8444	9109	159.90	159.90	(0.00)	0.680554	(0.00)
157C	E8444	9110	175.68	175.68	(0.00)	0.680137	(0.00)
157C	E8444	9111	183.02	183.02	(0.00)	0.680778	(0.00)
157C	E8444	9112	191.81	191.81	0.00	0.681083	0.00
157C	E8805	9102	665.09	665.09	(0.00)	0.661258	(0.00)
157C	E8805	9103	672.09	670.25	(1.84)	0.678324	(1.25)
157C	E8805	9104	696.51	697.12	0.61	0.678069	0.41
157C	E8805	9105	679.38	679.99	0.61	0.677726	0.41
157C	E8805	9106	731.02	731.63	0.61	0.678588	0.41
157C	E8805	9107	759.20	759.81	0.61	0.678851	0.42
157C	E8805	9108	573.97	574.58	0.61	0.678500	0.42
157C	E8805	9109	604.67	605.29	0.62	0.680554	0.42
157C	E8805	9110	437.58	438.19	0.61	0.680137	0.42
157C	E8805	9111	(49.80)	(49.19)	0.61	0.680778	0.41
157C	E8805	9112	(206.16)	(205.54)	0.62	0.681083	0.42
157C	E8807	9102	164.48	164.48	(0.00)	0.661258	(0.00)
157C	E8807	9103	162.68	162.68	0.00	0.678324	0.00
157C	E8807	9104	101.15	101.15	0.00	0.678069	0.00
157C	E8807	9105	103.90	103.90	0.00	0.677726	0.00
157C	E8807	9106	102.77	102.77	(0.00)	0.678588	(0.00)
157C	E8807	9107	67.74	67.74	0.00	0.678851	0.00
157C	E8807	9108	83.08	83.08	(0.00)	0.678500	(0.00)
157C	E8807	9109	112.39	112.39	(0.00)	0.680554	(0.00)
157C	E8807	9110	101.62	101.62	0.00	0.680137	0.00
157C	E8807	9111	122.40	122.40	(0.00)	0.680778	(0.00)
157C	E8807	9112	126.90	126.90	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
157C	M2139	9102	5,724.12	5,724.12	0.00	0.661258	0.00
157C	M2139	9103	5,516.35	5,516.35	(0.00)	0.678324	(0.00)
157C	M2139	9104	5,299.31	5,299.31	(0.00)	0.678069	(0.00)
157C	M2139	9105	5,077.51	5,077.52	0.01	0.677726	0.00
157C	M2139	9106	5,410.66	5,410.66	0.00	0.678588	0.00
157C	M2139	9107	5,922.60	5,922.60	0.00	0.678851	0.00
157C	M2139	9108	6,556.79	6,556.79	(0.00)	0.678500	(0.00)
157C	M2139	9109	7,200.93	7,200.93	0.00	0.680554	0.00
157C	M2139	9110	7,549.85	7,549.85	(0.00)	0.680137	(0.00)
157C	M2139	9111	6,737.78	6,737.78	(0.00)	0.680778	(0.00)
157C	M2139	9112	8,209.12	8,209.12	(0.00)	0.681083	(0.00)
157C	M2650	9102	0.00	0.00	0.00	0.661258	0.00
157C	M2650	9103	0.00	0.00	0.00	0.678324	0.00
157C	M2650	9104	0.00	0.00	0.00	0.678069	0.00
157C	M2650	9105	0.00	0.00	0.00	0.677726	0.00
157C	M2650	9106	0.00	0.00	0.00	0.678588	0.00
157C	M2650	9107	0.00	0.00	0.00	0.678851	0.00
157C	M2650	9108	0.00	0.00	0.00	0.678500	0.00
157C	M2650	9109	0.00	0.00	0.00	0.680554	0.00
157C	M2650	9110	0.00	0.00	0.00	0.680137	0.00
157C	M2650	9111	0.00	0.00	0.00	0.680778	0.00
157C	M2650	9112	0.00	0.00	0.00	0.681083	0.00
157C	M6121	9102	2,304.87	2,304.87	(0.00)	0.661258	(0.00)
157C	M6121	9103	2,303.33	2,303.33	(0.00)	0.678324	(0.00)
157C	M6121	9104	2,271.64	2,271.64	0.00	0.678069	0.00
157C	M6121	9105	2,310.96	2,310.96	(0.00)	0.677726	(0.00)
157C	M6121	9106	2,311.20	2,311.20	(0.00)	0.678588	(0.00)
157C	M6121	9107	2,344.10	2,344.10	0.00	0.678851	0.00
157C	M6121	9108	2,288.44	2,288.44	0.00	0.678500	0.00
157C	M6121	9109	2,209.04	2,209.04	0.00	0.680554	0.00
157C	M6121	9110	2,117.05	2,117.05	0.00	0.680137	0.00
157C	M6121	9111	2,131.19	2,131.19	0.00	0.680778	0.00
157C	M6121	9112	2,237.01	2,237.01	0.00	0.681083	0.00
157C	M6702	9102	0.00	0.00	0.00	0.661258	0.00
157C	M6702	9103	0.00	0.00	0.00	0.678324	0.00
157C	M6702	9104	0.00	0.00	0.00	0.678069	0.00
157C	M6702	9105	0.00	0.00	0.00	0.677726	0.00
157C	M6702	9106	0.00	0.00	0.00	0.678588	0.00
157C	M6702	9107	0.00	0.00	0.00	0.678851	0.00
157C	M6702	9108	0.00	0.00	0.00	0.678500	0.00
157C	M6702	9109	0.00	0.00	0.00	0.680554	0.00
157C	M6702	9110	0.00	0.00	0.00	0.680137	0.00
157C	M6702	9111	0.00	0.00	0.00	0.680778	0.00
157C	M6702	9112	0.00	0.00	0.00	0.681083	0.00

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 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
157C	31039	9102	(64.37)	0.00	64.37	0.661258	42.57
157C	31039	9103	0.00	0.00	0.00	0.678324	0.00
157C	31039	9104	0.00	0.00	0.00	0.678069	0.00
157C	31039	9105	0.00	0.00	0.00	0.677726	0.00
157C	31039	9106	0.00	0.00	0.00	0.678588	0.00
157C	31039	9107	0.00	0.00	0.00	0.678851	0.00
157C	31039	9108	0.00	0.00	0.00	0.678500	0.00
157C	31039	9109	0.00	0.00	0.00	0.680554	0.00
157C	31039	9110	0.00	0.00	0.00	0.680137	0.00
157C	31039	9111	0.00	0.00	0.00	0.680778	0.00
157C	31039	9112	0.00	0.00	0.00	0.681083	0.00
157C	31701	9102	0.00	0.00	0.00	0.661258	0.00
157C	31701	9103	0.00	0.00	0.00	0.678324	0.00
157C	31701	9104	0.00	0.00	0.00	0.678069	0.00
157C	31701	9105	0.00	0.00	0.00	0.677726	0.00
157C	31701	9106	0.00	0.00	0.00	0.678588	0.00
157C	31701	9107	0.00	0.00	0.00	0.678851	0.00
157C	31701	9108	0.00	0.00	0.00	0.678500	0.00
157C	31701	9109	0.00	0.00	0.00	0.680554	0.00
157C	31701	9110	0.00	0.00	0.00	0.680137	0.00
157C	31701	9111	0.00	0.00	0.00	0.680778	0.00
157C	31701	9112	0.00	0.00	0.00	0.681083	0.00
157C	31734	9102	98.55	98.55	(0.00)	0.661258	(0.00)
157C	31734	9103	98.55	98.55	(0.00)	0.678324	(0.00)
157C	31734	9104	105.79	105.79	(0.00)	0.678069	(0.00)
157C	31734	9105	105.79	105.79	(0.00)	0.677726	(0.00)
157C	31734	9106	105.79	105.79	(0.00)	0.678588	(0.00)
157C	31734	9107	105.79	105.79	(0.00)	0.678851	(0.00)
157C	31734	9108	117.65	117.65	0.00	0.678500	0.00
157C	31734	9109	162.21	162.22	0.01	0.680554	0.01
157C	31734	9110	285.80	285.80	(0.00)	0.680137	(0.00)
157C	31734	9111	343.14	343.15	0.01	0.680778	0.01
157C	31734	9112	426.44	426.44	(0.00)	0.681083	(0.00)
157C	31831	9102	0.00	0.00	0.00	0.661258	0.00
157C	31831	9103	0.00	0.00	0.00	0.678324	0.00
157C	31831	9104	0.00	0.00	0.00	0.678069	0.00
157C	31831	9105	0.00	0.00	0.00	0.677726	0.00
157C	31831	9106	0.00	0.00	0.00	0.678588	0.00
157C	31831	9107	0.00	0.00	0.00	0.678851	0.00
157C	31831	9108	0.00	0.00	0.00	0.678500	0.00
157C	31831	9109	0.00	0.00	0.00	0.680554	0.00
157C	31831	9110	0.00	0.00	0.00	0.680137	0.00
157C	31831	9111	0.00	0.00	0.00	0.680778	0.00
157C	31831	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
157C	31848	9102	0.00	0.00	0.00	0.661258	0.00
157C	31848	9103	0.00	0.00	0.00	0.678324	0.00
157C	31848	9104	0.00	0.00	0.00	0.678069	0.00
157C	31848	9105	0.00	0.00	0.00	0.677726	0.00
157C	31848	9106	0.00	0.00	0.00	0.678588	0.00
157C	31848	9107	0.00	0.00	0.00	0.678851	0.00
157C	31848	9108	0.00	0.00	0.00	0.678500	0.00
157C	31848	9109	0.00	0.00	0.00	0.680554	0.00
157C	31848	9110	0.00	0.00	0.00	0.680137	0.00
157C	31848	9111	0.00	0.00	0.00	0.680778	0.00
157C	31848	9112	0.00	0.00	0.00	0.681083	0.00
157C	33222	9102	239.08	236.40	(2.68)	0.661258	(1.77)
157C	33222	9103	(5,366.68)	(5,365.78)	0.90	0.678324	0.61
157C	33222	9104	(5,459.93)	(5,459.03)	0.90	0.678069	0.61
157C	33222	9105	(4,666.48)	(4,665.59)	0.89	0.677726	0.60
157C	33222	9106	(7,515.62)	(7,514.72)	0.90	0.678588	0.61
157C	33222	9107	(10,459.29)	(10,458.40)	0.89	0.678851	0.60
157C	33222	9108	(10,183.05)	(10,182.16)	0.89	0.678500	0.61
157C	33222	9109	(8,925.82)	(8,924.93)	0.89	0.680554	0.61
157C	33222	9110	(7,784.98)	(7,784.08)	0.90	0.680137	0.61
157C	33222	9111	(7,690.06)	(7,689.17)	0.89	0.680778	0.61
157C	33222	9112	(7,565.48)	(7,564.59)	0.89	0.681083	0.61
157C	33223	9102	253.71	253.71	0.00	0.661258	0.00
157C	33223	9103	268.60	268.60	0.00	0.678324	0.00
157C	33223	9104	276.40	276.40	(0.00)	0.678069	(0.00)
157C	33223	9105	306.10	306.10	(0.00)	0.677726	(0.00)
157C	33223	9106	397.02	397.02	0.00	0.678588	0.00
157C	33223	9107	409.91	409.91	0.00	0.678851	0.00
157C	33223	9108	430.55	430.55	(0.00)	0.678500	(0.00)
157C	33223	9109	277.70	277.70	0.00	0.680554	0.00
157C	33223	9110	4,003.67	4,003.66	(0.01)	0.680137	(0.00)
157C	33223	9111	3,924.76	3,924.76	0.00	0.680778	0.00
157C	33223	9112	3,148.52	3,148.51	(0.01)	0.681083	(0.00)
157C	33320	9102	301.91	301.91	(0.00)	0.661258	(0.00)
157C	33320	9103	314.09	314.09	0.00	0.678324	0.00
157C	33320	9104	328.78	328.78	(0.00)	0.678069	(0.00)
157C	33320	9105	264.32	264.32	0.00	0.677726	0.00
157C	33320	9106	253.33	253.33	(0.00)	0.678588	(0.00)
157C	33320	9107	247.18	247.17	(0.01)	0.678851	(0.01)
157C	33320	9108	182.12	182.11	(0.01)	0.678500	(0.01)
157C	33320	9109	187.84	187.83	(0.01)	0.680554	(0.01)
157C	33320	9110	270.83	270.82	(0.01)	0.680137	(0.01)
157C	33320	9111	273.66	273.64	(0.02)	0.680778	(0.01)
157C	33320	9112	283.63	283.62	(0.01)	0.681083	(0.01)

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 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADI TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADI TO ACCRUAL (INTRASTATE)
157C	33332	9102	2,990.92	2,990.92	0.00	0.661258	0.00
157C	33332	9103	3,232.09	3,232.09	(0.00)	0.678324	(0.00)
157C	33332	9104	2,670.79	2,670.79	(0.00)	0.678069	(0.00)
157C	33332	9105	2,738.18	2,738.18	(0.00)	0.677726	(0.00)
157C	33332	9106	2,789.02	2,789.02	0.00	0.678588	0.00
157C	33332	9107	2,762.88	2,762.88	(0.00)	0.678851	(0.00)
157C	33332	9108	2,950.38	2,950.38	0.00	0.678500	0.00
157C	33332	9109	2,923.51	2,923.51	(0.00)	0.680554	(0.00)
157C	33332	9110	3,069.64	3,069.64	(0.00)	0.680137	(0.00)
157C	33332	9111	2,796.24	2,796.24	(0.00)	0.680778	(0.00)
157C	33332	9112	2,208.73	2,208.73	(0.00)	0.681083	(0.00)
TOTAL			2,903,596.87	2,903,489.33	(107.54)		(73.87)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

Reconciliation of 1/9/92 FPOS PSC Accruals to
1991 YTD FR Report

Account: 157C

PSC Accrual from

1/9/92 Print-out:

(FPDS) 3,169,590.58

9012 Accrual

from PC

Schedule : 36,450.07
(Except CDGM)

Total: 3,206,040.65

1991 YTD FR Report

PSC Accrual : 3,206,040.66

Difference: (.01)

Explanation of Difference:

(.01) Rounding

PL Schedule

		JAN-91		
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		RT	CURR MO	
		YR	ACCUAL	

	157C	MDBGFLPM	90	27.69
11701	157C	FRBNFLFP	90	272.09
31734	157C	ORPKFLRW	91	98.55
31831	157C	PCBNFLNT	90	(0.00)
31848	157C	OVIDFLMA	90	31.79
33222	157C	ORLDFLMA	91	20,024.67
33223	157C	ORLDFLPH	91	229.29
33320	157C	ORLDFLAP	92	290.97
33332	157C	ORLDFLPC	91	2,965.01
E4101	157C	HLWDFLWH	92	707.76
E4348	157C	FTLDFLMR76A	90	194.44
E4348	157C	FTLDFLMR46E	91	0.00
E8101	157C	BCRTFLMA	92	815.85
E8428	157C	PMBHFLMA	91	1,340.20
E8444	157C	PMBHFLCS	92	113.76
E8805	157C	WPBHFLHH	91	714.84
E8807	157C	WPBHFLGA	92	162.36
M2139	157C	MIAMFLGR35	91	5,800.69
M2650	157C	PRRNFLMA	90	456.81
M6121	157C	MIAMFLPL	92	2,292.22
M6702	157C	MIAMFLHL	90	(88.91)
AMZ DGTL157C TOTAL			36,450.07	
AMZ DGTL157C	DGTL RET 1990	90	893.90	
AMZ DGTL157C	DGTL RET 1991	91	31,173.25	
AMZ DGTL157C	DGTL RET 1992	92	4,382.93	
REMAINING DIGITAL			265,993.71	
			302,443.78	
=====				
HISTORICAL DATA				
AMZ DGTL157C TOTAL			36,450.07	
AMZ DGTL157C	DGTL RET 1990	90	893.90	
AMZ DGTL157C	DGTL RET 1991	91	31,173.25	
AMZ DGTL157C	DGTL RET 1992	92	4,382.93	
REMAINING DIGITAL			265,993.71	
			302,443.78	
=====				
DIFFERENCE				
AMZ DGTL157C TOTAL			0.00	
AMZ DGTL157C	DGTL RET 1990	90	0.00	
AMZ DGTL157C	DGTL RET 1991	91	0.00	
AMZ DGTL157C	DGTL RET 1992	92	0.00	
REMAINING DIGITAL			0.00	
			0.00	

PRINTED: 01/07/92
 AREA : FL
 BUSINESS DATE: DECEMBER

SOUTHERN BELL TELEPHONE COMPANY
 FLORIDA CALCULATION OF FR ADJUSTMENTS YEAR TO DATE

PAGE: 2

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.88	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12069.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NON CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SM VAL	612.91	613.68	-.77	.675325	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	D257C	PAIR GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	1357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991										
ACCT	DEP CATYYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	CDGRM 9012							23,294,821.85	(10,147,456.30)	263,993.71
157C	CDGRM 9101	359,408.65	(475,170.58)	0.00	0.00	(162.64)	0.00	23,179,059.92	(9,938,442.07)	263,966.79
157C	CDGRM 9102	250,196.10	(845,107.40)	0.00	(4.96)	6,333.14	0.00	22,584,148.62	(9,350,973.28)	254,439.74
157C	CDGRM 9103	109,886.33	(304,751.29)	46,857.54	0.00	(690.50)	0.00	22,389,283.66	(9,254,494.70)	254,498.63
157C	CDGRM 9104	177,927.23	(131,739.48)	8,334.54	0.00	971.48	0.00	22,435,471.41	(9,367,947.83)	256,401.95
157C	CDGRM 9105	196,036.81	(151,048.00)	0.00	0.00	1,096.90	0.00	22,480,460.22	(9,472,204.89)	256,908.73
157C	CDGRM 9106	240,863.44	(191,615.13)	0.00	0.00	(5,967.69)	0.00	22,529,708.53	(9,543,466.18)	257,495.30
157C	CDGRM 9107	(14,263.10)	(117,573.11)	0.00	197.27	2,200.38	0.00	22,397,872.32	(9,680,990.72)	254,956.48
157C	CDGRM 9108	302,536.83	(751,983.51)	0.00	12,203.08	79,143.64	0.00	21,948,425.64	(9,092,616.96)	248,012.27
157C	CDGRM 9109	127,801.15	(231,984.65)	0.00	10,071.98	(248.68)	0.00	21,844,242.14	(9,098,821.28)	248,793.72
157C	CDGRM 9110	174,779.49	(128,732.09)	0.00	6,600.94	0.00	0.00	21,890,289.54	(9,212,281.97)	250,176.99
157C	CDGRM 9111	190,564.28	(837,592.89)	0.00	3,563.51	(1,219.18)	1,501.00	21,243,260.93	(8,621,020.74)	238,833.77
157C	CDGRM 9112	307,928.32	(631,496.70)	0.00	34,143.68	(63.45)	0.00	20,919,692.55	(8,194,277.58)	
1991 TOTALS		2,423,665.53	(4,798,794.83)	55,192.08	66,775.50	81,393.40	1,501.00			3,050,478.09

YEAR: 1992										
ACCT	DEP CATYYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	CDGRM 9112							20,919,692.55	(8,194,277.58)	238,986.12
157C	CDGRM 9201	49,383.57	(437,415.25)	(4,735.75)	164.05	(4,346.26)	0.00	20,531,660.87	(8,002,766.42)	232,188.11
157C	CDGRM 9202	278,912.36	(145,117.34)	0.00	7,209.14	8,295.77	0.00	20,665,455.89	(8,074,332.28)	236,694.37
157C	CDGRM 9203	174,304.42	(375,819.75)	0.00	2,063.17	7,378.64	0.00	20,463,940.56	(7,925,765.09)	232,479.67
1992 TOTALS		502,600.35	(958,352.34)	(4,735.75)	9,436.36	11,328.15	0.00			938,348.27

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E4101	9012							37,944.15	(20,958.02)	707.76
157C	E4101	9101	69.54	(66.29)	0.00	0.00	0.00	0.00	37,947.40	(21,599.49)	710.78
157C	E4101	9102	1,437.28	(14.39)	0.00	0.00	0.00	0.00	39,370.29	(22,295.87)	776.11
157C	E4101	9103	1,200.75	(8.12)	0.00	0.00	0.00	0.00	40,562.92	(23,063.86)	833.29
157C	E4101	9104	1,107.60	(70.01)	0.00	0.00	0.00	0.00	41,600.51	(23,827.14)	888.67
157C	E4101	9105	828.39	(17.07)	0.00	0.00	0.00	0.00	42,411.83	(24,698.74)	932.27
157C	E4101	9106	(148.77)	(41.01)	0.00	0.00	0.00	0.00	42,222.05	(25,590.00)	924.00
157C	E4101	9107	1,333.54	(22.66)	0.00	0.00	0.00	0.00	43,532.93	(26,491.34)	1,002.45
157C	E4101	9108	347.51	(37.07)	0.00	0.00	0.00	0.00	43,843.37	(27,456.72)	1,024.17
157C	E4101	9109	926.19	(54.07)	0.00	0.00	0.00	0.00	44,715.49	(28,426.81)	1,085.91
157C	E4101	9110	624.86	(14.13)	0.00	0.00	0.00	0.00	45,326.22	(29,498.60)	1,130.54
157C	E4101	9111	681.42	(32.39)	0.00	0.00	0.00	0.00	45,975.25	(30,596.75)	1,182.96
157C	E4101	9112	953.00	(22.94)	0.00	0.00	0.00	0.00	46,905.31	(31,756.77)	
1991 TOTALS			9,361.31	(400.15)	0.00	0.00	0.00	0.00			11,198.90

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
157C	E4101	9112	953.00	(22.94)	0.00	0.00	0.00	0.00	46,905.31	(31,756.77)	1,262.38
157C	E4101	9201	300.86	(12.19)	0.00	0.00	0.00	0.00	47,193.98	(33,006.96)	1,289.73
157C	E4101	9202	1,621.51	(13.45)	0.00	0.00	0.00	0.00	48,802.04	(34,283.24)	1,451.88
157C	E4101	9203	(2,160.96)	(31.29)	0.00	0.00	0.00	0.00	46,609.79	(35,703.83)	1,211.77
1992 TOTALS			(238.59)	(56.93)	0.00	0.00	0.00	0.00			5,215.76

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E4348 9012							4,866.12	(4,671.68)	194.44
157C	E4348 9101	(32.02)	(0.94)	0.00	0.00	0.00	0.00	4,833.16	(4,865.18)	(2.91)
157C	E4348 9102	184.43	(4.41)	0.00	0.00	0.00	0.00	5,013.18	(4,857.86)	15.53
157C	E4348 9103	375.88	0.00	0.00	0.00	0.00	0.00	5,389.06	(4,873.39)	57.30
157C	E4348 9104	636.35	(3.82)	0.00	0.00	0.00	0.00	6,021.59	(4,926.87)	136.84
157C	E4348 9105	600.13	(1.29)	0.00	0.00	0.00	0.00	6,620.43	(5,062.42)	222.57
157C	E4348 9106	615.42	(4.16)	0.00	0.00	0.00	0.00	7,231.69	(5,280.83)	325.14
157C	E4348 9107	656.07	(1.91)	0.00	0.00	0.00	0.00	7,885.85	(5,604.06)	456.36
157C	E4348 9108	1,011.97	(3.37)	0.00	0.00	0.00	0.00	8,894.45	(6,057.05)	709.35
157C	E4348 9109	2,740.44	(1.99)	0.00	0.00	0.00	0.00	11,632.90	(6,764.41)	1,622.83
157C	E4348 9110	(825.80)	0.00	0.00	0.00	0.00	0.00	10,807.10	(8,387.24)	1,209.93
157C	E4348 9111	163.63	(3.22)	0.00	0.00	0.00	0.00	10,967.51	(9,593.95)	1,373.56
157C	E4348 9112	927.68	(0.88)	0.00	0.00	0.00	0.00	11,894.31	(10,966.63)	
1991 TOTALS		7,054.18	(25.99)	0.00	0.00	0.00	0.00			6,320.94

YEAR: 1992

ACCT	DEP CATYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E4348 9112							11,894.31	(10,966.63)	927.68
157C	E4348 9201	146.49	0.00	0.00	0.00	0.00	0.00	12,040.80	(11,894.31)	146.49
157C	E4348 9202	139.31	(0.51)	0.00	0.00	0.00	0.00	12,179.60	(12,040.29)	139.31
157C	E4348 9203	0.00	0.00	0.00	0.00	0.00	0.00	12,179.60	(12,179.60)	0.00
1992 TOTALS		285.80	(0.51)	0.00	0.00	0.00	0.00			1,213.48

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8101	9012							61,755.56	(42,175.24)	815.85
157C	E8101	9101	(1,089.91)	(29.74)	0.00	0.00	0.00	0.00	60,635.91	(42,961.35)	768.46
157C	E8101	9102	(735.36)	(40.11)	0.00	0.00	62.65	0.00	59,860.44	(43,627.05)	737.88
157C	E8101	9103	738.43	(9.64)	0.00	0.00	0.00	0.00	60,589.23	(44,355.29)	773.04
157C	E8101	9104	182.63	(19.53)	0.00	0.00	0.00	0.00	60,752.33	(45,108.80)	782.18
157C	E8101	9105	946.41	(8.99)	0.00	0.00	0.00	0.00	61,689.75	(45,881.99)	831.99
157C	E8101	9106	208.97	(16.84)	0.00	0.00	0.00	0.00	61,881.88	(46,697.14)	843.60
157C	E8101	9107	(591.31)	(5,537.87)	0.00	0.00	0.00	0.00	55,752.70	(42,002.86)	808.81
157C	E8101	9108	(287.23)	(33.92)	0.00	0.00	0.00	0.00	55,431.55	(42,777.76)	790.86
157C	E8101	9109	197.82	(14.93)	0.00	0.00	0.00	0.00	55,614.44	(43,553.69)	804.05
157C	E8101	9110	619.66	(3.78)	0.00	0.00	0.00	0.00	56,230.32	(44,353.96)	848.31
157C	E8101	9111	(457.76)	(13.29)	0.00	0.00	0.00	0.00	55,759.27	(45,188.98)	813.10
157C	E8101	9112	(662.12)	(39.06)	0.00	0.00	0.00	0.00	55,058.09	(45,963.02)	
1991 TOTALS			(929.77)	(5,767.70)	0.00	0.00	62.65	0.00			9,618.13

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8101	9112	(662.12)	(39.06)	0.00	0.00	0.00	0.00	55,058.09	(45,963.02)	757.92
157C	E8101	9201	283.52	(2.17)	0.00	0.00	0.00	0.00	55,339.44	(46,718.77)	783.70
157C	E8101	9202	281.58	0.00	0.00	0.00	0.00	0.00	55,621.02	(47,502.47)	811.86
157C	E8101	9203	543.26	(8.62)	0.00	0.00	0.00	0.00	56,155.66	(48,305.70)	872.22
1992 TOTALS			1,108.36	(10.79)	0.00	0.00	0.00	0.00			3,225.69

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8428	9012							48,596.87	(32,514.51)	1,340.20
157C	E8428	9101	143.38	(5.70)	0.00	0.00	0.00	0.00	48,734.55	(33,849.01)	1,353.23
157C	E8428	9102	296.42	(1.38)	0.00	0.00	0.00	0.00	49,029.59	(35,200.86)	1,382.87
157C	E8428	9103	79.27	(10.42)	0.00	0.00	0.00	0.00	49,098.44	(36,573.31)	1,391.68
157C	E8428	9104	1,928.06	(24.75)	0.00	0.00	0.00	0.00	51,001.75	(37,940.24)	1,632.69
157C	E8428	9105	(805.63)	(10.05)	0.00	0.00	0.00	0.00	50,186.07	(39,562.88)	1,517.60
157C	E8428	9106	23.90	(7.79)	0.00	0.00	0.00	0.00	50,202.18	(41,072.69)	1,521.58
157C	E8428	9107	(179.77)	(10.79)	0.00	0.00	0.00	0.00	50,011.62	(42,583.48)	1,485.63
157C	E8428	9108	449.66	(0.76)	0.00	0.00	0.00	0.00	50,460.52	(44,068.35)	1,598.04
157C	E8428	9109	(420.52)	(14.80)	0.00	0.00	0.00	0.00	50,025.20	(45,651.59)	1,457.87
157C	E8428	9110	192.98	(3.17)	0.00	0.00	0.00	0.00	50,215.01	(47,106.29)	1,554.36
157C	E8428	9111	391.27	(6,268.42)	0.00	0.00	0.00	0.00	44,337.86	(42,392.23)	1,945.63
157C	E8428	9112	(172.58)	(11.67)	0.00	0.00	0.00	0.00	44,153.61	(44,326.19)	
1991 TOTALS			1,926.44	(6,369.70)	0.00	0.00	0.00	0.00			18,181.38

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8428	9112	(172.58)	(11.67)	0.00	0.00	0.00	0.00	44,153.61	(44,326.19)	(172.58)
157C	E8428	9201	240.60	(2.58)	0.00	3.03	0.00	0.00	44,391.63	(44,148.00)	243.63
157C	E8428	9202	(21.96)	(5.52)	0.00	0.00	0.00	0.00	44,364.15	(44,386.11)	(21.96)
157C	E8428	9203	0.00	0.00	0.00	0.00	0.00	0.00	44,364.15	(44,364.15)	0.00
1992 TOTALS			218.64	(8.10)	0.00	3.03	0.00	0.00			49.09

THIS NUMBER HAS BEEN VOIDED

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8444	9012							6,818.90	(4,088.60)	113.76
157C	E8444	9101	1,249.15	(2.19)	0.00	0.00	0.00	0.00	8,065.86	(4,200.17)	168.07
157C	E8444	9102	(2,038.40)	(23.30)	0.00	0.00	0.00	0.00	6,004.16	(4,344.95)	75.42
157C	E8444	9103	151.26	0.00	0.00	0.00	0.00	0.00	6,155.42	(4,420.36)	82.62
157C	E8444	9104	378.46	(1.91)	0.00	0.00	0.00	0.00	6,531.97	(4,501.08)	101.54
157C	E8444	9105	650.10	0.00	0.00	0.00	0.00	0.00	7,182.07	(4,602.62)	135.76
157C	E8444	9106	177.18	(3.94)	0.00	0.00	0.00	0.00	7,355.31	(4,734.44)	145.60
157C	E8444	9107	140.37	0.00	0.00	0.00	0.00	0.00	7,495.68	(4,880.05)	153.86
157C	E8444	9108	96.55	(2.85)	0.00	0.00	0.00	0.00	7,589.38	(5,031.06)	159.90
157C	E8444	9109	236.74	0.00	0.00	0.00	0.00	0.00	7,826.12	(5,190.95)	175.68
157C	E8444	9110	102.72	0.00	0.00	0.00	0.00	0.00	7,928.84	(5,366.63)	183.02
157C	E8444	9111	114.34	0.00	0.00	0.00	0.00	0.00	8,043.18	(5,549.64)	191.81
157C	E8444	9112	166.47	0.00	0.00	0.00	0.00	0.00	8,209.65	(5,741.45)	
1991 TOTALS			1,424.94	(34.19)	0.00	0.00	0.00	0.00			1,687.04

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8444	9112	166.47	0.00	0.00	0.00	0.00	0.00	8,209.65	(5,741.45)	205.68
157C	E8444	9201	603.05	(0.95)	0.00	0.00	0.00	0.00	8,811.75	(5,946.19)	260.51
157C	E8444	9202	176.30	(2.42)	0.00	0.00	0.00	0.00	8,985.63	(6,204.27)	278.14
157C	E8444	9203	323.39	(0.42)	0.00	0.00	0.00	0.00	9,308.60	(6,481.99)	314.07
1992 TOTALS			1,102.74	(3.79)	0.00	0.00	0.00	0.00			1,058.39

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8805	9012							22,916.35	(14,338.21)	714.85
157C	E8805	9101	(547.34)	(15.77)	0.00	0.00	0.00	0.00	22,353.24	(15,037.29)	665.09
157C	E8805	9102	90.29	(5.79)	0.00	0.00	(38.66)	0.00	22,437.74	(15,735.24)	670.25
157C	E8805	9103	241.81	(3.08)	0.00	0.00	0.00	0.00	22,676.47	(16,402.41)	697.12
157C	E8805	9104	(137.02)	(4.07)	0.00	0.00	0.00	0.00	22,535.38	(17,095.46)	679.99
157C	E8805	9105	361.47	(0.45)	0.00	0.00	0.00	0.00	22,896.40	(17,775.00)	731.63
157C	E8805	9106	169.11	(4.28)	0.00	0.00	0.00	0.00	23,061.23	(18,502.35)	759.81
157C	E8805	9107	(926.16)	(12.24)	0.00	0.00	0.00	0.00	22,122.83	(19,249.92)	574.58
157C	E8805	9108	122.83	(5.82)	0.00	0.00	0.00	0.00	22,239.84	(19,818.68)	605.29
157C	E8805	9109	(501.29)	(10.46)	0.00	0.00	0.00	0.00	21,728.09	(20,413.51)	438.19
157C	E8805	9110	(974.77)	(13.31)	0.00	0.00	0.00	0.00	20,740.01	(20,838.39)	(49.19)
157C	E8805	9111	(156.35)	(1,019.73)	0.00	0.00	0.00	0.00	19,563.93	(19,769.47)	(205.54)
157C	E8805	9112	(41.70)	(5.05)	0.00	0.00	0.00	0.00	19,517.18	(19,558.88)	
1991 TOTALS			(2,299.12)	(1,100.05)	0.00	0.00	(38.66)	0.00			6,282.06

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8805	9112	(41.70)	(5.05)	0.00	0.00	0.00	0.00	19,517.18	(19,558.88)	(41.70)
157C	E8805	9201	(479.42)	(10.29)	0.00	0.00	0.00	0.00	19,027.47	(19,506.89)	(479.42)
157C	E8805	9202	232.87	(1.59)	0.00	0.00	0.00	0.00	19,258.75	(19,025.88)	232.87
157C	E8805	9203	0.00	0.00	0.00	0.00	0.00	0.00	19,258.75	(19,258.75)	0.00
1992 TOTALS			(246.55)	(11.88)	0.00	0.00	0.00	0.00			(288.25)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8807	9012							9,077.90	(5,181.21)	162.36
157C	E8807	9101	48.65	(0.33)	0.00	0.00	0.00	0.00	9,126.22	(5,343.24)	164.48
157C	E8807	9102	(39.48)	(1.91)	0.00	0.00	0.00	0.00	9,084.83	(5,505.81)	162.68
157C	E8807	9103	(1,292.11)	(0.97)	0.00	0.00	0.00	0.00	7,791.75	(5,667.52)	101.15
157C	E8807	9104	54.93	(0.44)	0.00	0.00	0.00	0.00	7,846.24	(5,768.24)	103.90
157C	E8807	9105	(21.50)	(0.83)	0.00	0.00	0.00	0.00	7,823.91	(5,871.31)	102.77
157C	E8807	9106	(630.50)	(1.86)	0.00	0.00	0.00	0.00	7,191.55	(5,972.21)	67.74
157C	E8807	9107	260.74	(1.40)	0.00	0.00	0.00	0.00	7,450.89	(6,038.56)	83.08
157C	E8807	9108	468.91	(0.20)	0.00	0.00	0.00	0.00	7,919.60	(6,121.43)	112.39
157C	E8807	9109	(161.45)	909.65	0.00	0.00	0.00	0.00	8,667.80	(7,143.47)	101.62
157C	E8807	9110	290.83	(0.60)	0.00	0.00	0.00	0.00	8,958.03	(7,244.49)	122.40
157C	E8807	9111	58.56	0.00	0.00	0.00	0.00	0.00	9,016.59	(7,366.89)	126.90
157C	E8807	9112	349.15	0.00	0.00	0.00	0.00	0.00	9,365.74	(7,493.79)	
1991 TOTALS			(613.27)	901.11	0.00	0.00	0.00	0.00			1,411.47

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	E8807	9112	349.15	0.00	0.00	0.00	0.00	0.00	9,365.74	(7,493.79)	156.00
157C	E8807	9201	335.76	(0.10)	0.00	0.00	0.00	0.00	9,701.40	(7,649.68)	186.52
157C	E8807	9202	90.46	(0.58)	0.00	0.00	0.00	0.00	9,791.28	(7,835.62)	195.57
157C	E8807	9203	308.36	(0.10)	0.00	0.00	0.00	0.00	10,099.54	(8,031.09)	229.83
1992 TOTALS			734.58	(0.78)	0.00	0.00	0.00	0.00			767.91

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	M2139	9012							205,041.15	(135,432.93)	5,800.69
157C	M2139	9101	(842.20)	(27.51)	0.00	0.00	0.00	0.00	204,171.44	(141,206.11)	5,724.12
157C	M2139	9102	(2,077.76)	(40.80)	0.00	0.00	0.00	0.00	202,052.88	(146,889.43)	5,516.35
157C	M2139	9103	(1,953.35)	(44.10)	0.00	0.00	0.00	0.00	200,055.43	(152,361.67)	5,299.31
157C	M2139	9104	(1,774.33)	(47.00)	0.00	0.00	0.00	0.00	198,234.10	(157,613.98)	5,077.52
157C	M2139	9105	2,332.02	(5.59)	0.00	0.00	0.00	0.00	200,560.53	(162,685.90)	5,410.66
157C	M2139	9106	3,071.65	(7.93)	0.00	0.00	0.00	0.00	203,624.25	(168,088.63)	5,922.60
157C	M2139	9107	3,170.92	(4.46)	0.00	0.00	0.00	0.00	206,790.71	(174,006.78)	6,556.79
157C	M2139	9108	2,576.59	(14.53)	0.00	0.00	0.00	0.00	209,352.77	(180,549.03)	7,200.93
157C	M2139	9109	1,046.74	(13.05)	0.00	0.00	0.00	0.00	210,386.46	(187,736.92)	7,549.85
157C	M2139	9110	(1,624.14)	(39.19)	0.00	0.00	0.00	0.00	208,723.13	(195,247.58)	6,737.78
157C	M2139	9111	1,471.34	(5.06)	0.00	0.00	0.00	0.00	210,189.41	(201,980.29)	8,209.12
157C	M2139	9112	442.40	(25.15)	0.00	0.00	0.00	0.00	210,606.66	(210,164.26)	
1991 TOTALS			5,839.88	(274.37)	0.00	0.00	0.00	0.00			75,005.70

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	M2139	9112	442.40	(25.15)	0.00	0.00	0.00	0.00	210,606.66	(210,164.26)	442.40
157C	M2139	9201	1,440.97	(9.99)	0.00	0.00	0.00	0.00	212,037.64	(210,596.67)	1,440.97
157C	M2139	9202	(491.31)	(680.92)	0.00	0.00	0.00	0.00	210,865.41	(211,356.72)	(491.31)
157C	M2139	9203	0.00	0.00	0.00	0.00	0.00	0.00	210,865.41	(210,865.41)	0.00
1992 TOTALS			949.66	(690.91)	0.00	0.00	0.00	0.00			1,392.06

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	M2650	9012							59,450.90	(58,994.09)	456.81
157C	M2650	9101	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9102	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9103	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9104	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9105	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9106	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9107	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9108	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9109	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9110	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9111	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9112	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			456.81

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	M2650	9112	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9201	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9202	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
157C	M2650	9203	0.00	0.00	0.00	0.00	0.00	0.00	59,450.90	(59,450.90)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	M6121	9012							130,867.42	(75,854.03)	2,292.22
157C	M6121	9101	290.83	(14.37)	0.00	0.00	0.00	0.00	131,143.88	(78,131.88)	2,304.87
157C	M6121	9102	(33.89)	(17.19)	0.00	0.00	0.00	0.00	131,092.80	(80,419.56)	2,303.33
157C	M6121	9103	(665.45)	(19.57)	0.00	0.00	0.00	0.00	130,407.78	(82,703.32)	2,271.64
157C	M6121	9104	786.29	(15.45)	0.00	0.00	0.00	0.00	131,178.62	(84,959.51)	2,310.96
157C	M6121	9105	4.60	(12.67)	0.00	0.00	0.00	0.00	131,170.55	(87,257.80)	2,311.20
157C	M6121	9106	592.33	(11.06)	0.00	0.00	0.00	0.00	131,751.82	(89,557.94)	2,344.10
157C	M6121	9107	(946.25)	(22.83)	0.00	0.00	0.00	0.00	130,782.74	(91,879.21)	2,288.44
157C	M6121	9108	(1,270.40)	(30.34)	0.00	0.00	0.00	0.00	129,482.00	(94,137.31)	2,209.04
157C	M6121	9109	(1,379.84)	(26.27)	0.00	0.00	0.00	0.00	128,075.89	(96,320.09)	2,117.05
157C	M6121	9110	197.92	(1,827.46)	0.00	0.00	0.00	0.00	126,446.35	(96,609.68)	2,131.19
157C	M6121	9111	1,375.67	(4.57)	0.00	0.00	0.00	0.00	127,817.45	(98,736.30)	2,237.01
157C	M6121	9112	(764.41)	(19.49)	0.00	0.00	0.00	0.00	127,033.55	(100,953.82)	
1991 TOTALS			(1,812.60)	(2,021.27)	0.00	0.00	0.00	0.00			27,121.06

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV.	END RES	PSC ACCRUAL
157C	M6121	9112	(764.41)	(19.49)	0.00	0.00	0.00	0.00	127,033.55	(100,953.82)	2,173.31
157C	M6121	9201	(186.59)	(5.70)	0.00	0.00	0.00	0.00	126,841.26	(103,121.43)	2,156.35
157C	M6121	9202	(4,300.74)	(34.09)	0.00	0.00	0.00	0.00	122,506.43	(105,243.69)	1,726.27
157C	M6121	9203	(1,726.66)	(131.84)	0.00	0.00	0.00	0.00	120,647.93	(106,838.12)	1,534.42
1992 TOTALS			(6,213.99)	(171.63)	0.00	0.00	0.00	0.00			7,590.36

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	M6702	9012							34,983.12	(35,072.03)	(88.91)
157C	M6702	9101	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9102	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9103	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9104	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9105	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9106	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9107	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9108	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9109	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9110	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9111	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9112	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(88.91)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	M6702	9112	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9201	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9202	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
157C	M6702	9203	0.00	0.00	0.00	0.00	0.00	0.00	34,983.12	(34,983.12)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31039	9012							2,111.84	(2,084.16)	27.68
157C	31039	9101	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9102	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9103	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9104	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9105	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9106	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9107	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9108	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9109	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9110	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9111	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9112	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			27.68

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31039	9112	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9201	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9202	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
157C	31039	9203	0.00	0.00	0.00	0.00	0.00	0.00	2,111.84	(2,111.84)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31701	9012							1,951.40	(1,679.31)	272.09
157C	31701	9101	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9102	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9103	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9104	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9105	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9106	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9107	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9108	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9109	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9110	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9111	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9112	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			272.09

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31701	9112	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9201	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9202	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
157C	31701	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,951.40	(1,951.40)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31734	9012							2,573.66	(1,391.10)	98.55
157C	31734	9101	0.00	0.00	0.00	0.00	0.00	0.00	2,573.66	(1,489.65)	98.55
157C	31734	9102	0.00	0.00	0.00	0.00	0.00	0.00	2,573.66	(1,588.19)	98.55
157C	31734	9103	65.18	0.00	0.00	0.00	0.00	0.00	2,638.84	(1,686.74)	105.79
157C	31734	9104	0.00	0.00	0.00	0.00	0.00	0.00	2,638.84	(1,792.53)	105.79
157C	31734	9105	0.00	0.00	0.00	0.00	0.00	0.00	2,638.84	(1,898.32)	105.79
157C	31734	9106	0.00	0.00	0.00	0.00	0.00	0.00	2,638.84	(2,004.11)	105.79
157C	31734	9107	59.32	0.00	0.00	0.00	0.00	0.00	2,698.16	(2,109.90)	117.65
157C	31734	9108	178.26	0.00	0.00	0.00	0.00	0.00	2,876.42	(2,227.55)	162.22
157C	31734	9109	370.74	0.00	0.00	0.00	0.00	0.00	3,247.16	(2,389.77)	285.80
157C	31734	9110	114.70	0.00	0.00	0.00	0.00	0.00	3,361.86	(2,675.56)	343.15
157C	31734	9111	83.29	(1.78)	0.00	0.00	0.00	0.00	3,443.37	(3,016.93)	426.44
157C	31734	9112	114.61	0.00	0.00	0.00	0.00	0.00	3,557.98	(3,443.37)	
1991 TOTALS			986.10	(1.78)	0.00	0.00	0.00	0.00			2,054.05

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31734	9112	114.61	0.00	0.00	0.00	0.00	0.00	3,557.98	(3,443.37)	114.61
157C	31734	9201	57.36	0.00	0.00	0.00	0.00	0.00	3,615.34	(3,557.98)	57.36
157C	31734	9202	197.35	0.00	0.00	0.00	0.00	0.00	3,812.69	(3,615.34)	197.35
157C	31734	9203	0.00	0.00	0.00	0.00	0.00	0.00	3,812.69	(3,812.69)	0.00
1992 TOTALS			254.71	0.00	0.00	0.00	0.00	0.00			369.32

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31831	9012							2,279.45	(2,279.45)	0.00
157C	31831	9101	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9102	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9103	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9104	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9105	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9106	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9107	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9108	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9109	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9110	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9111	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9112	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31831	9112	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9201	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9202	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
157C	31831	9203	0.00	0.00	0.00	0.00	0.00	0.00	2,279.45	(2,279.45)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31848	9012							1,441.94	(1,410.15)	31.79
157C	31848	9101	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9102	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9103	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9104	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9105	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9106	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9107	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9108	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9109	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9110	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9111	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9112	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			31.79

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
157C	31848	9112	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9201	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9202	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
157C	31848	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,441.94	(1,441.94)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	33222	9012							702,970.15	(462,674.14)	20,024.67
157C	33222	9101	(217,588.39)	(19,213.52)	0.00	0.00	(82.53)	0.00	466,168.24	(463,567.82)	236.40
157C	33222	9102	(56,020.20)	(4,791.23)	0.00	(1.65)	0.00	0.00	405,356.81	(459,014.64)	(5,365.78)
157C	33222	9103	(839.25)	(686.56)	0.00	0.00	0.00	0.00	403,831.00	(452,962.30)	(5,459.03)
157C	33222	9104	6,347.54	(233.58)	0.00	0.00	0.00	0.00	409,944.96	(447,269.68)	(4,665.59)
157C	33222	9105	(19,943.94)	(1,745.36)	0.00	0.00	0.00	0.00	388,255.66	(440,858.73)	(7,514.72)
157C	33222	9106	(17,662.05)	(1,728.84)	0.00	0.00	0.00	0.00	368,864.77	(431,615.17)	(10,458.40)
157C	33222	9107	1,381.21	(251.08)	0.00	0.00	0.00	0.00	369,994.90	(420,905.69)	(10,182.16)
157C	33222	9108	1,586.61	(217,251.21)	0.00	3,442.31	0.00	0.00	154,330.30	(190,030.01)	(8,924.93)
157C	33222	9109	102.33	(351.45)	0.00	3,320.20	0.00	0.00	154,081.18	(177,433.43)	(7,784.08)
157C	33222	9110	(127.95)	(354.41)	0.00	317.78	0.00	0.00	153,598.82	(168,977.16)	(7,689.17)
157C	33222	9111	(979.22)	(266.75)	0.00	1,103.80	0.00	0.00	152,352.85	(159,917.44)	(7,564.59)
157C	33222	9112	(536.15)	(410.78)	0.00	833.06	0.00	0.00	151,405.92	(151,109.01)	
1991 TOTALS			(304,279.46)	(247,284.77)	0.00	9,015.50	(82.53)	0.00			(55,347.39)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	33222	9112	(536.15)	(410.78)	0.00	833.06	0.00	0.00	151,405.92	(151,109.01)	296.91
157C	33222	9201	2,090.02	(252.83)	0.00	14.24	0.00	0.00	153,243.11	(151,138.85)	2,104.26
157C	33222	9202	2,052.25	(283.72)	0.00	1,391.93	0.00	0.00	155,011.64	(151,567.46)	3,444.18
157C	33222	9203	0.00	0.00	0.00	0.00	0.00	0.00	155,011.64	(155,011.64)	0.00
1992 TOTALS			4,142.27	(536.55)	0.00	1,406.17	0.00	0.00			5,845.35

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	33223	9012							8,147.70	(5,396.16)	229.30
157C	33223	9101	268.58	(0.04)	0.00	0.00	0.00	0.00	8,416.24	(5,625.42)	253.71
157C	33223	9102	148.92	(3.35)	0.00	0.00	0.00	0.00	8,561.81	(5,875.78)	268.60
157C	33223	9103	70.15	(6.23)	0.00	0.00	0.00	0.00	8,625.73	(6,138.15)	276.40
157C	33223	9104	237.58	(14.97)	0.00	0.00	0.00	0.00	8,848.34	(6,399.58)	306.10
157C	33223	9105	636.48	(3.65)	0.00	0.00	0.00	0.00	9,481.17	(6,702.02)	397.02
157C	33223	9106	77.34	(28.82)	0.00	0.00	0.00	0.00	9,529.69	(7,070.22)	409.91
157C	33223	9107	103.19	(6.76)	0.00	0.00	0.00	0.00	9,626.12	(7,473.37)	430.55
157C	33223	9108	(611.39)	(66.86)	0.00	0.00	0.00	0.00	8,947.87	(7,837.06)	277.70
157C	33223	9109	11,177.89	4,646.13	0.00	0.00	0.00	0.00	24,771.89	(12,760.90)	4,003.66
157C	33223	9110	(157.80)	(22.75)	0.00	0.00	0.00	0.00	24,591.34	(16,741.81)	3,924.76
157C	33223	9111	(776.25)	(41.80)	0.00	0.00	0.00	0.00	23,773.29	(20,624.78)	3,148.51
157C	33223	9112	(522.35)	(33.26)	0.00	0.00	0.00	0.00	23,217.68	(23,740.03)	
1991 TOTALS			10,652.34	4,417.64	0.00	0.00	0.00	0.00			13,926.23

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
157C	33223	9112	(522.35)	(33.26)	0.00	0.00	0.00	0.00	23,217.68	(23,740.03)	(522.35)
157C	33223	9201	584.60	(0.85)	0.00	0.00	0.00	0.00	23,801.43	(23,216.83)	584.60
157C	33223	9202	(449.44)	(1.73)	0.00	0.00	0.00	0.00	23,350.26	(23,799.70)	(449.44)
157C	33223	9203	0.00	0.00	0.00	0.00	0.00	0.00	23,350.26	(23,350.26)	0.00
1992 TOTALS			135.16	(2.58)	0.00	0.00	0.00	0.00			(387.19)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	33320	9012							16,555.13	(9,571.14)	291.00
157C	33320	9101	250.86	(8.53)	0.00	0.00	0.00	0.00	16,797.46	(9,853.61)	301.91
157C	33320	9102	268.08	(10.95)	0.00	0.00	0.00	0.00	17,054.59	(10,144.57)	314.09
157C	33320	9103	308.38	(7.77)	0.00	0.00	0.00	0.00	17,355.20	(10,450.89)	328.78
157C	33320	9104	(1,289.13)	(49.53)	0.00	0.00	0.00	0.00	16,016.54	(10,730.13)	264.32
157C	33320	9105	(208.90)	(17.22)	0.00	0.00	0.00	0.00	15,790.42	(10,977.24)	253.33
157C	33320	9106	(110.76)	(11.17)	0.00	0.00	0.00	0.00	15,668.49	(11,219.39)	247.17
157C	33320	9107	(1,106.11)	952.75	0.00	0.00	0.00	0.00	15,515.13	(12,419.31)	182.11
157C	33320	9108	91.60	(4.74)	0.00	0.00	0.00	0.00	15,601.99	(12,596.68)	187.83
157C	33320	9109	1,244.82	(6.26)	0.00	0.00	0.00	0.00	16,840.55	(12,778.25)	270.82
157C	33320	9110	39.54	(6.85)	0.00	0.00	0.00	0.00	16,873.24	(13,042.22)	273.64
157C	33320	9111	129.69	(2.96)	0.00	0.00	0.00	0.00	16,999.97	(13,312.91)	283.62
157C	33320	9112	38.52	(3.72)	0.00	0.00	0.00	0.00	17,034.77	(13,592.81)	
1991 TOTALS			(343.41)	823.05	0.00	0.00	0.00	0.00			3,198.62

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
157C	33320	9112	38.52	(3.72)	0.00	0.00	0.00	0.00	17,034.77	(13,592.81)	286.83
157C	33320	9201	557.30	(9.79)	0.00	0.00	0.00	0.00	17,582.28	(13,869.85)	337.49
157C	33320	9202	94.76	(1.53)	0.00	0.00	0.00	0.00	17,675.51	(14,205.81)	346.97
157C	33320	9203	602.33	(1.80)	0.00	0.00	0.00	0.00	18,276.04	(14,550.98)	413.90
1992 TOTALS			1,254.39	(13.12)	0.00	0.00	0.00	0.00			1,385.19

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
157C	33332	9012							108,732.50	(73,152.35)	2,965.01
157C	33332	9101	285.02	(38.95)	0.00	0.00	0.00	0.00	108,978.57	(76,078.41)	2,990.92
157C	33332	9102	2,411.66	(45.43)	0.00	0.00	0.00	0.00	111,344.80	(79,023.91)	3,232.09
157C	33332	9103	(5,051.73)	(173.92)	0.00	0.00	0.00	0.00	106,119.15	(82,082.08)	2,670.79
157C	33332	9104	539.14	(8.86)	0.00	0.00	0.00	0.00	106,649.43	(84,744.00)	2,738.18
157C	33332	9105	355.91	(20.43)	0.00	0.00	0.00	0.00	106,984.91	(87,461.75)	2,789.02
157C	33332	9106	(156.86)	(57.45)	0.00	0.00	0.00	0.00	106,770.60	(90,193.32)	2,762.88
157C	33332	9107	937.51	(14.67)	0.00	0.00	0.00	0.00	107,693.44	(92,941.53)	2,950.38
157C	33332	9108	(107.49)	(29.56)	0.00	0.00	0.00	0.00	107,556.39	(95,862.35)	2,923.51
157C	33332	9109	438.39	(48.82)	0.00	0.00	0.00	0.00	107,945.96	(98,737.04)	3,069.64
157C	33332	9110	(546.80)	(60.32)	0.00	0.00	0.00	0.00	107,338.84	(101,746.36)	2,796.24
157C	33332	9111	(587.51)	(32.85)	0.00	0.00	0.00	0.00	106,718.48	(104,509.75)	2,208.73
157C	33332	9112	681.75	(40.21)	0.00	0.00	0.00	0.00	107,360.02	(106,678.27)	
1991 TOTALS			(801.01)	(571.47)	0.00	0.00	0.00	0.00			34,097.39

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
157C	33332	9112							107,360.02	(106,678.27)	681.75
157C	33332	9201	(378.50)	(38.09)	0.00	0.00	0.00	0.00	106,943.43	(107,321.93)	(378.50)
157C	33332	9202	423.10	(23.49)	0.00	0.00	0.00	0.00	107,343.04	(106,919.94)	423.10
157C	33332	9203	0.00	0.00	0.00	0.00	0.00	0.00	107,343.04	(107,343.04)	0.00
1992 TOTALS			44.60	(61.58)	0.00	0.00	0.00	0.00			726.35

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9102	257C	0.00	240.13	(240.13)	CORRECTION OF 1991 PSC RESERVE TRANSFERS (PICS/DCPR RECLASS) TO ACCOUNT FOR 25/75 AND 35/65 ALLOCATION RULE FOR CIRCUIT.
9103	257C	0.00	240.58	(240.58)	
9104	257C	0.00	232.61	(232.61)	
9105	257C	0.00	243.02	(243.02)	
9106	257C	0.00	1,630.60	(1,630.60)	
9107	257C	0.00	14,923.73	(14,923.73)	
9108	257C	0.00	747.90	(747.90)	
9109	257C	0.00	763.96	(763.96)	
9110	257C	0.00	763.51	(763.51)	
9111	257C	0.00	764.23	(764.23)	
9112	257C	0.00	764.59	(764.59)	
	TOTAL	0.00	21,314.86	(21,314.86)	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9205_#2.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
257C	TOTAL	9102	8,205,218.74	8,204,855.60	(363.14)		(240.13)
257C	TOTAL	9103	8,332,252.49	8,331,897.83	(354.66)		(240.58)
257C	TOTAL	9104	8,392,405.93	8,392,062.89	(343.04)		(232.61)
257C	TOTAL	9105	8,448,655.16	8,448,296.59	(358.57)		(243.02)
257C	TOTAL	9106	8,310,730.08	8,308,327.15	(2,402.93)		(1,630.60)
257C	TOTAL	9107	8,577,901.44	8,555,917.64	(21,983.80)		(14,923.73)
257C	TOTAL	9108	8,617,773.37	8,616,671.08	(1,102.29)		(747.90)
257C	TOTAL	9109	8,659,912.81	8,658,790.26	(1,122.55)		(763.96)
257C	TOTAL	9110	8,684,060.23	8,682,937.64	(1,122.59)		(763.51)
257C	TOTAL	9111	8,791,278.49	8,790,155.90	(1,122.59)		(764.23)
257C	TOTAL	9112	8,551,749.54	8,550,626.93	(1,122.61)		(764.59)
			93,571,938.28	93,540,539.50	(31,398.78)		(21,314.85)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	Yymm	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
257C	CDGRM	9102	7,881,922.86	7,881,920.56	(2.30)	0.661258	(1.52)
257C	CDGRM	9103	7,991,285.82	7,991,283.49	(2.33)	0.678324	(1.58)
257C	CDGRM	9104	8,026,865.58	8,026,863.24	(2.34)	0.678069	(1.59)
257C	CDGRM	9105	8,043,516.18	8,043,513.83	(2.35)	0.677726	(1.59)
257C	CDGRM	9106	7,940,580.13	7,940,577.81	(2.32)	0.678588	(1.58)
257C	CDGRM	9107	8,125,577.87	8,125,575.50	(2.37)	0.678851	(1.61)
257C	CDGRM	9108	8,172,193.15	8,172,190.77	(2.38)	0.678500	(1.62)
257C	CDGRM	9109	8,213,756.21	8,213,753.82	(2.39)	0.680554	(1.63)
257C	CDGRM	9110	8,229,286.63	8,229,284.22	(2.41)	0.680137	(1.64)
257C	CDGRM	9111	8,335,085.49	8,335,083.06	(2.43)	0.680778	(1.66)
257C	CDGRM	9112	8,337,549.55	8,337,547.12	(2.43)	0.681083	(1.66)
257C	E4101	9102	8,144.42	8,144.42	0.00	0.661258	0.00
257C	E4101	9103	8,473.82	8,473.82	0.00	0.678324	0.00
257C	E4101	9104	8,658.56	8,658.56	0.00	0.678069	0.00
257C	E4101	9105	11,962.41	11,962.41	0.00	0.677726	0.00
257C	E4101	9106	11,864.43	11,869.42	4.99	0.678588	3.38
257C	E4101	9107	12,101.85	12,116.11	14.26	0.678851	9.68
257C	E4101	9108	12,353.92	12,346.95	(6.97)	0.678500	(4.73)
257C	E4101	9109	12,957.45	12,950.49	(6.96)	0.680554	(4.74)
257C	E4101	9110	13,571.81	13,564.85	(6.96)	0.680137	(4.73)
257C	E4101	9111	14,744.53	14,737.56	(6.97)	0.680778	(4.75)
257C	E4101	9112	15,145.38	15,138.42	(6.96)	0.681083	(4.74)
257C	E4348	9102	534.76	180.29	(354.47)	0.661258	(234.40)
257C	E4348	9103	6,174.26	5,819.79	(354.47)	0.678324	(240.45)
257C	E4348	9104	7,416.02	7,073.19	(342.83)	0.678069	(232.46)
257C	E4348	9105	8,172.30	7,813.96	(358.34)	0.677726	(242.86)
257C	E4348	9106	4,728.27	4,372.40	(355.87)	0.678588	(241.49)
257C	E4348	9107	5,210.23	4,964.41	(245.82)	0.678851	(166.88)
257C	E4348	9108	6,701.41	6,304.46	(396.95)	0.678500	(269.33)
257C	E4348	9109	7,067.70	6,670.75	(396.95)	0.680554	(270.15)
257C	E4348	9110	2,739.84	2,342.88	(396.96)	0.680137	(269.99)
257C	E4348	9111	3,932.63	3,535.68	(396.95)	0.680778	(270.23)
257C	E4348	9112	(10,680.39)	(11,077.35)	(396.96)	0.681083	(270.36)
257C	E8101	9102	28,280.67	28,280.67	(0.00)	0.661258	(0.00)
257C	E8101	9103	28,821.57	28,821.57	0.00	0.678324	0.00
257C	E8101	9104	29,279.07	29,279.07	0.00	0.678069	0.00
257C	E8101	9105	29,238.04	29,238.04	0.00	0.677726	0.00
257C	E8101	9106	29,070.18	29,071.98	1.80	0.678588	1.22
257C	E8101	9107	32,239.55	32,299.41	59.86	0.678851	40.64
257C	E8101	9108	32,608.41	32,587.66	(20.75)	0.678500	(14.08)
257C	E8101	9109	30,168.34	30,147.58	(20.76)	0.680554	(14.13)
257C	E8101	9110	30,127.13	30,106.38	(20.75)	0.680137	(14.12)
257C	E8101	9111	29,751.69	29,730.94	(20.75)	0.680778	(14.13)
257C	E8101	9112	36,832.39	36,811.64	(20.75)	0.681083	(14.13)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
257C	E8428	9102	38,155.08	38,155.08	(0.00)	0.661258	(0.00)
257C	E8428	9103	40,497.98	40,497.98	0.00	0.678324	0.00
257C	E8428	9104	47,020.95	47,020.95	0.00	0.678069	0.00
257C	E8428	9105	49,043.13	49,043.13	(0.00)	0.677726	(0.00)
257C	E8428	9106	49,118.00	49,133.63	15.63	0.678588	10.61
257C	E8428	9107	52,257.45	52,427.68	170.23	0.678851	115.56
257C	E8428	9108	52,715.49	52,651.80	(63.69)	0.678500	(43.21)
257C	E8428	9109	57,534.63	57,470.95	(63.68)	0.680554	(43.34)
257C	E8428	9110	61,389.01	61,325.33	(63.68)	0.680137	(43.31)
257C	E8428	9111	71,166.15	71,102.47	(63.68)	0.680778	(43.35)
257C	E8428	9112	76,391.53	76,327.85	(63.68)	0.681083	(43.37)
257C	E8444	9102	17,306.84	17,306.84	(0.00)	0.661258	(0.00)
257C	E8444	9103	17,741.82	17,741.82	0.00	0.678324	0.00
257C	E8444	9104	19,049.33	19,049.33	0.00	0.678069	0.00
257C	E8444	9105	19,663.44	19,663.44	0.00	0.677726	0.00
257C	E8444	9106	17,519.62	17,527.07	7.45	0.678588	5.05
257C	E8444	9107	18,032.71	18,093.85	61.14	0.678851	41.50
257C	E8444	9108	17,598.57	17,574.88	(23.69)	0.678500	(16.07)
257C	E8444	9109	17,557.10	17,533.41	(23.69)	0.680554	(16.12)
257C	E8444	9110	18,088.46	18,064.77	(23.69)	0.680137	(16.11)
257C	E8444	9111	6,668.11	6,644.42	(23.69)	0.680778	(16.13)
257C	E8444	9112	8.12	(15.57)	(23.69)	0.681083	(16.14)
257C	E8805	9102	29,184.14	29,184.14	(0.00)	0.661258	(0.00)
257C	E8805	9103	31,583.80	31,583.80	0.00	0.678324	0.00
257C	E8805	9104	32,072.27	32,072.27	0.00	0.678069	0.00
257C	E8805	9105	33,687.96	33,687.96	(0.00)	0.677726	(0.00)
257C	E8805	9106	34,093.72	34,093.72	0.00	0.678588	0.00
257C	E8805	9107	34,822.93	34,899.37	76.44	0.678851	51.89
257C	E8805	9108	34,431.75	34,406.27	(25.48)	0.678500	(17.29)
257C	E8805	9109	28,207.79	28,182.31	(25.48)	0.680554	(17.34)
257C	E8805	9110	28,433.89	28,408.41	(25.48)	0.680137	(17.33)
257C	E8805	9111	84,210.47	84,184.99	(25.48)	0.680778	(17.34)
257C	E8805	9112	91,833.69	91,808.20	(25.49)	0.681083	(17.36)
257C	E8807	9102	17,422.25	17,422.25	(0.00)	0.661258	(0.00)
257C	E8807	9103	18,274.16	18,274.17	0.01	0.678324	0.00
257C	E8807	9104	19,142.35	19,142.35	(0.00)	0.678069	(0.00)
257C	E8807	9105	18,922.08	18,922.08	(0.00)	0.677726	(0.00)
257C	E8807	9106	18,493.69	18,501.40	7.71	0.678588	5.23
257C	E8807	9107	18,252.35	18,284.10	31.75	0.678851	21.56
257C	E8807	9108	18,955.84	18,941.83	(14.01)	0.678500	(9.50)
257C	E8807	9109	18,876.68	18,862.67	(14.01)	0.680554	(9.54)
257C	E8807	9110	18,980.59	18,966.58	(14.01)	0.680137	(9.53)
257C	E8807	9111	18,518.55	18,504.54	(14.01)	0.680778	(9.54)
257C	E8807	9112	18,945.75	18,931.74	(14.01)	0.681083	(9.54)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
257C	M2139	9102	15,870.42	15,870.42	0.00	0.661258	0.00
257C	M2139	9103	17,574.93	17,574.93	0.00	0.678324	0.00
257C	M2139	9104	17,616.37	17,616.37	(0.00)	0.678069	(0.00)
257C	M2139	9105	17,408.40	17,408.40	(0.00)	0.677726	(0.00)
257C	M2139	9106	10,479.31	10,483.20	3.89	0.678588	2.64
257C	M2139	9107	11,041.58	11,288.13	246.55	0.678851	167.37
257C	M2139	9108	13,429.02	13,345.11	(83.91)	0.678500	(56.93)
257C	M2139	9109	13,468.99	13,385.08	(83.91)	0.680554	(57.11)
257C	M2139	9110	13,812.25	13,728.34	(83.91)	0.680137	(57.07)
257C	M2139	9111	14,698.91	14,615.00	(83.91)	0.680778	(57.12)
257C	M2139	9112	52,034.51	51,950.59	(83.92)	0.681083	(57.16)
257C	M2650	9102	0.00	0.00	0.00	0.661258	0.00
257C	M2650	9103	0.00	0.00	0.00	0.678324	0.00
257C	M2650	9104	0.00	0.00	0.00	0.678069	0.00
257C	M2650	9105	0.00	0.00	0.00	0.677726	0.00
257C	M2650	9106	1,805.85	0.00	(1,805.85)	0.678588	(1,225.43)
257C	M2650	9107	2,810.13	0.00	(2,810.13)	0.678851	(1,907.66)
257C	M2650	9108	0.00	0.00	0.00	0.678500	0.00
257C	M2650	9109	0.00	0.00	0.00	0.680554	0.00
257C	M2650	9110	0.00	0.00	0.00	0.680137	0.00
257C	M2650	9111	0.00	0.00	0.00	0.680778	0.00
257C	M2650	9112	0.00	0.00	0.00	0.681083	0.00
257C	M6121	9102	25,494.75	25,494.75	0.00	0.661258	0.00
257C	M6121	9103	26,694.27	26,694.27	0.00	0.678324	0.00
257C	M6121	9104	26,457.00	26,456.99	(0.01)	0.678069	(0.00)
257C	M6121	9105	26,125.01	26,125.01	0.00	0.677726	0.00
257C	M6121	9106	26,039.05	26,046.21	7.16	0.678588	4.86
257C	M6121	9107	26,934.21	26,995.60	61.39	0.678851	41.67
257C	M6121	9108	27,636.52	27,628.07	(8.45)	0.678500	(5.74)
257C	M6121	9109	27,942.83	27,914.11	(28.72)	0.680554	(19.54)
257C	M6121	9110	28,079.29	28,050.58	(28.71)	0.680137	(19.53)
257C	M6121	9111	27,463.72	27,435.01	(28.71)	0.680778	(19.55)
257C	M6121	9112	27,643.31	27,614.60	(28.71)	0.681083	(19.55)
257C	M6702	9102	0.00	0.00	0.00	0.661258	0.00
257C	M6702	9103	0.00	0.00	0.00	0.678324	0.00
257C	M6702	9104	0.00	0.00	0.00	0.678069	0.00
257C	M6702	9105	0.00	0.00	0.00	0.677726	0.00
257C	M6702	9106	141.58	0.00	(141.58)	0.678588	(96.07)
257C	M6702	9107	13,113.85	0.00	(13,113.85)	0.678851	(8,902.35)
257C	M6702	9108	0.00	0.00	0.00	0.678500	0.00
257C	M6702	9109	0.00	0.00	0.00	0.680554	0.00
257C	M6702	9110	0.00	0.00	0.00	0.680137	0.00
257C	M6702	9111	0.00	0.00	0.00	0.680778	0.00
257C	M6702	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
257C	31039	9102	0.00	0.00	0.00	0.661258	0.00
257C	31039	9103	0.00	0.00	0.00	0.678324	0.00
257C	31039	9104	0.00	0.00	0.00	0.678069	0.00
257C	31039	9105	0.00	0.00	0.00	0.677726	0.00
257C	31039	9106	0.00	0.00	0.00	0.678588	0.00
257C	31039	9107	4,851.06	0.00	(4,851.06)	0.678851	(3,293.15)
257C	31039	9108	0.00	0.00	0.00	0.678500	0.00
257C	31039	9109	0.00	0.00	0.00	0.680554	0.00
257C	31039	9110	0.00	0.00	0.00	0.680137	0.00
257C	31039	9111	0.00	0.00	0.00	0.680778	0.00
257C	31039	9112	0.00	0.00	0.00	0.681083	0.00
257C	31701	9102	0.00	0.00	0.00	0.661258	0.00
257C	31701	9103	0.00	0.00	0.00	0.678324	0.00
257C	31701	9104	0.00	0.00	0.00	0.678069	0.00
257C	31701	9105	0.00	0.00	0.00	0.677726	0.00
257C	31701	9106	0.00	0.00	0.00	0.678588	0.00
257C	31701	9107	0.00	0.00	0.00	0.678851	0.00
257C	31701	9108	0.00	0.00	0.00	0.678500	0.00
257C	31701	9109	0.00	0.00	0.00	0.680554	0.00
257C	31701	9110	0.00	0.00	0.00	0.680137	0.00
257C	31701	9111	0.00	0.00	0.00	0.680778	0.00
257C	31701	9112	0.00	0.00	0.00	0.681083	0.00
257C	31734	9102	4,827.71	4,827.71	(0.00)	0.661258	(0.00)
257C	31734	9103	4,958.47	4,958.47	0.00	0.678324	0.00
257C	31734	9104	5,171.60	5,171.60	0.00	0.678069	0.00
257C	31734	9105	5,523.60	5,523.60	0.00	0.677726	0.00
257C	31734	9106	5,804.65	5,804.65	(0.00)	0.678588	(0.00)
257C	31734	9107	6,523.35	6,530.77	7.42	0.678851	5.04
257C	31734	9108	6,460.46	6,457.99	(2.47)	0.678500	(1.68)
257C	31734	9109	6,757.63	6,755.16	(2.47)	0.680554	(1.68)
257C	31734	9110	7,330.43	7,327.95	(2.48)	0.680137	(1.69)
257C	31734	9111	7,471.20	7,468.73	(2.47)	0.680778	(1.68)
257C	31734	9112	7,483.59	7,481.11	(2.48)	0.681083	(1.69)
257C	31831	9102	0.00	0.00	0.00	0.661258	0.00
257C	31831	9103	0.00	0.00	0.00	0.678324	0.00
257C	31831	9104	0.00	0.00	0.00	0.678069	0.00
257C	31831	9105	0.00	0.00	0.00	0.677726	0.00
257C	31831	9106	66.19	16.55	(49.64)	0.678588	(33.69)
257C	31831	9107	1,036.57	259.14	(777.43)	0.678851	(527.76)
257C	31831	9108	0.00	0.00	0.00	0.678500	0.00
257C	31831	9109	0.00	0.00	0.00	0.680554	0.00
257C	31831	9110	0.00	0.00	0.00	0.680137	0.00
257C	31831	9111	0.00	0.00	0.00	0.680778	0.00
257C	31831	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
257C	31848	9102	0.00	0.00	0.00	0.661258	0.00
257C	31848	9103	0.00	0.00	0.00	0.678324	0.00
257C	31848	9104	0.00	0.00	0.00	0.678069	0.00
257C	31848	9105	0.00	0.00	0.00	0.677726	0.00
257C	31848	9106	163.52	40.88	(122.64)	0.678588	(83.22)
257C	31848	9107	2,998.58	749.65	(2,248.93)	0.678851	(1,526.69)
257C	31848	9108	0.00	0.00	0.00	0.678500	0.00
257C	31848	9109	0.00	0.00	0.00	0.680554	0.00
257C	31848	9110	0.00	0.00	0.00	0.680137	0.00
257C	31848	9111	0.00	0.00	0.00	0.680778	0.00
257C	31848	9112	0.00	0.00	0.00	0.681083	0.00
257C	33222	9102	14,983.82	14,977.46	(6.36)	0.661258	(4.20)
257C	33222	9103	14,672.66	14,674.77	2.11	0.678324	1.43
257C	33222	9104	14,704.47	14,706.59	2.12	0.678069	1.44
257C	33222	9105	18,424.54	18,426.66	2.12	0.677726	1.44
257C	33222	9106	18,649.91	18,653.50	3.59	0.678588	2.44
257C	33222	9107	19,920.17	19,935.30	15.13	0.678851	10.27
257C	33222	9108	20,057.12	20,054.25	(2.87)	0.678500	(1.95)
257C	33222	9109	18,834.96	18,832.08	(2.88)	0.680554	(1.96)
257C	33222	9110	18,998.25	18,995.37	(2.88)	0.680137	(1.96)
257C	33222	9111	21,276.88	21,274.00	(2.88)	0.680778	(1.96)
257C	33222	9112	19,318.55	19,315.68	(2.87)	0.681083	(1.96)
257C	33223	9102	57,071.08	57,071.08	0.00	0.661258	0.00
257C	33223	9103	56,907.98	56,907.98	(0.00)	0.678324	(0.00)
257C	33223	9104	60,401.14	60,401.14	0.00	0.678069	0.00
257C	33223	9105	80,036.25	80,036.25	(0.00)	0.677726	(0.00)
257C	33223	9106	65,603.27	65,603.27	(0.00)	0.678588	(0.00)
257C	33223	9107	71,874.54	72,847.44	972.90	0.678851	660.46
257C	33223	9108	78,653.24	78,328.94	(324.30)	0.678500	(220.04)
257C	33223	9109	68,379.80	68,055.50	(324.30)	0.680554	(220.70)
257C	33223	9110	67,791.83	67,467.53	(324.30)	0.680137	(220.57)
257C	33223	9111	1,517.93	1,193.63	(324.30)	0.680778	(220.78)
257C	33223	9112	(280,979.13)	(281,303.43)	(324.30)	0.681083	(220.88)
257C	33320	9102	25,184.16	25,184.16	(0.00)	0.661258	(0.00)
257C	33320	9103	24,958.35	24,958.35	(0.00)	0.678324	(0.00)
257C	33320	9104	33,664.11	33,664.11	0.00	0.678069	0.00
257C	33320	9105	33,871.88	33,871.88	0.00	0.677726	0.00
257C	33320	9106	29,991.44	29,992.77	1.33	0.678588	0.91
257C	33320	9107	31,358.52	31,418.52	60.00	0.678851	40.73
257C	33320	9108	32,625.62	32,605.03	(20.59)	0.678500	(13.97)
257C	33320	9109	32,349.57	32,328.98	(20.59)	0.680554	(14.01)
257C	33320	9110	32,440.13	32,419.54	(20.59)	0.680137	(14.01)
257C	33320	9111	32,945.21	32,924.62	(20.59)	0.680778	(14.02)
257C	33320	9112	32,922.21	32,901.62	(20.59)	0.681083	(14.02)

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 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
257C	33332	9102	40,835.78	40,835.78	(0.00)	0.661258	(0.00)
257C	33332	9103	43,632.60	43,632.61	0.01	0.678324	0.00
257C	33332	9104	44,887.11	44,887.11	(0.00)	0.678069	(0.00)
257C	33332	9105	53,059.94	53,059.94	(0.00)	0.677726	(0.00)
257C	33332	9106	46,517.27	46,538.70	21.43	0.678588	14.54
257C	33332	9107	86,943.94	87,232.68	288.74	0.678851	196.01
257C	33332	9108	91,352.85	91,247.08	(105.77)	0.678500	(71.77)
257C	33332	9109	106,053.13	105,947.37	(105.76)	0.680554	(71.98)
257C	33332	9110	112,990.69	112,884.92	(105.77)	0.680137	(71.94)
257C	33332	9111	121,827.02	121,721.26	(105.76)	0.680778	(72.00)
257C	33332	9112	127,300.48	127,194.71	(105.77)	0.681083	(72.04)
TOTAL			93,571,938.28	93,540,539.50	(31,398.78)		(21,314.85)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/19/92

Reconciliation of 1/9/92 FPDS PSC Accruals to
1991 YTD ER Report

Account: 257C

PSC Accrual from

1/9/92 Print-out :

(FPDS)

101,404,891.96

9012 Accrual

from PC

Schedule :

16,206.92

Total :

101,421,098.88

1991 YTD ER Report

PSC Accrual :

101,421,098.88

Difference:

0-

Explanation of Difference:

to Schedule

257c'90.wk1 15-May-92

=====				
SUMMARY 1991				JAN-91
ACCT	SUB ACT	PSC TYPE	RT YR	CURR MO ACCRUAL

31039	257C	MDBGFLPM	90	3,335.19
31701	257C	FRBHFLFP	90	(4,751.05)
31734	257C	ORPKFLRW	91	4,810.06
31831	257C	PC8HFLNT	90	(41,325.36)
31848	257C	OVIDFLMA	90	818.76
33222	257C	ORLDFLMA	91	15,347.56
33223	257C	ORLDFLPH	91	56,355.51
33320	257C	ORLDFLAP	92	24,793.77
33332	257C	ORLDFLPC	91	40,346.02
E4101	257C	HLWDFLWH	92	8,011.89
E4348	257C	FTLDFLMR76A	90	4,253.60
E4348	257C	FTLDFLMR46E	91	0.00
E8101	257C	BCRTFLMA	92	28,493.48
E8428	257C	PMBHFLMA	91	35,748.95
E8444	257C	PMBHFLCS	92	16,822.87
E8805	257C	WPBHFLHN	91	28,761.27
E8807	257C	WPBHFLGA	92	13,988.20
M2139	257C	MIAMFLGR35	91	14,507.90
M2650	257C	PRRNFLMA	90	(102,945.44)
M6121	257C	MIAMFLPL	92	22,530.31
M6702	257C	MIAMFLHL	90	(153,696.55)
AMZ DGT257C	TOTAL			16,206.92
AMZ DGT257C	DGTL RET 1990		90	(294,310.85)
AMZ DGT257C	DGTL RET 1991		91	195,877.25
AMZ DGT257C	DGTL RET 1992		92	114,640.52
REM DGT257C	REMAINING DIGITAL			7,832,953.68
				7,849,160.61
=====				
HISTORICAL DATA				
AMZ DGT257C	TOTAL			15,575.16
AMZ DGT257C	DGTL RET 1990		90	(294,310.85)
AMZ DGT257C	DGTL RET 1991		91	195,877.25
AMZ DGT257C	DGTL RET 1992		92	114,008.75
REM DGT257C	REMAINING DIGITAL			7,832,953.68
				7,848,528.84
=====				
DIFFERENCE				
AMZ DGT257C	TOTAL			631.77
AMZ DGT257C	DGTL RET 1990		90	0.00
AMZ DGT257C	DGTL RET 1991		91	0.00
AMZ DGT257C	DGTL RET 1992		92	631.77
REM DGT257C	REMAINING DIGITAL			0.00
				631.77

FO1B07V00076

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.88	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12069.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NON CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SM VAL	612.91	613.68	-.77	.672225	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	0257C	PARI GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	1357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	CDGRM 9012							681,445,116.50	(216,889,700.93)	7,832,953.68
257C	CDGRM 9101	6,504,740.62	(543,350.09)	(29,096.82)	26,297.18	(16,847.96)	0.00	687,406,507.03	(224,198,952.12)	7,881,920.56
257C	CDGRM 9102	9,590,425.90	(1,217,139.45)	(9,717.31)	83,268.07	(227,103.01)	0.00	695,779,793.48	(231,017,285.48)	7,991,283.49
257C	CDGRM 9103	7,772,392.50	(2,903,647.09)	(142,636.20)	38,798.21	6,599.77	0.00	700,648,538.89	(236,202,160.10)	8,026,863.24
257C	CDGRM 9104	3,724,100.82	(1,128,888.32)	(44,675.30)	49,527.80	(9,054.69)	0.00	703,243,751.39	(243,104,337.21)	8,043,513.83
257C	CDGRM 9105	(4,283,662.29)	(862,129.72)	(27,587.44)	57,537.24	250,712.35	0.00	698,097,959.38	(250,005,059.17)	7,940,577.81
257C	CDGRM 9106	9,701,044.38	(613,523.58)	(229,402.47)	59,174.06	884,139.50	0.00	707,185,480.18	(256,618,202.31)	8,125,575.50
257C	CDGRM 9107	6,520,438.66	(769,205.51)	(83,222.40)	41,296.41	(35,336.90)	0.00	712,936,713.33	(264,051,835.18)	8,172,190.77
257C	CDGRM 9108	6,124,195.10	(1,780,078.02)	(155,372.76)	47,400.28	(59,911.20)	0.00	717,280,830.41	(270,611,831.61)	8,213,753.82
257C	CDGRM 9109	4,561,883.17	(2,206,959.02)	564,869.67	41,427.49	(10,389.35)	0.00	719,635,754.56	(276,022,718.59)	8,229,284.22
257C	CDGRM 9110	7,967,711.10	(1,004,702.39)	(164,096.85)	42,844.77	62,377.69	0.00	726,598,763.27	(283,306,174.82)	8,335,083.06
257C	CDGRM 9111	5,475,748.75	(3,010,858.89)	(224,692.52)	29,708.90	(28,104.09)	44,959.00	729,063,653.13	(288,808,527.69)	8,337,547.12
257C	CDGRM 9112	6,226,692.26	(2,073,951.25)	(30,311.16)	55,907.23	851.98	0.00	733,216,394.14	(295,045,675.51)	
1991 TOTALS		69,885,710.97	(18,114,433.33)	(575,941.56)	573,187.64	817,934.09	44,959.00			97,130,547.08

YEAR: 1992

ACCT	DEP CATYYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	CDGRM 9112							733,216,394.14	(295,045,675.51)	8,394,592.60
257C	CDGRM 9201	3,339,649.69	(625,389.04)	(152,995.59)	16,890.01	62,713.08	0.00	735,930,654.79	(302,888,271.37)	8,417,368.88
257C	CDGRM 9202	4,986,197.12	(2,693,092.98)	(1,825,447.67)	24,370.15	(24,552.89)	0.00	738,223,758.93	(310,438,177.68)	8,441,144.38
257C	CDGRM 9203	5,743,409.72	(1,656,200.41)	(60,607.80)	59,364.54	7,584.94	0.00	742,310,968.24	(317,216,779.97)	8,498,048.04
1992 TOTALS		14,069,256.53	(4,974,682.43)	(2,039,051.06)	100,624.70	45,745.13	0.00			33,751,153.70

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E4101	9012							326,163.15	(133,877.75)	8,011.89
257C	E4101	9101	3,048.18	(1,003.82)	0.00	0.00	0.00	0.00	328,207.51	(140,885.82)	8,144.42
257C	E4101	9102	7,246.84	(211.45)	0.00	0.00	0.00	0.00	335,242.90	(148,818.79)	8,473.82
257C	E4101	9103	3,879.49	(96.01)	0.00	0.00	0.00	0.00	339,026.38	(157,196.61)	8,658.56
257C	E4101	9104	66,077.00	(93.07)	0.00	0.00	0.00	0.00	405,010.31	(165,762.10)	11,962.41
257C	E4101	9105	(1,966.27)	(303.90)	0.00	0.00	199.37	0.00	402,740.14	(177,221.24)	11,869.42
257C	E4101	9106	3,837.20	(49.78)	0.00	0.00	603.24	0.00	406,527.56	(188,437.63)	12,116.11
257C	E4101	9107	3,919.28	(174.94)	0.00	5.07	0.00	0.00	410,271.90	(200,373.73)	12,346.95
257C	E4101	9108	9,324.41	(98.54)	0.00	332.14	0.00	0.00	419,497.77	(212,290.00)	12,950.49
257C	E4101	9109	9,215.44	(117.97)	0.00	0.00	0.00	0.00	428,595.24	(225,122.52)	13,564.85
257C	E4101	9110	16,417.96	(7.08)	0.00	0.00	0.00	0.00	445,006.12	(238,680.29)	14,737.56
257C	E4101	9111	5,211.15	(92.34)	0.00	0.00	0.00	0.00	450,124.93	(253,325.50)	15,138.42
257C	E4101	9112	192.62	(221.10)	0.00	0.00	0.00	0.00	450,096.45	(268,242.82)	
1991 TOTALS			126,403.30	(2,470.00)	0.00	337.21	802.61	0.00			137,974.89

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV.	END RES	PSC ACCRUAL
257C	E4101	9112							450,096.45	(268,242.82)	15,154.47
257C	E4101	9201	5,449.70	(192.13)	0.00	0.00	0.00	0.00	455,354.02	(283,205.16)	15,649.90
257C	E4101	9202	13,134.72	(155.87)	0.00	0.00	0.00	0.00	468,332.87	(298,699.19)	16,963.37
257C	E4101	9203	(1,826.02)	(596.29)	0.00	0.00	0.00	0.00	465,910.56	(315,066.27)	16,760.48
1992 TOTALS			16,758.40	(944.29)	0.00	0.00	0.00	0.00			64,528.21

ANUAL CALCULATION OF ACCRUALS/BALANCES

EAR: 1991

.CCT	DEP CATYYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E4348 9012							365,528.70	(361,275.10)	4,253.60
57C	E4348 9101	1,983.20	(571.97)	0.00	0.00	0.00	0.00	366,939.93	(364,956.73)	180.29
57C	E4348 9102	56,395.04	(1,954.17)	0.00	0.00	0.00	0.00	421,380.80	(363,182.85)	5,819.79
57C	E4348 9103	11,060.07	(307.18)	0.00	0.00	220.50	0.00	432,133.69	(368,474.97)	7,073.19
57C	E4348 9104	5,926.13	(103.09)	0.00	0.00	0.00	0.00	437,956.73	(375,445.07)	7,813.96
57C	E4348 9105	(24,127.43)	(333.14)	0.00	0.00	36.55	0.00	413,496.16	(382,889.34)	4,372.40
57C	E4348 9106	2,119.99	(718.64)	0.00	0.00	1,432.02	0.00	414,897.51	(385,111.08)	4,964.41
57C	E4348 9107	6,700.28	(449.46)	0.00	0.00	0.00	0.00	421,148.33	(389,626.02)	6,304.46
57C	E4348 9108	1,465.17	(289.47)	0.00	0.00	0.00	0.00	422,324.03	(395,641.02)	6,670.75
57C	E4348 9109	(12,983.61)	(226.16)	0.00	0.00	0.00	0.00	409,114.26	(402,085.61)	2,342.88
57C	E4348 9110	2,327.94	(7.25)	0.00	57.66	0.00	0.00	411,434.95	(404,363.58)	3,535.68
57C	E4348 9111	(14,644.84)	(93.78)	0.00	31.81	0.00	0.00	396,696.33	(407,773.68)	(11,077.35)
57C	E4348 9112	(5,727.06)	(23,993.10)	0.00	125.58	116.00	0.00	366,976.17	(372,461.65)	
1991 TOTALS		30,494.88	(29,047.41)	0.00	215.05	1,805.07	0.00			42,254.08

EAR: 1992

.CCT	DEP CATYYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E4348 9112							366,976.17	(372,461.65)	(5,485.48)
57C	E4348 9201	2,329.21	(858.18)	0.00	(215.05)	466.94	0.00	368,447.20	(365,866.10)	2,581.10
57C	E4348 9202	(4,521.55)	(1,050.64)	0.00	0.00	0.00	0.00	362,875.01	(367,396.56)	(4,521.55)
57C	E4348 9203	0.00	0.00	0.00	0.00	0.00	0.00	362,875.01	(362,875.01)	0.00
1992 TOTALS		(2,192.34)	(1,908.82)	0.00	(215.05)	466.94	0.00			(7,425.93)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8101	9012							1,461,564.03	(777,720.49)	28,493.48
257C	E8101	9101	(4,894.72)	(1,731.61)	0.00	0.00	0.00	0.00	1,454,937.70	(804,482.36)	28,280.67
257C	E8101	9102	11,899.97	(378.57)	0.00	0.00	0.00	0.00	1,466,459.10	(832,384.46)	28,821.57
257C	E8101	9103	9,551.07	(306.48)	0.00	56.40	0.00	0.00	1,475,703.69	(860,843.15)	29,279.07
257C	E8101	9104	(820.58)	(608.38)	0.00	0.00	0.00	0.00	1,474,274.73	(889,513.85)	29,238.04
257C	E8101	9105	(3,229.52)	(487.65)	0.00	2.23	72.09	0.00	1,470,557.56	(918,189.92)	29,071.98
257C	E8101	9106	55,802.03	(3,291.90)	0.00	0.00	2,291.67	0.00	1,523,067.69	(941,678.33)	32,299.41
257C	E8101	9107	4,900.21	36,143.28	0.00	0.00	0.00	0.00	1,564,111.18	(1,010,121.02)	32,587.66
257C	E8101	9108	(39,041.18)	(5,481.24)	0.00	0.00	0.00	0.00	1,519,588.76	(1,037,227.44)	30,147.58
257C	E8101	9109	(618.11)	(970.31)	0.00	0.00	0.00	0.00	1,518,000.34	(1,066,404.71)	30,106.38
257C	E8101	9110	(5,256.10)	(840.42)	0.00	0.00	0.00	0.00	1,511,903.82	(1,095,670.66)	29,730.94
257C	E8101	9111	92,049.09	(272.92)	0.00	0.00	0.00	0.00	1,603,679.99	(1,125,128.68)	36,811.64
257C	E8101	9112	(4,038.91)	(1,510.48)	0.00	0.00	0.00	0.00	1,598,130.60	(1,160,429.84)	
1991 TOTALS			116,303.25	20,263.32	0.00	58.63	2,363.76	0.00			364,868.42

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8101	9112							1,598,130.60	(1,160,429.84)	36,475.06
257C	E8101	9201	787.65	(249.29)	0.00	0.00	0.00	0.00	1,598,668.96	(1,196,655.62)	36,546.67
257C	E8101	9202	6,191.57	(106.33)	0.00	0.00	0.00	0.00	1,604,754.20	(1,233,095.95)	37,165.82
257C	E8101	9203	12,210.85	(360.86)	0.00	0.00	0.00	0.00	1,616,604.19	(1,269,900.92)	38,522.59
1992 TOTALS			19,190.07	(716.48)	0.00	0.00	0.00	0.00			148,710.14

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8428	9012							1,126,892.33	(697,904.92)	35,748.95
257C	E8428	9101	26,467.40	(208.75)	0.00	0.00	0.00	0.00	1,153,150.98	(733,445.12)	38,155.08
257C	E8428	9102	23,390.01	(79.33)	0.00	39.02	0.00	0.00	1,176,461.66	(771,481.85)	40,497.98
257C	E8428	9103	58,706.74	(67.47)	0.00	0.00	0.00	0.00	1,235,100.93	(811,912.36)	47,020.95
257C	E8428	9104	16,177.39	(78.05)	0.00	0.00	0.00	0.00	1,251,200.27	(858,855.26)	49,043.13
257C	E8428	9105	403.19	(619.73)	0.00	0.00	230.33	0.00	1,250,983.73	(907,048.33)	49,133.63
257C	E8428	9106	17,479.17	(354.38)	0.00	68.67	2,216.44	0.00	1,268,108.52	(953,542.47)	52,427.68
257C	E8428	9107	1,120.64	(440.83)	0.00	0.00	0.00	0.00	1,268,788.33	(1,005,529.31)	52,651.80
257C	E8428	9108	19,276.57	(86.14)	0.00	0.00	0.00	0.00	1,287,978.76	(1,058,094.98)	57,470.95
257C	E8428	9109	11,563.14	(461.96)	0.00	0.00	0.00	0.00	1,299,079.94	(1,115,103.96)	61,325.33
257C	E8428	9110	19,554.29	(92.28)	0.00	0.00	0.00	0.00	1,318,541.95	(1,176,337.01)	71,102.47
257C	E8428	9111	5,225.38	(4,949.79)	0.00	0.00	0.00	0.00	1,318,817.54	(1,242,489.69)	76,327.85
257C	E8428	9112	17,629.74	(176.28)	0.00	0.00	(117.00)	0.00	1,336,271.00	(1,318,758.26)	
1991 TOTALS			216,993.66	(7,614.99)	0.00	107.69	2,329.77	0.00			630,905.79

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
257C	E8428	9112							1,336,271.00	(1,318,758.26)	17,512.74
257C	E8428	9201	1,911.94	(109.29)	0.00	32.01	0.00	0.00	1,338,073.65	(1,336,129.70)	1,943.95
257C	E8428	9202	7,781.84	(610.99)	0.00	0.00	0.00	0.00	1,345,244.50	(1,337,462.66)	7,781.84
257C	E8428	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,345,244.50	(1,345,244.50)	0.00
1992 TOTALS			9,693.78	(720.28)	0.00	32.01	0.00	0.00			27,238.53

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8444	9012							801,704.55	(397,955.65)	16,822.87
257C	E8444	9101	11,131.18	(36.96)	0.00	0.00	0.00	0.00	812,798.77	(414,741.56)	17,306.84
257C	E8444	9102	9,569.73	(340.44)	0.00	0.00	0.00	0.00	822,028.06	(431,707.96)	17,741.82
257C	E8444	9103	27,457.74	(70.04)	0.00	0.00	0.00	0.00	849,415.76	(449,379.74)	19,049.33
257C	E8444	9104	12,282.14	0.00	0.00	0.00	0.00	0.00	861,697.90	(468,429.07)	19,663.44
257C	E8444	9105	(40,888.94)	(1,883.36)	0.00	0.00	297.81	0.00	818,925.60	(485,911.34)	17,527.07
257C	E8444	9106	7,790.64	(200.95)	0.00	0.00	2,411.41	0.00	826,515.29	(500,826.05)	18,093.85
257C	E8444	9107	(8,822.42)	(8,103.41)	0.00	0.00	0.00	0.00	809,589.46	(510,816.49)	17,574.88
257C	E8444	9108	(787.49)	(198.98)	0.00	123.97	0.00	0.00	808,602.99	(528,068.42)	17,533.41
257C	E8444	9109	7,908.88	(154.54)	0.00	61.56	0.00	0.00	816,357.33	(545,385.73)	18,064.77
257C	E8444	9110	(159,884.92)	(9,106.89)	0.00	0.00	0.00	0.00	647,365.52	(554,343.61)	6,644.42
257C	E8444	9111	(55,265.62)	(108,092.83)	(31,363.67)	49.38	0.00	0.00	484,007.07	(484,209.49)	(15.57)
257C	E8444	9112	1,527.15	0.00	4,958.80	(6.11)	0.00	0.00	485,534.22	(479,241.23)	
1991 TOTALS			(187,981.93)	(128,188.40)	(26,404.87)	228.80	2,709.22	0.00			186,007.13

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV.	END RES	PSC ACCRUAL
257C	E8444	9112							485,534.22	(479,241.23)	524.42
257C	E8444	9201	2,873.96	(49.44)	0.00	55.49	0.00	0.00	488,358.74	(479,660.72)	790.73
257C	E8444	9202	2,034.32	(132.76)	0.00	0.00	0.00	0.00	490,260.30	(480,318.69)	994.16
257C	E8444	9203	4,002.23	(24.52)	0.00	2,067.00	0.00	0.00	494,238.01	(479,221.33)	1,668.52
1992 TOTALS			8,910.51	(206.72)	0.00	2,122.49	0.00	0.00			3,977.83

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8805	9012							987,115.67	(641,980.48)	28,761.27
257C	E8805	9101	4,651.61	(251.86)	0.00	0.00	0.00	0.00	991,515.42	(670,489.89)	29,184.14
257C	E8805	9102	23,996.62	(170.11)	0.00	0.00	0.00	0.00	1,015,341.93	(699,503.92)	31,583.80
257C	E8805	9103	4,396.23	(6,155.72)	0.00	0.00	0.00	0.00	1,013,582.44	(724,932.00)	32,072.27
257C	E8805	9104	12,925.49	(193.67)	0.00	0.00	0.00	0.00	1,026,314.26	(756,810.60)	33,687.96
257C	E8805	9105	2,840.36	(146.11)	0.00	0.00	0.00	0.00	1,029,008.51	(790,352.45)	34,093.72
257C	E8805	9106	3,868.09	(271.68)	0.00	0.00	965.76	0.00	1,032,604.92	(823,208.73)	34,899.37
257C	E8805	9107	(2,465.47)	(1,061.51)	0.00	0.00	0.00	0.00	1,029,077.94	(857,046.58)	34,406.27
257C	E8805	9108	(24,895.83)	(2,627.55)	0.00	0.00	0.00	0.00	1,001,554.56	(888,825.31)	28,182.31
257C	E8805	9109	523.30	(1,060.97)	0.00	154.98	0.00	0.00	1,001,016.89	(915,791.67)	28,408.41
257C	E8805	9110	111,521.33	(2,630.04)	0.00	31.84	0.00	0.00	1,109,908.18	(941,538.20)	84,184.99
257C	E8805	9111	7,621.64	11,856.95	0.00	1.57	0.00	0.00	1,129,386.77	(1,037,578.57)	91,808.20
257C	E8805	9112	(132,363.33)	(12,052.19)	0.00	1.57	0.00	0.00	984,971.25	(1,117,333.01)	
1991 TOTALS			12,620.04	(14,764.46)	0.00	189.96	965.76	0.00			491,272.71

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	* SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8805	9112							984,971.25	(1,117,333.01)	(132,361.76)
257C	E8805	9201	(84,494.95)	(8,611.60)	(11,738.34)	0.00	(1,384.45)	0.00	891,864.70	(989,482.44)	(97,617.74)
257C	E8805	9202	(46,300.44)	(45,878.57)	0.00	138.57	0.00	0.00	799,685.69	(845,847.56)	(46,161.87)
257C	E8805	9203	0.00	0.00	0.00	0.00	0.00	0.00	799,685.69	(799,685.69)	0.00
1992 TOTALS			(130,795.39)	(54,490.17)	(11,738.34)	138.57	(1,384.45)	0.00			(276,141.37)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8807	9012							734,163.45	(398,446.74)	13,988.20
257C	E8807	9101	78,983.19	(314.36)	0.00	0.00	0.00	0.00	812,832.28	(412,120.58)	17,422.25
257C	E8807	9102	18,742.18	(29.75)	0.00	0.00	0.00	0.00	831,544.71	(429,513.07)	18,274.17
257C	E8807	9103	18,231.86	(117.56)	0.00	0.00	0.00	0.00	849,659.01	(447,669.68)	19,142.35
257C	E8807	9104	(4,405.45)	(291.05)	0.00	0.00	0.00	0.00	844,962.51	(466,520.98)	18,922.08
257C	E8807	9105	(8,301.19)	(47.46)	0.00	0.00	308.27	0.00	836,613.86	(485,087.33)	18,501.40
257C	E8807	9106	(5,212.20)	(584.92)	0.00	0.00	1,300.95	0.00	830,816.74	(501,702.85)	18,284.10
257C	E8807	9107	11,181.35	(222.60)	0.00	0.00	0.00	0.00	841,775.49	(519,764.36)	18,941.83
257C	E8807	9108	(1,266.61)	(237.72)	0.00	0.00	0.00	0.00	840,271.16	(538,468.47)	18,862.67
257C	E8807	9109	1,558.72	27,993.58	0.00	0.00	0.00	0.00	869,823.46	(585,324.72)	18,966.58
257C	E8807	9110	(6,468.63)	(465.28)	0.00	0.00	0.00	0.00	862,889.55	(603,826.02)	18,504.54
257C	E8807	9111	5,553.58	(121.01)	0.00	0.00	0.00	0.00	868,322.12	(622,209.55)	18,931.74
257C	E8807	9112	16,523.09	(498.12)	0.00	0.00	0.00	0.00	884,347.09	(640,643.16)	
1991 TOTALS			125,119.89	25,063.75	0.00	0.00	1,609.22	0.00			218,741.89

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	E8807	9112							884,347.09	(640,643.16)	20,308.66
257C	E8807	9201	65,413.22	(231.97)	0.00	0.00	0.00	0.00	949,528.34	(660,719.85)	26,255.32
257C	E8807	9202	2,994.89	(68.41)	0.00	0.00	0.00	0.00	952,454.82	(686,906.76)	26,554.81
257C	E8807	9203	8,514.15	(111.30)	0.00	126.41	0.00	0.00	960,857.67	(713,223.86)	27,514.87
1992 TOTALS			76,922.26	(411.68)	0.00	126.41	0.00	0.00			100,633.65

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M2139	9012							464,809.32	(290,714.57)	14,507.90
257C	M2139	9101	14,955.21	(106.06)	0.00	32.61	0.00	0.00	479,658.47	(305,083.80)	15,870.42
257C	M2139	9102	17,045.08	(470.86)	0.00	0.00	0.00	0.00	496,232.69	(320,483.36)	17,574.93
257C	M2139	9103	372.90	(1,305.48)	0.00	0.00	0.00	0.00	495,300.11	(336,752.81)	17,616.37
257C	M2139	9104	(1,663.76)	(267.96)	0.00	0.00	0.00	0.00	493,368.39	(354,101.22)	17,408.40
257C	M2139	9105	(48,531.18)	(512.63)	(2.50)	0.00	57.31	0.00	444,324.58	(370,942.18)	10,483.20
257C	M2139	9106	1,698.12	(84.38)	0.00	0.00	3,131.45	0.00	445,938.32	(378,209.55)	11,288.13
257C	M2139	9107	10,284.91	(93.48)	0.00	0.00	0.00	0.00	456,129.75	(389,404.20)	13,345.11
257C	M2139	9108	159.86	(174.79)	0.00	0.00	0.00	0.00	456,114.82	(402,574.52)	13,385.08
257C	M2139	9109	1,029.78	(119.33)	0.00	0.00	0.00	0.00	457,025.27	(415,840.26)	13,728.34
257C	M2139	9110	1,773.33	(47.29)	0.00	0.00	0.00	0.00	458,751.31	(429,521.31)	14,615.50
257C	M2139	9111	37,335.59	(30.23)	0.00	0.00	0.00	0.00	496,056.67	(444,106.08)	51,950.59
257C	M2139	9112	6,151.29	(207.83)	0.00	0.00	0.00	0.00	502,000.13	(495,848.84)	
1991 TOTALS			40,611.13	(3,420.32)	(2.50)	32.61	3,188.76	0.00			211,773.46

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M2139	9112							502,000.13	(495,848.84)	6,151.29
257C	M2139	9201	3,146.12	(66.53)	0.00	0.00	0.00	0.00	505,079.72	(501,933.60)	3,146.12
257C	M2139	9202	1,043.36	(3,885.19)	0.00	0.00	0.00	0.00	502,237.89	(501,194.53)	1,043.36
257C	M2139	9203	0.00	0.00	0.00	0.00	0.00	0.00	502,237.89	(502,237.89)	0.00
1992 TOTALS			4,189.48	(3,951.72)	0.00	0.00	0.00	0.00			10,340.77

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M2650	9012							1,105,373.03	(1,208,318.47)	(102,945.44)
257C	M2650	9101	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9102	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9103	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9104	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9105	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9106	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9107	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9108	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9109	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9110	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9111	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9112	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(102,945.44)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M2650	9112							1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9201	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9202	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
257C	M2650	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,105,373.03	(1,105,373.03)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M6121	9012							1,114,283.27	(573,555.76)	22,530.31
257C	M6121	9101	68,174.18	(269.88)	0.00	7.97	0.00	0.00	1,182,187.57	(595,808.22)	25,494.75
257C	M6121	9102	26,389.37	(100.37)	0.00	0.00	0.00	0.00	1,208,476.57	(621,202.61)	26,694.27
257C	M6121	9103	(4,926.66)	(513.30)	0.00	(56.14)	0.00	0.00	1,203,036.61	(647,439.72)	26,456.99
257C	M6121	9104	(6,642.03)	(632.91)	0.00	2.36	0.00	0.00	1,195,761.67	(673,261.44)	26,125.01
257C	M6121	9105	(1,783.70)	(292.45)	0.00	0.00	286.50	0.00	1,193,685.52	(698,807.50)	26,046.21
257C	M6121	9106	14,671.54	(307.81)	0.00	0.00	2,417.37	0.00	1,208,049.25	(722,128.54)	26,995.60
257C	M6121	9107	10,088.39	(249.92)	0.00	119.58	544.05	0.00	1,217,887.72	(748,210.58)	27,628.07
257C	M6121	9108	4,576.76	(471.91)	0.00	0.00	0.00	0.00	1,221,992.57	(775,366.74)	27,914.11
257C	M6121	9109	1,986.65	(296.22)	0.00	60.34	0.00	0.00	1,223,683.00	(802,924.29)	28,050.58
257C	M6121	9110	(8,618.05)	(2,295.42)	0.00	0.00	0.00	0.00	1,212,769.53	(828,679.45)	27,435.01
257C	M6121	9111	2,263.13	(6,335.95)	0.00	71.63	0.00	0.00	1,208,696.71	(849,706.88)	27,614.60
257C	M6121	9112	(191,961.68)	(6,372.46)	0.00	854.99	0.00	0.00	1,010,362.57	(870,094.03)	
1991 TOTALS			(85,782.10)	(18,138.60)	0.00	1,060.73	3,247.92	0.00			318,985.52

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M6121	9112							1,010,362.57	(870,094.03)	11,689.04
257C	M6121	9201	(84,568.05)	(852.32)	0.00	269.04	0.00	0.00	924,942.20	(880,661.72)	4,025.50
257C	M6121	9202	(61,559.84)	(1,634.76)	0.00	1,526.97	0.00	0.00	861,747.60	(881,525.48)	(1,977.79)
257C	M6121	9203	(36,117.88)	(54,355.60)	(9,848.51)	5,436.79	0.00	0.00	771,274.12	(829,603.82)	(6,481.08)
1992 TOTALS			(182,245.77)	(56,842.68)	(9,848.51)	7,232.80	0.00	0.00			7,255.68

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M6702	9012							1,221,238.20	(1,374,934.76)	(153,696.56)
257C	M6702	9101	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9102	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9103	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9104	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9105	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9106	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9107	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9108	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9109	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9110	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9111	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9112	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(153,696.56)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	M6702	9112							1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9201	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9202	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
257C	M6702	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,221,238.20	(1,221,238.20)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31039	9012							335,338.73	(332,003.54)	3,335.19
257C	31039	9101	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9102	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9103	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9104	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9105	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9106	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9107	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9108	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9109	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9110	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9111	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9112	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			3,335.19

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31039	9112							335,338.73	(335,338.73)	0.00
257C	31039	9201	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9202	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
257C	31039	9203	0.00	0.00	0.00	0.00	0.00	0.00	335,338.73	(335,338.73)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31701	9012							179,380.26	(184,131.31)	(4,751.05)
257C	31701	9101	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9102	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9103	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9104	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9105	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9106	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9107	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9108	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9109	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9110	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9111	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9112	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(4,751.05)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31701	9112							179,380.26	(179,380.26)	0.00
257C	31701	9201	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9202	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
257C	31701	9203	0.00	0.00	0.00	0.00	0.00	0.00	179,380.26	(179,380.26)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31734	9012							143,625.22	(85,904.55)	4,810.06
257C	31734	9101	194.15	(4.26)	0.00	0.00	0.00	0.00	143,815.11	(90,710.35)	4,827.71
257C	31734	9102	1,307.66	(18.89)	0.00	0.00	0.00	0.00	145,103.88	(95,519.16)	4,958.47
257C	31734	9103	1,918.18	(158.39)	0.00	0.00	0.00	0.00	146,863.67	(100,319.24)	5,171.60
257C	31734	9104	2,815.98	(57.40)	0.00	0.00	0.00	0.00	149,622.25	(105,433.45)	5,523.60
257C	31734	9105	1,967.32	(176.09)	0.00	0.00	0.00	0.00	151,413.48	(110,780.96)	5,804.65
257C	31734	9106	4,262.95	0.00	0.00	0.00	93.81	0.00	155,676.43	(116,491.79)	6,530.77
257C	31734	9107	(363.91)	(58.83)	0.00	0.00	0.00	0.00	155,253.69	(122,963.74)	6,457.99
257C	31734	9108	1,188.67	(27.43)	0.00	0.00	0.00	0.00	156,414.93	(129,394.30)	6,755.16
257C	31734	9109	1,718.38	(5.29)	0.00	0.00	0.00	0.00	158,128.02	(136,144.17)	7,327.95
257C	31734	9110	281.56	0.00	0.00	0.00	0.00	0.00	158,409.58	(143,472.12)	7,468.73
257C	31734	9111	12.38	0.00	0.00	0.00	0.00	0.00	158,421.96	(150,940.85)	7,481.11
257C	31734	9112	(361.04)	(34.41)	0.00	0.00	0.00	0.00	158,026.51	(158,387.55)	
1991 TOTALS			14,942.28	(540.99)	0.00	0.00	93.81	0.00			73,117.80

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31734	9112							158,026.51	(158,387.55)	(361.04)
257C	31734	9201	(213.24)	(41.17)	0.00	0.00	0.00	0.00	157,772.10	(157,985.34)	(213.24)
257C	31734	9202	1,007.87	(28.01)	0.00	0.00	0.00	0.00	158,751.96	(157,744.09)	1,007.87
257C	31734	9203	0.00	0.00	0.00	0.00	0.00	0.00	158,751.96	(158,751.96)	0.00
1992 TOTALS			794.63	(69.18)	0.00	0.00	0.00	0.00			433.59

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31831	9012							222,543.43	(263,868.78)	(41,325.35)
257C	31831	9101	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9102	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9103	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9104	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9105	0.00	0.00	0.00	0.00	16.55	0.00	222,543.43	(222,526.88)	16.55
257C	31831	9106	0.00	0.00	0.00	0.00	259.14	0.00	222,543.43	(222,284.29)	259.14
257C	31831	9107	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9108	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9109	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9110	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9111	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9112	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	275.69	0.00			(41,049.66)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31831	9112							222,543.43	(222,543.43)	0.00
257C	31831	9201	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9202	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
257C	31831	9203	0.00	0.00	0.00	0.00	0.00	0.00	222,543.43	(222,543.43)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31848	9012							208,894.25	(208,075.49)	818.76
257C	31848	9101	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9102	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9103	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9104	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9105	0.00	0.00	0.00	0.00	40.88	0.00	208,894.25	(208,853.37)	40.88
257C	31848	9106	0.00	0.00	0.00	0.00	749.65	0.00	208,894.25	(208,144.60)	749.65
257C	31848	9107	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9108	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9109	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9110	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9111	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9112	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	790.53	0.00			1,609.29

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	31848	9112							208,894.25	(208,894.25)	0.00
257C	31848	9201	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9202	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
257C	31848	9203	0.00	0.00	0.00	0.00	0.00	0.00	208,894.25	(208,894.25)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33222	9012							503,981.39	(319,810.69)	15,347.56
257C	33222	9101	(324.33)	(305.96)	0.00	0.00	(3,746.70)	0.00	503,351.10	(338,598.99)	14,977.46
257C	33222	9102	(3,026.90)	(363.05)	0.00	0.00	0.00	0.00	499,961.15	(353,213.40)	14,674.77
257C	33222	9103	286.36	(154.82)	0.00	0.00	0.00	0.00	500,092.69	(367,733.36)	14,706.59
257C	33222	9104	29,760.55	(250.55)	0.00	0.00	0.00	0.00	529,602.69	(382,189.40)	18,426.66
257C	33222	9105	1,566.13	(378.95)	0.00	0.00	21.74	0.00	530,789.87	(400,215.37)	18,653.50
257C	33222	9106	7,520.21	(100.48)	0.00	0.00	170.58	0.00	538,209.60	(418,597.81)	19,935.30
257C	33222	9107	594.74	(528.51)	0.00	0.00	0.00	0.00	538,275.83	(438,004.60)	20,054.25
257C	33222	9108	(4,545.41)	(862.65)	(343.25)	0.00	0.00	0.00	532,867.77	(457,539.45)	18,832.08
257C	33222	9109	489.88	(159.96)	0.00	0.00	0.00	0.00	533,197.69	(476,211.57)	18,995.37
257C	33222	9110	4,557.25	(112.79)	0.00	0.00	0.00	0.00	537,642.15	(495,094.15)	21,274.00
257C	33222	9111	(1,958.32)	(177.69)	0.00	0.00	0.00	0.00	535,506.14	(516,190.46)	19,315.68
257C	33222	9112	(889.08)	(138.81)	0.00	0.00	0.00	0.00	534,478.25	(535,367.33)	
1991 TOTALS			34,031.08	(3,534.22)	(343.25)	0.00	(3,554.38)	0.00			215,193.23

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33222	9112							534,478.25	(535,367.33)	(889.08)
257C	33222	9201	4,537.41	(116.17)	0.00	0.00	0.00	0.00	538,899.49	(534,362.08)	4,537.41
257C	33222	9202	83,138.64	(217.89)	0.00	0.00	(24.46)	0.00	621,820.24	(538,706.06)	83,114.18
257C	33222	9203	0.00	0.00	0.00	0.00	0.00	0.00	621,820.24	(621,820.24)	0.00
1992 TOTALS			87,676.05	(334.06)	0.00	0.00	(24.46)	0.00			86,762.51

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33223	9012							1,763,533.92	(1,087,267.80)	56,355.51
257C	33223	9101	7,871.29	(80.06)	0.00	0.00	0.00	0.00	1,771,325.15	(1,143,543.25)	57,071.08
257C	33223	9102	(1,631.02)	(36.83)	0.00	0.00	0.00	0.00	1,769,657.30	(1,200,577.50)	56,907.98
257C	33223	9103	31,438.46	(587.64)	0.00	0.00	0.00	0.00	1,800,508.12	(1,256,897.84)	60,401.14
257C	33223	9104	157,080.83	(137.89)	0.00	0.00	0.00	0.00	1,957,451.06	(1,317,161.09)	80,036.25
257C	33223	9105	(101,030.84)	(1,887.89)	0.00	0.00	0.00	0.00	1,854,532.33	(1,395,309.45)	65,603.27
257C	33223	9106	31,172.88	(672.90)	0.00	0.00	12,292.16	0.00	1,885,032.31	(1,447,947.66)	72,847.44
257C	33223	9107	27,407.49	(304.53)	0.00	0.00	0.00	0.00	1,912,135.27	(1,520,490.57)	78,328.94
257C	33223	9108	(41,093.74)	(2,747.85)	0.00	0.00	0.00	0.00	1,868,293.68	(1,596,071.66)	68,055.50
257C	33223	9109	(3,524.70)	(1,411.67)	0.00	1,760.77	0.00	0.00	1,863,357.31	(1,660,954.73)	67,467.53
257C	33223	9110	(132,547.80)	(7,910.97)	0.00	0.00	0.00	0.00	1,722,898.54	(1,720,511.28)	1,193.63
257C	33223	9111	(282,497.06)	(12,802.81)	0.00	0.00	0.00	0.00	1,427,598.67	(1,708,902.10)	(281,303.43)
257C	33223	9112	(289,399.30)	(13,145.45)	0.00	268.17	0.00	0.00	1,125,053.92	(1,414,185.05)	
1991 TOTALS			(596,753.51)	(41,726.49)	0.00	2,028.94	12,292.16	0.00			382,964.84

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33223	9112							1,125,053.92	(1,414,185.05)	(289,131.13)
257C	33223	9201	(6,623.90)	(375.81)	0.00	0.00	0.00	0.00	1,118,054.21	(1,124,678.11)	(6,623.90)
257C	33223	9202	7,595.53	(27.93)	0.00	0.00	0.00	0.00	1,125,621.81	(1,118,026.28)	7,595.53
257C	33223	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,125,621.81	(1,125,621.81)	0.00
1992 TOTALS			971.63	(403.74)	0.00	0.00	0.00	0.00			(288,159.50)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33320	9012							1,388,535.65	(793,485.20)	24,793.77
257C	33320	9101	8,978.90	(265.33)	0.00	0.00	0.00	0.00	1,397,249.22	(818,013.64)	25,184.16
257C	33320	9102	(4,967.79)	(756.87)	0.00	0.00	0.00	0.00	1,391,524.56	(842,440.92)	24,958.35
257C	33320	9103	182,821.06	(610.50)	0.00	0.00	0.00	0.00	1,573,735.12	(866,788.77)	33,664.11
257C	33320	9104	4,121.09	(489.97)	0.00	34.33	0.00	0.00	1,577,366.24	(899,928.58)	33,871.88
257C	33320	9105	(73,756.30)	(681.04)	0.00	0.00	53.23	0.00	1,502,928.90	(933,066.20)	29,992.77
257C	33320	9106	23,372.50	(387.66)	0.00	0.00	2,290.86	0.00	1,525,913.74	(960,380.45)	31,418.52
257C	33320	9107	20,170.72	(3,939.45)	0.00	0.00	0.00	0.00	1,542,145.01	(987,859.52)	32,605.03
257C	33320	9108	(4,416.79)	(593.74)	0.00	0.00	0.00	0.00	1,537,134.48	(1,019,870.81)	32,328.98
257C	33320	9109	1,358.36	(353.02)	0.00	0.00	0.00	0.00	1,538,139.82	(1,051,846.76)	32,419.54
257C	33320	9110	7,071.12	(750.09)	0.00	0.00	0.00	0.00	1,544,460.85	(1,083,516.21)	32,924.62
257C	33320	9111	(298.93)	(195.21)	0.00	0.00	0.00	0.00	1,543,966.71	(1,116,245.62)	32,901.62
257C	33320	9112	93,407.65	(260.43)	0.00	0.00	0.00	0.00	1,637,113.93	(1,148,886.81)	
1991 TOTALS			257,861.59	(9,283.31)	0.00	34.33	2,344.09	0.00			367,063.34

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33320	9112							1,637,113.93	(1,148,886.81)	40,685.59
257C	33320	9201	33,590.66	(158.45)	0.00	0.00	0.00	0.00	1,670,546.14	(1,189,413.95)	43,739.29
257C	33320	9202	21,246.53	(218.54)	0.00	0.00	0.00	0.00	1,691,574.13	(1,232,934.70)	45,863.94
257C	33320	9203	89,177.57	(274.24)	0.00	0.00	0.00	0.00	1,780,477.46	(1,278,524.41)	55,772.56
1992 TOTALS			144,014.76	(651.23)	0.00	0.00	0.00	0.00			186,061.39

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33332	9012							1,252,146.37	(767,994.17)	40,346.02
257C	33332	9101	5,387.38	(119.73)	0.00	0.00	0.00	0.00	1,257,414.02	(808,220.46)	40,835.78
257C	33332	9102	27,968.27	(227.83)	0.00	0.00	0.00	0.00	1,285,154.46	(848,828.41)	43,632.61
257C	33332	9103	11,281.89	(1,286.77)	0.00	8.61	0.00	0.00	1,295,149.58	(891,165.63)	44,887.11
257C	33332	9104	65,382.76	(135.82)	0.00	(0.10)	0.00	0.00	1,360,396.52	(935,917.02)	53,059.94
257C	33332	9105	(45,967.58)	(490.48)	0.00	3.04	315.88	0.00	1,313,938.46	(988,167.55)	46,538.70
257C	33332	9106	240,372.45	(375.88)	0.00	53.14	3,738.28	0.00	1,553,935.03	(1,030,538.95)	87,232.68
257C	33332	9107	20,070.46	(175.24)	0.00	1.54	0.00	0.00	1,573,830.25	(1,117,594.85)	91,247.08
257C	33332	9108	60,376.10	(503.68)	(1,575.00)	0.06	0.00	0.00	1,633,702.67	(1,209,913.19)	105,947.37
257C	33332	9109	20,793.47	(1,454.38)	0.00	19.18	0.00	0.00	1,653,041.76	(1,314,387.00)	112,884.92
257C	33332	9110	17,667.61	(1,300.77)	0.00	5.07	0.00	0.00	1,669,408.60	(1,425,966.08)	121,721.26
257C	33332	9111	5,473.45	(624.37)	0.00	0.00	0.00	0.00	1,674,257.68	(1,547,062.97)	127,194.71
257C	33332	9112	(3,359.04)	(685.10)	0.00	0.00	0.00	0.00	1,670,213.54	(1,673,572.58)	
1991 TOTALS			425,447.22	(7,380.05)	(1,575.00)	90.54	4,054.16	0.00			915,528.16

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
257C	33332	9112							1,670,213.54	(1,673,572.58)	(3,359.04)
257C	33332	9201	(47,433.80)	(3,303.25)	0.00	1,007.65	0.00	0.00	1,619,476.49	(1,665,902.64)	(46,426.15)
257C	33332	9202	(199,157.83)	(56,752.69)	0.00	0.00	0.00	0.00	1,363,565.97	(1,562,723.80)	(199,157.83)
257C	33332	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,363,565.97	(1,363,565.97)	0.00
1992 TOTALS			(246,591.63)	(60,055.94)	0.00	1,007.65	0.00	0.00			(248,943.02)

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	*ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9102	357C	0.00	494.04	(494.04)	CORRECTION OF 1991 PSC RESERVE
9103	357C	0.00	724.38	(724.38)	TRANSFERS (PICS/DCPR RECLASS) TO ACCOUNT FOR 25/75 AND 35/65 ALLOCATION RULE FOR CIRCUIT.
9104	357C	0.00	208.44	(208.44)	
9105	357C	0.00	(6,696.17)	6,696.17	
9106	357C	0.00	(406.88)	406.88	
9107	357C	0.00	374.00	(374.00)	
9108	357C	0.00	971.96	(971.96)	
9109	357C	0.00	979.17	(979.17)	
9110	357C	0.00	706.83	(706.83)	
9111	357C	0.00	909.89	(909.89)	
9112	357C	0.00	857.36	(857.36)	
	TOTAL	0.00	(876.98)	876.98	
* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE					

FILENAME: 9205_#3.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
357C	TOTAL	9102	5,226,262.02	5,225,514.90	(747.12)		(494.04)
357C	TOTAL	9103	5,321,625.02	5,320,557.12	(1,067.90)		(724.38)
357C	TOTAL	9104	5,391,454.51	5,391,147.11	(307.40)		(208.44)
357C	TOTAL	9105	5,455,232.70	5,465,113.05	9,880.35		6,696.17
357C	TOTAL	9106	5,404,933.43	5,405,533.73	599.60		406.88
357C	TOTAL	9107	5,500,869.09	5,500,318.16	(550.93)		(374.00)
357C	TOTAL	9108	5,523,966.35	5,522,533.83	(1,432.52)		(971.96)
357C	TOTAL	9109	5,662,386.76	5,660,947.98	(1,438.78)		(979.17)
357C	TOTAL	9110	5,656,920.95	5,655,881.71	(1,039.24)		(706.83)
357C	TOTAL	9111	5,766,869.40	5,765,532.85	(1,336.55)		(909.89)
357C	TOTAL	9112	5,693,239.73	5,691,980.91	(1,258.82)		(857.36)
			60,603,759.96	60,605,060.66	1,300.70		876.99

FILENAME: 123WKSHTDEPRIOOP_ADJ9205_BCK.WK1
DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
357C	CDGRM	9102	4,733,627.54	4,733,626.16	(1.38)	0.661258	(0.91)
357C	CDGRM	9103	4,770,479.28	4,770,477.89	(1.39)	0.678324	(0.94)
357C	CDGRM	9104	4,791,315.43	4,791,314.03	(1.40)	0.678069	(0.95)
357C	CDGRM	9105	4,821,073.66	4,821,072.26	(1.40)	0.677726	(0.95)
357C	CDGRM	9106	4,747,634.35	4,747,632.96	(1.39)	0.678588	(0.94)
357C	CDGRM	9107	4,798,051.51	4,798,050.11	(1.40)	0.678851	(0.95)
357C	CDGRM	9108	4,822,046.11	4,822,044.70	(1.41)	0.678500	(0.95)
357C	CDGRM	9109	4,790,572.83	4,790,571.43	(1.40)	0.680554	(0.95)
357C	CDGRM	9110	4,718,874.83	4,718,873.45	(1.38)	0.680137	(0.94)
357C	CDGRM	9111	4,706,462.86	4,706,461.48	(1.38)	0.680778	(0.94)
357C	CDGRM	9112	4,585,750.57	4,585,749.23	(1.34)	0.681083	(0.91)
357C	E4101	9102	29,880.70	29,880.70	0.00	0.661258	0.00
357C	E4101	9103	31,125.05	31,125.05	0.00	0.678324	0.00
357C	E4101	9104	31,301.33	31,301.33	0.00	0.678069	0.00
357C	E4101	9105	31,846.38	31,846.38	0.00	0.677726	0.00
357C	E4101	9106	32,462.60	32,462.60	(0.00)	0.678588	(0.00)
357C	E4101	9107	33,212.70	33,214.89	2.19	0.678851	1.49
357C	E4101	9108	33,195.45	33,194.72	(0.73)	0.678500	(0.50)
357C	E4101	9109	33,543.29	33,542.55	(0.74)	0.680554	(0.50)
357C	E4101	9110	33,868.48	33,871.65	3.17	0.680137	2.15
357C	E4101	9111	34,553.46	34,551.43	(2.03)	0.680778	(1.38)
357C	E4101	9112	35,802.39	35,800.36	(2.03)	0.681083	(1.38)
357C	E4348	9102	985.83	128.40	(857.43)	0.661258	(566.98)
357C	E4348	9103	7,861.84	7,004.42	(857.42)	0.678324	(581.61)
357C	E4348	9104	13,237.31	12,379.89	(857.42)	0.678069	(581.39)
357C	E4348	9105	20,555.51	19,698.09	(857.42)	0.677726	(581.10)
357C	E4348	9106	26,163.50	25,306.07	(857.43)	0.678588	(581.84)
357C	E4348	9107	26,436.71	25,580.36	(856.35)	0.678851	(581.33)
357C	E4348	9108	17,543.95	16,686.17	(857.78)	0.678500	(582.00)
357C	E4348	9109	109,982.08	109,124.30	(857.78)	0.680554	(583.77)
357C	E4348	9110	114,369.98	113,615.90	(754.08)	0.680137	(512.88)
357C	E4348	9111	122,754.67	121,862.32	(892.35)	0.680778	(607.49)
357C	E4348	9112	122,491.76	121,599.40	(892.36)	0.681083	(607.77)
357C	E8101	9102	28,103.23	28,103.23	(0.00)	0.661258	(0.00)
357C	E8101	9103	28,465.07	28,463.72	(1.35)	0.678324	(0.92)
357C	E8101	9104	28,809.37	28,809.82	0.45	0.678069	0.30
357C	E8101	9105	29,072.10	29,072.55	0.45	0.677726	0.30
357C	E8101	9106	29,368.94	29,369.39	0.45	0.678588	0.31
357C	E8101	9107	30,435.52	30,440.09	4.57	0.678851	3.10
357C	E8101	9108	30,858.86	30,857.94	(0.92)	0.678500	(0.62)
357C	E8101	9109	29,476.19	29,475.27	(0.92)	0.680554	(0.62)
357C	E8101	9110	29,502.65	29,522.97	20.32	0.680137	13.82
357C	E8101	9111	29,437.86	29,429.86	(8.00)	0.680778	(5.45)
357C	E8101	9112	29,940.18	29,932.18	(8.00)	0.681083	(5.45)

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
357C	E8428	9102	36,627.62	36,627.62	0.00	0.661258	0.00
357C	E8428	9103	37,466.85	37,466.85	(0.00)	0.678324	(0.00)
357C	E8428	9104	37,790.78	37,790.78	0.00	0.678069	0.00
357C	E8428	9105	38,807.13	38,812.07	4.94	0.677726	3.35
357C	E8428	9106	38,634.29	38,632.64	(1.65)	0.678588	(1.12)
357C	E8428	9107	39,265.51	39,270.61	5.10	0.678851	3.46
357C	E8428	9108	39,585.77	39,581.86	(3.91)	0.678500	(2.65)
357C	E8428	9109	39,656.72	39,652.82	(3.90)	0.680554	(2.66)
357C	E8428	9110	42,404.07	42,367.58	(36.49)	0.680137	(24.82)
357C	E8428	9111	46,971.43	46,978.39	6.96	0.680778	4.74
357C	E8428	9112	40,181.19	40,188.15	6.96	0.681083	4.74
357C	E8444	9102	10,687.59	10,687.59	(0.00)	0.661258	(0.00)
357C	E8444	9103	16,757.56	16,757.56	0.00	0.678324	0.00
357C	E8444	9104	17,140.24	17,140.24	0.00	0.678069	0.00
357C	E8444	9105	17,695.35	17,695.35	(0.00)	0.677726	(0.00)
357C	E8444	9106	18,598.09	18,598.09	0.00	0.678588	0.00
357C	E8444	9107	19,979.72	19,981.12	1.40	0.678851	0.95
357C	E8444	9108	20,501.41	20,500.95	(0.46)	0.678500	(0.31)
357C	E8444	9109	40,302.90	40,302.44	(0.46)	0.680554	(0.32)
357C	E8444	9110	42,849.69	42,842.52	(7.17)	0.680137	(4.88)
357C	E8444	9111	40,738.23	40,740.00	1.77	0.680778	1.21
357C	E8444	9112	40,446.33	40,448.10	1.77	0.681083	1.21
357C	E8805	9102	34,365.19	34,365.19	(0.00)	0.661258	(0.00)
357C	E8805	9103	35,375.63	35,377.47	1.84	0.678324	1.25
357C	E8805	9104	54,185.04	54,184.43	(0.61)	0.678069	(0.42)
357C	E8805	9105	59,917.51	59,916.90	(0.61)	0.677726	(0.41)
357C	E8805	9106	59,529.55	59,528.94	(0.61)	0.678588	(0.41)
357C	E8805	9107	62,919.05	62,946.17	27.12	0.678851	18.41
357C	E8805	9108	62,279.75	62,269.90	(9.85)	0.678500	(6.69)
357C	E8805	9109	63,719.84	63,709.98	(9.86)	0.680554	(6.71)
357C	E8805	9110	66,002.82	65,887.79	(115.03)	0.680137	(78.24)
357C	E8805	9111	195,573.47	195,598.67	25.20	0.680778	17.16
357C	E8805	9112	146,947.39	146,972.58	25.19	0.681083	17.16
357C	E8807	9102	14,798.68	14,798.68	(0.00)	0.661258	(0.00)
357C	E8807	9103	14,998.28	14,998.28	0.00	0.678324	0.00
357C	E8807	9104	15,069.64	15,069.64	(0.00)	0.678069	(0.00)
357C	E8807	9105	15,521.68	15,521.68	(0.00)	0.677726	(0.00)
357C	E8807	9106	15,672.14	15,672.14	0.00	0.678588	0.00
357C	E8807	9107	15,697.34	15,697.34	0.00	0.678851	0.00
357C	E8807	9108	15,561.40	15,561.40	0.00	0.678500	0.00
357C	E8807	9109	15,819.37	15,819.37	(0.00)	0.680554	(0.00)
357C	E8807	9110	15,963.75	15,963.75	0.00	0.680137	0.00
357C	E8807	9111	16,001.20	16,001.21	0.01	0.680778	0.00
357C	E8807	9112	16,049.69	16,049.69	0.00	0.681083	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
357C	M2139	9102	86,618.81	86,618.81	0.00	0.661258	0.00
357C	M2139	9103	90,192.18	90,192.18	(0.00)	0.678324	(0.00)
357C	M2139	9104	86,894.26	86,894.26	0.00	0.678069	0.00
357C	M2139	9105	85,971.83	85,982.92	11.09	0.677726	7.52
357C	M2139	9106	87,820.46	87,816.76	(3.70)	0.678588	(2.51)
357C	M2139	9107	97,347.20	97,453.86	106.66	0.678851	72.41
357C	M2139	9108	100,537.59	100,501.82	(35.77)	0.678500	(24.27)
357C	M2139	9109	99,508.64	99,466.59	(42.05)	0.680554	(28.62)
357C	M2139	9110	105,954.84	105,782.71	(172.13)	0.680137	(117.07)
357C	M2139	9111	104,844.94	104,846.25	1.31	0.680778	0.89
357C	M2139	9112	220,999.61	221,000.92	1.31	0.681083	0.89
357C	M2650	9102	0.00	0.00	0.00	0.661258	0.00
357C	M2650	9103	0.00	0.00	0.00	0.678324	0.00
357C	M2650	9104	0.00	0.00	0.00	0.678069	0.00
357C	M2650	9105	0.00	0.00	0.00	0.677726	0.00
357C	M2650	9106	(1,837.29)	0.00	1,837.29	0.678588	1,246.76
357C	M2650	9107	(7,932.30)	0.00	7,932.30	0.678851	5,384.85
357C	M2650	9108	0.00	0.00	0.00	0.678500	0.00
357C	M2650	9109	0.00	0.00	0.00	0.680554	0.00
357C	M2650	9110	(755.86)	0.00	755.86	0.680137	514.09
357C	M2650	9111	0.00	0.00	0.00	0.680778	0.00
357C	M2650	9112	0.00	0.00	0.00	0.681083	0.00
357C	M6121	9102	37,061.77	37,061.77	0.00	0.661258	0.00
357C	M6121	9103	37,767.86	37,767.86	0.00	0.678324	0.00
357C	M6121	9104	41,059.79	41,059.79	(0.00)	0.678069	(0.00)
357C	M6121	9105	60,430.87	60,430.87	(0.00)	0.677726	(0.00)
357C	M6121	9106	61,195.84	61,195.84	(0.00)	0.678588	(0.00)
357C	M6121	9107	64,241.00	64,244.40	3.40	0.678851	2.31
357C	M6121	9108	64,416.15	64,415.01	(1.14)	0.678500	(0.77)
357C	M6121	9109	65,776.99	65,775.85	(1.14)	0.680554	(0.77)
357C	M6121	9110	98,751.25	98,745.03	(6.22)	0.680137	(4.23)
357C	M6121	9111	95,131.77	95,132.33	0.56	0.680778	0.38
357C	M6121	9112	88,820.44	88,898.75	78.31	0.681083	53.34
357C	M6702	9102	0.00	0.00	0.00	0.661258	0.00
357C	M6702	9103	0.00	0.00	0.00	0.678324	0.00
357C	M6702	9104	0.00	0.00	0.00	0.678069	0.00
357C	M6702	9105	(11,201.61)	0.00	11,201.61	0.677726	7,591.62
357C	M6702	9106	(102.53)	0.00	102.53	0.678588	69.58
357C	M6702	9107	0.00	0.00	0.00	0.678851	0.00
357C	M6702	9108	0.00	0.00	0.00	0.678500	0.00
357C	M6702	9109	0.00	0.00	0.00	0.680554	0.00
357C	M6702	9110	0.00	0.00	0.00	0.680137	0.00
357C	M6702	9111	0.00	0.00	0.00	0.680778	0.00
357C	M6702	9112	0.00	0.00	0.00	0.681083	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
357C	31039	9102	0.00	0.00	0.00	0.661258	0.00
357C	31039	9103	0.00	0.00	0.00	0.678324	0.00
357C	31039	9104	0.00	0.00	0.00	0.678069	0.00
357C	31039	9105	0.00	0.00	0.00	0.677726	0.00
357C	31039	9106	0.00	0.00	0.00	0.678588	0.00
357C	31039	9107	255.60	0.00	(255.60)	0.678851	(173.51)
357C	31039	9108	0.00	0.00	0.00	0.678500	0.00
357C	31039	9109	0.00	0.00	0.00	0.680554	0.00
357C	31039	9110	0.00	0.00	0.00	0.680137	0.00
357C	31039	9111	0.00	0.00	0.00	0.680778	0.00
357C	31039	9112	0.00	0.00	0.00	0.681083	0.00
357C	31701	9102	0.00	0.00	0.00	0.661258	0.00
357C	31701	9103	0.00	0.00	0.00	0.678324	0.00
357C	31701	9104	0.00	0.00	0.00	0.678069	0.00
357C	31701	9105	0.00	0.00	0.00	0.677726	0.00
357C	31701	9106	0.00	0.00	0.00	0.678588	0.00
357C	31701	9107	0.00	0.00	0.00	0.678851	0.00
357C	31701	9108	0.00	0.00	0.00	0.678500	0.00
357C	31701	9109	0.00	0.00	0.00	0.680554	0.00
357C	31701	9110	(199.23)	0.00	199.23	0.680137	135.50
357C	31701	9111	0.00	0.00	0.00	0.680778	0.00
357C	31701	9112	0.00	0.00	0.00	0.681083	0.00
357C	31734	9102	5,427.85	5,427.85	0.00	0.661258	0.00
357C	31734	9103	5,574.23	5,574.23	0.00	0.678324	0.00
357C	31734	9104	5,931.35	5,931.35	0.00	0.678069	0.00
357C	31734	9105	5,962.56	5,962.56	0.00	0.677726	0.00
357C	31734	9106	6,330.11	6,330.10	(0.01)	0.678588	(0.00)
357C	31734	9107	8,041.79	8,041.79	0.00	0.678851	0.00
357C	31734	9108	8,491.60	8,491.60	(0.00)	0.678500	(0.00)
357C	31734	9109	10,063.96	10,063.96	0.00	0.680554	0.00
357C	31734	9110	10,682.32	10,682.31	(0.01)	0.680137	(0.00)
357C	31734	9111	12,090.11	12,090.11	0.00	0.680778	0.00
357C	31734	9112	13,364.30	13,364.29	(0.01)	0.681083	(0.00)
357C	31831	9102	0.00	0.00	0.00	0.661258	0.00
357C	31831	9103	0.00	0.00	0.00	0.678324	0.00
357C	31831	9104	0.00	0.00	0.00	0.678069	0.00
357C	31831	9105	0.00	0.00	0.00	0.677726	0.00
357C	31831	9106	0.00	0.00	0.00	0.678588	0.00
357C	31831	9107	0.00	0.00	0.00	0.678851	0.00
357C	31831	9108	0.00	0.00	0.00	0.678500	0.00
357C	31831	9109	0.00	0.00	0.00	0.680554	0.00
357C	31831	9110	0.00	0.00	0.00	0.680137	0.00
357C	31831	9111	0.00	0.00	0.00	0.680778	0.00
357C	31831	9112	0.00	0.00	0.00	0.681083	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADI TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADI TO ACCRUAL (INTRASTATE)
357C	31848	9102	0.00	0.00	0.00	0.661258	0.00
357C	31848	9103	0.00	0.00	0.00	0.678324	0.00
357C	31848	9104	0.00	0.00	0.00	0.678069	0.00
357C	31848	9105	0.00	0.00	0.00	0.677726	0.00
357C	31848	9106	0.00	0.00	0.00	0.678588	0.00
357C	31848	9107	7,165.50	0.00	(7,165.50)	0.678851	(4,864.31)
357C	31848	9108	0.00	0.00	0.00	0.678500	0.00
357C	31848	9109	0.00	0.00	0.00	0.680554	0.00
357C	31848	9110	249.00	0.00	(249.00)	0.680137	(169.35)
357C	31848	9111	0.00	0.00	0.00	0.680778	0.00
357C	31848	9112	0.00	0.00	0.00	0.681083	0.00
357C	33222	9102	117,688.62	117,800.31	111.69	0.661258	73.86
357C	33222	9103	141,445.05	141,235.46	(209.59)	0.678324	(142.17)
357C	33222	9104	154,923.70	155,475.28	551.58	0.678069	374.01
357C	33222	9105	157,870.90	157,392.59	(478.31)	0.677726	(324.16)
357C	33222	9106	159,111.39	158,635.50	(475.89)	0.678588	(322.93)
357C	33222	9107	160,293.00	159,918.58	(374.42)	0.678851	(254.18)
357C	33222	9108	163,190.88	162,676.87	(514.01)	0.678500	(348.75)
357C	33222	9109	217,207.95	216,693.94	(514.01)	0.680554	(349.81)
357C	33222	9110	220,809.51	220,156.95	(652.56)	0.680137	(443.83)
357C	33222	9111	220,941.77	220,473.94	(467.83)	0.680778	(318.49)
357C	33222	9112	216,489.09	216,021.26	(467.83)	0.681083	(318.63)
357C	33223	9102	36,330.62	36,330.62	0.00	0.661258	0.00
357C	33223	9103	39,163.08	39,163.08	0.00	0.678324	0.00
357C	33223	9104	42,631.33	42,631.33	0.00	0.678069	0.00
357C	33223	9105	50,101.93	50,101.93	(0.00)	0.677726	(0.00)
357C	33223	9106	53,400.22	53,400.22	0.00	0.678588	0.00
357C	33223	9107	53,446.68	53,446.68	(0.00)	0.678851	(0.00)
357C	33223	9108	52,432.75	52,432.75	(0.00)	0.678500	(0.00)
357C	33223	9109	51,804.57	51,804.57	(0.00)	0.680554	(0.00)
357C	33223	9110	55,300.66	55,300.66	(0.00)	0.680137	(0.00)
357C	33223	9111	38,451.37	38,451.37	0.00	0.680778	0.00
357C	33223	9112	28,969.16	28,969.16	0.00	0.681083	0.00
357C	33320	9102	13,417.27	13,417.27	0.00	0.661258	0.00
357C	33320	9103	13,242.33	13,242.33	(0.00)	0.678324	(0.00)
357C	33320	9104	13,700.99	13,700.99	(0.00)	0.678069	(0.00)
357C	33320	9105	13,708.44	13,708.44	(0.00)	0.677726	(0.00)
357C	33320	9106	13,101.41	13,101.41	0.00	0.678588	0.00
357C	33320	9107	13,369.87	13,384.30	14.43	0.678851	9.80
357C	33320	9108	13,363.85	13,359.04	(4.81)	0.678500	(3.27)
357C	33320	9109	13,343.45	13,338.64	(4.81)	0.680554	(3.27)
357C	33320	9110	13,410.95	13,402.46	(8.49)	0.680137	(5.77)
357C	33320	9111	13,496.29	13,492.71	(3.58)	0.680778	(2.44)
357C	33320	9112	14,077.68	14,074.09	(3.59)	0.681083	(2.45)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1

DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
357C	33332	9102	40,640.70	40,640.70	(0.00)	0.661258	(0.00)
357C	33332	9103	51,710.73	51,710.73	(0.00)	0.678324	(0.00)
357C	33332	9104	57,463.95	57,463.95	0.00	0.678069	0.00
357C	33332	9105	57,898.46	57,898.46	(0.00)	0.677726	(0.00)
357C	33332	9106	57,850.36	57,850.36	(0.00)	0.678588	(0.00)
357C	33332	9107	78,642.69	78,647.85	5.16	0.678851	3.50
357C	33332	9108	79,960.83	79,959.11	(1.72)	0.678500	(1.17)
357C	33332	9109	81,607.98	81,606.26	(1.72)	0.680554	(1.17)
357C	33332	9110	88,881.24	88,865.98	(15.26)	0.680137	(10.38)
357C	33332	9111	89,419.97	89,422.77	2.80	0.680778	1.91
357C	33332	9112	92,909.95	92,912.74	2.79	0.681083	1.90
TOTAL			60,603,759.96	60,605,060.66	1,300.70		876.99

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/19/92

Reconciliation of 1/9/92 FPDS PSC Accruals to
1991 YTD FR Report

Account: 357C

PSC Accrual from

1/9/92 Print-out :

(FPDS) 65,250,593.77

9012 Accrual

from PC

Schedule : 500,724.97

Total :

65,751,318.74

1991 YTD FR Report

PSC Accrual :

65,751,318.75

Difference:

(.01)

Explanation of Difference:

(.01) Rounding

PC Schedule

357c'90.wk1 15-May-92

SUMMARY 1991				JAN-91
ACCT	SUB ACT	PSC TYPE	RT YR	CURR MO ACCRUAL
31039	357C	MOBGFLPM	90	(3,809.17)
31701	357C	FRBHFLFP	90	897.53
31734	357C	ORPKFLRW	91	5,266.62
31831	357C	PCBHFLNT	90	2,726.25
31848	357C	OVIDFLMA	90	172.12
33222	357C	ORLDFLMA	91	117,173.83
33223	357C	ORLDFLPH	91	36,638.42
33320	357C	ORLDFLAP	92	13,338.15
33332	357C	ORLDFLPC	91	40,329.59
E4101	357C	HLWDFLWH	92	29,443.28
E4348	357C	FTLDFLMR76A	90	10,289.14
E4348	357C	FTLDFLMR46E	91	0.00
E8101	357C	BCRTFLMA	92	28,128.14
E8428	357C	PMBHFLMA	91	36,127.59
E8444	357C	PMBHFLCS	92	10,891.49
E8805	357C	WPBHFLHH	91	34,384.64
E8807	357C	WPBHFLGA	92	14,470.50
M2139	357C	MIAMFLGR35	91	85,668.08
M2650	357C	PRRNFLMA	90	(3,181,693.88)
M6121	357C	MIAMFLPL	92	36,337.19
M6702	357C	MIAMFLHL	90	(9,968.81)
AMZ DGT357C	TOTAL			(2,693,189.30)
AMZ DGT357C	DGTL RET 1990	90		(3,181,386.82)
AMZ DGT357C	DGTL RET 1991	91		355,588.78
AMZ DGT357C	DGTL RET 1992	92		132,608.75
REM DGT357C	REMAINING DIGITAL			4,646,833.81
				1,953,644.51 + 3,193,914.27 = 5,147,558.78 *
=====				
HISTORICAL DATA				
AMZ DGT357C	TOTAL			(2,696,661.19)
AMZ DGT357C	DGTL RET 1990	90		(3,181,386.82)
AMZ DGT357C	DGTL RET 1991	91		355,588.78
AMZ DGT357C	DGTL RET 1992	92		129,136.85
REM DGT357C	REMAINING DIGITAL			4,646,833.81
				1,950,172.62 + 3,193,914.27 = 5,144,086.89 *
=====				
DIFFERENCE				
AMZ DGT357C	TOTAL			3,471.89
AMZ DGT357C	DGTL RET 1990	90		0.00
AMZ DGT357C	DGTL RET 1991	91		0.00
AMZ DGT357C	DGTL RET 1992	92		3,471.89
REM DGT357C	REMAINING DIGITAL			0.00
				3,471.89

~~Note: The 3.111 adj. resulted from a large change entry to a fully amortized location. The adj. was broken 1/91~~

PRINTED: 01/07/92
 AREA : FL
 BUSINESS DATE: DECEMBER

SOUTHERN BELL TELEPHONE COMPANY
 FLORIDA CALCULATION OF FR ADJUSTMENTS YEAR TO DATE

PAGE: 2

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.88	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12069.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NON CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SM VAL	612.91	613.68	-.77	.675325	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	0257C	PARI GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	T357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

FO1B07V00108

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	CDGRM 9012							412,100,117.68	(128,336,663.22)	4,646,833.81
357C	CDGRM 9101	2,597,487.15	(914,772.74)	37,819.51	55,865.92	(6,637.01)	0.00	413,782,832.09	(131,981,675.87)	4,733,626.16
357C	CDGRM 9102	4,854,913.75	(2,142,083.19)	152,177.01	28,041.25	39,221.57	0.00	416,495,642.65	(134,353,779.01)	4,770,477.89
357C	CDGRM 9103	4,588,682.74	(2,467,696.78)	(74,437.84)	42,195.06	15,060.26	0.00	418,616,648.61	(136,673,742.64)	4,791,314.03
357C	CDGRM 9104	4,841,371.98	(2,396,670.14)	(25,999.64)	51,206.21	78,724.09	0.00	421,061,350.45	(138,964,455.87)	4,821,072.26
357C	CDGRM 9105	(1,297,946.77)	(2,175,578.72)	(12,507.63)	54,279.54	(95,001.92)	0.00	417,587,824.96	(141,663,179.42)	4,747,632.96
357C	CDGRM 9106	3,386,104.91	(1,599,879.44)	(49,521.52)	56,252.69	270,271.99	0.00	419,374,050.43	(144,533,929.78)	4,798,050.11
357C	CDGRM 9107	3,830,307.38	(1,833,754.93)	(6,955.07)	34,162.84	68,737.33	0.00	421,370,602.88	(147,402,279.86)	4,822,044.70
357C	CDGRM 9108	3,906,289.39	(5,078,627.07)	(5,820.06)	51,728.76	(50,236.28)	0.00	420,198,265.20	(147,150,025.08)	4,790,571.43
357C	CDGRM 9109	4,186,403.48	(8,763,926.16)	37,123.47	120,505.62	112,077.87	0.00	415,620,742.52	(142,906,963.39)	4,718,873.45
357C	CDGRM 9110	3,855,279.33	(6,105,906.63)	(78,291.78)	108,963.47	(10,560.08)	0.00	413,370,115.22	(141,499,818.60)	4,706,461.48
357C	CDGRM 9111	2,692,576.34	(10,491,676.12)	(47,609.86)	69,394.44	16,810.19	91,040.00	405,571,015.44	(135,584,969.20)	4,585,749.23
357C	CDGRM 9112	3,361,654.98	(7,407,701.03)	(48,536.77)	125,172.29	27,851.41	0.00	401,524,969.39	(132,658,530.47)	
1991 TOTALS		40,803,124.66	(51,378,272.95)	(122,560.18)	797,768.09	466,319.42	91,040.00			56,932,707.53

YEAR: 1992

ACCT	DEP CATYYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	CDGRM 9112							401,524,969.39	(132,658,530.47)	4,560,980.55
357C	CDGRM 9201	1,932,337.50	(1,027,410.45)	(431,954.70)	(44,491.00)	177,829.58	0.00	402,429,896.44	(136,490,716.69)	4,599,573.61
357C	CDGRM 9202	3,176,638.94	(1,642,132.97)	(765,629.14)	71,381.86	75,821.84	0.00	403,964,402.41	(140,066,582.77)	4,620,686.40
357C	CDGRM 9203	5,091,281.66	(2,208,041.63)	(775,638.74)	41,224.32	29,636.04	0.00	406,847,642.44	(143,184,005.92)	4,661,302.41
1992 TOTALS		10,200,258.10	(4,877,585.05)	(1,973,222.58)	68,115.18	283,287.46	0.00			18,442,542.98

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	* OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E4101	9012							1,226,757.86	(520,119.25)	29,443.28
357C	E4101	9101	10,060.77	(429.73)	0.00	0.00	0.00	0.00	1,236,388.90	(549,132.80)	29,880.70
357C	E4101	9102	27,375.72	(27,751.19)	0.00	0.00	0.00	0.00	1,236,013.43	(551,262.31)	31,125.05
357C	E4101	9103	3,701.92	(156.35)	0.00	0.00	0.00	0.00	1,239,559.00	(582,231.01)	31,301.33
357C	E4101	9104	10,900.98	(1,069.34)	0.00	0.00	0.00	0.00	1,249,390.64	(612,463.00)	31,846.38
357C	E4101	9105	11,708.13	(195.20)	0.00	0.00	0.00	0.00	1,260,903.57	(644,114.18)	32,462.60
357C	E4101	9106	13,458.03	(206.13)	0.00	0.00	83.24	0.00	1,274,155.47	(676,287.41)	33,214.89
357C	E4101	9107	(342.99)	(151.32)	0.00	0.00	0.00	0.00	1,273,661.16	(709,350.98)	33,194.72
357C	E4101	9108	5,498.15	(110.24)	0.00	67.26	0.00	0.00	1,279,049.07	(742,368.20)	33,542.55
357C	E4101	9109	4,813.35	(279.27)	0.00	0.00	123.01	0.00	1,283,583.15	(775,508.47)	33,871.65
357C	E4101	9110	9,454.89	(115.00)	0.00	62.12	0.00	0.00	1,292,923.04	(809,203.00)	34,551.43
357C	E4101	9111	16,173.95	(6,811.86)	0.00	62.08	0.00	0.00	1,302,285.13	(836,880.49)	35,800.36
357C	E4101	9112	502.81	(351.55)	0.00	0.00	0.00	0.00	1,302,436.39	(872,329.30)	
1991 TOTALS			113,305.71	(37,627.18)	0.00	191.46	206.25	0.00			390,234.94

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	* OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E4101	9112							1,302,436.39	(872,329.30)	35,842.26
357C	E4101	9201	(5,081.38)	(482.86)	0.00	0.00	0.00	0.00	1,296,872.15	(907,688.70)	35,380.31
357C	E4101	9202	13,666.61	(123.16)	0.00	0.00	0.00	0.00	1,310,415.60	(942,945.85)	36,746.98
357C	E4101	9203	14,719.09	(375.61)	0.00	0.00	0.00	0.00	1,324,759.08	(979,317.21)	38,382.43
1992 TOTALS			23,304.32	(981.63)	0.00	0.00	0.00	0.00			146,351.98

ANNUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E4348 9012							1,093,007.27	(1,082,718.13)	10,289.14
357C	E4348 9101	1,412.42	(31.86)	0.00	0.00	0.00	0.00	1,094,387.83	(1,092,975.41)	128.40
357C	E4348 9102	68,760.15	(241.13)	0.00	0.00	0.00	0.00	1,162,906.85	(1,092,862.68)	7,004.42
357C	E4348 9103	48,379.22	(716.47)	0.00	0.00	0.00	0.00	1,210,569.60	(1,099,150.63)	12,379.89
357C	E4348 9104	58,545.60	(3,552.24)	0.00	0.00	0.00	0.00	1,265,562.96	(1,107,978.27)	19,698.09
357C	E4348 9105	39,255.89	(1,128.72)	0.00	0.00	0.00	0.00	1,303,690.13	(1,126,547.64)	25,306.07
357C	E4348 9106	1,632.14	(330.07)	0.00	0.00	13.58	0.00	1,304,992.20	(1,151,510.06)	25,580.36
357C	E4348 9107	(44,470.95)	(1,515.88)	0.00	0.00	0.00	0.00	1,259,005.37	(1,175,574.54)	16,686.17
357C	E4348 9108	369,752.52	(1,313.06)	0.00	0.00	0.00	0.00	1,627,444.83	(1,190,947.64)	109,124.30
357C	E4348 9109	12,753.77	(66.56)	0.00	30.38	690.65	0.00	1,640,132.04	(1,299,284.35)	113,615.90
357C	E4348 9110	16,492.84	(165.74)	0.00	0.00	0.00	0.00	1,656,459.14	(1,412,734.51)	121,862.32
357C	E4348 9111	(341.27)	(254,159.18)	0.00	78.35	0.00	0.00	1,401,958.69	(1,280,359.29)	121,599.40
357C	E4348 9112	3,569.20	(35,541.63)	0.00	0.00	0.00	0.00	1,369,986.26	(1,366,417.06)	
1991 TOTALS		575,741.53	(298,762.54)	0.00	108.73	704.23	0.00			583,274.43

YEAR: 1992

ACCT	DEP CATYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E4348 9112							1,369,986.26	(1,366,417.06)	3,569.20
357C	E4348 9201	(110,635.96)	(2,035.03)	0.00	0.00	0.00	0.00	1,257,315.27	(1,367,951.23)	(110,635.96)
357C	E4348 9202	(105,241.38)	(1,655.01)	0.00	0.00	0.00	0.00	1,150,418.88	(1,255,660.26)	(105,241.38)
357C	E4348 9203	0.00	0.00	0.00	0.00	0.00	0.00	1,150,418.88	(1,150,418.88)	0.00
1992 TOTALS		(215,877.34)	(3,690.04)	0.00	0.00	0.00	0.00			(212,308.14)

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	EB101	9012							1,593,630.27	(918,554.92)	28,128.14
357C	EB101	9101	(572.94)	(463.24)	0.00	0.00	0.00	0.00	1,592,594.09	(946,219.82)	28,103.23
357C	EB101	9102	7,993.37	(270.44)	0.00	0.00	(62.65)	0.00	1,600,317.02	(974,115.26)	28,463.72
357C	EB101	9103	7,264.25	(391.30)	0.00	3.90	0.00	0.00	1,607,189.97	(1,002,183.78)	28,809.82
357C	EB101	9104	5,254.60	(2,328.01)	0.00	0.00	0.00	0.00	1,610,116.56	(1,028,665.58)	29,072.55
357C	EB101	9105	5,640.03	(280.31)	0.00	0.00	0.00	0.00	1,615,476.28	(1,057,457.82)	29,369.39
357C	EB101	9106	19,116.52	(277.27)	0.00	0.00	156.03	0.00	1,634,315.53	(1,086,393.92)	30,440.09
357C	EB101	9107	7,103.49	1,397.24	0.00	0.00	0.00	0.00	1,642,816.26	(1,118,231.24)	30,857.94
357C	EB101	9108	(22,122.72)	(550.04)	0.00	0.00	0.00	0.00	1,620,143.50	(1,148,539.15)	29,475.27
357C	EB101	9109	(350.12)	(159.32)	0.00	31.29	1,034.35	0.00	1,619,634.06	(1,176,789.46)	29,522.97
357C	EB101	9110	(1,331.44)	(57,860.77)	0.00	27.83	0.00	0.00	1,560,441.85	(1,148,423.83)	29,429.86
357C	EB101	9111	6,516.38	(153.16)	0.00	13.79	0.00	0.00	1,566,805.07	(1,177,686.74)	29,932.18
357C	EB101	9112	(6,299.31)	(424.44)	0.00	0.00	0.00	0.00	1,560,081.32	(1,207,194.48)	
1991 TOTALS			28,212.11	(61,761.06)	0.00	76.81	1,127.73	0.00			351,605.16

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	EB101	9112							1,560,081.32	(1,207,194.48)	29,407.24
357C	EB101	9201	436.86	(198.08)	0.00	0.00	0.00	0.00	1,560,320.10	(1,236,403.64)	29,446.95
357C	EB101	9202	3,469.47	(81.35)	0.00	0.00	0.00	0.00	1,563,708.22	(1,265,769.24)	29,793.90
357C	EB101	9203	7,841.76	(279.27)	0.00	0.00	0.00	0.00	1,571,270.71	(1,295,283.87)	30,665.20
1992 TOTALS			11,748.09	(558.70)	0.00	0.00	0.00	0.00			119,313.29

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8428	9012							1,139,603.82	(706,072.75)	36,127.59
357C	E8428	9101	5,500.35	(235.98)	0.00	0.00	0.00	0.00	1,144,868.19	(741,964.36)	36,627.62
357C	E8428	9102	8,392.29	(208.99)	0.00	0.00	0.00	0.00	1,153,051.49	(778,382.99)	37,466.85
357C	E8428	9103	2,915.38	(140.03)	0.00	0.00	0.00	0.00	1,155,826.84	(815,709.81)	37,790.78
357C	E8428	9104	8,087.02	(817.75)	0.00	0.00	83.31	0.00	1,163,096.11	(852,599.53)	38,812.07
357C	E8428	9105	(1,256.00)	(210.64)	0.00	0.00	0.00	0.00	1,161,629.47	(891,200.96)	38,632.64
357C	E8428	9106	3,742.47	(96.40)	0.00	0.00	85.35	0.00	1,165,275.54	(929,651.86)	39,270.61
357C	E8428	9107	1,556.25	(9,717.14)	0.00	0.00	0.00	0.00	1,157,114.65	(959,205.33)	39,581.86
357C	E8428	9108	283.81	(341.28)	0.00	0.00	0.00	0.00	1,157,057.18	(998,445.91)	39,652.82
357C	E8428	9109	8,310.85	(67.80)	0.00	0.00	(166.57)	0.00	1,165,300.23	(1,038,197.50)	42,367.58
357C	E8428	9110	9,198.92	(140.94)	0.00	22.71	0.00	0.00	1,174,358.21	(1,080,401.43)	46,978.39
357C	E8428	9111	(6,790.24)	(10,765.47)	0.00	0.00	0.00	0.00	1,156,802.50	(1,116,614.35)	40,188.15
357C	E8428	9112	(1,828.83)	(242.71)	0.00	0.00	117.00	0.00	1,154,730.96	(1,156,442.79)	
1991 TOTALS			38,112.27	(22,985.13)	0.00	22.71	119.09	0.00			473,496.97

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8428	9112							1,154,730.96	(1,156,442.79)	(1,711.83)
357C	E8428	9201	707.07	(81.18)	0.00	4.55	0.00	0.00	1,155,356.85	(1,154,645.23)	711.62
357C	E8428	9202	4,800.87	(216.23)	0.00	0.00	0.00	0.00	1,159,941.49	(1,155,140.62)	4,800.87
357C	E8428	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,159,941.49	(1,159,941.49)	0.00
1992 TOTALS			5,507.94	(297.41)	0.00	4.55	0.00	0.00			3,800.66

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8444	9012							531,921.89	(270,526.17)	10,891.49
357C	E8444	9101	(4,699.96)	(275.75)	0.00	10.23	0.00	0.00	526,946.18	(281,131.68)	10,687.59
357C	E8444	9102	133,539.49	(320.21)	0.00	0.00	0.00	0.00	660,165.46	(291,499.06)	16,757.56
357C	E8444	9103	8,036.22	(2.54)	0.00	0.00	0.00	0.00	668,199.14	(308,254.08)	17,140.24
357C	E8444	9104	11,102.17	(1,216.58)	0.00	0.00	0.00	0.00	678,084.73	(324,177.74)	17,695.35
357C	E8444	9105	17,152.13	(306.69)	0.00	0.00	0.00	0.00	694,930.17	(341,566.40)	18,598.09
357C	E8444	9106	24,841.40	(17.32)	0.00	0.00	53.01	0.00	719,754.25	(360,094.16)	19,981.12
357C	E8444	9107	8,837.14	(96.00)	0.00	0.00	0.00	0.00	728,495.39	(379,979.28)	20,500.95
357C	E8444	9108	316,823.83	(8.17)	0.00	0.00	0.00	0.00	1,045,311.05	(400,472.06)	40,302.44
357C	E8444	9109	38,272.40	(149,349.86)	0.00	0.00	(171.13)	0.00	934,233.59	(291,595.76)	42,842.52
357C	E8444	9110	(29,435.29)	(134,978.09)	0.00	0.00	0.00	0.00	769,820.21	(199,460.20)	40,740.00
357C	E8444	9111	(3,794.71)	(160.48)	0.00	0.00	0.00	0.00	765,865.02	(240,039.72)	40,448.10
357C	E8444	9112	32,095.09	(1,462.06)	0.00	0.00	100.43	0.00	796,498.05	(278,925.33)	
1991 TOTALS			552,769.91	(288,193.75)	0.00	10.23	(17.69)	0.00			296,585.45

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8444	9112							796,498.05	(278,925.33)	43,131.06
357C	E8444	9201	272.31	(9.40)	0.00	21.24	0.00	0.00	796,760.96	(322,025.75)	43,157.75
357C	E8444	9202	(2,035.18)	(60.64)	(81,415.49)	0.00	0.00	0.00	794,665.14	(446,538.34)	34,812.68
357C	E8444	9203	18,933.70	(1,071.80)	0.00	5.58	0.00	0.00	812,527.04	(480,273.64)	36,917.04
1992 TOTALS			17,170.83	(1,141.84)	(81,415.49)	26.82	0.00	0.00			158,018.53

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8805	9012							1,070,163.47	(657,547.75)	34,384.64
357C	E8805	9101	(214.01)	(76.97)	0.00	0.00	0.00	0.00	1,069,872.49	(691,855.42)	34,365.19
357C	E8805	9102	10,084.14	(242.86)	0.00	0.00	38.66	0.00	1,079,713.77	(725,939.09)	35,377.47
357C	E8805	9103	169,262.63	(368.32)	0.00	0.00	0.00	0.00	1,248,608.08	(760,948.24)	54,184.43
357C	E8805	9104	45,923.66	(11,381.70)	(1,008.75)	944.88	0.00	0.00	1,283,150.04	(803,814.84)	59,916.90
357C	E8805	9105	(2,715.73)	(133.65)	0.00	0.00	0.00	0.00	1,280,300.66	(863,598.09)	59,528.94
357C	E8805	9106	20,153.06	(333.88)	0.00	0.00	350.31	0.00	1,300,119.84	(922,442.84)	62,946.17
357C	E8805	9107	(3,439.51)	(300.97)	0.00	58.15	0.00	0.00	1,296,379.36	(985,029.88)	62,269.90
357C	E8805	9108	5,688.42	(155.99)	0.00	71.93	0.00	0.00	1,301,911.79	(1,047,071.86)	63,709.98
357C	E8805	9109	6,977.49	(83.31)	0.00	93.45	(537.52)	0.00	1,308,805.97	(1,111,142.60)	65,887.79
357C	E8805	9110	259,406.24	(153.27)	0.00	15.53	0.00	0.00	1,568,058.94	(1,176,861.59)	195,598.67
357C	E8805	9111	(48,626.09)	(306,829.93)	0.00	0.00	0.00	0.00	1,212,602.92	(1,065,630.34)	146,972.58
357C	E8805	9112	(21,101.48)	(536.56)	0.00	0.00	0.00	0.00	1,190,964.88	(1,212,066.36)	
1991 TOTALS			441,398.82	(320,597.41)	(1,008.75)	1,183.94	(148.55)	0.00			875,142.66

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8805	9112							1,190,964.88	(1,212,066.36)	(21,101.48)
357C	E8805	9201	(76,445.25)	(994.72)	0.00	0.00	(523.04)	0.00	1,113,524.91	(1,190,493.20)	(76,968.29)
357C	E8805	9202	(92,225.60)	(36,778.14)	0.00	0.00	0.00	0.00	984,521.17	(1,076,746.77)	(92,225.60)
357C	E8805	9203	0.00	0.00	0.00	0.00	0.00	0.00	984,521.17	(984,521.17)	0.00
1992 TOTALS			(168,670.85)	(37,772.86)	0.00	0.00	(523.04)	0.00			(190,295.37)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8807	9012							777,337.86	(430,045.81)	14,470.50
357C	E8807	9101	7,548.09	(55.45)	0.00	0.00	0.00	0.00	784,830.50	(444,460.86)	14,798.68
357C	E8807	9102	4,391.24	(64.18)	0.00	0.00	0.00	0.00	789,157.56	(459,195.36)	14,998.28
357C	E8807	9103	1,498.45	(97.60)	0.00	0.00	0.00	0.00	790,558.41	(474,096.04)	15,069.64
357C	E8807	9104	9,040.78	(135.72)	0.00	0.00	0.00	0.00	799,463.47	(489,029.96)	15,521.68
357C	E8807	9105	2,858.85	(102.33)	0.00	0.00	0.00	0.00	802,219.99	(504,449.31)	15,672.14
357C	E8807	9106	453.62	(111.43)	0.00	0.00	0.00	0.00	802,562.18	(520,010.02)	15,697.34
357C	E8807	9107	(2,383.69)	(104.28)	0.00	72.68	0.00	0.00	800,074.21	(535,530.40)	15,561.40
357C	E8807	9108	4,055.54	(16.36)	0.00	71.93	0.00	0.00	804,113.39	(551,003.51)	15,819.37
357C	E8807	9109	2,102.66	(35,228.81)	0.00	63.08	0.00	0.00	770,987.24	(531,530.99)	15,963.75
357C	E8807	9110	508.84	(33.58)	0.00	15.53	0.00	0.00	771,462.50	(547,445.63)	16,001.21
357C	E8807	9111	630.33	(30.63)	0.00	0.00	0.00	0.00	772,062.20	(563,416.20)	16,049.69
357C	E8807	9112	570.24	(25.56)	0.00	0.00	100.35	0.00	772,606.88	(579,339.98)	
1991 TOTALS			31,274.95	(36,005.93)	0.00	223.22	100.35	0.00			185,623.67

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	E8807	9112							772,606.88	(579,339.98)	16,105.57
357C	E8807	9201	20,804.11	(21.18)	0.00	0.00	0.00	0.00	793,389.81	(595,424.38)	17,996.86
357C	E8807	9202	5,104.22	(96.37)	0.00	0.00	0.00	0.00	798,397.66	(613,324.87)	18,507.28
357C	E8807	9203	6,368.68	(113.45)	0.00	0.00	0.00	0.00	804,652.89	(631,718.70)	19,214.91
1992 TOTALS			32,277.01	(231.00)	0.00	0.00	0.00	0.00			71,824.62

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	M2139	9012							3,009,067.00	(1,981,050.09)	85,668.08
357C	M2139	9101	10,458.09	(1,377.36)	0.00	0.00	0.00	0.00	3,018,147.73	(2,065,340.81)	86,618.81
357C	M2139	9102	35,733.68	(1,791.28)	0.00	0.00	0.00	0.00	3,052,090.13	(2,150,168.34)	90,192.18
357C	M2139	9103	(29,681.24)	(7,508.12)	0.00	0.00	0.00	0.00	3,014,900.77	(2,232,852.40)	86,894.26
357C	M2139	9104	(7,477.56)	(1,510.39)	0.00	0.00	186.83	0.00	3,005,912.82	(2,318,049.44)	85,982.92
357C	M2139	9105	12,836.85	(1,442.08)	0.00	0.00	0.00	0.00	3,017,307.59	(2,402,590.28)	87,816.76
357C	M2139	9106	56,428.29	(1,029.48)	0.00	0.00	1,394.31	0.00	3,072,706.40	(2,487,983.25)	97,453.86
357C	M2139	9107	15,190.21	(397.01)	0.00	0.00	49.61	0.00	3,087,499.60	(2,584,990.49)	100,501.82
357C	M2139	9108	(4,188.64)	(2,017.03)	0.00	47.70	0.00	0.00	3,081,293.93	(2,683,427.58)	99,466.59
357C	M2139	9109	19,612.23	(478.69)	0.00	0.95	(664.81)	0.00	3,100,427.47	(2,783,079.34)	105,782.71
357C	M2139	9110	(1,908.31)	(12,553.84)	0.00	35.38	0.00	0.00	3,085,965.32	(2,876,272.83)	104,846.25
357C	M2139	9111	116,093.43	(491.59)	0.00	61.24	0.00	0.00	3,201,567.16	(2,980,566.24)	221,000.92
357C	M2139	9112	32,438.22	(2,625.14)	(30.37)	853.72	0.00	0.00	3,231,380.24	(3,198,118.67)	
1991 TOTALS			255,535.25	(33,222.01)	(30.37)	998.99	965.94	0.00			1,252,225.15

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
357C	M2139	9112							3,231,380.24	(3,198,118.67)	33,261.57
357C	M2139	9201	126,520.75	(890.00)	0.00	50.13	0.00	0.00	3,357,010.99	(3,230,440.11)	126,570.88
357C	M2139	9202	400,644.89	(20,550.31)	0.00	(5.47)	0.00	0.00	3,737,105.57	(3,336,466.15)	400,639.42
357C	M2139	9203	0.00	0.00	0.00	0.00	0.00	0.00	3,737,105.57	(3,737,105.57)	0.00
1992 TOTALS			527,165.64	(21,440.31)	0.00	44.66	0.00	0.00			560,471.87

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	M2650 9012							931,396.11	(919,175.71)	12,220.40
357C	M2650 9101	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9102	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9103	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9104	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9105	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9106	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9107	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9108	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9109	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9110	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9111	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9112	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
1991 TOTALS		0.00	0.00	0.00	0.00	0.00	0.00			12,220.40

YEAR: 1992

ACCT	DEP CATYYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	M2650 9112							931,396.11	(931,396.11)	0.00
357C	M2650 9201	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9202	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
357C	M2650 9203	0.00	0.00	0.00	0.00	0.00	0.00	931,396.11	(931,396.11)	0.00
1992 TOTALS		0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	M6121	9012							1,795,853.58	(923,761.09)	36,337.19
357C	M6121	9101	16,446.01	(295.79)	(483.90)	703.30	0.00	0.00	1,812,003.80	(959,583.09)	37,061.77
357C	M6121	9102	15,517.62	(951.10)	(1.79)	18.22	0.00	0.00	1,826,570.32	(995,677.33)	37,767.86
357C	M6121	9103	69,314.29	(6,347.97)	(267.64)	83.73	0.00	0.00	1,889,536.64	(1,027,281.13)	41,059.79
357C	M6121	9104	387,421.64	(2,393.46)	0.00	0.00	0.00	0.00	2,274,564.82	(1,065,947.46)	60,430.87
357C	M6121	9105	12,173.43	(416.04)	0.00	2,361.00	0.00	0.00	2,286,322.21	(1,123,601.28)	61,195.84
357C	M6121	9106	54,745.32	(466.96)	0.00	0.00	128.82	0.00	2,340,600.57	(1,184,201.34)	64,244.40
357C	M6121	9107	2,761.89	(559.04)	0.00	138.51	0.00	0.00	2,342,803.42	(1,247,748.19)	64,415.01
357C	M6121	9108	21,773.46	(2,618.65)	0.00	0.00	0.00	0.00	2,361,958.23	(1,309,544.56)	65,775.85
357C	M6121	9109	494,667.75	(768.61)	0.00	0.00	(130.13)	0.00	2,855,857.37	(1,374,681.93)	98,745.03
357C	M6121	9110	(50,665.93)	(427,553.74)	0.00	88.16	0.00	0.00	2,377,637.70	(1,045,785.06)	95,132.33
357C	M6121	9111	(83,164.95)	(4,578.62)	0.00	0.00	2,128.41	0.00	2,289,894.13	(1,134,210.36)	88,898.75
357C	M6121	9112	(44,188.26)	(2,270.19)	0.00	0.00	0.00	0.00	2,243,435.68	(1,220,838.92)	
1991 TOTALS			896,802.27	(449,220.17)	(753.33)	3,392.92	2,127.10	0.00			751,064.69

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	M6121	9112							2,243,435.68	(1,220,838.92)	85,216.40
357C	M6121	9201	1,277.34	(351.88)	0.00	0.00	0.00	0.00	2,244,361.14	(1,305,703.44)	85,332.52
357C	M6121	9202	(2,144.57)	(386.44)	0.00	0.00	0.00	0.00	2,241,830.13	(1,390,649.52)	85,118.06
357C	M6121	9203	(20,339.96)	(25,026.95)	(125,682.62)	0.00	0.00	0.00	2,196,463.22	(1,576,423.25)	68,893.33
1992 TOTALS			(21,207.19)	(25,765.27)	(125,682.62)	0.00	0.00	0.00			324,560.31

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	M6702	9012							743,694.15	(753,662.95)	(9,968.80)
357C	M6702	9101	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9102	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9103	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9104	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9105	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9106	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9107	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9108	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9109	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9110	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9111	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9112	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(9,968.80)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
357C	M6702	9112							743,694.15	(743,694.15)	0.00
357C	M6702	9201	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9202	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
357C	M6702	9203	0.00	0.00	0.00	0.00	0.00	0.00	743,694.15	(743,694.15)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	31039	9012							159,117.16	(162,926.34)	(3,809.18)
357C	31039	9101	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9102	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9103	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9104	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9105	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9106	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9107	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9108	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9109	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9110	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9111	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9112	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(3,809.18)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
357C	31039	9112							159,117.16	(159,117.16)	0.00
357C	31039	9201	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9202	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
357C	31039	9203	0.00	0.00	0.00	0.00	0.00	0.00	159,117.16	(159,117.16)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	31701	9012							150,726.02	(149,828.49)	897.53
357C	31701	9101	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9102	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9103	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9104	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9105	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9106	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9107	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9108	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9109	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9110	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9111	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9112	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			897.53

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
357C	31701	9112							150,726.02	(150,726.02)	0.00
357C	31701	9201	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9202	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
357C	31701	9203	0.00	0.00	0.00	0.00	0.00	0.00	150,726.02	(150,726.02)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	31734	9012							181,397.47	(118,198.06)	5,266.62
357C	31734	9101	1,773.57	(39.34)	0.00	0.00	0.00	0.00	183,131.70	(123,425.34)	5,427.85
357C	31734	9102	1,463.83	(20.95)	0.00	0.00	0.00	0.00	184,574.58	(128,832.24)	5,574.23
357C	31734	9103	3,214.06	0.00	0.00	0.00	0.00	0.00	187,788.64	(134,406.47)	5,931.35
357C	31734	9104	249.69	(17.30)	0.00	0.00	0.00	0.00	188,021.03	(140,320.52)	5,962.56
357C	31734	9105	2,572.79	0.00	0.00	0.00	0.00	0.00	190,593.82	(146,283.09)	6,330.10
357C	31734	9106	10,270.14	0.00	0.00	0.00	0.00	0.00	200,863.96	(152,613.19)	8,041.79
357C	31734	9107	2,249.02	(101.98)	0.00	0.00	0.00	0.00	203,011.00	(160,553.01)	8,491.60
357C	31734	9108	6,289.46	(2.17)	0.00	0.00	0.00	0.00	209,298.29	(169,042.44)	10,063.96
357C	31734	9109	1,855.05	(401.28)	0.00	0.00	0.00	0.00	210,752.06	(178,705.12)	10,682.31
357C	31734	9110	2,815.60	(1.32)	0.00	0.00	0.00	0.00	213,566.34	(189,386.11)	12,090.11
357C	31734	9111	1,274.18	(154.80)	0.00	0.00	0.00	0.00	214,685.72	(201,321.43)	13,364.29
357C	31734	9112	(382.52)	(479.21)	0.00	0.00	0.00	0.00	213,823.99	(214,206.51)	
1991 TOTALS			33,644.87	(1,218.35)	0.00	0.00	0.00	0.00			97,226.80

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
357C	31734	9112							213,823.99	(214,206.51)	(382.52)
357C	31734	9201	1,185.76	(59.49)	0.00	0.00	0.00	0.00	214,950.26	(213,764.50)	1,185.76
357C	31734	9202	273.03	(51.12)	0.00	0.00	0.00	0.00	215,172.17	(214,899.14)	273.03
357C	31734	9203	0.00	0.00	0.00	0.00	0.00	0.00	215,172.17	(215,172.17)	0.00
1992 TOTALS			1,458.79	(110.61)	0.00	0.00	0.00	0.00			1,076.27

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	31831	9012							144,430.53	(141,704.29)	2,726.24
357C	31831	9101	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9102	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9103	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9104	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9105	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9106	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9107	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9108	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9109	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9110	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9111	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9112	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			2,726.24

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	31831	9112							144,430.53	(144,430.53)	0.00
357C	31831	9201	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9202	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
357C	31831	9203	0.00	0.00	0.00	0.00	0.00	0.00	144,430.53	(144,430.53)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	33332	9012							1,102,715.57	(618,760.44)	40,329.59
357C	33332	9101	3,345.44	(157.43)	0.00	76.72	0.00	0.00	1,105,903.58	(658,855.88)	40,640.70
357C	33332	9102	110,700.27	(519.77)	0.00	0.00	0.00	0.00	1,216,084.08	(698,976.81)	51,710.73
357C	33332	9103	51,681.08	(204.78)	0.00	97.97	0.00	0.00	1,267,560.38	(750,384.79)	57,463.95
357C	33332	9104	3,476.14	(262.97)	0.00	(0.10)	0.00	0.00	1,270,773.55	(807,585.87)	57,898.46
357C	33332	9105	(339.53)	(73.72)	0.00	2.83	0.00	0.00	1,270,360.30	(865,407.78)	57,850.36
357C	33332	9106	124,732.30	(62.27)	0.00	(12.53)	65.18	0.00	1,395,030.33	(923,143.22)	78,647.85
357C	33332	9107	6,532.37	(77.43)	0.00	23.91	0.00	0.00	1,401,485.27	(1,001,689.73)	79,959.11
357C	33332	9108	6,588.55	(84.11)	0.00	0.06	0.00	0.00	1,407,989.71	(1,081,564.67)	81,606.26
357C	33332	9109	21,832.57	(153.26)	0.00	0.00	(53.41)	0.00	1,429,669.02	(1,163,071.08)	88,865.98
357C	33332	9110	1,022.96	(170.67)	0.00	90.63	0.00	0.00	1,430,521.31	(1,251,675.76)	89,422.77
357C	33332	9111	3,335.86	(156,855.02)	0.00	154.11	0.00	0.00	1,277,002.15	(1,184,089.41)	92,912.74
357C	33332	9112	233.16	(24,622.29)	0.00	73.01	(167.77)	0.00	1,252,613.02	(1,252,474.62)	
1991 TOTALS			333,141.17	(183,243.72)	0.00	506.61	(156.00)	0.00			817,308.51

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	33332	9112							1,252,613.02	(1,252,474.62)	138.40
357C	33332	9201	(124,337.54)	(2,045.95)	0.00	14.19	(799.86)	0.00	1,126,229.53	(1,251,352.74)	(125,123.21)
357C	33332	9202	1,693.20	(29,570.93)	0.00	28.06	0.00	0.00	1,098,351.80	(1,096,630.54)	1,721.26
357C	33332	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,098,351.80	(1,098,351.80)	0.00
1992 TOTALS			(122,644.34)	(31,616.88)	0.00	42.25	(799.86)	0.00			(123,263.55)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	33320	9012							718,849.15	(398,733.49)	13,338.15
357C	33320	9101	1,827.13	(169.14)	0.00	(7.37)	0.00	0.00	720,507.14	(411,909.87)	13,417.27
357C	33320	9102	(3,848.76)	(229.98)	0.00	0.00	0.00	0.00	716,428.40	(425,097.17)	13,242.33
357C	33320	9103	9,488.08	(380.68)	0.00	143.77	0.00	0.00	725,535.80	(437,815.04)	13,700.99
357C	33320	9104	148.98	(415.71)	0.00	0.00	0.00	0.00	725,269.07	(451,100.32)	13,708.44
357C	33320	9105	(11,570.62)	(305.19)	0.00	37.12	0.00	0.00	713,393.26	(464,466.45)	13,101.41
357C	33320	9106	4,544.96	(109.09)	0.00	0.00	547.09	0.00	717,829.13	(476,911.68)	13,384.30
357C	33320	9107	(490.48)	(26,465.73)	0.00	60.96	0.00	0.00	690,872.92	(463,769.29)	13,359.04
357C	33320	9108	(326.31)	(270.02)	0.00	0.00	0.00	0.00	690,276.59	(476,858.31)	13,338.64
357C	33320	9109	1,034.91	(22.75)	0.00	0.00	(77.62)	0.00	691,288.75	(490,251.82)	13,402.46
357C	33320	9110	1,263.43	(36.98)	0.00	0.00	0.00	0.00	692,515.20	(503,617.30)	13,492.71
357C	33320	9111	7,112.63	(15.09)	0.00	445.32	0.00	0.00	699,612.74	(516,649.60)	14,074.09
357C	33320	9112	(1,553.73)	(17,459.58)	0.00	280.01	0.00	0.00	680,599.43	(512,984.10)	
1991 TOTALS			7,630.22	(45,879.94)	0.00	959.81	469.47	0.00			161,559.83

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	33320	9112							680,599.43	(512,984.10)	13,967.94
357C	33320	9201	1,492.56	(27.11)	0.00	391.42	0.00	0.00	682,064.88	(526,533.51)	14,139.22
357C	33320	9202	(3,987.24)	(173.74)	0.00	127.34	0.00	0.00	677,903.90	(540,371.65)	13,753.23
357C	33320	9203	1,509.29	(12.71)	0.00	69.43	0.00	0.00	679,400.48	(554,042.73)	13,928.64
1992 TOTALS			(985.39)	(213.56)	0.00	588.19	0.00	0.00			55,789.02

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	33223	9012							964,087.26	(524,426.18)	36,638.42
357C	33223	9101	(3,234.30)	(7,243.80)	0.00	(151.53)	0.00	0.00	953,609.16	(553,972.33)	36,330.62
357C	33223	9102	28,309.33	(63.51)	0.00	15.28	0.00	0.00	981,854.98	(590,224.16)	39,163.08
357C	33223	9103	31,104.64	(185.25)	0.00	109.60	0.00	0.00	1,012,774.37	(629,092.40)	42,631.33
357C	33223	9104	59,763.63	(185.72)	0.00	1.13	0.00	0.00	1,072,352.28	(671,536.88)	50,101.93
357C	33223	9105	23,088.08	(34.97)	0.00	0.00	0.00	0.00	1,095,405.39	(721,603.83)	53,400.22
357C	33223	9106	278.73	(2,056.04)	0.00	0.00	0.00	0.00	1,093,628.08	(772,948.01)	53,446.68
357C	33223	9107	(5,098.49)	(118.09)	0.00	28.83	0.00	0.00	1,088,411.50	(826,247.77)	52,432.75
357C	33223	9108	(2,533.68)	(1,452.24)	0.00	20.97	0.00	0.00	1,084,425.58	(877,207.31)	51,804.57
357C	33223	9109	10,378.45	(218,075.74)	0.00	109.82	0.00	0.00	876,728.29	(710,826.32)	55,300.66
357C	33223	9110	(33,960.29)	(62,677.96)	0.00	261.72	0.00	0.00	780,090.04	(703,187.29)	38,451.37
357C	33223	9111	(10,572.74)	(600.59)	0.00	1,090.53	0.00	0.00	768,916.71	(739,947.55)	28,969.16
357C	33223	9112	(72,242.29)	(2,777.60)	0.00	193.32	0.00	0.00	693,896.82	(765,945.79)	
1991 TOTALS			25,281.07	(295,471.51)	0.00	1,679.67	0.00	0.00			538,670.79

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV.	END RES	PSC ACCRUAL
357C	33223	9112							693,896.82	(765,945.79)	(72,048.97)
357C	33223	9201	(348.18)	(14.02)	(139,429.38)	115.88	0.00	0.00	693,534.62	(833,196.30)	(139,661.68)
357C	33223	9202	2,198.24	(9.03)	0.00	406.05	0.00	0.00	695,723.83	(693,119.54)	2,604.29
357C	33223	9203	0.00	0.00	0.00	0.00	0.00	0.00	695,723.83	(695,723.83)	0.00
1992 TOTALS			1,850.06	(23.05)	(139,429.38)	521.93	0.00	0.00			(209,106.36)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	33222	9012							4,149,372.65	(2,743,286.64)	117,173.83
357C	33222	9101	723.71	(2,489.30)	0.00	446.31	5,721.22	0.00	4,147,607.06	(2,851,803.64)	117,800.31
357C	33222	9102	234,134.42	(31,889.23)	0.00	39.43	177.67	0.00	4,349,852.25	(2,937,497.62)	141,235.46
357C	33222	9103	113,488.57	(8,744.53)	0.00	31.09	14,638.69	0.00	4,454,596.29	(3,055,318.78)	155,475.28
357C	33222	9104	15,338.51	(4,463.66)	0.00	0.00	0.00	0.00	4,465,471.14	(3,206,330.40)	157,392.59
357C	33222	9105	8,664.72	(1,272.78)	0.00	0.00	35.63	0.00	4,472,863.08	(3,362,414.58)	158,635.50
357C	33222	9106	6,340.86	(895.96)	(0.10)	34.99	1,322.73	0.00	4,478,307.98	(3,518,796.50)	159,918.58
357C	33222	9107	14,135.79	(1,441.26)	0.00	(344.33)	0.00	0.00	4,491,002.51	(3,677,618.15)	162,676.87
357C	33222	9108	214,962.42	(48,875.07)	0.00	1,105.84	0.00	0.00	4,657,089.86	(3,790,314.11)	216,693.94
357C	33222	9109	9,829.67	(1,888.88)	0.00	1,267.48	(708.12)	0.00	4,665,030.65	(4,004,559.81)	220,156.95
357C	33222	9110	(548.21)	(1,521.34)	0.00	1,182.20	0.00	0.00	4,662,961.10	(4,222,013.22)	220,473.94
357C	33222	9111	(5,061.19)	(10,437.61)	0.00	608.51	0.00	0.00	4,647,462.30	(4,431,441.04)	216,021.26
357C	33222	9112	145,237.33	(40,055.42)	(6,144.88)	835.26	0.00	0.00	4,752,644.21	(4,612,716.50)	
1991 TOTALS			757,246.60	(153,975.04)	(6,144.98)	5,206.78	21,187.82	0.00			2,043,654.52

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YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
357C	33222	9112							4,752,644.21	(4,612,716.50)	139,927.71
357C	33222	9201	(83,853.65)	(1,804.18)	0.00	528.83	0.00	0.00	4,666,986.38	(4,750,311.20)	(83,324.82)
357C	33222	9202	25,104.75	(699.47)	0.00	1,987.03	0.00	0.00	4,691,391.66	(4,664,299.88)	27,091.78
357C	33222	9203	0.00	0.00	0.00	0.00	0.00	0.00	4,691,391.66	(4,691,391.66)	0.00
1992 TOTALS			(58,748.90)	(2,503.65)	0.00	2,515.86	0.00	0.00			83,694.67

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	31848	9012							180,682.87	(180,510.75)	172.12
357C	31848	9101	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9102	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9103	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9104	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9105	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9106	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9107	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9108	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9109	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9110	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9111	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9112	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			172.12

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
357C	31848	9112							180,682.87	(180,682.87)	0.00
357C	31848	9201	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9202	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
357C	31848	9203	0.00	0.00	0.00	0.00	0.00	0.00	180,682.87	(180,682.87)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	457C	0.00	292.51	(292.51)	CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE
9102	457C	0.00	0.00	0.00	CORRECTION OF 1991 PSC RESERVE TRANSFERS (PICS/DCPR RECLASS) TO ACCOUNT FOR 25/75 AND 35/65 ALLOCATION RULE FOR CIRCUIT.
9103	457C	0.00	0.00	0.00	
9104	457C	0.00	0.00	0.00	
9105	457C	0.00	0.00	0.00	
9106	457C	0.00	0.00	0.00	
9107	457C	0.00	0.00	0.00	
9108	457C	0.00	0.00	0.00	
9109	457C	0.00	0.00	0.00	
9110	457C	0.00	0.00	0.00	
9111	457C	0.00	0.00	0.00	
9112	457C	0.00	0.00	0.00	
	TOTAL	0.00	292.51	(292.51)	
* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE					

FILENAME: 9205_#4.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	CANRM	9101	2,019.91	1,577.60	(442.31)	0.661320	(292.51)
TOTAL			2,019.91	1,577.60	(442.31)		(292.51)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1

DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	TOTAL	9102	1,581.75	1,581.75	0.00		0.00
457C	TOTAL	9103	1,561.24	1,561.24	(0.00)		(0.00)
457C	TOTAL	9104	1,553.87	1,553.87	(0.00)		(0.00)
457C	TOTAL	9105	1,559.61	1,559.61	0.00		0.00
457C	TOTAL	9106	1,559.15	1,559.16	0.01		0.00
457C	TOTAL	9107	1,523.19	1,523.19	(0.00)		(0.00)
457C	TOTAL	9108	1,543.93	1,543.93	0.00		0.00
457C	TOTAL	9109	1,556.54	1,556.54	(0.00)		(0.00)
457C	TOTAL	9110	1,550.65	1,550.65	0.00		0.00
457C	TOTAL	9111	1,550.89	1,550.89	0.00		0.00
457C	TOTAL	9112	1,555.79	1,555.78	(0.01)		(0.01)
			17,096.61	17,096.61	0.00		0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	CANRM	9102	1,571.95	1,571.95	0.00	0.661258	0.00
457C	CANRM	9103	1,551.44	1,551.44	(0.00)	0.678324	(0.00)
457C	CANRM	9104	1,544.07	1,544.07	(0.00)	0.678069	(0.00)
457C	CANRM	9105	1,549.81	1,549.81	0.00	0.677726	0.00
457C	CANRM	9106	1,549.35	1,549.35	0.00	0.678588	0.00
457C	CANRM	9107	1,513.39	1,513.39	(0.00)	0.678851	(0.00)
457C	CANRM	9108	1,534.13	1,534.13	0.00	0.678500	0.00
457C	CANRM	9109	1,546.74	1,546.74	(0.00)	0.680554	(0.00)
457C	CANRM	9110	1,540.85	1,540.85	0.00	0.680137	0.00
457C	CANRM	9111	1,541.09	1,541.09	0.00	0.680778	0.00
457C	CANRM	9112	1,545.98	1,545.98	0.00	0.681083	0.00
457C	E4101	9102	0.00	0.00	0.00	0.661258	0.00
457C	E4101	9103	0.00	0.00	0.00	0.678324	0.00
457C	E4101	9104	0.00	0.00	0.00	0.678069	0.00
457C	E4101	9105	0.00	0.00	0.00	0.677726	0.00
457C	E4101	9106	0.00	0.00	0.00	0.678588	0.00
457C	E4101	9107	0.00	0.00	0.00	0.678851	0.00
457C	E4101	9108	0.00	0.00	0.00	0.678500	0.00
457C	E4101	9109	0.00	0.00	0.00	0.680554	0.00
457C	E4101	9110	0.00	0.00	0.00	0.680137	0.00
457C	E4101	9111	0.00	0.00	0.00	0.680778	0.00
457C	E4101	9112	0.00	0.00	0.00	0.681083	0.00
457C	E4348	9102	0.00	0.00	0.00	0.661258	0.00
457C	E4348	9103	0.00	0.00	0.00	0.678324	0.00
457C	E4348	9104	0.00	0.00	0.00	0.678069	0.00
457C	E4348	9105	0.00	0.00	0.00	0.677726	0.00
457C	E4348	9106	0.00	0.00	0.00	0.678588	0.00
457C	E4348	9107	0.00	0.00	0.00	0.678851	0.00
457C	E4348	9108	0.00	0.00	0.00	0.678500	0.00
457C	E4348	9109	0.00	0.00	0.00	0.680554	0.00
457C	E4348	9110	0.00	0.00	0.00	0.680137	0.00
457C	E4348	9111	0.00	0.00	0.00	0.680778	0.00
457C	E4348	9112	0.00	0.00	0.00	0.681083	0.00
457C	E8101	9102	0.00	0.00	0.00	0.661258	0.00
457C	E8101	9103	0.00	0.00	0.00	0.678324	0.00
457C	E8101	9104	0.00	0.00	0.00	0.678069	0.00
457C	E8101	9105	0.00	0.00	0.00	0.677726	0.00
457C	E8101	9106	0.00	0.00	0.00	0.678588	0.00
457C	E8101	9107	0.00	0.00	0.00	0.678851	0.00
457C	E8101	9108	0.00	0.00	0.00	0.678500	0.00
457C	E8101	9109	0.00	0.00	0.00	0.680554	0.00
457C	E8101	9110	0.00	0.00	0.00	0.680137	0.00
457C	E8101	9111	0.00	0.00	0.00	0.680778	0.00
457C	E8101	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	E8428	9102	9.80	9.80	0.00	0.661258	0.00
457C	E8428	9103	9.80	9.80	0.00	0.678324	0.00
457C	E8428	9104	9.80	9.80	0.00	0.678069	0.00
457C	E8428	9105	9.80	9.80	0.00	0.677726	0.00
457C	E8428	9106	9.80	9.80	0.00	0.678588	0.00
457C	E8428	9107	9.80	9.80	0.00	0.678851	0.00
457C	E8428	9108	9.80	9.80	0.00	0.678500	0.00
457C	E8428	9109	9.80	9.80	0.00	0.680554	0.00
457C	E8428	9110	9.80	9.80	0.00	0.680137	0.00
457C	E8428	9111	9.80	9.80	0.00	0.680778	0.00
457C	E8428	9112	9.81	9.80	(0.01)	0.681083	(0.01)
457C	E8444	9102	0.00	0.00	0.00	0.661258	0.00
457C	E8444	9103	0.00	0.00	0.00	0.678324	0.00
457C	E8444	9104	0.00	0.00	0.00	0.678069	0.00
457C	E8444	9105	0.00	0.00	0.00	0.677726	0.00
457C	E8444	9106	0.00	0.00	0.00	0.678588	0.00
457C	E8444	9107	0.00	0.00	0.00	0.678851	0.00
457C	E8444	9108	0.00	0.00	0.00	0.678500	0.00
457C	E8444	9109	0.00	0.00	0.00	0.680554	0.00
457C	E8444	9110	0.00	0.00	0.00	0.680137	0.00
457C	E8444	9111	0.00	0.00	0.00	0.680778	0.00
457C	E8444	9112	0.00	0.00	0.00	0.681083	0.00
457C	E8805	9102	0.00	0.00	0.00	0.661258	0.00
457C	E8805	9103	0.00	0.00	0.00	0.678324	0.00
457C	E8805	9104	0.00	0.00	0.00	0.678069	0.00
457C	E8805	9105	0.00	0.00	0.00	0.677726	0.00
457C	E8805	9106	0.00	0.00	0.00	0.678588	0.00
457C	E8805	9107	0.00	0.00	0.00	0.678851	0.00
457C	E8805	9108	0.00	0.00	0.00	0.678500	0.00
457C	E8805	9109	0.00	0.00	0.00	0.680554	0.00
457C	E8805	9110	0.00	0.00	0.00	0.680137	0.00
457C	E8805	9111	0.00	0.00	0.00	0.680778	0.00
457C	E8805	9112	0.00	0.00	0.00	0.681083	0.00
457C	E8807	9102	0.00	0.00	0.00	0.661258	0.00
457C	E8807	9103	0.00	0.00	0.00	0.678324	0.00
457C	E8807	9104	0.00	0.00	0.00	0.678069	0.00
457C	E8807	9105	0.00	0.00	0.00	0.677726	0.00
457C	E8807	9106	0.00	0.00	0.00	0.678588	0.00
457C	E8807	9107	0.00	0.00	0.00	0.678851	0.00
457C	E8807	9108	0.00	0.00	0.00	0.678500	0.00
457C	E8807	9109	0.00	0.00	0.00	0.680554	0.00
457C	E8807	9110	0.00	0.00	0.00	0.680137	0.00
457C	E8807	9111	0.00	0.00	0.00	0.680778	0.00
457C	E8807	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	M2139	9102	0.00	0.00	0.00	0.661258	0.00
457C	M2139	9103	0.00	0.00	0.00	0.678324	0.00
457C	M2139	9104	0.00	0.00	0.00	0.678069	0.00
457C	M2139	9105	0.00	0.00	0.00	0.677726	0.00
457C	M2139	9106	0.00	0.00	0.00	0.678588	0.00
457C	M2139	9107	0.00	0.00	0.00	0.678851	0.00
457C	M2139	9108	0.00	0.00	0.00	0.678500	0.00
457C	M2139	9109	0.00	0.00	0.00	0.680554	0.00
457C	M2139	9110	0.00	0.00	0.00	0.680137	0.00
457C	M2139	9111	0.00	0.00	0.00	0.680778	0.00
457C	M2139	9112	0.00	0.00	0.00	0.681083	0.00
457C	M2650	9102	0.00	0.00	0.00	0.661258	0.00
457C	M2650	9103	0.00	0.00	0.00	0.678324	0.00
457C	M2650	9104	0.00	0.00	0.00	0.678069	0.00
457C	M2650	9105	0.00	0.00	0.00	0.677726	0.00
457C	M2650	9106	0.00	0.00	0.00	0.678588	0.00
457C	M2650	9107	0.00	0.00	0.00	0.678851	0.00
457C	M2650	9108	0.00	0.00	0.00	0.678500	0.00
457C	M2650	9109	0.00	0.00	0.00	0.680554	0.00
457C	M2650	9110	0.00	0.00	0.00	0.680137	0.00
457C	M2650	9111	0.00	0.00	0.00	0.680778	0.00
457C	M2650	9112	0.00	0.00	0.00	0.681083	0.00
457C	M6121	9102	0.00	0.00	0.00	0.661258	0.00
457C	M6121	9103	0.00	0.00	0.00	0.678324	0.00
457C	M6121	9104	0.00	0.00	0.00	0.678069	0.00
457C	M6121	9105	0.00	0.00	0.00	0.677726	0.00
457C	M6121	9106	0.00	0.00	0.00	0.678588	0.00
457C	M6121	9107	0.00	0.00	0.00	0.678851	0.00
457C	M6121	9108	0.00	0.00	0.00	0.678500	0.00
457C	M6121	9109	0.00	0.00	0.00	0.680554	0.00
457C	M6121	9110	0.00	0.00	0.00	0.680137	0.00
457C	M6121	9111	0.00	0.00	0.00	0.680778	0.00
457C	M6121	9112	0.00	0.00	0.00	0.681083	0.00
457C	M6702	9102	0.00	0.00	0.00	0.661258	0.00
457C	M6702	9103	0.00	0.00	0.00	0.678324	0.00
457C	M6702	9104	0.00	0.00	0.00	0.678069	0.00
457C	M6702	9105	0.00	0.00	0.00	0.677726	0.00
457C	M6702	9106	0.00	0.00	0.00	0.678588	0.00
457C	M6702	9107	0.00	0.00	0.00	0.678851	0.00
457C	M6702	9108	0.00	0.00	0.00	0.678500	0.00
457C	M6702	9109	0.00	0.00	0.00	0.680554	0.00
457C	M6702	9110	0.00	0.00	0.00	0.680137	0.00
457C	M6702	9111	0.00	0.00	0.00	0.680778	0.00
457C	M6702	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1

DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	31039	9102	0.00	0.00	0.00	0.661258	0.00
457C	31039	9103	0.00	0.00	0.00	0.678324	0.00
457C	31039	9104	0.00	0.00	0.00	0.678069	0.00
457C	31039	9105	0.00	0.00	0.00	0.677726	0.00
457C	31039	9106	0.00	0.00	0.00	0.678588	0.00
457C	31039	9107	0.00	0.00	0.00	0.678851	0.00
457C	31039	9108	0.00	0.00	0.00	0.678500	0.00
457C	31039	9109	0.00	0.00	0.00	0.680554	0.00
457C	31039	9110	0.00	0.00	0.00	0.680137	0.00
457C	31039	9111	0.00	0.00	0.00	0.680778	0.00
457C	31039	9112	0.00	0.00	0.00	0.681083	0.00
457C	31701	9102	0.00	0.00	0.00	0.661258	0.00
457C	31701	9103	0.00	0.00	0.00	0.678324	0.00
457C	31701	9104	0.00	0.00	0.00	0.678069	0.00
457C	31701	9105	0.00	0.00	0.00	0.677726	0.00
457C	31701	9106	0.00	0.00	0.00	0.678588	0.00
457C	31701	9107	0.00	0.00	0.00	0.678851	0.00
457C	31701	9108	0.00	0.00	0.00	0.678500	0.00
457C	31701	9109	0.00	0.00	0.00	0.680554	0.00
457C	31701	9110	0.00	0.00	0.00	0.680137	0.00
457C	31701	9111	0.00	0.00	0.00	0.680778	0.00
457C	31701	9112	0.00	0.00	0.00	0.681083	0.00
457C	31734	9102	0.00	0.00	0.00	0.661258	0.00
457C	31734	9103	0.00	0.00	0.00	0.678324	0.00
457C	31734	9104	0.00	0.00	0.00	0.678069	0.00
457C	31734	9105	0.00	0.00	0.00	0.677726	0.00
457C	31734	9106	0.00	0.00	0.00	0.678588	0.00
457C	31734	9107	0.00	0.00	0.00	0.678851	0.00
457C	31734	9108	0.00	0.00	0.00	0.678500	0.00
457C	31734	9109	0.00	0.00	0.00	0.680554	0.00
457C	31734	9110	0.00	0.00	0.00	0.680137	0.00
457C	31734	9111	0.00	0.00	0.00	0.680778	0.00
457C	31734	9112	0.00	0.00	0.00	0.681083	0.00
457C	31831	9102	0.00	0.00	0.00	0.661258	0.00
457C	31831	9103	0.00	0.00	0.00	0.678324	0.00
457C	31831	9104	0.00	0.00	0.00	0.678069	0.00
457C	31831	9105	0.00	0.00	0.00	0.677726	0.00
457C	31831	9106	0.00	0.00	0.00	0.678588	0.00
457C	31831	9107	0.00	0.00	0.00	0.678851	0.00
457C	31831	9108	0.00	0.00	0.00	0.678500	0.00
457C	31831	9109	0.00	0.00	0.00	0.680554	0.00
457C	31831	9110	0.00	0.00	0.00	0.680137	0.00
457C	31831	9111	0.00	0.00	0.00	0.680778	0.00
457C	31831	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	31848	9102	0.00	0.00	0.00	0.661258	0.00
457C	31848	9103	0.00	0.00	0.00	0.678324	0.00
457C	31848	9104	0.00	0.00	0.00	0.678069	0.00
457C	31848	9105	0.00	0.00	0.00	0.677726	0.00
457C	31848	9106	0.00	0.00	0.00	0.678588	0.00
457C	31848	9107	0.00	0.00	0.00	0.678851	0.00
457C	31848	9108	0.00	0.00	0.00	0.678500	0.00
457C	31848	9109	0.00	0.00	0.00	0.680554	0.00
457C	31848	9110	0.00	0.00	0.00	0.680137	0.00
457C	31848	9111	0.00	0.00	0.00	0.680778	0.00
457C	31848	9112	0.00	0.00	0.00	0.681083	0.00
457C	33222	9102	0.00	0.00	0.00	0.661258	0.00
457C	33222	9103	0.00	0.00	0.00	0.678324	0.00
457C	33222	9104	0.00	0.00	0.00	0.678069	0.00
457C	33222	9105	0.00	0.00	0.00	0.677726	0.00
457C	33222	9106	0.00	0.00	0.00	0.678588	0.00
457C	33222	9107	0.00	0.00	0.00	0.678851	0.00
457C	33222	9108	0.00	0.00	0.00	0.678500	0.00
457C	33222	9109	0.00	0.00	0.00	0.680554	0.00
457C	33222	9110	0.00	0.00	0.00	0.680137	0.00
457C	33222	9111	0.00	0.00	0.00	0.680778	0.00
457C	33222	9112	0.00	0.00	0.00	0.681083	0.00
457C	33223	9102	0.00	0.00	0.00	0.661258	0.00
457C	33223	9103	0.00	0.00	0.00	0.678324	0.00
457C	33223	9104	0.00	0.00	0.00	0.678069	0.00
457C	33223	9105	0.00	0.00	0.00	0.677726	0.00
457C	33223	9106	0.00	0.00	0.00	0.678588	0.00
457C	33223	9107	0.00	0.00	0.00	0.678851	0.00
457C	33223	9108	0.00	0.00	0.00	0.678500	0.00
457C	33223	9109	0.00	0.00	0.00	0.680554	0.00
457C	33223	9110	0.00	0.00	0.00	0.680137	0.00
457C	33223	9111	0.00	0.00	0.00	0.680778	0.00
457C	33223	9112	0.00	0.00	0.00	0.681083	0.00
457C	33320	9102	0.00	0.00	0.00	0.661258	0.00
457C	33320	9103	0.00	0.00	0.00	0.678324	0.00
457C	33320	9104	0.00	0.00	0.00	0.678069	0.00
457C	33320	9105	0.00	0.00	0.00	0.677726	0.00
457C	33320	9106	0.00	0.00	0.00	0.678588	0.00
457C	33320	9107	0.00	0.00	0.00	0.678851	0.00
457C	33320	9108	0.00	0.00	0.00	0.678500	0.00
457C	33320	9109	0.00	0.00	0.00	0.680554	0.00
457C	33320	9110	0.00	0.00	0.00	0.680137	0.00
457C	33320	9111	0.00	0.00	0.00	0.680778	0.00
457C	33320	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
457C	33332	9102	0.00	0.00	0.00	0.661258	0.00
457C	33332	9103	0.00	0.00	0.00	0.678324	0.00
457C	33332	9104	0.00	0.00	0.00	0.678069	0.00
457C	33332	9105	0.00	0.00	0.00	0.677726	0.00
457C	33332	9106	0.00	0.00	0.00	0.678588	0.00
457C	33332	9107	0.00	0.00	0.00	0.678851	0.00
457C	33332	9108	0.00	0.00	0.00	0.678500	0.00
457C	33332	9109	0.00	0.00	0.00	0.680554	0.00
457C	33332	9110	0.00	0.00	0.00	0.680137	0.00
457C	33332	9111	0.00	0.00	0.00	0.680778	0.00
457C	33332	9112	0.00	0.00	0.00	0.681083	0.00
TOTAL			17,096.61	17,096.61	0.00		0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

Reconciliation of 1/9/92 FPDS PSC Accruals to
1991 YTD ER Report

Account: 457C

PSC Accrual from

1/9/92 Print-out :

(FPDS)

19,116.52

9012 Accrual

from PC

Schedule :

9.80

Total :

19,126.32

1991 YTD ER Report

PSC Accrual :

19,126.32

Difference:

-0-

Explanation of Difference:

457c'90.wk1 15-May-92

SUMMARY 1991				JAN-91
ACCT	SUB ACT	PSC TYPE	RT YR	CURR MO ACCRUAL
31039	457C	MOBGFLPM	90	0.00
31701	457C	FRBHFLFP	90	0.00
31734	457C	ORPKFLRW	91	0.00
31831	457C	PCBHFLNT	90	0.00
31848	457C	OVIDFLMA	90	0.00
33222	457C	ORLDFLMA	91	0.00
33223	457C	ORLDFLPH	91	0.00
33320	457C	ORLDFLAP	92	0.00
33332	457C	ORLDFLPC	91	0.00
E4101	457C	HLWDFLWH	92	0.00
E4348	457C	FTLDFLMR76A	90	0.00
E4348	457C	FTLDFLMR46E	91	0.00
E8101	457C	BCRTFLMA	92	0.00
E8428	457C	PHBHFLMA	91	9.80
E8444	457C	PHBHFLCS	92	0.00
E8805	457C	WPBHFLHH	91	0.00
E8807	457C	WPBHFLGA	92	0.00
M2139	457C	MIAMFLGR35	91	0.00
M2650	457C	PRRNFLMA	90	0.00
M6121	457C	MIAMFLPL	92	0.00
M6702	457C	MIAMFLHL	90	0.00
AMZ DGT457C TOTAL				9.80
AMZ DGT457C	ANLG RET 1990		90	0.00
AMZ DGT457C	ANLG RET 1991		91	9.80
AMZ DGT457C	ANLG RET 1992		92	0.00
REM DGT457C REMAINING ANALOG				1,577.60
				1,587.40
=====				
HISTORICAL DATA				
AMZ DGT457C TOTAL				9.80
AMZ DGT457C	ANLG RET 1990		90	0.00
AMZ DGT457C	ANLG RET 1991		91	9.80
AMZ DGT457C	ANLG RET 1992		92	0.00
REM DGT457C REMAINING ANALOG				2,019.91
				2,029.71
=====				
DIFFERENCE				
AMZ DGT457C TOTAL				0.00
AMZ DGT457C	ANLG RET 1990		90	0.00
AMZ DGT457C	ANLG RET 1991		91	0.00
AMZ DGT457C	ANLG RET 1992		92	0.00
REM DGT457C REMAINING ANALOG				(442.32)
				(442.32)

PRINTED: 01/07/92
 AREA : FL
 BUSINESS DATE: DECEMBER

SOUTHERN BELL TELEPHONE COMPANY
 FLORIDA CALCULATION OF FR ADJUSTMENTS YEAR TO DATE

PAGE: 2

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.89	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12069.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NON CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SM VAL	612.91	613.68	-.77	.675325	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	D257C	PAIR GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	1357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

F01B07V00141

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* DTH CRED	* DTH DEB	END INV	END RES	PSC ACCRUAL
457C	CANRM 9012							177,056.06	362,768.86	1,577.60
457C	CANRM 9101	0.00	(508.10)	0.00	0.00	0.00	0.00	176,547.96	361,699.36	1,571.95
457C	CANRM 9102	3,032.71	(4,736.10)	0.00	0.00	0.00	0.00	174,844.57	364,863.51	1,551.44
457C	CANRM 9103	0.00	(1,118.88)	928.00	0.00	(1,673.92)	0.00	173,725.69	363,685.03	1,544.07
457C	CANRM 9104	7,522.63	(7,466.05)	0.00	0.00	0.00	0.00	173,782.27	369,607.01	1,549.81
457C	CANRM 9105	0.00	(15.27)	0.00	0.00	(3,768.44)	0.00	173,767.00	364,304.03	1,549.35
457C	CANRM 9106	2,510.86	(5,204.94)	0.00	846.94	0.00	0.00	171,072.92	368,806.56	1,513.39
457C	CANRM 9107	6,542.17	(5,889.46)	0.00	0.00	0.00	0.00	171,725.63	373,182.63	1,534.13
457C	CANRM 9108	1,776.60	(616.39)	0.00	0.00	(3,352.86)	0.00	172,885.84	368,912.03	1,546.74
457C	CANRM 9109	253.59	(306.83)	0.00	0.00	0.00	0.00	172,832.60	367,672.12	1,540.85
457C	CANRM 9110	0.00	0.00	0.00	0.00	0.00	0.00	172,832.60	366,131.27	1,541.09
457C	CANRM 9111	365.57	0.00	0.00	0.00	0.00	87.00	173,198.17	364,677.18	1,545.98
457C	CANRM 9112	3,001.61	(501.66)	0.00	0.00	0.00	0.00	175,698.12	363,632.86	

1991 TOTALS		25,005.74	(26,363.68)	928.00	846.94	(8,795.22)	87.00			18,566.40

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYYMM	ADDITIONS	* RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
457C	E4348 9012							0.00	0.00	0.00
457C	E4348 9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1991 TOTALS		0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CATYYMM	ADDITIONS	* RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
457C	E4348 9112							0.00	0.00	0.00
457C	E4348 9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457C	E4348 9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1992 TOTALS		0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
457C	E8428	9012							364.38	(246.77)	9.80
457C	E8428	9101	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(256.57)	9.80
457C	E8428	9102	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(266.37)	9.80
457C	E8428	9103	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(276.17)	9.80
457C	E8428	9104	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(285.97)	9.80
457C	E8428	9105	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(295.77)	9.80
457C	E8428	9106	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(305.58)	9.80
457C	E8428	9107	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(315.38)	9.80
457C	E8428	9108	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(325.18)	9.80
457C	E8428	9109	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(334.98)	9.80
457C	E8428	9110	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(344.78)	9.80
457C	E8428	9111	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(354.58)	9.80
457C	E8428	9112	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(364.38)	9.80
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			117.61

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
457C	E8428	9112							364.38	(364.38)	0.00
457C	E8428	9201	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(364.38)	0.00
457C	E8428	9202	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(364.38)	0.00
457C	E8428	9203	0.00	0.00	0.00	0.00	0.00	0.00	364.38	(364.38)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	57C	0.00	320,104.05	(320,104.05)	CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE
9102	57C	0.00	(285.70)	285.70	CORRECTION OF 1991 PSC RESERVE TRANSFERS (PICS/DCPR RECLASS) TO ACCOUNT FOR 25/75 AND 35/65 ALLOCATION RULE FOR CIRCUIT.
9103	57C	0.00	(296.15)	296.15	
9104	57C	0.00	(151.89)	151.89	
9105	57C	0.00	(295.50)	295.50	
9106	57C	0.00	(295.88)	295.88	
9107	57C	0.00	(296.00)	296.00	
9108	57C	0.00	(295.82)	295.82	
9109	57C	0.00	(296.75)	296.75	
9110	57C	0.00	2.97	(2.97)	
9111	57C	0.00	(199.48)	199.48	
9112	57C	0.00	(199.56)	199.56	
	TOTAL	0.00	317,494.29	(317,494.29)	
* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE					

FILENAME: 9205_#5.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	CANRM	9101	2,210,440.48	1,726,402.42	(484,038.06)	0.661320	(320,104.05)
TOTAL			2,210,440.48	1,726,402.42	(484,038.06)		(320,104.05)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1
DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	TOTAL	9102	1,997,324.66	1,997,756.72	432.06		285.70
57C	TOTAL	9103	1,991,875.07	1,992,311.66	436.59		296.15
57C	TOTAL	9104	1,985,281.32	1,985,505.33	224.01		151.89
57C	TOTAL	9105	1,983,327.45	1,983,763.46	436.01		295.50
57C	TOTAL	9106	1,970,855.04	1,971,291.07	436.03		295.88
57C	TOTAL	9107	1,975,429.66	1,975,865.69	436.03		296.00
57C	TOTAL	9108	1,946,817.87	1,947,253.87	436.00		295.82
57C	TOTAL	9109	1,923,296.30	1,923,732.35	436.05		296.75
57C	TOTAL	9110	1,979,727.21	1,979,722.84	(4.37)		(2.97)
57C	TOTAL	9111	1,954,527.10	1,954,820.11	293.01		199.48
57C	TOTAL	9112	1,940,640.21	1,940,933.21	293.00		199.56
			21,649,101.89	21,652,956.30	3,854.41		2,609.76

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1
DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	CANRM	9102	1,720,027.11	1,720,026.47	(0.64)	0.661258	(0.43)
57C	CANRM	9103	1,715,184.44	1,715,183.80	(0.64)	0.678324	(0.43)
57C	CANRM	9104	1,707,823.28	1,707,822.64	(0.64)	0.678069	(0.44)
57C	CANRM	9105	1,704,586.81	1,704,586.17	(0.64)	0.677726	(0.43)
57C	CANRM	9106	1,690,773.07	1,690,772.44	(0.63)	0.678588	(0.43)
57C	CANRM	9107	1,693,567.51	1,693,566.88	(0.63)	0.678851	(0.43)
57C	CANRM	9108	1,684,933.30	1,684,932.67	(0.63)	0.678500	(0.43)
57C	CANRM	9109	1,657,838.24	1,657,837.62	(0.62)	0.680554	(0.42)
57C	CANRM	9110	1,656,685.17	1,656,684.55	(0.62)	0.680137	(0.42)
57C	CANRM	9111	1,630,456.52	1,630,455.91	(0.61)	0.680778	(0.41)
57C	CANRM	9112	1,546,568.16	1,546,567.58	(0.58)	0.681083	(0.39)
57C	E4101	9102	16,920.53	16,920.53	(0.00)	0.661258	(0.00)
57C	E4101	9103	16,872.94	16,872.94	0.00	0.678324	0.00
57C	E4101	9104	16,960.47	16,960.47	0.00	0.678069	0.00
57C	E4101	9105	16,979.45	16,979.45	(0.00)	0.677726	(0.00)
57C	E4101	9106	16,773.17	16,773.17	0.00	0.678588	0.00
57C	E4101	9107	16,547.06	16,547.06	(0.00)	0.678851	(0.00)
57C	E4101	9108	16,603.54	16,603.54	(0.00)	0.678500	(0.00)
57C	E4101	9109	16,742.42	16,742.42	(0.00)	0.680554	(0.00)
57C	E4101	9110	16,849.91	16,846.53	(3.38)	0.680137	(2.30)
57C	E4101	9111	17,009.44	17,011.26	1.82	0.680778	1.24
57C	E4101	9112	16,826.84	16,828.65	1.81	0.681083	1.24
57C	E4348	9102	(462.50)	(26.86)	435.64	0.661258	288.07
57C	E4348	9103	(1,635.97)	(1,200.34)	435.63	0.678324	295.50
57C	E4348	9104	(1,185.30)	(749.67)	435.63	0.678069	295.39
57C	E4348	9105	1,034.88	1,470.52	435.64	0.677726	295.24
57C	E4348	9106	1,578.29	2,013.93	435.64	0.678588	295.62
57C	E4348	9107	1,497.10	1,932.74	435.64	0.678851	295.73
57C	E4348	9108	1,330.20	1,765.83	435.63	0.678500	295.57
57C	E4348	9109	7,118.22	7,553.86	435.64	0.680554	296.48
57C	E4348	9110	6,441.80	6,787.56	345.76	0.680137	235.16
57C	E4348	9111	4,547.50	5,031.54	484.04	0.680778	329.52
57C	E4348	9112	6,028.52	6,512.55	484.03	0.681083	329.66
57C	E8101	9102	15,364.88	15,364.88	0.00	0.661258	0.00
57C	E8101	9103	15,420.80	15,420.80	0.00	0.678324	0.00
57C	E8101	9104	15,442.58	15,443.62	1.04	0.678069	0.71
57C	E8101	9105	15,493.34	15,492.78	(0.56)	0.677726	(0.38)
57C	E8101	9106	15,366.75	15,366.19	(0.56)	0.678588	(0.38)
57C	E8101	9107	15,247.02	15,246.46	(0.56)	0.678851	(0.38)
57C	E8101	9108	15,066.71	15,066.16	(0.55)	0.678500	(0.38)
57C	E8101	9109	15,856.18	15,855.63	(0.55)	0.680554	(0.38)
57C	E8101	9110	15,844.26	15,825.29	(18.97)	0.680137	(12.90)
57C	E8101	9111	15,884.40	15,893.75	9.35	0.680778	6.37
57C	E8101	9112	15,194.81	15,204.17	9.36	0.681083	6.37

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	E8428	9102	16,666.32	16,666.32	0.00	0.661258	0.00
57C	E8428	9103	16,544.84	16,544.84	0.00	0.678324	0.00
57C	E8428	9104	17,131.25	17,131.25	0.00	0.678069	0.00
57C	E8428	9105	17,004.51	17,004.51	0.00	0.677726	0.00
57C	E8428	9106	16,703.99	16,703.99	(0.00)	0.678588	(0.00)
57C	E8428	9107	16,664.79	16,664.79	(0.00)	0.678851	(0.00)
57C	E8428	9108	16,521.95	16,521.95	(0.00)	0.678500	(0.00)
57C	E8428	9109	15,572.95	15,572.95	(0.00)	0.680554	(0.00)
57C	E8428	9110	16,369.90	16,398.15	28.25	0.680137	19.21
57C	E8428	9111	18,618.18	18,602.98	(15.20)	0.680778	(10.35)
57C	E8428	9112	16,973.38	16,958.17	(15.21)	0.681083	(10.36)
57C	E8444	9102	4,116.56	4,116.56	(0.01)	0.661258	(0.00)
57C	E8444	9103	4,095.09	4,095.09	(0.00)	0.678324	(0.00)
57C	E8444	9104	4,085.58	4,085.58	(0.00)	0.678069	(0.00)
57C	E8444	9105	4,113.14	4,113.14	(0.00)	0.677726	(0.00)
57C	E8444	9106	4,130.13	4,130.13	(0.00)	0.678588	(0.00)
57C	E8444	9107	4,188.78	4,188.78	0.00	0.678851	0.00
57C	E8444	9108	4,300.37	4,300.37	(0.00)	0.678500	(0.00)
57C	E8444	9109	4,273.95	4,273.95	0.00	0.680554	0.00
57C	E8444	9110	6,044.92	6,050.72	5.80	0.680137	3.95
57C	E8444	9111	6,152.55	6,149.42	(3.13)	0.680778	(2.13)
57C	E8444	9112	6,244.90	6,241.78	(3.12)	0.681083	(2.12)
57C	E8805	9102	13,726.86	13,726.86	(0.00)	0.661258	(0.00)
57C	E8805	9103	13,765.61	13,765.62	0.01	0.678324	0.00
57C	E8805	9104	13,753.98	13,753.98	0.00	0.678069	0.00
57C	E8805	9105	13,919.80	13,919.80	0.00	0.677726	0.00
57C	E8805	9106	14,036.49	14,036.49	0.00	0.678588	0.00
57C	E8805	9107	13,946.45	13,946.45	0.00	0.678851	0.00
57C	E8805	9108	13,526.40	13,526.39	(0.01)	0.678500	(0.00)
57C	E8805	9109	13,104.05	13,104.05	(0.00)	0.680554	(0.00)
57C	E8805	9110	13,269.05	13,360.20	91.15	0.680137	61.99
57C	E8805	9111	14,486.85	14,437.78	(49.07)	0.680778	(33.41)
57C	E8805	9112	54,052.01	54,002.93	(49.08)	0.681083	(33.43)
57C	E8807	9102	8,600.28	8,600.28	0.00	0.661258	0.00
57C	E8807	9103	8,712.89	8,712.89	0.00	0.678324	0.00
57C	E8807	9104	8,901.96	8,901.96	0.00	0.678069	0.00
57C	E8807	9105	8,518.22	8,518.22	(0.00)	0.677726	(0.00)
57C	E8807	9106	8,653.88	8,653.88	0.00	0.678588	0.00
57C	E8807	9107	8,235.51	8,235.51	0.00	0.678851	0.00
57C	E8807	9108	8,280.51	8,280.51	(0.00)	0.678500	(0.00)
57C	E8807	9109	8,373.51	8,373.51	0.00	0.680554	0.00
57C	E8807	9110	8,256.41	8,256.41	0.00	0.680137	0.00
57C	E8807	9111	8,286.10	8,286.10	(0.00)	0.680778	(0.00)
57C	E8807	9112	8,245.36	8,245.36	(0.00)	0.681083	(0.00)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1

DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	M2139	9102	54,012.84	54,012.84	0.00	0.661258	0.00
57C	M2139	9103	55,624.22	55,624.22	0.00	0.678324	0.00
57C	M2139	9104	56,056.64	56,056.64	0.00	0.678069	0.00
57C	M2139	9105	55,910.45	55,910.45	0.00	0.677726	0.00
57C	M2139	9106	56,607.37	56,607.37	(0.00)	0.678588	(0.00)
57C	M2139	9107	55,389.48	55,389.48	0.00	0.678851	0.00
57C	M2139	9108	55,437.27	55,437.26	(0.01)	0.678500	(0.00)
57C	M2139	9109	54,458.27	54,458.27	0.00	0.680554	0.00
57C	M2139	9110	54,764.52	54,877.26	112.74	0.680137	76.68
57C	M2139	9111	54,809.40	54,748.70	(60.70)	0.680778	(41.33)
57C	M2139	9112	58,211.58	58,150.88	(60.70)	0.681083	(41.34)
57C	M2650	9102	0.00	0.00	0.00	0.661258	0.00
57C	M2650	9103	0.00	0.00	0.00	0.678324	0.00
57C	M2650	9104	213.61	0.00	(213.61)	0.678069	(144.84)
57C	M2650	9105	0.00	0.00	0.00	0.677726	0.00
57C	M2650	9106	0.00	0.00	0.00	0.678588	0.00
57C	M2650	9107	0.00	0.00	0.00	0.678851	0.00
57C	M2650	9108	0.00	0.00	0.00	0.678500	0.00
57C	M2650	9109	0.00	0.00	0.00	0.680554	0.00
57C	M2650	9110	755.86	0.00	(755.86)	0.680137	(514.09)
57C	M2650	9111	0.00	0.00	0.00	0.680778	0.00
57C	M2650	9112	0.00	0.00	0.00	0.681083	0.00
57C	M6121	9102	16,586.48	16,586.48	(0.00)	0.661258	(0.00)
57C	M6121	9103	17,073.50	17,073.50	0.00	0.678324	0.00
57C	M6121	9104	15,673.60	15,673.60	0.00	0.678069	0.00
57C	M6121	9105	15,742.95	15,742.95	(0.00)	0.677726	(0.00)
57C	M6121	9106	15,953.82	15,953.82	0.00	0.678588	0.00
57C	M6121	9107	16,143.29	16,143.29	(0.00)	0.678851	(0.00)
57C	M6121	9108	16,407.96	16,407.97	0.01	0.678500	0.00
57C	M6121	9109	16,634.57	16,634.57	(0.00)	0.680554	(0.00)
57C	M6121	9110	18,488.14	18,492.55	4.41	0.680137	3.00
57C	M6121	9111	18,630.19	18,627.81	(2.38)	0.680778	(1.62)
57C	M6121	9112	18,839.38	18,837.01	(2.37)	0.681083	(1.62)
57C	M6702	9102	0.00	0.00	0.00	0.661258	0.00
57C	M6702	9103	0.00	0.00	0.00	0.678324	0.00
57C	M6702	9104	0.00	0.00	0.00	0.678069	0.00
57C	M6702	9105	0.00	0.00	0.00	0.677726	0.00
57C	M6702	9106	0.00	0.00	0.00	0.678588	0.00
57C	M6702	9107	0.00	0.00	0.00	0.678851	0.00
57C	M6702	9108	0.00	0.00	0.00	0.678500	0.00
57C	M6702	9109	0.00	0.00	0.00	0.680554	0.00
57C	M6702	9110	0.00	0.00	0.00	0.680137	0.00
57C	M6702	9111	0.00	0.00	0.00	0.680778	0.00
57C	M6702	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	31039	9102	0.00	0.00	0.00	0.661258	0.00
57C	31039	9103	0.00	0.00	0.00	0.678324	0.00
57C	31039	9104	0.00	0.00	0.00	0.678069	0.00
57C	31039	9105	0.00	0.00	0.00	0.677726	0.00
57C	31039	9106	0.00	0.00	0.00	0.678588	0.00
57C	31039	9107	0.00	0.00	0.00	0.678851	0.00
57C	31039	9108	0.00	0.00	0.00	0.678500	0.00
57C	31039	9109	0.00	0.00	0.00	0.680554	0.00
57C	31039	9110	0.00	0.00	0.00	0.680137	0.00
57C	31039	9111	0.00	0.00	0.00	0.680778	0.00
57C	31039	9112	0.00	0.00	0.00	0.681083	0.00
57C	31701	9102	0.00	0.00	0.00	0.661258	0.00
57C	31701	9103	0.00	0.00	0.00	0.678324	0.00
57C	31701	9104	0.00	0.00	0.00	0.678069	0.00
57C	31701	9105	0.00	0.00	0.00	0.677726	0.00
57C	31701	9106	0.00	0.00	0.00	0.678588	0.00
57C	31701	9107	0.00	0.00	0.00	0.678851	0.00
57C	31701	9108	0.00	0.00	0.00	0.678500	0.00
57C	31701	9109	0.00	0.00	0.00	0.680554	0.00
57C	31701	9110	199.23	0.00	(199.23)	0.680137	(135.50)
57C	31701	9111	0.00	0.00	0.00	0.680778	0.00
57C	31701	9112	0.00	0.00	0.00	0.681083	0.00
57C	31734	9102	4,622.47	4,622.47	(0.00)	0.661258	(0.00)
57C	31734	9103	4,627.27	4,627.27	(0.00)	0.678324	(0.00)
57C	31734	9104	4,642.00	4,642.00	0.00	0.678069	0.00
57C	31734	9105	4,627.99	4,627.99	(0.00)	0.677726	(0.00)
57C	31734	9106	4,643.96	4,643.96	0.00	0.678588	0.00
57C	31734	9107	4,652.20	4,652.20	(0.00)	0.678851	(0.00)
57C	31734	9108	4,656.26	4,656.26	(0.00)	0.678500	(0.00)
57C	31734	9109	4,700.57	4,700.57	(0.00)	0.680554	(0.00)
57C	31734	9110	4,747.53	4,747.53	0.00	0.680137	0.00
57C	31734	9111	4,752.80	4,752.81	0.01	0.680778	0.00
57C	31734	9112	4,872.65	4,872.65	(0.00)	0.681083	(0.00)
57C	31831	9102	0.00	0.00	0.00	0.661258	0.00
57C	31831	9103	0.00	0.00	0.00	0.678324	0.00
57C	31831	9104	0.00	0.00	0.00	0.678069	0.00
57C	31831	9105	0.00	0.00	0.00	0.677726	0.00
57C	31831	9106	0.00	0.00	0.00	0.678588	0.00
57C	31831	9107	0.00	0.00	0.00	0.678851	0.00
57C	31831	9108	0.00	0.00	0.00	0.678500	0.00
57C	31831	9109	0.00	0.00	0.00	0.680554	0.00
57C	31831	9110	0.00	0.00	0.00	0.680137	0.00
57C	31831	9111	0.00	0.00	0.00	0.680778	0.00
57C	31831	9112	0.00	0.00	0.00	0.681083	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	31848	9102	0.00	0.00	0.00	0.661258	0.00
57C	31848	9103	0.00	0.00	0.00	0.678324	0.00
57C	31848	9104	0.00	0.00	0.00	0.678069	0.00
57C	31848	9105	0.00	0.00	0.00	0.677726	0.00
57C	31848	9106	0.00	0.00	0.00	0.678588	0.00
57C	31848	9107	0.00	0.00	0.00	0.678851	0.00
57C	31848	9108	0.00	0.00	0.00	0.678500	0.00
57C	31848	9109	0.00	0.00	0.00	0.680554	0.00
57C	31848	9110	(249.00)	0.00	249.00	0.680137	169.35
57C	31848	9111	0.00	0.00	0.00	0.680778	0.00
57C	31848	9112	0.00	0.00	0.00	0.681083	0.00
57C	33222	9102	74,701.35	74,698.42	(2.93)	0.661258	(1.94)
57C	33222	9103	74,107.09	74,108.66	1.57	0.678324	1.07
57C	33222	9104	74,110.29	74,111.87	1.58	0.678069	1.07
57C	33222	9105	73,919.30	73,920.88	1.58	0.677726	1.07
57C	33222	9106	74,184.21	74,185.79	1.58	0.678588	1.07
57C	33222	9107	74,783.61	74,785.19	1.58	0.678851	1.07
57C	33222	9108	54,406.76	54,408.34	1.58	0.678500	1.07
57C	33222	9109	53,708.94	53,710.52	1.58	0.680554	1.08
57C	33222	9110	55,171.72	55,293.37	121.65	0.680137	82.74
57C	33222	9111	53,979.84	53,916.76	(63.08)	0.680778	(42.94)
57C	33222	9112	56,893.21	56,830.12	(63.09)	0.681083	(42.97)
57C	33223	9102	19,671.23	19,671.23	(0.00)	0.661258	(0.00)
57C	33223	9103	19,670.10	19,670.11	0.01	0.678324	0.00
57C	33223	9104	19,325.48	19,325.48	0.00	0.678069	0.00
57C	33223	9105	19,586.20	19,586.20	0.00	0.677726	0.00
57C	33223	9106	19,661.06	19,661.06	(0.00)	0.678588	(0.00)
57C	33223	9107	22,655.76	22,655.76	(0.00)	0.678851	(0.00)
57C	33223	9108	22,830.97	22,830.97	(0.00)	0.678500	(0.00)
57C	33223	9109	22,158.59	22,158.59	0.00	0.680554	0.00
57C	33223	9110	69,811.30	69,811.30	0.00	0.680137	0.00
57C	33223	9111	70,060.09	70,060.09	0.00	0.680778	0.00
57C	33223	9112	71,171.26	71,171.26	0.00	0.681083	0.00
57C	33320	9102	9,544.86	9,544.86	(0.00)	0.661258	(0.00)
57C	33320	9103	9,559.04	9,559.04	(0.00)	0.678324	(0.00)
57C	33320	9104	9,684.39	9,684.39	0.00	0.678069	0.00
57C	33320	9105	9,681.18	9,681.18	(0.00)	0.677726	(0.00)
57C	33320	9106	9,746.62	9,746.62	(0.00)	0.678588	(0.00)
57C	33320	9107	10,211.48	10,211.48	0.00	0.678851	0.00
57C	33320	9108	10,328.98	10,328.98	(0.00)	0.678500	(0.00)
57C	33320	9109	10,426.81	10,426.81	(0.00)	0.680554	(0.00)
57C	33320	9110	10,675.16	10,678.35	3.19	0.680137	2.17
57C	33320	9111	10,590.13	10,588.42	(1.71)	0.680778	(1.17)
57C	33320	9112	10,651.40	10,649.69	(1.71)	0.681083	(1.16)

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 DATE: 05/19/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
57C	33332	9102	23,225.39	23,225.39	(0.00)	0.661258	(0.00)
57C	33332	9103	22,253.21	22,253.21	0.00	0.678324	0.00
57C	33332	9104	22,661.51	22,661.51	(0.00)	0.678069	(0.00)
57C	33332	9105	22,209.23	22,209.23	0.00	0.677726	0.00
57C	33332	9106	22,042.23	22,042.23	(0.00)	0.678588	(0.00)
57C	33332	9107	21,699.62	21,699.62	(0.00)	0.678851	(0.00)
57C	33332	9108	22,186.69	22,186.69	0.00	0.678500	0.00
57C	33332	9109	22,329.03	22,329.03	0.00	0.680554	0.00
57C	33332	9110	25,601.33	25,613.07	11.74	0.680137	7.99
57C	33332	9111	26,263.11	26,256.79	(6.32)	0.680778	(4.30)
57C	33332	9112	49,866.75	49,860.43	(6.32)	0.681083	(4.31)
TOTAL			21,649,101.89	21,652,956.30	3,854.41		2,609.76

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/19/92

Reconciliation of 1/9/92 FPDS PSC Accruals to
1991 YTD ER Report

Account: 57C

PSC Accrual from

1/9/92 Print-out :
(FPDS)

23,859,542.37

9012 Accrual

from PC

Schedule :

272,107.21

Total:

24,131,649.58

1991 YTD ER Report

PSC Accrual :

24,131,649.58

Difference:

0 -

Explanation of Difference:

PC Schedule

57c'90.wk1 15-May-92

SUMMARY 1991				JAN-91
ACCT	SUB ACT	PSC TYPE	RT YR	CURR MO ACCRUAL
31039	57C	HDBGFLPM	90	AMORTIZED DIGITA 88.52
31701	57C	FRBHFLFP	90	AMORTIZED DIGITA (1,869.28)
31734	57C	ORPKFLRW	91	AMORTIZED DIGITA 4,610.99
31831	57C	PCBHFLNT	90	AMORTIZED DIGITA 855.68
31848	57C	OVIDFLMA	90	AMORTIZED DIGITA (727.64)
33222	57C	ORLDFLMA	91	AMORTIZED DIGITA 75,121.16
33223	57C	ORLDFLPH	91	AMORTIZED DIGITA 19,194.17
33320	57C	ORLDFLAP	92	AMORTIZED DIGITA 9,449.64
33332	57C	ORLDFLPC	91	AMORTIZED DIGITA 23,213.68
E4101	57C	HLWDFLWH	92	AMORTIZED DIGITA 17,060.06
E4348	57C	FTLDFLMR76A	90	AMORTIZED DIGITA (5,227.66)
E4348	57C	FTLDFLMR46E	91	AMORTIZED DIGITA 0.00
E8101	57C	BCRTFLMA	92	AMORTIZED DIGITA 15,706.15
E8428	57C	PMBHFLMA	91	AMORTIZED DIGITA 16,786.12
E8444	57C	PMBHFLCS	92	AMORTIZED DIGITA 4,265.76
E8805	57C	WPBHFLHH	91	AMORTIZED DIGITA 13,874.45
E8807	57C	WPBHFLGA	92	AMORTIZED DIGITA 8,598.08
M2139	57C	MIAMFLGR35	91	AMORTIZED DIGITA 53,977.69
M2650	57C	PRRNFLMA	90	AMORTIZED DIGITA 1,520.51
M6121	57C	MIAMFLPL	92	AMORTIZED DIGITA 16,526.27
M6702	57C	MIAMFLHL	90	AMORTIZED DIGITA (917.15)
AMZ DGTLS7C		TOTAL		272,107.21
AMZ DGTLS7C		ANLG RET 1990	90	0.00 (6,277.01)
AMZ DGTLS7C		ANLG RET 1991	91	0.00 206,778.25
AMZ DGTLS7C		ANLG RET 1992	92	0.00 71,605.97
REM DGTLS7C		REMAINING ANALOG	REMAINING ANALOG	1,726,402.42
				1,998,509.63
=====				
HISTORICAL DATA				
AMZ DGTLS7C		TOTAL		272,107.21
AMZ DGTLS7C		ANLG RET 1990	90	0.00 (6,277.01)
AMZ DGTLS7C		ANLG RET 1991	91	0.00 206,778.25
AMZ DGTLS7C		ANLG RET 1992	92	0.00 71,605.97
REM DGTLS7C		REMAINING ANALOG	REMAINING ANALOG	2,210,440.48
				2,482,547.69
=====				
DIFFERENCE				
AMZ DGTLS7C		TOTAL		0.00
AMZ DGTLS7C		ANLG RET 1990	90	0.00
AMZ DGTLS7C		ANLG RET 1991	91	0.00
AMZ DGTLS7C		ANLG RET 1992	92	0.00
REM DGTLS7C		REMAINING ANALOG	REMAINING ANALOG	(484,038.06)
				(484,038.06)

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.88	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-M R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12049.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NON CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SM VAL	612.91	613.68	-.77	.675325	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	D257C	PARI GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	T357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	CANRM 9012							194,167,027.45	(60,927,078.16)	1,726,402.42
57C	CANRM 9101	137,779.94	(982,355.30)	167,651.28	84,446.91	2,779.20	0.00	193,322,452.09	(61,416,247.89)	1,720,026.47
57C	CANRM 9102	399,741.98	(1,043,335.32)	(93,543.59)	90,200.88	201.09	0.00	192,678,858.75	(62,096,080.66)	1,715,183.80
57C	CANRM 9103	463,499.62	(1,228,398.27)	42,107.36	98,037.13	(4,936.47)	0.00	191,913,960.10	(62,447,658.17)	1,707,822.64
57C	CANRM 9104	362,963.77	(859,908.79)	(160,081.75)	153,175.69	(7,039.39)	0.00	191,417,015.08	(63,309,517.47)	1,704,586.17
57C	CANRM 9105	113,392.92	(1,311,843.73)	(273,943.12)	75,937.81	(28,150.98)	0.00	190,218,564.27	(63,928,416.20)	1,690,772.44
57C	CANRM 9106	596,975.66	(787,528.93)	(137,455.38)	99,311.40	32,822.92	0.00	190,028,011.00	(64,836,980.77)	1,693,566.88
57C	CANRM 9107	295,691.89	(1,004,758.32)	(274,426.53)	50,282.54	(1,390.84)	0.00	189,318,944.57	(65,751,324.16)	1,684,932.67
57C	CANRM 9108	1,343,352.55	(3,605,505.74)	(134,805.05)	104,168.76	(13,931.74)	0.00	187,056,791.38	(63,875,319.12)	1,657,837.62
57C	CANRM 9109	650,789.34	(1,491,051.62)	(107,150.59)	62,956.75	(211,575.51)	0.00	186,216,529.10	(64,297,874.47)	1,656,684.55
57C	CANRM 9110	355,341.97	(2,596,448.94)	(109,652.64)	110,444.41	(36,894.12)	0.00	183,975,422.13	(63,394,212.43)	1,630,455.91
57C	CANRM 9111	276,740.41	(7,295,800.71)	(74,127.41)	90,807.21	(7,229.88)	28,102.00	176,956,361.83	(57,691,315.71)	1,546,567.58
57C	CANRM 9112	115,412.45	(9,126,150.49)	(318,696.35)	143,983.91	5,150.93	0.00	167,945,623.79	(50,281,294.31)	
1991 TOTALS		5,111,682.50	(31,333,086.16)	(1,474,123.77)	1,163,753.40	(270,194.79)	28,102.00			20,134,839.15

YEAR: 1992

ACCT	DEP CATYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	CANRM 9112							167,945,623.79	(50,281,294.31)	1,457,342.27
57C	CANRM 9201	131,309.92	(498,606.44)	(386,700.62)	58,883.35	8,829.80	0.00	167,578,327.27	(51,559,017.61)	1,492,602.55
57C	CANRM 9202	39,985.50	(618,692.86)	(396,067.59)	94,094.69	6,603.82	0.00	166,999,619.91	(52,728,296.39)	1,486,499.87
57C	CANRM 9203	168,947.13	(1,837,180.49)	(335,366.98)	118,546.48	(9,072.23)	0.00	165,331,386.55	(52,603,508.50)	1,466,767.32
1992 TOTALS		340,242.55	(2,954,479.79)	(1,118,135.19)	271,524.52	6,361.39	0.00			5,903,212.02

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E4101	9012							775,161.86	(365,720.39)	17,060.06
57C	E4101	9101	(2,725.72)	(1,364.15)	(498.75)	15.22	0.00	0.00	771,071.99	(381,899.83)	16,920.53
57C	E4101	9102	(910.87)	32,598.87	0.00	(136.02)	0.00	0.00	802,759.99	(431,555.25)	16,872.94
57C	E4101	9103	1,838.08	(153.89)	0.00	0.00	0.00	0.00	804,444.18	(448,274.30)	16,960.47
57C	E4101	9104	379.55	(390.76)	0.00	0.00	0.00	0.00	804,432.97	(464,844.01)	16,979.45
57C	E4101	9105	(3,919.20)	(503.67)	0.00	0.00	0.00	0.00	800,010.10	(481,319.79)	16,773.17
57C	E4101	9106	(3,619.35)	(570.65)	(498.75)	48.03	0.00	0.00	795,820.10	(497,973.03)	16,547.06
57C	E4101	9107	(171.16)	(273.38)	997.50	133.76	0.00	0.00	795,375.56	(513,115.45)	16,603.54
57C	E4101	9108	2,222.12	(388.44)	0.00	0.00	0.00	0.00	797,209.24	(529,330.55)	16,742.42
57C	E4101	9109	1,665.24	(429.58)	0.00	68.67	(172.21)	0.00	798,444.90	(545,746.93)	16,846.53
57C	E4101	9110	1,742.22	(180.62)	498.75	65.22	0.00	0.00	800,006.50	(561,848.87)	17,011.26
57C	E4101	9111	(2,460.78)	(84,255.72)	0.00	86.91	0.00	0.00	713,290.00	(494,517.50)	16,828.65
57C	E4101	9112	(4,645.89)	(20,639.11)	0.00	0.00	0.00	0.00	688,005.00	(490,707.04)	
1991 TOTALS			(10,605.76)	(76,551.10)	498.75	281.79	(172.21)	0.00			202,146.08

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
57C	E4101	9112							688,005.00	(490,707.04)	16,441.50
57C	E4101	9201	(1,161.96)	(323.52)	0.00	0.00	0.00	0.00	686,519.52	(506,825.02)	16,335.86
57C	E4101	9202	2,516.09	(241.88)	0.00	76.33	0.00	0.00	688,793.73	(522,842.67)	16,595.11
57C	E4101	9203	(11,859.66)	(1,837.24)	0.00	0.00	0.00	0.00	675,096.83	(537,600.54)	15,277.37
1992 TOTALS			(10,505.53)	(2,402.64)	0.00	76.33	0.00	0.00			64,649.83

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E4348 9012							1,015,941.04	(1,021,168.69)	(5,227.66)
57C	E4348 9101	(295.48)	(180.21)	0.00	0.00	0.00	0.00	1,015,465.35	(1,015,760.82)	(26.86)
57C	E4348 9102	(11,734.76)	(1,761.09)	0.00	0.00	0.00	0.00	1,001,969.50	(1,013,972.87)	(1,200.34)
57C	E4348 9103	4,056.04	(130.19)	0.00	0.00	0.00	0.00	1,005,895.35	(1,012,642.34)	(749.67)
57C	E4348 9104	17,761.50	(372.28)	0.00	0.00	0.00	0.00	1,023,284.57	(1,011,520.40)	1,470.52
57C	E4348 9105	3,803.86	0.00	0.00	0.00	0.00	0.00	1,027,088.43	(1,012,990.92)	2,013.93
57C	E4348 9106	(822.61)	(204.20)	0.00	335.46	0.00	0.00	1,026,061.62	(1,014,465.19)	1,932.74
57C	E4348 9107	(853.27)	(19,362.18)	0.00	18.75	0.00	0.00	1,005,846.17	(997,017.00)	1,765.83
57C	E4348 9108	23,012.90	(60,315.15)	0.00	139.21	0.00	0.00	968,543.92	(938,328.47)	7,553.86
57C	E4348 9109	(1,332.02)	(187.64)	0.00	0.00	(966.90)	0.00	967,024.26	(946,661.59)	6,787.56
57C	E4348 9110	(6,920.80)	(837.72)	0.00	3,408.77	0.00	0.00	959,265.74	(949,202.66)	5,031.54
57C	E4348 9111	(246.88)	(10,007.33)	0.00	1,727.89	0.00	0.00	949,011.53	(942,498.98)	6,512.55
57C	E4348 9112	633.99	(49.78)	0.00	0.00	0.00	0.00	949,595.74	(948,961.75)	
1991 TOTALS		27,062.47	(93,407.77)	0.00	5,630.08	(966.90)	0.00			25,864.01

YEAR: 1992

ACCT	DEP CATYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E4348 9112							949,595.74	(948,961.75)	633.99
57C	E4348 9201	544.91	(11.15)	0.00	0.00	0.00	0.00	950,129.50	(949,584.59)	544.91
57C	E4348 9202	(1,947.94)	(320.30)	0.00	0.00	0.00	0.00	947,861.26	(949,809.20)	(1,947.94)
57C	E4348 9203	0.00	0.00	0.00	0.00	0.00	0.00	947,861.26	(947,861.26)	0.00
1992 TOTALS		(1,403.03)	(331.45)	0.00	0.00	0.00	0.00			(769.04)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8101	9012							827,836.15	(450,888.54)	15,706.15
57C	E8101	9101	(7,849.21)	(2,748.24)	0.00	0.00	0.00	0.00	817,238.70	(463,846.45)	15,364.88
57C	E8101	9102	1,230.32	(411.86)	0.00	0.00	0.00	0.00	818,057.16	(478,799.47)	15,420.80
57C	E8101	9103	419.32	(364.64)	0.00	0.00	59.81	0.00	818,111.84	(493,795.82)	15,443.62
57C	E8101	9104	771.34	(2,790.20)	0.00	211.87	0.00	0.00	816,092.98	(506,237.37)	15,492.78
57C	E8101	9105	(2,567.32)	(5,396.34)	0.00	162.15	0.00	0.00	808,129.32	(516,171.66)	15,366.19
57C	E8101	9106	(2,155.17)	(650.96)	0.00	0.00	0.00	0.00	805,323.19	(530,886.90)	15,246.46
57C	E8101	9107	(3,065.17)	(2,150.24)	0.00	0.00	0.00	0.00	800,107.78	(543,983.12)	15,066.16
57C	E8101	9108	12,631.53	(2,357.25)	0.00	0.00	0.00	0.00	810,382.06	(556,692.02)	15,855.63
57C	E8101	9109	861.67	(137.16)	0.00	131.39	(1,448.09)	0.00	811,106.57	(573,727.19)	15,825.29
57C	E8101	9110	581.49	(92,365.63)	0.00	376.97	0.00	0.00	719,322.43	(496,809.88)	15,893.75
57C	E8101	9111	(8,983.94)	(2,140.94)	0.00	19.31	0.00	0.00	708,197.55	(510,543.39)	15,204.17
57C	E8101	9112	(4,311.85)	(6,282.33)	0.00	0.00	0.00	0.00	697,603.37	(519,465.22)	
1991 TOTALS			(12,436.99)	(117,795.79)	0.00	901.69	(1,388.28)	0.00			185,885.88

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8101	9112							697,603.37	(519,465.22)	14,844.85
57C	E8101	9201	4,313.24	(51.18)	0.00	3,808.19	56.55	0.00	701,865.43	(530,394.15)	15,588.30
57C	E8101	9202	791.13	(294.45)	0.00	5,522.96	0.00	0.00	702,362.11	(540,165.04)	16,219.71
57C	E8101	9203	292.16	(865.05)	(4,189.25)	956.69	0.00	0.00	701,789.22	(558,752.25)	15,893.00
1992 TOTALS			5,396.53	(1,210.68)	(4,189.25)	10,287.84	56.55	0.00			62,545.85

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8428	9012							578,448.72	(377,015.30)	16,786.12
57C	E8428	9101	(1,317.14)	(603.31)	0.00	(0.59)	0.00	0.00	576,528.27	(393,198.70)	16,666.32
57C	E8428	9102	(1,214.81)	(188.92)	0.00	0.00	0.00	0.00	575,124.54	(409,676.10)	16,544.84
57C	E8428	9103	96.44	(150.41)	0.00	5,181.23	0.00	0.00	575,070.57	(420,889.31)	17,131.25
57C	E8428	9104	(1,124.62)	(729.57)	0.00	110.69	0.00	0.00	573,216.38	(437,180.30)	17,004.51
57C	E8428	9105	(2,262.21)	(273.71)	0.00	158.56	0.00	0.00	570,680.46	(453,752.54)	16,703.99
57C	E8428	9106	(280.38)	(87.45)	0.00	45.16	0.00	0.00	570,312.63	(470,323.92)	16,664.79
57C	E8428	9107	(714.18)	(71,692.52)	0.00	0.00	0.00	0.00	497,905.93	(415,296.18)	16,521.95
57C	E8428	9108	(3,869.71)	(3,958.64)	0.00	73.70	0.00	0.00	490,077.58	(427,785.79)	15,572.95
57C	E8428	9109	(714.42)	(116.91)	0.00	2,956.82	233.20	0.00	489,246.25	(440,051.81)	16,398.15
57C	E8428	9110	1,745.83	(73.28)	0.00	2,663.83	0.00	0.00	490,918.80	(453,712.85)	18,602.98
57C	E8428	9111	(1,644.81)	(20,206.46)	0.00	0.00	0.00	0.00	469,067.53	(452,109.36)	16,958.17
57C	E8428	9112	(908.20)	(34,302.80)	(1,678.25)	0.00	0.00	0.00	433,856.53	(436,442.98)	
1991 TOTALS			(12,208.21)	(132,383.98)	(1,678.25)	11,189.40	233.20	0.00			201,556.01

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8428	9112							433,856.53	(436,442.98)	(2,586.45)
57C	E8428	9201	(2,233.42)	869.20	0.00	78.70	0.00	0.00	432,492.31	(434,647.03)	(2,154.72)
57C	E8428	9202	907.75	(82.31)	0.00	0.00	0.00	0.00	433,317.75	(432,410.00)	907.75
57C	E8428	9203	0.00	0.00	0.00	0.00	0.00	0.00	433,317.75	(433,317.75)	0.00
1992 TOTALS			(1,325.67)	786.89	0.00	78.70	0.00	0.00			(3,833.42)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8444	9012							224,770.29	(122,391.93)	4,265.77
57C	E8444	9101	(3,431.83)	(555.84)	0.00	0.00	0.00	0.00	220,782.62	(126,101.86)	4,116.56
57C	E8444	9102	(472.28)	(267.08)	0.00	0.00	0.00	0.00	220,043.26	(129,951.33)	4,095.09
57C	E8444	9103	(199.74)	(27.30)	0.00	0.00	0.00	0.00	219,816.22	(134,019.12)	4,085.58
57C	E8444	9104	551.19	(229.83)	0.00	0.00	0.00	0.00	220,137.58	(137,874.86)	4,113.14
57C	E8444	9105	322.82	(35.92)	0.00	0.00	0.00	0.00	220,424.48	(141,952.08)	4,130.13
57C	E8444	9106	1,055.80	(14.96)	0.00	0.00	0.00	0.00	221,465.32	(146,067.25)	4,188.78
57C	E8444	9107	1,896.94	(7,602.65)	0.00	0.00	0.00	0.00	215,759.61	(142,653.38)	4,300.37
57C	E8444	9108	(422.63)	0.00	0.00	0.00	0.00	0.00	215,336.98	(146,953.74)	4,273.95
57C	E8444	9109	26,411.96	(16,138.66)	0.00	0.00	239.59	0.00	225,610.28	(134,849.45)	6,050.72
57C	E8444	9110	1,381.83	(2,474.47)	0.00	0.00	0.00	0.00	224,517.64	(138,425.70)	6,149.42
57C	E8444	9111	1,200.63	(5.01)	0.00	0.00	0.00	0.00	225,713.26	(144,570.11)	6,241.78
57C	E8444	9112	(518.94)	(24,039.07)	0.00	0.00	(140.61)	0.00	201,155.25	(126,913.43)	
1991 TOTALS			27,775.75	(51,390.79)	0.00	0.00	98.98	0.00			56,011.27

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8444	9112							201,155.25	(126,913.43)	6,186.82
57C	E8444	9201	426.74	(11.82)	0.00	0.00	0.00	0.00	201,570.17	(133,088.43)	6,225.61
57C	E8444	9202	(563.06)	(86.79)	0.00	0.00	0.00	0.00	200,920.32	(139,227.25)	6,169.31
57C	E8444	9203	(20.40)	(2.88)	0.00	0.00	0.00	0.00	200,897.04	(145,393.68)	6,167.04
1992 TOTALS			(156.72)	(101.49)	0.00	0.00	0.00	0.00			24,748.78

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8805	9012							460,653.33	(294,159.97)	13,874.45
57C	E8805	9101	(1,684.36)	(325.89)	0.00	60.88	0.00	0.00	458,643.08	(307,647.65)	13,726.86
57C	E8805	9102	335.47	(393.29)	0.00	52.11	0.00	0.00	458,585.26	(320,929.10)	13,765.62
57C	E8805	9103	(104.70)	(208.10)	0.00	0.00	0.00	0.00	458,272.46	(334,486.62)	13,753.98
57C	E8805	9104	1,326.55	(199.71)	0.00	0.00	0.00	0.00	459,399.30	(348,040.89)	13,919.80
57C	E8805	9105	531.07	(408.55)	0.00	285.77	0.00	0.00	459,521.82	(361,266.37)	14,036.49
57C	E8805	9106	(391.98)	(188.36)	0.00	(148.25)	0.00	0.00	458,941.48	(375,262.76)	13,946.45
57C	E8805	9107	(2,010.04)	(771.71)	0.00	(90.26)	0.00	0.00	456,159.73	(388,527.76)	13,526.39
57C	E8805	9108	(1,691.44)	(331.75)	0.00	2.05	0.00	0.00	454,136.54	(401,720.35)	13,104.05
57C	E8805	9109	15.92	(297.05)	0.00	0.00	752.53	0.00	453,855.41	(413,774.82)	13,360.20
57C	E8805	9110	2,155.16	(351.70)	0.00	0.00	0.00	0.00	455,658.87	(426,783.32)	14,437.78
57C	E8805	9111	39,565.15	(72,321.75)	0.00	0.00	0.00	0.00	422,902.27	(368,899.34)	54,002.93
57C	E8805	9112	2,319.17	(8,336.45)	0.00	25.43	0.00	0.00	416,884.99	(414,540.39)	
1991 TOTALS			40,365.97	(84,134.31)	0.00	187.73	752.53	0.00			205,454.99

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
57C	E8805	9112							416,884.99	(414,540.39)	2,344.60
57C	E8805	9201	(2,772.14)	(521.87)	0.00	0.00	2,572.14	0.00	413,590.98	(413,790.98)	(200.00)
57C	E8805	9202	(633.74)	(445.67)	0.00	0.00	0.00	0.00	412,511.57	(413,145.31)	(633.74)
57C	E8805	9203	0.00	0.00	0.00	0.00	0.00	0.00	412,511.57	(412,511.57)	0.00
1992 TOTALS			(3,405.88)	(967.54)	0.00	0.00	2,572.14	0.00			1,510.86

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8807	9012							412,724.40	(206,370.38)	8,598.08
57C	E8807	9101	(1,978.39)	(911.85)	0.00	2,028.91	0.00	0.00	409,834.16	(212,027.70)	8,600.28
57C	E8807	9102	344.27	(90.18)	0.00	2,133.14	0.00	0.00	410,088.25	(218,404.66)	8,712.89
57C	E8807	9103	248.00	(46.30)	(532.35)	4,254.91	0.00	0.00	410,289.95	(223,348.70)	8,901.96
57C	E8807	9104	(924.82)	(488.71)	(6,750.10)	0.00	0.00	0.00	408,876.42	(238,512.05)	8,518.22
57C	E8807	9105	4,863.75	(11.36)	(2,286.13)	0.00	0.00	0.00	413,728.81	(249,305.04)	8,653.88
57C	E8807	9106	(7,530.65)	(1,073.65)	0.00	0.00	0.00	0.00	405,124.51	(256,885.27)	8,235.51
57C	E8807	9107	764.92	(276.40)	0.00	0.00	0.00	0.00	405,613.03	(264,844.38)	8,280.51
57C	E8807	9108	1,488.09	(31.28)	0.00	0.00	0.00	0.00	407,069.84	(273,093.61)	8,373.51
57C	E8807	9109	(1,811.70)	(32,261.06)	0.00	55.18	0.00	0.00	372,997.08	(249,150.89)	8,256.41
57C	E8807	9110	415.60	(23.56)	0.00	0.00	0.00	0.00	373,389.12	(257,383.74)	8,286.10
57C	E8807	9111	(529.64)	(238.34)	0.00	0.00	0.00	0.00	372,621.14	(265,431.50)	8,245.36
57C	E8807	9112	477.59	(25,517.60)	0.00	0.00	(140.49)	0.00	347,581.13	(248,299.75)	
1991 TOTALS			(4,172.98)	(60,970.29)	(9,568.58)	8,472.14	(140.49)	0.00			101,662.73

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	E8807	9112							347,581.13	(248,299.75)	8,273.45
57C	E8807	9201	(272.74)	(47.13)	0.00	0.00	0.00	0.00	347,261.26	(256,526.06)	8,248.65
57C	E8807	9202	451.19	(16.25)	0.00	0.00	0.00	0.00	347,696.20	(264,758.47)	8,293.77
57C	E8807	9203	523.79	(23.88)	0.00	0.00	0.00	0.00	348,196.11	(273,028.36)	8,351.97
1992 TOTALS			702.24	(87.26)	0.00	0.00	0.00	0.00			33,167.85

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	M2139	9012							1,971,228.85	(1,323,496.62)	53,977.69
57C	M2139	9101	386.74	(571.92)	0.00	0.00	0.00	0.00	1,971,043.67	(1,376,902.39)	54,012.84
57C	M2139	9102	16,113.78	(854.72)	0.00	0.00	0.00	0.00	1,986,302.73	(1,430,060.51)	55,624.22
57C	M2139	9103	3,891.79	(703.94)	0.00	0.00	0.00	0.00	1,989,490.58	(1,484,980.79)	56,056.64
57C	M2139	9104	(1,169.53)	(397.68)	0.00	0.00	0.00	0.00	1,987,923.37	(1,540,639.75)	55,910.45
57C	M2139	9105	4,125.20	(532.35)	753.20	0.00	0.00	0.00	1,991,516.22	(1,595,264.66)	56,607.37
57C	M2139	9106	(7,307.30)	(685.04)	0.00	0.00	0.00	0.00	1,983,523.88	(1,651,186.98)	55,389.48
57C	M2139	9107	239.38	(399.50)	(0.47)	0.00	0.00	0.00	1,983,363.76	(1,706,177.44)	55,437.26
57C	M2139	9108	(3,915.97)	(667.53)	0.00	0.00	0.00	0.00	1,978,780.26	(1,760,947.17)	54,458.27
57C	M2139	9109	326.21	(276.60)	0.00	0.00	930.74	0.00	1,978,829.87	(1,814,198.10)	54,877.26
57C	M2139	9110	(257.12)	(256.20)	0.00	0.00	0.00	0.00	1,978,316.55	(1,868,819.16)	54,748.70
57C	M2139	9111	3,402.18	(179.57)	0.00	0.00	0.00	0.00	1,981,539.16	(1,923,388.28)	58,150.88
57C	M2139	9112	3,062.29	(318.22)	0.00	208.22	0.00	0.00	1,984,283.23	(1,981,012.72)	
1991 TOTALS			18,897.65	(5,843.27)	752.73	208.22	930.74	0.00			665,251.06

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	M2139	9112							1,984,283.23	(1,981,012.72)	3,270.51
57C	M2139	9201	1,266.35	(181.98)	0.00	0.00	0.00	0.00	1,985,367.60	(1,984,101.25)	1,266.35
57C	M2139	9202	321.69	(23,841.31)	0.00	0.00	0.00	0.00	1,961,847.98	(1,961,526.29)	321.69
57C	M2139	9203	0.00	0.00	0.00	0.00	0.00	0.00	1,961,847.98	(1,961,847.98)	0.00
1992 TOTALS			1,588.04	(24,023.29)	0.00	0.00	0.00	0.00			4,858.55

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	M2650	9012							512,021.96	(510,501.45)	1,520.51
57C	M2650	9101	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9102	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9103	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9104	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9105	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9106	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9107	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9108	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9109	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9110	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9111	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9112	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			1,520.51

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	M2650	9112							512,021.96	(512,021.96)	0.00
57C	M2650	9201	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9202	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
57C	M2650	9203	0.00	0.00	0.00	0.00	0.00	0.00	512,021.96	(512,021.96)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	M6121	9012							821,320.21	(424,689.84)	16,526.27
57C	M6121	9101	1,384.92	(246.73)	0.00	0.00	0.00	0.00	822,458.40	(440,969.38)	16,586.48
57C	M6121	9102	10,704.11	(261.14)	0.00	10.39	0.00	0.00	832,901.37	(457,284.32)	17,073.50
57C	M6121	9103	(29,397.91)	(582.91)	0.00	0.00	0.00	0.00	802,920.55	(473,774.92)	15,673.60
57C	M6121	9104	1,386.93	(322.10)	0.00	0.00	0.00	0.00	803,985.38	(489,126.42)	15,742.95
57C	M6121	9105	4,006.58	(120.01)	0.00	0.00	0.00	0.00	807,871.95	(504,749.36)	15,953.82
57C	M6121	9106	3,410.40	(313.26)	0.00	0.00	0.00	0.00	810,969.09	(520,389.92)	16,143.29
57C	M6121	9107	4,486.92	(322.51)	0.00	12.60	0.00	0.00	815,133.50	(536,198.09)	16,407.97
57C	M6121	9108	3,625.66	(7,200.16)	0.00	0.00	0.00	0.00	811,559.00	(545,405.90)	16,634.57
57C	M6121	9109	27,687.55	(483.71)	0.00	0.00	182.18	0.00	838,762.84	(561,374.58)	18,492.55
57C	M6121	9110	1,893.66	(15,750.56)	0.00	0.00	0.00	0.00	824,905.94	(564,116.57)	18,627.81
57C	M6121	9111	2,719.51	(145.07)	0.00	0.00	0.00	0.00	827,480.38	(582,599.31)	18,837.01
57C	M6121	9112	(6,440.08)	(1,310.05)	0.00	0.00	0.00	0.00	819,730.25	(600,126.27)	
1991 TOTALS			25,468.25	(27,058.21)	0.00	22.99	182.18	0.00			202,699.81

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
57C	M6121	9112							819,730.25	(600,126.27)	18,300.33
57C	M6121	9201	(2.94)	(341.93)	0.00	0.00	0.00	0.00	819,385.38	(618,084.67)	18,300.06
57C	M6121	9202	802.76	(150.51)	0.00	0.00	0.00	0.00	820,037.63	(636,234.22)	18,380.34
57C	M6121	9203	(12,000.45)	(4,930.48)	0.00	0.00	0.00	0.00	803,106.70	(649,684.08)	17,046.96
1992 TOTALS			(11,200.63)	(5,422.92)	0.00	0.00	0.00	0.00			72,027.69

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	M6702	9012							570,021.46	(570,938.61)	(917.15)
57C	M6702	9101	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9102	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9103	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9104	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9105	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9106	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9107	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9108	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9109	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9110	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9111	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9112	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(917.15)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	M6702	9112							570,021.46	(570,021.46)	0.00
57C	M6702	9201	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9202	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
57C	M6702	9203	0.00	0.00	0.00	0.00	0.00	0.00	570,021.46	(570,021.46)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31039	9012							111,490.04	(111,401.52)	88.52
57C	31039	9101	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9102	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9103	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9104	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9105	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9106	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9107	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9108	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9109	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9110	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9111	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9112	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			88.52

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31039	9112							111,490.04	(111,490.04)	0.00
57C	31039	9201	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9202	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
57C	31039	9203	0.00	0.00	0.00	0.00	0.00	0.00	111,490.04	(111,490.04)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31701	9012							265,402.79	(267,272.06)	(1,869.27)
57C	31701	9101	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9102	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9103	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9104	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9105	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9106	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9107	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9108	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9109	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9110	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9111	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9112	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(1,869.27)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31701	9112							265,402.79	(265,402.79)	0.00
57C	31701	9201	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9202	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
57C	31701	9203	0.00	0.00	0.00	0.00	0.00	0.00	265,402.79	(265,402.79)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31734	9012							171,933.81	(116,601.90)	4,610.99
57C	31734	9101	126.24	(88.49)	0.00	0.00	0.00	0.00	171,971.56	(121,124.40)	4,622.47
57C	31734	9102	47.97	0.00	0.00	0.00	0.00	0.00	172,019.53	(125,746.87)	4,627.27
57C	31734	9103	0.00	0.00	0.00	132.64	0.00	0.00	172,019.53	(130,241.50)	4,642.00
57C	31734	9104	(112.12)	0.00	0.00	0.00	0.00	0.00	171,907.41	(134,883.50)	4,627.99
57C	31734	9105	13.05	0.00	0.00	98.78	0.00	0.00	171,920.46	(139,412.71)	4,643.96
57C	31734	9106	49.41	(36,016.66)	0.00	0.00	0.00	0.00	135,953.21	(108,040.01)	4,652.20
57C	31734	9107	20.29	0.00	0.00	0.00	0.00	0.00	135,973.50	(112,692.21)	4,656.26
57C	31734	9108	122.37	0.00	0.00	54.87	0.00	0.00	136,095.87	(117,293.60)	4,700.57
57C	31734	9109	103.76	0.00	0.00	37.13	0.00	0.00	136,199.63	(121,957.04)	4,747.53
57C	31734	9110	10.55	0.00	0.00	0.00	0.00	0.00	136,210.18	(126,704.57)	4,752.81
57C	31734	9111	54.43	0.00	0.00	65.41	0.00	0.00	136,264.61	(131,391.96)	4,872.65
57C	31734	9112	(2,717.66)	(232.45)	0.00	662.66	0.00	0.00	133,314.50	(135,369.50)	
1991 TOTALS			(2,281.71)	(36,337.60)	0.00	1,051.49	0.00	0.00			56,156.69

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
57C	31734	9112							133,314.50	(135,369.50)	(2,055.00)
57C	31734	9201	27.85	0.00	0.00	0.00	0.00	0.00	133,342.35	(133,314.50)	27.85
57C	31734	9202	5,368.01	(61.42)	0.00	0.00	0.00	0.00	138,648.94	(133,280.93)	5,368.01
57C	31734	9203	0.00	0.00	0.00	0.00	0.00	0.00	138,648.94	(138,648.94)	0.00
1992 TOTALS			5,395.86	(61.42)	0.00	0.00	0.00	0.00			3,340.86

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31831	9012							316,952.40	(316,096.71)	855.69
57C	31831	9101	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9102	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9103	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9104	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9105	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9106	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9107	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9108	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9109	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9110	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9111	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9112	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			855.69

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31831	9112							316,952.40	(316,952.40)	0.00
57C	31831	9201	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9202	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
57C	31831	9203	0.00	0.00	0.00	0.00	0.00	0.00	316,952.40	(316,952.40)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31848	9012							218,777.93	(219,505.57)	(727.64)
57C	31848	9101	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9102	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9103	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9104	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9105	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9106	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9107	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9108	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9109	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9110	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9111	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9112	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(727.64)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	31848	9112							218,777.93	(218,777.93)	0.00
57C	31848	9201	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9202	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
57C	31848	9203	0.00	0.00	0.00	0.00	0.00	0.00	218,777.93	(218,777.93)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	33222	9012							2,880,725.92	(1,979,272.05)	75,121.16
57C	33222	9101	(4,540.57)	(1,365.06)	0.00	0.00	(109.55)	0.00	2,874,820.29	(2,053,137.70)	74,698.42
57C	33222	9102	(5,951.97)	(1,577.61)	0.00	54.43	0.00	0.00	2,867,290.71	(2,126,204.07)	74,108.66
57C	33222	9103	28.84	(708.01)	0.00	0.00	0.00	0.00	2,866,611.54	(2,199,604.73)	74,111.87
57C	33222	9104	(1,527.91)	(1,234.59)	0.00	0.00	0.00	0.00	2,863,849.04	(2,272,482.01)	73,920.88
57C	33222	9105	1,854.38	(1,062.05)	0.00	0.00	0.00	0.00	2,864,641.37	(2,345,340.83)	74,185.79
57C	33222	9106	3,596.37	(303.56)	0.00	0.00	0.00	0.00	2,867,934.18	(2,419,223.07)	74,785.19
57C	33222	9107	2,240.75	(477.31)	(104,125.00)	0.00	0.00	0.00	2,867,697.62	(2,597,655.94)	54,408.34
57C	33222	9108	(4,249.76)	(785,492.63)	0.00	1,458.50	0.00	0.00	2,079,955.23	(1,865,113.15)	53,710.52
57C	33222	9109	2,325.32	(391.08)	0.00	1,431.86	991.37	0.00	2,081,889.47	(1,916,009.36)	55,293.37
57C	33222	9110	(2,926.10)	(1,036.26)	0.00	172.88	0.00	0.00	2,077,927.11	(1,970,093.59)	53,916.76
57C	33222	9111	2,182.10	(257.59)	245.00	486.26	0.00	0.00	2,079,851.62	(2,023,021.50)	56,830.12
57C	33222	9112	1,794.75	(66,337.87)	0.00	322.27	0.00	0.00	2,015,308.50	(2,013,191.48)	
1991 TOTALS			(5,173.80)	(860,243.62)	(103,880.00)	3,926.20	881.82	0.00			795,091.07

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
57C	33222	9112							2,015,308.50	(2,013,191.48)	2,117.02
57C	33222	9201	(8,541.31)	(1,309.08)	0.00	42.54	0.00	0.00	2,005,458.11	(2,013,956.88)	(8,498.77)
57C	33222	9202	(2,312.92)	(220.00)	0.00	948.38	350.37	0.00	2,002,925.19	(2,003,939.36)	(1,014.17)
57C	33222	9203	0.00	0.00	0.00	0.00	0.00	0.00	2,002,925.19	(2,002,925.19)	0.00
1992 TOTALS			(10,854.23)	(1,529.08)	0.00	990.92	350.37	0.00			(7,395.92)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	33223	9012							594,831.82	(364,501.81)	19,194.17
57C	33223	9101	(286.30)	(1,378.76)	0.00	5,533.95	0.00	0.00	593,166.76	(376,783.27)	19,671.23
57C	33223	9102	(11.21)	(84.34)	0.00	0.00	0.00	0.00	593,071.21	(396,370.15)	19,670.11
57C	33223	9103	(1,138.39)	(130.54)	(2,556.84)	593.60	0.00	0.00	591,802.28	(417,872.96)	19,325.48
57C	33223	9104	2,085.78	(1,165.42)	0.00	0.00	0.00	0.00	592,722.64	(436,033.02)	19,586.20
57C	33223	9105	482.46	(87.63)	0.00	41.51	0.00	0.00	593,117.47	(455,490.08)	19,661.06
57C	33223	9106	17,968.21	2,437.21	0.00	0.00	0.00	0.00	613,522.89	(477,588.35)	22,655.76
57C	33223	9107	876.05	(89.88)	0.00	0.00	0.00	0.00	614,309.06	(500,154.22)	22,830.97
57C	33223	9108	(2,689.50)	(215.01)	0.00	0.00	0.00	0.00	611,404.55	(522,770.18)	22,158.59
57C	33223	9109	142,958.13	(83,591.59)	0.00	0.00	0.00	0.00	670,771.09	(461,337.18)	69,811.30
57C	33223	9110	497.58	(115.04)	0.00	0.00	0.00	0.00	671,153.63	(531,033.45)	70,060.09
57C	33223	9111	987.19	(103.68)	0.00	123.98	0.00	0.00	672,037.14	(600,865.88)	71,171.26
57C	33223	9112	(1,891.29)	(90,269.56)	(14,509.77)	81.11	0.00	0.00	579,876.29	(596,196.24)	
1991 TOTALS			159,838.71	(174,794.24)	(17,066.61)	6,374.15	0.00	0.00			395,796.21

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	33223	9112							579,876.29	(596,196.24)	(16,319.95)
57C	33223	9201	288.84	(26.60)	0.00	225.97	0.00	0.00	580,138.53	(579,623.72)	514.81
57C	33223	9202	1,387.37	(26.14)	0.00	818.52	0.00	0.00	581,499.76	(579,293.87)	2,205.89
57C	33223	9203	0.00	0.00	0.00	0.00	0.00	0.00	581,499.76	(581,499.76)	0.00
1992 TOTALS			1,676.21	(52.74)	0.00	1,044.49	0.00	0.00			(13,599.25)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	33320	9012							494,357.20	(267,565.78)	9,449.64
57C	33320	9101	2,156.41	(28.78)	0.00	33.56	0.00	0.00	496,484.83	(276,953.08)	9,544.86
57C	33320	9102	311.92	(64.60)	0.00	0.00	0.00	0.00	496,732.15	(286,433.34)	9,559.04
57C	33320	9103	2,612.70	(1,284.53)	0.00	19.72	0.00	0.00	498,060.32	(294,688.13)	9,684.39
57C	33320	9104	(64.26)	(211.92)	0.00	0.00	0.00	0.00	497,784.14	(304,160.60)	9,681.18
57C	33320	9105	1,243.33	(140.93)	0.00	0.00	0.00	0.00	498,886.54	(313,700.85)	9,746.62
57C	33320	9106	6,530.60	(260.36)	0.00	1,837.00	0.00	0.00	505,156.78	(321,350.10)	10,211.48
57C	33320	9107	145.19	(2,839.98)	0.00	1,852.23	0.00	0.00	502,461.99	(326,869.37)	10,328.98
57C	33320	9108	(271.72)	(223.43)	0.00	1,837.00	0.00	0.00	501,966.84	(335,137.92)	10,426.81
57C	33320	9109	771.25	(12.40)	(798.14)	3,691.30	108.67	0.00	502,725.69	(342,550.50)	10,678.35
57C	33320	9110	751.87	(87.14)	(2,010.88)	0.00	0.00	0.00	503,390.42	(355,152.58)	10,588.42
57C	33320	9111	469.39	(4.45)	0.00	327.17	0.00	0.00	503,855.36	(365,409.38)	10,649.69
57C	33320	9112	651.22	(66,985.29)	(11,677.35)	111.64	0.00	0.00	437,521.29	(320,639.49)	
1991 TOTALS			15,307.90	(72,143.81)	(14,486.37)	9,709.62	108.67	0.00			120,549.44

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	33320	9112							437,521.29	(320,639.49)	9,740.15
57C	33320	9201	313.00	(6.40)	0.00	60.34	0.00	0.00	437,827.89	(330,312.90)	9,774.09
57C	33320	9202	(15.67)	(119.58)	0.00	818.52	0.00	0.00	437,692.64	(339,148.89)	9,854.37
57C	33320	9203	999.34	17,641.89	11,521.46	0.00	0.00	0.00	456,333.87	(355,123.70)	11,245.57
1992 TOTALS			1,296.67	17,515.91	11,521.46	878.86	0.00	0.00			40,614.19

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	33332	9012							864,581.96	(586,017.77)	23,213.68
57C	33332	9101	60.30	(29,856.40)	0.00	68.47	0.00	0.00	834,785.86	(579,306.58)	23,225.39
57C	33332	9102	(9,773.86)	(1,772.87)	0.00	52.11	0.00	0.00	823,239.13	(600,706.99)	22,253.21
57C	33332	9103	(1,981.14)	(724.25)	0.00	5,655.77	0.00	0.00	820,533.74	(616,580.19)	22,661.51
57C	33332	9104	(3,618.20)	(732.63)	0.00	0.00	0.00	0.00	816,182.91	(638,509.06)	22,209.23
57C	33332	9105	(1,297.39)	(362.83)	0.00	128.38	0.00	0.00	814,522.69	(660,227.08)	22,042.23
57C	33332	9106	(2,055.68)	(450.72)	0.00	0.00	0.00	0.00	812,016.29	(681,818.59)	21,699.62
57C	33332	9107	2,347.51	(366.91)	0.00	87.86	0.00	0.00	813,996.89	(703,063.44)	22,186.69
57C	33332	9108	569.36	(1,008.48)	0.00	0.00	0.00	0.00	813,557.77	(724,241.65)	22,329.03
57C	33332	9109	8,197.27	(289.94)	0.00	1,580.09	74.77	0.00	821,465.10	(744,625.88)	25,613.07
57C	33332	9110	1,268.40	(598.74)	0.00	19.03	0.00	0.00	822,134.76	(769,621.18)	26,256.79
57C	33332	9111	22,856.09	(22,023.90)	0.00	747.55	0.00	0.00	822,966.95	(773,106.52)	49,860.43
57C	33332	9112	(2,643.78)	(81,576.00)	(11,671.47)	120.17	234.88	0.00	738,747.17	(752,707.37)	
1991 TOTALS			13,928.88	(139,763.67)	(11,671.47)	8,459.43	309.65	0.00			303,550.88

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
57C	33332	9112							738,747.17	(752,707.37)	(13,960.20)
57C	33332	9201	1,000.92	(133.61)	0.00	249.64	1,467.58	0.00	739,614.48	(736,896.34)	2,718.14
57C	33332	9202	838.32	(317.04)	0.00	111.19	0.00	0.00	740,135.76	(739,186.25)	949.51
57C	33332	9203	0.00	0.00	0.00	0.00	0.00	0.00	740,135.76	(740,135.76)	0.00
1992 TOTALS			1,839.24	(450.65)	0.00	360.83	1,467.58	0.00			(10,292.55)

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	857C	0.00	(29,507.89)	29,507.89	CORRECTION OF 9101 ACCRUAL TO AGREE WITH REVISED PC SCHEDULE
9102	857C	0.00	0.14	(0.14)	CORRECTION OF 1991 PSC RESERVE
9103	857C	0.00	(0.05)	0.05	TRANSFERS (PICS/DCPR RECLASS) TO
9104	857C	0.00	(0.03)	0.03	ACCOUNT FOR 25/75 AND 35/65 ALLOCATION
9105	857C	0.00	7,591.58	(7,591.58)	RULE FOR CIRCUIT.
9106	857C	0.00	(0.03)	0.03	
9107	857C	0.00	7,364.96	(7,364.96)	
9108	857C	0.00	(0.03)	0.03	
9109	857C	0.00	(0.05)	0.05	
9110	857C	0.00	(0.02)	0.02	
9111	857C	0.00	(0.06)	0.06	
9112	857C	0.00	(0.01)	0.01	
	TOTAL	0.00	(14,551.49)	14,551.49	
<p>* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE</p>					

FILENAME: 9205_#6.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

**CORRECTION OF 9101 ACCRUAL TO AGREE
WITH REVISED PC SCHEDULE**

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	CDGRM	9101	63,568.61	58,587.86	(4,980.75)	0.661320	(3,293.87)
857C	(90-92)	9101	(41,235.19)	8,365.25	49,600.44	0.661320	32,801.76
TOTAL			22,333.42	66,953.11	44,619.69		29,507.89

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	TOTAL	9102	66,854.62	66,854.40	(0.22)		(0.14)
857C	TOTAL	9103	66,670.85	66,670.93	0.08		0.05
857C	TOTAL	9104	65,673.83	65,673.87	0.04		0.03
857C	TOTAL	9105	73,651.06	62,449.52	(11,201.54)		(7,591.58)
857C	TOTAL	9106	62,302.37	62,302.41	0.04		0.03
857C	TOTAL	9107	73,197.61	62,348.45	(10,849.16)		(7,364.96)
857C	TOTAL	9108	61,967.45	61,967.50	0.05		0.03
857C	TOTAL	9109	61,412.89	61,412.97	0.08		0.05
857C	TOTAL	9110	60,852.48	60,852.52	0.04		0.02
857C	TOTAL	9111	60,471.94	60,472.02	0.08		0.06
857C	TOTAL	9112	60,060.75	60,060.77	0.02		0.01
			713,115.85	691,065.35	(22,050.50)		(14,956.40)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	CDGRM	9102	58,758.96	58,758.94	(0.02)	0.661258	(0.01)
857C	CDGRM	9103	58,661.62	58,661.61	(0.01)	0.678324	(0.01)
857C	CDGRM	9104	57,986.79	57,986.77	(0.02)	0.678069	(0.01)
857C	CDGRM	9105	54,939.79	54,939.77	(0.02)	0.677726	(0.01)
857C	CDGRM	9106	55,179.55	55,179.53	(0.02)	0.678588	(0.01)
857C	CDGRM	9107	55,257.23	55,257.22	(0.01)	0.678851	(0.01)
857C	CDGRM	9108	55,197.81	55,197.80	(0.01)	0.678500	(0.01)
857C	CDGRM	9109	55,029.02	55,029.01	(0.01)	0.680554	(0.01)
857C	CDGRM	9110	54,479.91	54,479.90	(0.01)	0.680137	(0.01)
857C	CDGRM	9111	54,146.20	54,146.19	(0.01)	0.680778	(0.01)
857C	CDGRM	9112	53,912.43	53,912.41	(0.02)	0.681083	(0.01)
857C	E4101	9102	262.41	262.41	0.00	0.661258	0.00
857C	E4101	9103	262.41	262.41	0.00	0.678324	0.00
857C	E4101	9104	262.41	262.41	0.00	0.678069	0.00
857C	E4101	9105	262.41	262.41	0.00	0.677726	0.00
857C	E4101	9106	262.42	262.41	(0.01)	0.678588	(0.00)
857C	E4101	9107	262.41	262.41	0.00	0.678851	0.00
857C	E4101	9108	262.42	262.41	(0.01)	0.678500	(0.00)
857C	E4101	9109	262.41	262.41	0.00	0.680554	0.00
857C	E4101	9110	262.42	262.41	(0.01)	0.680137	(0.00)
857C	E4101	9111	262.41	262.41	0.00	0.680778	0.00
857C	E4101	9112	262.42	262.41	(0.01)	0.681083	(0.00)
857C	E4348	9102	0.00	0.00	0.00	0.661258	0.00
857C	E4348	9103	0.00	0.00	0.00	0.678324	0.00
857C	E4348	9104	0.00	0.00	0.00	0.678069	0.00
857C	E4348	9105	0.00	0.00	0.00	0.677726	0.00
857C	E4348	9106	0.00	0.00	0.00	0.678588	0.00
857C	E4348	9107	0.00	0.00	0.00	0.678851	0.00
857C	E4348	9108	0.00	0.00	0.00	0.678500	0.00
857C	E4348	9109	0.00	0.00	0.00	0.680554	0.00
857C	E4348	9110	0.00	0.00	0.00	0.680137	0.00
857C	E4348	9111	0.00	0.00	0.00	0.680778	0.00
857C	E4348	9112	0.00	0.00	0.00	0.681083	0.00
857C	E8101	9102	560.48	560.48	0.00	0.661258	0.00
857C	E8101	9103	560.48	560.48	0.00	0.678324	0.00
857C	E8101	9104	560.48	560.48	0.00	0.678069	0.00
857C	E8101	9105	560.48	560.48	0.00	0.677726	0.00
857C	E8101	9106	560.48	560.48	0.00	0.678588	0.00
857C	E8101	9107	560.48	560.48	0.00	0.678851	0.00
857C	E8101	9108	560.48	560.48	0.00	0.678500	0.00
857C	E8101	9109	560.48	560.48	0.00	0.680554	0.00
857C	E8101	9110	560.48	560.48	0.00	0.680137	0.00
857C	E8101	9111	560.48	560.48	0.00	0.680778	0.00
857C	E8101	9112	560.48	560.48	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	E8428	9102	254.05	254.05	(0.00)	0.661258	(0.00)
857C	E8428	9103	254.05	254.05	(0.00)	0.678324	(0.00)
857C	E8428	9104	254.05	254.05	(0.00)	0.678069	(0.00)
857C	E8428	9105	254.05	254.05	(0.00)	0.677726	(0.00)
857C	E8428	9106	254.05	254.05	(0.00)	0.678588	(0.00)
857C	E8428	9107	254.05	254.05	(0.00)	0.678851	(0.00)
857C	E8428	9108	254.05	254.05	(0.00)	0.678500	(0.00)
857C	E8428	9109	254.05	254.05	(0.00)	0.680554	(0.00)
857C	E8428	9110	250.82	250.83	0.01	0.680137	0.00
857C	E8428	9111	250.82	250.83	0.01	0.680778	0.00
857C	E8428	9112	250.83	250.83	(0.00)	0.681083	(0.00)
857C	E8444	9102	159.47	159.47	0.00	0.661258	0.00
857C	E8444	9103	159.47	159.47	0.00	0.678324	0.00
857C	E8444	9104	159.47	159.47	0.00	0.678069	0.00
857C	E8444	9105	159.47	159.47	0.00	0.677726	0.00
857C	E8444	9106	159.47	159.47	0.00	0.678588	0.00
857C	E8444	9107	159.47	159.47	0.00	0.678851	0.00
857C	E8444	9108	159.47	159.47	0.00	0.678500	0.00
857C	E8444	9109	159.47	159.47	0.00	0.680554	0.00
857C	E8444	9110	159.47	159.47	0.00	0.680137	0.00
857C	E8444	9111	144.65	144.65	0.00	0.680778	0.00
857C	E8444	9112	144.65	144.65	0.00	0.681083	0.00
857C	E8805	9102	343.53	343.53	0.00	0.661258	0.00
857C	E8805	9103	343.53	343.53	0.00	0.678324	0.00
857C	E8805	9104	343.54	343.53	(0.01)	0.678069	(0.00)
857C	E8805	9105	343.53	343.53	0.00	0.677726	0.00
857C	E8805	9106	343.54	343.53	(0.01)	0.678588	(0.00)
857C	E8805	9107	343.53	343.53	0.00	0.678851	0.00
857C	E8805	9108	343.54	343.53	(0.01)	0.678500	(0.00)
857C	E8805	9109	343.53	343.53	0.00	0.680554	0.00
857C	E8805	9110	343.54	343.53	(0.01)	0.680137	(0.00)
857C	E8805	9111	343.53	343.53	0.00	0.680778	0.00
857C	E8805	9112	343.54	343.53	(0.01)	0.681083	(0.00)
857C	E8807	9102	223.61	223.61	0.00	0.661258	0.00
857C	E8807	9103	223.61	223.61	0.00	0.678324	0.00
857C	E8807	9104	223.61	223.61	0.00	0.678069	0.00
857C	E8807	9105	223.61	223.61	0.00	0.677726	0.00
857C	E8807	9106	223.61	223.61	0.00	0.678588	0.00
857C	E8807	9107	223.61	223.61	0.00	0.678851	0.00
857C	E8807	9108	223.61	223.61	0.00	0.678500	0.00
857C	E8807	9109	223.61	223.61	0.00	0.680554	0.00
857C	E8807	9110	223.62	223.61	(0.01)	0.680137	(0.00)
857C	E8807	9111	223.61	223.61	0.00	0.680778	0.00
857C	E8807	9112	223.62	223.61	(0.01)	0.681083	(0.00)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	M2139	9102	2,151.75	2,151.75	0.00	0.661258	0.00
857C	M2139	9103	2,071.53	2,071.53	(0.00)	0.678324	(0.00)
857C	M2139	9104	1,924.51	1,924.51	(0.00)	0.678069	(0.00)
857C	M2139	9105	1,924.51	1,924.51	(0.00)	0.677726	(0.00)
857C	M2139	9106	1,650.14	1,650.14	(0.00)	0.678588	(0.00)
857C	M2139	9107	1,629.57	1,629.57	0.00	0.678851	0.00
857C	M2139	9108	1,601.98	1,601.98	(0.00)	0.678500	(0.00)
857C	M2139	9109	1,409.50	1,409.50	(0.00)	0.680554	(0.00)
857C	M2139	9110	1,394.17	1,394.17	(0.00)	0.680137	(0.00)
857C	M2139	9111	1,394.16	1,394.17	0.01	0.680778	0.01
857C	M2139	9112	1,394.17	1,394.17	(0.00)	0.681083	(0.00)
857C	M2650	9102	0.00	0.00	0.00	0.661258	0.00
857C	M2650	9103	0.00	0.00	0.00	0.678324	0.00
857C	M2650	9104	0.00	0.00	0.00	0.678069	0.00
857C	M2650	9105	0.00	0.00	0.00	0.677726	0.00
857C	M2650	9106	0.00	0.00	0.00	0.678588	0.00
857C	M2650	9107	10,849.24	0.00	(10,849.24)	0.678851	(7,365.02)
857C	M2650	9108	0.00	0.00	0.00	0.678500	0.00
857C	M2650	9109	0.00	0.00	0.00	0.680554	0.00
857C	M2650	9110	0.00	0.00	0.00	0.680137	0.00
857C	M2650	9111	0.00	0.00	0.00	0.680778	0.00
857C	M2650	9112	0.00	0.00	0.00	0.681083	0.00
857C	M6121	9102	225.97	225.97	(0.00)	0.661258	(0.00)
857C	M6121	9103	225.96	225.97	0.01	0.678324	0.00
857C	M6121	9104	225.97	225.97	(0.00)	0.678069	(0.00)
857C	M6121	9105	225.96	225.97	0.01	0.677726	0.00
857C	M6121	9106	225.97	225.97	(0.00)	0.678588	(0.00)
857C	M6121	9107	225.96	225.97	0.01	0.678851	0.00
857C	M6121	9108	225.97	225.97	(0.00)	0.678500	(0.00)
857C	M6121	9109	225.96	225.97	0.01	0.680554	0.00
857C	M6121	9110	225.97	225.97	(0.00)	0.680137	(0.00)
857C	M6121	9111	225.96	225.97	0.00	0.680778	0.00
857C	M6121	9112	225.97	225.97	(0.00)	0.681083	(0.00)
857C	M6702	9102	0.00	0.00	0.00	0.661258	0.00
857C	M6702	9103	0.00	0.00	0.00	0.678324	0.00
857C	M6702	9104	0.00	0.00	0.00	0.678069	0.00
857C	M6702	9105	11,201.61	0.00	(11,201.61)	0.677726	(7,591.62)
857C	M6702	9106	0.00	0.00	0.00	0.678588	0.00
857C	M6702	9107	0.00	0.00	0.00	0.678851	0.00
857C	M6702	9108	0.00	0.00	0.00	0.678500	0.00
857C	M6702	9109	0.00	0.00	0.00	0.680554	0.00
857C	M6702	9110	0.00	0.00	0.00	0.680137	0.00
857C	M6702	9111	0.00	0.00	0.00	0.680778	0.00
857C	M6702	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: I23\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	31039	9102	0.00	0.00	0.00	0.661258	0.00
857C	31039	9103	0.00	0.00	0.00	0.678324	0.00
857C	31039	9104	0.00	0.00	0.00	0.678069	0.00
857C	31039	9105	0.00	0.00	0.00	0.677726	0.00
857C	31039	9106	0.00	0.00	0.00	0.678588	0.00
857C	31039	9107	0.00	0.00	0.00	0.678851	0.00
857C	31039	9108	0.00	0.00	0.00	0.678500	0.00
857C	31039	9109	0.00	0.00	0.00	0.680554	0.00
857C	31039	9110	0.00	0.00	0.00	0.680137	0.00
857C	31039	9111	0.00	0.00	0.00	0.680778	0.00
857C	31039	9112	0.00	0.00	0.00	0.681083	0.00
857C	31701	9102	0.00	0.00	0.00	0.661258	0.00
857C	31701	9103	0.00	0.00	0.00	0.678324	0.00
857C	31701	9104	0.00	0.00	0.00	0.678069	0.00
857C	31701	9105	0.00	0.00	0.00	0.677726	0.00
857C	31701	9106	0.00	0.00	0.00	0.678588	0.00
857C	31701	9107	0.00	0.00	0.00	0.678851	0.00
857C	31701	9108	0.00	0.00	0.00	0.678500	0.00
857C	31701	9109	0.00	0.00	0.00	0.680554	0.00
857C	31701	9110	0.00	0.00	0.00	0.680137	0.00
857C	31701	9111	0.00	0.00	0.00	0.680778	0.00
857C	31701	9112	0.00	0.00	0.00	0.681083	0.00
857C	31734	9102	0.00	0.00	0.00	0.661258	0.00
857C	31734	9103	0.00	0.00	0.00	0.678324	0.00
857C	31734	9104	0.00	0.00	0.00	0.678069	0.00
857C	31734	9105	0.00	0.00	0.00	0.677726	0.00
857C	31734	9106	0.00	0.00	0.00	0.678588	0.00
857C	31734	9107	0.00	0.00	0.00	0.678851	0.00
857C	31734	9108	0.00	0.00	0.00	0.678500	0.00
857C	31734	9109	0.00	0.00	0.00	0.680554	0.00
857C	31734	9110	0.00	0.00	0.00	0.680137	0.00
857C	31734	9111	0.00	0.00	0.00	0.680778	0.00
857C	31734	9112	0.00	0.00	0.00	0.681083	0.00
857C	31831	9102	0.00	0.00	0.00	0.661258	0.00
857C	31831	9103	0.00	0.00	0.00	0.678324	0.00
857C	31831	9104	0.00	0.00	0.00	0.678069	0.00
857C	31831	9105	0.00	0.00	0.00	0.677726	0.00
857C	31831	9106	0.00	0.00	0.00	0.678588	0.00
857C	31831	9107	0.00	0.00	0.00	0.678851	0.00
857C	31831	9108	0.00	0.00	0.00	0.678500	0.00
857C	31831	9109	0.00	0.00	0.00	0.680554	0.00
857C	31831	9110	0.00	0.00	0.00	0.680137	0.00
857C	31831	9111	0.00	0.00	0.00	0.680778	0.00
857C	31831	9112	0.00	0.00	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	31848	9102	0.00	0.00	0.00	0.661258	0.00
857C	31848	9103	0.00	0.00	0.00	0.678324	0.00
857C	31848	9104	0.00	0.00	0.00	0.678069	0.00
857C	31848	9105	0.00	0.00	0.00	0.677726	0.00
857C	31848	9106	0.00	0.00	0.00	0.678588	0.00
857C	31848	9107	0.00	0.00	0.00	0.678851	0.00
857C	31848	9108	0.00	0.00	0.00	0.678500	0.00
857C	31848	9109	0.00	0.00	0.00	0.680554	0.00
857C	31848	9110	0.00	0.00	0.00	0.680137	0.00
857C	31848	9111	0.00	0.00	0.00	0.680778	0.00
857C	31848	9112	0.00	0.00	0.00	0.681083	0.00
857C	33222	9102	3,653.24	3,653.03	(0.21)	0.661258	(0.14)
857C	33222	9103	3,647.04	3,647.12	0.08	0.678324	0.05
857C	33222	9104	3,471.85	3,471.92	0.07	0.678069	0.05
857C	33222	9105	3,299.61	3,299.68	0.07	0.677726	0.05
857C	33222	9106	3,187.11	3,187.18	0.07	0.678588	0.05
857C	33222	9107	3,187.11	3,187.18	0.07	0.678851	0.05
857C	33222	9108	2,892.20	2,892.27	0.07	0.678500	0.05
857C	33222	9109	2,695.93	2,696.00	0.07	0.680554	0.05
857C	33222	9110	2,676.22	2,676.28	0.06	0.680137	0.04
857C	33222	9111	2,593.25	2,593.32	0.07	0.680778	0.05
857C	33222	9112	2,415.77	2,415.84	0.07	0.681083	0.05
857C	33223	9102	251.93	251.93	0.00	0.661258	0.00
857C	33223	9103	251.93	251.93	0.00	0.678324	0.00
857C	33223	9104	251.93	251.93	(0.00)	0.678069	(0.00)
857C	33223	9105	251.93	251.93	(0.00)	0.677726	(0.00)
857C	33223	9106	251.93	251.93	(0.00)	0.678588	(0.00)
857C	33223	9107	251.93	251.93	(0.00)	0.678851	(0.00)
857C	33223	9108	252.90	252.90	0.00	0.678500	0.00
857C	33223	9109	255.91	255.91	0.00	0.680554	0.00
857C	33223	9110	282.84	282.84	0.00	0.680137	0.00
857C	33223	9111	333.84	333.84	0.00	0.680778	0.00
857C	33223	9112	333.85	333.84	(0.01)	0.681083	(0.01)
857C	33320	9102	12.18	12.18	0.00	0.661258	0.00
857C	33320	9103	12.18	12.18	0.00	0.678324	0.00
857C	33320	9104	12.18	12.18	0.00	0.678069	0.00
857C	33320	9105	12.18	12.18	0.00	0.677726	0.00
857C	33320	9106	12.18	12.18	0.00	0.678588	0.00
857C	33320	9107	12.18	12.18	0.00	0.678851	0.00
857C	33320	9108	12.18	12.18	0.00	0.678500	0.00
857C	33320	9109	12.18	12.18	0.00	0.680554	0.00
857C	33320	9110	12.18	12.18	0.00	0.680137	0.00
857C	33320	9111	12.18	12.18	0.00	0.680778	0.00
857C	33320	9112	12.18	12.18	0.00	0.681083	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
857C	33332	9102	(2.96)	(2.96)	0.00	0.661258	0.00
857C	33332	9103	(2.96)	(2.96)	0.00	0.678324	0.00
857C	33332	9104	(2.96)	(2.96)	0.00	0.678069	0.00
857C	33332	9105	(8.08)	(8.08)	0.00	0.677726	0.00
857C	33332	9106	(8.08)	(8.08)	0.00	0.678588	0.00
857C	33332	9107	(19.16)	(19.16)	0.00	0.678851	0.00
857C	33332	9108	(19.16)	(19.16)	0.00	0.678500	0.00
857C	33332	9109	(19.16)	(19.16)	0.00	0.680554	0.00
857C	33332	9110	(19.16)	(19.16)	0.00	0.680137	0.00
857C	33332	9111	(19.15)	(19.16)	(0.01)	0.680778	(0.01)
857C	33332	9112	(19.16)	(19.16)	0.00	0.681083	0.00
TOTAL			713,115.85	691,065.35	(22,050.50)		(14,956.40)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/15/92

Reconciliation of 1/9/92 FPDS PSC Accruals to
1991 YTD ER Report

Account: 857C

PSC Accrual from

1/9/92 Print-out:

(FPDS)

776,684.46

9012 Accrual

from PC

Schedule:

8365.25

(Excluding CDGM)

Total:

785,049.71

1991 YTD ER Report

PSC Accrual:

735,449.26

Difference:

49,600.45

Explanation of Difference:

Difference between historical and revised PC schedule. FPDS
never was updated with revised accruals; separate
adj. being made to correct

SUMMARY 1991				JAN-91
ACCT	SUB ACT	PSC TYPE	RT YR	CURR MO ACCRUAL
31039	857C	MOBGFLPM	90	0.00
31701	857C	FRBHFLFP	90	0.00
31734	857C	ORPKFLRW	91	0.00
31831	857C	PCBHFLNT	90	0.00
31848	857C	OVIDFLMA	90	0.00
33222	857C	ORLDFLMA	91	3,738.08
33223	857C	ORLDFLPH	91	251.93
33320	857C	ORLDFLAP	92	12.18
33332	857C	ORLDFLPC	91	(2.96)
E4101	857C	HLWDFLWH	92	262.41
E4348	857C	FTLDFLMR76A	90	0.00
E4348	857C	FTLDFLMR46E	91	0.00
E8101	857C	BCRTFLMA	92	560.48
E8428	857C	PMBHFLMA	91	254.05
E8444	857C	PMBHFLCS	92	159.47
E8805	857C	WPBHFLHH	91	343.53
E8807	857C	WPBHFLGA	92	223.61
M2139	857C	MIAMFLGR35	91	2,336.49
M2650	857C	PRRNFLMA	90	0.00
M6121	857C	MIAMFLPL	92	225.97
M6702	857C	MIAMFLHL	90	0.00
AMZ DGTL857C	TOTAL			8,365.25
AMZ DGTL857C	DGTL RET 1990		90	0.00
AMZ DGTL857C	DGTL RET 1991		91	6,921.13
AMZ DGTL857C	DGTL RET 1992		92	1,444.12
REM DGTL857C	REMAINING DIGITAL			58,587.86
				66,953.12
=====				
HISTORICAL DATA				
AMZ DGTL857C	TOTAL			(41,235.19)
AMZ DGTL857C	DGTL RET 1990		90	(30,071.61)
AMZ DGTL857C	DGTL RET 1991		91	(10,037.67)
AMZ DGTL857C	DGTL RET 1992		92	(1,125.92)
REM DGTL857C	REMAINING DIGITAL			63,568.61
				22,333.42
=====				
DIFFERENCE				
AMZ DGTL857C	TOTAL			49,600.44
AMZ DGTL857C	DGTL RET 1990		90	30,071.61
AMZ DGTL857C	DGTL RET 1991		91	16,958.80
AMZ DGTL857C	DGTL RET 1992		92	2,570.04
REM DGTL857C	REMAINING DIGITAL			(4,980.75)
				44,619.70

PRINTED: 01/07/92
 AREA : FL
 BUSINESS DATE: DECEMBER

SOUTHERN BELL TELEPHONE COMPANY
 FLORIDA CALCULATION OF FR ADJUSTMENTS YEAR TO DATE

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.88	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12069.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NON CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SH VAL	612.91	613.68	-.77	.675325	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	D257C	PARI GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	1357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CATYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	CDGRM 9012							5,162,358.53	(397,527.30)	58,587.86
857C	CDGRM 9101	(9,891.76)	(501.72)	0.00	0.00	5,421.36	0.00	5,151,965.05	(450,192.08)	58,758.94
857C	CDGRM 9102	(8,972.71)	(175.36)	0.00	0.00	4,682.32	0.00	5,142,816.98	(504,093.34)	58,661.61
857C	CDGRM 9103	(41,493.33)	(962.55)	0.00	0.00	3,677.25	0.00	5,100,361.10	(558,115.15)	57,986.77
857C	CDGRM 9104	(191,131.47)	(947.49)	0.00	0.00	16,923.75	0.00	4,908,282.14	(598,230.68)	54,939.77
857C	CDGRM 9105	(46,884.92)	(3,140.78)	0.00	336.37	71,329.59	0.00	4,858,256.44	(578,363.71)	55,179.53
857C	CDGRM 9106	(12,136.82)	(2.09)	0.00	0.00	20,258.52	0.00	4,846,117.53	(613,282.63)	55,257.22
857C	CDGRM 9107	(15,765.43)	8,249.53	0.00	14.61	4,501.27	0.00	4,838,601.63	(672,273.49)	55,197.80
857C	CDGRM 9108	(4,455.65)	(7,906.05)	0.00	59.50	6,999.61	0.00	4,826,239.93	(712,506.13)	55,029.01
857C	CDGRM 9109	(14,727.66)	(21,457.79)	0.00	245.26	2,729.79	0.00	4,790,054.48	(743,102.30)	54,479.90
857C	CDGRM 9110	(8,134.24)	(23,414.18)	0.00	343.82	4,661.26	0.00	4,758,506.06	(769,162.94)	54,146.19
857C	CDGRM 9111	(6,996.87)	(17,170.46)	0.00	52.81	2,492.04	0.00	4,734,338.73	(803,593.81)	53,912.41
857C	CDGRM 9112	(36,827.69)	(25,829.83)	0.00	4.02	3,669.61	0.00	4,671,681.21	(828,002.77)	
<hr/>										
1991 TOTALS		(397,418.55)	(93,258.77)	0.00	1,056.39	147,346.37	0.00			672,137.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E4101	9012							14,414.90	(8,116.96)	262.41
857C	E4101	9101	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(8,379.37)	262.41
857C	E4101	9102	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(8,641.79)	262.41
857C	E4101	9103	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(8,904.20)	262.41
857C	E4101	9104	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(9,166.62)	262.41
857C	E4101	9105	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(9,429.03)	262.41
857C	E4101	9106	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(9,691.45)	262.41
857C	E4101	9107	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(9,953.86)	262.41
857C	E4101	9108	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(10,216.27)	262.41
857C	E4101	9109	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(10,478.69)	262.41
857C	E4101	9110	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(10,741.10)	262.41
857C	E4101	9111	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(11,003.52)	262.41
857C	E4101	9112	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(11,265.93)	262.41
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			3,148.97

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E4101	9112							14,414.90	(11,265.93)	262.41
857C	E4101	9201	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(11,528.34)	262.41
857C	E4101	9202	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(11,790.76)	262.41
857C	E4101	9203	0.00	0.00	0.00	0.00	0.00	0.00	14,414.90	(12,053.17)	262.41
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			1,049.66

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR:	1991											
ACCT	DEP	CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E4348	9012								23,994.09	(23,994.09)	0.00
857C	E4348	9101		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9102		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9103		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9104		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9105		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9106		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9107		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9108		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9109		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9110		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9111		0.00	0.00	0.00	0.00	0.00	0.00	23,994.09	(23,994.09)	0.00
857C	E4348	9112		0.00	(45.22)	0.00	0.00	0.00	0.00	23,948.87	(23,948.87)	0.00
1991 TOTALS				0.00	(45.22)	0.00	0.00	0.00	0.00			0.00

YEAR:	1992											
ACCT	DEP	CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E4348	9112								23,948.87	(23,948.87)	0.00
857C	E4348	9201		(95.34)	(13.85)	0.00	0.00	0.00	0.00	23,839.68	(23,935.02)	(95.34)
857C	E4348	9202		(43.76)	50.12	0.00	0.00	0.00	0.00	23,846.04	(23,889.80)	(43.76)
857C	E4348	9203		0.00	0.00	0.00	0.00	0.00	0.00	23,846.04	(23,846.04)	0.00
1992 TOTALS				(139.10)	36.27	0.00	0.00	0.00	0.00			(139.10)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8101	9012							31,939.53	(18,488.01)	560.48
857C	E8101	9101	0.00	0.00	0.00	0.00	0.00	0.00	31,939.53	(19,048.49)	560.48
857C	E8101	9102	0.00	0.00	0.00	0.00	0.00	0.00	31,939.53	(19,608.97)	560.48
857C	E8101	9103	0.00	0.00	0.00	0.00	0.00	0.00	31,939.53	(20,169.45)	560.48
857C	E8101	9104	0.00	0.00	0.00	0.00	0.00	0.00	31,939.53	(20,729.93)	560.48
857C	E8101	9105	0.00	0.00	0.00	0.00	0.00	0.00	31,939.53	(21,290.41)	560.48
857C	E8101	9106	0.00	0.00	0.00	0.00	0.00	0.00	31,939.53	(21,850.89)	560.48
857C	E8101	9107	0.00	(763.06)	0.00	0.00	0.00	0.00	31,176.47	(21,648.31)	560.48
857C	E8101	9108	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(22,208.79)	560.48
857C	E8101	9109	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(22,769.27)	560.48
857C	E8101	9110	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(23,329.75)	560.48
857C	E8101	9111	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(23,890.23)	560.48
857C	E8101	9112	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(24,450.71)	560.48
1991 TOTALS			0.00	(763.06)	0.00	0.00	0.00	0.00			6,725.76

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
857C	E8101	9112							31,176.47	(24,450.71)	560.48
857C	E8101	9201	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(25,011.19)	560.48
857C	E8101	9202	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(25,571.67)	560.48
857C	E8101	9203	0.00	0.00	0.00	0.00	0.00	0.00	31,176.47	(26,132.15)	560.48
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			2,241.92

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8428	9012							9,084.75	(6,036.16)	254.05
857C	E8428	9101	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(6,290.21)	254.05
857C	E8428	9102	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(6,544.26)	254.05
857C	E8428	9103	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(6,798.31)	254.05
857C	E8428	9104	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(7,052.36)	254.05
857C	E8428	9105	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(7,306.41)	254.05
857C	E8428	9106	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(7,560.46)	254.05
857C	E8428	9107	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(7,814.50)	254.05
857C	E8428	9108	0.00	0.00	0.00	0.00	0.00	0.00	9,084.75	(8,068.55)	254.05
857C	E8428	9109	(9.67)	0.00	0.00	0.00	0.00	0.00	9,075.08	(8,322.60)	250.83
857C	E8428	9110	0.00	0.00	0.00	0.00	0.00	0.00	9,075.08	(8,573.43)	250.83
857C	E8428	9111	0.00	0.00	0.00	0.00	0.00	0.00	9,075.08	(8,824.25)	250.83
857C	E8428	9112	0.00	0.00	0.00	0.00	0.00	0.00	9,075.08	(9,075.08)	
1991 TOTALS			(9.67)	0.00	0.00	0.00	0.00	0.00			3,038.92

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8428	9112							9,075.08	(9,075.08)	0.00
857C	E8428	9201	0.00	0.00	0.00	0.00	0.00	0.00	9,075.08	(9,075.08)	0.00
857C	E8428	9202	0.00	0.00	0.00	0.00	0.00	0.00	9,075.08	(9,075.08)	0.00
857C	E8428	9203	0.00	0.00	0.00	0.00	0.00	0.00	9,075.08	(9,075.08)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8444	9012							9,084.99	(5,257.68)	159.47
857C	E8444	9101	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(5,417.15)	159.47
857C	E8444	9102	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(5,576.62)	159.47
857C	E8444	9103	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(5,736.09)	159.47
857C	E8444	9104	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(5,895.56)	159.47
857C	E8444	9105	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(6,055.04)	159.47
857C	E8444	9106	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(6,214.51)	159.47
857C	E8444	9107	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(6,373.98)	159.47
857C	E8444	9108	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(6,533.45)	159.47
857C	E8444	9109	0.00	0.00	0.00	0.00	0.00	0.00	9,084.99	(6,692.92)	159.47
857C	E8444	9110	(207.48)	0.00	0.00	0.00	0.00	0.00	8,877.51	(6,852.39)	144.65
857C	E8444	9111	0.00	0.00	0.00	0.00	0.00	0.00	8,877.51	(6,997.04)	144.65
857C	E8444	9112	0.00	0.00	0.00	0.00	0.00	0.00	8,877.51	(7,141.69)	
1991 TOTALS			(207.48)	0.00	0.00	0.00	0.00	0.00			1,884.02

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8444	9112							8,877.51	(7,141.69)	144.65
857C	E8444	9201	0.00	0.00	0.00	0.00	0.00	0.00	8,877.51	(7,286.35)	144.65
857C	E8444	9202	0.00	0.00	0.00	0.00	0.00	0.00	8,877.51	(7,431.00)	144.65
857C	E8444	9203	0.00	0.00	0.00	0.00	0.00	0.00	8,877.51	(7,575.65)	144.65
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			578.61

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8805	9012							13,234.87	(9,112.46)	343.53
857C	E8805	9101	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(9,455.99)	343.53
857C	E8805	9102	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(9,799.53)	343.53
857C	E8805	9103	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(10,143.06)	343.53
857C	E8805	9104	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(10,486.60)	343.53
857C	E8805	9105	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(10,830.13)	343.53
857C	E8805	9106	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(11,173.66)	343.53
857C	E8805	9107	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(11,517.20)	343.53
857C	E8805	9108	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(11,860.73)	343.53
857C	E8805	9109	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(12,204.27)	343.53
857C	E8805	9110	0.00	0.00	0.00	0.00	0.00	0.00	13,234.87	(12,547.80)	343.53
857C	E8805	9111	0.00	39.81	0.00	0.00	0.00	0.00	13,274.68	(12,931.15)	343.53
857C	E8805	9112	(399.74)	(51.42)	0.00	0.00	0.00	0.00	12,823.52	(13,223.26)	
1991 TOTALS			(399.74)	(11.61)	0.00	0.00	0.00	0.00			4,122.41

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8805	9112							12,823.52	(13,223.26)	(399.74)
857C	E8805	9201	0.00	0.00	0.00	0.00	0.00	0.00	12,823.52	(12,823.52)	0.00
857C	E8805	9202	(5,703.13)	(843.73)	0.00	0.00	0.00	0.00	6,276.66	(11,979.79)	(5,703.13)
857C	E8805	9203	0.00	0.00	0.00	0.00	0.00	0.00	6,276.66	(6,276.66)	0.00
1992 TOTALS			(5,703.13)	(843.73)	0.00	0.00	0.00	0.00			(6,102.87)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8807	9012							12,894.55	(7,527.83)	223.61
857C	E8807	9101	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(7,751.44)	223.61
857C	E8807	9102	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(7,975.06)	223.61
857C	E8807	9103	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(8,198.67)	223.61
857C	E8807	9104	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(8,422.28)	223.61
857C	E8807	9105	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(8,645.90)	223.61
857C	E8807	9106	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(8,869.51)	223.61
857C	E8807	9107	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(9,093.12)	223.61
857C	E8807	9108	0.00	0.00	0.00	0.00	0.00	0.00	12,894.55	(9,316.74)	223.61
857C	E8807	9109	0.00	(6,373.00)	0.00	0.00	0.00	0.00	6,521.55	(3,167.35)	223.61
857C	E8807	9110	0.00	0.00	0.00	0.00	0.00	0.00	6,521.55	(3,390.96)	223.61
857C	E8807	9111	0.00	0.00	0.00	0.00	0.00	0.00	6,521.55	(3,614.58)	223.61
857C	E8807	9112	0.00	0.00	0.00	0.00	0.00	0.00	6,521.55	(3,838.19)	
1991 TOTALS			0.00	(6,373.00)	0.00	0.00	0.00	0.00			2,683.36

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	E8807	9112							6,521.55	(3,838.19)	223.61
857C	E8807	9201	0.00	0.00	0.00	0.00	0.00	0.00	6,521.55	(4,061.80)	223.61
857C	E8807	9202	0.00	0.00	0.00	0.00	0.00	0.00	6,521.55	(4,285.42)	223.61
857C	E8807	9203	0.00	0.00	0.00	0.00	0.00	0.00	6,521.55	(4,509.03)	223.61
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			894.45

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	M2139	9012							94,780.78	(66,742.88)	2,336.49
857C	M2139	9101	(2,032.13)	(11.50)	0.00	0.00	0.00	0.00	92,737.15	(69,067.87)	2,151.75
857C	M2139	9102	(802.26)	(0.67)	0.00	0.00	0.00	0.00	91,934.22	(71,218.95)	2,071.53
857C	M2139	9103	(1,323.18)	(6.97)	0.00	0.00	0.00	0.00	90,604.07	(73,283.51)	1,924.51
857C	M2139	9104	0.00	0.00	0.00	0.00	0.00	0.00	90,604.07	(75,208.02)	1,924.51
857C	M2139	9105	(1,920.59)	(9.68)	0.00	0.00	0.00	0.00	88,673.80	(77,122.84)	1,650.14
857C	M2139	9106	(123.38)	(0.70)	0.00	0.00	0.00	0.00	88,549.72	(78,772.28)	1,629.57
857C	M2139	9107	(137.98)	(0.78)	0.00	0.00	0.00	0.00	88,410.96	(80,401.07)	1,601.98
857C	M2139	9108	(769.91)	(4.36)	0.00	0.00	0.00	0.00	87,636.69	(81,998.69)	1,409.50
857C	M2139	9109	(45.99)	(0.26)	0.00	0.00	0.00	0.00	87,590.44	(83,407.93)	1,394.17
857C	M2139	9110	0.00	0.00	0.00	0.00	0.00	0.00	87,590.44	(84,802.10)	1,394.17
857C	M2139	9111	0.00	0.00	0.00	0.00	0.00	0.00	87,590.44	(86,196.27)	1,394.17
857C	M2139	9112	(249.13)	(1.41)	0.00	0.00	0.00	0.00	87,339.90	(87,589.03)	
1991 TOTALS			(7,404.55)	(36.33)	0.00	0.00	0.00	0.00			20,882.48

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
857C	M2139	9112							87,339.90	(87,589.03)	(249.13)
857C	M2139	9201	0.00	0.00	0.00	0.00	0.00	0.00	87,339.90	(87,339.90)	0.00
857C	M2139	9202	(590.09)	1,447.79	0.00	0.00	0.00	0.00	88,197.60	(88,787.69)	(590.09)
857C	M2139	9203	0.00	0.00	0.00	0.00	0.00	0.00	88,197.60	(88,197.60)	0.00
1992 TOTALS			(590.09)	1,447.79	0.00	0.00	0.00	0.00			(839.22)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	M2650	9012							6,104.47	(6,104.47)	0.00
857C	M2650	9101	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9102	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9103	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9104	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9105	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9106	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9107	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9108	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9109	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9110	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9111	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9112	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV.	END RES	PSC ACCRUAL
857C	M2650	9112							6,104.47	(6,104.47)	0.00
857C	M2650	9201	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9202	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
857C	M2650	9203	0.00	0.00	0.00	0.00	0.00	0.00	6,104.47	(6,104.47)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
857C	M6121	9012							13,111.79	(7,688.63)	225.97
857C	M6121	9101	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(7,914.60)	225.97
857C	M6121	9102	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(8,140.56)	225.97
857C	M6121	9103	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(8,366.53)	225.97
857C	M6121	9104	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(8,592.49)	225.97
857C	M6121	9105	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(8,818.46)	225.97
857C	M6121	9106	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(9,044.42)	225.97
857C	M6121	9107	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(9,270.39)	225.97
857C	M6121	9108	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(9,496.35)	225.97
857C	M6121	9109	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(9,722.32)	225.97
857C	M6121	9110	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(9,948.28)	225.97
857C	M6121	9111	0.00	0.00	0.00	0.00	0.00	0.00	13,111.79	(10,174.25)	225.97
857C	M6121	9112	(8,459.65)	(213.48)	0.00	0.00	0.00	0.00	4,438.66	(10,186.73)	
1991 TOTALS			(8,459.65)	(213.48)	0.00	0.00	0.00	0.00			2,711.58

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
857C	M6121	9112							4,438.66	(10,186.73)	(479.01)
857C	M6121	9201	(133.96)	(3.38)	0.00	0.00	0.00	0.00	4,301.32	(9,704.34)	(491.18)
857C	M6121	9202	0.00	0.00	0.00	0.00	0.00	0.00	4,301.32	(9,213.16)	(491.18)
857C	M6121	9203	(59.20)	(1.49)	0.00	0.00	0.00	0.00	4,240.63	(8,720.49)	(497.76)
1992 TOTALS			(193.16)	(4.87)	0.00	0.00	0.00	0.00			(1,959.14)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	M6702	9012							9,567.33	(9,567.33)	0.00
857C	M6702	9101	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9102	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9103	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9104	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9105	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9106	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9107	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9108	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9109	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9110	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9111	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9112	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	M6702	9112							9,567.33	(9,567.33)	0.00
857C	M6702	9201	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9202	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
857C	M6702	9203	0.00	0.00	0.00	0.00	0.00	0.00	9,567.33	(9,567.33)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33222	9012							144,757.93	(99,900.95)	3,738.08
857C	33222	9101	(930.66)	(120.13)	0.00	0.00	(4.89)	0.00	143,707.14	(103,523.79)	3,653.03
857C	33222	9102	(59.16)	(7.64)	0.00	0.00	0.00	0.00	143,640.34	(107,169.18)	3,647.12
857C	33222	9103	(1,576.79)	(203.71)	0.00	0.00	0.00	0.00	141,859.84	(110,612.59)	3,471.92
857C	33222	9104	(1,377.87)	(178.01)	0.00	0.00	0.00	0.00	140,303.96	(113,906.50)	3,299.68
857C	33222	9105	(787.50)	(101.74)	0.00	0.00	0.00	0.00	139,414.72	(117,104.44)	3,187.18
857C	33222	9106	0.00	0.00	0.00	0.00	0.00	0.00	139,414.72	(120,291.62)	3,187.18
857C	33222	9107	(1,474.56)	(190.50)	0.00	0.00	0.00	0.00	137,749.66	(123,288.30)	2,892.27
857C	33222	9108	(785.07)	(101.42)	0.00	0.00	0.00	0.00	136,863.17	(126,079.16)	2,696.00
857C	33222	9109	(59.16)	(7.64)	0.00	0.00	0.00	0.00	136,796.37	(128,767.52)	2,676.28
857C	33222	9110	(165.93)	(21.43)	0.00	0.00	0.00	0.00	136,609.01	(131,422.37)	2,593.32
857C	33222	9111	(177.48)	(22.93)	0.00	0.00	0.00	0.00	136,408.60	(133,992.76)	2,415.84
857C	33222	9112	0.00	0.00	0.00	0.00	0.00	0.00	136,408.60	(136,408.60)	
1991 TOTALS			(7,394.18)	(955.15)	0.00	0.00	(4.89)	0.00			37,457.91

YEAR: 1992

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33222	9112							136,408.60	(136,408.60)	0.00
857C	33222	9201	(1,686.88)	(268.78)	0.00	0.00	0.00	0.00	134,452.94	(136,139.82)	(1,686.88)
857C	33222	9202	(173.25)	(27.63)	0.00	0.00	0.00	0.00	134,252.06	(134,425.31)	(173.25)
857C	33222	9203	0.00	0.00	0.00	0.00	0.00	0.00	134,252.06	(134,252.06)	0.00
1992 TOTALS			(1,860.13)	(296.41)	0.00	0.00	0.00	0.00			(1,860.13)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33223	9012							9,366.37	(6,343.21)	251.93
857C	33223	9101	0.00	0.00	0.00	0.00	0.00	0.00	9,366.37	(6,595.14)	251.93
857C	33223	9102	0.00	0.00	0.00	0.00	0.00	0.00	9,366.37	(6,847.07)	251.93
857C	33223	9103	0.00	0.00	0.00	0.00	0.00	0.00	9,366.37	(7,099.00)	251.93
857C	33223	9104	0.00	0.00	0.00	0.00	0.00	0.00	9,366.37	(7,350.93)	251.93
857C	33223	9105	0.00	0.00	0.00	0.00	0.00	0.00	9,366.37	(7,602.86)	251.93
857C	33223	9106	0.00	0.00	0.00	0.00	0.00	0.00	9,366.37	(7,854.79)	251.93
857C	33223	9107	0.00	0.00	0.00	4.87	0.00	0.00	9,366.37	(8,101.85)	252.90
857C	33223	9108	0.00	0.00	0.00	12.03	0.00	0.00	9,366.37	(8,342.72)	255.91
857C	33223	9109	0.00	(989.53)	0.00	80.79	0.00	0.00	8,376.84	(7,528.32)	282.84
857C	33223	9110	0.00	0.00	0.00	102.00	0.00	0.00	8,376.84	(7,709.16)	333.84
857C	33223	9111	0.00	0.00	0.00	0.00	0.00	0.00	8,376.84	(8,043.00)	333.84
857C	33223	9112	0.00	0.00	0.00	0.00	0.00	0.00	8,376.84	(8,376.84)	
1991 TOTALS			0.00	(989.53)	0.00	199.69	0.00	0.00			3,222.85

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33223	9112							8,376.84	(8,376.84)	0.00
857C	33223	9201	0.00	0.00	0.00	14.11	0.00	0.00	8,376.84	(8,362.73)	14.11
857C	33223	9202	0.00	0.00	0.00	0.00	0.00	0.00	8,376.84	(8,376.84)	0.00
857C	33223	9203	0.00	0.00	0.00	0.00	0.00	0.00	8,376.84	(8,376.84)	0.00
1992 TOTALS			0.00	0.00	0.00	14.11	0.00	0.00			14.11

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33320	9012							795.56	(503.23)	12.18
857C	33320	9101	0.00	0.00	0.00	0.00	0.00	0.00	795.56	(515.41)	12.18
857C	33320	9102	0.00	0.00	0.00	0.00	0.00	0.00	795.56	(527.59)	12.18
857C	33320	9103	0.00	0.00	0.00	0.00	0.00	0.00	795.56	(539.77)	12.18
857C	33320	9104	0.00	0.00	0.00	0.00	0.00	0.00	795.56	(551.95)	12.18
857C	33320	9105	0.00	0.00	0.00	0.00	0.00	0.00	795.56	(564.13)	12.18
857C	33320	9106	0.00	0.00	0.00	0.00	0.00	0.00	795.56	(576.31)	12.18
857C	33320	9107	0.00	4,082.24	0.00	0.00	0.00	0.00	4,877.80	(4,670.73)	12.18
857C	33320	9108	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,682.91)	12.18
857C	33320	9109	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,695.09)	12.18
857C	33320	9110	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,707.27)	12.18
857C	33320	9111	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,719.45)	12.18
857C	33320	9112	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,731.64)	12.18
1991 TOTALS			0.00	4,082.24	0.00	0.00	0.00	0.00			146.16

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33320	9112							4,877.80	(4,731.64)	12.18
857C	33320	9201	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,743.82)	12.18
857C	33320	9202	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,756.00)	12.18
857C	33320	9203	0.00	0.00	0.00	0.00	0.00	0.00	4,877.80	(4,768.18)	12.18
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			48.72

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33332	9012							116.05	(151.55)	(2.96)
857C	33332	9101	0.00	0.00	0.00	0.00	0.00	0.00	116.05	(148.59)	(2.96)
857C	33332	9102	0.00	0.00	0.00	0.00	0.00	0.00	116.05	(145.63)	(2.96)
857C	33332	9103	0.00	0.00	0.00	0.00	0.00	0.00	116.05	(142.68)	(2.96)
857C	33332	9104	(40.96)	0.00	0.00	0.00	0.00	0.00	75.09	(139.72)	(8.08)
857C	33332	9105	0.00	0.00	0.00	0.00	0.00	0.00	75.09	(131.64)	(8.08)
857C	33332	9106	(66.49)	0.00	0.00	0.00	0.00	0.00	8.60	(123.56)	(19.16)
857C	33332	9107	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(104.40)	(19.16)
857C	33332	9108	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(85.24)	(19.16)
857C	33332	9109	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(66.08)	(19.16)
857C	33332	9110	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(46.92)	(19.16)
857C	33332	9111	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(27.76)	(19.16)
857C	33332	9112	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(8.60)	
1991 TOTALS			(107.45)	0.00	0.00	0.00	0.00	0.00			(142.95)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
857C	33332	9112							8.60	(8.60)	0.00
857C	33332	9201	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(8.60)	0.00
857C	33332	9202	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(8.60)	0.00
857C	33332	9203	0.00	0.00	0.00	0.00	0.00	0.00	8.60	(8.60)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2401	9012							183.65	32,522.90	32,706.55
77C	M2401	9101	(109.22)	0.00	15,167.15	0.01	0.00	0.00	74.43	14,983.51	15,057.94
77C	M2401	9102	0.00	0.00	46,888.65	0.00	0.00	0.00	74.43	46,814.22	46,888.65
77C	M2401	9103	(74.43)	0.00	(36,553.65)	(0.42)	0.00	0.00	0.00	(36,628.50)	(36,628.50)
77C	M2401	9104	0.00	0.00	(588.00)	0.00	0.00	0.00	0.00	(588.00)	(588.00)
77C	M2401	9105	0.00	0.00	(15,266.15)	0.00	0.00	0.00	0.00	(15,266.15)	(15,266.15)
77C	M2401	9106	0.00	0.00	95,910.08	0.00	0.00	0.00	0.00	95,910.08	95,910.08
77C	M2401	9107	2,131.87	0.00	1,168.00	0.00	0.00	0.00	2,131.87	1,168.00	3,299.87
77C	M2401	9108	(2,131.87)	0.00	(2.83)	0.00	0.00	0.00	0.00	(2,134.70)	(2,134.70)
77C	M2401	9109	0.00	0.00	77,741.68	0.00	0.00	0.00	0.00	77,741.68	77,741.68
77C	M2401	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2401	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2401	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			(183.65)	0.00	184,464.93	(0.41)	0.00	0.00			216,987.42

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2401	9112							0.00	0.00	0.00
77C	M2401	9201	9,210.56	0.00	0.00	0.00	0.00	0.00	9,210.56	0.00	9,210.56
77C	M2401	9202	905.27	0.00	0.00	950.68	0.00	0.00	10,115.83	(8,259.88)	1,855.95
77C	M2401	9203	0.00	0.00	0.00	0.00	0.00	0.00	10,115.83	(10,115.83)	0.00
1992 TOTALS			10,115.83	0.00	0.00	950.68	0.00	0.00			11,066.51

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	77C	0.00	0.00	0.00	CORRECTION OF 1991 PSC RESERVE TRANSFERS (PICS/DCPR RECLASS).
9102	77C	0.00	2,355.20	(2,355.20)	
9103	77C	0.00	(20,865.48)	20,865.48	
9104	77C	0.00	2,086.56	(2,086.56)	
9105	77C	0.00	2,095.84	(2,095.84)	
9106	77C	0.00	2,087.24	(2,087.24)	
9107	77C	0.00	2,096.26	(2,096.26)	
9108	77C	0.00	2,103.90	(2,103.90)	
9109	77C	0.00	2,097.23	(2,097.23)	
9110	77C	0.00	(22,854.07)	22,854.07	
9111	77C	0.00	2,602.39	(2,602.39)	
9112	77C	0.00	(14,159.46)	14,159.46	
	TOTAL	0.00	(40,354.39)	40,354.39	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9205_#7.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/28/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	TOTAL	9102	5,966,208.92	5,963,149.56	(3,059.36)		(2,355.20)
77C	TOTAL	9103	7,215,592.76	7,242,204.92	26,612.16		20,865.48
77C	TOTAL	9104	7,138,940.92	7,136,273.14	(2,667.78)		(2,086.56)
77C	TOTAL	9105	6,727,126.28	6,724,458.52	(2,667.76)		(2,095.84)
77C	TOTAL	9106	5,027,269.32	5,024,601.55	(2,667.77)		(2,087.24)
77C	TOTAL	9107	7,586,703.17	7,584,035.41	(2,667.76)		(2,096.26)
77C	TOTAL	9108	7,377,170.54	7,374,502.79	(2,667.75)		(2,103.90)
77C	TOTAL	9109	7,315,338.22	7,312,689.99	(2,648.23)		(2,097.23)
77C	TOTAL	9110	7,623,607.53	7,652,597.24	28,989.71		22,854.07
77C	TOTAL	9111	7,046,921.34	7,043,626.59	(3,294.75)		(2,602.39)
77C	TOTAL	9112	5,890,639.56	5,908,554.88	17,915.32		14,159.46
			74,915,518.56	74,966,694.58	51,176.02		40,354.39

FILENAME: 1231WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	CASRM	9102	3553963.26	3553963.26	(0.00)	0.769832	(0.00)
77C	CASRM	9103	3550483.02	3550483.02	0.00	0.784058	0.00
77C	CASRM	9104	3555767.27	3555767.27	0.00	0.782133	0.00
77C	CASRM	9105	3561984.04	3561984.04	(0.00)	0.785616	(0.00)
77C	CASRM	9106	3577166.79	3577166.79	(0.00)	0.782392	(0.00)
77C	CASRM	9107	3561075.04	3561075.04	0.00	0.785775	0.00
77C	CASRM	9108	3582270.94	3582270.94	0.00	0.788641	0.00
77C	CASRM	9109	3513422.23	3513441.73	19.50	0.791936	15.44
77C	CASRM	9110	3540919.89	3540939.40	19.51	0.788351	15.38
77C	CASRM	9111	3517296.90	3517316.40	19.50	0.789861	15.40
77C	CASRM	9112	3513567.41	3513586.91	19.50	0.790355	15.41
77C	E4101	9102	285832.49	285832.49	(0.00)	0.769832	(0.00)
77C	E4101	9103	284584.08	284584.08	0.00	0.784058	0.00
77C	E4101	9104	284447.45	284447.45	(0.00)	0.782133	(0.00)
77C	E4101	9105	284865.31	284865.31	(0.00)	0.785616	(0.00)
77C	E4101	9106	284820.66	284820.66	0.00	0.782392	0.00
77C	E4101	9107	285699.89	285699.89	(0.00)	0.785775	(0.00)
77C	E4101	9108	284223.15	284223.15	(0.00)	0.788641	(0.00)
77C	E4101	9109	284191.95	284191.95	(0.00)	0.791936	(0.00)
77C	E4101	9110	285550.78	285550.78	0.00	0.788351	0.00
77C	E4101	9111	286216.34	286216.34	(0.00)	0.789861	(0.00)
77C	E4101	9112	286471.44	286471.44	0.00	0.790355	0.00
77C	E4348	9102	278216.43	278216.43	0.00	0.769832	0.00
77C	E4348	9103	264732.26	264732.26	(0.00)	0.784058	(0.00)
77C	E4348	9104	265004.57	265004.57	0.00	0.782133	0.00
77C	E4348	9105	271557.87	271557.87	(0.00)	0.785616	(0.00)
77C	E4348	9106	271077.26	271077.26	0.00	0.782392	0.00
77C	E4348	9107	270474.49	270474.49	(0.00)	0.785775	(0.00)
77C	E4348	9108	270750.10	270750.10	0.00	0.788641	0.00
77C	E4348	9109	271211.05	271211.06	0.01	0.791936	0.00
77C	E4348	9110	283431.22	283431.22	(0.00)	0.788351	(0.00)
77C	E4348	9111	285603.62	285603.62	(0.00)	0.789861	(0.00)
77C	E4348	9112	-753725.34	-753725.34	(0.00)	0.790355	(0.00)
77C	E8101	9102	217309.40	217309.40	0.00	0.769832	0.00
77C	E8101	9103	217102.57	217102.57	0.00	0.784058	0.00
77C	E8101	9104	224365.68	224365.68	0.00	0.782133	0.00
77C	E8101	9105	224959.60	224959.60	0.00	0.785616	0.00
77C	E8101	9106	226063.96	226063.96	(0.00)	0.782392	(0.00)
77C	E8101	9107	226164.43	226164.43	(0.00)	0.785775	(0.00)
77C	E8101	9108	227113.27	227113.27	0.00	0.788641	0.00
77C	E8101	9109	227810.32	227810.32	0.00	0.791936	0.00
77C	E8101	9110	228553.72	228553.72	(0.00)	0.788351	(0.00)
77C	E8101	9111	229463.25	229463.25	(0.00)	0.789861	(0.00)
77C	E8101	9112	229088.86	229088.86	(0.00)	0.790355	(0.00)

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DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	E8428	9102	304966.41	304966.41	(0.00)	0.769832	(0.00)
77C	E8428	9103	304754.35	304754.35	0.00	0.784058	0.00
77C	E8428	9104	305970.44	305970.44	0.00	0.782133	0.00
77C	E8428	9105	307155.54	307155.54	0.00	0.785616	0.00
77C	E8428	9106	307412.14	307412.14	(0.00)	0.782392	(0.00)
77C	E8428	9107	310872.36	310872.36	0.00	0.785775	0.00
77C	E8428	9108	314694.95	314694.95	(0.00)	0.788641	(0.00)
77C	E8428	9109	319795.70	319795.71	0.01	0.791936	0.01
77C	E8428	9110	325439.05	325439.05	(0.00)	0.788351	(0.00)
77C	E8428	9111	359110.87	359110.87	(0.00)	0.789861	(0.00)
77C	E8428	9112	334174.13	334174.13	(0.00)	0.790355	(0.00)
77C	E8444	9102	207563.40	207563.40	0.00	0.769832	0.00
77C	E8444	9103	207838.84	207838.84	0.00	0.784058	0.00
77C	E8444	9104	207928.64	207928.64	(0.00)	0.782133	(0.00)
77C	E8444	9105	208120.76	208120.76	(0.00)	0.785616	(0.00)
77C	E8444	9106	209060.80	209060.80	(0.00)	0.782392	(0.00)
77C	E8444	9107	210058.25	210058.25	(0.00)	0.785775	(0.00)
77C	E8444	9108	210094.76	210094.76	0.00	0.788641	0.00
77C	E8444	9109	209548.47	209548.47	0.00	0.791936	0.00
77C	E8444	9110	131434.86	131434.86	(0.00)	0.788351	(0.00)
77C	E8444	9111	159095.98	159095.98	(0.00)	0.789861	(0.00)
77C	E8444	9112	157811.24	160229.68	2,418.44	0.790355	1,911.43
77C	E8805	9102	288203.17	288203.17	(0.00)	0.769832	(0.00)
77C	E8805	9103	289379.08	289379.08	(0.00)	0.784058	(0.00)
77C	E8805	9104	291716.73	291716.73	(0.00)	0.782133	(0.00)
77C	E8805	9105	292044.70	292044.70	0.00	0.785616	0.00
77C	E8805	9106	293647.45	293647.45	(0.00)	0.782392	(0.00)
77C	E8805	9107	294206.40	294206.40	(0.00)	0.785775	(0.00)
77C	E8805	9108	294762.28	294762.29	0.01	0.788641	0.00
77C	E8805	9109	296138.67	296138.67	0.00	0.791936	0.00
77C	E8805	9110	297429.25	297429.25	(0.00)	0.788351	(0.00)
77C	E8805	9111	298945.02	298945.02	0.00	0.789861	0.00
77C	E8805	9112	-366894.89	-366894.89	0.00	0.790355	0.00
77C	E8807	9102	230815.28	230815.28	(0.00)	0.769832	(0.00)
77C	E8807	9103	231263.53	231263.53	(0.00)	0.784058	(0.00)
77C	E8807	9104	231848.56	231848.56	(0.00)	0.782133	(0.00)
77C	E8807	9105	231938.88	231938.88	(0.00)	0.785616	(0.00)
77C	E8807	9106	232020.36	232020.36	0.00	0.782392	0.00
77C	E8807	9107	231863.33	231863.33	(0.00)	0.785775	(0.00)
77C	E8807	9108	247218.44	247218.44	0.00	0.788641	0.00
77C	E8807	9109	247305.57	247305.57	0.00	0.791936	0.00
77C	E8807	9110	247038.27	247038.27	(0.00)	0.788351	(0.00)
77C	E8807	9111	248338.46	248338.46	0.00	0.789861	0.00
77C	E8807	9112	248994.43	248994.43	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	E8838	9102	0.00	0.00	0.00	0.769832	0.00
77C	E8838	9103	34690.35	34690.35	0.00	0.784058	0.00
77C	E8838	9104	39785.54	39785.54	0.00	0.782133	0.00
77C	E8838	9105	10706.10	10706.10	0.00	0.785616	0.00
77C	E8838	9106	0.00	0.00	0.00	0.782392	0.00
77C	E8838	9107	14931.03	14931.03	(0.00)	0.785775	(0.00)
77C	E8838	9108	-1398.77	-1398.77	(0.00)	0.788641	(0.00)
77C	E8838	9109	0.00	0.00	0.00	0.791936	0.00
77C	E8838	9110	8456.35	8456.35	0.00	0.788351	0.00
77C	E8838	9111	0.00	0.00	0.00	0.789861	0.00
77C	E8838	9112	0.00	0.00	0.00	0.790355	0.00
77C	E8845	9102	3856.23	3856.23	0.00	0.769832	0.00
77C	E8845	9103	0.00	0.00	0.00	0.784058	0.00
77C	E8845	9104	2673.25	2673.25	0.00	0.782133	0.00
77C	E8845	9105	-3487.83	-3487.83	0.00	0.785616	0.00
77C	E8845	9106	0.00	0.00	0.00	0.782392	0.00
77C	E8845	9107	31304.85	31304.85	0.00	0.785775	0.00
77C	E8845	9108	1326.02	1326.02	0.00	0.788641	0.00
77C	E8845	9109	-680.56	-680.56	0.00	0.791936	0.00
77C	E8845	9110	42279.40	42279.40	0.00	0.788351	0.00
77C	E8845	9111	0.00	0.00	0.00	0.789861	0.00
77C	E8845	9112	0.00	0.00	0.00	0.790355	0.00
77C	M2109	9102	3000.00	0.00	(3,000.00)	0.769832	(2,309.50)
77C	M2109	9103	5734.69	2734.69	(3,000.00)	0.784058	(2,352.17)
77C	M2109	9104	-334.69	-3334.69	(3,000.00)	0.782133	(2,346.40)
77C	M2109	9105	3000.00	0.00	(3,000.00)	0.785616	(2,356.85)
77C	M2109	9106	3000.00	0.00	(3,000.00)	0.782392	(2,347.18)
77C	M2109	9107	3000.00	0.00	(3,000.00)	0.785775	(2,357.33)
77C	M2109	9108	3859.89	859.89	(3,000.00)	0.788641	(2,365.92)
77C	M2109	9109	3695.16	695.16	(3,000.00)	0.791936	(2,375.81)
77C	M2109	9110	3121.51	121.51	(3,000.00)	0.788351	(2,365.05)
77C	M2109	9111	0.00	0.00	0.00	0.789861	0.00
77C	M2109	9112	0.00	0.00	0.00	0.790355	0.00
77C	M2139	9102	397670.03	397670.03	0.00	0.769832	0.00
77C	M2139	9103	398027.67	398027.67	(0.00)	0.784058	(0.00)
77C	M2139	9104	397807.99	397807.99	(0.00)	0.782133	(0.00)
77C	M2139	9105	398306.50	398306.50	0.00	0.785616	0.00
77C	M2139	9106	407105.13	407105.13	(0.00)	0.782392	(0.00)
77C	M2139	9107	407059.48	407059.48	0.00	0.785775	0.00
77C	M2139	9108	407273.04	407273.04	(0.00)	0.788641	(0.00)
77C	M2139	9109	407226.44	407226.44	(0.00)	0.791936	(0.00)
77C	M2139	9110	407075.03	407075.03	(0.00)	0.788351	(0.00)
77C	M2139	9111	402538.32	402538.33	0.01	0.789861	0.00
77C	M2139	9112	407507.60	407507.60	(0.00)	0.790355	(0.00)

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	M2401	9102	15057.94	15057.94	(0.00)	0.769832	(0.00)
77C	M2401	9103	46888.65	46888.65	0.00	0.784058	0.00
77C	M2401	9104	-36628.50	-36628.50	0.00	0.782133	0.00
77C	M2401	9105	-588.00	-588.00	0.00	0.785616	0.00
77C	M2401	9106	-15266.15	-15266.15	0.00	0.782392	0.00
77C	M2401	9107	95910.08	95910.08	0.00	0.785775	0.00
77C	M2401	9108	3299.87	3299.87	0.00	0.788641	0.00
77C	M2401	9109	-2134.70	-2134.70	0.00	0.791936	0.00
77C	M2401	9110	77741.68	77741.68	0.00	0.788351	0.00
77C	M2401	9111	0.00	0.00	0.00	0.789861	0.00
77C	M2401	9112	0.00	0.00	0.00	0.790355	0.00
77C	M2476	9102	130.45	130.45	0.00	0.769832	0.00
77C	M2476	9103	516.38	516.38	0.00	0.784058	0.00
77C	M2476	9104	0.00	0.00	0.00	0.782133	0.00
77C	M2476	9105	0.00	0.00	0.00	0.785616	0.00
77C	M2476	9106	0.00	0.00	0.00	0.782392	0.00
77C	M2476	9107	8025.19	8025.19	0.00	0.785775	0.00
77C	M2476	9108	5099.01	5099.01	0.00	0.788641	0.00
77C	M2476	9109	-1421.25	-1421.25	0.00	0.791936	0.00
77C	M2476	9110	0.00	31637.98	31,637.98	0.788351	24,941.83
77C	M2476	9111	0.00	-3900.00	(3,900.00)	0.789861	(3,080.46)
77C	M2476	9112	0.00	0.00	0.00	0.790355	0.00
77C	M2620	9102	0.00	0.00	0.00	0.769832	0.00
77C	M2620	9103	0.00	0.00	0.00	0.784058	0.00
77C	M2620	9104	0.00	0.00	0.00	0.782133	0.00
77C	M2620	9105	0.00	0.00	0.00	0.785616	0.00
77C	M2620	9106	0.00	0.00	0.00	0.782392	0.00
77C	M2620	9107	0.00	0.00	0.00	0.785775	0.00
77C	M2620	9108	0.00	0.00	0.00	0.788641	0.00
77C	M2620	9109	0.00	0.00	0.00	0.791936	0.00
77C	M2620	9110	0.00	0.00	0.00	0.788351	0.00
77C	M2620	9111	0.00	0.00	0.00	0.789861	0.00
77C	M2620	9112	0.00	0.00	0.00	0.790355	0.00
77C	M2638	9102	0.00	0.00	0.00	0.769832	0.00
77C	M2638	9103	0.00	0.00	0.00	0.784058	0.00
77C	M2638	9104	1695.78	1695.78	0.00	0.782133	0.00
77C	M2638	9105	0.00	0.00	0.00	0.785616	0.00
77C	M2638	9106	0.00	0.00	0.00	0.782392	0.00
77C	M2638	9107	15342.76	15342.76	0.00	0.785775	0.00
77C	M2638	9108	177.07	177.07	0.00	0.788641	0.00
77C	M2638	9109	-192.86	-192.86	0.00	0.791936	0.00
77C	M2638	9110	16239.50	16239.50	0.00	0.788351	0.00
77C	M2638	9111	0.00	0.00	0.00	0.789861	0.00
77C	M2638	9112	0.00	0.00	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	M2650	9102	-116184.41	-116184.41	0.00	0.769832	0.00
77C	M2650	9103	-136867.36	-136867.36	0.00	0.784058	0.00
77C	M2650	9104	-1390290.79	-1390290.79	0.00	0.782133	0.00
77C	M2650	9105	-23332.67	-23332.67	0.00	0.785616	0.00
77C	M2650	9106	-2832918.68	-2832918.68	0.00	0.782392	0.00
77C	M2650	9107	85470.71	85470.71	0.00	0.785775	0.00
77C	M2650	9108	32116.18	32116.18	0.00	0.788641	0.00
77C	M2650	9109	1253.33	1253.33	0.00	0.791936	0.00
77C	M2650	9110	-53091.25	-53091.25	(0.00)	0.788351	(0.00)
77C	M2650	9111	-529.35	-529.35	0.00	0.789861	0.00
77C	M2650	9112	1560752.57	1560752.57	0.00	0.790355	0.00
77C	M2687	9102	0.00	0.00	0.00	0.769832	0.00
77C	M2687	9103	0.00	0.00	0.00	0.784058	0.00
77C	M2687	9104	0.00	0.00	0.00	0.782133	0.00
77C	M2687	9105	0.00	0.00	0.00	0.785616	0.00
77C	M2687	9106	0.00	0.00	0.00	0.782392	0.00
77C	M2687	9107	0.00	0.00	0.00	0.785775	0.00
77C	M2687	9108	0.00	0.00	0.00	0.788641	0.00
77C	M2687	9109	0.00	0.00	0.00	0.791936	0.00
77C	M2687	9110	0.00	0.00	0.00	0.788351	0.00
77C	M2687	9111	0.00	0.00	0.00	0.789861	0.00
77C	M2687	9112	0.00	0.00	0.00	0.790355	0.00
77C	M6121	9102	270377.67	270377.67	(0.00)	0.769832	(0.00)
77C	M6121	9103	278756.36	278756.36	0.00	0.784058	0.00
77C	M6121	9104	279629.16	279629.16	0.00	0.782133	0.00
77C	M6121	9105	279472.45	279472.45	(0.00)	0.785616	(0.00)
77C	M6121	9106	279413.98	279413.98	(0.00)	0.782392	(0.00)
77C	M6121	9107	279436.83	279436.83	0.00	0.785775	0.00
77C	M6121	9108	282539.23	282539.23	0.00	0.788641	0.00
77C	M6121	9109	274228.24	274228.25	0.01	0.791936	0.00
77C	M6121	9110	259451.53	259451.53	(0.00)	0.788351	(0.00)
77C	M6121	9111	258378.56	258632.05	253.49	0.789861	200.22
77C	M6121	9112	256959.34	258426.41	1,467.07	0.790355	1,159.50
77C	M6702	9102	-12353.24	-12353.24	(0.00)	0.769832	(0.00)
77C	M6702	9103	-19857.82	-19857.82	0.00	0.784058	0.00
77C	M6702	9104	1769104.19	1769104.19	0.00	0.782133	0.00
77C	M6702	9105	-114976.89	-114976.89	0.00	0.785616	0.00
77C	M6702	9106	1942.38	1942.38	0.00	0.782392	0.00
77C	M6702	9107	18372.72	18372.72	(0.00)	0.785775	(0.00)
77C	M6702	9108	-486.83	-486.83	(0.00)	0.788641	(0.00)
77C	M6702	9109	37544.92	37544.92	0.00	0.791936	0.00
77C	M6702	9110	633373.03	633373.03	0.00	0.788351	0.00
77C	M6702	9111	-22299.62	-22299.62	(0.00)	0.789861	(0.00)
77C	M6702	9112	16112.14	16112.14	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	31039	9102	-1079321.34	-1079380.70	(59.36)	0.769832	(45.70)
77C	31039	9103	30413.35	30413.35	0.00	0.784058	0.00
77C	31039	9104	83218.87	83218.87	0.00	0.782133	0.00
77C	31039	9105	73149.35	73149.35	0.00	0.785616	0.00
77C	31039	9106	58076.71	58076.71	(0.00)	0.782392	(0.00)
77C	31039	9107	11686.00	11686.00	0.00	0.785775	0.00
77C	31039	9108	16160.80	16160.80	0.00	0.788641	0.00
77C	31039	9109	-897.95	-897.95	0.00	0.791936	0.00
77C	31039	9110	-95173.35	-95173.35	0.00	0.788351	0.00
77C	31039	9111	-127023.43	-127023.43	0.00	0.789861	0.00
77C	31039	9112	7347.62	7347.62	0.00	0.790355	0.00
77C	31278	9102	0.00	0.00	0.00	0.769832	0.00
77C	31278	9103	0.00	0.00	0.00	0.784058	0.00
77C	31278	9104	16731.12	16731.12	0.00	0.782133	0.00
77C	31278	9105	0.00	0.00	0.00	0.785616	0.00
77C	31278	9106	22106.41	22106.41	0.00	0.782392	0.00
77C	31278	9107	0.00	0.00	0.00	0.785775	0.00
77C	31278	9108	-39.40	-39.40	0.00	0.788641	0.00
77C	31278	9109	0.00	0.00	0.00	0.791936	0.00
77C	31278	9110	0.00	0.00	0.00	0.788351	0.00
77C	31278	9111	0.00	0.00	0.00	0.789861	0.00
77C	31278	9112	0.00	0.00	0.00	0.790355	0.00
77C	31284	9102	67.12	67.12	0.00	0.769832	0.00
77C	31284	9103	339.10	339.10	0.00	0.784058	0.00
77C	31284	9104	0.00	0.00	0.00	0.782133	0.00
77C	31284	9105	0.00	0.00	0.00	0.785616	0.00
77C	31284	9106	7964.00	7964.00	0.00	0.782392	0.00
77C	31284	9107	8948.00	8948.00	0.00	0.785775	0.00
77C	31284	9108	-6.86	-6.86	0.00	0.788641	0.00
77C	31284	9109	0.00	0.00	0.00	0.791936	0.00
77C	31284	9110	0.00	0.00	0.00	0.788351	0.00
77C	31284	9111	0.00	0.00	0.00	0.789861	0.00
77C	31284	9112	0.00	0.00	0.00	0.790355	0.00
77C	31347	9102	1060.77	1060.77	0.00	0.769832	0.00
77C	31347	9103	1210.25	1210.25	0.00	0.784058	0.00
77C	31347	9104	1159.79	1159.79	0.00	0.782133	0.00
77C	31347	9105	-3081.58	-3081.58	0.00	0.785616	0.00
77C	31347	9106	302.34	302.34	(0.00)	0.782392	(0.00)
77C	31347	9107	16.77	16.77	(0.00)	0.785775	(0.00)
77C	31347	9108	-1109.50	-1109.50	0.00	0.788641	0.00
77C	31347	9109	0.00	0.00	0.00	0.791936	0.00
77C	31347	9110	0.00	0.00	0.00	0.788351	0.00
77C	31347	9111	0.00	0.00	0.00	0.789861	0.00
77C	31347	9112	0.00	0.00	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
TTC	31608	9102	0.00	0.00	0.00	0.769832	0.00
TTC	31608	9103	0.00	0.00	0.00	0.784058	0.00
TTC	31608	9104	0.00	0.00	0.00	0.782133	0.00
TTC	31608	9105	0.00	0.00	0.00	0.785616	0.00
TTC	31608	9106	0.00	0.00	0.00	0.782392	0.00
TTC	31608	9107	0.00	0.00	0.00	0.785775	0.00
TTC	31608	9108	0.00	0.00	0.00	0.788641	0.00
TTC	31608	9109	0.00	0.00	0.00	0.791936	0.00
TTC	31608	9110	0.00	0.00	0.00	0.788351	0.00
TTC	31608	9111	0.00	0.00	0.00	0.789861	0.00
TTC	31608	9112	0.00	0.00	0.00	0.790355	0.00
TTC	31644	9102	0.00	0.00	0.00	0.769832	0.00
TTC	31644	9103	0.00	0.00	0.00	0.784058	0.00
TTC	31644	9104	0.00	0.00	0.00	0.782133	0.00
TTC	31644	9105	0.00	0.00	0.00	0.785616	0.00
TTC	31644	9106	0.00	0.00	0.00	0.782392	0.00
TTC	31644	9107	0.00	0.00	0.00	0.785775	0.00
TTC	31644	9108	0.00	0.00	0.00	0.788641	0.00
TTC	31644	9109	0.00	0.00	0.00	0.791936	0.00
TTC	31644	9110	0.00	0.00	0.00	0.788351	0.00
TTC	31644	9111	0.00	0.00	0.00	0.789861	0.00
TTC	31644	9112	0.00	0.00	0.00	0.790355	0.00
TTC	31701	9102	-53096.36	-53096.36	0.00	0.769832	0.00
TTC	31701	9103	-2963.23	26437.59	29,400.82	0.784058	23,051.95
TTC	31701	9104	-836058.45	-836058.45	0.00	0.782133	0.00
TTC	31701	9105	25648.37	25648.37	(0.00)	0.785616	(0.00)
TTC	31701	9106	188388.86	188388.86	0.00	0.782392	0.00
TTC	31701	9107	2202.25	2202.25	0.00	0.785775	0.00
TTC	31701	9108	-9641.02	-9641.02	0.00	0.788641	0.00
TTC	31701	9109	-2116.85	-2116.85	(0.00)	0.791936	(0.00)
TTC	31701	9110	-7385.75	-7385.75	0.00	0.788351	0.00
TTC	31701	9111	-8681.98	-8681.98	0.00	0.789861	0.00
TTC	31701	9112	-1107.30	-1107.30	(0.00)	0.790355	(0.00)
TTC	31734	9102	76462.70	76462.70	(0.00)	0.769832	(0.00)
TTC	31734	9103	76595.50	76595.50	(0.00)	0.784058	(0.00)
TTC	31734	9104	76573.84	76573.84	(0.00)	0.782133	(0.00)
TTC	31734	9105	76944.47	76944.47	0.00	0.785616	0.00
TTC	31734	9106	77807.95	77807.95	0.00	0.782392	0.00
TTC	31734	9107	78019.93	78019.93	(0.00)	0.785775	(0.00)
TTC	31734	9108	77621.24	77621.24	(0.00)	0.788641	(0.00)
TTC	31734	9109	76524.47	76524.47	0.00	0.791936	0.00
TTC	31734	9110	70469.11	70469.11	(0.00)	0.788351	(0.00)
TTC	31734	9111	110281.45	110281.45	0.00	0.789861	0.00
TTC	31734	9112	110452.70	110452.70	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	31831	9102	8786.65	8786.65	(0.00)	0.769832	(0.00)
77C	31831	9103	0.00	0.00	0.00	0.784058	0.00
77C	31831	9104	26647.09	26647.09	(0.00)	0.782133	(0.00)
77C	31831	9105	-6300.00	-6300.00	0.00	0.785616	0.00
77C	31831	9106	35771.98	35771.98	0.00	0.782392	0.00
77C	31831	9107	6722.40	6722.40	(0.00)	0.785775	(0.00)
77C	31831	9108	7043.06	7043.06	(0.00)	0.788641	(0.00)
77C	31831	9109	7976.93	7976.93	(0.00)	0.791936	(0.00)
77C	31831	9110	-29577.36	-29577.36	0.00	0.788351	0.00
77C	31831	9111	-13427.24	-13427.24	(0.00)	0.789861	(0.00)
77C	31831	9112	6088.16	6088.16	0.00	0.790355	0.00
77C	31848	9102	3199.47	3199.47	(0.00)	0.769832	(0.00)
77C	31848	9103	46769.15	46769.15	0.00	0.784058	0.00
77C	31848	9104	-47951.61	-47951.61	0.00	0.782133	0.00
77C	31848	9105	-563043.34	-563043.34	0.00	0.785616	0.00
77C	31848	9106	233352.93	233352.93	0.00	0.782392	0.00
77C	31848	9107	5624.24	5624.24	0.00	0.785775	0.00
77C	31848	9108	-7808.79	-7808.79	0.00	0.788641	0.00
77C	31848	9109	9315.78	9315.78	0.00	0.791936	0.00
77C	31848	9110	-75324.94	-75324.94	0.00	0.788351	0.00
77C	31848	9111	9765.65	9765.65	(0.00)	0.789861	(0.00)
77C	31848	9112	53878.44	53878.44	0.00	0.790355	0.00
77C	31913	9102	0.00	0.00	0.00	0.769832	0.00
77C	31913	9103	0.00	0.00	0.00	0.784058	0.00
77C	31913	9104	0.00	0.00	0.00	0.782133	0.00
77C	31913	9105	0.00	0.00	0.00	0.785616	0.00
77C	31913	9106	0.00	0.00	0.00	0.782392	0.00
77C	31913	9107	-4194.31	-4194.31	0.00	0.785775	0.00
77C	31913	9108	983.34	983.34	0.00	0.788641	0.00
77C	31913	9109	0.00	0.00	0.00	0.791936	0.00
77C	31913	9110	0.00	0.00	0.00	0.788351	0.00
77C	31913	9111	0.00	0.00	0.00	0.789861	0.00
77C	31913	9112	0.00	0.00	0.00	0.790355	0.00
77C	33017	9102	0.00	0.00	0.00	0.769832	0.00
77C	33017	9103	0.00	0.00	0.00	0.784058	0.00
77C	33017	9104	0.00	0.00	0.00	0.782133	0.00
77C	33017	9105	0.00	0.00	0.00	0.785616	0.00
77C	33017	9106	10342.19	10342.19	0.00	0.782392	0.00
77C	33017	9107	0.00	0.00	0.00	0.785775	0.00
77C	33017	9108	-19.24	-19.24	0.00	0.788641	0.00
77C	33017	9109	0.00	0.00	0.00	0.791936	0.00
77C	33017	9110	1873.60	1873.60	0.00	0.788351	0.00
77C	33017	9111	0.00	0.00	0.00	0.789861	0.00
77C	33017	9112	0.00	0.00	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	33222	9102	377616.78	377616.78	(0.00)	0.769832	(0.00)
77C	33222	9103	379140.09	379351.43	211.34	0.784058	165.70
77C	33222	9104	381475.00	381772.89	297.89	0.782133	232.99
77C	33222	9105	380921.63	381219.52	297.89	0.785616	234.03
77C	33222	9106	381608.62	381906.51	297.89	0.782392	233.07
77C	33222	9107	383529.56	383827.46	297.90	0.785775	234.08
77C	33222	9108	384731.74	385029.64	297.90	0.788641	234.93
77C	33222	9109	384614.39	384912.29	297.90	0.791936	235.92
77C	33222	9110	385181.72	385479.62	297.90	0.788351	234.85
77C	33222	9111	370026.95	370324.85	297.90	0.789861	235.30
77C	33222	9112	365108.71	365406.60	297.89	0.790355	235.44
77C	33223	9102	281759.25	281759.25	0.00	0.769832	0.00
77C	33223	9103	307203.90	307203.90	(0.00)	0.784058	(0.00)
77C	33223	9104	313466.60	313500.94	34.34	0.782133	26.86
77C	33223	9105	321263.44	321297.79	34.35	0.785616	26.98
77C	33223	9106	321705.90	321740.24	34.34	0.782392	26.87
77C	33223	9107	320513.15	320547.49	34.34	0.785775	26.99
77C	33223	9108	320808.37	320842.71	34.34	0.788641	27.08
77C	33223	9109	322181.93	322216.28	34.35	0.791936	27.20
77C	33223	9110	96363.96	96398.30	34.34	0.788351	27.08
77C	33223	9111	254269.56	254303.90	34.34	0.789861	27.13
77C	33223	9112	213060.54	226772.97	13,712.43	0.790355	10,837.69
77C	33319	9102	0.00	0.00	0.00	0.769832	0.00
77C	33319	9103	0.00	0.00	0.00	0.784058	0.00
77C	33319	9104	0.00	0.00	0.00	0.782133	0.00
77C	33319	9105	0.00	0.00	0.00	0.785616	0.00
77C	33319	9106	0.00	0.00	0.00	0.782392	0.00
77C	33319	9107	0.00	0.00	0.00	0.785775	0.00
77C	33319	9108	0.00	0.00	0.00	0.788641	0.00
77C	33319	9109	0.00	0.00	0.00	0.791936	0.00
77C	33319	9110	0.00	0.00	0.00	0.788351	0.00
77C	33319	9111	0.00	0.00	0.00	0.789861	0.00
77C	33319	9112	0.00	0.00	0.00	0.790355	0.00
77C	33320	9102	214685.79	214685.79	0.00	0.769832	0.00
77C	33320	9103	214726.48	214726.48	(0.00)	0.784058	(0.00)
77C	33320	9104	215774.39	215774.39	(0.00)	0.782133	(0.00)
77C	33320	9105	217046.54	217046.54	(0.00)	0.785616	(0.00)
77C	33320	9106	217921.70	217921.70	(0.00)	0.782392	(0.00)
77C	33320	9107	218402.16	218402.16	(0.00)	0.785775	(0.00)
77C	33320	9108	218017.15	218017.15	0.00	0.788641	0.00
77C	33320	9109	218263.33	218263.33	(0.00)	0.791936	(0.00)
77C	33320	9110	218244.05	218244.05	0.00	0.788351	0.00
77C	33320	9111	218729.30	218729.30	0.00	0.789861	0.00
77C	33320	9112	219611.75	219611.75	(0.00)	0.790355	(0.00)

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
77C	33332	9102	203729.58	203729.58	(0.00)	0.769832	(0.00)
77C	33332	9103	203862.52	203862.52	(0.00)	0.784058	(0.00)
77C	33332	9104	204984.09	204984.09	(0.00)	0.782133	(0.00)
77C	33332	9105	206065.15	206065.15	0.00	0.785616	0.00
77C	33332	9106	205545.13	205545.13	0.00	0.782392	0.00
77C	33332	9107	206234.18	206234.19	0.01	0.785775	0.00
77C	33332	9108	207156.16	207156.16	0.00	0.788641	0.00
77C	33332	9109	207646.19	207646.19	0.00	0.791936	0.00
77C	33332	9110	209187.42	209187.42	(0.00)	0.788351	(0.00)
77C	33332	9111	210822.73	210822.73	0.00	0.789861	0.00
77C	33332	9112	-974619.99	-974620.00	(0.01)	0.790355	(0.01)
77C	33430	9102	0.00	0.00	0.00	0.769832	0.00
77C	33430	9103	0.00	0.00	0.00	0.784058	0.00
77C	33430	9104	0.00	0.00	0.00	0.782133	0.00
77C	33430	9105	0.00	0.00	0.00	0.785616	0.00
77C	33430	9106	0.00	0.00	0.00	0.782392	0.00
77C	33430	9107	0.00	0.00	0.00	0.785775	0.00
77C	33430	9108	0.00	0.00	0.00	0.788641	0.00
77C	33430	9109	0.00	0.00	0.00	0.791936	0.00
77C	33430	9110	0.00	0.00	0.00	0.788351	0.00
77C	33430	9111	0.00	0.00	0.00	0.789861	0.00
77C	33430	9112	0.00	0.00	0.00	0.790355	0.00
77C	33656	9102	2834.00	2834.00	0.00	0.769832	0.00
77C	33656	9103	269.00	269.00	0.00	0.784058	0.00
77C	33656	9104	272428.92	272428.92	0.00	0.782133	0.00
77C	33656	9105	66785.89	66785.89	0.00	0.785616	0.00
77C	33656	9106	21828.52	21828.52	0.00	0.782392	0.00
77C	33656	9107	-269.00	-269.00	(0.00)	0.785775	(0.00)
77C	33656	9108	-1659.11	-1659.11	0.00	0.788641	0.00
77C	33656	9109	2887.32	2887.32	0.00	0.791936	0.00
77C	33656	9110	115305.25	115305.25	0.00	0.788351	0.00
77C	33656	9111	0.00	0.00	(0.00)	0.789861	(0.00)
77C	33656	9112	0.00	0.00	0.00	0.790355	0.00
			74,915,518.56	74,966,694.58	51,176.02		40,354.39

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/26/92

Reconciliation of 1/9/92 FPDS PSC Accruals to
1991 YTD ER Report

Account: 77C

PSC Accrual from

1/9/92 Print-out:

(FPDS)

78,472,626.05

9012 Accrual

from PC

Schedule:

(2,178,878.04)

(Except CASRM)

Total:

76,293,748.01

1991 YTD ER Report

PSC Accrual:

76,293,748.01

Difference:

-0-

Explanation of Difference:

PC Schedule

ACRUAL91.WK1 04-Feb-91

FILENAME	DESCRIPTION	FRC	DEPR CAT	9001 ACCRUAL	9002 ACCRUAL	9003 ACCRUAL	9004 ACCRUAL	9005 ACCRUAL	9006 ACCRUAL
DPRCAE89.WK1	1987 RETRNG OFFICES	77C/877C	CAS87*	0.00 ✓	0.00	0.00	0.00	0.00	0.00
	1988 RETRNG OFFICES	77C/877C	CAS88*	(3.46) ✓	0.00	0.00	0.00	0.00	0.00
	1989 RETRNG OFFICES	77C/877C	CAS89*	56,875.63 ✓	0.00	0.00	0.00	0.00	0.00
	1990 RETRNG OFFICES	77C/877C	CAS90*	(5,912,257.62) ✓	0.00	0.00	0.00	0.00	0.00
	1991 RETRNG OFFICES	77C/877C	CAS91*	2,254,274.05 ✓	0.00	0.00	0.00	0.00	0.00
	1992 RETRNG OFFICES	77C/877C	CAS92*	1,422,233.36 ✓	0.00	0.00	0.00	0.00	0.00
	REMAINING	77C/877C	CASRM*	3,557,107.49 ✓	0.00	0.00	0.00	0.00	0.00
DPRCDE89.WK1	DIGITAL ELECTR SWS	377C	CDESE*	4,263,090.12 ✓	0.00	0.00	0.00	0.00	0.00
	DIGITAL ELECTR SWS (EQ ACC887C)		CDESE*	23,690.25 ✓	0.00	0.00	0.00	0.00	0.00
DPRCOS89.WK1	ANALOG OPERATOR SYSTEMS	117C	COSAN*	119,684.57 ✓	0.00	0.00	0.00	0.00	0.00
	DIGITAL OPERATOR SYSTEMS	117C	COSDG*	61,144.78 ✓	0.00	0.00	0.00	0.00	0.00
	XBAR OPERATOR SYSTEMS (EST)	117C	COSXB*	0.00 ✓	0.00	0.00	0.00	0.00	0.00
	XBAR OPERATOR SYSTEMS	417C	COSXB*	149,477.42 ✓	0.00	0.00	0.00	0.00	0.00
DPRCEM89.WK1	SXS SWITCHING	37C	COSBS*	(31,108.76) ✓	0.00	0.00	0.00	0.00	0.00
	XBR SWITCHING	47C	COXBR*	(290.52) ✓	0.00	0.00	0.00	0.00	0.00
357C'91.WK1	DGTL CKT RET 1990	357C	CDG90*	(3,181,386.82) ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	357C	CDG91*	355,588.78 ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	357C	CDG92*	132,608.75 ✓	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	357C	CDGRM*	4,646,833.81 ✓	0.00	0.00	0.00	0.00	0.00
	TOTAL 357C			1,953,644.52 ✓	0.00	0.00	0.00	0.00	0.00
1357C'91.WK1	OPTICAL CKT EQPT	357C	COPTC*	894,710.48 ✓	0.00	0.00	0.00	0.00	0.00
257C'91.WK1	DGTL CKT RET 1990	257C	CDG90*	(294,310.85) ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	257C	CDG91*	195,877.25 ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	257C	CDG92*	114,640.52 ✓	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	257C	CDGRM*	7,832,953.68 ✓	0.00	0.00	0.00	0.00	0.00
	TOTAL 257C			7,849,160.60 ✓	0.00	0.00	0.00	0.00	0.00
f257C'91.WK1	OPTICAL CKT EQPT	257C	COPTC*	618,937.55 ✓	0.00	0.00	0.00	0.00	0.00
157C'91.WK1	DGTL CKT RET 1990	157C	CDG90*	893.90 ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	157C	CDG91*	31,173.25 ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	157C	CDG92*	4,382.93 ✓	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	157C	CDGRM*	265,993.71 ✓	0.00	0.00	0.00	0.00	0.00
	TOTAL 157C			302,443.79 ✓	0.00	0.00	0.00	0.00	0.00
857C'91.WK1	DGTL CKT RET 1990	857C	CDG90*	(30,071.61) ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	857C	CDG91*	(10,037.67) ✓	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	857C	CDG92*	(1,125.92) ✓	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	857C	CDGRM*	63,568.61 ✓	0.00	0.00	0.00	0.00	0.00
	TOTAL 857C			22,333.41 ✓	0.00	0.00	0.00	0.00	0.00

41520.89

+ 3193914.27

F01B07V00220

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.88	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12069.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NOW CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SM VAL	612.91	613.68	-.77	.675325	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	0257C	PARI GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	1357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	CASRM	9012							543,035,944.77	(267,147,353.77)	3,557,107.49
77C	CASRM	9101	2,646,078.93	(160,990.06)	(15,236.25)	16,788.60	4,092.22	0.00	545,521,033.64	(270,537,026.63)	3,553,963.26
77C	CASRM	9102	1,189,867.07	(718,451.45)	279,125.18	5,196.76	(8,342.75)	0.00	545,992,449.26	(273,097,359.25)	3,550,483.02
77C	CASRM	9103	874,678.36	(175,565.51)	238,064.41	13,455.34	(2,158,285.01)	0.00	546,691,562.11	(278,379,042.02)	3,555,767.27
77C	CASRM	9104	1,478,399.18	(607,744.58)	71,699.08	16,547.66	(8,540.86)	0.00	547,562,216.71	(281,247,358.83)	3,561,984.04
77C	CASRM	9105	2,246,603.35	(399,179.93)	70,135.00	13,347.73	44,680.19	0.00	549,409,640.13	(284,282,000.01)	3,577,166.79
77C	CASRM	9106	1,591,187.02	(2,625,814.30)	37,282.92	10,322.76	96,404.34	0.00	548,375,012.85	(285,089,342.48)	3,561,075.04
77C	CASRM	9107	2,604,917.97	(775,855.69)	(405,598.95)	14,576.72	103,057.68	0.00	550,204,075.13	(288,162,526.39)	3,582,270.94
77C	CASRM	9108	2,051,264.10	(8,500,983.24)	(7.44)	17,465.35	(70,129.34)	0.00	543,754,355.99	(283,296,485.52)	3,513,441.73
77C	CASRM	9109	1,732,132.27	(1,061,764.98)	14,920.08	11,933.34	206,305.75	0.00	544,424,723.28	(285,515,003.09)	3,540,939.40
77C	CASRM	9110	623,592.78	(2,823,008.01)	(118,290.12)	25,024.63	5,026.92	0.00	542,225,308.05	(286,321,173.05)	3,517,316.40
77C	CASRM	9111	1,647,055.18	(2,762,705.62)	(76,800.64)	33,129.77	(1,379,996.14)	287,654.00	541,109,657.61	(288,211,796.84)	3,513,586.91
77C	CASRM	9112	1,972,124.91	(294,335.95)	(8,398.37)	27,077.52	(5,660,545.51)	0.00	542,787,446.57	(297,072,914.16)	
1991 TOTALS			20,657,901.12	(20,906,399.32)	86,894.90	204,866.18	(8,826,272.51)	287,654.00			42,585,102.28

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	CASRM	9112							542,787,446.57	(297,072,914.16)	3,533,571.22
77C	CASRM	9201	284,596.58	(101,487.98)	7,277.07	17,381.32	(214,182.29)	0.00	542,970,555.17	(300,694,521.30)	3,529,903.71
77C	CASRM	9202	(788,629.80)	(228,580.30)	(596,657.51)	26,039.57	(1,094.76)	0.00	541,953,345.07	(304,567,557.41)	3,519,390.81
77C	CASRM	9203	(209,160.47)	(97,448.79)	(212,267.17)	29,842.03	46,206.20	0.00	541,640,725.81	(308,125,718.37)	3,519,707.30
1992 TOTALS			(713,193.69)	(427,517.07)	(801,647.61)	73,262.92	(169,070.85)	0.00			14,102,573.04

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E4101	9012							16,297,671.30	(9,433,396.47)	286,011.45
77C	E4101	9101	(4,116.12)	(970.20)	0.00	0.00	0.00	0.00	16,292,584.98	(9,718,437.72)	285,832.49
77C	E4101	9102	(27,464.96)	(1,821.54)	0.00	0.00	0.00	0.00	16,263,298.48	(10,002,448.67)	284,584.08
77C	E4101	9103	(2,869.32)	(1,042.53)	0.00	0.00	0.00	0.00	16,259,386.63	(10,285,990.22)	284,447.45
77C	E4101	9104	8,357.24	(56.76)	0.00	0.00	0.00	0.00	16,267,687.11	(10,570,380.91)	284,865.31
77C	E4101	9105	(848.27)	(542.57)	0.00	0.00	0.00	0.00	16,266,296.27	(10,854,703.65)	284,820.66
77C	E4101	9106	15,826.03	(209.58)	0.00	0.00	0.00	0.00	16,281,912.72	(11,139,314.74)	285,699.89
77C	E4101	9107	(25,104.56)	(1,409.52)	0.00	0.00	0.00	0.00	16,255,398.64	(11,423,605.10)	284,223.15
77C	E4101	9108	(499.24)	(124.41)	0.00	0.00	0.00	0.00	16,254,774.99	(11,707,703.84)	284,191.95
77C	E4101	9109	20,382.52	(53.27)	0.00	0.00	0.00	0.00	16,275,104.24	(11,991,842.52)	285,550.78
77C	E4101	9110	9,317.76	(22.42)	0.00	0.00	0.00	0.00	16,284,399.58	(12,277,370.88)	286,216.34
77C	E4101	9111	3,316.39	0.00	0.00	0.00	0.00	0.00	16,287,715.97	(12,563,587.22)	286,471.44
77C	E4101	9112	(10,390.60)	(703.38)	0.00	0.00	0.00	0.00	16,276,621.99	(12,849,355.28)	
1991 TOTALS			(14,093.13)	(6,956.18)	0.00	0.00	0.00	0.00			3,422,914.99

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E4101	9112							16,276,621.99	(12,849,355.28)	285,605.56
77C	E4101	9201	7,556.69	(211.36)	0.00	0.00	0.00	0.00	16,283,967.32	(13,134,749.48)	286,292.53
77C	E4101	9202	(12,664.61)	(191.35)	0.00	0.00	0.00	0.00	16,271,111.36	(13,420,850.66)	285,026.07
77C	E4101	9203	11,639.43	(69.07)	0.00	0.00	0.00	0.00	16,282,681.72	(13,705,807.66)	286,319.34
1992 TOTALS			6,531.51	(471.78)	0.00	0.00	0.00	0.00			1,143,243.50

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E4348	9012							12,318,517.08	(8,893,514.93)	285,416.85
77C	E4348	9101	1,545.47	0.00	(82,435.36)	1,685.32	0.00	0.00	12,320,062.55	(9,259,681.82)	278,216.43
77C	E4348	9102	(139,002.63)	(5,888.03)	4,012.00	148.90	0.00	0.00	12,175,171.89	(9,527,849.32)	264,732.26
77C	E4348	9103	6,409.62	(18.48)	(3,958.80)	0.00	0.00	0.00	12,181,563.03	(9,796,521.89)	265,004.57
77C	E4348	9104	(2,035.12)	(7.17)	7,000.00	47,461.50	0.00	0.00	12,179,520.74	(10,007,057.79)	271,557.87
77C	E4348	9105	647.77	0.00	(4,012.00)	0.00	0.00	0.00	12,180,168.51	(10,282,627.66)	271,077.26
77C	E4348	9106	(3,616.65)	(41.93)	0.00	0.00	0.00	0.00	12,176,509.93	(10,553,663.00)	270,474.49
77C	E4348	9107	1,378.07	(9.68)	0.00	0.00	0.00	0.00	12,177,878.32	(10,824,127.81)	270,750.10
77C	E4348	9108	1,843.81	(27.83)	0.00	0.00	0.00	0.00	12,179,694.30	(11,094,850.08)	271,211.06
77C	E4348	9109	(473.77)	(6.55)	36,897.78	236.48	0.00	0.00	12,179,213.98	(11,328,920.32)	283,431.22
77C	E4348	9110	(2,655.20)	0.00	7,000.00	0.00	0.00	0.00	12,176,558.78	(11,605,351.54)	285,603.62
77C	E4348	9111	(1,039,783.40)	(9,800,859.93)	344.10	110.34	0.00	0.00	1,335,915.45	(2,089,640.79)	(753,725.34)
77C	E4348	9112	(55,725.59)	(625,873.29)	344.10	778.85	672,952.48	0.00	654,316.57	(35,966.73)	
1991 TOTALS			(1,231,467.62)	(10,432,732.89)	(34,808.18)	50,421.39	672,952.48	0.00			2,263,750.38

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E4348	9112							654,316.57	(35,966.73)	618,349.84
77C	E4348	9201	(4,046.21)	(177.96)	(132,174.00)	612.00	0.00	0.00	650,092.40	(785,700.61)	(135,608.21)
77C	E4348	9202	(16,033.78)	(4,159.43)	612.00	637.00	0.00	0.00	629,899.19	(644,683.97)	(14,784.78)
77C	E4348	9203	(65,463.74)	(556,306.70)	0.00	0.00	(1,669.48)	0.00	8,128.75	(75,261.97)	(67,133.22)
1992 TOTALS			(85,543.73)	(560,644.09)	(131,562.00)	1,249.00	(1,669.48)	0.00			400,823.63

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8101	9012							12,405,692.06	(7,180,646.21)	217,710.24
77C	E8101	9101	(9,219.35)	(1,692.30)	0.00	0.00	0.00	0.00	12,394,780.41	(7,396,664.15)	217,309.40
77C	E8101	9102	(4,550.26)	(154.87)	0.00	0.00	0.00	0.00	12,390,075.28	(7,613,818.69)	217,102.57
77C	E8101	9103	145,406.42	(38.84)	0.00	7,118.90	0.00	0.00	12,535,442.86	(7,823,763.52)	224,365.68
77C	E8101	9104	12,772.68	(6,892.16)	0.00	(894.29)	0.00	0.00	12,541,323.38	(8,042,131.33)	224,959.60
77C	E8101	9105	20,982.72	0.00	0.00	0.00	0.00	0.00	12,562,306.10	(8,267,090.93)	226,063.96
77C	E8101	9106	1,808.45	0.00	0.00	0.00	0.00	0.00	12,564,114.55	(8,493,154.89)	226,164.43
77C	E8101	9107	16,130.38	(14,053.03)	0.00	0.00	0.00	0.00	12,566,191.90	(8,705,266.29)	227,113.27
77C	E8101	9108	11,152.83	(21.71)	0.00	0.00	0.00	0.00	12,577,323.02	(8,932,357.83)	227,810.32
77C	E8101	9109	11,150.95	0.00	0.00	0.00	0.00	0.00	12,588,473.97	(9,160,168.17)	228,553.72
77C	E8101	9110	12,733.42	0.00	0.00	0.00	0.00	0.00	12,601,207.39	(9,388,721.89)	229,463.25
77C	E8101	9111	(4,867.11)	(181.03)	0.00	0.00	0.00	0.00	12,596,159.25	(9,618,004.11)	229,088.86
77C	E8101	9112	39,184.23	(32.62)	0.00	0.00	0.00	0.00	12,635,310.86	(9,847,060.35)	
1991 TOTALS			252,685.36	(23,066.56)	0.00	6,224.61	0.00	0.00			2,695,705.31

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8101	9112							12,635,310.86	(9,847,060.35)	232,354.21
77C	E8101	9201	384,407.08	(85.04)	0.00	0.00	0.00	0.00	13,019,632.90	(10,079,329.52)	267,300.31
77C	E8101	9202	5,271.36	(21.69)	0.00	0.00	0.00	0.00	13,024,882.57	(10,346,608.13)	267,827.44
77C	E8101	9203	(5,492.54)	(2,299.37)	0.00	0.00	0.00	0.00	13,017,090.66	(10,612,136.21)	267,217.16
1992 TOTALS			384,185.90	(2,406.10)	0.00	0.00	0.00	0.00			1,034,699.12

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8428	9012							14,804,192.03	(11,145,005.43)	304,932.22
77C	E8428	9101	376.09	(17.77)	0.00	0.00	0.00	0.00	14,804,550.35	(11,449,919.88)	304,966.41
77C	E8428	9102	(2,120.56)	(1.52)	0.00	0.00	0.00	0.00	14,802,428.27	(11,754,884.76)	304,754.35
77C	E8428	9103	10,944.82	(25.23)	0.00	0.00	0.00	0.00	14,813,347.86	(12,059,613.88)	305,970.44
77C	E8428	9104	9,480.80	0.00	0.00	0.00	0.00	0.00	14,822,828.66	(12,365,584.33)	307,155.54
77C	E8428	9105	1,796.17	(22.44)	0.00	0.00	0.00	0.00	14,824,602.39	(12,672,717.43)	307,412.14
77C	E8428	9106	20,761.35	0.00	0.00	0.00	0.00	0.00	14,845,363.74	(12,980,129.57)	310,872.36
77C	E8428	9107	1,289.92	(19.10)	17,823.00	0.00	0.00	0.00	14,846,634.56	(13,273,159.83)	314,694.95
77C	E8428	9108	20,403.04	(4.93)	0.00	0.00	0.00	0.00	14,867,032.67	(13,587,849.84)	319,795.71
77C	E8428	9109	16,930.03	0.00	0.00	0.00	0.00	0.00	14,883,962.70	(13,907,645.55)	325,439.05
77C	E8428	9110	34,166.64	(7.47)	33,177.00	0.00	0.00	0.00	14,918,121.87	(14,199,900.13)	359,110.87
77C	E8428	9111	(21,214.37)	(90.75)	0.00	0.00	(3,722.37)	0.00	14,896,816.75	(14,562,642.62)	334,174.13
77C	E8428	9112	4,168.59	(62.33)	0.00	0.00	0.00	0.00	14,900,923.01	(14,896,754.42)	
1991 TOTALS			96,982.52	(251.54)	51,000.00	0.00	(3,722.37)	0.00			3,799,278.16

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8428	9112							14,900,923.01	(14,896,754.42)	4,168.59
77C	E8428	9201	23,005.56	(62.99)	0.00	0.00	0.00	0.00	14,923,865.58	(14,900,860.02)	23,005.56
77C	E8428	9202	9,032.76	0.00	0.00	0.00	0.00	0.00	14,932,898.34	(14,923,865.58)	9,032.76
77C	E8428	9203	4,706.79	(6.45)	0.00	0.00	0.00	0.00	14,937,598.68	(14,932,891.89)	4,706.79
1992 TOTALS			36,745.11	(69.44)	0.00	0.00	0.00	0.00			40,913.70

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8444	9012							11,276,733.86	(6,527,184.12)	197,897.91
77C	E8444	9101	222,024.95	(20.09)	0.00	281.44	0.00	0.00	11,498,738.72	(6,724,780.50)	207,563.40
77C	E8444	9102	5,911.83	(46,212.91)	(10.97)	158.89	0.00	0.00	11,458,437.64	(6,885,983.07)	207,838.84
77C	E8444	9103	5,605.61	0.00	(4,000.00)	280.00	0.00	0.00	11,464,043.25	(7,097,541.91)	207,928.64
77C	E8444	9104	1,834.77	(236.79)	0.00	2,007.71	0.00	0.00	11,465,641.23	(7,303,226.05)	208,120.76
77C	E8444	9105	13,057.97	(6.86)	0.00	4,802.78	0.00	0.00	11,478,692.34	(7,506,537.17)	209,060.80
77C	E8444	9106	17,954.03	0.00	0.00	0.02	0.00	0.00	11,496,646.37	(7,715,597.94)	210,058.25
77C	E8444	9107	241.41	0.00	(48.17)	427.55	0.00	0.00	11,496,887.78	(7,925,276.81)	210,094.76
77C	E8444	9108	(10,291.32)	0.00	0.00	1,550.66	0.00	0.00	11,486,596.46	(8,133,820.91)	209,548.47
77C	E8444	9109	(1,172,996.82)	(9,065,304.45)	0.00	1,292.60	0.00	0.00	1,248,295.19	723,227.67	131,434.86
77C	E8444	9110	(49,208.52)	(561,977.59)	0.00	1,680.88	434,783.31	0.00	637,109.08	1,590,234.59	159,095.98
77C	E8444	9111	6,320.36	(242,089.24)	0.00	8,417.81	0.00	0.00	401,340.20	1,681,645.66	160,229.68
77C	E8444	9112	(14.89)	(43.46)	(1,525.86)	35,376.74	(3,118.23)	0.00	401,281.85	1,552,192.09	
1991 TOTALS			(959,560.62)	(9,915,891.39)	(5,585.00)	56,277.08	431,665.08	0.00			2,318,872.34

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8444	9112							401,281.85	1,552,192.09	162,789.50
77C	E8444	9201	(86.32)	0.00	(61,516.44)	353.76	0.00	0.00	401,195.53	1,328,239.92	157,221.40
77C	E8444	9202	(36,318.55)	(14,652.17)	(117,708.84)	929.50	0.00	0.00	350,224.81	1,068,891.34	141,911.62
77C	E8444	9203	463.04	0.00	(2,575.58)	6,329.43	15,266.00	0.00	350,687.85	945,999.58	144,076.38
1992 TOTALS			(35,941.83)	(14,652.17)	(181,800.86)	7,612.69	15,266.00	0.00			605,998.89

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8805	9012							13,953,165.35	(10,504,328.99)	287,403.03
77C	E8805	9101	8,801.54	0.00	0.00	0.00	0.00	0.00	13,961,966.89	(10,791,732.02)	288,203.17
77C	E8805	9102	11,759.06	0.00	0.00	0.00	0.00	0.00	13,973,725.95	(11,079,935.19)	289,379.08
77C	E8805	9103	21,038.85	0.00	0.00	0.00	0.00	0.00	13,994,764.80	(11,369,314.27)	291,716.73
77C	E8805	9104	2,623.81	(142.62)	0.00	0.00	0.00	0.00	13,997,245.99	(11,660,888.37)	292,044.70
77C	E8805	9105	11,219.22	(80.31)	0.00	0.00	0.00	0.00	14,008,384.90	(11,952,852.76)	293,647.45
77C	E8805	9106	3,353.70	(104.49)	0.00	0.00	0.00	0.00	14,011,634.11	(12,246,395.72)	294,206.40
77C	E8805	9107	2,779.44	(280.49)	0.00	0.00	0.00	0.00	14,014,133.06	(12,540,321.63)	294,762.29
77C	E8805	9108	5,505.55	0.00	0.00	0.00	0.00	0.00	14,019,638.61	(12,835,083.92)	296,138.67
77C	E8805	9109	3,871.72	(11.01)	0.00	0.00	0.00	0.00	14,023,499.32	(13,131,211.58)	297,429.25
77C	E8805	9110	2,399.05	(49.75)	0.00	632.50	0.00	0.00	14,025,848.62	(13,427,958.58)	298,945.02
77C	E8805	9111	(667,241.67)	(12,314,500.00)	0.00	1,401.76	0.00	0.00	1,044,106.95	(1,411,001.84)	(366,894.89)
77C	E8805	9112	1,294.00	(591,906.33)	0.00	0.00	440,039.50	0.00	453,494.62	(12,161.12)	
1991 TOTALS			(592,595.73)	(12,907,075.00)	0.00	2,034.26	440,039.50	0.00			2,856,980.89

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8805	9112							453,494.62	(12,161.12)	441,333.50
77C	E8805	9201	(41,632.82)	9,926.35	(182,174.00)	233.03	0.00	0.00	421,788.15	(645,361.94)	(223,573.79)
77C	E8805	9202	(18,752.58)	(3,498.14)	(4,501.76)	0.00	0.00	0.00	399,537.43	(422,791.77)	(23,254.34)
77C	E8805	9203	(30,001.89)	(2,701.20)	0.00	0.00	0.00	0.00	366,834.34	(396,836.23)	(30,001.89)
1992 TOTALS			(90,387.29)	3,727.01	(186,675.76)	233.03	0.00	0.00			164,503.48

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8807	9012							13,193,978.13	(7,636,920.90)	231,544.05
77C	E8807	9101	(16,761.75)	(50.89)	0.00	0.00	0.00	0.00	13,177,165.49	(7,868,414.06)	230,815.28
77C	E8807	9102	9,730.93	(45.61)	0.00	130.56	0.00	0.00	13,186,850.81	(8,099,053.17)	231,263.53
77C	E8807	9103	12,285.63	(33.71)	0.00	0.00	0.00	0.00	13,199,102.73	(8,330,282.99)	231,848.56
77C	E8807	9104	1,806.33	(139.49)	0.00	0.00	0.00	0.00	13,200,769.57	(8,561,992.06)	231,938.88
77C	E8807	9105	1,548.26	(31.35)	0.00	0.00	0.00	0.00	13,202,286.48	(8,793,899.58)	232,020.36
77C	E8807	9106	(2,826.62)	(432.11)	0.00	0.00	0.00	0.00	13,199,027.75	(9,025,487.84)	231,863.33
77C	E8807	9107	261,036.95	(6,200.38)	0.00	0.00	0.00	0.00	13,453,864.32	(9,251,150.79)	247,218.44
77C	E8807	9108	1,394.08	0.00	0.00	0.00	0.00	0.00	13,455,258.40	(9,498,369.23)	247,305.57
77C	E8807	9109	(4,009.58)	(25,621.21)	0.00	0.00	0.00	0.00	13,425,627.61	(9,720,053.59)	247,038.27
77C	E8807	9110	18,202.73	0.00	0.00	0.00	0.00	0.00	13,443,830.34	(9,967,091.86)	248,338.46
77C	E8807	9111	8,527.58	(25.85)	0.00	0.00	0.00	0.00	13,452,332.07	(10,215,404.47)	248,994.43
77C	E8807	9112	12,690.09	0.00	0.00	0.00	(637.92)	0.00	13,465,022.16	(10,465,036.82)	
1991 TOTALS			303,624.63	(32,580.60)	0.00	130.56	(637.92)	0.00			2,860,189.16

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8807	9112							13,465,022.16	(10,465,036.82)	249,998.78
77C	E8807	9201	1,383.27	(138.29)	0.00	0.00	(147.20)	0.00	13,466,267.14	(10,715,044.51)	250,111.15
77C	E8807	9202	(3,433.23)	(148.12)	0.00	0.00	0.00	0.00	13,462,685.79	(10,965,007.54)	249,767.83
77C	E8807	9203	(1,253.25)	(356.33)	0.00	0.00	0.00	0.00	13,461,076.21	(11,214,419.03)	249,628.58
1992 TOTALS			(3,303.21)	(642.74)	0.00	0.00	(147.20)	0.00			999,506.33

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8838	9012			0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9101	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9102	0.00	0.00	34,690.35	0.00	0.00	0.00	(89,013.30)	123,703.65	34,690.35
77C	E8838	9103	0.00	0.00	39,785.54	0.00	0.00	0.00	(89,013.30)	128,798.84	39,785.54
77C	E8838	9104	0.00	0.00	10,706.10	0.00	0.00	0.00	(89,013.30)	99,719.40	10,706.10
77C	E8838	9105	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9106	0.00	0.00	14,931.03	0.00	0.00	0.00	(89,013.30)	103,944.33	14,931.03
77C	E8838	9107	0.00	0.00	(1,398.77)	0.00	0.00	0.00	(89,013.30)	87,614.53	(1,398.77)
77C	E8838	9108	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9109	0.00	0.00	8,456.35	0.00	0.00	0.00	(89,013.30)	97,469.65	8,456.35
77C	E8838	9110	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9111	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9112	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
1991 TOTALS			0.00	0.00	107,170.60	0.00	0.00	0.00			107,170.60

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8838	9112			0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9201	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9202	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
77C	E8838	9203	0.00	0.00	0.00	0.00	0.00	0.00	(89,013.30)	89,013.30	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8845	9012							0.00	0.00	0.00
77C	E8845	9101	0.00	0.00	3,856.23	0.00	0.00	0.00	0.00	3,856.23	3,856.23
77C	E8845	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	E8845	9103	0.00	0.00	2,673.25	0.00	0.00	0.00	0.00	2,673.25	2,673.25
77C	E8845	9104	0.00	0.00	(3,487.83)	0.00	0.00	0.00	0.00	(3,487.83)	(3,487.83)
77C	E8845	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	E8845	9106	0.00	0.00	31,304.85	0.00	0.00	0.00	0.00	31,304.85	31,304.85
77C	E8845	9107	0.00	0.00	1,326.02	0.00	0.00	0.00	0.00	1,326.02	1,326.02
77C	E8845	9108	0.00	0.00	(680.56)	0.00	0.00	0.00	0.00	(680.56)	(680.56)
77C	E8845	9109	0.00	0.00	42,279.40	0.00	0.00	0.00	0.00	42,279.40	42,279.40
77C	E8845	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	E8845	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	E8845	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	77,271.36	0.00	0.00	0.00			77,271.36

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	E8845	9112							0.00	0.00	0.00
77C	E8845	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	E8845	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	E8845	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2109	9012							3,000.00	221.05	3221.05
77C	M2109	9101	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3000.00	0.00
77C	M2109	9102	2,734.69	0.00	0.00	0.00	0.00	0.00	5,734.69	-3000.00	2734.69
77C	M2109	9103	(2,734.69)	0.00	(600.00)	0.00	0.00	0.00	3,000.00	-6334.69	-3334.69
77C	M2109	9104	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3000.00	0.00
77C	M2109	9105	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3000.00	0.00
77C	M2109	9106	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3000.00	0.00
77C	M2109	9107	0.00	0.00	0.00	859.89	0.00	0.00	3,000.00	-2140.11	859.89
77C	M2109	9108	0.00	0.00	0.00	695.16	0.00	0.00	3,000.00	-2304.84	695.16
77C	M2109	9109	0.00	0.00	0.00	121.51	0.00	0.00	3,000.00	-2878.49	121.51
77C	M2109	9110	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3000.00	0.00
77C	M2109	9111	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3000.00	0.00
77C	M2109	9112	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3000.00	0.00
1991 TOTALS			0.00	0.00	(600.00)	1,676.56	0.00	0.00			4,297.61

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2109	9112							3,000.00	-3000.00	0.00
77C	M2109	9201	0.00	0.00	0.00	171.98	0.00	0.00	3,000.00	-2828.02	171.98
77C	M2109	9202	0.00	0.00	0.00	5,996.98	0.00	0.00	3,000.00	2996.98	5996.98
77C	M2109	9203	0.00	0.00	(7,154.26)	7,172.50	0.00	0.00	3,000.00	-2981.76	18.24
1992 TOTALS			0.00	0.00	(7,154.26)	13,341.46	0.00	0.00			6,187.20

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2139	9012							19,555,846.03	(14,722,182.05)	402,805.33
77C	M2139	9101	(56,488.29)	(2,187.13)	0.00	0.00	0.00	0.00	19,497,170.61	(15,122,800.25)	397,670.03
77C	M2139	9102	3,576.36	(34,832.58)	0.00	0.00	0.00	0.00	19,465,914.39	(15,485,637.70)	398,027.67
77C	M2139	9103	(2,035.48)	(136.93)	0.00	58.35	0.00	0.00	19,463,741.98	(15,883,470.09)	397,807.99
77C	M2139	9104	3,988.14	(102.76)	0.00	0.00	0.00	0.00	19,467,627.36	(16,281,175.32)	398,306.50
77C	M2139	9105	61,590.36	(44.09)	0.00	0.00	0.00	0.00	19,529,173.63	(16,679,437.74)	407,105.13
77C	M2139	9106	(231.19)	(6.15)	0.00	(42.69)	0.00	0.00	19,528,936.29	(17,086,579.40)	407,059.48
77C	M2139	9107	974.85	(89,997.04)	0.00	92.93	0.00	0.00	19,439,914.10	(17,403,548.91)	407,273.04
77C	M2139	9108	(186.39)	(35.82)	0.00	0.00	0.00	0.00	19,439,691.89	(17,810,786.13)	407,226.44
77C	M2139	9109	(454.24)	(54.74)	0.00	0.00	0.00	0.00	19,439,182.91	(18,217,957.83)	407,075.03
77C	M2139	9110	(6,697.51)	(83.82)	(2,615.00)	239.11	0.00	0.00	19,432,401.58	(18,627,324.93)	402,538.33
77C	M2139	9111	4,969.27	(37.74)	0.00	0.00	0.00	0.00	19,437,333.11	(19,029,825.51)	407,507.60
77C	M2139	9112	(2,402.25)	(148.32)	0.00	0.00	0.00	0.00	19,434,782.54	(19,437,184.79)	
1991 TOTALS			6,603.63	(127,667.12)	(2,615.00)	347.70	0.00	0.00			4,840,402.56

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2139	9112							19,434,782.54	(19,437,184.79)	(2,402.25)
77C	M2139	9201	1,702.83	(20.58)	0.00	0.00	0.00	0.00	19,436,464.79	(19,434,761.96)	1,702.83
77C	M2139	9202	(6,563.26)	(41,252.42)	0.00	0.00	0.00	0.00	19,388,649.11	(19,395,212.37)	(6,563.26)
77C	M2139	9203	(3,908.49)	(220.86)	0.00	0.00	0.00	0.00	19,384,519.76	(19,388,428.25)	(3,908.49)
1992 TOTALS			(8,768.92)	(41,493.86)	0.00	0.00	0.00	0.00			(11,171.17)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2401	9012							183.65	32,522.90	32,706.55
77C	M2401	9101	(109.22)	0.00	15,167.15	0.01	0.00	0.00	74.43	14,983.51	15,057.94
77C	M2401	9102	0.00	0.00	46,888.65	0.00	0.00	0.00	74.43	46,814.22	46,888.65
77C	M2401	9103	(74.43)	0.00	(36,553.65)	(0.42)	0.00	0.00	0.00	(36,628.50)	(36,628.50)
77C	M2401	9104	0.00	0.00	(588.00)	0.00	0.00	0.00	0.00	(588.00)	(588.00)
77C	M2401	9105	0.00	0.00	(15,266.15)	0.00	0.00	0.00	0.00	(15,266.15)	(15,266.15)
77C	M2401	9106	0.00	0.00	95,910.08	0.00	0.00	0.00	0.00	95,910.08	95,910.08
77C	M2401	9107	2,131.87	0.00	1,168.00	0.00	0.00	0.00	2,131.87	1,168.00	3,299.87
77C	M2401	9108	(2,131.87)	0.00	(2.83)	0.00	0.00	0.00	0.00	(2,134.70)	(2,134.70)
77C	M2401	9109	0.00	0.00	77,741.68	0.00	0.00	0.00	0.00	77,741.68	77,741.68
77C	M2401	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2401	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2401	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			(183.65)	0.00	184,464.93	(0.41)	0.00	0.00			216,987.42

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2401	9112							0.00	0.00	0.00
77C	M2401	9201	9,210.56	0.00	0.00	0.00	0.00	0.00	9,210.56	0.00	9,210.56
77C	M2401	9202	905.27	0.00	0.00	950.68	0.00	0.00	10,115.83	(8,259.88)	1,855.95
77C	M2401	9203	0.00	0.00	0.00	0.00	0.00	0.00	10,115.83	(10,115.83)	0.00
1992 TOTALS			10,115.83	0.00	0.00	950.68	0.00	0.00			11,066.51

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2476	9012							0.00	23,558.71	23,558.71
77C	M2476	9101	0.00	0.00	0.00	130.45	0.00	0.00	0.00	130.45	130.45
77C	M2476	9102	0.00	0.00	0.00	516.38	0.00	0.00	0.00	516.38	516.38
77C	M2476	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2476	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2476	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2476	9106	0.00	0.00	8,025.19	0.00	0.00	0.00	0.00	8,025.19	8,025.19
77C	M2476	9107	1,421.25	0.00	3,677.76	0.00	0.00	0.00	1,421.25	3,677.76	5,099.01
77C	M2476	9108	(1,421.25)	0.00	0.00	0.00	0.00	0.00	0.00	(1,421.25)	(1,421.25)
77C	M2476	9109	0.00	0.00	31,637.98	0.00	0.00	0.00	0.00	31,637.98	31,637.98
77C	M2476	9110	0.00	0.00	(3,900.00)	0.00	0.00	0.00	0.00	(3,900.00)	(3,900.00)
77C	M2476	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2476	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	39,440.93	646.83	0.00	0.00			63,646.47

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2476	9112							0.00	0.00	0.00
77C	M2476	9201	0.00	0.00	775.70	0.00	0.00	0.00	0.00	775.70	775.70
77C	M2476	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2476	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	775.70	0.00	0.00	0.00			775.70

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2620	9012							0.00	0.00	0.00
77C	M2620	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2620	9112							0.00	0.00	0.00
77C	M2620	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2620	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2638	9012							0.00	0.00	0.00
77C	M2638	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9103	0.00	0.00	1,695.78	0.00	0.00	0.00	0.00	1,695.78	1,695.78
77C	M2638	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9106	0.00	0.00	15,342.76	0.00	0.00	0.00	0.00	15,342.76	15,342.76
77C	M2638	9107	192.86	0.00	(15.79)	0.00	0.00	0.00	192.86	(15.79)	177.07
77C	M2638	9108	(192.86)	0.00	0.00	0.00	0.00	0.00	0.00	(192.86)	(192.86)
77C	M2638	9109	0.00	0.00	16,239.50	0.00	0.00	0.00	0.00	16,239.50	16,239.50
77C	M2638	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	33,262.25	0.00	0.00	0.00			33,262.25

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2638	9112							0.00	0.00	0.00
77C	M2638	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2638	9203	35.34	0.00	0.00	0.00	0.00	0.00	35.34	0.00	35.34
1992 TOTALS			35.34	0.00	0.00	0.00	0.00	0.00			35.34

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2650	9012							1,445,962.08	(1,468,462.27)	(22,500.19)
77C	M2650	9101	(116,247.84)	(6,931.92)	0.00	63.43	0.00	0.00	1,322,782.32	(1,438,966.73)	(116,184.41)
77C	M2650	9102	(136,919.42)	(8,265.77)	0.00	52.06	0.00	0.00	1,177,597.13	(1,314,464.49)	(136,867.36)
77C	M2650	9103	(301.81)	(414,845.47)	(1,393,023.15)	3,034.17	0.00	0.00	762,449.85	(2,152,740.64)	(1,390,290.79)
77C	M2650	9104	(26,054.94)	(272,709.04)	(192.30)	2,914.57	0.00	0.00	463,685.87	(487,018.54)	(23,332.67)
77C	M2650	9105	(375,858.12)	(35,985.65)	(2,495,382.80)	38,322.24	0.00	0.00	51,842.10	(2,884,760.78)	(2,832,918.68)
77C	M2650	9106	0.00	(27,251.66)	18,882.00	14,912.84	51,675.87	0.00	24,590.44	60,880.27	85,470.71
77C	M2650	9107	2,534.25	0.00	(7,456.50)	37,038.43	0.00	0.00	27,124.69	4,991.49	32,116.18
77C	M2650	9108	1,648.54	(2,585.68)	(395.21)	0.00	0.00	0.00	26,187.55	(24,934.22)	1,253.33
77C	M2650	9109	0.00	0.00	(52,979.09)	863.67	(975.83)	0.00	26,187.55	(79,278.80)	(53,091.25)
77C	M2650	9110	(529.35)	(561.13)	0.00	0.00	0.00	0.00	25,097.07	(25,626.42)	(529.35)
77C	M2650	9111	0.00	0.00	(10,980.00)	0.00	1,571,732.57	0.00	25,097.07	1,535,655.50	1,560,752.57
77C	M2650	9112	(1,513.71)	0.00	113,459.64	0.00	2,316,673.38	0.00	23,583.36	2,405,035.95	
1991 TOTALS			(653,242.40)	(769,136.32)	(3,828,067.41)	97,201.41	3,939,105.99	0.00			(2,896,121.91)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2650	9112							23,583.36	2,405,035.95	2,428,619.31
77C	M2650	9201	(1,117.91)	(125.61)	(1,000.00)	0.00	621.60	0.00	22,339.84	(23,836.15)	(1,496.31)
77C	M2650	9202	0.00	0.00	0.00	0.00	0.00	0.00	22,339.84	(22,339.84)	0.00
77C	M2650	9203	0.00	0.00	0.00	0.00	0.00	0.00	22,339.84	(22,339.84)	0.00
1992 TOTALS			(1,117.91)	(125.61)	(1,000.00)	0.00	621.60	0.00			2,427,123.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2687	9012							0.00	0.00	0.00
77C	M2687	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9112	0.00	0.00	0.00	36.29	0.00	0.00	0.00	36.29	0.00
1991 TOTALS			0.00	0.00	0.00	36.29	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M2687	9112							0.00	36.29	36.29
77C	M2687	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	M2687	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			36.29

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M6121	9012							15,416,416.54	(8,923,309.75)	270,546.12
77C	M6121	9101	(4,862.86)	(269.79)	0.00	988.52	0.00	0.00	15,411,283.89	(9,192,597.56)	270,377.67
77C	M6121	9102	170,404.85	(709.15)	0.00	13,926.42	0.00	0.00	15,580,979.59	(9,448,339.65)	278,756.36
77C	M6121	9103	18,070.09	(211.44)	0.00	258.78	0.00	0.00	15,598,838.24	(9,726,625.79)	279,629.16
77C	M6121	9104	9,039.66	(861.26)	0.00	(12,174.02)	0.00	0.00	15,607,016.64	(10,017,567.72)	279,472.45
77C	M6121	9105	(1,110.90)	(88.03)	0.00	0.00	0.00	0.00	15,605,817.71	(10,296,952.13)	279,413.98
77C	M6121	9106	412.21	(21.98)	0.00	(0.80)	0.00	0.00	15,606,207.94	(10,576,344.93)	279,436.83
77C	M6121	9107	52,740.75	(92.24)	0.00	0.00	0.00	0.00	15,658,856.45	(10,855,689.53)	282,539.23
77C	M6121	9108	(133,942.09)	(6,261.14)	0.00	966.32	0.00	0.00	15,518,653.22	(11,131,001.30)	274,228.25
77C	M6121	9109	(274,719.46)	(13,400,810.17)	0.00	4,239.39	48,829.27	0.00	1,843,123.59	2,048,649.29	259,451.53
77C	M6121	9110	(229,763.37)	(1,090,187.04)	(9.00)	125.97	218,173.80	0.00	523,173.18	3,097,675.57	258,632.05
77C	M6121	9111	(56,385.95)	(4,296.74)	0.00	0.00	53,712.53	0.00	462,490.49	2,897,052.79	258,426.41
77C	M6121	9112	(5,170.32)	(117.68)	0.00	(111.10)	0.00	0.00	457,202.49	2,638,632.96	
1991 TOTALS			(455,287.39)	(14,503,926.66)	(9.00)	8,219.48	320,715.60	0.00			3,270,910.03

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M6121	9112							457,202.49	2,638,632.96	257,986.29
77C	M6121	9201	(5,526.97)	0.00	9.00	225.72	0.00	0.00	451,675.52	2,380,881.40	257,505.17
77C	M6121	9202	(199,326.76)	0.00	0.00	21,350.23	0.00	0.00	252,348.76	2,144,726.45	239,707.52
77C	M6121	9203	(8,718.35)	(118,908.72)	71,605.32	42,059.65	27,931.66	0.00	124,721.69	2,165,524.28	254,471.77
1992 TOTALS			(213,572.08)	(118,908.72)	71,614.32	63,635.60	27,931.66	0.00			1,009,670.76

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M6702	9012							267,864.95	(5,882,883.80)	(5,615,018.85)
77C	M6702	9101	(49,189.14)	(29.92)	11,137.34	26,052.77	(354.21)	0.00	218,645.89	(230,999.13)	(12,353.24)
77C	M6702	9102	(13,519.70)	(82.54)	(7,062.45)	724.33	0.00	0.00	205,043.65	(224,901.47)	(19,857.82)
77C	M6702	9103	6,225.82	(63,506.68)	(481,683.25)	36,801.47	2,207,760.15	0.00	147,762.79	1,621,341.40	1,769,104.19
77C	M6702	9104	87.01	0.00	(170,119.33)	58,581.82	(3,526.39)	0.00	147,849.80	(262,826.69)	(114,976.89)
77C	M6702	9105	(8,495.02)	0.00	58,401.00	(47,963.60)	0.00	0.00	139,354.78	(137,412.40)	1,942.38
77C	M6702	9106	(55,143.05)	(32,034.53)	68,847.00	4,668.77	0.00	0.00	52,177.20	(33,804.48)	18,372.72
77C	M6702	9107	2,131.87	0.00	(12,930.03)	0.00	10,311.33	0.00	54,309.07	(54,795.90)	(486.83)
77C	M6702	9108	0.00	0.00	37,404.55	140.37	0.00	0.00	54,309.07	(16,764.15)	37,544.92
77C	M6702	9109	0.00	0.00	633,683.79	(310.76)	0.00	0.00	54,309.07	579,063.96	633,373.03
77C	M6702	9110	0.00	0.00	(32,939.50)	10,639.88	0.00	0.00	54,309.07	(76,608.69)	(22,299.62)
77C	M6702	9111	56.98	(52,150.20)	0.00	16,055.16	0.00	0.00	2,215.85	13,896.29	16,112.14
77C	M6702	9112	(2,131.87)	0.00	10,164.99	(13,428.73)	3,435,654.41	0.00	83.98	3,430,174.82	
1991 TOTALS			(119,977.10)	(147,803.87)	114,904.11	91,961.48	5,649,845.29	0.00			(3,308,543.87)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	M6702	9112							83.98	3,430,174.82	3,430,258.80
77C	M6702	9201	0.00	0.00	(30,950.05)	272.12	128.84	0.00	83.98	(30,633.07)	(30,549.09)
77C	M6702	9202	0.00	0.00	0.00	0.00	0.00	0.00	83.98	(83.98)	(0.00)
77C	M6702	9203	0.00	0.00	0.00	0.00	0.00	0.00	83.98	(83.98)	0.00
1992 TOTALS			0.00	0.00	(30,950.05)	272.12	128.84	0.00			3,399,709.71

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31039	9012							362,339.67	(311,453.06)	50,886.61
77C	31039	9101	(229,927.70)	(2,064.03)	(843,811.48)	(5,705.89)	64.37	0.00	130,347.94	(1,209,728.64)	(1,079,380.70)
77C	31039	9102	4,215.70	0.00	10,708.49	15,489.16	0.00	0.00	134,563.64	(104,150.29)	30,413.35
77C	31039	9103	0.00	0.00	76,593.04	6,625.83	0.00	0.00	134,563.64	(51,344.77)	83,218.87
77C	31039	9104	0.00	0.00	72,783.00	366.35	0.00	0.00	134,563.64	(61,414.29)	73,149.35
77C	31039	9105	(3,728.08)	0.00	61,804.79	0.00	0.00	0.00	130,835.56	(72,758.85)	58,076.71
77C	31039	9106	0.00	0.00	0.00	11,686.00	0.00	0.00	130,835.56	(119,149.56)	11,686.00
77C	31039	9107	0.00	0.00	16,160.80	0.00	0.00	0.00	130,835.56	(114,674.76)	16,160.80
77C	31039	9108	0.00	0.00	(897.95)	0.00	0.00	0.00	130,835.56	(131,733.51)	(897.95)
77C	31039	9109	110.63	0.00	(95,441.64)	157.66	0.00	0.00	130,946.19	(226,119.54)	(95,173.35)
77C	31039	9110	(127,023.43)	0.00	0.00	0.00	0.00	0.00	3,922.76	(130,946.19)	(127,023.43)
77C	31039	9111	0.00	0.00	0.00	0.00	7,347.62	0.00	3,922.76	3,424.86	7,347.62
77C	31039	9112	233,159.24	0.00	53,450.76	0.00	0.00	0.00	237,082.00	49,528.00	
1991 TOTALS			(123,193.64)	(2,064.03)	(648,650.19)	28,619.11	7,411.99	0.00			(971,536.12)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31039	9112							237,082.00	49,528.00	286,610.00
77C	31039	9201	(708.87)	0.00	0.00	0.00	0.00	0.00	236,373.13	(237,082.00)	(708.87)
77C	31039	9202	0.00	0.00	0.00	0.00	0.00	0.00	236,373.13	(236,373.13)	0.00
77C	31039	9203	0.00	0.00	(2,768.58)	0.00	0.00	0.00	236,373.13	(239,141.71)	(2,768.58)
1992 TOTALS			(708.87)	0.00	(2,768.58)	0.00	0.00	0.00			283,132.55

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31278	9012							0.00	0.00	0.00
77C	31278	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9103	0.00	0.00	16,731.12	0.00	0.00	0.00	0.00	16,731.12	16,731.12
77C	31278	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9105	0.00	0.00	22,106.41	0.00	0.00	0.00	0.00	22,106.41	22,106.41
77C	31278	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9107	0.00	0.00	(39.40)	0.00	0.00	0.00	0.00	(39.40)	(39.40)
77C	31278	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	38,798.13	0.00	0.00	0.00			38,798.13

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REN	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31278	9112							0.00	0.00	0.00
77C	31278	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31278	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31284	9012							0.00	0.00	0.00
77C	31284	9101	0.00	0.00	0.00	67.12	0.00	0.00	0.00	67.12	67.12
77C	31284	9102	0.00	0.00	0.00	339.10	0.00	0.00	0.00	339.10	339.10
77C	31284	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9105	0.00	0.00	7,964.00	0.00	0.00	0.00	0.00	7,964.00	7,964.00
77C	31284	9106	0.00	0.00	0.00	8,948.00	0.00	0.00	0.00	8,948.00	8,948.00
77C	31284	9107	0.00	0.00	(6.86)	0.00	0.00	0.00	0.00	(6.86)	(6.86)
77C	31284	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	7,957.14	9,354.22	0.00	0.00			17,311.36

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31284	9112							0.00	0.00	0.00
77C	31284	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31284	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31347	9012							441.16	(444.62)	(3.46)
77C	31347	9101	1,060.77	0.00	0.00	0.00	0.00	0.00	1,501.93	(441.16)	1,060.77
77C	31347	9102	1,210.25	0.00	0.00	0.00	0.00	0.00	2,712.18	(1,501.93)	1,210.25
77C	31347	9103	1,159.79	0.00	0.00	0.00	0.00	0.00	3,871.97	(2,712.18)	1,159.79
77C	31347	9104	(3,081.58)	0.00	0.00	0.00	0.00	0.00	790.39	(3,871.97)	(3,081.58)
77C	31347	9105	302.34	0.00	0.00	0.00	0.00	0.00	1,092.73	(790.39)	302.34
77C	31347	9106	16.77	0.00	0.00	0.00	0.00	0.00	1,109.50	(1,092.73)	16.77
77C	31347	9107	(1,109.50)	0.00	0.00	0.00	0.00	0.00	0.00	(1,109.50)	(1,109.50)
77C	31347	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
77C	31347	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
77C	31347	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
77C	31347	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
77C	31347	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
1991 TOTALS			(441.16)	0.00	0.00	0.00	0.00	0.00			(444.62)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31347	9112							0.00	(0.00)	0.00
77C	31347	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
77C	31347	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
77C	31347	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31608	9012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31608	9112							0.00	0.00	0.00
77C	31608	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31608	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31644	9012							0.00	0.00	0.00
77C	31644	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31644	9112							0.00	0.00	0.00
77C	31644	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	31644	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31701	9012							75,960.77	2,197.98	78,158.75
77C	31701	9101	(48,677.00)	(14,892.39)	(4,540.40)	121.04	0.00	0.00	12,391.38	(65,487.74)	(53,096.36)
77C	31701	9102	(2,512.42)	0.00	12,669.08	339.10	15,941.83	0.00	9,878.96	16,558.63	26,437.59
77C	31701	9103	(110.03)	0.00	29,389.58	(865,338.00)	0.00	0.00	9,768.93	(845,827.38)	(836,058.45)
77C	31701	9104	0.00	0.00	(869,174.52)	894,822.89	0.00	0.00	9,768.93	15,879.44	25,648.37
77C	31701	9105	0.00	0.00	188,033.14	355.72	0.00	0.00	9,768.93	178,619.93	188,388.86
77C	31701	9106	0.00	0.00	2,202.25	0.00	0.00	0.00	9,768.93	(7,566.68)	2,202.25
77C	31701	9107	0.00	0.00	(9,641.02)	0.00	0.00	0.00	9,768.93	(19,409.95)	(9,641.02)
77C	31701	9108	0.00	0.00	(2,116.85)	0.00	0.00	0.00	9,768.93	(11,885.78)	(2,116.85)
77C	31701	9109	(153.29)	(1,222.52)	(7,232.46)	0.00	0.00	0.00	8,393.12	(15,778.87)	(7,385.75)
77C	31701	9110	0.00	(1,566.87)	(21,550.35)	12,868.37	0.00	0.00	6,826.25	(15,508.23)	(8,681.98)
77C	31701	9111	481.82	0.00	(1,589.12)	0.00	0.00	0.00	7,308.07	(8,415.37)	(1,107.30)
77C	31701	9112	0.00	0.00	0.00	0.00	0.00	0.00	7,308.07	(7,308.07)	
1991 TOTALS			(50,970.92)	(17,681.78)	(683,550.67)	43,169.12	15,941.83	0.00			(597,251.89)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31701	9112							7,308.07	(7,308.07)	0.00
77C	31701	9201	(481.82)	(4,875.18)	0.00	0.00	0.00	0.00	1,951.07	(2,432.89)	(481.82)
77C	31701	9202	0.00	(1,951.07)	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
77C	31701	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
1992 TOTALS			(481.82)	(6,826.25)	0.00	0.00	0.00	0.00			(481.82)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31734	9012							3,648,022.34	(2,746,332.17)	75,140.85
77C	31734	9101	14,540.34	0.00	0.00	0.00	0.00	0.00	3,662,562.68	(2,821,473.02)	76,462.70
77C	31734	9102	1,328.03	0.00	0.00	0.00	0.00	0.00	3,663,890.71	(2,897,935.71)	76,595.50
77C	31734	9103	(194.97)	(38.59)	0.00	0.00	0.00	0.00	3,663,657.15	(2,974,492.62)	76,573.84
77C	31734	9104	2,965.09	(0.44)	0.00	0.00	0.00	0.00	3,666,621.80	(3,051,066.02)	76,944.47
77C	31734	9105	6,044.36	0.00	0.00	0.00	0.00	0.00	3,672,666.16	(3,128,010.49)	77,807.95
77C	31734	9106	0.00	(40,836.77)	0.00	1,271.85	0.00	0.00	3,631,829.39	(3,163,709.82)	78,019.93
77C	31734	9107	(1,883.51)	0.00	0.00	(109.94)	0.00	0.00	3,629,945.88	(3,241,839.69)	77,621.24
77C	31734	9108	(5,866.21)	0.00	(0.28)	1,479.43	0.00	0.00	3,624,079.67	(3,317,981.78)	76,524.47
77C	31734	9109	4,297.66	(4,604.88)	(22,493.38)	29.63	0.00	0.00	3,623,772.45	(3,412,365.12)	70,469.11
77C	31734	9110	78,206.56	0.00	0.00	1,418.13	0.00	0.00	3,701,979.01	(3,481,416.10)	110,281.45
77C	31734	9111	171.25	0.00	0.00	0.00	0.00	0.00	3,702,150.26	(3,591,697.56)	110,452.70
77C	31734	9112	1,176.58	0.00	0.00	0.08	0.00	0.00	3,703,326.84	(3,702,150.18)	
1991 TOTALS			100,785.18	(45,480.68)	(22,493.66)	4,089.18	0.00	0.00			982,894.21

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31734	9112							3,703,326.84	(3,702,150.18)	1,176.66
77C	31734	9201	0.00	0.00	0.00	0.00	0.00	0.00	3,703,326.84	(3,703,326.84)	0.00
77C	31734	9202	94,359.04	(25,593.19)	0.00	0.00	0.00	0.00	3,772,092.69	(3,677,733.65)	94,359.04
77C	31734	9203	1,374.22	(18.88)	0.00	0.00	0.00	0.00	3,773,448.03	(3,772,073.81)	1,374.22
1992 TOTALS			95,733.26	(25,612.07)	0.00	0.00	0.00	0.00			96,909.92

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31831	9012							73,824.44	(94,374.67)	(20,550.23)
77C	31831	9101	936.73	0.00	7,500.00	349.92	0.00	0.00	74,761.17	(65,974.52)	8,786.65
77C	31831	9102	0.00	0.00	0.00	0.00	0.00	0.00	74,761.17	(74,761.17)	0.00
77C	31831	9103	32.62	0.00	26,614.47	0.00	0.00	0.00	74,793.79	(48,146.70)	26,647.09
77C	31831	9104	0.00	0.00	(6,300.00)	0.00	0.00	0.00	74,793.79	(81,093.79)	(6,300.00)
77C	31831	9105	0.00	0.00	35,771.98	0.00	0.00	0.00	74,793.79	(39,021.81)	35,771.98
77C	31831	9106	0.00	0.00	6,722.40	0.00	0.00	0.00	74,793.79	(68,071.39)	6,722.40
77C	31831	9107	0.00	0.00	7,043.06	0.00	0.00	0.00	74,793.79	(67,750.73)	7,043.06
77C	31831	9108	0.00	0.00	7,976.93	0.00	0.00	0.00	74,793.79	(66,816.86)	7,976.93
77C	31831	9109	0.00	0.00	(29,577.36)	0.00	0.00	0.00	74,793.79	(104,371.15)	(29,577.36)
77C	31831	9110	(74,036.02)	0.00	60,608.78	0.00	0.00	0.00	757.77	(14,185.01)	(13,427.24)
77C	31831	9111	0.00	0.00	(29,976.50)	0.00	36,064.66	0.00	757.77	5,330.39	6,088.16
77C	31831	9112	0.00	0.00	0.00	0.00	0.00	0.00	757.77	(757.77)	
1991 TOTALS			(73,066.67)	0.00	86,383.76	349.92	36,064.66	0.00			29,181.44

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31831	9112							757.77	(757.77)	0.00
77C	31831	9201	0.00	0.00	0.00	0.00	0.00	0.00	757.77	(757.77)	0.00
77C	31831	9202	0.00	0.00	0.00	0.00	0.00	0.00	757.77	(757.77)	0.00
77C	31831	9203	0.00	0.00	0.00	0.00	0.00	0.00	757.77	(757.77)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31848	9012							596,797.11	(600,423.73)	(3,626.62)
77C	31848	9101	0.00	0.00	3,000.00	0.00	199.47	0.00	596,797.11	(593,597.64)	3,199.47
77C	31848	9102	0.00	0.00	46,430.05	339.10	0.00	0.00	596,797.11	(550,027.96)	46,769.15
77C	31848	9103	0.00	0.00	(46,157.24)	(1,794.37)	0.00	0.00	596,797.11	(644,748.72)	(47,951.61)
77C	31848	9104	(590,593.94)	0.00	27,550.60	0.00	0.00	0.00	6,203.17	(569,246.51)	(563,043.34)
77C	31848	9105	0.00	0.00	136,374.19	94.87	96,883.87	0.00	6,203.17	227,149.76	233,352.93
77C	31848	9106	0.00	0.00	5,624.24	0.00	0.00	0.00	6,203.17	(578.93)	5,624.24
77C	31848	9107	(5,193.95)	0.00	(2,614.84)	0.00	0.00	0.00	1,000.22	(8,818.01)	(7,808.79)
77C	31848	9108	(1,009.22)	0.00	0.00	10,325.00	0.00	0.00	0.00	9,315.78	9,315.78
77C	31848	9109	0.00	0.00	(75,324.94)	0.00	0.00	0.00	0.00	(75,324.94)	(75,324.94)
77C	31848	9110	0.00	0.00	9,765.65	0.00	0.00	0.00	0.00	9,765.65	9,765.65
77C	31848	9111	0.00	0.00	53,736.00	142.44	0.00	0.00	0.00	53,878.44	53,878.44
77C	31848	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	
1991 TOTALS			(596,797.11)	0.00	158,383.71	9,107.04	97,083.34	0.00			(335,849.64)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31848	9112							0.00	(0.00)	(0.00)
77C	31848	9201	0.00	0.00	0.00	4,308.27	0.00	0.00	0.00	4,308.27	4,308.27
77C	31848	9202	0.00	0.00	4,000.00	(4,000.00)	0.00	0.00	0.00	(0.00)	0.00
77C	31848	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00
1992 TOTALS			0.00	0.00	4,000.00	308.27	0.00	0.00			4,308.27

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31913	9012							4,454.77	(4,454.77)	0.00
77C	31913	9101	0.00	0.00	0.00	0.00	0.00	0.00	4,454.77	(4,454.77)	0.00
77C	31913	9102	0.00	0.00	0.00	0.00	0.00	0.00	4,454.77	(4,454.77)	0.00
77C	31913	9103	0.00	0.00	0.00	0.00	0.00	0.00	4,454.77	(4,454.77)	0.00
77C	31913	9104	0.00	0.00	0.00	0.00	0.00	0.00	4,454.77	(4,454.77)	0.00
77C	31913	9105	0.00	0.00	0.00	0.00	0.00	0.00	4,454.77	(4,454.77)	0.00
77C	31913	9106	(4,194.31)	0.00	0.00	0.00	0.00	0.00	260.46	(4,454.77)	(4,194.31)
77C	31913	9107	0.00	0.00	0.00	0.00	983.34	0.00	260.46	722.88	983.34
77C	31913	9108	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
77C	31913	9109	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
77C	31913	9110	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
77C	31913	9111	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
77C	31913	9112	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
1991 TOTALS			(4,194.31)	0.00	0.00	0.00	983.34	0.00			(3,210.97)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	31913	9112							260.46	(260.46)	0.00
77C	31913	9201	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
77C	31913	9202	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
77C	31913	9203	0.00	0.00	0.00	0.00	0.00	0.00	260.46	(260.46)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33017	9012							0.00	0.00	0.00
77C	33017	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9105	0.00	0.00	10,342.19	0.00	0.00	0.00	0.00	10,342.19	10,342.19
77C	33017	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9107	0.00	0.00	(19.24)	0.00	0.00	0.00	0.00	(19.24)	(19.24)
77C	33017	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9109	0.00	0.00	1,873.60	0.00	0.00	0.00	0.00	1,873.60	1,873.60
77C	33017	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	12,196.55	0.00	0.00	0.00			12,196.55

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33017	9112							0.00	0.00	0.00
77C	33017	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33017	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33222	9012							18,123,264.99	(13,643,695.40)	373,297.47
77C	33222	9101	13,501.23	(1,388.73)	0.00	4,454.11	29,557.11	0.00	18,135,377.49	(13,981,592.92)	377,616.78
77C	33222	9102	6,202.22	(36,394.50)	0.00	29.77	11,114.54	0.00	18,105,185.21	(14,311,670.89)	379,351.43
77C	33222	9103	22,302.29	(300.96)	0.00	(509.17)	0.00	0.00	18,127,186.54	(14,691,230.53)	381,772.89
77C	33222	9104	(6,321.64)	(4,052.70)	0.00	1,894.71	0.00	0.00	18,116,812.20	(15,067,056.01)	381,219.52
77C	33222	9105	4,272.17	(76.36)	0.00	536.74	0.00	0.00	18,121,008.01	(15,447,662.43)	381,906.51
77C	33222	9106	11,828.99	(259.73)	0.00	(303.31)	0.00	0.00	18,132,577.27	(15,829,612.52)	383,827.46
77C	33222	9107	6,010.89	(205.01)	0.00	0.00	0.00	0.00	18,138,383.15	(16,213,234.97)	385,029.64
77C	33222	9108	(501.73)	(163.95)	0.00	32.34	0.00	0.00	18,137,717.47	(16,598,068.32)	384,912.29
77C	33222	9109	746.01	(38.54)	0.00	955.98	0.00	0.00	18,138,424.94	(16,981,986.09)	385,479.62
77C	33222	9110	(29,247.36)	0.00	0.00	(1,062.18)	0.00	0.00	18,109,177.58	(17,368,527.88)	370,324.85
77C	33222	9111	(5,626.35)	(42.15)	0.00	708.10	0.00	0.00	18,103,509.08	(17,738,102.48)	365,406.60
77C	33222	9112	20,604.61	(29.52)	0.00	288.47	0.00	0.00	18,124,084.17	(18,103,191.09)	
1991 TOTALS			43,771.33	(42,952.15)	0.00	7,025.56	40,671.65	0.00			4,550,145.05

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33222	9112							18,124,084.17	(18,103,191.09)	20,893.08
77C	33222	9201	(11,376.56)	(81.65)	0.00	166.54	0.00	0.00	18,112,625.96	(18,123,835.98)	(11,210.02)
77C	33222	9202	(4,435.72)	(737.84)	0.00	21.24	0.00	0.00	18,107,452.40	(18,111,866.88)	(4,414.48)
77C	33222	9203	13,685.15	(50,933.63)	0.00	0.00	0.00	0.00	18,070,203.92	(18,056,518.77)	13,685.15
1992 TOTALS			(2,127.13)	(51,753.12)	0.00	187.78	0.00	0.00			18,953.73

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33223	9012							13,714,174.97	(10,324,410.42)	282,480.38
77C	33223	9101	(7,998.61)	(12,315.95)	0.00	66.24	0.00	0.00	13,693,860.41	(10,594,508.61)	281,759.25
77C	33223	9102	258,432.15	(127.20)	(13,392.22)	4,996.05	4,410.47	0.00	13,952,165.36	(10,880,126.36)	307,203.90
77C	33223	9103	50,331.24	(197.10)	0.00	6,342.15	0.00	0.00	14,002,299.50	(11,180,791.01)	313,500.94
77C	33223	9104	62,374.76	(387.03)	0.00	0.00	0.00	0.00	14,064,287.23	(11,493,904.93)	321,297.79
77C	33223	9105	3,073.48	(112,458.89)	0.00	23.70	0.00	0.00	13,954,901.82	(11,702,720.12)	321,740.24
77C	33223	9106	(7,182.29)	(369.06)	0.00	25.79	0.00	0.00	13,947,350.47	(12,024,065.52)	320,547.49
77C	33223	9107	618.70	(95.91)	0.00	857.39	0.00	0.00	13,947,873.26	(12,343,659.71)	320,842.71
77C	33223	9108	5,277.80	(131.45)	0.00	216.47	0.00	0.00	13,953,019.61	(12,664,154.50)	322,216.28
77C	33223	9109	(680,529.78)	(11,762,545.35)	0.00	3,075.86	0.00	0.00	1,509,944.48	(1,220,749.57)	96,398.30
77C	33223	9110	(39,632.93)	(753,685.62)	0.00	4,154.34	351,289.79	0.00	716,625.93	(208,018.12)	254,303.90
77C	33223	9111	(70,202.94)	(18,070.29)	0.00	52,488.06	(9,816.05)	0.00	628,352.70	(401,579.73)	226,772.97
77C	33223	9112	(55,398.24)	(464.47)	0.00	3,091.95	0.00	0.00	572,489.99	(624,796.28)	
1991 TOTALS			(480,836.66)	(12,660,848.32)	(13,392.22)	75,338.00	345,884.21	0.00			3,369,064.17

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33223	9112							572,489.99	(624,796.28)	(52,306.29)
77C	33223	9201	164.57	0.00	(222,568.31)	12,229.25	0.00	0.00	572,654.56	(782,829.05)	(210,174.49)
77C	33223	9202	(31,763.39)	(173,731.14)	(39,524.64)	28,932.55	0.00	0.00	367,160.03	(409,515.51)	(42,355.48)
77C	33223	9203	0.00	0.00	(6,073.84)	20,077.64	11,354.68	0.00	367,160.03	(341,801.55)	25,358.48
1992 TOTALS			(31,598.82)	(173,731.14)	(268,166.79)	61,239.44	11,354.68	0.00			(279,477.78)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33319	9012							0.00	0.00	0.00
77C	33319	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33319	9112							0.00	0.00	0.00
77C	33319	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33319	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33320	9012							12,233,834.61	(7,081,171.91)	214,694.28
77C	33320	9101	(341.22)	(129.11)	0.00	146.04	0.00	0.00	12,233,364.28	(7,295,591.04)	214,685.79
77C	33320	9102	895.04	(27.42)	0.00	0.00	0.00	0.00	12,234,231.90	(7,510,249.41)	214,726.48
77C	33320	9103	22,586.75	(9.14)	0.00	(580.66)	0.00	0.00	12,256,809.51	(7,725,547.41)	215,774.39
77C	33320	9104	25,191.19	(734.15)	0.00	251.83	0.00	0.00	12,281,266.55	(7,940,335.81)	217,046.54
77C	33320	9105	(9,156.72)	(9.14)	24,346.00	1,438.78	0.00	0.00	12,272,100.69	(8,131,588.43)	217,921.70
77C	33320	9106	8,379.68	(35.81)	0.00	268.57	0.00	0.00	12,280,444.56	(8,349,205.75)	218,402.16
77C	33320	9107	(6,543.42)	48,421.65	(1.68)	0.00	0.00	0.00	12,322,322.79	(8,616,031.24)	218,017.15
77C	33320	9108	3,938.84	(78,939.10)	0.00	0.00	0.00	0.00	12,247,322.53	(8,755,109.29)	218,263.33
77C	33320	9109	(289.16)	(104.18)	0.00	0.00	0.00	0.00	12,246,929.19	(8,973,268.43)	218,244.05
77C	33320	9110	11,287.14	(22.37)	0.00	(4,493.60)	0.00	0.00	12,258,193.96	(9,195,983.71)	218,729.30
77C	33320	9111	11,471.76	(192.65)	0.00	0.00	0.00	0.00	12,269,473.07	(9,414,520.37)	219,611.75
77C	33320	9112	647.17	(68.60)	0.00	0.00	0.00	0.00	12,270,051.64	(9,634,063.51)	
1991 TOTALS			68,067.05	(31,850.02)	24,344.32	(2,969.04)	0.00	0.00			2,606,116.90

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33320	9112							12,270,051.64	(9,634,063.51)	219,665.68
77C	33320	9201	5,819.38	(9.18)	0.00	0.00	0.00	0.00	12,275,861.84	(9,853,720.01)	220,194.71
77C	33320	9202	2,003.87	(255.09)	0.00	0.00	0.00	0.00	12,277,610.62	(10,073,659.63)	220,395.10
77C	33320	9203	(1,857.82)	(32.84)	0.00	0.00	0.00	0.00	12,275,719.96	(10,294,021.89)	220,188.67
1992 TOTALS			5,965.43	(297.11)	0.00	0.00	0.00	0.00			880,444.16

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33332	9012							9,853,289.97	(7,417,829.35)	202,955.05
77C	33332	9101	8,519.77	(12.99)	0.00	0.00	0.00	0.00	9,861,796.75	(7,620,771.41)	203,729.58
77C	33332	9102	(1,181.98)	(17,644.19)	0.00	2,511.41	0.00	0.00	9,842,970.58	(7,804,345.39)	203,862.52
77C	33332	9103	10,094.13	0.00	0.00	0.00	0.00	0.00	9,853,064.71	(8,008,207.91)	204,984.09
77C	33332	9104	8,648.49	(11.41)	0.00	0.00	0.00	0.00	9,861,701.79	(8,213,180.59)	206,065.15
77C	33332	9105	(3,640.13)	(11.41)	0.00	0.00	0.00	0.00	9,858,050.25	(8,419,234.33)	205,545.13
77C	33332	9106	4,134.36	(52.77)	0.00	(0.04)	0.00	0.00	9,862,131.84	(8,624,726.73)	206,234.19
77C	33332	9107	4,609.88	(18.57)	0.00	0.00	0.00	0.00	9,866,723.15	(8,830,942.34)	207,156.16
77C	33332	9108	1,941.44	(38.47)	0.00	18.68	0.00	0.00	9,868,626.12	(9,038,041.36)	207,646.19
77C	33332	9109	4,623.68	(2,911.16)	0.00	0.00	0.00	0.00	9,870,338.64	(9,242,776.39)	209,187.42
77C	33332	9110	1,347.40	0.00	0.00	1,923.23	0.00	0.00	9,871,686.04	(9,450,040.57)	210,822.73
77C	33332	9111	(1,186,329.08)	(7,849,764.30)	0.00	886.35	0.00	0.00	835,592.66	(1,810,212.66)	(974,620.00)
77C	33332	9112	3,758.11	(458,107.64)	0.00	212.68	625,530.01	0.00	381,243.13	248,257.67	
1991 TOTALS			(1,143,473.93)	(8,328,572.91)	0.00	5,552.31	625,530.01	0.00			1,293,568.21

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33332	9112							381,243.13	248,257.67	629,500.80
77C	33332	9201	(9,031.98)	0.00	0.00	1,852.18	(3,593.75)	0.00	372,211.15	(382,984.70)	(10,773.55)
77C	33332	9202	(86,710.35)	(17,633.83)	0.00	752.85	0.00	0.00	267,866.97	(353,824.47)	(85,957.50)
77C	33332	9203	(298.01)	(28.92)	(209,586.12)	8,922.77	0.00	0.00	267,540.04	(468,501.40)	(200,961.36)
1992 TOTALS			(96,040.34)	(17,662.75)	(209,586.12)	11,527.80	(3,593.75)	0.00			331,808.39

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33430	9012							0.00	0.00	0.00
77C	33430	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33430	9112							0.00	0.00	0.00
77C	33430	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33430	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33656	9012							0.00	37.98	37.98
77C	33656	9101	0.00	0.00	2,834.00	0.00	0.00	0.00	0.00	2,834.00	2,834.00
77C	33656	9102	0.00	0.00	269.00	0.00	0.00	0.00	0.00	269.00	269.00
77C	33656	9103	0.00	0.00	272,428.92	0.00	0.00	0.00	0.00	272,428.92	272,428.92
77C	33656	9104	1,612.49	0.00	65,173.40	0.00	0.00	0.00	1,612.49	65,173.40	66,785.89
77C	33656	9105	0.00	0.00	21,828.52	0.00	0.00	0.00	1,612.49	20,216.03	21,828.52
77C	33656	9106	0.00	0.00	(269.00)	0.00	0.00	0.00	1,612.49	(1,881.49)	(269.00)
77C	33656	9107	(1,612.49)	0.00	(46.62)	0.00	0.00	0.00	0.00	(1,659.11)	(1,659.11)
77C	33656	9108	901.32	0.00	1,986.00	0.00	0.00	0.00	901.32	1,986.00	2,887.32
77C	33656	9109	0.00	0.00	115,305.25	0.00	0.00	0.00	901.32	114,403.93	115,305.25
77C	33656	9110	0.00	(901.32)	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)
77C	33656	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33656	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			901.32	(901.32)	479,509.47	0.00	0.00	0.00			480,448.77

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
77C	33656	9112							0.00	0.00	0.00
77C	33656	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33656	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77C	33656	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	877C	0.00	0.00	0.00	CORRECTION OF 1991 PSC ACCRUALS DUE TO FAILURE TO CARRY FORWARD RESERVE BALANCES FROM 1990 IN CALCULATING 1991 ACCRUALS.
9102	877C	0.00	92,321.35	(92,321.35)	
9103	877C	0.00	96,369.75	(96,369.75)	
9104	877C	0.00	98,963.19	(98,963.19)	
9105	877C	0.00	102,923.65	(102,923.65)	
9106	877C	0.00	106,963.88	(106,963.88)	
9107	877C	0.00	113,341.84	(113,341.84)	
9108	877C	0.00	121,981.43	(121,981.43)	
9109	877C	0.00	134,754.25	(134,754.25)	
9110	877C	0.00	154,287.05	(154,287.05)	
9111	877C	0.00	85,920.00	(85,920.00)	
9112	877C	0.00	85,973.78	(85,973.78)	
	TOTAL	0.00	1,193,800.17	(1,193,800.17)	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9205_#8.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 05/28/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	TOTAL	9102	150,015.01	30,090.99	(119,924.02)		(92,321.35)
877C	TOTAL	9103	153,148.28	30,236.78	(122,911.50)		(96,369.75)
877C	TOTAL	9104	148,017.41	21,487.54	(126,529.87)		(98,963.19)
877C	TOTAL	9105	164,773.29	33,763.17	(131,010.12)		(102,923.65)
877C	TOTAL	9106	160,353.61	23,639.68	(136,713.93)		(106,963.88)
877C	TOTAL	9107	174,138.56	29,896.45	(144,242.11)		(113,341.84)
877C	TOTAL	9108	184,686.62	30,013.67	(154,672.95)		(121,981.43)
877C	TOTAL	9109	197,234.99	27,076.98	(170,158.01)		(134,754.25)
877C	TOTAL	9110	226,281.32	30,572.74	(195,708.58)		(154,287.05)
877C	TOTAL	9111	126,246.47	17,467.84	(108,778.63)		(85,920.00)
877C	TOTAL	9112	133,376.24	24,597.56	(108,778.68)		(85,973.78)
			1,818,271.80	298,843.40	(1,519,428.40)		(1,193,800.17)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1
 DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	CASRM	9102	18081.24	18081.24	0.00	0.769832	0.00
877C	CASRM	9103	18081.24	18081.24	0.00	0.784058	0.00
877C	CASRM	9104	18081.24	18081.24	0.00	0.782133	0.00
877C	CASRM	9105	18081.24	18081.24	0.00	0.785616	0.00
877C	CASRM	9106	18080.69	18080.69	0.00	0.782392	0.00
877C	CASRM	9107	17740.91	17740.91	0.00	0.785775	0.00
877C	CASRM	9108	17854.23	17854.23	0.00	0.788641	0.00
877C	CASRM	9109	17104.37	17104.37	0.00	0.791936	0.00
877C	CASRM	9110	17317.72	17317.72	(0.00)	0.788351	(0.00)
877C	CASRM	9111	15826.86	15826.86	(0.00)	0.789861	(0.00)
877C	CASRM	9112	16306.72	16306.72	(0.00)	0.790355	(0.00)
877C	E4101	9102	1066.54	438.18	(628.36)	0.769832	(483.73)
877C	E4101	9103	1095.11	438.18	(656.93)	0.784058	(515.07)
877C	E4101	9104	1126.39	438.18	(688.21)	0.782133	(538.27)
877C	E4101	9105	1160.80	438.18	(722.62)	0.785616	(567.70)
877C	E4101	9106	1198.83	438.18	(760.65)	0.782392	(595.13)
877C	E4101	9107	1241.09	438.18	(802.91)	0.785775	(630.91)
877C	E4101	9108	1288.32	438.18	(850.14)	0.788641	(670.45)
877C	E4101	9109	1341.45	438.18	(903.27)	0.791936	(715.33)
877C	E4101	9110	1401.67	438.18	(963.49)	0.788351	(759.57)
877C	E4101	9111	1401.67	438.18	(963.49)	0.789861	(761.02)
877C	E4101	9112	1401.67	438.18	(963.49)	0.790355	(761.50)
877C	E4348	9102	5076.17	1142.62	(3,933.55)	0.769832	(3,028.17)
877C	E4348	9103	5469.52	1142.62	(4,326.90)	0.784058	(3,392.54)
877C	E4348	9104	5950.29	1142.62	(4,807.67)	0.782133	(3,760.24)
877C	E4348	9105	6551.25	1142.62	(5,408.63)	0.785616	(4,249.11)
877C	E4348	9106	7323.91	1142.62	(6,181.29)	0.782392	(4,836.19)
877C	E4348	9107	8354.13	1142.62	(7,211.51)	0.785775	(5,666.63)
877C	E4348	9108	9796.43	1142.62	(8,653.81)	0.788641	(6,824.75)
877C	E4348	9109	11959.88	1142.62	(10,817.26)	0.791936	(8,566.58)
877C	E4348	9110	15565.64	1142.62	(14,423.02)	0.788351	(11,370.40)
877C	E4348	9111	15565.63	1142.62	(14,423.01)	0.789861	(11,392.17)
877C	E4348	9112	15565.64	1142.62	(14,423.02)	0.790355	(11,399.31)
877C	E8101	9102	2067.86	849.57	(1,218.29)	0.769832	(937.88)
877C	E8101	9103	2123.24	849.57	(1,273.67)	0.784058	(998.63)
877C	E8101	9104	2183.89	849.57	(1,334.32)	0.782133	(1,043.62)
877C	E8101	9105	2250.61	849.57	(1,401.04)	0.785616	(1,100.68)
877C	E8101	9106	2324.35	849.57	(1,474.78)	0.782392	(1,153.86)
877C	E8101	9107	2406.28	849.57	(1,556.71)	0.785775	(1,223.23)
877C	E8101	9108	2497.85	849.57	(1,648.28)	0.788641	(1,299.90)
877C	E8101	9109	2600.87	849.57	(1,751.30)	0.791936	(1,386.92)
877C	E8101	9110	2717.62	849.57	(1,868.05)	0.788351	(1,472.68)
877C	E8101	9111	2717.62	849.57	(1,868.05)	0.789861	(1,475.50)
877C	E8101	9112	2717.62	849.57	(1,868.05)	0.790355	(1,476.43)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9205_BCK.WK1
 DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	E8428	9102	2250.79	520.70	(1,730.09)	0.769832	(1,331.88)
877C	E8428	9103	2423.80	520.70	(1,903.10)	0.784058	(1,492.14)
877C	E8428	9104	2635.25	520.70	(2,114.55)	0.782133	(1,653.86)
877C	E8428	9105	2899.57	520.70	(2,378.87)	0.785616	(1,868.88)
877C	E8428	9106	3239.41	520.70	(2,718.71)	0.782392	(2,127.10)
877C	E8428	9107	3692.53	520.70	(3,171.83)	0.785775	(2,492.35)
877C	E8428	9108	4326.90	520.70	(3,806.20)	0.788641	(3,001.73)
877C	E8428	9109	5278.45	520.70	(4,757.75)	0.791936	(3,767.84)
877C	E8428	9110	6864.37	520.70	(6,343.67)	0.788351	(5,001.04)
877C	E8428	9111	6864.36	520.70	(6,343.66)	0.789861	(5,010.61)
877C	E8428	9112	6864.37	520.70	(6,343.67)	0.790355	(5,013.75)
877C	E8444	9102	1664.84	683.99	(980.85)	0.769832	(755.09)
877C	E8444	9103	1709.42	683.99	(1,025.43)	0.784058	(804.00)
877C	E8444	9104	1758.25	683.99	(1,074.26)	0.782133	(840.22)
877C	E8444	9105	1811.97	683.99	(1,127.98)	0.785616	(886.16)
877C	E8444	9106	1871.33	683.99	(1,187.34)	0.782392	(928.97)
877C	E8444	9107	1937.30	683.99	(1,253.31)	0.785775	(984.82)
877C	E8444	9108	2011.02	683.99	(1,327.03)	0.788641	(1,046.55)
877C	E8444	9109	2093.96	683.99	(1,409.97)	0.791936	(1,116.61)
877C	E8444	9110	2187.96	683.99	(1,503.97)	0.788351	(1,185.66)
877C	E8444	9111	2187.96	683.99	(1,503.97)	0.789861	(1,187.93)
877C	E8444	9112	1711.88	207.90	(1,503.98)	0.790355	(1,188.68)
877C	E8805	9102	5045.97	1167.33	(3,878.64)	0.769832	(2,985.90)
877C	E8805	9103	5433.83	1167.33	(4,266.50)	0.784058	(3,345.18)
877C	E8805	9104	5907.88	1167.33	(4,740.55)	0.782133	(3,707.74)
877C	E8805	9105	6500.45	1167.33	(5,333.12)	0.785616	(4,189.78)
877C	E8805	9106	7262.33	1167.33	(6,095.00)	0.782392	(4,768.68)
877C	E8805	9107	8278.16	1167.33	(7,110.83)	0.785775	(5,587.51)
877C	E8805	9108	9700.33	1167.33	(8,533.00)	0.788641	(6,729.47)
877C	E8805	9109	11833.58	1167.33	(10,666.25)	0.791936	(8,446.99)
877C	E8805	9110	15388.99	1167.33	(14,221.66)	0.788351	(11,211.66)
877C	E8805	9111	15388.99	1167.33	(14,221.66)	0.789861	(11,233.13)
877C	E8805	9112	15389.00	1167.33	(14,221.67)	0.790355	(11,240.17)
877C	E8807	9102	4130.52	1696.99	(2,433.53)	0.769832	(1,873.41)
877C	E8807	9103	4241.14	1696.99	(2,544.15)	0.784058	(1,994.76)
877C	E8807	9104	4362.29	1696.99	(2,665.30)	0.782133	(2,084.62)
877C	E8807	9105	4495.55	1696.99	(2,798.56)	0.785616	(2,198.59)
877C	E8807	9106	4642.85	1696.99	(2,945.86)	0.782392	(2,304.81)
877C	E8807	9107	4806.51	1696.99	(3,109.52)	0.785775	(2,443.38)
877C	E8807	9108	4989.42	1696.99	(3,292.43)	0.788641	(2,596.54)
877C	E8807	9109	5195.20	1696.99	(3,498.21)	0.791936	(2,770.36)
877C	E8807	9110	5428.41	1696.99	(3,731.42)	0.788351	(2,941.67)
877C	E8807	9111	5428.41	1696.99	(3,731.42)	0.789861	(2,947.30)
877C	E8807	9112	5428.41	1696.99	(3,731.42)	0.790355	(2,949.14)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1

DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	E8838	9102	151.73	0.00	(151.73)	0.769832	(116.81)
877C	E8838	9103	151.73	0.00	(151.73)	0.784058	(118.97)
877C	E8838	9104	151.73	0.00	(151.73)	0.782133	(118.67)
877C	E8838	9105	151.73	0.00	(151.73)	0.785616	(119.20)
877C	E8838	9106	151.73	0.00	(151.73)	0.782392	(118.71)
877C	E8838	9107	151.73	0.00	(151.73)	0.785775	(119.23)
877C	E8838	9108	151.73	0.00	(151.73)	0.788641	(119.66)
877C	E8838	9109	151.73	0.00	(151.73)	0.791936	(120.16)
877C	E8838	9110	151.73	0.00	(151.73)	0.788351	(119.62)
877C	E8838	9111	0.00	0.00	0.00	0.789861	0.00
877C	E8838	9112	0.00	0.00	0.00	0.790355	0.00
877C	E8845	9102	0.00	0.00	0.00	0.769832	0.00
877C	E8845	9103	0.00	0.00	0.00	0.784058	0.00
877C	E8845	9104	0.00	0.00	0.00	0.782133	0.00
877C	E8845	9105	0.00	0.00	0.00	0.785616	0.00
877C	E8845	9106	0.00	0.00	0.00	0.782392	0.00
877C	E8845	9107	0.00	0.00	0.00	0.785775	0.00
877C	E8845	9108	0.00	0.00	0.00	0.788641	0.00
877C	E8845	9109	0.00	0.00	0.00	0.791936	0.00
877C	E8845	9110	0.00	0.00	0.00	0.788351	0.00
877C	E8845	9111	0.00	0.00	0.00	0.789861	0.00
877C	E8845	9112	0.00	0.00	0.00	0.790355	0.00
877C	M2109	9102	37109.22	0.00	(37,109.22)	0.769832	(28,567.87)
877C	M2109	9103	37109.22	0.00	(37,109.22)	0.784058	(29,095.78)
877C	M2109	9104	37109.22	0.00	(37,109.22)	0.782133	(29,024.35)
877C	M2109	9105	37109.22	0.00	(37,109.22)	0.785616	(29,153.60)
877C	M2109	9106	37109.22	0.00	(37,109.22)	0.782392	(29,033.96)
877C	M2109	9107	37109.22	0.00	(37,109.22)	0.785775	(29,159.50)
877C	M2109	9108	37109.22	0.00	(37,109.22)	0.788641	(29,265.85)
877C	M2109	9109	37109.22	0.00	(37,109.22)	0.791936	(29,388.13)
877C	M2109	9110	37109.22	0.00	(37,109.22)	0.788351	(29,255.09)
877C	M2109	9111	0.00	0.00	0.00	0.789861	0.00
877C	M2109	9112	0.00	0.00	0.00	0.790355	0.00
877C	M2139	9102	6354.42	1470.03	(4,884.39)	0.769832	(3,760.16)
877C	M2139	9103	6842.86	1470.03	(5,372.83)	0.784058	(4,212.61)
877C	M2139	9104	7439.84	1470.03	(5,969.81)	0.782133	(4,669.19)
877C	M2139	9105	8186.07	1470.03	(6,716.04)	0.785616	(5,276.23)
877C	M2139	9106	9145.50	1470.03	(7,675.47)	0.782392	(6,005.23)
877C	M2139	9107	10424.75	1470.03	(8,954.72)	0.785775	(7,036.40)
877C	M2139	9108	12215.69	1470.03	(10,745.66)	0.788641	(8,474.47)
877C	M2139	9109	14902.10	1470.03	(13,432.07)	0.791936	(10,637.34)
877C	M2139	9110	19379.46	1470.03	(17,909.43)	0.788351	(14,118.92)
877C	M2139	9111	19379.46	1470.03	(17,909.43)	0.789861	(14,145.96)
877C	M2139	9112	19379.47	1470.03	(17,909.44)	0.790355	(14,154.82)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	M2401	9102	0.00	0.00	0.00	0.769832	0.00
877C	M2401	9103	0.00	0.00	0.00	0.784058	0.00
877C	M2401	9104	0.00	0.00	0.00	0.782133	0.00
877C	M2401	9105	0.00	0.00	0.00	0.785616	0.00
877C	M2401	9106	0.00	0.00	0.00	0.782392	0.00
877C	M2401	9107	0.00	0.00	0.00	0.785775	0.00
877C	M2401	9108	0.00	0.00	0.00	0.788641	0.00
877C	M2401	9109	0.00	0.00	0.00	0.791936	0.00
877C	M2401	9110	0.00	0.00	0.00	0.788351	0.00
877C	M2401	9111	0.00	0.00	0.00	0.789861	0.00
877C	M2401	9112	0.00	0.00	0.00	0.790355	0.00
877C	M2476	9102	5668.26	0.00	(5,668.26)	0.769832	(4,363.61)
877C	M2476	9103	5668.26	0.00	(5,668.26)	0.784058	(4,444.24)
877C	M2476	9104	5668.26	0.00	(5,668.26)	0.782133	(4,433.33)
877C	M2476	9105	5668.26	0.00	(5,668.26)	0.785616	(4,453.08)
877C	M2476	9106	5668.26	0.00	(5,668.26)	0.782392	(4,434.80)
877C	M2476	9107	5668.26	0.00	(5,668.26)	0.785775	(4,453.98)
877C	M2476	9108	5668.26	0.00	(5,668.26)	0.788641	(4,470.22)
877C	M2476	9109	5668.26	0.00	(5,668.26)	0.791936	(4,488.90)
877C	M2476	9110	5668.26	0.00	(5,668.26)	0.788351	(4,468.58)
877C	M2476	9111	0.00	0.00	0.00	0.789861	0.00
877C	M2476	9112	0.00	0.00	0.00	0.790355	0.00
877C	M2620	9102	0.00	0.00	0.00	0.769832	0.00
877C	M2620	9103	0.00	0.00	0.00	0.784058	0.00
877C	M2620	9104	0.00	0.00	0.00	0.782133	0.00
877C	M2620	9105	0.00	0.00	0.00	0.785616	0.00
877C	M2620	9106	0.00	0.00	0.00	0.782392	0.00
877C	M2620	9107	0.00	0.00	0.00	0.785775	0.00
877C	M2620	9108	0.00	0.00	0.00	0.788641	0.00
877C	M2620	9109	0.00	0.00	0.00	0.791936	0.00
877C	M2620	9110	0.00	0.00	0.00	0.788351	0.00
877C	M2620	9111	0.00	0.00	0.00	0.789861	0.00
877C	M2620	9112	0.00	0.00	0.00	0.790355	0.00
877C	M2638	9102	27.60	0.00	(27.60)	0.769832	(21.25)
877C	M2638	9103	27.60	0.00	(27.60)	0.784058	(21.64)
877C	M2638	9104	27.60	0.00	(27.60)	0.782133	(21.59)
877C	M2638	9105	27.60	0.00	(27.60)	0.785616	(21.68)
877C	M2638	9106	27.60	0.00	(27.60)	0.782392	(21.59)
877C	M2638	9107	27.60	0.00	(27.60)	0.785775	(21.69)
877C	M2638	9108	27.60	0.00	(27.60)	0.788641	(21.77)
877C	M2638	9109	27.60	0.00	(27.60)	0.791936	(21.86)
877C	M2638	9110	27.60	0.00	(27.60)	0.788351	(21.76)
877C	M2638	9111	0.00	0.00	0.00	0.789861	0.00
877C	M2638	9112	0.00	0.00	0.00	0.790355	0.00

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	M2650	9102	10114.72	0.00	(10,114.72)	0.769832	(7,786.64)
877C	M2650	9103	10114.72	0.00	(10,114.72)	0.784058	(7,930.53)
877C	M2650	9104	10114.72	0.00	(10,114.72)	0.782133	(7,911.06)
877C	M2650	9105	10114.72	0.00	(10,114.72)	0.785616	(7,946.29)
877C	M2650	9106	3518.17	-6596.55	(10,114.72)	0.782392	(7,913.68)
877C	M2650	9107	10114.72	0.00	(10,114.72)	0.785775	(7,947.89)
877C	M2650	9108	10114.72	0.00	(10,114.72)	0.788641	(7,976.88)
877C	M2650	9109	7915.86	-2198.86	(10,114.72)	0.791936	(8,010.21)
877C	M2650	9110	11090.55	975.83	(10,114.72)	0.788351	(7,973.95)
877C	M2650	9111	0.00	0.00	0.00	0.789861	0.00
877C	M2650	9112	0.00	0.00	0.00	0.790355	0.00
877C	M2687	9102	0.00	0.00	0.00	0.769832	0.00
877C	M2687	9103	0.00	0.00	0.00	0.784058	0.00
877C	M2687	9104	0.00	0.00	0.00	0.782133	0.00
877C	M2687	9105	0.00	0.00	0.00	0.785616	0.00
877C	M2687	9106	0.00	0.00	0.00	0.782392	0.00
877C	M2687	9107	0.00	0.00	0.00	0.785775	0.00
877C	M2687	9108	0.00	0.00	0.00	0.788641	0.00
877C	M2687	9109	0.00	0.00	0.00	0.791936	0.00
877C	M2687	9110	0.00	0.00	0.00	0.788351	0.00
877C	M2687	9111	0.00	0.00	0.00	0.789861	0.00
877C	M2687	9112	0.00	0.00	0.00	0.790355	0.00
877C	M6121	9102	480.18	197.28	(282.90)	0.769832	(217.79)
877C	M6121	9103	493.04	197.28	(295.76)	0.784058	(231.89)
877C	M6121	9104	507.13	197.28	(309.85)	0.782133	(242.34)
877C	M6121	9105	522.62	197.28	(325.34)	0.785616	(255.59)
877C	M6121	9106	539.74	197.28	(342.46)	0.782392	(267.94)
877C	M6121	9107	558.77	197.28	(361.49)	0.785775	(284.05)
877C	M6121	9108	580.03	197.28	(382.75)	0.788641	(301.85)
877C	M6121	9109	603.95	197.28	(406.67)	0.791936	(322.06)
877C	M6121	9110	631.06	197.28	(433.78)	0.788351	(341.97)
877C	M6121	9111	631.06	197.28	(433.78)	0.789861	(342.63)
877C	M6121	9112	631.06	197.28	(433.78)	0.790355	(342.84)
877C	M6702	9102	10345.64	354.21	(9,991.43)	0.769832	(7,691.72)
877C	M6702	9103	9991.43	0.00	(9,991.43)	0.784058	(7,833.86)
877C	M6702	9104	1242.19	-8749.24	(9,991.43)	0.782133	(7,814.63)
877C	M6702	9105	13517.82	3526.39	(9,991.43)	0.785616	(7,849.43)
877C	M6702	9106	9991.43	0.00	(9,991.43)	0.782392	(7,817.21)
877C	M6702	9107	9991.43	0.00	(9,991.43)	0.785775	(7,851.02)
877C	M6702	9108	9991.43	0.00	(9,991.43)	0.788641	(7,879.65)
877C	M6702	9109	9991.43	0.00	(9,991.43)	0.791936	(7,912.57)
877C	M6702	9110	9991.43	0.00	(9,991.43)	0.788351	(7,876.75)
877C	M6702	9111	0.00	0.00	0.00	0.789861	0.00
877C	M6702	9112	0.00	0.00	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	31039	9102	8405.39	0.00	(8,405.39)	0.769832	(6,470.74)
877C	31039	9103	8405.39	0.00	(8,405.39)	0.784058	(6,590.31)
877C	31039	9104	8405.39	0.00	(8,405.39)	0.782133	(6,574.13)
877C	31039	9105	8405.39	0.00	(8,405.39)	0.785616	(6,603.41)
877C	31039	9106	8405.39	0.00	(8,405.39)	0.782392	(6,576.31)
877C	31039	9107	8405.39	0.00	(8,405.39)	0.785775	(6,604.75)
877C	31039	9108	8405.39	0.00	(8,405.39)	0.788641	(6,628.84)
877C	31039	9109	8405.39	0.00	(8,405.39)	0.791936	(6,656.53)
877C	31039	9110	8405.39	0.00	(8,405.39)	0.788351	(6,626.40)
877C	31039	9111	0.00	0.00	0.00	0.789861	0.00
877C	31039	9112	0.00	0.00	0.00	0.790355	0.00
877C	31278	9102	0.00	0.00	0.00	0.769832	0.00
877C	31278	9103	0.00	0.00	0.00	0.784058	0.00
877C	31278	9104	0.00	0.00	0.00	0.782133	0.00
877C	31278	9105	0.00	0.00	0.00	0.785616	0.00
877C	31278	9106	0.00	0.00	0.00	0.782392	0.00
877C	31278	9107	0.00	0.00	0.00	0.785775	0.00
877C	31278	9108	0.00	0.00	0.00	0.788641	0.00
877C	31278	9109	0.00	0.00	0.00	0.791936	0.00
877C	31278	9110	0.00	0.00	0.00	0.788351	0.00
877C	31278	9111	0.00	0.00	0.00	0.789861	0.00
877C	31278	9112	0.00	0.00	0.00	0.790355	0.00
877C	31284	9102	0.00	0.00	0.00	0.769832	0.00
877C	31284	9103	0.00	0.00	0.00	0.784058	0.00
877C	31284	9104	0.00	0.00	0.00	0.782133	0.00
877C	31284	9105	0.00	0.00	0.00	0.785616	0.00
877C	31284	9106	0.00	0.00	0.00	0.782392	0.00
877C	31284	9107	0.00	0.00	0.00	0.785775	0.00
877C	31284	9108	0.00	0.00	0.00	0.788641	0.00
877C	31284	9109	0.00	0.00	0.00	0.791936	0.00
877C	31284	9110	0.00	0.00	0.00	0.788351	0.00
877C	31284	9111	0.00	0.00	0.00	0.789861	0.00
877C	31284	9112	0.00	0.00	0.00	0.790355	0.00
877C	31347	9102	0.00	0.00	0.00	0.769832	0.00
877C	31347	9103	0.00	0.00	0.00	0.784058	0.00
877C	31347	9104	0.00	0.00	0.00	0.782133	0.00
877C	31347	9105	0.00	0.00	0.00	0.785616	0.00
877C	31347	9106	0.00	0.00	0.00	0.782392	0.00
877C	31347	9107	0.00	0.00	0.00	0.785775	0.00
877C	31347	9108	0.00	0.00	0.00	0.788641	0.00
877C	31347	9109	0.00	0.00	0.00	0.791936	0.00
877C	31347	9110	0.00	0.00	0.00	0.788351	0.00
877C	31347	9111	0.00	0.00	0.00	0.789861	0.00
877C	31347	9112	0.00	0.00	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	31608	9102	0.00	0.00	0.00	0.769832	0.00
877C	31608	9103	0.00	0.00	0.00	0.784058	0.00
877C	31608	9104	0.00	0.00	0.00	0.782133	0.00
877C	31608	9105	0.00	0.00	0.00	0.785616	0.00
877C	31608	9106	0.00	0.00	0.00	0.782392	0.00
877C	31608	9107	0.00	0.00	0.00	0.785775	0.00
877C	31608	9108	0.00	0.00	0.00	0.788641	0.00
877C	31608	9109	0.00	0.00	0.00	0.791936	0.00
877C	31608	9110	0.00	0.00	0.00	0.788351	0.00
877C	31608	9111	0.00	0.00	0.00	0.789861	0.00
877C	31608	9112	0.00	0.00	0.00	0.790355	0.00
877C	31644	9102	0.00	0.00	0.00	0.769832	0.00
877C	31644	9103	0.00	0.00	0.00	0.784058	0.00
877C	31644	9104	0.00	0.00	0.00	0.782133	0.00
877C	31644	9105	0.00	0.00	0.00	0.785616	0.00
877C	31644	9106	0.00	0.00	0.00	0.782392	0.00
877C	31644	9107	0.00	0.00	0.00	0.785775	0.00
877C	31644	9108	0.00	0.00	0.00	0.788641	0.00
877C	31644	9109	0.00	0.00	0.00	0.791936	0.00
877C	31644	9110	0.00	0.00	0.00	0.788351	0.00
877C	31644	9111	0.00	0.00	0.00	0.789861	0.00
877C	31644	9112	0.00	0.00	0.00	0.790355	0.00
877C	31701	9102	0.00	0.00	0.00	0.769832	0.00
877C	31701	9103	0.00	0.00	0.00	0.784058	0.00
877C	31701	9104	0.00	0.00	0.00	0.782133	0.00
877C	31701	9105	0.00	0.00	0.00	0.785616	0.00
877C	31701	9106	0.00	0.00	0.00	0.782392	0.00
877C	31701	9107	0.00	0.00	0.00	0.785775	0.00
877C	31701	9108	0.00	0.00	0.00	0.788641	0.00
877C	31701	9109	0.00	0.00	0.00	0.791936	0.00
877C	31701	9110	0.00	0.00	0.00	0.788351	0.00
877C	31701	9111	0.00	0.00	0.00	0.789861	0.00
877C	31701	9112	0.00	0.00	0.00	0.790355	0.00
877C	31734	9102	8183.02	1893.06	(6,289.96)	0.769832	(4,842.21)
877C	31734	9103	8812.01	1893.06	(6,918.95)	0.784058	(5,424.86)
877C	31734	9104	9580.79	1893.06	(7,687.73)	0.782133	(6,012.83)
877C	31734	9105	10541.75	1893.06	(8,648.69)	0.785616	(6,794.55)
877C	31734	9106	11777.28	1893.06	(9,884.22)	0.782392	(7,733.34)
877C	31734	9107	13424.65	1893.06	(11,531.59)	0.785775	(9,061.24)
877C	31734	9108	15730.97	1893.06	(13,837.91)	0.788641	(10,913.15)
877C	31734	9109	19190.45	1893.06	(17,297.39)	0.791936	(13,698.43)
877C	31734	9110	24956.25	1893.06	(23,063.19)	0.788351	(18,181.89)
877C	31734	9111	24956.25	1893.06	(23,063.19)	0.789861	(18,216.72)
877C	31734	9112	24956.25	1893.06	(23,063.19)	0.790355	(18,228.11)

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	31831	9102	13641.08	0.00	(13,641.08)	0.769832	(10,501.34)
877C	31831	9103	13641.08	0.00	(13,641.08)	0.784058	(10,695.40)
877C	31831	9104	13641.08	0.00	(13,641.08)	0.782133	(10,669.14)
877C	31831	9105	13641.08	0.00	(13,641.08)	0.785616	(10,716.65)
877C	31831	9106	13641.08	0.00	(13,641.08)	0.782392	(10,672.67)
877C	31831	9107	13641.08	0.00	(13,641.08)	0.785775	(10,718.82)
877C	31831	9108	13641.08	0.00	(13,641.08)	0.788641	(10,757.91)
877C	31831	9109	13641.08	0.00	(13,641.08)	0.791936	(10,802.86)
877C	31831	9110	13641.08	0.00	(13,641.08)	0.788351	(10,753.96)
877C	31831	9111	0.00	0.00	0.00	0.789861	0.00
877C	31831	9112	0.00	0.00	0.00	0.790355	0.00
877C	31848	9102	0.00	0.00	0.00	0.769832	0.00
877C	31848	9103	0.00	0.00	0.00	0.784058	0.00
877C	31848	9104	0.00	0.00	0.00	0.782133	0.00
877C	31848	9105	0.00	0.00	0.00	0.785616	0.00
877C	31848	9106	0.00	0.00	0.00	0.782392	0.00
877C	31848	9107	0.00	0.00	0.00	0.785775	0.00
877C	31848	9108	0.00	0.00	0.00	0.788641	0.00
877C	31848	9109	0.00	0.00	0.00	0.791936	0.00
877C	31848	9110	0.00	0.00	0.00	0.788351	0.00
877C	31848	9111	0.00	0.00	0.00	0.789861	0.00
877C	31848	9112	0.00	0.00	0.00	0.790355	0.00
877C	31913	9102	0.00	0.00	0.00	0.769832	0.00
877C	31913	9103	0.00	0.00	0.00	0.784058	0.00
877C	31913	9104	0.00	0.00	0.00	0.782133	0.00
877C	31913	9105	0.00	0.00	0.00	0.785616	0.00
877C	31913	9106	0.00	0.00	0.00	0.782392	0.00
877C	31913	9107	0.00	0.00	0.00	0.785775	0.00
877C	31913	9108	0.00	0.00	0.00	0.788641	0.00
877C	31913	9109	0.00	0.00	0.00	0.791936	0.00
877C	31913	9110	0.00	0.00	0.00	0.788351	0.00
877C	31913	9111	0.00	0.00	0.00	0.789861	0.00
877C	31913	9112	0.00	0.00	0.00	0.790355	0.00
877C	33017	9102	0.00	0.00	0.00	0.769832	0.00
877C	33017	9103	0.00	0.00	0.00	0.784058	0.00
877C	33017	9104	0.00	0.00	0.00	0.782133	0.00
877C	33017	9105	0.00	0.00	0.00	0.785616	0.00
877C	33017	9106	0.00	0.00	0.00	0.782392	0.00
877C	33017	9107	0.00	0.00	0.00	0.785775	0.00
877C	33017	9108	0.00	0.00	0.00	0.788641	0.00
877C	33017	9109	0.00	0.00	0.00	0.791936	0.00
877C	33017	9110	0.00	0.00	0.00	0.788351	0.00
877C	33017	9111	0.00	0.00	0.00	0.789861	0.00
877C	33017	9112	0.00	0.00	0.00	0.790355	0.00

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CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	33222	9102	2288.93	529.52	(1,759.41)	0.769832	(1,354.45)
877C	33222	9103	2464.87	529.52	(1,935.35)	0.784058	(1,517.43)
877C	33222	9104	2679.91	529.52	(2,150.39)	0.782133	(1,681.89)
877C	33222	9105	2948.71	529.52	(2,419.19)	0.785616	(1,900.55)
877C	33222	9106	3294.31	529.52	(2,764.79)	0.782392	(2,163.15)
877C	33222	9107	3755.11	529.52	(3,225.59)	0.785775	(2,534.59)
877C	33222	9108	4400.23	529.52	(3,870.71)	0.788641	(3,052.60)
877C	33222	9109	5367.90	529.52	(4,838.38)	0.791936	(3,831.69)
877C	33222	9110	6980.70	529.52	(6,451.18)	0.788351	(5,085.79)
877C	33222	9111	6980.69	529.52	(6,451.17)	0.789861	(5,095.53)
877C	33222	9112	6980.70	529.52	(6,451.18)	0.790355	(5,098.72)
877C	33223	9102	3653.02	845.09	(2,807.93)	0.769832	(2,161.64)
877C	33223	9103	3933.81	845.09	(3,088.72)	0.784058	(2,421.74)
877C	33223	9104	4277.01	845.09	(3,431.92)	0.782133	(2,684.22)
877C	33223	9105	4706.00	845.09	(3,860.91)	0.785616	(3,033.19)
877C	33223	9106	5257.55	845.09	(4,412.46)	0.782392	(3,452.27)
877C	33223	9107	5992.96	845.09	(5,147.87)	0.785775	(4,045.07)
877C	33223	9108	7026.44	848.99	(6,177.45)	0.788641	(4,871.79)
877C	33223	9109	8582.83	861.02	(7,721.81)	0.791936	(6,115.18)
877C	33223	9110	11264.50	968.74	(10,295.76)	0.788351	(8,116.67)
877C	33223	9111	617.22	-9678.53	(10,295.75)	0.789861	(8,132.21)
877C	33223	9112	10433.27	137.52	(10,295.75)	0.790355	(8,137.30)
877C	33319	9102	0.00	0.00	0.00	0.769832	0.00
877C	33319	9103	0.00	0.00	0.00	0.784058	0.00
877C	33319	9104	0.00	0.00	0.00	0.782133	0.00
877C	33319	9105	0.00	0.00	0.00	0.785616	0.00
877C	33319	9106	0.00	0.00	0.00	0.782392	0.00
877C	33319	9107	0.00	0.00	0.00	0.785775	0.00
877C	33319	9108	0.00	0.00	0.00	0.788641	0.00
877C	33319	9109	0.00	0.00	0.00	0.791936	0.00
877C	33319	9110	0.00	0.00	0.00	0.788351	0.00
877C	33319	9111	0.00	0.00	0.00	0.789861	0.00
877C	33319	9112	0.00	0.00	0.00	0.790355	0.00
877C	33320	9102	296.50	121.82	(174.68)	0.769832	(134.48)
877C	33320	9103	304.44	121.82	(182.62)	0.784058	(143.19)
877C	33320	9104	313.14	121.82	(191.32)	0.782133	(149.64)
877C	33320	9105	322.70	121.82	(200.88)	0.785616	(157.82)
877C	33320	9106	333.28	121.82	(211.46)	0.782392	(165.45)
877C	33320	9107	345.03	121.82	(223.21)	0.785775	(175.40)
877C	33320	9108	358.16	121.82	(236.34)	0.788641	(186.39)
877C	33320	9109	372.93	121.82	(251.11)	0.791936	(198.87)
877C	33320	9110	389.67	121.82	(267.85)	0.788351	(211.16)
877C	33320	9111	389.67	121.82	(267.85)	0.789861	(211.57)
877C	33320	9112	389.67	121.82	(267.85)	0.790355	(211.70)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT:

CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	33332	9102	2590.88	599.37	(1,991.51)	0.769832	(1,533.13)
877C	33332	9103	2790.03	599.37	(2,190.66)	0.784058	(1,717.60)
877C	33332	9104	3033.43	599.37	(2,434.06)	0.782133	(1,903.76)
877C	33332	9105	3337.69	599.37	(2,738.32)	0.785616	(2,151.27)
877C	33332	9106	3728.88	599.37	(3,129.51)	0.782392	(2,448.50)
877C	33332	9107	4250.46	599.37	(3,651.09)	0.785775	(2,868.93)
877C	33332	9108	4980.68	599.37	(4,381.31)	0.788641	(3,455.28)
877C	33332	9109	6076.01	599.37	(5,476.64)	0.791936	(4,337.15)
877C	33332	9110	7901.55	599.37	(7,302.18)	0.788351	(5,756.68)
877C	33332	9111	7910.62	608.44	(7,302.18)	0.789861	(5,767.71)
877C	33332	9112	5220.51	-2081.67	(7,302.18)	0.790355	(5,771.32)
877C	33430	9102	0.00	0.00	0.00	0.769832	0.00
877C	33430	9103	0.00	0.00	0.00	0.784058	0.00
877C	33430	9104	0.00	0.00	0.00	0.782133	0.00
877C	33430	9105	0.00	0.00	0.00	0.785616	0.00
877C	33430	9106	0.00	0.00	0.00	0.782392	0.00
877C	33430	9107	0.00	0.00	0.00	0.785775	0.00
877C	33430	9108	0.00	0.00	0.00	0.788641	0.00
877C	33430	9109	0.00	0.00	0.00	0.791936	0.00
877C	33430	9110	0.00	0.00	0.00	0.788351	0.00
877C	33430	9111	0.00	0.00	0.00	0.789861	0.00
877C	33430	9112	0.00	0.00	0.00	0.790355	0.00
877C	33656	9102	1320.49	-500.00	(1,820.49)	0.769832	(1,401.47)
877C	33656	9103	1820.49	0.00	(1,820.49)	0.784058	(1,427.37)
877C	33656	9104	1820.49	0.00	(1,820.49)	0.782133	(1,423.87)
877C	33656	9105	1820.49	0.00	(1,820.49)	0.785616	(1,430.21)
877C	33656	9106	1820.49	0.00	(1,820.49)	0.782392	(1,424.34)
877C	33656	9107	1820.49	0.00	(1,820.49)	0.785775	(1,430.50)
877C	33656	9108	1820.49	0.00	(1,820.49)	0.788641	(1,435.71)
877C	33656	9109	1820.49	0.00	(1,820.49)	0.791936	(1,441.71)
877C	33656	9110	1820.49	0.00	(1,820.49)	0.788351	(1,435.19)
877C	33656	9111	0.00	0.00	0.00	0.789861	0.00
877C	33656	9112	0.00	0.00	0.00	0.790355	0.00
			1,818,271.80	298,843.40	(1,519,428.40)		(1,193,800.17)
877C	TOTAL	9102	150,015.01	30,090.99	(119,924.02)		(92,321.35)
877C	TOTAL	9103	153,148.28	30,236.78	(122,911.50)		(96,369.75)
877C	TOTAL	9104	148,017.41	21,487.54	(126,529.87)		(98,963.19)
877C	TOTAL	9105	164,773.29	33,763.17	(131,010.12)		(102,923.65)
877C	TOTAL	9106	160,353.61	23,639.68	(136,713.93)		(106,963.88)
877C	TOTAL	9107	174,138.56	29,896.45	(144,242.11)		(113,341.84)
877C	TOTAL	9108	184,686.62	30,013.67	(154,672.95)		(121,981.43)
877C	TOTAL	9109	197,234.99	27,076.98	(170,158.01)		(134,754.25)
877C	TOTAL	9110	226,281.32	30,572.74	(195,708.58)		(154,287.05)

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
 DATE: 05/26/92

CALCULATION OF OUT OF PERIOD ADJUSTMENT

REASON FOR ADJUSTMENT: CORRECTION OF 1991 PSC RESERVE TRANSFERS

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
877C	TOTAL	9111	126,246.47	17,467.84	(108,778.63)		(85,920.00)
877C	TOTAL	9112	133,376.24	24,597.56	(108,778.68)		(85,973.78)
			1,818,271.80	298,843.40	(1,519,428.40)		(1,193,800.17)

FILENAME: 1231WKSHT\DEPR\OOP_ADJ9205_BCK.WK1
DATE: 05/26/92

Reconciliation of 1/9/92 FPOS PSC Accruals to
1991 YTD FR Report

Account: 877C

PSC Accrual from

1/9/92 Print-out :

(FPOS) 1,818,271.80

9012 Accrual

from PC

Schedule :

0

(except CASRM)

Total:

1,818,271.80

1991 YTD FR Report

PSC Accrual :

1,818,271.80

Difference:

-0-

Explanation of Difference:

ACRUAL91.WK1 04-Feb-91

All booked under 77C

FILENAME	DESCRIPTION	FRC	DEPR CAT	9001 ACCRUAL	9002 ACCRUAL	9003 ACCRUAL	9004 ACCRUAL	9005 ACCRUAL	9006 ACCRUAL
DPRCAE89.WK1	1987 RETRNG OFFICES	77C/877C	CAS87*	0.00	0.00	0.00	0.00	0.00	0.00
	1988 RETRNG OFFICES	77C/877C	CAS88*	(3.46)	0.00	0.00	0.00	0.00	0.00
	1989 RETRNG OFFICES	77C/877C	CAS89*	56,875.63	0.00	0.00	0.00	0.00	0.00
	1990 RETRNG OFFICES	77C/877C	CAS90*	(5,912,257.62)	0.00	0.00	0.00	0.00	0.00
	1991 RETRNG OFFICES	77C/877C	CAS91*	2,254,274.05	0.00	0.00	0.00	0.00	0.00
	1992 RETRNG OFFICES	77C/877C	CAS92*	1,422,233.36	0.00	0.00	0.00	0.00	0.00
	REMAINING	77C/877C	CASRM*	3,557,107.49	0.00	0.00	0.00	0.00	0.00
DPRCDE89.WK1	DIGITAL ELECTR SWS	377C	COESE*	4,263,090.12	0.00	0.00	0.00	0.00	0.00
	DIGITAL ELECTR SWS (EQ ACC887C		COESE*	23,690.25	0.00	0.00	0.00	0.00	0.00
DPRCOS89.WK1	ANALOG OPERATOR SYSTEMS	117C	COSAN*	119,684.57	0.00	0.00	0.00	0.00	0.00
	DIGITAL OPERATOR SYSTEMS	117C	COSDG*	61,144.78	0.00	0.00	0.00	0.00	0.00
	XBAR OPERATOR SYSTEMS (EST117C		COSXB*	0.00	0.00	0.00	0.00	0.00	0.00
	XBAR OPERATOR SYSTEMS	417C	COSXB*	149,477.42	0.00	0.00	0.00	0.00	0.00
DPRCEM89.WK1	SXS SWITCHING	37C	COSBS*	(31,108.76)	0.00	0.00	0.00	0.00	0.00
	XBR SWITCHING	47C	COXBR*	(290.52)	0.00	0.00	0.00	0.00	0.00
357C'91.WK1	DGTL CKT RET 1990	357C	CDG90*	(3,181,386.82)	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	357C	CDG91*	355,588.78	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	357C	CDG92*	132,608.75	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	357C	CDGRM*	4,646,833.81	0.00	0.00	0.00	0.00	0.00
	TOTAL 357C			1,953,644.52	0.00	0.00	0.00	0.00	0.00
T357C'91.WK1	OPTICAL CKT EQPT	357C	COPTC*	894,710.48	0.00	0.00	0.00	0.00	0.00
257C'91.WK1	DGTL CKT RET 1990	257C	CDG90*	(294,310.85)	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	257C	CDG91*	195,877.25	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	257C	CDG92*	114,640.52	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	257C	CDGRM*	7,832,953.68	0.00	0.00	0.00	0.00	0.00
	TOTAL 257C			7,849,160.60	0.00	0.00	0.00	0.00	0.00
F257C'91.WK1	OPTICAL CKT EQPT	257C	COPTC*	618,937.55	0.00	0.00	0.00	0.00	0.00
157C'91.WK1	DGTL CKT RET 1990	157C	CDG90*	893.90	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	157C	CDG91*	31,173.25	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	157C	CDG92*	4,382.93	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	157C	CDGRM*	265,993.71	0.00	0.00	0.00	0.00	0.00
	TOTAL 157C			302,443.79	0.00	0.00	0.00	0.00	0.00
857C'91.WK1	DGTL CKT RET 1990	857C	CDG90*	(30,071.61)	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1991	857C	CDG91*	(10,037.67)	0.00	0.00	0.00	0.00	0.00
	DGTL CKT RET 1992	857C	CDG92*	(1,125.92)	0.00	0.00	0.00	0.00	0.00
	REMAINING DGTL CKT EQPT	857C	CDGRM*	63,568.61	0.00	0.00	0.00	0.00	0.00
	TOTAL 857C			22,333.41	0.00	0.00	0.00	0.00	0.00

41520.89

+ 3193914.27

MAIN	ACCOUNT	ACCOUNT DESC	PSC DEPR	FCC DEPR	ACCRUAL DIFF	INTRASTATE FACT.	FR ADJUSTMENT
2211	577C		17517.72	17534.88	-17.16	.917832	-15.75
	77C	ANAL ELEC SWITCH EQPT	76293748.01	82768477.31	-6474729.30	.718610	-4652807.94
	877C	ANAL ELEC SWITCH EQPT-EA	1818271.80	284399.37	1533872.43	.133236	204367.17
	977C	ANAL ELEC SWITCH EQPT-N R	.00	.00	.00	.000000	.00
2212	377C	DIG ELEC SWITCH EQPT	53306758.66	53427471.91	-120713.25	.460553	-55594.83
	587C	DIG ELEC SW EQPT - SM VAL	12069.79	12083.40	-13.61	.790595	-10.76
	887C	DIG ELEC SWITCH EQPT - EA	280288.48	276041.88	4246.60	.789238	3351.58
2215	37C	ELECTROMECH SWITCH-SXS	-69044.66	-199625.69	130581.03	.786309	102677.01
	47C	ELECTROMECH SWITCH-XBAR	5855.60	41206.58	-35350.98	.790629	-27949.51
	537C		.00	.00	.00	.000000	.00
	547C	CROSSBAR SWITCH - SM VAL	559.69	560.40	-.71	.774648	-.55
2220	117C	OPERATOR SYSTEMS	2428661.89	2557174.18	-128512.29	*****	-225156.75
	417C	OPERATOR SYS - CROSSBAR	1821120.69	2822519.77	-1001399.08	.874405	-875628.06
2231	167C	RADIO SYS-NON CELLULAR	547412.89	.00	547412.89	.680739	372645.27
	527C		.00	.00	.00	.000000	.00
	567C	RADIO - TERR MICRO SM VAL	612.91	613.68	-.77	.675325	-.52
	67C	RADIO SYS-TERR MICROWAVE	78326.78	.00	78326.78	.682348	53446.12
	867C	RADIO SYS-TERR MCROWVE EA	.00	.00	.00	.000000	.00
2232	0257C	PARI GAIN SYS - FIBER OPT	1609.55	1545.19	64.36	.680858	43.82
	F257C	PAIR GAIN SYS - FIBER OPT	10776122.19	10363434.39	412687.80	*****	-130312.46
	1357C	CIRC EQPT-OTHER FIBER OPT	12094059.99	11654010.59	440049.40	*****	-296254.18
	157C	CIRC EQPT-DIG DATA SYS	3206040.66	2391188.65	814852.01	.678038	552500.27
	257C	CIRC EQPT-DIG PR GAIN SYS	101421098.88	69653803.33	31767295.55	.691648	21971781.88
	357C	CIRC EQPT-DIG OTHER	65751318.75	42153049.80	23598268.95	.704526	16625588.36
	457C	CIRC EQPT-ANLG PR GAIN SY	19126.32	16692.69	2433.63	*****	3411.01
	557C	CIRCUIT EQPT - DIG SM VAL	56386.30	56448.24	-61.94	.681304	-42.20
	57C	CIRC EQPT-ANLG OTHER	24131649.58	31963920.41	-7832270.83	.429542	-3364292.83
	597C	CIRCUIT EQPT - ANL SM VAL	6844.30	6852.12	-7.82	.680307	-5.32
	857C	CIRC EQPT-EQUAL ACCESS	735449.26	507682.16	227767.10	.745435	169785.59
	957C		.00	.00	.00	.000000	.00
TOTAL MAIN ACCOUNT 2200			354741866.03	310777085.24	43964780.79	*****	30431526.42

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	CASRM	9012							2,781,729.36	(1,368,483.52)	0.00
877C	CASRM	9101	(1,039.92)	1,039.92	0.00	0.00	0.00	0.00	2,781,729.36	(1,369,523.44)	18,081.24
877C	CASRM	9102	0.00	0.00	0.00	0.00	656.18	0.00	2,781,729.36	(1,386,948.50)	18,081.24
877C	CASRM	9103	0.00	0.00	0.00	0.00	0.00	0.00	2,781,729.36	(1,405,029.74)	18,081.24
877C	CASRM	9104	0.00	0.00	0.00	0.00	0.00	0.00	2,781,729.36	(1,423,110.98)	18,081.24
877C	CASRM	9105	0.00	(56.29)	0.00	0.00	0.00	0.00	2,781,673.07	(1,441,135.93)	18,080.69
877C	CASRM	9106	(1,720.77)	(33,146.95)	0.00	0.00	2,927.48	0.00	2,746,805.35	(1,423,142.20)	17,740.91
877C	CASRM	9107	0.00	0.00	0.00	0.00	766.00	0.00	2,746,805.35	(1,440,117.11)	17,854.23
877C	CASRM	9108	(4,932.52)	(71,976.40)	0.00	70.19	0.00	0.00	2,669,896.43	(1,385,924.75)	17,104.37
877C	CASRM	9109	(3,754.73)	0.00	0.00	84.09	1,870.46	0.00	2,666,141.70	(1,401,074.58)	17,317.72
877C	CASRM	9110	(6,239.52)	(147,921.06)	0.00	12.61	848.30	0.00	2,511,981.12	(1,269,610.33)	15,826.86
877C	CASRM	9111	0.00	(2,170.05)	0.00	0.00	2,769.03	0.00	2,509,811.07	(1,280,498.10)	16,306.72
877C	CASRM	9112	(300.00)	0.00	0.00	0.00	0.00	0.00	2,509,511.07	(1,296,804.82)	
1991 TOTALS			(17,987.46)	(254,230.83)	0.00	166.89	9,837.45	0.00			192,556.47

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	CASRM	9112							2,509,511.07	(1,296,804.82)	16,310.85
877C	CASRM	9201	0.00	0.00	0.00	0.00	0.00	0.00	2,509,511.07	(1,313,115.67)	16,311.82
877C	CASRM	9202	0.00	(4,748.71)	0.00	0.00	0.00	0.00	2,504,762.36	(1,324,678.78)	16,265.52
877C	CASRM	9203	0.00	0.00	0.00	0.00	0.00	0.00	2,504,762.36	(1,340,944.30)	16,280.96
1992 TOTALS			0.00	(4,748.71)	0.00	0.00	0.00	0.00			65,169.15

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E4101	9012							24,968.71	(14,452.36)	438.18
877C	E4101	9101	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(14,890.54)	438.18
877C	E4101	9102	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(15,328.72)	438.18
877C	E4101	9103	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(15,766.90)	438.18
877C	E4101	9104	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(16,205.09)	438.18
877C	E4101	9105	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(16,643.27)	438.18
877C	E4101	9106	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(17,081.45)	438.18
877C	E4101	9107	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(17,519.63)	438.18
877C	E4101	9108	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(17,957.81)	438.18
877C	E4101	9109	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(18,395.99)	438.18
877C	E4101	9110	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(18,834.17)	438.18
877C	E4101	9111	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(19,272.35)	438.18
877C	E4101	9112	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(19,710.54)	438.18
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			5,258.17

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E4101	9112							24,968.71	(19,710.54)	438.18
877C	E4101	9201	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(20,148.72)	438.18
877C	E4101	9202	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(20,586.90)	438.18
877C	E4101	9203	0.00	0.00	0.00	0.00	0.00	0.00	24,968.71	(21,025.08)	438.18
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			1,752.72

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E4348	9012							57,475.39	(43,269.06)	1,183.86
877C	E4348	9101	(453.66)	(50.86)	0.00	0.00	0.00	0.00	56,970.87	(44,402.06)	1,142.62
877C	E4348	9102	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(45,544.68)	1,142.62
877C	E4348	9103	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(46,687.30)	1,142.62
877C	E4348	9104	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(47,829.92)	1,142.62
877C	E4348	9105	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(48,972.54)	1,142.62
877C	E4348	9106	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(50,115.16)	1,142.62
877C	E4348	9107	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(51,257.77)	1,142.62
877C	E4348	9108	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(52,400.39)	1,142.62
877C	E4348	9109	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(53,543.01)	1,142.62
877C	E4348	9110	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(54,685.63)	1,142.62
877C	E4348	9111	0.00	0.00	0.00	0.00	0.00	0.00	56,970.87	(55,828.25)	1,142.62
877C	E4348	9112	0.00	(3,544.25)	0.00	0.00	0.00	0.00	53,426.62	(53,426.62)	
1991 TOTALS			(453.66)	(3,595.11)	0.00	0.00	0.00	0.00			13,752.67

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E4348	9112							53,426.62	(53,426.62)	0.00
877C	E4348	9201	0.00	0.00	0.00	0.00	0.00	0.00	53,426.62	(53,426.62)	0.00
877C	E4348	9202	(3,536.97)	3,594.19	0.00	0.00	0.00	0.00	53,483.84	(57,020.81)	(3,536.97)
877C	E4348	9203	0.00	0.00	0.00	0.00	1,669.48	0.00	53,483.84	(51,814.36)	1,669.48
1992 TOTALS			(3,536.97)	3,594.19	0.00	0.00	1,669.48	0.00			(1,867.49)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8101	9012							48,410.44	(28,020.87)	849.57
877C	E8101	9101	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(28,870.44)	849.57
877C	E8101	9102	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(29,720.00)	849.57
877C	E8101	9103	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(30,569.57)	849.57
877C	E8101	9104	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(31,419.13)	849.57
877C	E8101	9105	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(32,268.70)	849.57
877C	E8101	9106	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(33,118.26)	849.57
877C	E8101	9107	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(33,967.83)	849.57
877C	E8101	9108	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(34,817.39)	849.57
877C	E8101	9109	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(35,666.96)	849.57
877C	E8101	9110	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(36,516.52)	849.57
877C	E8101	9111	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(37,366.09)	849.57
877C	E8101	9112	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(38,215.65)	849.57
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			10,194.79

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8101	9112							48,410.44	(38,215.65)	849.57
877C	E8101	9201	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(39,065.22)	849.57
877C	E8101	9202	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(39,914.79)	849.57
877C	E8101	9203	0.00	0.00	0.00	0.00	0.00	0.00	48,410.44	(40,764.35)	849.57
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			3,398.26

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	EB428	9012							25,279.37	(19,031.01)	520.70
877C	EB428	9101	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(19,551.71)	520.70
877C	EB428	9102	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(20,072.40)	520.70
877C	EB428	9103	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(20,593.10)	520.70
877C	EB428	9104	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(21,113.80)	520.70
877C	EB428	9105	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(21,634.49)	520.70
877C	EB428	9106	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(22,155.19)	520.70
877C	EB428	9107	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(22,675.89)	520.70
877C	EB428	9108	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(23,196.58)	520.70
877C	EB428	9109	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(23,717.28)	520.70
877C	EB428	9110	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(24,237.98)	520.70
877C	EB428	9111	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(24,758.67)	520.70
877C	EB428	9112	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(25,279.37)	520.70
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			6,248.36

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	EB428	9112							25,279.37	(25,279.37)	0.00
877C	EB428	9201	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(25,279.37)	0.00
877C	EB428	9202	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(25,279.37)	0.00
877C	EB428	9203	0.00	0.00	0.00	0.00	0.00	0.00	25,279.37	(25,279.37)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8444	9012							38,975.31	(22,559.64)	683.99
877C	E8444	9101	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(23,243.63)	683.99
877C	E8444	9102	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(23,927.61)	683.99
877C	E8444	9103	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(24,611.60)	683.99
877C	E8444	9104	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(25,295.59)	683.99
877C	E8444	9105	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(25,979.57)	683.99
877C	E8444	9106	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(26,663.56)	683.99
877C	E8444	9107	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(27,347.54)	683.99
877C	E8444	9108	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(28,031.53)	683.99
877C	E8444	9109	0.00	0.00	0.00	0.00	0.00	0.00	38,975.31	(28,715.52)	683.99
877C	E8444	9110	0.00	(6,189.12)	0.00	0.00	0.00	0.00	32,786.19	(23,210.38)	683.99
877C	E8444	9111	(6,189.12)	6,996.40	0.00	0.00	0.00	0.00	33,593.47	(30,890.77)	207.90
877C	E8444	9112	0.00	0.00	0.00	0.00	3,118.23	0.00	33,593.47	(27,980.44)	
1991 TOTALS			(6,189.12)	807.28	0.00	0.00	3,118.23	0.00			7,731.75

YEAR: 1992

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8444	9112							33,593.47	(27,980.44)	467.75
877C	E8444	9201	0.00	0.00	0.00	0.00	0.00	0.00	33,593.47	(28,448.19)	467.75
877C	E8444	9202	(807.28)	(807.28)	0.00	0.00	0.00	0.00	31,978.91	(28,108.66)	387.02
877C	E8444	9203	0.00	0.00	0.00	0.00	0.00	0.00	31,978.91	(28,495.69)	387.02
1992 TOTALS			(807.28)	(807.28)	0.00	0.00	0.00	0.00			1,709.55

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8805	9012							56,672.95	(42,664.97)	1,167.33
877C	E8805	9101	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(43,832.30)	1,167.33
877C	E8805	9102	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(44,999.63)	1,167.33
877C	E8805	9103	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(46,166.97)	1,167.33
877C	E8805	9104	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(47,334.30)	1,167.33
877C	E8805	9105	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(48,501.63)	1,167.33
877C	E8805	9106	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(49,668.96)	1,167.33
877C	E8805	9107	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(50,836.29)	1,167.33
877C	E8805	9108	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(52,003.62)	1,167.33
877C	E8805	9109	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(53,170.96)	1,167.33
877C	E8805	9110	0.00	0.00	0.00	0.00	0.00	0.00	56,672.95	(54,338.29)	1,167.33
877C	E8805	9111	0.00	(734.81)	0.00	0.00	0.00	0.00	55,938.14	(54,770.81)	1,167.33
877C	E8805	9112	0.00	(6,326.39)	0.00	0.00	0.00	0.00	49,611.75	(49,611.75)	
1991 TOTALS			0.00	(7,061.20)	0.00	0.00	0.00	0.00			14,007.98

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8805	9112							49,611.75	(49,611.75)	0.00
877C	E8805	9201	0.00	0.00	0.00	0.00	0.00	0.00	49,611.75	(49,611.75)	0.00
877C	E8805	9202	(55.98)	0.00	0.00	0.00	0.00	0.00	49,555.77	(49,611.75)	(55.98)
877C	E8805	9203	0.00	0.00	0.00	0.00	0.00	0.00	49,555.77	(49,555.77)	0.00
1992 TOTALS			(55.98)	0.00	0.00	0.00	0.00	0.00			(55.98)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8807	9012							96,699.06	(55,971.22)	1,696.99
877C	E8807	9101	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(57,668.21)	1,696.99
877C	E8807	9102	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(59,365.21)	1,696.99
877C	E8807	9103	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(61,062.20)	1,696.99
877C	E8807	9104	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(62,759.19)	1,696.99
877C	E8807	9105	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(64,456.19)	1,696.99
877C	E8807	9106	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(66,153.18)	1,696.99
877C	E8807	9107	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(67,850.17)	1,696.99
877C	E8807	9108	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(69,547.17)	1,696.99
877C	E8807	9109	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(71,244.16)	1,696.99
877C	E8807	9110	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(72,941.15)	1,696.99
877C	E8807	9111	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(74,638.15)	1,696.99
877C	E8807	9112	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(76,335.14)	
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			20,363.92

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8807	9112							96,699.06	(76,335.14)	1,696.99
877C	E8807	9201	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(78,032.13)	1,696.99
877C	E8807	9202	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(79,729.13)	1,696.99
877C	E8807	9203	0.00	0.00	0.00	0.00	0.00	0.00	96,699.06	(81,426.12)	1,696.99
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			6,787.97

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8838	9012							151.73	(151.73)	0.00
877C	E8838	9101	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9102	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9103	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9104	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9105	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9106	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9107	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9108	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9109	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9110	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9111	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9112	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8838	9112							151.73	(151.73)	0.00
877C	E8838	9201	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9202	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
877C	E8838	9203	0.00	0.00	0.00	0.00	0.00	0.00	151.73	(151.73)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8845	9012							0.00	0.00	0.00
877C	E8845	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	E8845	9112							0.00	0.00	0.00
877C	E8845	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	E8845	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2109	9012							37,109.22	(37,109.22)	0.00
877C	M2109	9101	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9102	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9103	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9104	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9105	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9106	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9107	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9108	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9109	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9110	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9111	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9112	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2109	9112							37,109.22	(37,109.22)	0.00
877C	M2109	9201	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9202	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
877C	M2109	9203	0.00	0.00	0.00	0.00	0.00	0.00	37,109.22	(37,109.22)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2139	9012							71,368.66	(53,728.30)	1,470.03
877C	M2139	9101	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(55,198.33)	1,470.03
877C	M2139	9102	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(56,668.36)	1,470.03
877C	M2139	9103	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(58,138.39)	1,470.03
877C	M2139	9104	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(59,608.42)	1,470.03
877C	M2139	9105	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(61,078.45)	1,470.03
877C	M2139	9106	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(62,548.48)	1,470.03
877C	M2139	9107	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(64,018.51)	1,470.03
877C	M2139	9108	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(65,488.54)	1,470.03
877C	M2139	9109	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(66,958.57)	1,470.03
877C	M2139	9110	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(68,428.60)	1,470.03
877C	M2139	9111	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(69,898.63)	1,470.03
877C	M2139	9112	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(71,368.66)	
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			17,640.36

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2139	9112							71,368.66	(71,368.66)	0.00
877C	M2139	9201	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(71,368.66)	0.00
877C	M2139	9202	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(71,368.66)	0.00
877C	M2139	9203	0.00	0.00	0.00	0.00	0.00	0.00	71,368.66	(71,368.66)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2401	9012							0.00	0.00	0.00
877C	M2401	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2401	9112							0.00	0.00	0.00
877C	M2401	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2401	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2476	9012							6,019.60	(5,668.26)	351.34
877C	M2476	9101	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9102	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9103	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9104	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9105	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9106	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9107	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9108	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9109	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9110	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9111	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9112	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			351.34

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2476	9112							6,019.60	(6,019.60)	0.00
877C	M2476	9201	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9202	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
877C	M2476	9203	0.00	0.00	0.00	0.00	0.00	0.00	6,019.60	(6,019.60)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2620	9012							0.00	0.00	0.00
877C	M2620	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2620	9112							0.00	0.00	0.00
877C	M2620	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2620	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2638	9012							27.60	(27.60)	0.00
877C	M2638	9101	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9102	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9103	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9104	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9105	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9106	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9107	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9108	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9109	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9110	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9111	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9112	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2638	9112							27.60	(27.60)	0.00
877C	M2638	9201	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9202	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
877C	M2638	9203	0.00	0.00	0.00	0.00	0.00	0.00	27.60	(27.60)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2650	9012							10,114.72	(10,114.72)	0.00
877C	M2650	9101	0.00	0.00	0.00	0.00	0.00	0.00	10,114.72	(10,114.72)	0.00
877C	M2650	9102	0.00	0.00	0.00	0.00	0.00	0.00	10,114.72	(10,114.72)	0.00
877C	M2650	9103	0.00	0.00	0.00	0.00	0.00	0.00	10,114.72	(10,114.72)	0.00
877C	M2650	9104	0.00	0.00	0.00	0.00	0.00	0.00	10,114.72	(10,114.72)	0.00
877C	M2650	9105	(6,596.55)	(989.48)	0.00	0.00	0.00	0.00	2,528.69	(9,125.24)	(6,596.55)
877C	M2650	9106	0.00	0.00	0.00	0.00	0.00	0.00	2,528.69	(2,528.69)	0.00
877C	M2650	9107	0.00	0.00	0.00	0.00	0.00	0.00	2,528.69	(2,528.69)	0.00
877C	M2650	9108	(2,198.86)	0.00	0.00	0.00	0.00	0.00	329.83	(2,528.69)	(2,198.86)
877C	M2650	9109	0.00	0.00	0.00	0.00	975.83	0.00	329.83	646.00	975.83
877C	M2650	9110	0.00	0.00	0.00	0.00	0.00	0.00	329.83	(329.83)	0.00
877C	M2650	9111	0.00	0.00	0.00	0.00	0.00	0.00	329.83	(329.83)	0.00
877C	M2650	9112	(329.83)	0.00	0.00	0.00	0.00	0.00	(0.00)	(329.83)	
1991 TOTALS			(9,125.24)	(989.48)	0.00	0.00	975.83	0.00			(7,819.58)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2650	9112							(0.00)	(329.83)	(329.83)
877C	M2650	9201	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00
877C	M2650	9202	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00
877C	M2650	9203	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(329.83)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2687	9012							0.00	0.00	0.00
877C	M2687	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M2687	9112							0.00	0.00	0.00
877C	M2687	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	M2687	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M6121	9012							11,241.48	(6,506.78)	197.28
877C	M6121	9101	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(6,704.06)	197.28
877C	M6121	9102	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(6,901.34)	197.28
877C	M6121	9103	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(7,098.62)	197.28
877C	M6121	9104	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(7,295.90)	197.28
877C	M6121	9105	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(7,493.18)	197.28
877C	M6121	9106	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(7,690.46)	197.28
877C	M6121	9107	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(7,887.73)	197.28
877C	M6121	9108	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(8,085.01)	197.28
877C	M6121	9109	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(8,282.29)	197.28
877C	M6121	9110	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(8,479.57)	197.28
877C	M6121	9111	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(8,676.85)	197.28
877C	M6121	9112	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(8,874.13)	197.28
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			2,367.35

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M6121	9112							11,241.48	(8,874.13)	197.28
877C	M6121	9201	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(9,071.41)	197.28
877C	M6121	9202	0.00	0.00	0.00	0.00	0.00	0.00	11,241.48	(9,268.69)	197.28
877C	M6121	9203	(1,724.64)	0.00	0.00	0.00	0.00	0.00	9,516.84	(9,465.97)	5.65
1992 TOTALS			(1,724.64)								

.64) 0.00 0.00 0.00 0.00 0.00 597.49

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M6702	9012							9,991.43	(9,991.43)	0.00
877C	M6702	9101	0.00	0.00	0.00	0.00	354.21	0.00	9,991.43	(9,637.22)	354.21
877C	M6702	9102	0.00	0.00	0.00	0.00	0.00	0.00	9,991.43	(9,991.43)	0.00
877C	M6702	9103	(8,749.24)	(11.68)	0.00	0.00	0.00	0.00	1,230.51	(9,979.75)	(8,749.24)
877C	M6702	9104	0.00	0.00	0.00	0.00	3,526.39	0.00	1,230.51	2,295.88	3,526.39
877C	M6702	9105	0.00	0.00	0.00	0.00	0.00	0.00	1,230.51	(1,230.51)	(0.00)
877C	M6702	9106	0.00	0.00	0.00	0.00	0.00	0.00	1,230.51	(1,230.51)	0.00
877C	M6702	9107	0.00	0.00	0.00	0.00	0.00	0.00	1,230.51	(1,230.51)	0.00
877C	M6702	9108	0.00	0.00	0.00	0.00	0.00	0.00	1,230.51	(1,230.51)	0.00
877C	M6702	9109	0.00	0.00	0.00	0.00	0.00	0.00	1,230.51	(1,230.51)	0.00
877C	M6702	9110	0.00	0.00	0.00	0.00	0.00	0.00	1,230.51	(1,230.51)	0.00
877C	M6702	9111	0.00	0.00	0.00	0.00	0.00	0.00	1,230.51	(1,230.51)	0.00
877C	M6702	9112	(248.22)	0.00	0.00	0.00	0.00	0.00	982.29	(1,230.51)	0.00
1991 TOTALS			(8,997.46)	(11.68)	0.00	0.00	3,880.60	0.00			(4,868.64)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	M6702	9112							982.29	(1,230.51)	(248.22)
877C	M6702	9201	0.00	0.00	0.00	0.00	0.00	0.00	982.29	(982.29)	0.00
877C	M6702	9202	0.00	0.00	0.00	0.00	0.00	0.00	982.29	(982.29)	0.00
877C	M6702	9203	0.00	0.00	0.00	0.00	0.00	0.00	982.29	(982.29)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			(248.22)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31039	9012							8,405.39	(8,405.39)	0.00
877C	31039	9101	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9102	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9103	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9104	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9105	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9106	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9107	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9108	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9109	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9110	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9111	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9112	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31039	9112							8,405.39	(8,405.39)	0.00
877C	31039	9201	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9202	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
877C	31039	9203	0.00	0.00	0.00	0.00	0.00	0.00	8,405.39	(8,405.39)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31278	9012							0.00	0.00	0.00
877C	31278	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31278	9112							0.00	0.00	0.00
877C	31278	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31278	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31284	9012							0.00	0.00	0.00
877C	31284	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31284	9112							0.00	0.00	0.00
877C	31284	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31284	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31347	9012							0.00	0.00	0.00
877C	31347	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31347	9112							0.00	0.00	0.00
877C	31347	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31347	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31608	9012							0.00	0.00	0.00
877C	31608	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31608	9112							0.00	0.00	0.00
877C	31608	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31608	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

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MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31644	9012							0.00	0.00	0.00
877C	31644	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31644	9112							0.00	0.00	0.00
877C	31644	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31644	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31701	9012							0.00	0.00	0.00
877C	31701	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31701	9112							0.00	0.00	0.00
877C	31701	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31701	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31734	9012							91,906.27	(69,189.58)	1,893.06
877C	31734	9101	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(71,082.64)	1,893.06
877C	31734	9102	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(72,975.70)	1,893.06
877C	31734	9103	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(74,868.75)	1,893.06
877C	31734	9104	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(76,761.81)	1,893.06
877C	31734	9105	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(78,654.87)	1,893.06
877C	31734	9106	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(80,547.92)	1,893.06
877C	31734	9107	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(82,440.98)	1,893.06
877C	31734	9108	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(84,334.04)	1,893.06
877C	31734	9109	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(86,227.10)	1,893.06
877C	31734	9110	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(88,120.16)	1,893.06
877C	31734	9111	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(90,013.21)	1,893.06
877C	31734	9112	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(91,906.27)	
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			22,716.69

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31734	9112							91,906.27	(91,906.27)	0.00
877C	31734	9201	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(91,906.27)	0.00
877C	31734	9202	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(91,906.27)	0.00
877C	31734	9203	0.00	0.00	0.00	0.00	0.00	0.00	91,906.27	(91,906.27)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31831	9012							13,641.08	(13,641.08)	0.00
877C	31831	9101	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9102	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9103	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9104	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9105	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9106	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9107	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9108	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9109	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9110	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9111	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9112	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31831	9112							13,641.08	(13,641.08)	0.00
877C	31831	9201	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9202	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
877C	31831	9203	0.00	0.00	0.00	0.00	0.00	0.00	13,641.08	(13,641.08)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31848	9012							0.00	0.00	0.00
877C	31848	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31848	9112							0.00	0.00	0.00
877C	31848	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31848	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31913	9012							0.00	0.00	0.00
877C	31913	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMH	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	31913	9112							0.00	0.00	0.00
877C	31913	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	31913	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33017	9012							0.00	0.00	0.00
877C	33017	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33017	9112							0.00	0.00	0.00
877C	33017	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33017	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33222	9012							25,707.77	(19,353.52)	529.52
877C	33222	9101	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(19,883.04)	529.52
877C	33222	9102	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(20,412.56)	529.52
877C	33222	9103	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(20,942.08)	529.52
877C	33222	9104	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(21,471.60)	529.52
877C	33222	9105	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(22,001.12)	529.52
877C	33222	9106	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(22,530.65)	529.52
877C	33222	9107	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(23,060.17)	529.52
877C	33222	9108	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(23,589.69)	529.52
877C	33222	9109	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(24,119.21)	529.52
877C	33222	9110	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(24,648.73)	529.52
877C	33222	9111	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(25,178.25)	529.52
877C	33222	9112	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(25,707.77)	
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			6,354.25

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33222	9112							25,707.77	(25,707.77)	0.00
877C	33222	9201	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(25,707.77)	0.00
877C	33222	9202	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(25,707.77)	0.00
877C	33222	9203	0.00	0.00	0.00	0.00	0.00	0.00	25,707.77	(25,707.77)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33223	9012							41,028.33	(30,887.26)	845.09
877C	33223	9101	0.00	0.00	0.00	0.00	0.00	0.00	41,028.33	(31,732.35)	845.09
877C	33223	9102	0.00	0.00	0.00	0.00	0.00	0.00	41,028.33	(32,577.44)	845.09
877C	33223	9103	0.00	0.00	0.00	0.00	0.00	0.00	41,028.33	(33,422.53)	845.09
877C	33223	9104	0.00	0.00	0.00	0.00	0.00	0.00	41,028.33	(34,267.62)	845.09
877C	33223	9105	0.00	0.00	0.00	0.00	0.00	0.00	41,028.33	(35,112.71)	845.09
877C	33223	9106	0.00	0.00	0.00	0.00	0.00	0.00	41,028.33	(35,957.80)	845.09
877C	33223	9107	0.00	0.00	0.00	19.50	0.00	0.00	41,028.33	(36,783.38)	848.99
877C	33223	9108	0.00	0.00	0.00	48.11	0.00	0.00	41,028.33	(37,584.26)	861.02
877C	33223	9109	0.00	(18,887.32)	0.00	323.18	0.00	0.00	22,141.01	(19,234.78)	968.74
877C	33223	9110	(21,702.56)	0.00	0.00	408.01	0.00	0.00	438.45	(19,795.51)	(9,678.53)
877C	33223	9111	0.00	0.00	0.00	0.00	9,816.05	0.00	438.45	(300.93)	137.52
877C	33223	9112	0.00	0.00	0.00	0.00	0.00	0.00	438.45	(438.45)	
1991 TOTALS			(21,702.56)	(18,887.32)	0.00	798.80	9,816.05	0.00			(946.64)

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33223	9112							438.45	(438.45)	0.00
877C	33223	9201	0.00	0.00	0.00	56.43	0.00	0.00	438.45	(382.02)	56.43
877C	33223	9202	0.00	0.00	0.00	0.00	0.00	0.00	438.45	(438.45)	0.00
877C	33223	9203	0.00	0.00	0.00	0.00	0.00	0.00	438.45	(438.45)	0.00
1992 TOTALS			0.00	0.00	0.00	56.43	0.00	0.00			56.43

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33319	9012							0.00	0.00	0.00
877C	33319	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33319	9112							0.00	0.00	0.00
877C	33319	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33319	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33320	9012							6,941.38	(4,017.80)	121.82
877C	33320	9101	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,139.62)	121.82
877C	33320	9102	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,261.43)	121.82
877C	33320	9103	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,383.25)	121.82
877C	33320	9104	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,505.06)	121.82
877C	33320	9105	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,626.88)	121.82
877C	33320	9106	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,748.69)	121.82
877C	33320	9107	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,870.51)	121.82
877C	33320	9108	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(4,992.33)	121.82
877C	33320	9109	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(5,114.14)	121.82
877C	33320	9110	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(5,235.96)	121.82
877C	33320	9111	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(5,357.77)	121.82
877C	33320	9112	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(5,479.59)	121.82
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			1,461.79

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33320	9112							6,941.38	(5,479.59)	121.82
877C	33320	9201	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(5,601.41)	121.82
877C	33320	9202	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(5,723.22)	121.82
877C	33320	9203	0.00	0.00	0.00	0.00	0.00	0.00	6,941.38	(5,845.04)	121.82
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			487.26

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33332	9012							29,099.01	(21,906.54)	599.37
877C	33332	9101	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(22,505.91)	599.37
877C	33332	9102	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(23,105.29)	599.37
877C	33332	9103	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(23,704.66)	599.37
877C	33332	9104	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(24,304.03)	599.37
877C	33332	9105	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(24,903.40)	599.37
877C	33332	9106	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(25,502.78)	599.37
877C	33332	9107	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(26,102.15)	599.37
877C	33332	9108	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(26,701.52)	599.37
877C	33332	9109	0.00	0.00	0.00	0.00	0.00	0.00	29,099.01	(27,300.89)	599.37
877C	33332	9110	0.00	0.00	0.00	18.13	0.00	0.00	29,099.01	(27,882.14)	608.44
877C	33332	9111	(2,973.50)	(18,894.29)	0.00	283.39	0.00	0.00	7,231.22	(9,312.89)	(2,081.67)
877C	33332	9112	(6,826.68)	0.00	0.00	14.54	1,319.61	0.00	404.54	(5,897.07)	
1991 TOTALS			(9,800.18)	(18,894.29)	0.00	316.06	1,319.61	0.00			4,520.49

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33332	9112							404.54	(5,897.07)	(5,492.53)
877C	33332	9201	0.00	0.00	0.00	56.43	3,593.75	0.00	404.54	3,245.64	3,650.18
877C	33332	9202	0.00	0.00	0.00	0.00	0.00	0.00	404.54	(404.54)	0.00
877C	33332	9203	0.00	0.00	0.00	0.00	0.00	0.00	404.54	(404.54)	0.00
1992 TOTALS			0.00	0.00	0.00	56.43	3,593.75	0.00			(1,842.35)

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33430	9012							0.00	0.00	0.00
877C	33430	9101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9108	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9109	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

YEAR: 1992

ACCT	DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33430	9112							0.00	0.00	0.00
877C	33430	9201	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9202	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
877C	33430	9203	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33656	9012							1,820.49	(1,820.49)	0.00
877C	33656	9101	(500.00)	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,820.49)	(500.00)
877C	33656	9102	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9103	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9104	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9105	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9106	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9107	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9108	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9109	0.00	0.00	0.00	0.00	0.00	0.00	1,320.49	(1,320.49)	0.00
877C	33656	9110	0.00	(1,150.42)	0.00	0.00	0.00	0.00	170.07	(170.07)	0.00
877C	33656	9111	0.00	0.00	0.00	0.00	0.00	0.00	170.07	(170.07)	0.00
877C	33656	9112	0.00	0.00	0.00	0.00	0.00	0.00	170.07	(170.07)	0.00
1991 TOTALS			(500.00)	(1,150.42)	0.00	0.00	0.00	0.00			(500.00)

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
877C	33656	9112							170.07	(170.07)	0.00
877C	33656	9201	0.00	0.00	0.00	0.00	0.00	0.00	170.07	(170.07)	0.00
877C	33656	9202	0.00	0.00	0.00	0.00	0.00	0.00	170.07	(170.07)	0.00
877C	33656	9203	0.00	0.00	0.00	0.00	0.00	0.00	170.07	(170.07)	0.00
1992 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00			0.00

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

Y/M FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT	
9103	10C	0.00	(439.67)	439.67	ADJUSTMENT FOR 3/92 FOR "MISSING ACTIVITY" FROM 1990 AND 1/92. CORRECTION OF MISC ERRORS IN CALCULATION OF ACCRUALS.	
9104	10C	0.00	(11.63)	11.63		
9105	10C	0.00	(84.90)	84.90		
9106	10C	0.00	0.00	0.00		
9107	10C	0.00	0.00	0.00		
9108	10C	0.00	325.23	(325.23)		
9109	10C	0.00	0.00	0.00		
9110	10C	0.00	0.00	0.00		
9111	10C	0.00	0.00	0.00		
9112	10C	0.00	(52.08)	52.08		
	TOTAL	0.00	(263.05)	263.05		

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9207_#1.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 07/31/92

(210.36)
 (2.96)
 476.37
263.65

CALCULATION OF OUT OF PERIOD ADJUSTMENTS

YYM 9206

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
10C	GBADM	9103	404,819.93	404,982.65	162.72	0.725587	118.07
10C	GBADM	9104	405,173.03	405,173.03	(0.00)	0.722269	(0.00)
10C	GBADM	9105	405,386.56	405,386.56	(0.00)	0.713971	(0.00)
10C	GBADM	9106	405,557.84	405,557.84	(0.00)	0.714647	(0.00)
10C	GBADM	9107	406,165.10	406,165.10	0.00	0.724373	0.00
10C	GBADM	9108	406,826.05	406,379.38	(446.67)	0.728114	(325.23)
10C	GBADM	9109	409,157.93	409,157.93	(0.00)	0.730423	(0.00)
10C	GBADM	9110	408,181.51	408,181.51	0.00	0.731006	0.00
10C	GBADM	9111	408,860.18	408,860.18	(0.00)	0.729708	(0.00)
10C	GBADM	9112	407,368.40	407,364.00	(4.40)	0.725557	(3.19)
TOTAL			4,067,496.53	4,067,208.17	(288.36)		(210.36)

REASONS FOR ADJUSTMENTS: ADJUSTMENT WAS NOT MADE IN 3/92 ACCRUAL FOR "MISSING ACTIVITY" FROM 1990 AND 1/92. ACTDATE 9102.

CORRECTION OF OTHER MISCELLANEOUS ERRORS IN ACCRUAL CALCULATIONS.

NOTE: ADJUSTMENTS UP THRU 1/91 WERE INPUT IN 3/91 AND, THEREFORE, ARE NOT SHOWN HERE.

FILENAME: 123\WKSHT\DEPR\OOP_ADJ⁹²⁰⁷~~9206~~BACKUP.WK1
 DATE: 07/15/92

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
10C	GBADM	9012							230,864,660.95	(41,776,448.35)	404,727.44
10C	GBADM	9101	460,713.01	(2,119.16)	0.00	15,109.75	0.00	0.00	231,323,254.80	(42,163,946.88)	405,216.97
10C	GBADM	9102	63,602.00	0.00	0.00	18,501.32	0.00	0.00	231,386,856.80	(42,550,662.53)	404,982.65
10C	GBADM	9103	93,724.58	0.00	0.00	58,420.48	0.00	0.00	231,480,581.38	(42,897,224.70)	405,173.03
10C	GBADM	9104	114,198.34	(1,611.67)	0.00	5,811.67	0.00	0.00	231,593,168.05	(43,294,974.38)	405,386.56
10C	GBADM	9105	174,158.97	(71,380.19)	0.00	5,077.27	0.00	0.00	231,695,946.83	(43,623,903.48)	405,557.84
10C	GBADM	9106	265,599.02	0.00	0.00	2,209.93	0.00	0.00	231,961,545.85	(44,027,251.39)	406,165.10
10C	GBADM	9107	230,461.29	(60,300.00)	0.00	1,255.19	0.00	0.00	232,131,707.14	(44,371,861.30)	406,379.38
10C	GBADM	9108	1,115,216.17	0.00	0.00	7,885.09	0.00	0.00	233,246,923.31	(44,770,355.59)	409,157.93
10C	GBADM	9109	71,769.23	(72,000.00)	0.00	1,770.56	0.00	0.00	233,246,692.54	(45,105,742.96)	408,181.51
10C	GBADM	9110	279,994.23	(21,531.00)	0.00	12,698.42	0.00	0.00	233,505,155.77	(45,479,695.05)	408,860.18
10C	GBADM	9111	148,274.88	(632,093.80)	0.00	3,775.18	0.00	39.90	233,021,336.85	(45,252,646.35)	407,364.00
10C	GBADM	9112	1,125,556.25	(108,620.00)	0.00	29,613.71	215,246.90	0.00	234,038,273.10	(45,306,529.74)	
1991 TOTALS			4,143,267.97	(969,655.82)	0.00	162,128.57	215,246.90	39.90			4,877,152.58

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
10C	GBADM	9112							234,038,273.10	(45,306,529.74)	410,456.80
10C	GBADM	9201	60,515.06	(113,192.00)	0.00	(15,018.06)	0.00	0.00	233,985,596.16	(45,618,812.59)	409,428.70
10C	GBADM	9202	202,791.23	0.00	0.00	17,455.65	0.00	0.00	234,188,387.39	(46,010,785.65)	410,007.12
10C	GBADM	9203	197,973.59	(23,602.93)	0.00	9,606.63	0.00	0.00	234,362,758.05	(46,387,583.21)	410,287.40
10C	GBADM	9204	215,845.71	0.00	0.00	25,291.55	0.00	0.00	234,578,603.76	(46,772,579.06)	410,701.42
10C	GBADM	9205	287,721.54	1,033.45	0.00	13,817.31	0.00	0.00	234,867,358.75	(47,170,496.62)	411,270.54
1992 TOTALS			964,847.13	(135,761.48)	0.00	51,153.08	0.00	0.00			2,050,881.44

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 ° PSC 8025 CHANGE ACCOUNT SEGMENT AREA: FL °
 -----+

ACCOUNT: 10C DEP CATEGORY: GBADM
 ACCOUNT DESCRIPTION: BUILDINGS-ADMINISTRATIVE

INV BEG YR BAL : 234038273.10 PSC RATE: 2.1000
 RES BEG YR BAL : -45306529.74 AM PERIOD: 0
 AM TYPE:
 AM DATE: 0
 SALV RATE: .00

CHANGE DATE : 062492 CHANGE ID: CN105Q2
 CHANGE REASON :

-----+
 ° PF4 ==> PREVIOUS MENU PF5 ==> HELP PF6 ==> NEXT °
 ° ENTER ==> PROCESS CHANGE °
 -----+

S023 - ACCOUNT SEGMENT UPDATED

4A0

Aa

80--SESSION1 R 6 C 25

13:48 6/24/92

F01B07V00319

1991 Adjustment for 1990 "Missing Activity"

It appears that in the process of preparing 1990 Status Report, some "missing" additions and retirements were found (i.e. activity not included on FPOS). (also, FNS rates ^{not} _{included} in calculation)

A comparison of the accounts with and without the "missing activity" reveals that the additions, retirements and investment balances were adjusted on the 1990 Status Report to reflect the correct activity. The accruals, however, (and therefore, the reserve) were not adjusted on the 1990 Status Report.

For purposes of the 1991 Status Report, should show the beginning reserve balance as it should have been with the "missing activity" included in the calculation of the 1990 accruals.

Difference in reserve balance from 12/31/90 to 1/1/91 should be shown in footnotes as "1991 adj. to 1990 accruals."

1991 STATUS REPORT/FORM M
DEPRECIATION CATEGORY SUMMARY

DEP CAT	Yymm	ADDITIONS	• RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
GBADM	9012							230,864,660.95	(41,776,448.35)	404,727.44
GBADM	9101	460,713.01	(2,119.16)	0.00	15,109.75	0.00	0.00	231,323,254.80	(42,163,946.88)	405,216.97
GBADM	9102	63,602.00	0.00	0.00	18,501.32	0.00	0.00	231,386,856.80	(42,550,662.52)	404,982.65
GBADM	9103	93,724.58	0.00	0.00	58,420.48	0.00	0.00	231,480,581.38	(42,897,224.69)	405,173.03
GBADM	9104	114,198.34	(1,611.67)	0.00	5,811.67	0.00	0.00	231,593,168.05	(43,294,974.38)	405,386.56
GBADM	9105	174,158.97	(71,380.19)	0.00	5,077.27	0.00	0.00	231,695,946.83	(43,623,903.48)	405,557.84
GBADM	9106	265,599.02	0.00	0.00	2,209.93	0.00	0.00	231,961,545.85	(44,027,251.38)	406,165.10
GBADM	9107	230,461.29	(60,300.00)	0.00	1,255.19	0.00	0.00	232,131,707.14	(44,371,861.30)	406,379.38
GBADM	9108	1,115,216.17	0.00	0.00	7,885.09	0.00	0.00	233,246,923.31	(44,770,355.59)	409,157.93
GBADM	9109	71,769.23	(72,000.00)	0.00	1,770.56	0.00	0.00	233,246,692.54	(45,105,742.96)	408,181.51
GBADM	9110	279,994.23	(21,531.00)	0.00	12,698.42	0.00	0.00	233,505,155.77	(45,479,695.05)	408,860.18
GBADM	9111	148,274.88	(632,093.80)	0.00	3,775.18	0.00	39.90	233,021,336.85	(45,252,646.35)	407,364.00
GBADM	9112	1,125,556.25	(108,620.00)	0.00	29,613.71	215,246.90	0.00	234,030,273.10	(45,306,529.73)	
TOTALS		4,143,267.97	(969,655.82)	0.00	162,128.57	215,246.90	39.90			4,877,152.57

1990 FORM M ENDING BALANCE

DIFFERENCE

✓ (41,776,040.87)
(407.48)

NOTE: FOR AMOUNTS IN COLUMNS MARKED WITH " * " MUST REVERSE SIGN TO AGREE WITH 2A SPECIAL AND MA16.

EXPLANATIONS OF DIFFERENCES:

End Res: (407.48) Adj. to accruals and reserve for 1990 "Missing Activity" booked in 1991 (see attached):

1990 Form M Accruals :	4,806,892.51
1990 Accruals (SHB) :	4,807,299.99
Diff :	(407.48)

DEPRECIATION ADJUSTMENTS

DEPRECIATION CATEGORY	FRC	ACT_DATE	ADDS	RETS	MIS COF	ACTIVITY SALVG	OC	OD	ACCRUAL MONTH	RATE OR AMOHT	AC ADJUSTMENT	JAL
<u>Adjustments for March, 1991 booking.</u>												
GBADM	10C	9010	93,375.00						9011	2.10%	163.41	
		9011							9012	2.10%	163.41	
		9012							9101	2.10%	163.41	
		9101							9102	2.10%	163.41	
TOTAL												653.63
GBADM	10C	9011	-389.52						9012	2.10%	(0.68)	
		9012							9101	2.10%	(0.68)	
		9101							9102	2.10%	(0.68)	
TOTAL												(2.04)
TOTAL GBADM												651.58
GBLCE	10C	9010		(1,188.00)					9011	2.10%	(2.08)	
		9011							9012	2.10%	(2.08)	
		9012							9101	2.10%	(2.08)	
		9101							9102	2.10%	(2.08)	
TOTAL												(8.32)
GBLCE	10C	9011	4,000.00						9012	2.10%	7.00	
		9012							9101	2.10%	7.00	
		9101							9102	2.10%	7.00	
TOTAL												21.00
GBLCE	10C	9101	(17,000.00)						9102	2.10%	(29.75)	
TOTAL GBLCE												(17.07)
GBMIS	10C	9009	105,233.90						9010	3.00%	263.08	
		9010							9011	3.00%	263.08	
		9011							9012	3.00%	263.08	
		9012							9101	3.00%	263.08	
		9101							9102	3.00%	263.08	
TOTAL												1,315.42
GBMIS	10C	9010	34,955.28						9011	3.00%	87.39	
		9011							9012	3.00%	87.39	
		9012							9101	3.00%	87.39	
		9101							9102	3.00%	87.39	
TOTAL												349.55
GBMIS	10C	9011	(10,810.48)						9012	3.00%	(27.03)	
		9012							9101	3.00%	(27.03)	
		9101							9102	3.00%	(27.03)	
TOTAL												(81.08)
GBMIS	10C	9011	51,017.28						9012	3.00%	127.54	
		9012							9101	3.00%	127.54	
		9101							9102	3.00%	127.54	
TOTAL												382.63
GBMIS	10C	9101	616.75						9102	3.00%	1.54	
TOTAL GBMIS												1,968.07
GFURN	331C	9006	720,446.29						9007	120	6,003.72	
		9007							9008	120	6,003.72	
		9008							9009	120	6,003.72	
		9009							9010	120	6,003.72	

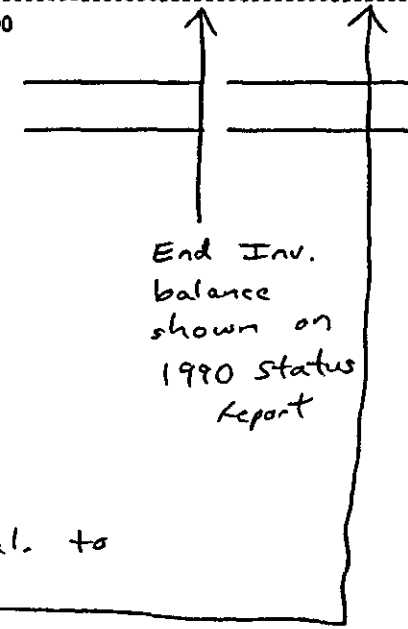
File Name: DEPADJ91.WK1
 Prepared by: Raul A. Rodriguez
 Date: 04/04/91

1991 STATUS REPORT/FORM M
 ANALYSIS OF 1991 ADJUSTMENTS TO 1990 DATA
 SUMMARY OF 1990 WITH ALL DATA INCLUDED

DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REN	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
GBADM	8912							227,633,295.72	(37,759,505.77)	398,358.27
GBADM	9001	279,580.28	0.00	0.00	1,080.08	0.00	0.00	227,912,876.00	(38,156,783.96)	399,092.17
GBADM	9002	129,620.07	0.00	0.00	8,048.26	0.00	0.00	228,042,496.07	(38,547,827.86)	399,187.79
GBADM	9003	140,523.21	(60,823.82)	0.00	11,963.60	0.00	0.00	228,122,195.46	(38,874,228.23)	399,283.58
GBADM	9004	326,240.79	(36,231.53)	0.00	11,593.18	0.00	0.00	228,412,204.72	(39,225,687.10)	399,975.12
GBADM	9005	350,864.43	(108,079.00)	0.00	12,075.37	0.00	0.00	228,654,990.15	(39,505,507.84)	400,358.67
GBADM	9006	285,137.19	(11,887.00)	0.00	12,736.78	0.00	0.00	228,928,240.34	(39,881,242.73)	400,863.51
GBADM	9007	160,347.27	0.00	0.00	4,400.25	0.00	0.00	229,088,587.61	(40,277,706.00)	401,045.33
GBADM	9008	260,569.22	(10,000.00)	0.00	34,358.64	0.00	0.00	229,339,156.83	(40,634,392.69)	401,562.77
GBADM	9009	241,166.86	(26,610.83)	0.00	25,653.64	0.00	0.00	229,553,712.86	(40,983,690.99)	401,906.73
GBADM	9010	531,233.26	0.00	0.00	93,382.35	0.00	0.00	230,084,946.12	(41,292,215.38)	403,113.48
GBADM	9011	105,716.31	(142,320.00)	0.00	53,134.41	0.00	0.00	230,048,342.43	(41,499,874.45)	402,552.57
GBADM	9012	927,962.85	(111,644.33)	0.00	14,334.34	0.00	0.00	230,864,660.95	(41,776,448.35)	
TOTALS		3,738,961.74	(507,596.51)	0.00	282,760.90	0.00	0.00			4,807,299.99

Activity shown on 1990 Status Report

1990 FORM M ENDING BALANCE
 DIFFERENCE



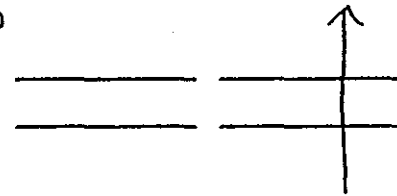
Need to adjust to 1/1/91 Res. Bal. to amount shown here

1991 STATUS REPORT/FORM M
 ANALYSIS OF 1991 ADJUSTMENTS TO 1990 DATA
 SUMMARY OF 1990 WITH "MISSING ACTIVITY" EXCLUDED

DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
GBADM	8912							227,633,295.72	(37,759,505.77)	398,358.27
GBADM	9001	279,580.28	0.00	0.00	1,080.08	0.00	0.00	227,912,876.00	(38,156,783.96)	399,092.17
GBADM	9002	129,620.07	0.00	0.00	8,048.26	0.00	0.00	228,042,496.07	(38,547,827.86)	399,187.79
GBADM	9003	140,523.21	(60,823.82)	0.00	11,963.60	0.00	0.00	228,122,195.46	(38,874,228.23)	399,283.58
GBADM	9004	326,240.79	(36,231.53)	0.00	11,593.18	0.00	0.00	228,412,204.72	(39,225,687.10)	399,975.12
GBADM	9005	350,864.43	(108,079.00)	0.00	12,075.37	0.00	0.00	228,654,990.15	(39,505,507.84)	400,358.67
GBADM	9006	285,137.19	(11,887.00)	0.00	12,736.78	0.00	0.00	228,928,240.34	(39,881,242.73)	400,863.51
GBADM	9007	160,347.27	0.00	0.00	4,400.25	0.00	0.00	229,088,587.61	(40,277,706.00)	401,045.33
GBADM	9008	260,569.22	(10,000.00)	0.00	34,358.64	0.00	0.00	229,339,156.83	(40,634,392.69)	401,562.77
GBADM	9009	241,166.86	(26,610.83)	0.00	25,653.64	0.00	0.00	229,553,712.86	(40,983,690.99)	401,906.73
GBADM	9010	437,858.26	0.00	0.00	93,382.35	0.00	0.00	229,991,571.12	(41,292,215.38)	402,868.38
GBADM	9011	106,105.83	(142,320.00)	0.00	53,134.41	0.00	0.00	229,955,356.95	(41,499,629.34)	402,390.19
GBADM	9012	927,962.85	(111,644.33)	0.00	14,334.34	0.00	0.00	230,771,675.47	(41,776,040.86)	
<hr/>										
TOTALS		3,645,976.26	(507,596.51)	0.00	282,760.90	0.00	0.00			4,806,892.50

1990 FORM M ENDING BALANCE

DIFFERENCE



End Res.
balance
shown on
1990 status
Report

Accruals
shown
on 1990
Status
Report

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-5b

Company: Southern Bell Telephone and Telegraph Company - Florida
 For the Year Ended December 31, 1990

Page 1 of 3

Acct. No.	Account Description	Beginning Balance	Accruals	Reclass.*	Retirements	Gross Salvage	Cost of Removal	Adjustments*	Transfers*	Ending Balance
Amortizable General Support Assets:										
2115	Garage Work Equipment	(169,169.29)	552,113.32	0.00	225,265.06	0.00	15,692.82	2,624.00	0.00	139,362.15
2116	Other Work Equipment	22,526,456.20	7,425,357.88	0.00	3,995,270.07	2,340.79	0.00	4,629.00	(592.38)	25,953,663.42
2122	Furniture (Except Artworks)	4,602,943.06	2,485,580.64	0.00	2,970,185.05	11,541.44	0.00	0.00	61.34	4,129,941.43
2123.1	Office Support Equipment	4,942,239.41	1,600,773.73	(16,253.42)	2,330,969.60	0.00	0.00	1,191.00	18,682.10	4,213,281.22
2123.2	Company Communications Equipment	49,651,623.52	19,815,120.71	16,253.42	19,855,329.18	5,457,807.12	193,485.01	38,697.00	0.00	54,853,293.58
2123	Subtotal - Office Equipment	54,593,862.93	21,415,894.44	(0.00)	22,186,298.78	5,457,807.12	193,485.01	39,888.00	18,682.10	59,066,574.80
2124	General Purpose Computers	116,807,402.79	31,530,142.75	(83,351.27)	11,650,468.45	254,154.51	19,098.18	0.00	(914,615.22)	135,924,166.93
2121	Building Computers	479,075.03	753,303.51	64,824.41	(16,860.79)	0.00	0.00	0.00	0.00	1,314,063.74
2124	Total Amortizable Support Assets	198,840,570.72	64,162,392.54	(18,526.86)	41,010,626.62	5,725,843.86	228,276.01	47,141.00	(896,464.16)	226,527,772.47
Depreciable Assets:										
2112	Embedded Light Vehicles	R1 12,716,752.74	893,618.73	0.00	7,271,344.67	666,570.16	82,899.19	0.00	0.00	6,922,697.77
2112	Embedded Heavy Trucks	12,633,250.54	948,392.40	0.00	1,847,047.35	364,778.16	10,280.93	0.00	0.00	12,089,092.82
2112	New Passenger Cars/Lt. Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	New Heavy Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	Tractors and Trailers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	Subtotal - Motor Vehicles	25,350,003.28	1,842,011.13	0.00	9,118,392.02	1,031,348.32	93,180.12	0.00	0.00	19,011,790.59
2113	Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2114	Special Purpose Vehicles	2,278.15	198.12	0.00	0.00	0.00	0.00	0.00	0.00	2,476.27
2121	Administration/Data Processing	R2 37,759,505.77	4,806,892.51	0.00	507,596.51	0.00	282,760.90	0.00	0.00	41,776,040.87
2121	Large Central Office	R2 21,854,570.40	2,851,805.36	0.00	699,367.02	23,000.00	180,545.34	0.00	0.00	23,849,463.40
2121	Local Central Office	R2 29,136,044.37	3,439,029.00	0.00	879,026.34	0.00	237,282.95	0.00	0.00	31,458,764.08
2121	Miscellaneous	R2 7,377,432.32	1,909,315.85	0.00	36,233.64	0.00	199,154.36	324.00	0.00	9,051,036.17
2121	Subtotal - Buildings	R2 96,127,552.86	13,007,042.72	0.00	2,122,223.51	23,000.00	899,743.55	324.00	0.00	106,135,304.52
	Total Depreciable Support Assets	121,479,834.29	14,849,251.97	0.00	11,240,615.53	1,054,348.32	992,923.67	324.00	0.00	125,149,571.38

CALCULATION OF OUT OF PERIOD ADJUSTMENTS

YYM 9206

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
10C	GBLCE	9103	297,711.90	297,704.14	(7.76)	0.725587	(5.63)
10C	GBLCE	9104	297,432.56	297,432.56	0.00	0.722269	0.00
10C	GBLCE	9105	297,960.87	297,960.87	(0.00)	0.713971	(0.00)
10C	GBLCE	9106	299,221.93	299,221.93	(0.00)	0.714647	(0.00)
10C	GBLCE	9107	300,327.35	300,327.35	(0.00)	0.724373	(0.00)
10C	GBLCE	9108	300,557.13	300,557.13	(0.00)	0.728114	(0.00)
10C	GBLCE	9109	301,665.10	301,665.10	(0.00)	0.730423	(0.00)
10C	GBLCE	9110	302,622.96	302,622.96	(0.00)	0.731006	(0.00)
10C	GBLCE	9111	303,272.73	303,272.73	(0.00)	0.729708	(0.00)
10C	GBLCE	9112	304,022.46	304,026.16	3.70	0.725557	2.68
TOTAL			3,004,794.99	3,004,790.90	(4.09)		(2.96)

REASONS FOR ADJUSTMENTS: ADJUSTMENT WAS NOT MADE IN 3/92 ACCRUAL FOR "MISSING ACTIVITY" FROM 1990 AND 1/92. ACTDATE 9102.

CORRECTION OF OTHER MISCELLANEOUS ERRORS IN ACCRUAL CALCULATIONS.

NOTE: ADJUSTMENTS UP THRU 1/91 WERE INPUT IN 3/91 AND, THEREFORE, ARE NOT SHOWN HERE.

FILENAME: 123\WKSHT\DEPR\OOP_ADJ⁹²⁰⁷9206\BACKUP.WK1
 DATE: 07/15/92

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
10C	GBLCE	9012							169,485,639.94	(31,458,769.38)	298,693.16
10C	GBLCE	9101	(302,843.41)	(80,876.00)	0.00	10,377.06	0.00	0.00	169,101,920.53	(31,666,209.48)	295,592.61
10C	GBLCE	9102	676,487.07	0.00	0.00	53,776.53	0.00	0.00	169,778,407.60	(31,908,025.56)	297,704.14
10C	GBLCE	9103	471,417.42	(349,379.00)	0.00	30,252.21	0.00	0.00	169,900,446.02	(31,826,098.49)	297,432.56
10C	GBLCE	9104	286,438.12	(44,500.57)	0.00	14,921.51	0.00	0.00	170,142,383.57	(32,064,108.97)	297,960.87
10C	GBLCE	9105	765,931.38	(204,882.17)	0.00	96,491.02	0.00	0.00	170,703,432.78	(32,060,696.65)	299,221.93
10C	GBLCE	9106	608,129.55	0.00	0.00	39,073.26	0.00	0.00	171,311,562.33	(32,320,845.31)	300,327.35
10C	GBLCE	9107	339,985.05	(49,740.00)	0.00	8,489.73	0.00	0.00	171,601,807.38	(32,562,942.93)	300,557.13
10C	GBLCE	9108	518,903.84	(72.00)	0.00	10,237.13	0.00	0.00	172,120,639.22	(32,853,190.93)	301,665.10
10C	GBLCE	9109	540,227.67	(2,385.00)	0.00	11,576.78	0.00	0.00	172,658,481.89	(33,140,894.24)	302,622.96
10C	GBLCE	9110	530,084.24	(103,272.01)	0.00	57,361.90	0.00	0.00	173,085,294.12	(33,282,883.29)	303,272.73
10C	GBLCE	9111	465,717.92	(36,426.00)	0.00	33,719.62	0.00	29.40	173,514,586.04	(33,515,980.99)	304,026.16
10C	GBLCE	9112	1,594,840.33	(58,600.00)	0.00	56,826.45	(1,204.18)	0.00	175,050,826.37	(33,705,784.88)	
1991 TOTALS			6,495,319.18	(930,132.75)	0.00	423,103.20	(1,204.18)	29.40			3,599,076.67

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
10C	GBLCE	9112							175,050,826.37	(33,705,784.88)	307,683.16
10C	GBLCE	9201	(501,218.98)	(43,250.00)	0.00	(17,950.45)	0.00	0.00	174,506,357.39	(33,988,168.49)	304,909.72
10C	GBLCE	9202	342,066.17	0.00	0.00	16,430.16	0.00	0.00	174,848,423.56	(34,276,648.04)	306,284.05
10C	GBLCE	9203	433,933.45	(191,214.00)	0.00	34,613.17	0.00	0.00	175,091,143.01	(34,357,104.92)	306,621.88
10C	GBLCE	9204	838,076.99	(166,700.00)	0.00	42,511.41	0.00	0.00	175,762,520.00	(34,454,515.39)	308,171.86
10C	GBLCE	9205	1,154,133.28	(3,024.00)	0.00	54,535.42	0.00	0.00	176,913,629.28	(34,705,127.84)	310,606.07
1992 TOTALS			2,266,990.91	(404,188.00)	0.00	130,139.71	0.00	0.00			1,533,670.67

1991 Adjustment for 1990 "missing activity"

It appears that in the process of preparing 1990 Status Report, some "missing" additions and retirements were found (i.e. activity not included on FPOS).

A comparison of the accounts with and without the "missing activity" reveals that the additions, retirements and investment balances were adjusted on the 1990 Status Report to reflect the correct activity. The accruals, however, (and therefore, the reserve) were not adjusted on the 1990 Status Report.

For purposes of the 1991 Status Report, should show the beginning reserve balance as it should have been with the "missing activity" included in the calculation of the 1990 accruals.

Difference in reserve balance from 12/31/90 to 1/1/91 should be shown in footnotes as "1991 adj. to 1990 accruals."

1991 STATUS REPORT/FORM M
DEPRECIATION CATEGORY SUMMARY

DEP CAT	YYMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
GBLCE	9012							169,485,639.94	(31,458,769.38)	298,693.16
GBLCE	9101	(302,843.41)	(80,876.00)	0.00	10,377.06	0.00	0.00	169,101,920.53	(31,666,209.48)	295,592.61
GBLCE	9102	676,487.07	0.00	0.00	53,776.53	0.00	0.00	169,778,407.60	(31,908,025.56)	297,704.14
GBLCE	9103	471,417.42	(349,379.00)	0.00	30,252.21	0.00	0.00	169,900,446.02	(31,826,098.49)	297,432.56
GBLCE	9104	286,438.12	(44,500.57)	0.00	14,921.51	0.00	0.00	170,142,383.57	(32,064,108.97)	297,960.87
GBLCE	9105	765,931.38	(204,882.17)	0.00	96,491.02	0.00	0.00	170,703,432.78	(32,060,696.65)	299,221.93
GBLCE	9106	608,129.55	0.00	0.00	39,073.26	0.00	0.00	171,311,562.33	(32,320,845.32)	300,327.35
GBLCE	9107	339,985.05	(49,740.00)	0.00	8,489.73	0.00	0.00	171,601,807.38	(32,562,942.93)	300,557.13
GBLCE	9108	518,903.84	(72.00)	0.00	10,237.13	0.00	0.00	172,120,639.22	(32,853,190.93)	301,665.10
GBLCE	9109	540,227.67	(2,385.00)	0.00	11,576.78	0.00	0.00	172,658,481.89	(33,140,894.25)	302,622.96
GBLCE	9110	530,084.24	(103,272.01)	0.00	57,361.90	0.00	0.00	173,085,294.12	(33,282,883.29)	303,272.73
GBLCE	9111	465,717.92	(36,426.00)	0.00	33,719.62	0.00	29.40	173,514,586.04	(33,515,981.00)	304,026.16
GBLCE	9112	1,594,840.33	(58,600.00)	0.00	56,826.45	(1,204.18)	0.00	175,050,826.37	(33,705,784.88)	
<hr/>										
TOTALS		6,495,319.18	(930,132.75)	0.00	423,103.20	(1,204.18)	29.40			3,599,076.67

1990 FORM M ENDING BALANCE ✓ (31,458,764.08)
 DIFFERENCE (5.30)

NOTE: FOR AMOUNTS IN COLUMNS MARKED WITH " * " MUST REVERSE SIGN TO AGREE WITH 2A SPECIAL AND MA16.

EXPLANATIONS OF DIFFERENCES:

End Res: (5.30) Adj. to accruals and reserve for 1990 "Missing Activity" booked in 1991 (see attached):
 1990 Form M Accruals: 3,439,029.00
 1990 Accruals (St1B): 3,439,034.30
 diff. (5.30)

DEPRECIATION ADJUSTMENTS

DEPRECIATION CATEGORY	FRC	ACT_DATE	ADDS	RETS	MI COB	IG ACTIVITY SALVG	OC	OD	ACCRUAL MONTH	RATE OR AMORT	ADJUSTMENT	UAL
<u>Adjustments for March, 1991 booking.</u>												
GBADM	10C	9010	93,375.00						9011	2.10%		163.41
		9011							9012	2.10%		163.41
		9012							9101	2.10%		163.41
		9101							9102	2.10%		163.41
TOTAL												653.63
GBADM	10C	9011	-389.52						9012	2.10%		(0.68)
		9012							9101	2.10%		(0.68)
		9101							9102	2.10%		(0.68)
TOTAL												(2.04)
TOTAL GBADM												651.58
GBLCE	10C	9010		(1,188.00)					9011	2.10%		(2.08)
		9011							9012	2.10%		(2.08)
		9012							9101	2.10%		(2.08)
		9101							9102	2.10%		(2.08)
TOTAL												(8.32)
GBLCE	10C	9011	4,000.00						9012	2.10%		7.00
		9012							9101	2.10%		7.00
		9101							9102	2.10%		7.00
TOTAL												21.00
GBLCE	10C	9101	(17,000.00)						9102	2.10%		(29.75)
TOTAL GBLCE												(17.07)
GBMIS	10C	9009	105,233.90						9010	3.00%		263.08
		9010							9011	3.00%		263.08
		9011							9012	3.00%		263.08
		9012							9101	3.00%		263.08
		9101							9102	3.00%		263.08
TOTAL												1,315.42
GBMIS	10C	9010	34,955.28						9011	3.00%		87.39
		9011							9012	3.00%		87.39
		9012							9101	3.00%		87.39
		9101							9102	3.00%		87.39
TOTAL												349.55
GBMIS	10C	9011	(10,810.48)						9012	3.00%		(27.03)
		9012							9101	3.00%		(27.03)
		9101							9102	3.00%		(27.03)
TOTAL												(81.08)
GBMIS	10C	9011	51,017.28						9012	3.00%		127.54
		9012							9101	3.00%		127.54
		9101							9102	3.00%		127.54
TOTAL												382.63
GBMIS	10C	9101	616.75						9102	3.00%		1.54
TOTAL GBMIS												1,968.07
GFURN	331C	9008	720,446.29						9007	120		6,003.72
		9007							9008	120		6,003.72
		9008							9009	120		6,003.72
		9009							9010	120		6,003.72

File Name: DEPADJ91.WK1

Prepared by: Raul A. Rodriguez

Date: 04/04/91

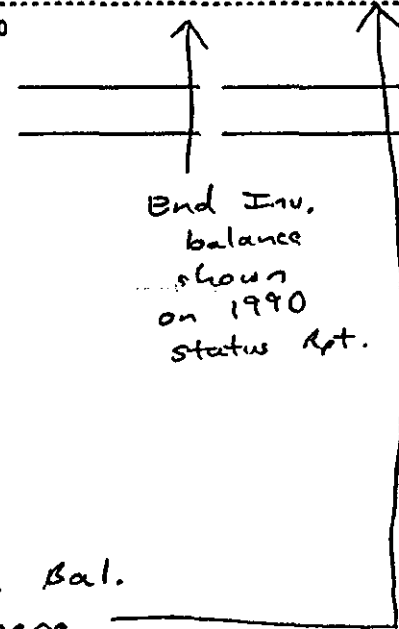
FO1B07V00330

1991 STATUS REPORT/FORM M
 ANALYSIS OF 1991 ADJUSTMENTS TO 1990 DATA
 SUMMARY OF 1990 WITH ALL DATA INCLUDED

DEP CAT	Yymm	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
GBLCE	8912							159,481,886.99	(29,136,044.37)	279,093.30
GBLCE	9001	1,055,222.03	(204,819.58)	0.00	23,708.28	0.00	0.00	160,332,289.44	(29,186,609.81)	281,325.61
GBLCE	9002	1,280,897.39	(123,462.18)	0.00	22,172.77	0.00	0.00	161,489,724.65	(29,322,300.47)	283,619.77
GBLCE	9003	1,119,578.27	(54,608.90)	0.00	14,190.57	0.00	0.00	162,554,694.02	(29,537,120.77)	285,402.56
GBLCE	9004	336,813.15	(12,381.33)	0.00	15,464.79	0.00	0.00	162,879,125.84	(29,794,677.22)	285,322.35
GBLCE	9005	171,607.04	(9,550.11)	0.00	9,260.07	0.00	0.00	163,041,182.77	(30,061,189.39)	285,463.87
GBLCE	9006	610,465.96	(182,348.16)	0.00	6,202.26	0.00	0.00	163,469,300.57	(30,158,102.84)	286,445.88
GBLCE	9007	1,423,453.17	(86,600.00)	0.00	17,385.65	0.00	0.00	164,806,153.74	(30,340,563.06)	289,580.52
GBLCE	9008	342,134.38	0.00	0.00	12,480.09	0.00	0.00	165,148,288.12	(30,617,663.49)	289,308.87
GBLCE	9009	368,900.72	(48,906.48)	0.00	12,654.20	0.00	0.00	165,468,282.36	(30,845,411.68)	289,849.49
GBLCE	9010	166,767.32	(42,533.60)	0.00	37,496.42	0.00	0.00	165,592,516.08	(31,055,231.15)	289,895.61
GBLCE	9011	1,589,404.18	(88,616.00)	0.00	29,690.78	0.00	0.00	167,093,304.26	(31,226,819.98)	293,726.47
GBLCE	9012	2,417,535.68	(25,200.00)	0.00	36,577.07	0.00	0.00	169,485,639.94	(31,458,769.38)	
TOTALS		10,882,779.29	(879,026.34)	0.00	237,282.95	0.00	0.00			3,439,034.30

Activity shown on 1990 status report

1990. FORM M ENDING BALANCE
 DIFFERENCE



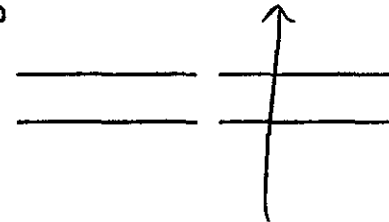
Need to adjust 1/1/91 Res. Bal. to amt. shown here

1991 STATUS REPORT/FORM M
 ANALYSIS OF 1991 ADJUSTMENTS TO 1990 DATA
 SUMMARY OF 1990 WITH "MISSING ACTIVITY" EXCLUDED

DEP CAT YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
GBLCE 8912							159,481,886.99	(29,136,044.37)	279,093.30
GBLCE 9001	1,055,222.03	(204,819.58)	0.00	23,708.28	0.00	0.00	160,332,289.44	(29,186,609.81)	281,325.61
GBLCE 9002	1,280,897.39	(123,462.18)	0.00	22,172.77	0.00	0.00	161,489,724.65	(29,322,300.47)	283,619.77
GBLCE 9003	1,119,578.27	(54,608.90)	0.00	14,190.57	0.00	0.00	162,554,694.02	(29,537,120.77)	285,402.56
GBLCE 9004	336,813.15	(12,381.33)	0.00	15,464.79	0.00	0.00	162,879,125.84	(29,794,677.22)	285,322.35
GBLCE 9005	171,607.04	(9,550.11)	0.00	9,260.07	0.00	0.00	163,041,182.77	(30,061,189.39)	285,463.87
GBLCE 9006	610,465.96	(182,348.16)	0.00	6,202.26	0.00	0.00	163,469,300.57	(30,158,102.84)	286,445.88
GBLCE 9007	1,423,453.17	(86,600.00)	0.00	17,385.65	0.00	0.00	164,806,153.74	(30,340,563.06)	289,580.52
GBLCE 9008	342,134.38	0.00	0.00	12,480.09	0.00	0.00	165,148,288.12	(30,617,663.49)	289,308.87
GBLCE 9009	368,900.72	(48,906.48)	0.00	12,654.20	0.00	0.00	165,468,282.36	(30,845,411.68)	289,849.49
GBLCE 9010	166,767.32	(41,345.60)	0.00	37,496.42	0.00	0.00	165,593,704.08	(31,056,419.15)	289,898.73
GBLCE 9011	1,585,404.18	(88,616.00)	0.00	29,690.78	0.00	0.00	167,090,492.26	(31,228,011.10)	293,718.05
GBLCE 9012	2,417,535.68	(25,200.00)	0.00	36,577.07	0.00	0.00	169,482,827.94	(31,459,952.08)	
TOTALS	10,878,779.29	(877,838.34)	0.00	237,282.95	0.00	0.00			3,439,029.00

1990 FORM M ENDING BALANCE

DIFFERENCE



End Res.
 balance shown
 on 1990 Status
 Report of
 \$(31,458,764.08)

plus
 retirements
 ("missing activity")
 excluded here,
 but included
 on Status Report
 of \$(188.00)

(i.e. only the effect
 of the retirements
 not the accrual
 on the reserve
 was considered)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-5b

Company: Southern Bell Telephone and Telegraph Company - Florida
 For the Year Ended December 31, 1990

Acct. No.	Account Description	Beginning Balance	Accruals	Reclass.*	Retirements	Gross Salvage	Cost of Removal	Adjustments*	Transfers*	Ending Balance
Amortizable General Support Assets:										
2115	Garage Work Equipment	(169,169.29)	552,113.32	0.00	225,265.06	0.00	15,692.82	2,624.00	0.00	139,362.15
2116	Other Work Equipment	22,526,456.20	7,425,357.88	0.00	3,995,270.07	2,340.79	0.00	4,629.00	(592.38)	25,953,663.42
2122	Furniture (Except Artworks)	4,602,943.06	2,485,580.64	0.00	2,970,185.05	11,541.44	0.00	0.00	61.34	4,129,941.43
2123.1	Office Support Equipment	4,942,239.41	1,600,773.73	(16,253.42)	2,330,969.60	0.00	0.00	1,191.00	18,682.10	4,213,281.22
2123.2	Company Communications Equipment	49,651,623.52	19,815,120.71	16,253.42	19,855,329.18	5,457,807.12	193,485.01	38,697.00	0.00	54,853,293.58
2123	Subtotal - Office Equipment	54,593,862.93	21,415,894.44	(0.00)	22,186,298.78	5,457,807.12	193,485.01	39,888.00	18,682.10	59,066,574.80
2124	General Purpose Computers	116,807,402.79	31,530,142.75	(83,351.27)	11,650,468.45	254,154.51	19,098.18	0.00	(914,615.22)	135,924,166.93
2121	Building Computers	479,075.03	753,303.51	64,824.41	(16,860.79)	0.00	0.00	0.00	0.00	1,314,063.74
2124	Total Amortizable Support Assets	198,840,570.72	64,162,392.54	(18,526.86)	41,010,626.62	5,725,843.86	228,276.01	47,141.00	(896,464.16)	226,527,772.47
Depreciable Assets:										
2112	Embedded Light Vehicles	R1 12,716,752.74	893,618.73	0.00	7,271,344.67	666,570.16	82,899.19	0.00	0.00	6,922,697.77
2112	Embedded Heavy Trucks	12,633,250.54	948,392.40	0.00	1,847,047.35	364,778.16	10,280.93	0.00	0.00	12,089,092.82
2112	New Passenger Cars/Lt. Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	New Heavy Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	Tractors and Trailers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	Subtotal - Motor Vehicles	25,350,003.28	1,842,011.13	0.00	9,118,392.02	1,031,348.32	93,180.12	0.00	0.00	19,011,790.59
2113	Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2114	Special Purpose Vehicles	2,278.15	198.12	0.00	0.00	0.00	0.00	0.00	0.00	2,476.27
2121	Administration/Data Processing	R2 37,759,505.77	4,806,892.51	0.00	507,596.51	0.00	282,760.90	0.00	0.00	41,776,040.87
2121	Large Central Office	R2 21,854,570.40	2,851,805.36	0.00	699,367.02	23,000.00	180,545.34	0.00	0.00	23,849,463.40
2121	Local Central Office	R2 29,136,044.37	3,439,029.00	0.00	879,026.34	0.00	237,282.95	0.00	0.00	31,458,764.08
2121	Miscellaneous	R2 7,377,432.32	1,909,315.85	0.00	36,233.64	0.00	199,154.36	324.00	0.00	9,051,036.17
2121	Subtotal - Buildings	R2 96,127,552.86	13,007,042.72	0.00	2,122,223.51	23,000.00	899,743.55	324.00	0.00	106,135,304.52
	Total Depreciable Support Assets	121,479,834.29	14,849,251.97	0.00	11,240,615.53	1,054,348.32	992,923.67	324.00	0.00	125,149,571.38

CALCULATION OF OUT OF PERIOD ADJUSTMENTS
 YYM 9206

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
10C	GBMIS	9103	162,508.02	162,959.01	450.99	0.725587	327.23
10C	GBMIS	9104	163,127.09	163,143.19	16.10	0.722269	11.63
10C	GBMIS	9105	162,948.08	163,067.00	118.92	0.713971	84.90
10C	GBMIS	9106	162,593.66	162,593.66	0.00	0.714647	0.00
10C	GBMIS	9107	164,946.51	164,946.51	(0.00)	0.724373	(0.00)
10C	GBMIS	9108	164,733.28	164,733.28	0.00	0.728114	0.00
10C	GBMIS	9109	164,746.38	164,746.38	0.00	0.730423	0.00
10C	GBMIS	9110	165,078.47	165,078.47	(0.00)	0.731006	(0.00)
10C	GBMIS	9111	164,969.32	164,969.32	0.00	0.729708	0.00
10C	GBMIS	9112	165,277.62	165,350.11	72.49	0.725557	52.59
TOTAL			1,640,928.43	1,641,586.94	658.51		476.37

REASONS FOR ADJUSTMENTS: ADJUSTMENT WAS NOT MADE IN 3/92 ACCRUAL FOR "MISSING ACTIVITY" FROM 1990 AND 1/92. ACTDATE 9102.

CORRECTION OF OTHER MISCELLANEOUS ERRORS IN ACCRUAL CALCULATIONS.

NOTE: ADJUSTMENTS UP THRU 1/91 WERE INPUT IN 3/91 AND, THEREFORE, ARE NOT SHOWN HERE.

9207
 FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9206\BACKUP.WK1
 DATE: 07/15/92

MANUAL CALCULATION OF ACCRUALS/BALANCES

YEAR: 1991

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
10C	GBMIS	9012							64,876,767.64	(9,052,134.90)	162,703.86
10C	GBMIS	9101	89,557.76	(4,525.95)	0.00	4,054.31	0.00	0.00	64,961,799.45	(9,206,258.50)	162,510.79
10C	GBMIS	9102	147,870.15	0.00	0.00	6,866.42	0.00	0.00	65,109,669.60	(9,361,902.87)	162,959.01
10C	GBMIS	9103	129,931.19	(31,526.89)	0.00	344.49	0.00	0.00	65,208,073.90	(9,492,990.50)	163,143.19
10C	GBMIS	9104	140,104.54	(127,621.30)	0.00	1,598.65	0.00	0.00	65,220,557.14	(9,526,913.74)	163,067.00
10C	GBMIS	9105	220,724.99	(342,786.02)	0.00	3,861.42	113,882.72	0.00	65,098,496.11	(9,229,450.58)	162,593.66
10C	GBMIS	9106	586,737.65	0.00	0.00	1,022.25	0.00	0.00	65,685,233.76	(9,391,021.99)	164,946.51
10C	GBMIS	9107	139,319.99	(600.00)	0.00	23,587.87	0.00	0.00	65,823,953.75	(9,531,780.63)	164,733.28
10C	GBMIS	9108	50,433.39	(700.00)	0.00	(1,035.91)	0.00	0.00	65,873,687.14	(9,696,849.82)	164,746.38
10C	GBMIS	9109	100,302.19	4,831.43	0.00	33.79	0.00	0.00	65,978,820.76	(9,866,393.85)	165,078.47
10C	GBMIS	9110	126,861.95	(120,923.28)	0.00	3,408.60	0.00	0.00	65,984,759.43	(9,907,140.44)	164,969.32
10C	GBMIS	9111	103,522.18	0.00	0.00	2,301.75	97,766.32	11.55	66,088,281.61	(9,972,030.14)	165,350.11
10C	GBMIS	9112	52,889.21	24,904.31	0.00	1,525.40	(79,298.47)	0.00	66,166,075.13	(10,240,059.73)	
1991 TOTALS			1,888,255.19	(598,947.70)	0.00	47,569.04	132,350.57	11.55			1,966,801.58

YEAR: 1992

ACCT	DEP CAT	YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
10C	GBMIS	9112							66,166,075.13	(10,240,059.73)	165,512.43
10C	GBMIS	9201	44,047.55	(9,040.56)	0.00	0.00	0.00	0.00	66,201,082.12	(10,396,531.60)	165,546.46
10C	GBMIS	9202	101,253.04	0.00	0.00	478.58	0.00	0.00	66,302,335.16	(10,561,599.49)	165,882.40
10C	GBMIS	9203	37,915.96	(5,350.00)	0.00	955.19	0.00	0.00	66,334,901.12	(10,721,176.70)	165,877.96
10C	GBMIS	9204	109,472.20	(2,000.00)	0.00	16,666.67	0.00	0.00	66,442,373.32	(10,868,387.99)	166,240.27
10C	GBMIS	9205	18,999.20	(8,580.00)	0.00	1,750.20	0.00	0.00	66,452,792.52	(11,024,298.07)	166,145.01
1992 TOTALS			311,687.95	(24,970.56)	0.00	19,850.64	0.00	0.00			829,059.53

1991 Adjustment for 1990 "missing activity"

It appears that in the process of preparing 1990 Status Report, some "missing" additions and retirements were found (i.e. activity not included on FPOS).

A comparison of the accounts with and without the "missing activity" reveals that the additions, retirements and investment balances were adjusted on the 1990 Status Report to reflect the correct activity. The accruals, however, (and therefore, the reserve) were not adjusted on the 1990 Status Report.

For purposes of the 1991 Status Report, should show the beginning reserve balance as it should have been with the "missing activity" included in the calculation of the 1990 accruals.

Difference in reserve balance from 12/31/90 to 1/1/91 should be shown in footnotes as "1991 adj. to 1990 accruals."

1991 STATUS REPORT/FORM M
DEPRECIATION CATEGORY SUMMARY

DEP CAT	YMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	• OTH DEB	END INV	END RES	PSC ACCRUAL
GBMIS	9012							64,876,767.64	(9,052,134.90)	162,703.86
GBMIS	9101	89,557.76	(4,525.95)	0.00	4,054.31	0.00	0.00	64,961,799.45	(9,206,258.50)	162,510.79
GBMIS	9102	147,870.15	0.00	0.00	6,866.42	0.00	0.00	65,109,669.60	(9,361,902.87)	162,959.01
GBMIS	9103	129,931.19	(31,526.89)	0.00	344.49	0.00	0.00	65,208,073.90	(9,492,990.50)	163,143.19
GBMIS	9104	140,104.54	(127,621.30)	0.00	1,598.65	0.00	0.00	65,220,557.14	(9,526,913.74)	163,067.00
GBMIS	9105	220,724.99	(342,786.02)	0.00	3,861.42	113,882.72	0.00	65,098,496.11	(9,229,450.58)	162,593.66
GBMIS	9106	586,737.65	0.00	0.00	1,022.25	0.00	0.00	65,685,233.76	(9,391,022.00)	164,946.51
GBMIS	9107	139,319.99	(600.00)	0.00	23,587.87	0.00	0.00	65,823,953.75	(9,531,780.63)	164,733.28
GBMIS	9108	50,433.39	(700.00)	0.00	(1,035.91)	0.00	0.00	65,873,687.14	(9,696,849.83)	164,746.38
GBMIS	9109	100,302.19	4,831.43	0.00	33.79	0.00	0.00	65,978,820.76	(9,866,393.85)	165,078.47
GBMIS	9110	126,861.95	(120,923.28)	0.00	3,408.60	0.00	0.00	65,984,759.43	(9,907,140.44)	164,969.32
GBMIS	9111	103,522.18	0.00	0.00	2,301.75	97,766.32	11.55	66,088,281.61	(9,972,030.14)	165,350.11
GBMIS	9112	52,889.21	24,904.31	0.00	1,525.40	(79,298.47)	0.00	66,166,075.13	(10,240,057.63)	
<hr/>										
TOTALS		1,888,255.19	(598,947.70)	0.00	47,569.04	132,350.57	11.55			1,966,801.59

1990 FORM M ENDING BALANCE

DIFFERENCE

4,051,036.17
(1,098.73)

NOTE: FOR AMOUNTS IN COLUMNS MARKED WITH "•" MUST REVERSE SIGN TO AGREE WITH 2A SPECIAL AND MA16.

EXPLANATIONS OF DIFFERENCES:

End Res: (1,098.73) Adj. to accruals and reserve for 1990 "Missing Activity" booked in 1991 (see attached):

1990 Form M Accruals: 1,909,315.85

1990 Accruals (SMB): 1,910,414.58

Diff

(1,098.73)

DEPRECIATION ADJUSTMENTS

DEPRECIATION CATEGORY	FRC	ACT. DATE	ADDS	RETS	MIS COR	ACTIVITY SALVG	OC	OD	ACCRUAL MONTH	RATE OF AMORT	AC ADJUSTMENT	YAL
<u>Adjustments for March, 1991 booking.</u>												
GBADM	10C	9010	93,375.00						9011	2.10%	163.41	
		9011							9012	2.10%	163.41	
		9012							9101	2.10%	163.41	
		9101							9102	2.10%	163.41	
TOTAL											653.63	
GBADM	10C	9011	-389.52						9012	2.10%	(0.68)	
		9012							9101	2.10%	(0.68)	
		9101							9102	2.10%	(0.68)	
TOTAL											(2.04)	
TOTAL GBADM											651.58	
GBLCE	10C	9010		(1,188.00)					9011	2.10%	(2.08)	
		9011							9012	2.10%	(2.08)	
		9012							9101	2.10%	(2.08)	
		9101							9102	2.10%	(2.08)	
TOTAL											(8.32)	
GBLCE	10C	9011	4,000.00						9012	2.10%	7.00	
		9012							9101	2.10%	7.00	
		9101							9102	2.10%	7.00	
TOTAL											21.00	
GBLCE	10C	9101	(17,000.00)						9102	2.10%	(29.75)	
TOTAL GBLCE											(17.07)	
GBMIS	10C	9009	105,233.90						9010	3.00%	263.08	
		9010							9011	3.00%	263.08	
		9011							9012	3.00%	263.08	
		9012							9101	3.00%	263.08	
		9101							9102	3.00%	263.08	
TOTAL											1,315.42	
GBMIS	10C	9010	34,955.28						9011	3.00%	87.39	
		9011							9012	3.00%	87.39	
		9012							9101	3.00%	87.39	
		9101							9102	3.00%	87.39	
TOTAL											349.55	
GBMIS	10C	9011	(10,810.48)						9012	3.00%	(27.03)	
		9012							9101	3.00%	(27.03)	
		9101							9102	3.00%	(27.03)	
TOTAL											(81.08)	
GBMIS	10C	9011	51,017.28						9012	3.00%	127.54	
		9012							9101	3.00%	127.54	
		9101							9102	3.00%	127.54	
TOTAL											382.63	
GBMIS	10C	9101	616.75						9102	3.00%	1.54	
TOTAL GBMIS											1,968.07	
GFURN	331C	9006	720,446.29						9007	120	6,003.72	
		9007							9008	120	6,003.72	
		9008							9009	120	6,003.72	
		9009							9010	120	6,003.72	

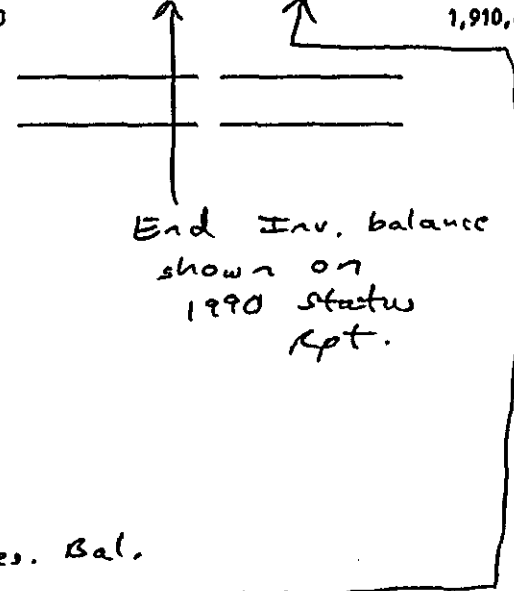
File Name: DEPADJ91.WK1
 Prepared by: Raul A. Rodriguez
 Date: 04/04/91

1991 STATUS REPORT/FORM M
 ANALYSIS OF 1991 ADJUSTMENTS TO 1990 DATA
 SUMMARY OF 1990 WITH ALL DATA INCLUDED

DEP CAT	YYMM	ADDITIONS	• RETIREMENTS	• SALVAGE	COST OF REM	• OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
GBMIS	8912							62,862,414.53	(7,377,432.32)	157,156.04
GBMIS	9001	96,404.73	18,225.40	0.00	7,817.31	0.00	0.00	62,977,044.66	(7,544,996.45)	157,585.90
GBMIS	9002	56,638.04	0.00	0.00	81,638.69	0.00	0.00	63,033,682.70	(7,620,943.66)	157,655.00
GBMIS	9003	83,841.14	0.00	0.00	39,915.09	0.00	0.00	63,117,523.84	(7,738,683.57)	157,898.61
GBMIS	9004	167,824.87	(7,569.25)	0.00	5,941.50	0.00	0.00	63,277,779.46	(7,883,071.43)	158,394.77
GBMIS	9005	344,096.67	(2,896.24)	0.00	13,417.64	0.00	0.00	63,618,979.89	(8,025,152.32)	159,473.95
GBMIS	9006	114,328.67	(1,200.00)	0.00	11,405.61	0.00	0.00	63,732,108.56	(8,172,020.66)	159,471.68
GBMIS	9007	68,619.30	50.00	0.00	3,670.99	0.00	0.00	63,800,777.86	(8,327,871.35)	159,587.78
GBMIS	9008	205,307.71	(250.00)	0.00	1,089.71	0.00	0.00	64,005,835.57	(8,486,119.42)	160,270.91
GBMIS	9009	161,810.66	(3,258.49)	0.00	8,427.16	0.00	0.00	64,164,387.74	(8,634,704.68)	160,609.16
GBMIS	9010	143,149.58	(1,850.00)	0.00	22,597.09	0.00	0.00	64,305,687.32	(8,770,866.75)	160,940.84
GBMIS	9011	192,509.31	(30,985.06)	0.00	1,033.46	0.00	324.00	64,467,211.57	(8,899,465.08)	161,369.93
GBMIS	9012	416,056.07	(6,500.00)	0.00	2,200.11	0.00	0.00	64,876,767.64	(9,052,134.90)	
<hr/>										
TOTALS		2,050,586.75	(36,233.64)	0.00	199,154.36	0.00	324.00			1,910,414.58

Activity shown on 1990 status Rpt.

1990 FORM M ENDING BALANCE
 DIFFERENCE



End Inv. balance shown on 1990 status Rpt.

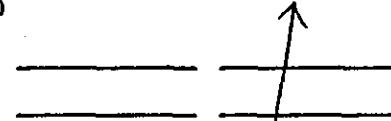
Need to adj. 1/1/91 Res. Bal. to amt. shown here

1991 STATUS REPORT/FORM M
 ANALYSIS OF 1991 ADJUSTMENTS TO 1990 DATA
 SUMMARY OF 1990 WITH "MISSING ACTIVITY" EXCLUDED

DEP CAT YMM	ADDITIONS	* RETIREMENTS	* SALVAGE	COST OF REM	* OTH CRED	* OTH DEB	END INV	END RES	PSC ACCRUAL
GBMIS 8912							62,862,414.53	(7,377,432.32)	157,156.04
GBMIS 9001	96,404.73	18,225.40	0.00	7,817.31	0.00	0.00	62,977,044.66	(7,544,996.45)	157,585.90
GBMIS 9002	56,638.04	0.00	0.00	81,638.69	0.00	0.00	63,033,682.70	(7,620,943.66)	157,655.00
GBMIS 9003	83,841.14	0.00	0.00	39,915.09	0.00	0.00	63,117,523.84	(7,738,683.57)	157,898.61
GBMIS 9004	167,824.87	(7,569.25)	0.00	5,941.50	0.00	0.00	63,277,779.46	(7,883,071.43)	158,394.77
GBMIS 9005	344,096.67	(2,896.24)	0.00	13,417.64	0.00	0.00	63,618,979.89	(8,025,152.32)	159,473.95
GBMIS 9006	114,328.67	(1,200.00)	0.00	11,405.61	0.00	0.00	63,732,108.56	(8,172,020.66)	159,471.68
GBMIS 9007	68,619.30	50.00	0.00	3,670.99	0.00	0.00	63,800,777.86	(8,327,871.35)	159,587.78
GBMIS 9008	205,307.71	(250.00)	0.00	1,089.71	0.00	0.00	64,005,835.57	(8,486,119.42)	160,270.91
GBMIS 9009	56,576.76	(3,258.49)	0.00	8,427.16	0.00	0.00	64,059,153.84	(8,634,704.68)	160,214.53
GBMIS 9010	108,194.30	(1,850.00)	0.00	22,597.09	0.00	0.00	64,165,498.14	(8,770,472.13)	160,546.68
GBMIS 9011	152,302.51	(30,985.06)	0.00	1,033.46	0.00	324.00	64,286,815.59	(8,898,676.28)	160,868.69
GBMIS 9012	416,056.07	(6,500.00)	0.00	2,200.11	0.00	0.00	64,696,371.66	(9,050,844.86)	
TOTALS	1,870,190.77	(36,233.64)	0.00	199,154.36	0.00	324.00			1,909,124.54

1990 FORM M ENDING BALANCE

DIFFERENCE



End Res. as
 shown on
 1990 status
 rpt. of
 (9,051,036.17)
 plus
 unknown diff.
 in accruals of
 191.31

Accruals shown
 on 1990
 Status Report
 of 1,909,315.85
 less
 Unknown diff
 of 191.36

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization
Schedule B-5b

Company: Southern Bell Telephone and Telegraph Company - Florida
For the Year Ended December 31, 1990

Page 1 of 3

Acct. No.	Account Description	Beginning Balance	Accruals	Reclass.*	Retirements	Gross Salvage	Cost of Removal	Adjustments*	Transfers*	Ending Balance
Amortizable General Support Assets:										
2115	Garage Work Equipment	(169,169.29)	552,113.32	0.00	225,265.06	0.00	15,692.82	2,624.00	0.00	139,362.15
2116	Other Work Equipment	22,526,456.20	7,425,357.88	0.00	3,995,270.07	2,340.79	0.00	4,629.00	(592.38)	25,953,663.42
2122	Furniture (Except Artworks)	4,602,943.06	2,485,580.64	0.00	2,970,185.05	11,541.44	0.00	0.00	61.34	4,129,941.43
2123.1	Office Support Equipment	4,942,239.41	1,600,773.73	(16,253.42)	2,330,969.60	0.00	0.00	1,191.00	18,682.10	4,213,281.22
2123.2	Company Communications Equipment	49,651,623.52	19,815,120.71	16,253.42	19,855,329.18	5,457,807.12	193,485.01	38,697.00	0.00	54,853,293.58
2123	Subtotal - Office Equipment	54,593,862.93	21,415,894.44	(0.00)	22,186,298.78	5,457,807.12	193,485.01	39,888.00	18,682.10	59,066,574.80
2124	General Purpose Computers	116,807,402.79	31,530,142.75	(83,351.27)	11,650,468.45	254,154.51	19,098.18	0.00	(914,615.22)	135,924,166.93
2121	Building Computers	479,075.03	753,303.51	64,824.41	(16,860.79)	0.00	0.00	0.00	0.00	1,314,063.74
2124	Total Amortizable Support Assets	198,840,570.72	64,162,392.54	(18,526.86)	41,010,626.62	5,725,843.86	228,276.01	47,141.00	(896,464.16)	226,527,772.47
Depreciable Assets:										
2112	Embedded Light Vehicles	R1 12,716,752.74	893,618.73	0.00	7,271,344.67	666,570.16	82,899.19	0.00	0.00	6,922,697.77
2112	Embedded Heavy Trucks	12,633,250.54	948,392.40	0.00	1,847,047.35	364,778.16	10,280.93	0.00	0.00	12,089,092.82
2112	New Passenger Cars/Lt. Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	New Heavy Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	Tractors and Trailers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2112	Subtotal - Motor Vehicles	25,350,003.28	1,842,011.13	0.00	9,118,392.02	1,031,348.32	93,180.12	0.00	0.00	19,011,790.59
2113	Aircraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2114	Special Purpose Vehicles	2,278.15	198.12	0.00	0.00	0.00	0.00	0.00	0.00	2,476.27
2121	Administration/Data Processing	R2 37,759,505.77	4,806,892.51	0.00	507,596.51	0.00	282,760.90	0.00	0.00	41,776,040.87
2121	Large Central Office	R2 21,854,570.40	2,851,805.36	0.00	699,367.02	23,000.00	180,545.34	0.00	0.00	23,849,463.40
2121	Local Central Office	R2 29,136,044.37	3,439,029.00	0.00	879,026.34	0.00	237,282.95	0.00	0.00	31,458,764.08
2121	Miscellaneous	R2 7,377,432.32	1,909,315.85	0.00	36,233.64	0.00	199,154.36	324.00	0.00	9,051,036.17
2121	Subtotal - Buildings	R2 95,127,552.86	13,007,042.72	0.00	2,122,223.51	23,000.00	899,743.55	324.00	0.00	106,135,304.52
	Total Depreciable Support Assets	121,479,834.29	14,849,251.97	0.00	11,240,615.53	1,054,348.32	992,923.67	324.00	0.00	125,149,571.38

Additional Depreciation Expense - Booked 10/92
in 1992 Applicable to 1991

Add'l. Intrastate Depreciation Expense	312,362	u
SIT (.055)	(17,180)	
FIT (.3213)	(100,362)	
NOI (.6237)	(194,820)	

Summary of Adj. to Depr. Resv.

1) A/c 530C	166,474	
2) A/c 630C	60,642	
3) A/c 718C	(100,123)	
4) A/c 728C	(47,053)	
5) A/c 730C	75,850	
6) Total Adj. to Depr. Resv. (Intrastate)	155,790	✓

<u>Depr. Expense</u>
333,723
121,588
<200,748>
<94,341>
<u>152,080</u>
<u>312,362</u>

530C Depr. Resv.

166,474

	<u>Balance</u>	<u>Average</u>	
1/91	27,628.46	13,814.23	
2/91	55,410.02	41,519.24	
3/91	83,286.59	69,348.31	
4/91	111,035.68	97,161.14	
5/91	138,465.97	124,750.83	
6/91	165,922.24	152,194.11	
7/91	193,752.17	179,837.21	
8/91	221,725.83	207,739.00	
9/91	249,788.20	235,757.02	
10/91	277,872.96	263,830.58	
11/91	305,907.85	291,890.41	
12/91	333,783.27	319,845.56	166,473.97

630C Depn. Resrv.

60,642

	<u>Balance</u>	<u>Average</u>	
1/91	10,064.28	5,032.14	
2/91	20,184.33	15,124.31	
3/91	30,338.99	25,261.66	
4/91	40,447.22	35,393.11	
5/91	50,439.31	45,443.27	
6/91	60,440.87	55,440.09	
7/91	70,578.54	65,509.71	
8/91	80,768.57	75,673.56	
9/91	90,990.91	85,879.74	
10/91	101,221.41	96,106.16	
11/91	111,433.74	106,327.58	
12/91	121,587.98	116,510.86	60,641.85

718C Depr. Resv.

(100,123)

	<u>Balance</u>	<u>Average</u>	
1/91	(16,616.66)	(8,308.33)	
2/91	(33,325.40)	(24,971.03)	
3/91	(50,091.28)	(41,708.34)	
4/91	(66,780.49)	(58,435.89)	
5/91	(83,277.96)	(75,029.23)	
6/91	(99,791.05)	(91,534.51)	
7/91	(116,528.88)	(108,159.97)	
8/91	(133,353.16)	(124,941.02)	
9/91	(150,230.79)	(141,791.98)	
10/91	(167,121.88)	(158,676.34)	
11/91	(183,982.99)	(175,552.44)	
12/91	(200,748.18)	(192,365.59)	(100,122.89)

728 C Dep. Resv.

(47,053)

	<u>Balance</u>	<u>Average</u>	
1/91	(7,808.98)	(3,904.49)	
2/91	(15,661.22)	(11,735.10)	
3/91	(23,540.33)	(19,600.78)	
4/91	(31,383.41)	(27,461.87)	
5/91	(39,136.37)	(35,259.89)	
6/91	(46,896.67)	(43,016.52)	
7/91	(54,762.59)	(50,829.63)	
8/91	(62,669.14)	(58,715.87)	
9/91	(70,600.76)	(66,634.95)	
10/91	(78,538.70)	(74,569.73)	
11/91	(86,462.56)	(82,500.63)	
12/91	(94,341.34)	(90,401.95)	(47,052.62)

730C Depn. Reser.

75,850

	<u>Balance</u>	<u>Average</u>	
1/91	12,588.23	6,294.12	
2/91	25,246.22	18,917.23	
3/91	37,947.50	31,596.86	
4/91	50,590.70	44,269.10	
5/91	63,088.65	56,839.68	
6/91	75,598.42	69,343.54	
7/91	88,278.45	81,938.44	
8/91	101,023.96	94,651.21	
9/91	113,809.89	107,416.93	
10/91	126,606.03	120,207.96	
11/91	139,379.44	132,992.74	
12/91	152,080.19	145,729.82	75,849.80

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	530C	0.00	(27,628.46)	27,628.46	RETROACTIVE ACCRUAL ADJUSTMENT FOR 9/92 OCAC INVENTORY ADJUSTMENT.
9102	530C	0.00	(27,781.56)	27,781.56	
9103	530C	0.00	(27,876.57)	27,876.57	
9104	530C	0.00	(27,749.09)	27,749.09	
9105	530C	0.00	(27,430.29)	27,430.29	
9106	530C	0.00	(27,456.27)	27,456.27	
9107	530C	0.00	(27,829.93)	27,829.93	
9108	530C	0.00	(27,973.66)	27,973.66	
9109	530C	0.00	(28,062.37)	28,062.37	
9110	530C	0.00	(28,084.76)	28,084.76	
9111	530C	0.00	(28,034.89)	28,034.89	
9112	530C	0.00	(27,875.42)	27,875.42	
	TOTAL	0.00	(333,783.27)	333,783.27	
<p>• NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE</p>					

FILENAME: 9210_#1.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 11/03/92

CALCULATION OF OUT OF PERIOD ADJUSTMENTS

YYM 9209

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
530C	GGPCP	9101	3,035,557.41	3,073,976.75	38,419.34	0.719129	27,628.46
530C	GGPCP	9102	3,014,809.91	3,053,229.25	38,419.34	0.723114	27,781.56
530C	GGPCP	9103	3,165,111.26	3,203,530.60	38,419.34	0.725587	27,876.57
530C	GGPCP	9104	3,317,328.64	3,355,747.97	38,419.33	0.722269	27,749.09
530C	GGPCP	9105	3,338,472.80	3,376,892.13	38,419.33	0.713971	27,430.29
530C	GGPCP	9106	3,384,142.37	3,422,561.71	38,419.34	0.714647	27,456.27
530C	GGPCP	9107	3,437,883.63	3,476,302.97	38,419.34	0.724373	27,829.93
530C	C GPCP	9108	3,486,732.72	3,525,152.06	38,419.34	0.728114	27,973.66
530C	C GPCP	9109	3,534,437.96	3,572,857.30	38,419.34	0.730423	28,062.37
530C	C GPCP	9110	3,623,413.68	3,661,833.01	38,419.33	0.731006	28,084.76
530C	C GPCP	9111	3,685,080.40	3,723,499.73	38,419.33	0.729708	28,034.89
530C	GGPCP	9112	3,723,042.41	3,761,461.75	38,419.34	0.725557	27,875.42
TOTAL			40,746,013.19	41,207,045.23	461,032.04		333,783.28

REASONS FOR ADJUSTMENTS: 9/92 OCAC INVENTORY ADJUSTMENT

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9210_BCK.WK1

DATE: 11/02/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 RESTATEMENT OF OCAC INVENTORY

DEP CAT: GPCP
 ACCOUNT: 530C
 FNS:
 AM PER 60

PSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	79,896,165.01	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75	1,331,602.75
1988	31,396,526.55	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44	523,275.44
1989	24,863,086.89	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78	414,384.78
1990	48,282,826.56	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78	804,713.78
9013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9101	(1,244,850.15)		(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)	(20,747.50)
9102	9,018,081.27			150,301.35	150,301.35	150,301.35	150,301.35	150,301.35	150,301.35	150,301.35	150,301.35	150,301.35	150,301.35	150,301.35
9103	9,133,042.27				152,217.37	152,217.37	152,217.37	152,217.37	152,217.37	152,217.37	152,217.37	152,217.37	152,217.37	152,217.37
9104	1,268,649.59					21,144.16	21,144.16	21,144.16	21,144.16	21,144.16	21,144.16	21,144.16	21,144.16	21,144.16
9105	2,740,174.48						45,669.57	45,669.57	45,669.57	45,669.57	45,669.57	45,669.57	45,669.57	45,669.57
9106	3,224,475.61							53,741.26	53,741.26	53,741.26	53,741.26	53,741.26	53,741.26	53,741.26
9107	2,930,945.42								48,849.09	48,849.09	48,849.09	48,849.09	48,849.09	48,849.09
9108	2,862,314.21									47,705.24	47,705.24	47,705.24	47,705.24	47,705.24
9109	5,338,543.12										88,975.72	88,975.72	88,975.72	88,975.72
9110	3,700,003.26											61,666.72	61,666.72	61,666.72
9111	2,277,720.85												37,962.01	37,962.01
9112	15,823,588.44													
TOTAL (SHB):		3,073,976.75	3,053,229.25	3,203,530.60	3,355,747.97	3,376,892.13	3,422,561.71	3,476,302.97	3,525,152.06	3,572,857.30	3,661,833.01	3,723,499.73	3,761,461.75	41,207,045.23
TOTAL (AS BOOKED):		3,035,557.41	3,014,809.91	3,165,111.26	3,317,328.64	3,338,472.90	3,384,142.37	3,437,883.63	3,486,732.72	3,534,437.96	3,623,413.68	3,685,080.40	3,723,042.41	40,746,013.19
DIFFERENCE:		38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	38,419.34	461,032.05

FILENAME: WKSHT\DEPR\AD\9210\OCAC91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 10/29/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	630C	0.00	(10,064.28)	10,064.28	RETROACTIVE ACCRUAL ADJUSTMENT FOR 9/92 OCAC INVENTORY ADJUSTMENT.
9102	630C	0.00	(10,120.05)	10,120.05	
9103	630C	0.00	(10,154.66)	10,154.66	
9104	630C	0.00	(10,108.23)	10,108.23	
9105	630C	0.00	(9,992.09)	9,992.09	
9106	630C	0.00	(10,001.56)	10,001.56	
9107	630C	0.00	(10,137.67)	10,137.67	
9108	630C	0.00	(10,190.03)	10,190.03	
9109	630C	0.00	(10,222.34)	10,222.34	
9110	630C	0.00	(10,230.50)	10,230.50	
9111	630C	0.00	(10,212.33)	10,212.33	
9112	630C	0.00	(10,154.24)	10,154.24	
	TOTAL	0.00	(121,587.98)	121,587.98	
<p>• NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE</p>					

FILENAME: 9210_#2.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 11/03/92

CALCULATION OF OUT OF PERIOD ADJUSTMENTS

YYM 9209

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
630C	GGPCP	9101	616,446.53	630,441.62	13,995.09	0.719129	10,064.28
630C	GGPCP	9102	622,328.80	636,323.90	13,995.10	0.723114	10,120.05
630C	GGPCP	9103	652,649.59	666,644.69	13,995.10	0.725587	10,154.66
630C	GGPCP	9104	666,483.71	680,478.81	13,995.10	0.722269	10,108.23
630C	GGPCP	9105	688,690.03	702,685.12	13,995.09	0.713971	9,992.09
630C	GGPCP	9106	713,417.40	727,412.50	13,995.10	0.714647	10,001.56
630C	GGPCP	9107	743,525.09	757,520.19	13,995.10	0.724373	10,137.67
630C	GGPCP	9108	765,427.99	779,423.09	13,995.10	0.728114	10,190.03
630C	GGPCP	9109	785,654.93	799,650.02	13,995.09	0.730423	10,222.34
630C	GGPCP	9110	800,804.41	814,799.51	13,995.10	0.731006	10,230.50
630C	GGPCP	9111	816,878.95	830,874.04	13,995.09	0.729708	10,212.33
630C	GGPCP	9112	833,954.86	847,949.95	13,995.09	0.725557	10,154.24
TOTAL			8,706,262.29	8,874,203.44	167,941.15		121,587.97

REASONS FOR ADJUSTMENTS: 9/92 OCAC INVENTORY ADJUSTMENT

FILENAME: 123\WKSHT\DEPRIOOP_ADJ9210_BCK.WK1
DATE: 11/02/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 RESTATEMENT OF OCAC INVENTORY

DEF CAT: GGPCP
 ACCOUNT: 630C
 FNS:
 AM PER 60

PSC ACCRUAL (SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1990	1,198.72	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	19.98	
9013	70,605,557.52	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64	630,421.64
9101	352,936.70		5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28	5,882.28
9102	1,819,247.30			30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79	30,320.79
9103	830,047.15				13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12	13,834.12
9104	1,332,378.96					22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32	22,206.32
9105	1,483,642.35						24,727.37	24,727.37	24,727.37	24,727.37	24,727.37	24,727.37	24,727.37	24,727.37
9106	1,806,461.48							30,107.69	30,107.69	30,107.69	30,107.69	30,107.69	30,107.69	30,107.69
9107	1,314,174.13								21,902.90	21,902.90	21,902.90	21,902.90	21,902.90	21,902.90
9108	1,213,615.93									20,226.93	20,226.93	20,226.93	20,226.93	20,226.93
9109	908,969.13										15,149.49	15,149.49	15,149.49	15,149.49
9110	964,472.04											16,074.53	16,074.53	16,074.53
9111	1,024,554.73												17,075.91	17,075.91
9112	1,759,511.23													
TOTAL (SHB):		630,441.62	636,323.90	666,644.69	680,478.81	702,685.12	727,412.50	757,520.19	779,423.09	799,650.02	814,799.51	830,874.04	847,949.95	8,874,203.44
TOTAL (AS BOOKED):		616,446.53	622,328.80	652,649.59	666,483.71	688,690.03	713,417.40	743,525.09	765,427.99	785,654.93	800,804.41	816,878.95	833,954.86	8,706,262.29
DIFFERENCE:		13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	13,995.10	187,941.15

FILENAME: WKSHT\DEPR\AD\9210\OCAC91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 10/29/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	718C	0.00	16,616.66	(16,616.66)	RETROACTIVE ACCRUAL ADJUSTMENT FOR 9/92 OCAC INVENTORY ADJUSTMENT.
9102	718C	0.00	16,708.74	(16,708.74)	
9103	718C	0.00	16,765.88	(16,765.88)	
9104	718C	0.00	16,689.21	(16,689.21)	
9105	718C	0.00	16,497.47	(16,497.47)	
9106	718C	0.00	16,513.09	(16,513.09)	
9107	718C	0.00	16,737.83	(16,737.83)	
9108	718C	0.00	16,824.28	(16,824.28)	
9109	718C	0.00	16,877.63	(16,877.63)	
9110	718C	0.00	16,891.09	(16,891.09)	
9111	718C	0.00	16,861.11	(16,861.11)	
9112	718C	0.00	16,765.19	(16,765.19)	
	TOTAL	0.00	200,748.18	(200,748.18)	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9210_#3.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 11/03/92

CALCULATION OF OUT OF PERIOD ADJUSTMENTS

YYM 9209

ACCT	DEP	CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
718C	GOCCM	9101		812,572.90	789,466.25	(23,106.65)	0.719129	(16,616.66)
718C	GOCCM	9102		818,003.45	794,896.80	(23,106.65)	0.723114	(16,708.74)
718C	GOCCM	9103		820,260.09	797,153.45	(23,106.64)	0.725587	(16,765.88)
718C	GOCCM	9104		822,667.62	799,560.98	(23,106.64)	0.722269	(16,689.21)
718C	GOCCM	9105		823,236.03	800,129.39	(23,106.64)	0.713971	(16,497.47)
718C	GOCCM	9106		824,873.38	801,766.74	(23,106.64)	0.714647	(16,513.09)
718C	GOCCM	9107		818,775.83	795,669.18	(23,106.65)	0.724373	(16,737.83)
718C	GOCCM	9108		818,928.21	795,821.56	(23,106.65)	0.728114	(16,824.28)
718C	GOCCM	9109		818,326.33	795,219.68	(23,106.65)	0.730423	(16,877.63)
718C	GOCCM	9110		819,465.41	796,358.77	(23,106.64)	0.731006	(16,891.09)
718C	GOCCM	9111		819,558.29	796,451.64	(23,106.65)	0.729708	(16,861.11)
718C	GOCCM	9112		820,287.85	797,181.20	(23,106.65)	0.725557	(16,765.19)
TOTAL				9,836,955.39	9,559,675.64	(277,279.75)		(200,748.18)

REASONS FOR ADJUSTMENTS: 9/92 OCAC INVENTORY ADJUSTMENT

FILENAME: 123\WKSHT\DEPR\OOP_ADJ\9210_BCK.WK1
DATE: 11/02/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 RESTATEMENT OF OCAC INVENTORY

DEP CAT: GOCM
 ACCOUNT: 718C
 FNS: 0.30
 AM PER: 60

PSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	54,112,322.20	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43	631,310.43
1988	15,378,392.86	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58	179,414.58
1989	16,825,248.76	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57	196,294.57
1990	5,129,188.20	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53	59,840.53
9013	(70,605,557.52)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)	(277,393.86)
9101	465,476.01		5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55	5,430.55
9102	193,426.63			2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64	2,256.64
9103	206,359.63				2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53	2,407.53
9104	48,720.81					568.41	568.41	568.41	568.41	568.41	568.41	568.41	568.41	568.41
9105	140,344.43						1,637.35	1,637.35	1,637.35	1,637.35	1,637.35	1,637.35	1,637.35	1,637.35
9106	(522,647.82)							(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)	(6,097.56)
9107	13,061.21								152.38	152.38	152.38	152.38	152.38	152.38
9108	(51,589.47)									(601.88)	(601.88)	(601.88)	(601.88)	(601.88)
9109	97,635.81										1,139.08	1,139.08	1,139.08	1,139.08
9110	7,960.58											92.87	92.87	92.87
9111	62,533.64												729.56	729.56
9112	258,440.93													
TOTAL (SHB):		789,466.25	794,896.80	797,153.45	799,560.98	800,129.39	801,766.74	795,669.18	795,821.56	795,219.68	796,358.77	796,451.64	797,181.20	9,559,675.65
TOTAL (AS BOOKED):		812,572.90	818,003.45	820,260.09	822,667.62	823,236.03	824,873.38	818,775.83	818,928.21	818,326.33	819,465.41	819,558.29	820,287.85	9,836,955.40
DIFFERENCE:		(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(23,106.65)	(277,279.75)

FILENAME: WKSHT\DEPR\AD\9210\OCAC91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 10/29/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	728C	0.00	7,808.98	(7,808.98)	RETROACTIVE ACCRUAL ADJUSTMENT FOR 9/92 OCAC INVENTORY ADJUSTMENT.
9102	728C	0.00	7,852.24	(7,852.24)	
9103	728C	0.00	7,879.11	(7,879.11)	
9104	728C	0.00	7,843.08	(7,843.08)	
9105	728C	0.00	7,752.96	(7,752.96)	
9106	728C	0.00	7,760.30	(7,760.30)	
9107	728C	0.00	7,865.92	(7,865.92)	
9108	728C	0.00	7,906.55	(7,906.55)	
9109	728C	0.00	7,931.62	(7,931.62)	
9110	728C	0.00	7,937.94	(7,937.94)	
9111	728C	0.00	7,923.86	(7,923.86)	
9112	728C	0.00	7,878.78	(7,878.78)	
	TOTAL	0.00	94,341.34	(94,341.34)	

* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE

FILENAME: 9210_#4.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 11/03/92

CALCULATION OF OUT OF PERIOD ADJUSTMENTS
 YYM 9209

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
728C	GOCCM	9101	127,522.79	116,663.85	(10,858.94)	0.719129	(7,808.98)
728C	GOCCM	9102	129,649.66	118,790.73	(10,858.93)	0.723114	(7,852.24)
728C	GOCCM	9103	131,795.48	120,936.54	(10,858.94)	0.725587	(7,879.11)
728C	GOCCM	9104	133,857.82	122,998.88	(10,858.94)	0.722269	(7,843.08)
728C	GOCCM	9105	135,637.47	124,778.54	(10,858.93)	0.713971	(7,752.96)
728C	GOCCM	9106	137,549.77	126,690.84	(10,858.93)	0.714647	(7,760.30)
728C	GOCCM	9107	139,101.87	128,242.94	(10,858.93)	0.724373	(7,865.92)
728C	GOCCM	9108	140,890.16	130,031.22	(10,858.94)	0.728114	(7,906.55)
728C	GOCCM	9109	141,554.98	130,696.04	(10,858.94)	0.730423	(7,931.62)
728C	GOCCM	9110	141,439.18	130,586.25	(10,858.93)	0.731006	(7,937.94)
728C	GOCCM	9111	142,239.13	131,386.19	(10,858.94)	0.729708	(7,923.86)
728C	GOCCM	9112	143,320.20	132,461.26	(10,858.94)	0.725557	(7,878.78)
TOTAL			1,644,558.51	1,514,251.28	(130,307.23)		(94,341.33)

REASONS FOR ADJUSTMENTS: 9/92 OCAC INVENTORY ADJUSTMENT

FILENAME: 123\WKSHT\DEPROOP_ADJ9210_BCK.WK1
 DATE: 11/02/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 RESTATEMENT OF OCAC INVENTORY

DEP CAT: GOCCM
 ACCOUNT: 728C
 FNS: 0.30
 AM PER: 60

PSC ACCRUAL (SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	13,665,598.08	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98	159,431.98
1988	5,585,589.51	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21	65,165.21
1989	1,600,679.36	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59	18,674.59
1990	312,144.38	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68	3,641.68
9013	(15,961,323.11)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)	(130,249.62)
9101	182,303.80		2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88	2,126.88
9102	183,927.15			2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82	2,145.82
9103	176,771.70				2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34	2,062.34
9104	152,542.06					1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66	1,779.66
9105	163,911.31						1,912.30	1,912.30	1,912.30	1,912.30	1,912.30	1,912.30	1,912.30	1,912.30
9106	133,037.06							1,552.10	1,552.10	1,552.10	1,552.10	1,552.10	1,552.10	1,552.10
9107	153,281.72								1,788.29	1,788.29	1,788.29	1,788.29	1,788.29	1,788.29
9108	56,984.55									664.82	664.82	664.82	664.82	664.82
9109	(9,925.37)										(115.80)	(115.80)	(115.80)	(115.80)
9110	68,566.94											799.95	799.95	799.95
9111	92,662.92													1,081.07
9112	91,049.48													
TOTAL (SHB):		116,663.85	118,790.73	120,936.54	122,998.88	124,778.54	126,690.84	128,242.94	130,031.22	130,696.04	130,580.25	131,380.19	132,461.26	1,514,251.28
TOTAL (AS BOOKED):		127,522.79	129,649.66	131,795.48	133,857.82	135,637.47	137,549.77	139,101.87	140,890.16	141,554.98	141,439.18	142,239.13	143,320.20	1,644,558.51
DIFFERENCE:		(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(10,858.94)	(130,307.23)

FILENAME: WKSHTDEPRVAD19210OCAC91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 10/29/92

DEPRECIATION: REPORT OF OUT OF PERIOD ADJUSTMENTS

YYMM FOR WHICH ADJUSTMENT APPLICABLE	ACCOUNT	ADJUSTMENT TO INVESTMENT (INTRASTATE)	* ADJUSTMENT TO RESERVE (INTRASTATE)	ADJUSTMENT TO ACCRUAL (INTRASTATE)	REASON FOR ADJUSTMENT
9101	730C	0.00	(12,588.23)	12,588.23	RETROACTIVE ACCRUAL ADJUSTMENT FOR 9/92 OCAC INVENTORY ADJUSTMENT.
9102	730C	0.00	(12,657.99)	12,657.99	
9103	730C	0.00	(12,701.28)	12,701.28	
9104	730C	0.00	(12,643.20)	12,643.20	
9105	730C	0.00	(12,497.95)	12,497.95	
9106	730C	0.00	(12,509.77)	12,509.77	
9107	730C	0.00	(12,680.03)	12,680.03	
9108	730C	0.00	(12,745.51)	12,745.51	
9109	730C	0.00	(12,785.93)	12,785.93	
9110	730C	0.00	(12,796.14)	12,796.14	
9111	730C	0.00	(12,773.41)	12,773.41	
9112	730C	0.00	(12,700.75)	12,700.75	
	TOTAL	0.00	(152,080.19)	152,080.19	
<p>* NOTE: A NEGATIVE ADJUSTMENT EQUALS AN INCREASE TO THE RESERVE AND A POSITIVE ADJUSTMENT EQUALS A DECREASE</p>					

FILENAME: 9210_#5.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 11/03/92

CALCULATION OF OUT OF PERIOD ADJUSTMENTS

YYM 9209

ACCT	DEP CAT	YYMM	PSC ACCRUAL (AS BOOKED)	PSC ACCRUAL (SHB)	ADJ TO ACCRUAL (COMBINED)	INTRASTATE FACTOR	ADJ TO ACCRUAL (INTRASTATE)
730C	GGPCP	9101	192,551.40	210,056.23	17,504.83	0.719129	12,588.23
730C	GGPCP	9102	192,681.84	210,186.68	17,504.84	0.723114	12,657.99
730C	GGPCP	9103	174,892.03	192,396.86	17,504.83	0.725587	12,701.28
730C	GGPCP	9104	175,185.35	192,690.18	17,504.83	0.722269	12,643.20
730C	GGPCP	9105	175,583.96	193,088.80	17,504.84	0.713971	12,497.95
730C	GGPCP	9106	176,060.14	193,564.97	17,504.83	0.714647	12,509.77
730C	GGPCP	9107	176,706.14	194,210.98	17,504.84	0.724373	12,680.03
730C	GGPCP	9108	177,095.52	194,600.35	17,504.83	0.728114	12,745.51
730C	GGPCP	9109	178,812.92	196,317.75	17,504.83	0.730423	12,785.93
730C	GGPCP	9110	180,712.55	198,217.38	17,504.83	0.731006	12,796.14
730C	GGPCP	9111	183,006.32	200,511.15	17,504.83	0.729708	12,773.41
730C	GGPCP	9112	185,171.53	202,676.36	17,504.83	0.725557	12,700.75
TOTAL			2,168,459.70	2,378,517.69	210,057.99		152,080.20

REASONS FOR ADJUSTMENTS: 9/92 OCAC INVENTORY ADJUSTMENT

FILENAME: 123\WKSHT\DEPR\OOP_ADJ9210_BCK.WK1
DATE: 11/02/92

RECALCULATION OF 1991 ACCRUALS - GENERAL SUPPORT ASSETS
 RESTATEMENT OF OCAC INVENTORY

DEP CAT: GGPCP
 ACCOUNT: 730C
 FNS:
 AM PER 60

FSC ACCRUAL														
(SHB)														
	TOTAL ADDS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
EMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9013	15,961,323.11	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23	210,056.23
9101	7,826.69		130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44	130.44
9102	(1,067,389.05)			(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)	(17,789.82)
9103	17,599.10				293.32	293.32	293.32	293.32	293.32	293.32	293.32	293.32	293.32	293.32
9104	23,917.12					398.62	398.62	398.62	398.62	398.62	398.62	398.62	398.62	398.62
9105	28,570.65						476.18	476.18	476.18	476.18	476.18	476.18	476.18	476.18
9106	38,760.15							646.00	646.00	646.00	646.00	646.00	646.00	646.00
9107	23,362.29								389.37	389.37	389.37	389.37	389.37	389.37
9108	103,044.42									1,717.41	1,717.41	1,717.41	1,717.41	1,717.41
9109	113,977.54										1,899.63	1,899.63	1,899.63	1,899.63
9110	137,626.33											2,293.77	2,293.77	2,293.77
9111	129,912.74												2,165.21	2,165.21
9112	119,849.21													
TOTAL (SHB):		210,056.23	210,186.68	192,396.86	192,690.18	193,088.80	193,564.97	194,210.98	194,600.35	196,317.75	198,217.38	200,511.15	202,676.36	2,378,517.68
TOTAL (AS BOOKED):		192,551.40	192,681.84	174,892.03	175,185.35	175,583.96	176,060.14	176,706.14	177,095.32	178,812.92	180,712.55	183,006.32	185,171.53	2,168,459.71
DIFFERENCE:		17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	17,504.83	210,057.98

FILENAME: WKSHTDEPRIAD79210OCAC91.WK1
 PREPARED BY: KAROL HOFFMAN
 DATE: 10/29/92

ATTACHMENT I

INVENTORY ADJUSTMENT PROCEDURES AND
JOURNAL ENTRY PREPARATION

Three forms should be completed in order to determine the book adjustments associated with the OCAC inventory.

The first form, CORPORATE COMMUNICATIONS EQUIPMENT RECONCILIATION (Exhibits I.7.1 - I.7.3), should be completed for each of the three field codes which were included in the inventory, i.e., 618C, 718C and 630C. This form is used to record the property record balance as of the inventory adjustment date and any known corrections that need to be applied to the property record balance. It is also used to record the book investment balance as of the inventory adjustment date and any known corrections that need to be applied to the book balance.

The second form, INVESTMENT AND RESERVE BALANCE ADJUSTMENT FORM (Exhibit I.8), is used to reallocate the investment balance as of the inventory adjustment date between 718C/728C and 630C/730C based on the physical inventory results.

Our office issued a letter January 8, 1991 concerning "Reclassification of Data Equipment to FRC 630C" (see Exhibit I.10). This letter provided instructions to the Cost Offices for preparing midnight entries to move a portion of the 718C/728C investment to 630C/730C prior to open of business for 1991. The letter also discussed instructions (for the Southern Bell Cost Offices only) to reclassify a portion of 530C investment (IDVT equipment) to 630C.

The midnight entry that was input prior to open of 1991 business moved a percentage of 718C/728C and 718X/728X investment based on a study of the CRIS data base using USOCs. It was known at the time, that this was only an estimate that would be true-up at the end of each states inventory. As part of the true-up it is necessary to reverse the depreciation accrued since January 1, 1991 on the amount moved to 630C/730C and the amount left in 718C/728C (i.e., the book investment at open of business for January 1, 1991).

Once everything is reversed to the December 31, 1990 investment level, each Cost Office will then reclassify a portion of this 718C/728C investment to 630C/730C using actual percentages as developed from the inventory data. After completing this, then calculate the depreciation reserve that should have been accrued on these amounts since January 1, 1991. At this point, the account balances will be an accurate representation of the investment based on percentages and you will be ready to do the inventory adjustments.

The third form, CORPORATE COMMUNICATION EQUIPMENT INVENTORY ADJUSTMENT REPORT APPROVAL (Exhibit I.9) is used to obtain approval for the inventory adjustment.

<u>Account</u>	<u>Original Inv</u>	<u>Revised Inv</u>
530C	(6,973,059.91)	-0-
630C	71,717,059.91	70,605,557.52
730C	14,632,144.00	15,961,323.11
718C	(64,744,000.00)	(70,605,557.52)
728C	(14,632,144.00)	(15,961,323.11)

<u>Account</u>	<u>Original Res</u>	<u>Revised Res</u>
530C	2,941,405.15	-0-
630C	(21,985,499.55)	(20,655,975.75)
730C	(1,940,222.29)	(2,115,960.04)
718C	18,944,094.40	20,655,975.75
728C	1,940,222.29	2,115,960.04

PSC Res Transfer Ratio = 158.69625%

CALCULATION OF PSC RESERVE ASSOCIATED WITH DATA EQUIP RECLASS

FRC	RESERVE RECLASSIFIED (FCC)	PSC RESERVE RATIO	RESERVE RECLASSIFIED (PSC)	RESERVE RECLASSIFIED (DIFFERENCE)
718C	18,944,094.40	158.69625%	30,063,567.41	11,119,473.01
530C	2,941,405.15	158.69625%	4,667,899.67	1,726,494.52
728C	1,940,222.29	158.69625%	3,079,060.02	1,138,837.73
730C	(1,940,222.29)	158.69625%	(3,079,060.02)	(1,138,837.73)
630C	(21,885,499.55)	158.69625%	(34,731,467.08)	(12,845,967.53)
TOTAL	(0.00)		(0.00)	0.00

Input for 12/15/92 testimony update

Test Year 1991
 Item 0
 Description Unadjusted
 Return factor 0.092800
 Uncoll factor 0.017871
 ---> CWC revised 12/8/92

----- Tax factors ----- Do you want
 Exp SIT 0.055000 Rev SIT 0.053358 deferred tax?
 Exp FIT 0.321300 Rev FIT 0.311710 (1=Yes,0=No)
 GRT rate 0.011977 Tax gross-up 0.605084 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	1,347,886	N/A	N/A	N/A	1,347,886		
Interstate Rev	786,127	N/A	N/A	N/A			
InterLATA Rev	274,884	N/A	N/A	N/A	274,884	258,635	12,498
IntraLATA Rev	346,847	N/A	N/A	N/A	346,847		330,812
Misc Rev	294,813				294,813	16,249	3,537
Uncollectible	42,104	N/A	N/A	N/A	39,941	265	7,979
Misc net Unc	252,709	N/A	N/A	N/A	254,872	15,984	(4,442)
OPER EXPENSES:		Tot Rev net of Uncoll --->			1,714,745	242,651	347,752
Plt Sp	501,353				369,711	41,818	42,256
Plt Non Sp	265,694				196,745	21,593	35,123
Depr	723,697				546,255	63,154	64,444
Cust Op	380,617				307,497	28,012	46,417
Corp Op	291,623				212,453	22,511	27,003
Oth	(671)				(483)	(57)	(56)
Tot Op Exp	2,162,313				1,632,178	177,031	215,187
PLAN) IN SERV:							
Gen'l Supp	1,109,889				853,231	85,522	102,540
COE	3,190,166				2,350,373	255,727	303,089
C&W	4,272,541				3,059,500	387,533	316,836
I/OT	169,650				122,527	14,470	10,052
Amort.	19,756				15,147	1,540	1,843
Tot Plt in Svc	8,762,002				6,400,778	744,792	734,360
OTH INV & RES:							
Depr Reserve	3,207,528				2,315,365	272,006	263,173
Plt und Constr	55,546				40,591	4,719	4,663
Prop Fut Use	327				239	28	27
CWC	(58,216)				(39,304)	(1,087)	(1,638)
Matl & Supp	38,514				27,570	0	0
M&S incl CWC	(19,702)				(11,734)	(1,087)	(1,638)
TAX ITEMS:							
Gross Receipts							
Oth excl GRT							
Tot Oth Taxes	154,262				122,509	9,742	15,570
SIT Current	34,227				18,851		
SIT Curr Def	(4,316)				(3,664)		
Tot SIT	29,911				15,187	5,241	8,458
FIT Current	224,999				156,765		
FIT Curr Def	(72,174)				(58,573)		
Tot	152,825				98,192		
ITC Realized	(1,067)				(787)	0	0
ITC Amort	(28,147)				(21,240)	0	0
FIT Net of ITC	123,611				76,165	21,477	26,716

Adjustments to Per Books CWC -12/91

F.d. Reg. (1,204,672)

F.d. Extra (881,355)

% ER = 11.6490% (102,669)

% RA = 11.4302% (100,741)

input to A-6B1204.WK1
12/8/92

Item 0, Unadjusted Data.

CALCULATION FOR AUDIT DISCLOSURE NO. 8

Co. Avg.		2,848,669.00	86,407,094.00	198,929.17	235,037.23	
Source: >		No. 78(1)	No. 78(2)	No. 79(2)	No. 79(1) averaged	
Source: No. 71	Reg Alloc.	99.11328545%	2,823,409.44	85,640,909.73	197,165.24	232,953.12
*	Fia Alloc.	42.13323472%	1,189,593.73	36,083,285.51	83,072.09	98,150.68
*	Intrastate	73.16136180%	870,322.97	26,399,023.06	60,776.67	71,808.38

1140 DN
4360 CR
1200 DN

1140 + 1140 - 9000
1200 + 1200 - 2900
4360 - 4360 - 2000
include from cwc sheets
881,354.68

Net
1200 - 72
881,355

.....
 (item 1 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Excess Plug Ins 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLAN) IN SERV:							
Gen'l Supp					0	0	0
CDE	(17,950)				(13,224)	(1,439)	(1,705)
C&M					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	(17,950)				(13,224)	(1,439)	(1,705)
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

.....
 itea 2 Do you want a deferred tax impact? (1=Yes,0=No)
 Description WECO Tax Credits 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp	1,455				1,055	126	119
COE	21,689				15,730	1,880	1,768
C&W	43,301				31,404	3,753	3,530
I/OT	512				371	44	42
Amort.	0				0	0	0
Tot Plt in Svc	66,957				48,560	5,804	5,459
OTH INV & RES:							
Depr Reserve	21,004				15,194	1,831	1,703
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT C - Def	0				0	0	0
Tot	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

Item 3 Do you want a deferred tax impact? (1=Yes,0=No)
 Description BellSouth Services
 ----> Revised 12/8/92 0

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	3,243	N/A	N/A	N/A	3,243	0	0
Interstate Rev	1,186	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT & SERV:							
Gen'l Supp	3,170				3,787	0	0
COE	14,244				10,430	0	0
C&M	18,541				13,578	0	0
I/OT	743				544	0	0
Amort.	91				67	0	0
Tot Plt in Svc	38,789				28,406	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

Test Year 1991
 Item # 5
 Description BSS Invest & Divid
 Return factor
 Uncoll factor

----- Tax factors -----
 Exp SIT Rev SIT Do you want
 Exp FIT Rev FIT deferred tax?
 GRI rate Tax gross-up (1=Yes,0=No)
 0

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER %	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	3243	N/A	N/A	N/A	3243		
Interstate Rev	1186	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	38,789 0				28,406	0	0
OTH INV & RES:							
Depr Reserve						0	0
Plt und Constr						0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRI					0	0	0
Tot Oth taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

Do not allow
 Uncollectible
 GRI SIT
 calculations
 They are not
 applicable to
 this form

BSS INVESTMENT

	EDP	AVERAGE
	---	-----
COMPANY	99,526,483	93,542,784
LESS BSP INV	1,759,944	1,759,944
CO LESS BSP	97,766,461	91,782,768
FLORIDA COMB %	42.3243%	42.3243%
FLA COMBINED	41,378,978	38,846,411
LESS HEATHROW	56,946	56,946
FLA COMB LESS HEATH	41,322,824	38,789,465
FLORIDA INTRA %	73.2321%	73.2321%
FLORIDA INTRASTATE	38,268,986	28,486,348

AMOUNTS USED ON THE SURVEILLANCE REPORT

	COMBINED	INTRASTATE
	-----	-----
EDP	41,322	38,261
AVERAGE	38,789	28,486

SSSI DIVIDENDS(NET INCOME)

	JAN 91	FEB 91	MAR 91	APR 91	MAY 91	JUNE 91	JULY 91	AUG 91	SEPT 91	OCT 91	NOV 91	DEC 91	12 MOS ENDING 12/31/91
SSSI DIV	(161,255)	(4,712)	3,278	252,632	719,281	713,279	538,643	1,000,418	676,298	1,119,793	172,217	(147,271)	4,150,533

COMBINED SSSI DIV 12 MOS ENDING	4,150,533
FLA SSP NET INC	276,482
FLORIDA TOT NET INC	4,427,015
MEMPHIS JV NET-INC COMB	0
SSSI RED PNC	3,910
ADJ FLA SSS NET INC COMB	4,420,853
INTRASTATE I	73,25212
ADJ FLA SSS NET INC INTRA	3,243,342

AMOUNTS USED ON THE SURVEILLANCE REPORT

Intrastate Revenue 3,243

FOI B07V00374

Revised 8/5/92

Revised for Tax
True-up 12/6/92

(CR) INCOME	FLA BSS Net Income	CO BSS Investment	BSP Investment	TOTAL NET INVESTMENT
DEC		89,710,333.19	1,759,944.11	87,950,389.08
JAN	161,258.64	89,331,343.41	1,759,944.11	87,571,399.30
FEB	4,711.58	89,320,238.87	1,759,944.11	87,560,294.76
MAR	(3,270.33)	89,327,959.95	1,759,944.11	87,568,015.84
APR	(232,631.87)	89,876,715.79	1,759,944.11	88,116,771.68
MAY	(219,261.13)	90,393,609.46	1,759,944.11	88,633,665.35
JUN	(713,298.65)	92,076,592.39	1,759,944.11	90,316,648.28
JUL	(538,642.98)	93,348,656.85	1,759,944.11	91,588,712.74
AUG	(1,088,410.34)	95,923,027.25	1,759,944.11	94,163,083.14
SEP	(676,289.74)	97,525,290.63	1,759,944.11	95,765,346.52
OCT	(1,119,752.42)	100,180,796.38	1,759,944.11	98,420,852.27
NOV	(172,217.31)	100,589,853.90	1,759,944.11	98,829,909.79
✓	413,932.96	99,605,173.75	1,759,944.11	97,845,229.64
12 MO. TOTAL	(4,183,871.59)			

<78,769> = 97,766,461

BSSI FED PAC	3,918.40
ADJ BSP	274,401.69
ADJ TOTAL	(4,462,191.68)
HEATH JV ADJ	0.00
INC TO NOI	(4,462,191.68)

CR

91,786,042.42
RATE BASE
AVERAGE 91,786,042.42
FLAZ 42.32432
38,847,799.95
ADJ FOR JV (56,945.96)
ADJ NET INVESTMENT 38,790,853.99

See Next Page

FL Share
of BSS
1991 tax
true-up
booked
10/92

33,338 DR
 <4,428,854>
 x .732321
 <3,243,343>

DR (CR)
 rounded → <4429>
 <3243>

ADJUSTMENT FOR BSS INVESTMENT - 1991

Dec	87,950,389	
Jan	87,571,399	87,760,894
Feb	87,560,295	87,565,847
Mar	87,568,016	87,564,156
Apr	88,116,772	87,842,394
May	88,633,665	88,375,219
June	90,316,648	89,475,157
July	91,588,713	90,952,681
Aug	94,163,083	92,875,898
Sept	95,765,347	94,964,215
Oct	98,420,852	97,093,100
Nov	98,829,910	98,625,381
Dec	97,766,461	98,298,186
		91,782,760
FLAZ		42.3243%

		38,846,411
Adj for JV		(56,946)

		38,789,465

BSS Adjustment
for Tax True-up:

Total 157,538 (↑ Expense)
 SB share (50%) 78,769
 FL share (42.3243%) 33,338

August 5, 1992

TO: Patti Klein

FROM: John Langevin

SUBJECT: December 1991 BSSI Adjustment

The change in December 1991 BSSI Net Income from \$549,735.32 (LOSS) to \$984,680.15 (LOSS) and the corresponding change to BSSI Net Investment was due to the following out of period corrections:

1. Corporate Matters Booking Error - 2-8-92 Closeout letter item 9.

857,474 DR 7360.3
857,474 CR 1401.1990

} FL \$360,135
already picked up
on original Sum. Report

2. Inforum Asset Transfer True-up (845,059 * .5)

422,529 DR 1401.1990
422,529 CR 7360.3

FL \$(177,296)
Adjustment needed
on amended Sum. Report

If you have any further questions in this matter, please do not hesitate to call.

December - original

231,094.
+ 360,135.
<177,296.>
413,933

File Code 710.0100

cc: PK
CAW

Lanuel.
Are you interested?
CA

April 2, 1992

TO: W. S. Reid, Director - Regulatory Accounting
G. L. Cochran, Director - Regulatory Accounting
R. T. Harmon, Director - Accounting Process Support
J. R. Norton, Operations Manager - Plant and Material Accounting

FROM: S. G. Patterson, Operations Manager - Accounting Research and
Development

SUBJECT: Inforum Asset Transfer

Attached is the position paper on the treatment of the Inforum location fixed assets transferring to BCI during the true up process. The paper provides background information, the applicable asset transfer rules and the financial impact of reflecting the Inforum asset transfer with a January 1, 1992 effective date.

Call Phil Bryant (404-529-8291) or me (205-977-3234) with any questions.



cc: E. P. Martinez, Operations Manager - Regulatory Support
M. R. Sullivan, Operations Manager - Regulatory Support
H. A. Paisant, Operations Manager - Regulatory Support
E. B. Killingsworth, Operations Manager - Regulatory Support

Attachment

F01B07V00379

Asset Transfer True Up Inforum Accounting Issues

Scope

During the initial January 1, 1992 midnight entries, Inforum assets and employees were transferred to BST pending final management decisions regarding the organizational placement of the their work functions. It has now been determined that the Inforum employees and assets should be transferred to BCI, with a January 1, 1992 effective date. The Inforum assets were initially transferred to BST in accordance with the Joint Cost Order (JCO) rules regarding transfers into regulation (i.e., transferred at the lower of net book or fair market value). As a result, Inforum assets should be reevaluated to determine the JCO requirements for assets transferred from BSS to BCI.

Background

Accounting for Subsidiaries: BSS and BCI investment was/is accounted for on the regulated books of accounts of BST based on the equity method in Account 1401, Investment in Affiliated Companies. Income was/is recognized in Account 7360, Other Non operating Income. For the most part, costs incurred by BSS and BCI were/are accumulated and billed back into regulation.

Original Asset Transfer Write Down Entries: Assets written down in BSS during the initial transfer phase to BST were recorded as adjustments to the accumulated depreciation accounts and written off to BSS Account 690.960, Loss on Disposition of Assets. This transaction had the effect of both reducing BSS net income and the related dividend passed to the BOCs in December 1991.

Transfers from BSS to Nonregulated Entities

Classification Letter 10-10, "Principles for Miscellaneous Billing and Affiliated Transactions," (dated June 1990) states the FCC's position on the application of the affiliated transaction rules regarding BSS. In brief, the FCC found that transactions between nonregulated affiliates are subject to the affiliated transaction rules if any of the costs are later transferred to the regulated entities. In such cases, BSS was treated as a regulated entity when dealing with other nonregulated companies. As a result, assets transferred from BSS to nonregulated affiliates would generally be transferred at the higher of net book or fair market value.

True up Accounting Position

Inforum assets are being transferred to BCI with a January 1, 1992 effective date. Transfers of assets from BSS to nonregulated affiliates are subject to the affiliated transaction rules when the asset related costs are billed back into regulation. Likewise,

**Asset Transfer True Up
Inforum Accounting Issues**

the transfer of the Inforum from BSS to BCI requires that the affiliated transaction rules be applied as investment related costs in BCI are billed back to BST. As a result, Inforum assets transferred from BSS to BCI should be transferred at the higher of net book or fair market value.

Financial Impact

The total fixed asset write down booked in BSS in 1991 as a result of the initial asset transfer valuation was \$2,208,242. Of the plant located at the Inforum, only Leasehold Improvements represent a material portion of the original BSS transfer and write down entries. Leasehold Improvements were written down \$845,059. Excluding the Inforum Leasehold Improvement from the original net book versus fair market value comparison (for Leasehold Improvements) yields the following results:

<u>Leasehold Improvements</u>	<u>BSS Investment</u>	<u>BSS Depreciation</u>	<u>Net Book Value</u>	<u>Fair Market Value*</u>	<u>Write Down Entry</u>	
Original Valuation	16,905,208	(4,836,762)	12,068,446	11,223,387	845,059	<i>Journal of FOMV</i>
Inforum Location	3,057,024	(434,178)	2,622,845	1,069,958	N/A	<i>Journal of FOMV</i>
Revised Valuation	13,848,184	(4,402,584)	9,445,601	10,153,429	- 0 -	<i>Journal of FOMV</i>

*Fair market values provided by Valuation Counselors, Inc., an independent appraisal company.

Based on this analysis 1) the initial write down of Leasehold Improvements should be reversed and 2) the Inforum Leasehold Improvement should transfer from BSS to BCI at net book value.

State Basis Impacts: Assets moved from BSS to BST were transferred to the state's books in which the assets reside. The write down entry (booked at the account level) was assigned to the states based on the related investment. On a state basis, the original write down entry was distributed to the Leasehold Improvements Amortization account (Account 3420) in the following amounts:

<u>State</u>	<u>Amount</u>	<u>State</u>	<u>Amount</u>
AL	\$ 66,376	NC	2,969
FL	72,714	SC	3,458
GA	653,978	TN	3,278
KY	6,949		
LA	13,841	TOTAL	\$845,059
MS	21,496		

Asset Transfer True Up
Inforum Accounting Issues

Journalization Guidelines

To restate the original transfer of Leasehold Improvements reflecting the exclusion of the Inforum, entries should be booked to reverse the original write down entry. The entry should be reflected as a credit to Account 7360, Other Non operating Income, and a debit to Account 3420, Accumulated Amortization Leasehold Improvements. Account 7360 is appropriate for reversing the original write down entries 1) as the original write down was reflected as a reduction in BSS income recorded in Account 7360 and 2) gains and losses (and thus reversals) on the disposition of Leasehold Improvements are also recorded in Account 7360. After booking these reversal entries, the Inforum Leasehold Improvement should be transferred in the true up at net book value to BCI (since its net book value exceeds fair market value).

Accounting Research and Development
April 1, 1992
jpb

**Asset Transfer True Up
Inforum Accounting Issues**

Sources

BellSouth Topical Policy Guidance, "Affiliate Transactions", Volume III, Section 2

BellSouth Topical Policy Guidance, "Property, Plant and Equipment", Volume III, Section 4, pp. 26 - 31

Classification Letter 10-10, "Principles for Miscellaneous Billing and Affiliated Transactions," June 1990, pp. 21 - 23

Accounts and SRCs, Section 2, Part G, , Account 2682, "Leasehold Improvements"

Accounts and SRCs, Section 3, Part C, Account 3420 - "Accumulated Amortization, Leasehold Improvements"

Part 32.27, Transactions with Affiliates

Part 32,14, Regulated Accounts

Part 32.1401, Investment in Affiliated Companies

Part 32.7360, Other Non operating Income

Statement of Financial Accounting Standards No. 71, "Accounting for the Effects of Certain Types of Regulation," (FASB Statement 71)

Atlanta, Georgia
February 8, 1992

To: General Managers - Comptrollers
Operations Managers - Comptrollers

FROM: F. V. King Jr., Operations Manager - BST Corporate Matters

SUBJECT: Special Accounting Transactions for January 1992 Business

In connection with January 1992 closeout, the following accounting transactions have been made by the BellSouth Telecommunications Corporate Matters Office or by various Area Comptrollers Offices through coordination from Headquarters personnel. A contact person's name is shown in parenthesis following each item.

Transactions associated with 1991 activity

<u>DESCRIPTION</u>	<u>REVENUE/EXPENSE IMPACT</u>
# 1. The Alabama Revenue Accounting Office booked revenues and BellSouth reversed the prior month's FACTS accrual to recognize compensation to Alabama for unauthorized intralata toll access by MCI. (Tim Gowins 205-988-6248)	<u>INCREASE REVENUE</u> CR 5100.2000 AL \$ 2,207,139 DR 1190.2990
# 2. To correct prior year's BSSI billing errors associated with Fleet Management expenses incorrectly charged to Georgia. This entry was transmitted to the states via CSAP. (Jim Pitts 404-529-6916)	<u>NO EXPENSE IMPACT</u> DR 6112.1100 FL \$ 486,761 NC 189,994 SC 127,833 CR 6112.1100 GA <u>(804,588)</u> CO \$ - 0 -
# 3. To correct prior year's PPSM voucher errors associated with Property Management expenses incorrectly charged to Georgia. This correction was handled in the Georgia CDO. (John Milam 205-977-1490)	<u>NO EXPENSE IMPACT</u> DR 6121.1000 FL \$ 1,217,814 NC 587,660 SC 734,160 CR 6121.1000 GA <u>(2,539,634)</u> CO \$ - 0 -

- # 7. The BST Corporate Matters Office reversed numerous December 1991 year-end accruals as advised by parties that originated the accruals. Our current plan is to reverse all December 1991 year-end accruals by the end of the first quarter in 1992. We do not know yet what impact January accrual reversals/actual payments will have. (Dan Retter 404-529-6263)

- 8. The estimated annual adjustment to the pension accrual for 1992 is a reduction of \$15.7 million dollars or \$1.3 million dollars per month. This amount will be spread in BENTAX processing to numerous accounts and RC's.

- # 9. During December 1991 business, the Southern Bell Corporate Matters Office incorrectly booked Southern Bell's portion of the BSSI loss. The correction will be handled in COPS in January 1992 business and is shown below. (Dan Retter 404-529-6263)

DECREASE INCOME

	DR 7360.3000
	<u>CR 1401.1990</u>
FL	\$ 360,135
GA	257,050
NC	142,180
SC	<u>98,109</u>
CO	\$ 857,474

- 10. Below is a comparison of entries made to reflect an adjustment in the normal monthly accrual (a debit to revenues) to recognize potential overearnings as determined by the Tennessee Public Service Commission. The January entry was made by the State Revenue office on an MR basis. (Ed Martinez 205-321-2480)

	DECEMBER 1991 ACCRUAL	JANUARY 1992 ACCRUAL	DIFFERENCE
	DR REVENUES	DR REVENUES	DR (CR)
	<u>CR LIABILITIES</u>	<u>CR LIABILITIES</u>	<u>DR (CR)</u>
TN	\$ 4,000,000	\$ 6,191,667	\$ 2,191,667

Prepared by John Lang

SOUTHERN BELL ANALYSIS OF BSS:

DEC 1991

DR/(CR) (CR)=INCOME	FLA BSS Net Income	CO BSS Investment	BSP Investment	TOTAL NET INVESTMENT
DEC		89,710,333.19	1,759,944.11	87,950,389.08
JAN	161,258.64	89,331,343.41	1,759,944.11	87,571,399.30
FEB	4,711.58	89,320,238.87	1,759,944.11	87,560,294.76
MAR	(3,270.33)	89,327,959.95	1,759,944.11	87,568,015.84
APR	(232,631.87)	89,876,715.79	1,759,944.11	88,116,771.68
MAY	(219,261.13)	90,393,609.46	1,759,944.11	88,633,665.35
JUN	(713,298.65)	92,076,592.39	1,759,944.11	90,316,648.28
JUL	(538,642.98)	93,348,656.85	1,759,944.11	91,588,712.74
AUG	(1,088,410.34)	95,923,027.25	1,759,944.11	94,163,083.14
SEP	(676,289.74)	97,525,290.63	1,759,944.11	95,765,346.52
OCT	(1,119,752.42)	99,732,379.57	1,759,944.11	97,972,433.46
NOV	(172,217.31)	99,732,379.57	1,759,944.11	97,972,433.46
DEC	231,093.89	100,040,118.38	1,759,944.11	98,280,174.47
12 MO. TOTAL	(4,366,710.66)			91,695,340.86
Jan 192				
Adj. to Dec	360,135			
BSS FED PAC	3,917.44			
ADJ BSP	274,401.69			
ADJ TOTAL	(4,284,894)			
HEATH JV ADJ	0.00			
INC TO NOI	(4,284,894)			
ADJ FOR JV			(56,943.96)	
ADJ NET INVESTMEN			38,752,465.19	

NOTE: The ledger amount for October + Novem do not reflect the correct balances should be:

Sept.	97,525,291
Oct NI	2,655,505
Oct Bal	100,108,796
Nov NI	409,058
Nov Bal	100,589,854
Dec Loss	(549,735)
Dec. Bal	100,040,119
92 Adj	(857,474)
	<u>99,182,645</u>

(FR NBC % per Core Data Net Investment Report - Consistent w/ prior year)

Agreed to Ledger

① The Heathrow partnership was dissolved in late 1990; however, BSS investment in the partnership still remains on...

*Backup -
given to
auditors*

Date: July 22, 1991

TO: Files - 1990 Florida Surveillance Report

FROM: Patti Klein *PK*

SUBJECT: BellSouth Products Investment

At 12/31/89, BellSouth Services' ("BSS") investment in BellSouth Products ("BSP") was \$1,759,944. During 1990, BSP's total loss was \$7,641,133. This reduced the investment account to a negative amount on the books. According to proper GAAP accounting, the investment should not have been reduced below zero; any losses beyond that point should be booked only as offsets to future income (investment increases).

If we used the negative balance in BSS' investment in BSP, the result would have been an increase to Southern Bell's investment in BSS, and an increase in Southern Bell's rate base. Therefore, we determined that it would be more appropriate to use the beginning of year balance as the BSP adjustment amount for the year 1990.

①

09 OTHER LONG TERM INVESTMENTS

1990

FUNCTION CODE: 5C1709

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
EMPLOYEE CO.LOAN						
FROM NOTE/LONG TERM						
1. TNFR. FR. ACCT. 102	10,932.30					
2. LOANS	0.00	0.00				
3. PAYMENTS	(386.00)	(386.00)	(534.00)	(386.00)	(386.00)	(386.00)
5. BALANCE	10,546.30	10,160.30	9,606.30	9,220.30	8,834.30	8,448.30
PURCHASE OF HEATHROW TELECOMMUNICATION PARTNERSHIP INTEREST						
1. TNFR. FR. ACCT. 102	223,797.00	0.00	0.00	0.00	0.00	
2. INVESTMENT	0.00	0.00	0.00	0.00	0.00	20,000.00
3. REVERSAL	0.00	0.00	0.00	0.00	0.00	0.00
4. BALANCE	223,797.00	223,797.00	223,797.00	223,797.00	223,797.00	243,797.00
BALANCE EOM	234,343.30	233,957.30	233,403.30	233,017.30	232,631.30	232,245.30
BALANCE 4519					232,739.30	232,193.30
INCE DETAIL					232,631.30	232,245.30
RENCE					108.00	(50.00)

2

99 OTHER LONG TERM INVESTMENTS

FUNCTION CODE: SC1709

1990

DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
EMPLOYEE CO. LOAN FROM NOTE/LONG TERM						
1. TRFR. FR. ACCT. 102						
2. LOANS						
3. PAYMENTS	(386.00)	(386.00)	(554.00)	(369.94)	(366.00)	(366.00)
5. BALANCE	8,062.30	7,676.30	7,122.30	6,752.36	6,386.36	6,020.36
PURCHASE OF HEATHROW TELECOMMUNICATION PARTNERSHIP INTEREST						
1. TRFR. FR. ACCT. 102						
2. INVESTMENT				16,348.00	0.00	0.00
3. REVERSAL					0.00	0.00
4. BALANCE	243,797.00	243,797.00	243,797.00	260,145.00	260,145.00	260,145.00
BALANCE EOM	251,859.30	251,473.30	250,919.30	266,897.36	266,531.36	266,165.36

BALANCE 4519
ANCE DETAIL
RENCE

102-09 OTHER LONG TERM INVESTMENTS

FUNCTION CODE: 5C1709

DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
EMPLOYEE CO. LOAN FROM NOTE/LONG TERM						
1. BALANCE FR. DEC. 1990	6,020.36					
2. LOANS	6,110.57		249.39			
3. PAYMENTS	(316.00)	(366.00)	(534.00)	(11,164.82)		
4. BALANCE	11,814.93	11,448.93	11,164.82	0.00	0.00	0.00
PURCHASE OF BEATHROW TELECOMMUNICATION PARTNERSHIP INTEREST						
1. BALANCE FR. DEC. 1990	260,145.00					
2. INVESTMENT	0.00	0.00	0.00	0.00	0.00	0.00
3. REVERSAL	0.00	0.00	0.00	0.00	0.00	0.00
4. BALANCE	260,145.00	260,145.00	260,145.00	260,145.00	260,145.00	260,145.00
BALANCE BOE	271,959.93	271,593.93	271,309.82	260,145.00	260,145.00	260,145.00
BALANCE 4519	265,599.36	265,583.36	271,469.82	260,305.00		
BALANCE DETAIL	271,959.93	271,593.93	271,309.82	260,145.00		
DIFFERENCE	(6,060.57)	(6,010.57)	160.00	160.00		

102-09 OTHER LONG TERM INVESTMENTS

991

(4)

SECTION CODE: 501709

DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
EMPLOYEE CO. LOAN FROM NOTE/LONG TERM						
1. BALANCE FR. DEC. 1990						
2. LOANS						
3. PAYMENTS						
4. BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASE OF HEATHROW TELECOMMUNICATION PARTNERSHIP INTEREST						
1. BALANCE FR. DEC. 1990						
2. INVESTMENT	0.00	0.00	0.00	0.00	0.00	0.00
3. REVERSAL	0.00	0.00	0.00	0.00	0.00	0.00
4. BALANCE	260,145.00	260,145.00	260,145.00	260,145.00	260,145.00	260,145.00
BALANCE EOM	260,145.00	260,145.00	260,145.00	260,145.00	260,145.00	260,145.00

BALANCE 4519
BALANCE DETAIL
DIFFERENCE

.....
 Item 4 Do you want a deferred tax impact? (1=Yes,0=No)
 Description ENFIA 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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	1	N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev		N/A	N/A	N/A			
Misc Rev	(1)	N/A	N/A	N/A	(1)	(1)	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	(1)	N/A	N/A	N/A	(1)	(1)	0
OPER EXPENSES:							
Plt Sp					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					(415)	(415)	0
Tot Op Exp	0				(415)	(415)	0
PLAN 14 SERV:							
Gen'l Supp					(192)	0	0
COE					(423)	0	0
C&W					(1,704)	0	0
I/OY					(75)	0	0
Amort.					(3)	0	0
Tot Plt in Svc	0				(2,397)	(2,397)	0
OTH INV & RES:							
Depr Reserve	0				(934)	(934)	0
Plt und Constr	0				(18)	(18)	0
Prop Fut Use	0				0	0	0
CWC	0				(16)	(16)	0
Matl & Supp					0	0	0
M&S incl CWC	0				(16)	(16)	0
TAX ITEMS:							
Gross Receipts	0				(0)	(0)	0
Oth excl BRT					0	0	0
Tot Oth Taxes	0				(33)	(33)	0
SIT Current	0				27	23	0
SIT Curr Def	0				0	0	0
Tot SIT	0				27	27	0
FIT Current	0				157	164	0
FIT Curr Def	0				0	0	0
Tot	0				157	164	0
ITC Realized					0	0	0
ITC Amort					7	0	0
FIT Net of ITC	0				164	164	0

.....
 Item 5 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Other Rate Base Adj.
 ---> Revised 12/9/92 1

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
<hr/>							
Tot Op Exp	0				0	0	0
<hr/>							
PLANT IN SERV:							
Gen'l Supp					(1,825)	0	0
COE	14				(474)	0	0
C&M	660				614	0	0
I/DT					(2)	0	0
Amort.					(30)	0	0
<hr/>							
Tot Plt in Svc	674				(1,715)	78	77
<hr/>							
OTH INV & RES:							
Debn Reserve	(4,871)				(5,570)	(552)	(534)
Plt und Constr	0				(14)	0	0
Prop Fut Use	0				0	0	0
CWC	0				0	0	0
Matl & Supp	0				0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT	0				0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot	0				0	0	0
ITC Realized	0				0	0	0
ITC Amort	0				0	0	0
FIT Net of ITC	0				0	0	0

Test Year 1991
 Item # 5
 Description other RP Adjustments
 Return factor
 Uncoll factor

Exp SIT
 Exp FIT
 GRT rate

tax factors
 Rev SIT
 Rev FIT
 tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)
 ① X

Other Rate Base Adjustments

	Regulated INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	-0-0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	-0-0				0	0	0
Tot FIT	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

Add detail from attached as
 incremental change to
 existing performance

Total → (1715)
 (5,570)

Input
 12/9/92
 See attached
 pages for
 detail

Schedule Intra
 D-9 Entries

4340 (297) of

ITC

avg. Intra - indicate
 DR or CR

Comb = 0

Other Rate Base Adj

	<u>Plant in Svcs + TPUC-ST</u>	<u>Accum Depr</u>	<u>Avg Rate Base</u>
5/92	575	<4,675>	5250
(a) Opr Svcs	<2304> *	<677>	<1627>
(b) Depr.	—	<218>	<u>218</u>
12/92	<1729> **	<5570>	3841

$$\begin{array}{r} * TPIS 2290 \\ TPUC \quad 14 \\ \hline 2304 \end{array}$$

$$\begin{array}{r} ** IPIS 1715 \\ TPUC \quad 14 \\ \hline 1729 \end{array}$$

(Tab 9) Deferred Taxes related to Opr. Svcs.
 <297> DR - Liab Intra

shift in allocation IS ↔ Intra-state,
 so no 7250 impact

(a) Opr Svcs facts - Comb = 0

(b) Depr. Comb = Intra

Operator Services Retro-Booked 5/92

Applicable to 4/91-12/91

1. Increase interstate expenses	(000)	2,556,771
Decrease intrastate expenses	(2,557) *	(2,556,771)
SIT	141	140,622
FIT	821	821,491
NOI	1,595	1,594,658

2. Intrastate Rate Base Effect	(000)
Gen. Sup.	(1,809,639) (1,810)
COE	(450,325) (450)
Amort. Assets	(30,484) (30)
Tot. Plt. in Svc.	(2,290,508) (2,290)
ST Plt. Und. Const.	(13,650) (14)
Depr. Resv.	-(677,367) (677)
Tot. Rate Base	(1,626,791) (1,627)

		(000)
* Plt. Spec.	(243,390)	(243)
Plt. Non Spec.	(16,820)	(17)
Depr.	(179,456)	(180)
Const. Opr.	(1,645,863)	(1,646)
Corp. Opr.	(493,321)	(493)
Other	187	—

Intra

Total Additional Depr. Expense - Appl. to 1991

Intrastate

1. Booked 4/92 Intrastate Depr. Exp.	907,204 ✓
" 5/92	(1,477,193) ✓
" 7/92	263 ✓
" 10/92	312,362 ✓
Total Intrastate Expense	(257,364) ✓
SIT (.055)	14,155 ✓
FIT (.3213)	82,691 ✓
NOI (.6237)	160,518 ✓
2. Add to Reserve	
a. Booked 4/92	438,438 ✓
b. " 5/92	(811,888) ✓
c. " 10/92	155,740 ✓
d. Total Add. to Intrastate Reserve	(217,660) ✓

NOTE: No adjustment to the average reserve was computed for the 7/92 depr. change due to immaterial amount.

P. Klein

 Item 6 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Out of Period Rev & Setl (Ind Co)
 ---> Revised 12/9/92 0

	INPUT Combined \$	INPUT IntraX	INPUT ERZ	INPUT RAZ	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	(321)	N/A	N/A	N/A	(321)	(321)	0
IntraLATA Rev	538	N/A	N/A	N/A	538	0	538
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 So					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&M					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Deon Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	3				3	(4)	6
Oth excl GRT					0	0	0
Tot Oth Taxes	3				3	9	7
SIT Current	12				12	(17)	29
SIT Curr Def	0				0	0	0
Tot SIT	12				12	(17)	29
FIT Current	68				68	(100)	168
FIT C - Def	0				0	0	0
Tot	68				68	(100)	168
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	68				68	(100)	168

Test Year 1991
 Item # 6
 Description
 Return factor
 Uncoll factor

Exp SIT
 Exp FIT
 GRT rate

Tax factors
 Rev SIT
 Rev FIT
 Tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)

OOP Revenue + Settlements

	Regular INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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 Accoun	<321>	N/A	N/A	N/A	<321>	<321>	
IntraLATA Rev Toll	538	N/A	N/A	N/A	538		538
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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLAN1 IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
MMS incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	30				30	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

input 12/19/92

Schedule D-9 Entries

4340

ITC

avg. Intra - indicate DR or CR

Out of Period Rev. & Sett. - Ind. Co.

Additional Amounts Applicable to 1991

	<u>ICOBilled</u>	<u>ICO Sett.</u>	<u>As Booked</u>	<u>Add. Appl. to 1991</u>
Access	438.11	1,052,863.77	(1,052,425.66)	(1,052,426)
Call	(12,019.47)	(15,652.00)	3,632.53	
		3,632.53 X .5051 =	1,834.79	

Total Adj. to 1991 Revenues - Call

1,835

Total Adj. to 1991 Revenues - Access

(1,052,426)

Access Rec. (.0121946)

(1,050,591)

SIT (.0543293)

(57,078)

FIT (.3173819)

(333,439)

NOI (.6160942)

(647,263)

Previous:	InterLATA Access	Intra LATA Toll	
	732	536	1,268
	<1,053>	2	<1,051>
	<u><321></u>	<u>538</u>	217

Out of Period Revenues + Settlements - Booked through October, 1992 - Applicable to 1991

<u>Revenues</u>	<u>Full</u>	<u>Accrued</u>
1/92	117,418.00 ✓	—
2/92	28.00 ✓	258.41 ✓
3/92	(12,019.47) ✓	179.70 ✓
	105,426.53	438.11
Amounts already used on S.R.	117,446.00 ¹¹	—
Remaining amounts to be used	(12,019.47)	438.11 ✓

<u>Settlements</u>	<u>Full</u>	<u>Accrued</u>
1/92	(2,749,483.00) ✓	1,050,700.00 ✓
2/92	1,007,927.00 ✓	722.20 ✓
3/92	(41,546.00) ✓	1,441.57 ✓
4/92	25,894.10 ✓	—
	(1,757,208.00)	1,052,863.77 ✓
Amounts already used on S.R.	(1,741,556.00) ¹¹	—
Remaining amount to be used	(15,652.00)	1,052,863.77 ✓

Rev. less settle	3,632.53 ✓	(1,052,425.66)
X. 505.1 = Sav. Res. Part.	1,834.79	

¹¹ Agreed to 12/91 Sav. Report worksheets

JANUARY 1992

3

REVENUES 5129.2000

REVISED 12/91 4654478.00

Grid table with columns 1-5 and rows 31-40. The grid contains handwritten entries for 'REVENUES' and 'REVISED'.

FEBRUARY 1992

REVENUES 5729.2000 5084.2570

FINAL ~~1/91~~ 2/91 ✓

REVISED ~~1/91~~ 5/91 ✓

RETRO FGLD 8/91 113998
" " 9/91 11843
25841 ✓

MARCH 1992

	1	2	3	4	5
	REVENUES	5129.2000	5100.2900	5264.9100	5084.2510
3	FINAL	1/92	(9926300)		
4	REVISED	2/92	2097200		
5	N.S.P. ADJ.	1/92		1299230	(1299400)
6	N.S.P. ADJ.	10/91		5440962	
"	"	2/92		1440250	(5440962)
8	RETRO ADJ.	9/91	1936260		
191	4/76 - 2/92		1899384	÷ 171122 = 1219250	
11	FGC/FGD	1/92			1695 (U)
"	"	11/91			2504 1177750
"	"	2/92			8631 V
"	"	1/92			4574
1519	RETRO ADJ.	9/91	(1115592)		
20	13	2/91 - 2/92	(1578810)	< 15337.41 > (2)	
21	12	3/91 - 2/92	(149132)	< 994.77 >	
22	10	5/91 - 2/92	(53172)	< 576.90 > V	
23			(169476)		
24			(361055)		
25					
26			7151.17		
27					
28	2 (2)		< 115699.88 >		
29			3040.36		
30			< 13011 >		
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APRIL 1992

	1	2	3	4	5
	REVENUES	5129.2000	5084.2510		
3	FINAL	2/92	157,1739.00		
4	REVISED	3/92	196581.00		
5	FSCM	2/92		4486	
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MAY 1992

	1	2	3	4	5
	REVENUES	5129.2000	5084.2510		
3	████████ FINAL	3/92	(3913862.00)		
4	████████ REVISED	4/92	156636.00		
5	████████ FGLYD	3/92		3870	
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MAY 1992

	1	2	3	4	5
	REVENUES	5129.2000	5084.2510		
3	FINAL	3/92	(3913862.00)		
4	REVISED	4/92	15663600		
5	FOURD	3/92		3870	
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JUNE 1992

	1	2	3	4	5
	REVENUES	5129.2000	5084.2570		
3	FINAL	4/92	261518700		
4	REVISED	5/92	178919100		
5	FBC + D	4/92		4993	
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JULY 1992

	1	2	3	4	5
	REVENUES	5129.2000			
3	FINAL	5/92	(2577775.00)		
	RETRO	1/92	37353.00		
	"	2/92	(1623953.00)		
	"	3/92	2502294.00		
	"	4/92	(72760.00)		
8	REVISED	6/92	173092.00		
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HUGUST 1992

	1	2	3	4	5
	REVENUES	5129.2000	50842570.		
3	FINAL	6/92	(4783500)		
4	REVISED	7/92	131921400		
5	RETRO	5/92		4459	
7		6/92		5913	
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SEPTEMBER 1992

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REVENUES 5129.2000 5084.2510

REVISED 8/92 - 14,822,400

EGC & FGD 7/92 ✓ 4,181,244

JANUARY 1992

SETTLEMENTS 5129.2000

FINAL 11/91 (128505.00)

RETRO 8/91 4500

9/91 (2701675.00)

10/91 24901.00

FINAL 11/91 (46042.00)

REVISED 12/91 101793.00

(2701630.00)

Total (274940.00)

4400'S 5129.2000 5084.2120 5084.2220 5084.2020 5084.2520

To accrue for retro
 books 1/92 1,325,000.00

Annual accrual
 for books 1/92 (407900.00) (84800.00) (215400.00) (375900.00)

To remove accrual
 for books 1/91 399300.00 84100.00 230600.00 346700.00

11050 FIBD

FEBRUARY 1992

SETTLEMENTS 5729.2000 5084.2510

FINAL 12/91 ~~772000.00~~

RETRO AUG/90 1072.00

" SEP/90 1480.00

" DEC/90 9289.00

FINAL 12/91 281863.00

REVISED ~~1/92~~ ~~100000.00~~

RETRO FGLD 8/91 42071

" " 9/91 30149

11841.00 72220

1991 1007527 722 ²⁵

4400'S 5729.2000

No accrue for
 anticipated Feb
 final settlement
 booked April 92

~~2772~~ (~~600000.00~~)

MARCH 1992

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	1	2	3	4	5
SETTLEMENTS	5129.2000	5100.2900	5264.9100	5084.2510	
FINAL	1/92	120000			
RETRO	10/91	(91300300)			
"	12/91	87145700			
FINAL	1/92	(1481000)			
REVISED	2/92	(5051800)			
N.S.P. ADJ.	1/92		(1628295)	188698	
N.S.P. ADJ.	2/91			149809	
"	2/92		20362595	(139667)	
FCC + FGD	10/91			571522	①
"	11/91			43653	②
"	12/91			78982	③
"	1/92			43720	
				1211	1441.57

APRIL 1992

	1	2	3	4	5
	SETTLEMENTS	5129.2000	5084.2510		
3	RETRO 12/91	3446.00			
4	REVISED 2/92	(1798372.00)			
5	FINAL 1/92	726620.00			
6	REVISED 3/92	23028.00			
10	FINAL 2/92	(403206.00)			
13	RETROS 6/91	5795.00			
14	8/91	5458.00			
15	10/91	5357.00			
16	12/91	6236.00			
17	1/92	334198.00			
13	FGCD 2/92		457.61		
20		10653.00			
23	440015	5129.2000			
25	To reverse accrual made in Jan 92				
26	to be booked in April				
28	1/92 1985000.00				
30	To reverse accrual made in Feb 92				
31	to be booked in April				
33	1/92 600000.00				

MAY 1992

	1	2	3	4	5
	SETTLEMENTS	5729.2000	5084.2510	5004.3000	
3	FINAL 3/92	(364371.00)			
4	REVISED 4/92	187449.00			
	FINAL 3/92	17294.00			
	RETRO 2/92	3002.00			
7	FCC+D 3/92		40789		
8	MOBILE RETRO 3/92			31498	
19					
21	4400'S	5729.2000			
25	To accrue for effect on PL with notice by 3/92	(2800000.00)			

JUNE 1992

	1	2	3	4	5
	SETTLEMENTS	5729.2000	5084.2510		
3	FINAL	4/92	(89510500)		
4	REVISED	5/92	(9031000)		
7	FINAL	4/92	(21693000)		
6	FGC+D	4/92		91227	
19					
20					
21	4400'S	5729.2000			
22					
23	To reverse account				
24	made in May 92	280000000			
25	5/92				
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JULY 1992

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SETTLEMENTS 5729.2000

3 FINAL 5/92 (899436.00)

RETRO 1/92 11247.00

5 UNCOLLECTIBLES

7 " 2/92 (58131.00)

3 " 3/92 105926.00

9 " 4/92 400

13 REVISED 6/92 321819.00

15 FINAL 5/92 (277251.00)

AUGUST 1992

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SETTLEMENTS 5729.2000 5084.2570

FINAL 6/92 11037.00
 REVISED 7/92 (57899.01)
 RETRO 1/92 525.00
 " 2/92 1693.00
 " 3/92 (4615.00)
 " 4/92 (358.00)
 " 5/92 (297.00)

RETRO 5/92 41329
 6/92 41415

	1	2	3	4	5
	SETTLEMENTS	5129.2000	5084.2510		
3	REVISED	8/92	(147685.00)		
4	FINAL	7/92	(104227.00)		
5	RETROS	2/92	(3002.00)		
6	RETROS	4/92	(2103.00)		
7	FINAL	6/92	(153492.00)		
8	FGC + FGD	7/92		416.12	
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Item 7 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Out of Period Expenses 0

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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					(3)	0	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	0	N/A	N/A	N/A	(3)	0	0
OPER EXPENSES:							
Plt Sp	1,838				1,172	0	0
Plt Non Sp	193				130	0	0
Depr	(1,222)				(1,401)	0	0
Cust Op	243				(1,471)	0	0
Corp Op	922				187	0	0
Oth						245	323
Tot Op Exp	1,974				(1,383)	245	323
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&M					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				(0)	0	0
Oth excl GRT					29	0	0
Tot Oth Taxes	0				29	0	0
SIT Current	(109)				83	(13)	(17)
SIT Curr Def	0					0	0
Tot SIT	(109)				83	(13)	(17)
FIT Current	(596)				497	(76)	(101)
FIT Curr Def	0					0	0
Tot	(596)				497	(76)	(101)
ITC Realized					0	0	0
ITC Amort					7	0	0
FIT Net of ITC	(596)				504	(76)	(101)

Test Year 1991
 Item # 7
 Description
 Return factor
 Uncoll factor

Exp SIT
 Exp FIT
 GHT rate

Rev SIT
 Rev FIT
 tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)
 0

Out-of-Period Expenses

	Required INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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					<3>	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	1838				1,172	0	0
Plt Non Sp	193				138	0	0
Depr	<1,222>				<461>	0	0
Cust Op	243				<1,471>	0	0
Corp Op	922				187	0	0
Oth					0	0	0
Tot Op Exp	1974				<6,383>	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Deon Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRI					29	0	0
Tot Oth Taxes	0				0	0	0
SIT Current *	0				83	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current *	0				497	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized	0				0	0	0
ITC Amort	0				0	0	0
FIT Net of ITC	0				0	0	0

Schedule
 D-9 Entries

4340

ITC <3,464> CR
 \$50-

avg. Intra - indicate
 DR or CR

for A-66

* Includes - tax effect
 of interest <41> CR
 <78> CR
 <119>

DR 7. + } 504 Total FIT

Comb = Intra

Out-of-Period Expense

Intra

	<u>Depr</u>	<u>Plant Spec</u>	<u>Plant NonSpec</u>	<u>Cost Op</u>	<u>Corp Op</u>	<u>Other</u>	<u>Total</u>
5/92	<965>	1500	147	175	1613		2470
12/92							
Oper Svcs	<179>	<243>	<17>	<1,646>	<493>		<2,578>
AT&T Medical					<808>		<808>
USTA Dues					<125>		<125>
AT&T Rebate		<85>					<85>
Depr	<257>						<257>
	<u><1401></u>	<u>1,172</u>	<u>130</u>	<u><1,471></u>	<u>187</u>		<u><1,383></u>

Other Taxes 29

Reduced Rent Rev <3>

<u>Regy Comb</u>	<u>Depr</u>	<u>Plant Spec</u>	<u>Plant NonSpec</u>	<u>Cost Oper</u>	<u>Corp Oper</u>	<u>Other</u>	<u>Total</u>
5/92	<965>	1,953	143	243	2,206		3630

Oper Svcs	Ø						Ø
AT&T Med					<1,111.5>		<1,112>
USTA Dues					<172>		<172>
AT&T Rebate		<115>					<115>
Depr	<257>						<257>
	<u><1,222></u>	<u>1838</u>	<u>193</u>	<u>243</u>	<u>922</u>		<u>1,974</u>

Operator Services Retros-Booked 5/92

Applicable to 4/91-12/91

1. Increase interstate expenses	(000)	2,556,771
Decrease intrastate expenses	(2,557) *	(2,556,771)
SIT	141	140,622
FIT	821	821,491
NOI	1,595	1,594,658

2. Intrastate Rate Base Effect (000)

Gen. Sup.	(1,809,639)	(1,810)
COE	(450,385)	(450)
Amort. Assets	(30,484)	(30)
Tot. Pkt. in Svc.	(2,290,508)	(2,290)
S.T. Pkt. Und. Const.	(13,650)	(14)
Depr. Reser.	(677,367)	(677)
Tot. Rate Base	(1,626,791)	(1,627)

		(000)
* Pkt. Spec.	(243,390)	(243)
Pkt. Non Spec.	(16,820)	(17)
Depr.	(179,456)	(180)
Const. Opr.	(1,645,863)	(1,646)
Corp. Opr.	(493,321)	(493)
Other	187	—

Intra

Dist
Tmg

Operator Services Retro Effect on

Intrastate - 12/91

Rent Revenue (Misc.) (3,183)

Expenses:

Pit Spec (243,390)

Pit Non-Spec (16,820)

Depr (179,456)

Cont Opr (1,645,863)

Corp Opr (493,321)

Other 187

Total (2,578,663)

Other Taxes 28,600

SIT 140,078

Interest Expense (41,496)

Taxable Income for FIT 2,448,298

FIT @ 34% 832,421

Amort Inv. Cr. (6,927)

Net FIT 839,348

NOI 1,567,454

Intrastate Combined Reg

Depreciation

1. Corrad 12/0	2,719	10,147.11
2. Booked 92	<120,098>	<164,637.46>
3. Correction of 162	2,046	2,852.57
4. Booked 2/92	<938,059>	<1,253,059.03>
5. 4/92 Revision	82,174	109,966.44
	<965,198>	<1,294,694.25>

N/A
Intrastate
= Combined Reg

Plant Specific:

1. Item # 3	345,545	449,639
2. Item # 4	909,238	1,181,540
3. Item # 8	102,847	136,252
4. 4/92 Revision	142,311	188,536
	<u>1,499,941</u>	<u>1,955,967</u>

Plant 922 Specific:

1. Item # 8	71,784	95,100
2. 4/92 Revision	75,732	109,331
	<u>147,516</u>	<u>195,431</u>

Cust Operations:

Item 8

4/92 Reversal

Int'l. attate

Cardinal. fig

93,610

139,403

81,807

102,379

175,417

245,242

Corp Operations:

Item 8

Item 1

Item 10

Item 2

Item 6

Item 7

4/92 Reversal

16,546

21,921

184,183

253,323

<122,251>

<168,143>

409,103

562,758

848,032

1,166,373

158,653

218,209

118,364

156,810

1,612,690

2,211,251

Expenses - 2000

Interstate

Cost	3,173
Exp	<2,578,663>
SIT + Other Taxes	167,678
	<u><2,406,702></u>

To break out SIT and Other Taxes:

$$\begin{aligned} <2406,702> &= X - .055 X \\ &= .945 X \end{aligned}$$

$$\frac{<2406,702>}{.945} = X \quad (\text{Pre-SIT})$$

$$<2,546,880> = X$$

<2,546,880>	Pre-tax (SIT)
<2,406,802>	After SIT
<u>140,078</u>	SIT

168,678	SIT + other Tax (Reduced Exp)
<u>140,078</u>	SIT
28,600	Other Tax (Reduced Exp)

OPERATOR SERVICES RETRO - BOOKED 5/92 APPLICABLE TO 1991

INTERSTATE	4/91	5/91	6/91	7/91	8/91	9/91	10/91	11/91	12/91	4/91 - 12/91
PLT SPEC(6110-6410)	22,960	19,993	21,892	23,373	25,263	29,873	32,418	25,747	41,871	243,390
PLT NON-SPEC(6510-6540)	1,076	1,058	1,281	1,388	1,396	3,900	2,218	2,156	2,347	16,820
DEPR(6560)	17,150	14,578	21,144	19,935	20,975	25,819	17,530	21,163	21,162	179,456
CUST OPR(6610-6620)	165,091	134,396	167,096	169,201	162,294	218,143	203,184	216,766	209,692	1,645,863
CORP OPR(6710-6720) ^{+USF}	43,239	34,321	46,135	41,857	44,293	102,397	46,905	59,291	74,883	493,321
OTHER(7150,7160) ^{Lifeline}	204	10	(163)	(8)	4	(63)	36	(181)	(26)	(187)
TOTAL EXP	249,720	204,356	257,385	255,746	254,225	380,069	302,291	324,942	349,929	2,578,663
RENT REV(5240)	338	272	342	333	314	431	318	425	410	3,183
SPEC CHGS(7300)	431	810	364	337	356	713	698	68	526	4,303
OPR TAXES(7200)	(11,730)	(11,685)	(11,218)	(13,104)	(9,221)	(18,796)	(9,211)	(77,092)	(6,621)	(168,678)
GEN SUP(2110)	2,044,644	1,760,195	2,266,258	2,152,243	2,134,655	2,966,665	2,353,028	3,008,109	3,029,869	1,809,639
COE(2210,2220,2230)	363,389	387,878	487,473	546,810	546,142	765,384	720,010	763,828	823,706	450,385
AMORT ASSETS(2680)	34,860	31,717	41,204	37,251	35,787	48,823	38,303	48,909	48,954	30,484
TOTAL PLT IN SVC	2,442,893	2,179,790	2,794,935	2,736,304	2,716,584	3,780,872	3,111,341	3,820,846	3,902,529	2,290,508
ST PLT UNDER CONST	19,793	17,609	21,599	21,225	19,269	22,028	15,207	14,256	12,815	13,650
PROP HELD FOR FUT USE	118	46	58	57	56	91	95	129	116	64
DEPR RESV	711,155	636,684	820,956	807,560	815,692	1,137,882	928,028	1,135,507	1,134,938	677,367
DEF TAXES	329,313	290,362	370,005	356,982	353,785	490,087	395,375	490,058	491,225	297,266
NET OTH DED (Interest) Exp	4,481	4,951	5,146	5,702	333	6,686	9,840	5,160	(803)	41,496
AMORT INV CR	565	501	641	644	606	861	133	2,063	913	6,927

Increase Interstate Expenses for 1991
 Decrease Intrastate " " "

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CO SB	AREA FL	DATA MO	04/91	RETRO IS	EFFECT	CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF							01/91
RETRO			1135	07/02/92			
			\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\01\	6110	MSG IS NETW SUP	\A\	128,239\B\		127,128	\C\ 1,111
\01\	6110	PL IS NETW SUP	\D\	12,362\E\		12,362	\F\ 0
\02\	6120	MSG IS GEN SUP	\A\	2,341,259\B\		2,320,974	\C\ 20,285
\02\	6120	PL IS GEN SUP	\D\	225,700\E\		225,700	\F\ 0
\03\	6210	MSG IS COE SW	\A\	2,160,044\B\		2,153,958	\C\ 1,086
\03\	6210	PL IS COE SW	\D\	316,737\E\		316,737	\F\ 0
\04\	6220	MSG IS OPER SYS	\A\	1,877\B\		1,876	\C\ 1
\04\	6220	PL IS OPER SYS	\D\	275\E\		275	\F\ 0
\05\	6230	MSG IS TRANS	\A\	950,570\B\		950,093	\C\ 477
\05\	6230	PL IS TRANS	\D\	139,386\E\		139,386	\F\ 0
\06\	6310	MSG IS INFO	\A\	1,072,761\B\		1,072,761	\C\ 0
\06\	6310	PL IS INFO	\D\	0\E\		0	\F\ 0
\07\	6410	MSG IS C&W	\A\	4,042,928\B\		4,042,928	\C\ 0
\07\	6410	PL IS C&W	\D\	295,818\E\		295,818	\F\ 0
\08\	6510	MSG IS OTH PLT	\A\	19,657\B\		19,634	\C\ 23
\08\	6510	PL IS OTH PLT	\D\	1,948\E\		1,948	\F\ 0
\09\	6530	MSG IS NTWK	\A\	5,503,151\B\		5,502,098	\C\ 1,053
\09\	6530	PL IS NTWK	\D\	547,184\E\		547,184	\F\ 0

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CO SB	AREA FL	DATA MO	04/91	RETRO IS	EFFECT	CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF							01/91
RETRO			1135	07/02/92			
			\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\10\	6540	MSG IS ACC	\A\	0\B\		0	\C\ 0
\10\	6540	PL IS ACC	\D\	0\E\		0	\F\ 0
\11\	6560	MSG IS DEPR	\A\	13,872,733\B\		13,855,583	\C\ 17,150
\11\	6560	PL IS DEPR	\D\	1,498,245\E\		1,498,245	\F\ 0
\12\	6610	MSG IS MKTG	\A\	1,698,785\B\		1,698,785	\C\ 0
\12\	6610	PL IS MKTG	\D\	182,100\E\		182,100	\F\ 0
\13\	6620	MSG IS SVC	\A\	3,924,087\B\		3,758,996	\C\ 165,091
\13\	6620	PL IS SVC	\D\	384,263\E\		384,263	\F\ 0
\14\	6710	MSG IS EXEC&PLN	\A\	192,893\B\		191,222	\C\ 1,671
\14\	6710	PL IS EXEC&PLN	\D\	18,595\E\		18,595	\F\ 0
\15\	6720	MSG IS GEN&ADM	\A\	4,952,373\B\		4,910,805	\C\ 41,568
\15\	6720	PL IS GEN&ADM	\D\	462,485\E\		462,485	\F\ 0
\16\	7200	MSG IS OPR TXS	\A\	3,535,201\B\		3,546,931	\C\ -11,730
\16\	7200	PL IS OPR TXS	\D\	340,299\E\		340,299	\F\ 0
\17\	7300	MSG IS SPEC CHG	\A\	49,767\B\		49,336	\C\ 431
\17\	7300	PL IS SPEC CHG	\D\	4,798\E\		4,798	\F\ 0
\18\	RESERVED		\A\	0\B\		0	\C\ 0
\18\	RESERVED		\D\	0\E\		0	\F\ 0

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CO SB AREA FL DATA MO 04/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1135 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\19\ 7600 MSG IS EXTR ITEM\A\	0\B\	0	\C\ 0
\19\ 7600 PL IS EXTR ITEM\A\	0\E\	0	\F\ 0
\20\ USF MSG IS	832,268\B\	832,268	\C\ 0
\20\ USF PL IS	0\E\	0	\F\ 0
\21\ LIFELINE MSG IS	2,990\B\	2,990	\C\ 0
\21\ LIFELINE PL IS	0\E\	0	\F\ 0
\22\ EXP&TXS SUB MSG IS	45,281,503\B\	45,043,366	\C\ 238,217
\22\ EXP&TXS SUB PL IS	4,430,195\B\	4,430,195	\F\ 0
\23\ 5240 MSG IS RENT REV	81,054\B\	80,716	\C\ 338
\23\ 5240 PL IS RENT REV	7,471\B\	7,471	\F\ 0
\24\ NET EXP&TXS MSG IS	45,200,529\B\	44,962,650	\C\ 237,879
\24\ NET EXP&TXS PL IS	4,422,724\B\	4,422,724	\F\ 0
\25\ 2110 MSG IS GENL SUP	235,980,551\B\	233,935,907	\C\ 2,044,644
\25\ 2110 PL IS GENL SUP	22,748,703\B\	22,748,703	\F\ 0
\26\ 2210 MSG IS COE SW	317,830,986\B\	317,815,932	\C\ 15,054
\26\ 2210 PL IS COE SW	4,398,722\B\	4,398,722	\F\ 0
\27\ 2220 MSG IS OPR SYS	4,134,584\B\	3,789,852	\C\ 344,732
\27\ 2220 PL IS OPR SYS	90,656\B\	90,656	\F\ 0

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CO SB AREA FL DATA MO 04/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1135 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\28\ 2230 MSG IS TRANS	412,000,257\B\	411,996,654	\C\ 3,603
\28\ 2230 PL IS TRANS	101,692,725\B\	101,692,725	\F\ 0
\29\ 2310 MSG IS INFO	47,204,335\B\	47,204,335	\C\ 0
\29\ 2310 PL IS INFO	0\E\	0	\F\ 0
\30\ 2410 MSG IS C&W	1,123,355,686\B\	1,123,355,686	\C\ 0
\30\ 2410 PL IS C&W	82,163,639\B\	82,163,639	\F\ 0
\31\ 2680 MSG IS TANG	4,023,283\B\	3,988,423	\C\ 34,860
\31\ 2680 PL IS TANG	387,849\B\	387,849	\F\ 0
\32\ 2690 MSG IS INTANG	0\B\	0	\C\ 0
\32\ 2690 PL IS INTANG	0\E\	0	\F\ 0
\33\ 2001 MSG IS TPIS	2,144,529,683\B\	2,142,086,790	\C\ 2,442,893
\33\ 2001 PL IS TPIS	211,482,294\B\	211,482,294	\F\ 0
\34\ 2002 MSG IS FUT USE	103,606\B\	103,488	\C\ 118
\34\ 2002 PL IS FUT USE	10,267\B\	10,267	\F\ 0
\35\ 2003 MSG IS CONST ST	17,311,655\B\	17,291,862	\C\ 19,793
\35\ 2003 PL IS CONST ST	1,715,451\B\	1,715,451	\F\ 0
\36\ 2004 MSG IS CONST LT	9,731,853\B\	9,720,727	\C\ 11,126
\36\ 2004 PL IS CONST LT	964,351\B\	964,351	\F\ 0

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CO SB AREA FL DATA MO 04/91		RETRO IS EFFECT CALCULATION		RE1991-12	
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF	
RETRO 1135		07/02/92		01/91	
	\A\	\B\	\C\	\D\ DIFFERENCE	
\37\ 2005 MSG IS ADJ	\A\	0\B\	0	\C\	0
\37\ 2005 PL IS ADJ	\D\	0\E\	0	\F\	0
\38\ 1220 MSG IS MAT&SUP	\A\	10,073,133\B\	10,073,133	\C\	0
\38\ 1220 PL IS MAT&SUP	\D\	737,045\E\	737,045	\F\	0
\39\ GROSS BC MSG IS	\A\	2,181,749,930\B\	2,179,276,000	\C\	2,473,930
\39\ GROSS BC PL IS	\D\	214,909,408\E\	214,909,408	\F\	0
\40\ 3100 MSG IS DEPR	\A\	797,761,848\B\	797,067,915	\C\	693,933
\40\ 3100 PL IS DEPR	\D\	76,315,854\E\	76,315,854	\F\	0
\41\ 3200 MSG IS FUT USE	\A\	6,453\B\	6,446	\C\	7
\41\ 3200 PL IS FUT USE	\D\	639\E\	639	\F\	0
\42\ 3400 MSG IS AHORT	\A\	1,986,926\B\	1,969,711	\C\	17,215
\42\ 3400 PL IS AHORT	\D\	191,542\E\	191,542	\F\	0
\43\ 3500 MSG IS INTANG	\A\	0\B\	0	\C\	0
\43\ 3500 PL IS INTANG	\D\	0\E\	0	\F\	0
\44\ 3600 MSG IS AHORT	\A\	0\B\	0	\C\	0
\44\ 3600 PL IS AHORT	\D\	0\E\	0	\F\	0
\45\ 4100&4340 MSG IS DEF	\A\	222,832,971\B\	222,503,658	\C\	329,313
\45\ 4100&4340 PL IS DEF	\D\	24,144,108\E\	24,144,108	\F\	0

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CO SB AREA FL DATA MO 04/91		RETRO IS EFFECT CALCULATION		RE1991-12	
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF	
RETRO 1135		07/02/92		01/91	
	\A\	\B\	\C\	\D\ DIFFERENCE	
\46\ NET BC MSG IS	\A\	1,159,161,732\B\	1,157,728,270	\C\	1,433,462
\46\ NET BC PL IS	\D\	114,257,265\E\	114,257,265	\F\	0
\47\ AFUDC DEBT&EQ MSG IS	\A\	57,330\B\	57,264	\C\	66
\47\ AFUDC DEBT&EQ PL IS	\D\	5,681\E\	5,681	\F\	0
\48\ FIXED CHG MSG IS	\A\	3,052,424\B\	3,048,646	\C\	3,778
\48\ FIXED CHG PL IS	\D\	301,457\E\	301,457	\F\	0
\49\ MISC INC ADJ MSG IS	\A\	749,853\B\	748,687	\C\	1,166
\49\ MISC INC ADJ PL IS	\D\	85,638\E\	85,638	\F\	0
\50\ AFUDC DEBT MSG IS	\A\	-21,753\B\	-21,728	\C\	-25
\50\ AFUDC DEBT PL IS	\D\	-2,155\E\	-2,155	\F\	0
\51\ DEPR CAP MSG IS	\A\	405,130\B\	404,667	\C\	463
\51\ DEPR CAP PL IS	\D\	40,146\E\	40,146	\F\	0
\52\ INC ADJ DELAY MSG IS	\A\	0\B\	0	\C\	0
\52\ INC ADJ DELAY PL IS	\D\	0\E\	0	\F\	0
\53\ INC ADJ FIT MSG IS	\A\	3,397,147\B\	3,392,666	\C\	4,481
\53\ INC ADJ FIT PL IS	\D\	346,949\E\	346,949	\F\	0

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CO SB AREA FL DATA MO 04/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91

RETRO	1135	07/02/92			
	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\54\ 7210 INV TX CR MSG IS\A\		500,777\B\		500,212	\C\ 565
\54\ 7210 INV TX CR PL IS \D\		49,012\B\		49,012	\F\ 0
\55\ IS RATE OF RET \A\		0.009375\B\		0.009375	\C\ 0.000000
\55\ IS RATE OF RET \D\		0.009375\B\		0.009375	\F\ 0.000000
\56\ FI1 GROSS UP FAC \A\		0.515152\B\		0.515152	\C\ 0.000000
\56\ FIT GROSS UP FAC \D\		0.515152\B\		0.515152	\F\ 0.000000
\57\ IS RET AMT \A\		10,867,141\B\		10,853,703	\C\ 13,438
\57\ IS RET AMT \D\		1,071,162\B\		1,071,162	\F\ 0
\58\ FIT GROSS UP IS \A\		3,089,429\B\		3,085,671	\C\ 3,758
\58\ FIT GROSS UP IS \D\		298,819\B\		298,819	\F\ 0
\59\ IS REV REQ \A\		58,321,841\B\		58,066,766	\C\ 255,075
\59\ IS REV REQ \D\		5,792,705\B\		5,792,705	\F\ 0
\60\ 5260 IS \A\		72,316\B\		72,316	\C\ 0
\60\ 5260 IS \D\		4,578\B\		4,578	\F\ 0

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CO SB AREA FL DATA MO 04/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91

RETRO	1135	07/02/92			
	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\61\ 6561 IS AFUDC ADJ		27,452		27,421	31
\62\ 7540 IS CUST DEPOSIT		74,976		74,898	78
\63\ 7110 IS DISALLOW		0		0	0
\64\ 7130 IS DISALLOW		0		0	0
\65\ 7140 IS DISALLOW		0		0	0
\66\ 7150 IS DISALLOW		25,861		25,657	204
\67\ 7350 IS DISALLOW		0		0	0
\68\ 7160 IS DISALLOW		3,275		3,272	3
\69\ EXP IS ALLOW/DISALLOW		73,292		73,390	-98
\70\ CWC IS		-6,350,803		-6,499,298	148,415
\71\ 1439 IS UNAMRT EXP OT DIR		0		0	0
\72\ UNAMORTIZED EA INV IS		3,997,861		3,997,861	0
\73\ DEF EXCESS PENSION FUNDS		1,573,980		1,561,541	12,439
\74\ 2001 AFUDC ADJ IS		2,695,070		2,693,004	2,866
\75\ RESERVED		0		0	0
\76\ 1437 IS ALLOWED		0		0	0

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CO SB AREA FL DATA MO 04/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1135 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	10,696,204	10,685,078	11,126
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	-8,779,376	-8,931,970	152,594
\81\ 4040 IS DISALLOW	14,612,699	14,597,498	15,201
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	327,139	326,799	340
\84\ 4310 IS DISALLOW	10,776,086	10,690,926	85,160
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	25,715,924	25,615,223	100,701
\88\ NET BC ALLOW/DISALLOW	-34,495,300	-34,547,193	51,893
\89\ FIXED CHRGS EXCL 7540	3,252,070	3,248,399	3,671
\90\ INC ADJ FOR FIT DISALL	27,599	27,575	24
\91\ NET EXP&OT TX IS INCL A/D	48,949,812	48,711,693	238,119
\92\ NET BC IS INCL A/D	1,238,923,697	1,237,438,342	1,485,355
\93\ INC ADJ FIT INCL DISALL	3,716,497	3,712,040	4,457

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CO SB AREA FL DATA MO 04/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1135 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,614,910	11,600,984	13,926
\95\ FIT GROSS UP IS INC FCC	3,235,869	3,231,847	4,022
\96\ GRS IS REV REQ INCL FCC ADJ	63,800,591	63,544,524	256,067
\97\ NET IS REV REQ INCL FCC ADJ	63,635,172	63,379,443	255,729

(LINES 98 AND 99 RESERVED)

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 CO SB AREA FL DATA MO 04/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1135 07/02/92
 \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\100\ REVENUES	68,898,147	68,897,810	337
\101\ TOT OPER EXP	44,246,455	44,696,939	249,516
\102\ OTH OP INC/LSS	73,292	73,390	-98
\103\ TOT NON-OP ITMS	54,565	54,134	431
\104\ TOT OTH TAXES	3,875,500	3,887,230	-11,730
\105\ TOT FED INC TXS	4,969,036	5,051,962	-82,926
\106\ TOT PLANT IN SVC	2,356,011,977	2,353,569,084	2,442,893
\107\ TOT OTH INVST	40,647,361	40,616,324	31,037
\108\ TOT RESERVES	1,123,240,341	1,122,199,873	1,040,468
\109\ AVG NET INV ALLW/DISALW	-34,495,300	-34,547,193	51,893
\110\ AVG NET INV	1,238,923,697	1,237,438,342	1,485,355
\111\ NET RETURN	14,979,299	15,134,155	-154,856
\112\ RATE OF RETURN	14.509200	14.676000	-0.166800

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CO SB AREA FL DATA MO 05/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1137 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\01\ 6110 MSG IS NETW SUP	245	243	2
\01\ 6110 PL IS NETW SUP	24	24	0
\02\ 6120 MSG IS GEN SUP	2,476,948	2,458,376	18,572
\02\ 6120 PL IS GEN SUP	243,505	243,505	0
\03\ 6210 MSG IS COE SW	1,669,629	1,668,732	897
\03\ 6210 PL IS COE SW	246,923	246,923	0
\04\ 6220 MSG IS OPER SYS	13,353	13,346	7
\04\ 6220 PL IS OPER SYS	1,975	1,975	0
\05\ 6230 MSG IS TRANS	958,596	958,081	515
\05\ 6230 PL IS TRANS	141,768	141,768	0
\06\ 6310 MSG IS INFO	864,580	864,580	0
\06\ 6310 PL IS INFO	0	0	0
\07\ 6410 MSG IS C&W	4,239,850	4,239,850	0
\07\ 6410 PL IS C&W	310,050	310,050	0
\08\ 6510 MSG IS OTH PLT	-22,859	-22,835	-24
\08\ 6510 PL IS OTH PLT	-2,278	-2,278	0
\09\ 6530 MSG IS NTWK	5,308,192	5,307,110	1,082
\09\ 6530 PL IS NTWK	529,929	529,929	0

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CO SB AREA FL DATA MO 05/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1137 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\10\ 6540 MSG IS ACC	0	0	0
\10\ 6540 PL IS ACC	0	0	0
\11\ 6560 MSG IS DEPR	13,700,869	13,686,291	14,578
\11\ 6560 PL IS DEPR	1,493,805	1,493,805	0
\12\ 6610 MSG IS MKTG	1,348,893	1,348,893	0
\12\ 6610 PL IS MKTG	172,930	172,930	0
\13\ 6620 MSG IS SVC	3,859,274	3,724,878	134,396
\13\ 6620 PL IS SVC	391,741	391,741	0
\14\ 6710 MSG IS EXEC&PLN	165,326	164,086	1,240
\14\ 6710 PL IS EXEC&PLN	16,253	16,253	0
\15\ 6720 MSG IS GEN&ADM	4,567,010	4,533,929	33,081
\15\ 6720 PL IS GEN&ADM	433,751	433,751	0
\16\ 7200 MSG IS OPR TXS	3,206,990	3,218,675	-11,685
\16\ 7200 PL IS OPR TXS	382,201	382,201	0
\17\ 7300 MSG IS SPEC CHG	108,024	107,214	810
\17\ 7300 PL IS SPEC CHG	10,620	10,620	0
\18\ RESERVED	0	0	0
\18\ RESERVED	0	0	0

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 CO SB AREA FL DATA MO 05/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1137 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\19\ 7600 MSG IS EXTR ITEM\A\	0\B\	0	0
\19\ 7600 PL IS EXTR ITEM\A\	0\B\	0	0
\20\ USF MSG IS	832,268\B\	832,268	0
\20\ USF PL IS	0\B\	0	0
\21\ LIFELINE MSG IS	2,625\B\	2,625	0
\21\ LIFELINE PL IS	0\B\	0	0
\22\ EXP&TXS SUB MSG IS	43,299,813\B\	43,106,342	193,471
\22\ EXP&TXS SUB PL IS	4,373,197\B\	4,373,197	0
\23\ 5240 MSG IS RENT REV	78,209\B\	77,937	272
\23\ 5240 PL IS RENT REV	7,271\B\	7,271	0
\24\ NET EXP&TXS MSG IS	43,221,604\B\	43,026,405	195,199
\24\ NET EXP&TXS PL IS	4,365,926\B\	4,365,926	0
\25\ 2110 MSG IS GENL SUP	234,761,831\B\	233,001,636	1,760,195
\25\ 2110 PL IS GENL SUP	23,078,962\B\	23,078,962	0
\26\ 2210 MSG IS COE SW	315,103,689\B\	315,087,741	15,948
\26\ 2210 PL IS COE SW	4,409,396\B\	4,409,396	0
\27\ 2220 MSG IS OPR SYS	4,186,741\B\	3,818,666	368,075
\27\ 2220 PL IS OPR SYS	99,795\B\	99,795	0

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 CO SB AREA FL DATA MO 05/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1137 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\28\ 2230 MSG IS TRANS	415,701,895\B\	415,698,040	3,855
\28\ 2230 PL IS TRANS	102,736,886\B\	102,736,886	0
\29\ 2310 MSG IS INFO	47,481,170\B\	47,481,170	0
\29\ 2310 PL IS INFO	0\B\	0	0
\30\ 2410 MSG IS C&W	1,128,022,402\B\	1,128,022,402	0
\30\ 2410 PL IS C&W	82,457,018\B\	82,457,018	0
\31\ 2680 MSG IS TANG	4,230,191\B\	4,198,474	31,717
\31\ 2680 PL IS TANG	415,863\B\	415,863	0
\32\ 2690 MSG IS INTANG	0\B\	0	0
\32\ 2690 PL IS INTANG	0\B\	0	0
\33\ 2001 MSG IS TPIS	2,149,487,919\B\	2,147,308,129	2,179,790
\33\ 2001 PL IS TPIS	213,197,920\B\	213,197,920	0
\34\ 2002 MSG IS FUT USE	44,973\B\	44,927	46
\34\ 2002 PL IS FUT USE	4,482\B\	4,482	0
\35\ 2003 MSG IS CONST ST	17,302,128\B\	17,284,519	17,609
\35\ 2003 PL IS CONST ST	1,724,409\B\	1,724,409	0
\36\ 2004 MSG IS CONST LT	10,071,928\B\	10,061,677	10,251
\36\ 2004 PL IS CONST LT	1,003,814\B\	1,003,814	0

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CO SB AREA FL DATA MO 05/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91
RETRO 1137	07/02/92	
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\37\ 2005 MSG IS ADJ	\A\ 0\B\ 0	\C\ 0
\37\ 2005 PL IS ADJ	\D\ 0\E\ 0	\F\ 0
\38\ 1220 MSG IS HAT&SUP	\A\ 10,141,183\B\ 10,141,183	\C\ 0
\38\ 1220 PL IS HAT&SUP	\D\ 741,601\E\ 741,601	\F\ 0
\39\ GROSS BC MSG IS	\A\ 2,187,048,131\B\ 2,184,840,435	\C\ 2,207,696
\39\ GROSS BC PL IS	\D\ 216,672,226\E\ 216,672,226	\F\ 0
\40\ 3100 MSG IS DEPR	\A\ 805,941,499\B\ 805,320,173	\C\ 621,326
\40\ 3100 PL IS DEPR	\D\ 77,433,218\E\ 77,433,218	\F\ 0
\41\ 3200 MSG IS FUT USE	\A\ 6,428\B\ 6,421	\C\ 7
\41\ 3200 PL IS FUT USE	\D\ 641\E\ 641	\F\ 0
\42\ 3400 MSG IS AHORT	\A\ 2,047,475\B\ 2,032,124	\C\ 15,351
\42\ 3400 PL IS AHORT	\D\ 201,284\E\ 201,284	\F\ 0
\43\ 3500 MSG IS INTANG	\A\ 0\B\ 0	\C\ 0
\43\ 3500 PL IS INTANG	\D\ 0\E\ 0	\F\ 0
\44\ 3600 MSG IS AHORT	\A\ 0\B\ 0	\C\ 0
\44\ 3600 PL IS AHORT	\D\ 0\E\ 0	\F\ 0
\45\ 4100&4340 MSG IS DEF	\A\ 221,123,366\B\ 220,833,004	\C\ 290,362
\45\ 4100&4340 PL IS DEF	\D\ 24,128,880\E\ 24,128,880	\F\ 0

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CO SB AREA FL DATA MO 05/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91
RETRO 1137	07/02/92	
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\46\ NET BC MSG IS	\A\ 1,157,929,363\B\ 1,156,648,713	\C\ 1,280,650
\46\ NET BC PL IS	\D\ 114,908,203\E\ 114,908,203	\F\ 0
\47\ AFUDC DEBT&EQ MSG IS	\A\ 65,908\B\ 65,841	\C\ 67
\47\ AFUDC DEBT&EQ PL IS	\D\ 6,568\E\ 6,568	\F\ 0
\48\ FIXED CHG MSG IS	\A\ 3,152,512\B\ 3,149,017	\C\ 3,495
\48\ FIXED CHG PL IS	\D\ 313,446\E\ 313,446	\F\ 0
\49\ MISC INC ADJ MSG IS	\A\ 1,558,306\B\ 1,556,439	\C\ 1,867
\49\ MISC INC ADJ PL IS	\D\ 167,022\E\ 167,022	\F\ 0
\50\ AFUDC DEBT MSG IS	\A\ -25,011\B\ -24,986	\C\ -25
\50\ AFUDC DEBT PL IS	\D\ -2,493\E\ -2,493	\F\ 0
\51\ DEPR CAP MSG IS	\A\ 403,759\B\ 403,348	\C\ 411
\51\ DEPR CAP PL IS	\D\ 40,241\E\ 40,241	\F\ 0
\52\ INC ADJ DELAY MSG IS	\A\ 0\B\ 0	\C\ 0
\52\ INC ADJ DELAY PL IS	\D\ 0\E\ 0	\F\ 0
\53\ INC ADJ FIT MSG IS	\A\ 4,307,059\B\ 4,302,108	\C\ 4,951
\53\ INC ADJ FIT PL IS	\D\ 440,227\E\ 440,227	\F\ 0

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CO SB	AREA FL	DATA MO	05/91	RETRO IS	EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11				MINUS PREV SS1991-11		PREV = DIFF
RETRO 1137				07/02/92		01/91
				\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\54\	7210	INV TX CR HSG IS	\A\	498,714	498,213	501
\54\	7210	INV TX CR PL IS	\D\	49,094	49,094	0
\55\	IS	RATE OF RET	\A\	0.009375	0.009375	0.000000
\55\	IS	RATE OF RET	\D\	0.009375	0.009375	0.000000
\56\	FIT	GROSS UP FAC	\A\	0.515152	0.515152	0.000000
\56\	FIT	GROSS UP FAC	\D\	0.515152	0.515152	0.000000
\57\	IS	RET AMT	\A\	10,855,588	10,843,582	12,006
\57\	IS	RET AMT	\D\	1,077,264	1,077,264	0
\58\	FIT	GROSS UP IS	\A\	2,617,860	2,614,985	2,875
\58\	FIT	GROSS UP IS	\D\	253,786	253,786	0
\59\	IS	REV REQ	\A\	55,860,159	55,652,079	208,080
\59\	IS	REV REQ	\D\	5,696,976	5,696,976	0
\60\	5260	IS	\A\	79,033	79,033	0
\60\	5260	IS	\D\	5,376	5,376	0

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CO SB	AREA FL	DATA MO	05/91	RETRO IS	EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11				MINUS PREV SS1991-11		PREV = DIFF
RETRO 1137				07/02/92		01/91
				\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\61\	6561	IS AFUDC ADJ		27,128	27,102	26
\62\	7540	IS CUST DEPOSIT		159,685	159,537	148
\63\	7110	IS DISALLOW		0	0	0
\64\	7130	IS DISALLOW		0	0	0
\65\	7140	IS DISALLOW		0	0	0
\66\	7150	IS DISALLOW		0	0	0
\67\	7350	IS DISALLOW		0	0	0
\68\	7160	IS DISALLOW		11,343	11,333	10
\69\	EXP	IS ALLOW/DISALLOW		175,470	175,306	164
\70\	CWC	IS		-6,933,957	-7,045,188	111,231
\71\	1439	IS UNAMRT EXP OT DIR		0	0	0
\72\	UNAMORTIZED	EA INV IS		3,794,409	3,794,409	0
\73\	DEF	EXCESS PENSION FUNDS		1,374,563	1,365,179	9,384
\74\	2001	AFUDC ADJ IS		2,658,403	2,655,882	2,521
\75\	RESERVED			0	0	0
\76\	1437	IS ALLOWED		0	0	0

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CO SB AREA FL DATA MO 05/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1137 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	11,075,742	11,065,491	10,251
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	10,182,324	-10,295,209	112,885
\81\ 4040 IS DISALLOW	14,600,816	14,587,303	13,513
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	301,775	301,495	280
\84\ 4310 IS DISALLOW	11,077,122	11,001,502	75,620
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	25,979,713	25,890,300	89,413
\88\ NET BC ALLOW/DISALLOW	-36,162,037	-36,185,509	23,472
\89\ FIXED CHRGS EXCL 7540	3,278,942	3,275,631	3,311
\90\ INC ADJ FOR FIT DISALL	28,832	28,808	24
\91\ NET EXPROT TX IS INCL A/D	47,013,587	46,819,952	193,635
\92\ NET BC IS INCL A/D	1,236,675,529	1,235,371,407	1,304,122
\93\ INC ADJ FIT INCL DISALL	4,718,454	4,713,527	4,927

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CO SB AREA FL DATA MO 05/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1137 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,593,833	11,581,607	12,226
\95\ FIT GROSS UP IS INC FCC	2,711,853	2,708,052	3,001
\96\ GRS IS REV REQ INCL FCC ADJ	61,319,273	61,110,411	208,862
\97\ NET IS REV REQ INCL FCC ADJ	61,149,384	60,940,794	208,590

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 05/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91

RETRO	1137	07/02/92		
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\100\ REVENUES	61,782,312	61,782,043	269	
\101\ TOT OPER EXP	43,130,282	42,925,936	204,346	
\102\ OTH OP INC/LSS	175,470	175,306	164	
\103\ TOT NON-OP ITMS	118,444	117,834	810	
\104\ TOT OTH TAXES	3,589,191	3,600,876	-11,685	
\105\ TOT FED INC TXS	2,869,284	2,937,205	-67,921	
\106\ TOT PLANT IN SVC	2,362,685,839	2,360,506,049	2,179,790	
\107\ TOT OTH INVST	41,034,518	41,006,612	27,906	
\108\ TOT RESERVES	1,130,882,791	1,129,955,745	927,046	
\109\ AVG NET INV ALLW/DISALW	-36,162,037	-36,185,509	23,472	
\110\ AVG NET INV	1,236,675,529	1,235,371,407	1,304,122	
\111\ NET RETURN	11,899,441	12,024,886	-125,445	
\112\ RATE OF RETURN	11.546400	11.680800	-0.134400	

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CO SB AREA FL DATA MO 06/91		RETRO IS EFFECT CALCULATION		RE1991-12	
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF	
RETRO 1139		07/02/92		01/91	
	REVIS	PREVIOUS		DIFFERENCE	
\01\ 6110 HSG IS NETW SUP	21,305	21,098		207	
\01\ 6110 PL IS NETW SUP	2,156			0	
\02\ 6120 HSG IS GEN SUP	2,067,295	2,047,195		20,100	
\02\ 6120 PL IS GEN SUP	209,247	209,247		0	
\03\ 6210 HSG IS COE SW	1,430,414	1,429,452		962	
\03\ 6210 PL IS COE SW	214,057	214,057		0	
\04\ 6220 HSG IS OPER SYS	57,857	57,818		39	
\04\ 6220 PL IS OPER SYS	8,658	8,658		0	
\05\ 6230 HSG IS TRANS	867,289	866,705		584	
\05\ 6230 PL IS TRANS	129,787	129,787		0	
\06\ 6310 HSG IS INFO	563,234	563,234		0	
\06\ 6310 PL IS INFO	0	0		0	
\07\ 6410 HSG IS C&W	4,141,591	4,141,591		0	
\07\ 6410 PL IS C&W	302,881	302,881		0	
\08\ 6510 HSG IS OTH PLT	-34,147	-34,103		-44	
\08\ 6510 PL IS OTH PLT	-3,433	-3,433		0	
\09\ 6530 HSG IS NTWK	5,166,763	5,165,438		1,325	
\09\ 6530 PL IS NTWK	519,036	519,036		0	

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CO SB AREA FL DATA MO 06/91		RETRO IS EFFECT CALCULATION		RE1991-12	
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF	
RETRO 1139		07/02/92		01/91	
	REVIS	PREVIOUS		DIFFERENCE	
\10\ 6540 HSG IS ACC	0	0		0	
\10\ 6540 PL IS ACC	0	0		0	
\11\ 6560 HSG IS DEPR	13,948,606	13,927,462		21,144	
\11\ 6560 PL IS DEPR	1,528,301	1,528,301		0	
\12\ 6610 HSG IS MKTG	1,472,554	1,472,554		0	
\12\ 6610 PL IS MKTG	191,967	191,967		0	
\13\ 6620 HSG IS SVC	3,788,622	3,621,526		167,096	
\13\ 6620 PL IS SVC	403,764	403,764		0	
\14\ 6710 HSG IS EXEC&PLN	218,047	215,927		2,120	
\14\ 6710 PL IS EXEC&PLN	22,070	22,070		0	
\15\ 6720 HSG IS GEN&ADM	4,681,865	4,637,850		44,015	
\15\ 6720 PL IS GEN&ADM	458,213	458,213		0	
\16\ 7200 HSG IS OPR TXS	3,219,201	3,230,419		-11,218	
\16\ 7200 PL IS OPR TXS	368,152	368,152		0	
\17\ 7300 HSG IS SPEC CHG	37,444	37,080		364	
\17\ 7300 PL IS SPEC CHG	3,790	3,790		0	
\18\ RESERVED	0	0		0	
\18\ RESERVED	0	0		0	

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CO SB AREA FL DATA MO 06/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1139 07/02/92

	REVISD	PREVIOUS	DIFFERENCE
\19\ 7600 MSG IS EXTR ITEM\A\	0\B\	0	0
\19\ 7600 PL IS EXTR ITEM\A\	0\E\	0	0
\20\ USF MSG IS	832,268\B\	832,268	0
\20\ USF PL IS	0\E\	0	0
\21\ LIFELINE MSG IS	2,043\B\	2,043	0
\21\ LIFELINE PL IS	0\E\	0	0
\22\ EXP&TXS SUB MSG IS	42,482,251\B\	42,235,557	246,694
\22\ EXP&TXS SUB PL IS	4,358,646\E\	4,358,646	0
\23\ 5240 MSG IS RENT REV	75,633\B\	75,291	342
\23\ 5240 PL IS RENT REV	7,063\E\	7,063	0
\24\ NET EXP&TXS MSG IS	42,406,618\B\	42,160,266	246,352
\24\ NET EXP&TXS PL IS	4,351,583\E\	4,351,583	0
\25\ 2110 MSG IS GENL SUP	233,088,572\B\	230,822,314	2,266,258
\25\ 2110 PL IS GENL SUP	23,592,637\E\	23,592,637	0
\26\ 2210 MSG IS COE SW	310,696,862\B\	310,676,854	20,008
\26\ 2210 PL IS COE SW	4,454,636\E\	4,454,636	0
\27\ 2220 MSG IS OPR SYS	4,345,771\B\	3,883,157	462,614
\27\ 2220 PL IS OPR SYS	102,046\E\	102,046	0

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CO SB AREA FL DATA MO 06/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1139 07/02/92

	REVISD	PREVIOUS	DIFFERENCE
\28\ 2230 MSG IS TRANS	420,003,468\B\	419,998,617	4,851
\28\ 2230 PL IS TRANS	103,968,665\E\	103,968,665	0
\29\ 2310 MSG IS INFO	47,367,747\B\	47,367,747	0
\29\ 2310 PL IS INFO	0\E\	0	0
\30\ 2410 MSG IS C&W	1,131,669,339\B\	1,131,669,339	0
\30\ 2410 PL IS C&W	82,728,293\E\	82,728,293	0
\31\ 2680 MSG IS TANG	4,238,003\B\	4,196,799	41,204
\31\ 2680 PL IS TANG	428,962\E\	428,962	0
\32\ 2690 MSG IS INTANG	0\B\	0	0
\32\ 2690 PL IS INTANG	0\E\	0	0
\33\ 2001 MSG IS TPIS	2,151,409,762\B\	2,148,614,827	2,794,935
\33\ 2001 PL IS TPIS	215,275,239\E\	215,275,239	0
\34\ 2002 MSG IS FUT USE	44,674\B\	44,616	58
\34\ 2002 PL IS FUT USE	4,492\E\	4,492	0
\35\ 2003 MSG IS CONST ST	16,522,033\B\	16,500,434	21,599
\35\ 2003 PL IS CONST ST	1,661,187\E\	1,661,187	0
\36\ 2004 MSG IS CONST LT	10,335,313\B\	10,321,801	13,512
\36\ 2004 PL IS CONST LT	1,039,151\E\	1,039,151	0

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CO SB AREA FL DATA MO 06/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF
RETRO 1139	07/02/92	01/91
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\37\ 2005 MSG IS ADJ	\A\ 0\B\ 0	\C\ 0
\37\ 2005 PL IS ADJ	\D\ 0\B\ 0	\F\ 0
\38\ 1220 MSG IS MAT&SUP	\A\ 10,390,449\B\ 10,390,449	\C\ 0
\38\ 1220 PL IS MAT&SUP	\D\ 759,870\B\ 759,870	\F\ 0
\39\ GROSS BC MSG IS	\A\ 2,188,702,231\B\ 2,185,872,127	\C\ 2,830,104
\39\ GROSS BC PL IS	\D\ 218,739,939\B\ 218,739,939	\F\ 0
\40\ 3100 MSG IS DEPR	\A\ 813,341,486\B\ 812,540,103	\C\ 801,383
\40\ 3100 PL IS DEPR	\D\ 78,770,105\B\ 78,770,105	\F\ 0
\41\ 3200 MSG IS FUT USE	\A\ 6,381\B\ 6,373	\C\ 8
\41\ 3200 PL IS FUT USE	\D\ 642\B\ 642	\F\ 0
\42\ 3400 MSG IS AMORT	\A\ 2,012,281\B\ 1,992,716	\C\ 19,565
\42\ 3400 PL IS AMORT	\D\ 203,679\B\ 203,679	\F\ 0
\43\ 3500 MSG IS INTANG	\A\ 0\B\ 0	\C\ 0
\43\ 3500 PL IS INTANG	\D\ 0\B\ 0	\F\ 0
\44\ 3600 MSG IS AMORT	\A\ 0\B\ 0	\C\ 0
\44\ 3600 PL IS AMORT	\D\ 0\B\ 0	\F\ 0
\45\ 4100&4340 MSG IS DEF	\A\ 219,407,349\B\ 219,037,344	\C\ 370,005
\45\ 4100&4340 PL IS DEF	\D\ 24,195,568\B\ 24,195,568	\F\ 0

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CO SB AREA FL DATA MO 06/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF
RETRO 1139	07/02/92	01/91
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\46\ NET BC MSG IS	\A\ 1,153,934,734\B\ 1,152,295,591	\C\ 1,639,143
\46\ NET BC PL IS	\D\ 115,569,945\B\ 115,569,945	\F\ 0
\47\ AFUDC DEBT&EQ HSG IS	\A\ 68,328\B\ 68,239	\C\ 89
\47\ AFUDC DEBT&EQ PL IS	\D\ 6,870\B\ 6,870	\F\ 0
\48\ FIXED CHG HSG IS	\A\ 3,027,693\B\ 3,023,376	\C\ 4,317
\48\ FIXED CHG PL IS	\D\ 303,825\B\ 303,825	\F\ 0
\49\ MISC INC ADJ HSG IS	\A\ 760,243\B\ 758,888	\C\ 1,355
\49\ MISC INC ADJ PL IS	\D\ 88,626\B\ 88,626	\F\ 0
\50\ AFUDC DEBT HSG IS	\A\ -25,923\B\ -25,889	\C\ -34
\50\ AFUDC DEBT PL IS	\D\ -2,606\B\ -2,606	\F\ 0
\51\ DEPR CAP HSG IS	\A\ 402,163\B\ 401,637	\C\ 526
\51\ DEPR CAP PL IS	\D\ 40,435\B\ 40,435	\F\ 0
\52\ INC ADJ DELAY HSG IS	\A\ 0\B\ 0	\C\ 0
\52\ INC ADJ DELAY PL IS	\D\ 0\B\ 0	\F\ 0
\53\ INC ADJ FIT HSG IS	\A\ 3,385,773\B\ 3,380,627	\C\ 5,146
\53\ INC ADJ FIT PL IS	\D\ 352,016\B\ 352,016	\F\ 0

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CO SB AREA FL DATA MO 06/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1139 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\54\ 7210 INV TX CR MSG IS\A\	497,021	496,380	641
\54\ 7210 INV TX CR PL IS \D\	49,353	49,353	0
\55\ IS RATE OF RET \A\	0.009375	0.009375	0.000000
\55\ IS RATE OF RET \D\	0.009375	0.009375	0.000000
\56\ FIT GROSS UP FAC \A\	0.515152	0.515152	0.000000
\56\ FIT GROSS UP FAC \D\	0.515152	0.515152	0.000000
\57\ IS RET AMT \A\	10,818,138	10,802,771	15,367
\57\ IS RET AMT \D\	1,083,468	1,083,468	0
\58\ FIT GROSS UP IS \A\	3,075,735	3,071,441	4,294
\58\ FIT GROSS UP IS \D\	302,032	302,032	0
\59\ IS REV REQ \A\	55,466,180	55,200,167	266,013
\59\ IS REV REQ \D\	5,737,083	5,737,083	0
\60\ 5260 IS \A\	76,843	76,843	0
\60\ 5260 IS \D\	5,118	5,118	0

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CO SB AREA FL DATA MO 06/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1139 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\61\ 6561 IS AFUDC ADJ	26,695	26,659	36
\62\ 7540 IS CUST DEPOSIT	42,254	42,204	50
\63\ 7110 IS DISALLOW	0	0	0
\64\ 7130 IS DISALLOW	0	0	0
\65\ 7140 IS DISALLOW	0	0	0
\66\ 7150 IS DISALLOW	-18,716	-18,551	-165
\67\ 7350 IS DISALLOW	0	0	0
\68\ 7160 IS DISALLOW	2,065	2,063	2
\69\ EXP IS ALLOW/DISALLOW	85,600	85,351	249
\70\ CWC IS	-7,065,207	-7,217,303	152,096
\71\ 1439 IS UNAMRT EXP OT DIR	0	0	0
\72\ UNAMORTIZED EA INV IS	3,639,543	3,639,543	0
\73\ DEF EXCESS PENSION FUNDS	1,352,985	1,341,039	11,946
\74\ 2001 AFUDC ADJ IS	2,623,752	2,620,575	3,177
\75\ RESERVED	0	0	0
\76\ 1437 IS ALLOWED	0	0	0

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CO SB AREA FL DATA MO 06/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1139 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	11,374,464	11,360,952	13,512
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	-10,823,391	-10,977,098	153,707
\81\ 4040 IS DISALLOW	14,493,476	14,476,260	17,216
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	284,171	283,833	338
\84\ 4310 IS DISALLOW	11,539,226	11,437,345	101,881
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	26,316,873	26,197,438	119,435
\88\ NET BC ALLOW/DISALLOW	-37,140,264	-37,174,536	34,272
\89\ FIXED CHRGS EXCL 7540	3,260,110	3,255,884	4,226
\90\ INC ADJ FOR FIT DISALL	29,525	29,500	25
\91\ NET EXP&OT TX IS INCL A/D	46,092,186	45,845,243	246,943
\92\ NET BC IS INCL A/D	1,232,364,415	1,230,691,000	1,673,415
\93\ INC ADJ FIT INCL DISALL	3,708,264	3,703,143	5,121

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CO SB AREA FL DATA MO 06/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1139 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,553,416	11,537,728	15,688
\95\ FIT GROSS UP IS INC FCC	3,213,606	3,209,134	4,472
\96\ GRS IS REV REQ INCL FCC ADJ	60,859,208	60,592,105	267,103
\97\ NET IS REV REQ INCL FCC ADJ	60,694,551	60,427,790	266,761

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 06/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1139 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\100\ REVENUES	62,925,774	62,925,432	342
\101\ TOT OPER EXP	42,311,999	42,120,451	257,548
\102\ OTH OP INC/LSS	85,600	85,351	249
\103\ TOT NON-OP ITHS	41,234	40,870	364
\104\ TOT OTH TAXES	3,587,353	3,598,571	-11,218
\105\ TOT FED INC TXS	3,916,236	4,002,463	-86,227
\106\ TOT PLANT IN SVC	2,366,685,001	2,363,890,066	2,794,935
\107\ TOT OTH INVST	40,757,169	40,722,000	35,169
\108\ TOT RESERVES	1,137,937,491	1,136,746,530	1,190,961
\109\ AVG NET INV ALLW/DISALW	-37,140,264	-37,174,536	34,272
\110\ AVG NET INV	1,232,364,415	1,230,691,000	1,673,415
\111\ NET RETURN	12,917,352	13,077,726	-160,374
\112\ RATE OF RETURN	12.578400	12.751200	-0.172800

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CO SB	AREA	FL	DATA	MO	07/91	RETRO IS	EFFECT	CALCULATION	RE1991-12		
SOURCE: REVISED SS1991-11						MINUS PREV SS1991-11			PREV = DIFF		
RETRO 1141						07/02/92			01/91		
						\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\01\	6110	MSG	IS	NETW	SUP	\A\	122,567\B\	\B\	121,435	\C\	1,132
\01\	6110	PL	IS	NETW	SUP	\D\	12,118\E\	\B\	12,118	\F\	0
\02\	6120	MSG	IS	GEN	SUP	\A\	2,204,405\B\	\B\	2,184,049	\C\	20,356
\02\	6120	PL	IS	GEN	SUP	\D\	217,947\E\	\B\	217,947	\F\	0
\03\	6210	MSG	IS	COE	SW	\A\	1,509,013\B\	\B\	1,507,867	\C\	1,146
\03\	6210	PL	IS	COE	SW	\D\	228,465\E\	\B\	228,465	\F\	0
\04\	6220	MSG	IS	OPER	SYS	\A\	91,341\B\	\B\	91,271	\C\	70
\04\	6220	PL	IS	OPER	SYS	\D\	13,829\E\	\B\	13,829	\F\	0
\05\	6230	MSG	IS	TRANS		\A\	880,770\B\	\B\	880,770	\C\	669
\05\	6230	PL	IS	TRANS		\D\	133,349\E\	\B\	133,349	\F\	0
\06\	6310	MSG	IS	INFO		\A\	875,875\B\	\B\	875,875	\C\	0
\06\	6310	PL	IS	INFO		\D\	0\E\	\B\	0	\F\	0
\07\	6410	MSG	IS	C&W		\A\	4,525,529\B\	\B\	4,525,529	\C\	0
\07\	6410	PL	IS	C&W		\D\	329,733\E\	\B\	329,733	\F\	0
\08\	6510	MSG	IS	OTH	PLT	\A\	-44,413\B\	\B\	-44,356	\C\	-57
\08\	6510	PL	IS	OTH	PLT	\D\	-4,470\E\	\B\	-4,470	\F\	0
\09\	6530	MSG	IS	NTWK		\A\	5,057,666\B\	\B\	5,056,221	\C\	1,445
\09\	6530	PL	IS	NTWK		\D\	510,178\E\	\B\	510,178	\F\	0

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CO SB	AREA	FL	DATA	MO	07/91	RETRO IS	EFFECT	CALCULATION	RE1991-12		
SOURCE: REVISED SS1991-11						MINUS PREV SS1991-11			PREV = DIFF		
RETRO 1141						07/02/92			01/91		
						\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\10\	6540	MSG	IS	ACC		\A\	0\B\	\B\	0	\C\	0
\10\	6540	PL	IS	ACC		\D\	0\E\	\B\	0	\F\	0
\11\	6560	MSG	IS	DEPR		\A\	12,880,752\B\	\B\	12,860,817	\C\	19,935
\11\	6560	PL	IS	DEPR		\D\	1,436,989\E\	\B\	1,436,989	\F\	0
\12\	6610	MSG	IS	MKTG		\A\	1,695,889\B\	\B\	1,695,889	\C\	0
\12\	6610	PL	IS	MKTG		\D\	215,893\E\	\B\	215,893	\F\	0
\13\	6620	MSG	IS	SVC		\A\	4,044,272\B\	\B\	3,875,071	\C\	169,201
\13\	6620	PL	IS	SVC		\D\	415,472\E\	\B\	415,472	\F\	0
\14\	6710	MSG	IS	EXEC&PLN		\A\	214,918\B\	\B\	212,933	\C\	1,985
\14\	6710	PL	IS	EXEC&PLN		\D\	21,249\E\	\B\	21,249	\F\	0
\15\	6720	MSG	IS	GEN&ADM		\A\	4,472,662\B\	\B\	4,432,790	\C\	39,872
\15\	6720	PL	IS	GEN&ADM		\D\	426,895\E\	\B\	426,895	\F\	0
\16\	7200	MSG	IS	OPR	TXS	\A\	3,217,418\B\	\B\	3,230,522	\C\	-13,104
\16\	7200	PL	IS	OPR	TXS	\D\	357,376\E\	\B\	357,376	\F\	0
\17\	7300	MSG	IS	SPEC	CHG	\A\	36,475\B\	\B\	36,138	\C\	337
\17\	7300	PL	IS	SPEC	CHG	\D\	3,606\E\	\B\	3,606	\F\	0
\18\	RESERVED					\A\	0\B\	\B\	0	\C\	0
\18\	RESERVED					\D\	0\E\	\B\	0	\F\	0

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CO SB	AREA FL	DATA MO	RETR	IS EFFECT	RETR	IS EFFECT	RETR	IS EFFECT
SOURCE: REVISED SS1991-11			MINUS PREV SS1991-11			PREV = DIFF		
RETR			1141	07/02/92				RE1991-12
			REVISED	PREVIOUS	DIFFERENCE			01/91
\19\	7600	MSG IS EXTR ITEM	\A\	0\B\	0	\C\	0	0
\19\	7600	PL IS EXTR ITEM	\D\	0\E\	0	\F\	0	0
\20\	USF	MSG IS	\A\	849,954\B\	849,954	\C\	0	0
\20\	USF	PL IS	\D\	0\E\	0	\F\	0	0
\21\	LIFELINE	MSG IS	\A\	1,416\B\	1,416	\C\	0	0
\21\	LIFELINE	PL IS	\D\	0\E\	0	\F\	0	0
\22\	EXP&TXS	SUB MSG IS	\A\	42,636,509\B\	42,393,522	\C\	242,987	0
\22\	EXP&TXS	SUB PL IS	\D\	4,318,629\B\	4,318,629	\F\	0	0
\23\	5240	MSG IS RENT REV	\A\	75,654\B\	75,321	\C\	333	0
\23\	5240	PL IS RENT REV	\D\	6,909\B\	6,909	\F\	0	0
\24\	NET EXP&TXS	MSG IS	\A\	42,560,855\B\	42,318,201	\C\	242,654	0
\24\	NET EXP&TXS	PL IS	\D\	4,311,720\B\	4,311,720	\F\	0	0
\25\	2110	MSG IS GENL SUP	\A\	233,071,003\B\	230,918,760	\C\	2,152,243	0
\25\	2110	PL IS GENL SUP	\D\	23,043,343\B\	23,043,343	\F\	0	0
\26\	2210	MSG IS COE SW	\A\	306,976,548\B\	306,954,203	\C\	22,345	0
\26\	2210	PL IS COE SW	\D\	4,469,116\B\	4,469,116	\F\	0	0
\27\	2220	MSG IS OPR SYS	\A\	4,467,912\B\	3,948,858	\C\	519,054	0
\27\	2220	PL IS OPR SYS	\D\	104,238\B\	104,238	\F\	0	0

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CO SB	AREA FL	DATA MO	RETR	IS EFFECT	RETR	IS EFFECT	RETR	IS EFFECT
SOURCE: REVISED SS1991-11			MINUS PREV SS1991-11			PREV = DIFF		
RETR			1141	07/02/92				RE1991-12
			REVISED	PREVIOUS	DIFFERENCE			01/91
\28\	2230	MSG IS TRANS	\A\	420,453,841\B\	420,448,430	\C\	5,411	0
\28\	2230	PL IS TRANS	\D\	104,787,819\B\	104,787,819	\F\	0	0
\29\	2310	MSG IS INFO	\A\	47,208,658\B\	47,208,658	\C\	0	0
\29\	2310	PL IS INFO	\D\	0\E\	0	\F\	0	0
\30\	2410	MSG IS C&W	\A\	1,133,445,449\B\	1,133,445,449	\C\	0	0
\30\	2410	PL IS C&W	\D\	82,551,674\B\	82,551,674	\F\	0	0
\31\	2680	MSG IS TANG	\A\	4,034,056\B\	3,996,805	\C\	37,251	0
\31\	2680	PL IS TANG	\D\	398,842\B\	398,842	\F\	0	0
\32\	2690	MSG IS INTANG	\A\	0\B\	0	\C\	0	0
\32\	2690	PL IS INTANG	\D\	0\E\	0	\F\	0	0
\33\	2001	MSG IS TPIS	\A\	2,149,657,467\B\	2,146,921,163	\C\	2,736,304	0
\33\	2001	PL IS TPIS	\D\	215,355,032\B\	215,355,032	\F\	0	0
\34\	2002	MSG IS FUT USE	\A\	44,496\B\	44,439	\C\	57	0
\34\	2002	PL IS FUT USE	\D\	4,479\B\	4,479	\F\	0	0
\35\	2003	MSG IS CONST ST	\A\	16,584,696\B\	16,563,471	\C\	21,225	0
\35\	2003	PL IS CONST ST	\D\	1,669,300\B\	1,669,300	\F\	0	0
\36\	2004	MSG IS CONST LT	\A\	10,458,290\B\	10,444,905	\C\	13,385	0
\36\	2004	PL IS CONST LT	\D\	1,052,659\B\	1,052,659	\F\	0	0

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CO SB AREA FL DATA MO 07/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91
RETRO 1141 07/02/92		
	\A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE	
\37\ 2005 MSG IS ADJ	\A\ 0 \B\ 0 \C\ 0	0
\37\ 2005 PL IS ADJ	\D\ 0 \E\ 0 \F\ 0	0
\38\ 1220 MSG IS HAT&SUP	\A\ 10,342,451 \B\ 10,342,451 \C\ 0	0
\38\ 1220 PL IS HAT&SUP	\D\ 753,559 \E\ 753,559 \F\ 0	0
\39\ GROSS BC MSG IS	\A\ 2,187,087,400 \B\ 2,184,316,429 \C\ 2,770,971	2,770,971
\39\ GROSS BC PL IS	\D\ 218,835,029 \E\ 218,835,029 \F\ 0	0
\40\ 3100 MSG IS DEPR	\A\ 820,065,008 \B\ 819,275,214 \C\ 789,794	789,794
\40\ 3100 PL IS DEPR	\D\ 79,523,223 \E\ 79,523,223 \F\ 0	0
\41\ 3200 MSG IS FUT USE	\A\ 3,166 \B\ 3,162 \C\ 4	4
\41\ 3200 PL IS FUT USE	\D\ 319 \E\ 319 \F\ 0	0
\42\ 3400 MSG IS AMORT	\A\ 1,923,519 \B\ 1,905,757 \C\ 17,762	17,762
\42\ 3400 PL IS AMORT	\D\ 190,176 \E\ 190,176 \F\ 0	0
\43\ 3500 MSG IS INTANG	\A\ 0 \B\ 0 \C\ 0	0
\43\ 3500 PL IS INTANG	\D\ 0 \E\ 0 \F\ 0	0
\44\ 3600 MSG IS AMORT	\A\ 0 \B\ 0 \C\ 0	0
\44\ 3600 PL IS AMORT	\D\ 0 \E\ 0 \F\ 0	0
\45\ 4100&4340 MSG IS DEF	\A\ 217,985,684 \B\ 217,628,702 \C\ 356,982	356,982
\45\ 4100&4340 PL IS DEF	\D\ 24,075,425 \E\ 24,075,425 \F\ 0	0

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CO SB AREA FL DATA MO 07/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91
RETRO 1141 07/02/92		
	\A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE	
\46\ NET BC MSG IS	\A\ 1,147,110,023 \B\ 1,145,503,594 \C\ 1,606,429	1,606,429
\46\ NET BC PL IS	\D\ 115,045,886 \E\ 115,045,886 \F\ 0	0
\47\ AFUDC DEBT&EQ MSG IS	\A\ 67,515 \B\ 67,429 \C\ 86	86
\47\ AFUDC DEBT&EQ PL IS	\D\ 6,795 \E\ 6,795 \F\ 0	0
\48\ FIXED CHG MSG IS	\A\ 2,973,565 \B\ 2,969,382 \C\ 4,183	4,183
\48\ FIXED CHG PL IS	\D\ 298,799 \E\ 298,799 \F\ 0	0
\49\ MISC INC ADJ MSG IS	\A\ 1,330,649 \B\ 1,328,658 \C\ 1,991	1,991
\49\ MISC INC ADJ PL IS	\D\ 144,088 \E\ 144,088 \F\ 0	0
\50\ AFUDC DEBT MSG IS	\A\ -25,707 \B\ -25,674 \C\ -33	-33
\50\ AFUDC DEBT PL IS	\D\ -2,587 \E\ -2,587 \F\ 0	0
\51\ DEPR CAP MSG IS	\A\ 368,293 \B\ 367,821 \C\ 472	472
\51\ DEPR CAP PL IS	\D\ 37,070 \E\ 37,070 \F\ 0	0
\52\ INC ADJ DELAY MSG IS	\A\ 0 \B\ 0 \C\ 0	0
\52\ INC ADJ DELAY PL IS	\D\ 0 \E\ 0 \F\ 0	0
\53\ INC ADJ FIT MSG IS	\A\ 3,935,921 \B\ 3,930,219 \C\ 5,702	5,702
\53\ INC ADJ FIT PL IS	\D\ 405,817 \E\ 405,817 \F\ 0	0

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CO SB AREA FL DATA MO 07/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1141 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\54\ 7210 INV TX CR MSG IS	509,403	508,759	644
\54\ 7210 INV TX CR PL IS	50,658	50,658	0
\55\ IS RATE OF RET	0.009375	0.009375	0.000000
\55\ IS RATE OF RET	0.009375	0.009375	0.000000
\56\ FIT GROSS UP FAC	0.515152	0.515152	0.000000
\56\ FIT GROSS UP FAC	0.515152	0.515152	0.000000
\57\ IS RET AMT	10,754,156	10,739,096	15,060
\57\ IS RET AMT	1,078,555	1,078,555	0
\58\ FIT GROSS UP IS	2,740,604	2,736,759	3,845
\58\ FIT GROSS UP IS	269,808	269,808	0
\59\ IS REV REQ	55,204,245	54,942,686	261,559
\59\ IS REV REQ	5,660,083	5,660,083	0
\60\ 5260 IS	7,813	7,813	0
\60\ 5260 IS	1,268	1,268	0

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CO SB AREA FL DATA MO 07/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1141 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\61\ 6561 IS AFUDC ADJ	26,363	26,326	37
\62\ 7540 IS CUST DEPOSIT	91,735	91,628	107
\63\ 7110 IS DISALLOW	0	0	0
\64\ 7130 IS DISALLOW	0	0	0
\65\ 7140 IS DISALLOW	0	0	0
\66\ 7150 IS DISALLOW	0	0	0
\67\ 7350 IS DISALLOW	0	0	0
\68\ 7160 IS DISALLOW	-7,093	-7,085	-8
\69\ EXP IS ALLOW/DISALLOW	125,191	125,039	152
\70\ CWC IS	-6,578,940	-6,578,940	149,999
\71\ 1439 IS UNAMRT EXP OT DIR	0	0	0
\72\ UNAMORTIZED EA INV IS	3,484,677	3,484,677	0
\73\ DEF EXCESS PENSION FUNDS	1,300,048	1,289,123	10,925
\74\ 2001 AFUDC ADJ IS	2,586,334	2,583,267	3,067
\75\ RESERVED	0	0	0
\76\ 1437 IS ALLOWED	0	0	0

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CO SB AREA FL DATA MO 07/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1141 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	11,510,949	11,497,564	13,385
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS DC ALL/DISALL	-10,568,831	-10,719,437	150,606
\81\ 4040 IS DISALLOW	14,503,819	14,486,954	16,865
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	279,323	278,998	325
\84\ 4310 IS DISALLOW	11,922,221	11,822,033	100,188
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	26,705,363	26,587,985	117,378
\88\ NET BC ALLOW/DISALLOW	-37,274,194	-37,307,422	33,228
\89\ FIXED CHRG EXCL 7540	3,152,327	3,148,307	4,020
\90\ INC ADJ FOR FIT DISALL	29,070	29,035	35
\91\ NET EXPROT TX IS INCL A/D	46,228,959	45,985,820	243,139
\92\ NET DC IS INCL A/D	1,224,881,715	1,223,242,058	1,639,657
\93\ INC ADJ FIT INCL DISALL	4,312,668	4,307,001	5,667

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CO SB AREA FL DATA MO 07/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1141 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,483,266	11,467,894	15,372
\95\ FIT GROSS UP IS INC FCC	2,845,370	2,841,347	4,023
\96\ GRS IS REV REQ INCL FCC ADJ	60,557,595	60,295,061	262,534
\97\ NET IS REV REQ INCL FCC ADJ	60,465,951	60,203,750	262,201

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 07/91		RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF				01/91
RETRO	1141	07/02/92		
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\100\ REVENUES	61,843,842	61,843,842		334
\101\ TOT OPER EXP	42,488,893	42,233,139		255,754
\102\ OTH OP INC/LSS	125,191	125,039		152
\103\ TOT NON-OP ITHS	40,081	39,744		337
\104\ TOT OTH TAXES	3,574,794	3,587,898		-13,104
\105\ TOT FED INC TXS	3,282,806	3,367,930		-85,124
\106\ TOT PLANT IN SVC	2,365,012,499	2,362,276,195		2,736,304
\107\ TOT OTH INVST	40,909,930	40,875,263		34,667
\108\ TOT RESERVES	1,143,766,520	1,142,601,978		1,164,542
\109\ AVG NET INV ALLW/DISALW	-37,274,194	-37,307,422		33,228
\110\ AVG NET INV	1,224,881,715	1,223,242,058		1,639,657
\111\ NET RETURN	12,332,411	12,490,092		-157,681
\112\ RATE OF RETURN	12.081600	12.253200		-0.171600

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CO SB AREA FL DATA MO 08/91		RETRO IS EFFECT CALCULATION		RE1991-12		
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF		
RETRO 1147		07/02/92		01/91		
	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\01\ 6110 MSG IS NETW SUP	\A\	111,626\B\		110,607	\C\	1,019
\01\ 6110 PL IS NETW SUP	\D\	10,788\B\		10,788	\F\	0
\02\ 6120 MSG IS GEN SUP	\A\	2,457,884\B\		2,435,440	\C\	22,444
\02\ 6120 PL IS GEN SUP	\D\	237,534\B\		237,534	\F\	0
\03\ 6210 MSG IS COE SW	\A\	1,386,599\B\		1,385,558	\C\	1,041
\03\ 6210 PL IS COE SW	\D\	209,008\B\		209,008	\F\	0
\04\ 6220 MSG IS OPER SYS	\A\	54,128\B\		54,087	\C\	41
\04\ 6220 PL IS OPER SYS	\D\	8,159\B\		8,159	\F\	0
\05\ 6230 MSG IS TRANS	\A\	956,111\B\		955,393	\C\	718
\05\ 6230 PL IS TRANS	\D\	144,119\B\		144,119	\F\	0
\06\ 6310 MSG IS INFO	\A\	780,539\B\		780,539	\C\	0
\06\ 6310 PL IS INFO	\D\	0\B\		0	\F\	0
\07\ 6410 MSG IS C&W	\A\	4,264,617\B\		4,264,617	\C\	0
\07\ 6410 PL IS C&W	\D\	308,436\B\		308,436	\F\	0
\08\ 6510 MSG IS OTH PLT	\A\	-13,507\B\		-13,490	\C\	-17
\08\ 6510 PL IS OTH PLT	\D\	-1,350\B\		-1,350	\F\	0
\09\ 6530 MSG IS NTWK	\A\	4,961,839\B\		4,960,426	\C\	1,413
\09\ 6530 PL IS NTWK	\D\	498,145\B\		498,145	\F\	0

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CO SB AREA FL DATA MO 08/91		RETRO IS EFFECT CALCULATION		RE1991-12		
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF		
RETRO 1147		07/02/92		01/91		
	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\10\ 6540 MSG IS ACC	\A\	0\B\		0	\C\	0
\10\ 6540 PL IS ACC	\D\	0\B\		0	\F\	0
\11\ 6560 MSG IS DEPR	\A\	12,982,824\B\		12,961,849	\C\	20,975
\11\ 6560 PL IS DEPR	\D\	1,438,889\B\		1,438,889	\F\	0
\12\ 6610 MSG IS MKTG	\A\	1,787,148\B\		1,787,148	\C\	0
\12\ 6610 PL IS MKTG	\D\	222,980\B\		222,980	\F\	0
\13\ 6620 MSG IS SVC	\A\	3,929,533\B\		3,767,239	\C\	162,294
\13\ 6620 PL IS SVC	\D\	360,371\B\		360,371	\F\	0
\14\ 6710 MSG IS EXEC&PLN	\A\	174,711\B\		173,116	\C\	1,595
\14\ 6710 PL IS EXEC&PLN	\D\	16,884\B\		16,884	\F\	0
\15\ 6720 MSG IS GEN&ADM	\A\	4,830,763\B\		4,788,065	\C\	42,698
\15\ 6720 PL IS GEN&ADM	\D\	451,887\B\		451,887	\F\	0
\16\ 7200 MSG IS OPR TXS	\A\	3,259,973\B\		3,269,194	\C\	-9,221
\16\ 7200 PL IS OPR TXS	\D\	347,722\B\		347,722	\F\	0
\17\ 7300 MSG IS SPEC CHG	\A\	38,942\B\		38,586	\C\	356
\17\ 7300 PL IS SPEC CHG	\D\	3,763\B\		3,763	\F\	0
\18\ RESERVED	\A\	0\B\		0	\C\	0
\18\ RESERVED	\D\	0\B\		0	\F\	0

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CO SB	AREA	FL	DATA	NO	08/91	RETRO	IS	EFFECT	CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = -DIFF										
RETRO 1147 07/02/92										
						REVISED	PREVIOUS		DIFFERENCE	
\19\	7600	MSG	IS	EXTR	ITEM	0	0	\C\	0	0
\19\	7600	PL	IS	EXTR	ITEM	0	0	\F\	0	0
\20\	USF	MSG	IS			849,955	849,955	\C\	0	0
\20\	USF	PL	IS			0	0	\F\	0	0
\21\	LIFELINE	MSG	IS			1,150	1,150	\C\	0	0
\21\	LIFELINE	PL	IS			0	0	\F\	0	0
\22\	EXP&TXS	SUB	MSG	IS		42,814,843	42,569,487	\C\	245,356	0
\22\	EXP&TXS	SUB	PL	IS		4,257,335	4,257,335	\F\	0	0
\23\	5240	MSG	IS	RENT	REV	72,471	72,157	\C\	314	0
\23\	5240	PL	IS	RENT	REV	6,540	6,540	\F\	0	0
\24\	NET	EXP&TXS	MSG	IS		42,742,372	42,497,330	\C\	245,042	0
\24\	NET	EXP&TXS	PL	IS		4,250,795	4,250,795	\F\	0	0
\25\	2110	MSG	IS	GENL	SUP	233,766,025	231,631,370	\C\	2,134,655	0
\25\	2110	PL	IS	GENL	SUP	22,591,493	22,591,493	\F\	0	0
\26\	2210	MSG	IS	COE	SW	310,094,346	310,072,023	\C\	22,323	0
\26\	2210	PL	IS	COE	SW	4,491,088	4,491,088	\F\	0	0
\27\	2220	MSG	IS	OPR	SYS	4,487,124	3,968,688	\C\	518,436	0
\27\	2220	PL	IS	OPR	SYS	104,387	104,387	\F\	0	0
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CO SB	AREA	FL	DATA	NO	08/91	RETRO	IS	EFFECT	CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF										
RETRO 1147 07/02/92										
						REVISED	PREVIOUS		DIFFERENCE	
\28\	2230	MSG	IS	TRANS		423,749,615	423,744,232	\C\	5,383	0
\28\	2230	PL	IS	TRANS		105,278,603	105,278,603	\F\	0	0
\29\	2310	MSG	IS	INFO		47,297,459	47,297,459	\C\	0	0
\29\	2310	PL	IS	INFO		0	0	\F\	0	0
\30\	2410	MSG	IS	C&W		1,138,474,026	1,138,474,026	\C\	0	0
\30\	2410	PL	IS	C&W		82,307,001	82,307,001	\F\	0	0
\31\	2680	MSG	IS	TANG		3,919,075	3,883,288	\C\	35,787	0
\31\	2680	PL	IS	TANG		378,746	378,746	\F\	0	0
\32\	2690	MSG	IS	INTANG		0	0	\C\	0	0
\32\	2690	PL	IS	INTANG		0	0	\F\	0	0
\33\	2001	MSG	IS	TPIS		2,161,787,669	2,159,071,085	\C\	2,716,584	0
\33\	2001	PL	IS	TPIS		215,151,318	215,151,318	\F\	0	0
\34\	2002	MSG	IS	FUT	USE	44,726	44,670	\C\	56	0
\34\	2002	PL	IS	FUT	USE	4,472	4,472	\F\	0	0
\35\	2003	MSG	IS	CONST	ST	15,286,973	15,267,704	\C\	19,269	0
\35\	2003	PL	IS	CONST	ST	1,528,422	1,528,422	\F\	0	0
\36\	2004	MSG	IS	CONST	LT	10,976,036	10,962,201	\C\	13,835	0
\36\	2004	PL	IS	CONST	LT	1,097,406	1,097,406	\F\	0	0
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CO SB AREA FL DATA MO 08/91	RETRO IS EFFECT CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF	
RETRO 1147	07/02/92	01/91	
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\37\ 2005 MSG IS ADJ	\A\	0\B\	0 \C\
\37\ 2005 PL IS ADJ	\D\	0\E\	0 \F\
\38\ 1220 MSG IS MAT&SUP	\A\	10,433,402\B\	10,433,402 \C\
\38\ 1220 PL IS MAT&SUP	\D\	754,590\E\	754,590 \F\
\39\ GROSS BC MSG IS	\A\	2,198,528,806\B\	2,195,779,062 \C\
\39\ GROSS BC PL IS	\D\	218,536,208\E\	218,536,208 \F\
\40\ 3100 MSG IS DEPR	\A\	830,956,017\B\	830,157,284 \C\
\40\ 3100 PL IS DEPR	\D\	79,980,762\E\	79,980,762 \F\
\41\ 3200 MSG IS FUT USE	\A\	0\B\	0 \C\
\41\ 3200 PL IS FUT USE	\D\	0\E\	0 \F\
\42\ 3400 MSG IS AMORT	\A\	1,857,071\B\	1,840,112 \C\
\42\ 3400 PL IS AMORT	\D\	179,470\E\	179,470 \F\
\43\ 3500 MSG IS INTANG	\A\	0\B\	0 \C\
\43\ 3500 PL IS INTANG	\D\	0\E\	0 \F\
\44\ 3600 MSG IS AMORT	\A\	0\B\	0 \C\
\44\ 3600 PL IS AMORT	\D\	0\E\	0 \F\
\45\ 4100&4340 MSG IS DEF	\A\	218,747,087\B\	218,393,302 \C\
\45\ 4100&4340 PL IS DEF	\D\	23,981,518\E\	23,981,518 \F\

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CO SB AREA FL DATA MO 08/91	RETRO IS EFFECT CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF	
RETRO 1147	07/02/92	01/91	
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\46\ NET BC MSG IS	\A\	1,146,968,631\B\	1,145,388,364 \C\
\46\ NET BC PL IS	\D\	114,394,458\E\	114,394,458 \F\
\47\ AFUDC DEBT&EQ MSG IS	\A\	71,513\B\	71,423 \C\
\47\ AFUDC DEBT&EQ PL IS	\D\	7,150\E\	7,150 \F\
\48\ FIXED CHG MSG IS	\A\	3,367,746\B\	3,363,101 \C\
\48\ FIXED CHG PL IS	\D\	336,529\E\	336,529 \F\
\49\ MISC INC ADJ MSG IS	\A\	-3,295,223\B\	-3,291,376 \C\
\49\ MISC INC ADJ PL IS	\D\	-318,713\E\	-318,713 \F\
\50\ AFUDC DEBT MSG IS	\A\	-27,204\B\	-27,170 \C\
\50\ AFUDC DEBT PL IS	\D\	-2,720\E\	-2,720 \F\
\51\ DEPR CAP MSG IS	\A\	368,824\B\	368,359 \C\
\51\ DEPR CAP PL IS	\D\	36,876\E\	36,876 \F\
\52\ INC ADJ DELAY MSG IS	\A\	0\B\	0 \C\
\52\ INC ADJ DELAY PL IS	\D\	0\E\	0 \F\
\53\ INC ADJ FIT MSG IS	\A\	-296,301\B\	-296,634 \C\
\53\ INC ADJ FIT PL IS	\D\	-19,060\E\	-19,060 \F\

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CO SB AREA FL DATA MO 08/91		RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF
RETRO 1147 07/02/92				01/91
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\54\ 7210 INV TX CR HSG IS\A\	487,139\B\	486,533	\C\	606
\54\ 7210 INV TX CR PL IS \D\	48,103\B\	48,103	\F\	0
\55\ IS RATE OF RET \A\	0.009375\B\	0.009375	\C\	0.000000
\55\ IS RATE OF RET \D\	0.009375\B\	0.009375	\F\	0.000000
\56\ FIT GROSS UP FAC \A\	0.515152\B\	0.515152	\C\	0.000000
\56\ FIT GROSS UP FAC \D\	0.515152\B\	0.515152	\F\	0.000000
\57\ IS RET AMT \A\	10,752,831\B\	10,738,016	\C\	14,815
\57\ IS RET AMT \D\	1,072,448\B\	1,072,448	\F\	0
\58\ FIT GROSS UP IS \A\	4,953,893\B\	4,947,351	\C\	6,542
\58\ FIT GROSS UP IS \D\	489,409\B\	489,409	\F\	0
\59\ IS REV REQ \A\	57,597,983\B\	57,331,584	\C\	266,399
\59\ IS REV REQ \D\	5,812,652\B\	5,812,652	\F\	0
\60\ 5260 IS \A\	76,378\B\	76,378	\C\	0
\60\ 5260 IS \D\	4,752\B\	4,752	\F\	0

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CO SB AREA FL DATA MO 08/91		RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF
RETRO 1147 07/02/92				01/91
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\61\ 6561 IS AFUDC ADJ	26,116	26,078		38
\62\ 7540 IS CUST DEPOSIT	93,383	93,276		107
\63\ 7110 IS DISALLOW	0	0		0
\64\ 7130 IS DISALLOW	0	0		0
\65\ 7140 IS DISALLOW	0	0		0
\66\ 7150 IS DISALLOW	0	0		0
\67\ 7350 IS DISALLOW	0	0		0
\68\ 7160 IS DISALLOW	3,865	3,861		4
\69\ EXP IS ALLOW/DISALLOW	115,634	115,493		141
\70\ CWC IS	-9,163,583	-9,300,615		137,032
\71\ 1439 IS UNAMRT EXP OT DIR	0	0		0
\72\ UNAMORTIZED EA INV IS	3,329,811	3,324,811		5,000
\73\ DEF EXCESS PENSION FUNDS	1,421,803	1,409,964		11,839
\74\ 2001 AFUDC ADJ IS	2,564,152	2,561,154		2,998
\75\ RESERVED	0	0		0
\76\ 1437 IS ALLOWED	0	0		0

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CO SB AREA FL DATA MO 08/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1147 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	12,073,442	12,059,607	13,835
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	-13,921,259	-14,059,293	138,034
\81\ 4040 IS DISALLOW	14,537,097	14,520,439	16,658
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	282,277	281,953	324
\84\ 4310 IS DISALLOW	12,448,609	12,344,950	103,659
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	27,267,983	27,147,342	120,641
\88\ NET BC ALLOW/DISALLOW	-41,189,242	-41,206,635	17,393
\89\ FIXED CHRGS EXCL 7540	3,577,021	3,572,533	4,488
\90\ INC ADJ FOR FIT DISALL	34,633	34,579	54
\91\ NET EXP&OT TX IS INCL A/D	46,336,699	46,091,202	245,497
\92\ NET BC IS INCL A/D	1,220,173,847	1,218,576,187	1,597,660
\93\ INC ADJ FIT INCL DISALL	-349,994	-350,273	279

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CO SB AREA FL DATA MO 08/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1147 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,439,130	11,424,152	14,978
\95\ FIT GROSS UP IS INC FCC	5,262,218	5,255,564	6,654
\96\ GRS IS REV REQ INCL FCC ADJ	63,038,047	62,770,918	267,129
\97\ NET IS REV REQ INCL FCC ADJ	62,877,906	62,611,091	266,815

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 08/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1147 07/02/92

	\\A\\ REVISED	\\B\\ PREVIOUS	\\C\\ DIFFERENCE
\\100\\ REVENUES	61,723,696	61,723,381	315
\\101\\ TOT OPER EXP	42,570,665	42,316,444	254,221
\\102\\ OTH OP INC/LSS	115,634	115,493	141
\\103\\ TOT NON-OP ITMS	42,705	42,349	356
\\104\\ TOT OTH TAXES	3,607,695	3,616,916	-9,221
\\105\\ TOT FED INC TXS	4,815,335	4,899,398	-84,063
\\106\\ TOT PLANT IN SVC	2,376,938,987	2,374,222,403	2,716,584
\\107\\ TOT OTH INVST	40,126,027	40,092,867	33,160
\\108\\ TOT RESERVES	1,155,701,925	1,154,532,448	1,169,477
\\109\\ AVG NET INV ALLW/DISALW	-41,189,242	-41,206,635	17,393
\\110\\ AVG NET INV	1,220,173,847	1,218,576,187	1,597,660
\\111\\ NET RETURN	10,571,662	10,732,781	-161,119
\\112\\ RATE OF RETURN	10.396800	10.569600	-0.172800

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F01B07V00458

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CO SB AREA FL DATA MO 09/91	RETRO IS EFFECT CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91	
RETRO 1153	07/02/92		
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\01\ 6110 MSG IS NETW SUP	108,150	106,778	1,372
\01\ 6110 PL IS NETW SUP	10,515	10,515	0
\02\ 6120 MSG IS GEN SUP	2,049,302	2,023,319	25,983
\02\ 6120 PL IS GEN SUP	199,242	199,242	0
\03\ 6210 MSG IS COE SW	1,335,093	1,333,678	1,415
\03\ 6210 PL IS COE SW	205,092	205,092	0
\04\ 6220 MSG IS OPER SYS	81,683	81,597	86
\04\ 6220 PL IS OPER SYS	12,548	12,548	0
\05\ 6230 MSG IS TRANS	959,828	958,811	1,017
\05\ 6230 PL IS TRANS	147,446	147,446	0
\06\ 6310 MSG IS INFO	823,788	823,788	0
\06\ 6310 PL IS INFO	0	0	0
\07\ 6410 MSG IS C&W	4,197,628	4,197,628	0
\07\ 6410 PL IS C&W	304,246	304,246	0
\08\ 6510 MSG IS OTH PLT	1,045,155	1,043,314	1,841
\08\ 6510 PL IS OTH PLT	105,527	105,527	0
\09\ 6530 MSG IS NTWK	5,165,928	5,163,869	2,059
\09\ 6530 PL IS NTWK	523,981	523,981	0

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CO SB AREA FL DATA MO 09/91	RETRO IS EFFECT CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91	
RETRO 1153	07/02/92		
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\10\ 6540 MSG IS ACC	0	0	0
\10\ 6540 PL IS ACC	0	0	0
\11\ 6560 MSG IS DEPR	12,909,265	12,883,446	25,819
\11\ 6560 PL IS DEPR	1,450,096	1,450,096	0
\12\ 6610 MSG IS MKTG	1,155,620	1,155,620	0
\12\ 6610 PL IS MKTG	149,648	149,648	0
\13\ 6620 MSG IS SVC	3,848,543	3,630,400	218,143
\13\ 6620 PL IS SVC	365,081	365,081	0
\14\ 6710 MSG IS EXEC&PLN	159,688	157,664	2,024
\14\ 6710 PL IS EXEC&PLN	15,526	15,526	0
\15\ 6720 MSG IS GEN&ADM	8,071,619	7,971,246	100,373
\15\ 6720 PL IS GEN&ADM	769,702	769,702	0
\16\ 7200 MSG IS OPR TXS	3,218,131	3,236,927	-18,796
\16\ 7200 PL IS OPR TXS	374,614	374,614	0
\17\ 7300 MSG IS SPEC CHG	56,259	55,546	713
\17\ 7300 PL IS SPEC CHG	5,470	5,470	0
\18\ RESERVED	0	0	0
\18\ RESERVED	0	0	0

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CO SB	AREA FL	DATA MO	09/91	RETRO IS	EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11			MINUS PREV SS1991-11	PREV = DIFF	01/91	
RETRO	1153	07/02/92				
	REVISIED	PREVIOUS	DIFFERENCE			
\19\	7600 HSG IS EXTR ITEM	0	0	0	0	0
\19\	7600 PL IS EXTR ITEM	0	0	0	0	0
\20\	USF MSG IS	833,528	833,528	0	0	0
\20\	USF PL IS	0	0	0	0	0
\21\	LIFELINE HSG IS	2,285	2,285	0	0	0
\21\	LIFELINE PL IS	0	0	0	0	0
\22\	EXP&TXS SUB HSG IS	46,021,493	45,659,444	362,049	362,049	0
\22\	EXP&TXS SUB PL IS	4,638,734	4,638,734	0	0	0
\23\	5240 HSG IS RENT REV	103,618	103,187	431	431	0
\23\	5240 PL IS RENT REV	8,824	8,824	0	0	0
\24\	NET EXP&TXS HSG IS	45,917,875	45,556,257	361,618	361,618	0
\24\	NET EXP&TXS PL IS	4,629,910	4,629,910	0	0	0
\25\	2110 HSG IS GENL SUP	233,991,356	231,024,691	2,966,665	2,966,665	0
\25\	2110 PL IS GENL SUP	22,749,607	22,749,607	0	0	0
\26\	2210 HSG IS COE SW	306,074,065	306,042,755	31,310	31,310	0
\26\	2210 PL IS COE SW	4,550,932	4,550,932	0	0	0
\27\	2220 HSG IS OPR SYS	4,720,724	3,994,160	726,564	726,564	0
\27\	2220 PL IS OPR SYS	107,105	107,105	0	0	0

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CO SB	AREA FL	DATA MO	09/91	RETRO IS	EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11			MINUS PREV SS1991-11	PREV = DIFF	01/91	
RETRO	1153	07/02/92				
	REVISIED	PREVIOUS	DIFFERENCE			
\28\	2230 HSG IS TRANS	422,717,774	422,710,264	7,510	7,510	0
\28\	2230 PL IS TRANS	106,587,920	106,587,920	0	0	0
\29\	2310 HSG IS INFO	47,207,037	47,207,037	0	0	0
\29\	2310 PL IS INFO	0	0	0	0	0
\30\	2410 HSG IS C&W	1,140,554,193	1,140,554,193	0	0	0
\30\	2410 PL IS C&W	82,637,323	82,637,323	0	0	0
\31\	2680 HSG IS TANG	3,850,844	3,802,021	48,823	48,823	0
\31\	2680 PL IS TANG	374,396	374,396	0	0	0
\32\	2690 HSG IS INTANG	0	0	0	0	0
\32\	2690 PL IS INTANG	0	0	0	0	0
\33\	2001 HSG IS TPIS	2,159,115,994	2,155,335,122	3,780,872	3,780,872	0
\33\	2001 PL IS TPIS	217,007,283	217,007,283	0	0	0
\34\	2002 HSG IS FUT USE	51,805	51,714	91	91	0
\34\	2002 PL IS FUT USE	5,231	5,231	0	0	0
\35\	2003 HSG IS CONST ST	12,504,851	12,482,823	22,028	22,028	0
\35\	2003 PL IS CONST ST	1,262,583	1,262,583	0	0	0
\36\	2004 HSG IS CONST LT	9,462,072	8,447,166	14,906	14,906	0
\36\	2004 PL IS CONST LT	854,394	854,394	0	0	0

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CO SB	AREA FL	DATA MO	09/91	RETRO IS	EFFECT CALCULATION	RE1991-12
			SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF	01/91
			RETRO 1153	07/02/92		
			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\37\	2005	HSG IS	ADJ	0\B\	0	\C\ 0
\37\	2005	PL IS	ADJ	0\B\	0	\F\ 0
\38\	1220	HSG IS	HAT&SUP	9,973,382\B\	9,973,382	\C\ 0
\38\	1220	PL IS	HAT&SUP	722,875\B\	722,875	\F\ 0
\39\	GROSS	BC HSG IS	\A\ 2,190,108,104\B\	2,186,290,207	\C\ 3,817,897	
\39\	GROSS	BC PL IS	\D\ 219,852,366\B\	219,852,366	\F\ 0	
\40\	3100	HSG IS	DEPR	831,985,407\B\	830,870,962	\C\ 1,114,445
\40\	3100	PL IS	DEPR	80,895,928\B\	80,895,928	\F\ 0
\41\	3200	HSG IS	FUT USE	0\B\	0	\C\ 0
\41\	3200	PL IS	FUT USE	0\B\	0	\F\ 0
\42\	3400	HSG IS	AMORT	1,848,561\B\	1,825,124	\C\ 23,437
\42\	3400	PL IS	AMORT	179,725\B\	179,725	\F\ 0
\43\	3500	HSG IS	INTANG	0\B\	0	\C\ 0
\43\	3500	PL IS	INTANG	0\B\	0	\F\ 0
\44\	3600	HSG IS	AMORT	0\B\	0	\C\ 0
\44\	3600	PL IS	AMORT	0\B\	0	\F\ 0
\45\	410084340	HSG IS	DEF	217,329,400\B\	216,839,313	\C\ 490,087
\45\	410084340	PL IS	DEF	24,138,042\B\	24,138,042	\F\ 0

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CO SB	AREA FL	DATA MO	09/91	RETRO IS	EFFECT CALCULATION	RE1991-12
			SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF	01/91
			RETRO 1153	07/02/92		
			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\46\	NET	BC HSG IS	\A\ 1,138,944,736\B\	1,136,754,808	\C\ 2,189,928	
\46\	NET	BC PL IS	\D\ 114,638,671\B\	114,638,671	\F\ 0	
\47\	AFUDC	DEBT&EQ HSG IS	\A\ 74,600\B\	74,469	\C\ 131	
\47\	AFUDC	DEBT&EQ PL IS	\D\ 7,532\B\	7,532	\F\ 0	
\48\	FIXED	CHG HSG IS	\A\ 2,949,317\B\	2,943,640	\C\ 5,677	
\48\	FIXED	CHG PL IS	\D\ 297,426\B\	297,426	\F\ 0	
\49\	MISC	INC ADJ HSG IS	\A\ 701,312\B\	699,656	\C\ 1,656	
\49\	MISC	INC ADJ PL IS	\D\ 82,157\B\	82,157	\F\ 0	
\50\	AFUDC	DEBT HSG IS	\A\ -28,411\B\	-28,361	\C\ -50	
\50\	AFUDC	DEBT PL IS	\D\ -2,869\B\	-2,869	\F\ 0	
\51\	DEPR	CAP HSG IS	\A\ 367,475\B\	366,828	\C\ 647	
\51\	DEPR	CAP PL IS	\D\ 37,104\B\	37,104	\F\ 0	
\52\	INC	ADJ DELAY HSG IS	\A\ 0\B\	0	\C\ 0	
\52\	INC	ADJ DELAY PL IS	\D\ 0\B\	0	\F\ 0	
\53\	INC	ADJ FIT HSG IS	\A\ 3,283,154\B\	3,276,468	\C\ 6,686	
\53\	INC	ADJ FIT PL IS	\D\ 342,479\B\	342,479	\F\ 0	

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CO SB AREA FL DATA NO 09/91		RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF
RETRO 1153		07/02/92		01/91
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\54\ 7210 INV TX CR HSG IS\A\	494,385\B\	493,524	\C\	861
\54\ 7210 INV TX CR PL IS \D\	49,309\B\	49,309	\F\	0
\55\ IS RATE OF RET \A\	0.009375\B\	0.009375	\C\	0.000000
\55\ IS RATE OF RET \D\	0.009375\B\	0.009375	\F\	0.000000
\56\ FIT GROSS UP FAC \A\	0.515152\B\	0.515152	\C\	0.000000
\56\ FIT GROSS UP FAC \D\	0.515152\B\	0.515152	\F\	0.000000
\57\ IS RET AMT \A\	10,677,607\B\	10,657,076	\C\	20,531
\57\ IS RET AMT \D\	1,074,738\B\	1,074,738	\F\	0
\58\ FIT GROSS UP IS \A\	3,060,199\B\	3,054,371	\C\	5,828
\58\ FIT GROSS UP IS \D\	302,514\B\	302,514	\F\	0
\59\ IS REV REQ \A\	58,819,868\B\	58,431,891	\C\	387,977
\59\ IS REV REQ \D\	6,007,162\B\	6,007,162	\F\	0
\60\ 5260 IS \A\	66,639\B\	66,639	\C\	0
\60\ 5260 IS \D\	4,431\B\	4,431	\F\	0

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CO SB AREA FL DATA NO 09/91		RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF
RETRO 1153		07/02/92		01/91
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\61\ 6561 IS AFUDC ADJ	25,714	25,667		47
\62\ 7540 IS CUST DEPOSIT	89,914	89,771		143
\63\ 7110 IS DISALLOW	0	0		0
\64\ 7130 IS DISALLOW	0	0		0
\65\ 7140 IS DISALLOW	0	0		0
\66\ 7150 IS DISALLOW	-5,269	-5,208		-61
\67\ 7350 IS DISALLOW	0	0		0
\68\ 7160 IS DISALLOW	-1,407	-1,405		-2
\69\ EXP IS ALLOW/DISALLOW	122,304	122,051		253
\70\ CWC IS	-4,321,672	-4,540,870		219,198
\71\ 1439 IS UNAHRT EXP OT DIR	0	0		0
\72\ UNAMORTIZED EA INV IS	3,174,945	3,174,945		0
\73\ DEF EXCESS PENSION FUNDS	834,162	824,524		9,638
\74\ 2001 AFUDC ADJ IS	2,521,480	2,517,368		4,112
\75\ RESERVED	0	0		0
\76\ 1437 IS ALLOWED	0	0		0

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CO SB AREA FL DATA MO 09/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1153 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	9,316,466	9,301,560	14,906
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	-7,107,551	-7,325,593	218,042
\81\ 4040 IS DISALLOW	14,397,426	14,374,390	23,036
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	285,001	284,545	456
\84\ 4310 IS DISALLOW	13,610,298	13,453,030	157,268
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	28,292,725	28,111,965	180,760
\88\ NET BC ALLOW/DISALLOW	-35,400,276	-35,437,558	37,282
\89\ FIXED CHRGS EXCL 7540	3,134,100	3,128,614	5,486
\90\ INC ADJ FOR FIT DISALL	23,500	23,472	36
\91\ NET EXP&OT TX IS INCL A/D	49,946,718	49,584,416	362,302
\92\ NET BC IS INCL A/D	1,218,183,131	1,215,955,921	2,227,210
\93\ INC ADJ FIT INCL DISALL	3,602,125	3,595,475	6,650

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CO SB AREA FL DATA MO 09/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1153 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AHT INCL FCC ADJ	11,420,467	11,399,587	20,880
\95\ FIT GROSS UP IS INC FCC	3,203,855	3,197,829	6,026
\96\ GRS IS REV REQ INCL FCC ADJ	64,571,040	64,181,832	389,208
\97\ NET IS REV REQ INCL FCC ADJ	64,387,528	63,998,751	388,777

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 09/91		RETRO IS EFFECT CALCULATION		RE1991-12		
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF		
RETRO	1153	07/02/92		01/91		
	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\100\	REVENUES	65,436,292	65,435,863	429		
\101\	TOT OPER EXP	46,169,940	45,789,808	380,132		
\102\	OTH OP INC/LSS	122,304	122,051	253		
\103\	TOT NON-OP ITHS	61,729	61,016	713		
\104\	TOT OTH TAXES	3,592,745	3,611,541	-18,796		
\105\	TOT FED INC TXS	3,498,039	3,624,197	-126,158		
\106\	TOT PLANT IN SVC	2,376,123,277	2,372,342,405	3,780,872		
\107\	TOT OTH INVST	33,837,193	33,800,168	37,025		
\108\	TOT RESERVES	1,156,377,063	1,154,749,094	1,627,969		
\109\	AVG NET INV ALLW/DISALW	-35,400,276	-35,437,558	37,282		
\110\	AVG NET INV	1,218,183,131	1,215,955,921	2,227,210		
\111\	NET RETURN	11,991,535	12,227,250	-235,715		
\112\	RATE OF RETURN	11.812800	12.067200	-0.254400		

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 CO SB AREA FL DATA MO 10/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1200 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\01\ 6110 MSG IS NETW SUP	122,030	120,818	1,212
\01\ 6110 PL IS NETW SUP	12,034	12,034	0
\02\ 6120 MSG IS GEN SUP	2,887,208	2,858,533	28,675
\02\ 6120 PL IS GEN SUP	284,727	284,727	0
\03\ 6210 MSG IS COE SW	1,479,494	1,478,024	1,470
\03\ 6210 PL IS COE SW	232,468	232,468	0
\04\ 6220 MSG IS OPER SYS	18,081	18,063	18
\04\ 6220 PL IS OPER SYS	2,841	2,841	0
\05\ 6230 MSG IS TRANS	1,049,781	1,048,738	1,043
\05\ 6230 PL IS TRANS	164,949	164,949	0
\06\ 6310 MSG IS INFO	934,709	934,709	0
\06\ 6310 PL IS INFO	0	0	0
\07\ 6410 MSG IS C&W	4,823,401	4,823,401	0
\07\ 6410 PL IS C&W	352,905	352,905	0
\08\ 6510 MSG IS OTH PLT	4,226	4,220	6
\08\ 6510 PL IS OTH PLT	434	434	0
\09\ 6530 MSG IS NTWK	5,886,984	5,884,772	2,212
\09\ 6530 PL IS NTWK	606,946	606,946	0

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 CO SB AREA FL DATA MO 10/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1200 07/02/92

	REVISED	PREVIOUS	DIFFERENCE
\10\ 6540 MSG IS ACC	0	0	0
\10\ 6540 PL IS ACC	0	0	0
\11\ 6560 MSG IS DEPR	12,864,771	12,847,241	17,530
\11\ 6560 PL IS DEPR	1,475,508	1,475,508	0
\12\ 6610 MSG IS MKTG	2,669,351	2,669,351	0
\12\ 6610 PL IS MKTG	328,440	328,440	0
\13\ 6620 MSG IS SVC	4,074,684	3,871,500	203,184
\13\ 6620 PL IS SVC	376,217	376,217	0
\14\ 6710 MSG IS EXEC&PLN	174,269	172,539	1,730
\14\ 6710 PL IS EXEC&PLN	17,186	17,186	0
\15\ 6720 MSG IS GEN&ADM	4,703,542	4,658,367	45,175
\15\ 6720 PL IS GEN&ADM	448,576	448,576	0
\16\ 7200 MSG IS OPR TXS	2,984,609	2,993,820	-9,211
\16\ 7200 PL IS OPR TXS	310,523	310,523	0
\17\ 7300 MSG IS SPEC CHG	70,307	69,609	698
\17\ 7300 PL IS SPEC CHG	6,933	6,933	0
\18\ RESERVED	0	0	0
\18\ RESERVED	0	0	0

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CO SB	AREA FL	DATA MO	10/91	RETRO IS	EFFECT	CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11				MINUS PREV SS1991-11		PREV = DIFF	01/91	
RETRO	1200	07/02/92						
			\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\19\	7600	MSG IS EXTR ITEM	\A\	0\B\	0	0	\C\	0
\19\	7600	PL IS EXTR ITEM	\D\	0\E\	0	0	\F\	0
\20\	USF	MSG IS	\A\	844,488\B\	844,488	0	\C\	0
\20\	USF	PL IS	\D\	0\E\	0	0	\F\	0
\21\	LIFELINE	MSG IS	\A\	2,285\B\	2,285	0	\C\	0
\21\	LIFELINE	PL IS	\D\	0\E\	0	0	\F\	0
\22\	EXP&TXS	SUB MSG IS	\A\	45,594,220\B\	45,300,478	293,742	\C\	293,742
\22\	EXP&TXS	SUB PL IS	\D\	4,620,687\B\	4,620,687	0	\F\	0
\23\	5240	MSG IS RENT REV	\A\	39,701\B\	39,383	318	\C\	318
\23\	5240	PL IS RENT REV	\D\	4,204\B\	4,204	0	\F\	0
\24\	NET EXP&TXS	MSG IS	\A\	45,554,519\B\	45,261,095	293,424	\C\	293,424
\24\	NET EXP&TXS	PL IS	\D\	4,616,483\B\	4,616,483	0	\F\	0
\25\	2110	MSG IS GENL SUP	\A\	236,925,573\B\	234,572,545	2,353,028	\C\	2,353,028
\25\	2110	PL IS GENL SUP	\D\	23,364,744\B\	23,364,744	0	\F\	0
\26\	2210	MSG IS COE SW	\A\	304,936,856\B\	304,907,297	29,559	\C\	29,559
\26\	2210	PL IS COE SW	\D\	4,658,910\B\	4,658,910	0	\F\	0
\27\	2220	MSG IS OPR SYS	\A\	4,734,402\B\	4,050,978	683,424	\C\	683,424
\27\	2220	PL IS OPR SYS	\D\	109,506\B\	109,506	0	\F\	0
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CO SB	AREA FL	DATA MO	10/91	RETRO IS	EFFECT	CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11				MINUS PREV SS1991-11		PREV = DIFF	01/91	
RETRO	1200	07/02/92						
			\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\28\	2230	MSG IS TRANS	\A\	421,806,171\B\	421,799,144	7,027	\C\	7,027
\28\	2230	PL IS TRANS	\D\	108,715,519\B\	108,715,519	0	\F\	0
\29\	2310	MSG IS INFO	\A\	47,094,285\B\	47,094,285	0	\C\	0
\29\	2310	PL IS INFO	\D\	0\E\	0	0	\F\	0
\30\	2410	MSG IS C&W	\A\	1,141,826,179\B\	1,141,826,179	0	\C\	0
\30\	2410	PL IS C&W	\D\	83,512,054\B\	83,512,054	0	\F\	0
\31\	2660	MSG IS TANG	\A\	3,856,780\B\	3,818,477	38,303	\C\	38,303
\31\	2660	PL IS TANG	\D\	380,343\B\	380,343	0	\F\	0
\32\	2690	MSG IS INTANG	\A\	0\B\	0	0	\C\	0
\32\	2690	PL IS INTANG	\D\	0\E\	0	0	\F\	0
\33\	2001	MSG IS TPIS	\A\	2,151,180,245\B\	2,158,068,904	3,111,341	\C\	3,111,341
\33\	2001	PL IS TPIS	\D\	220,741,076\B\	220,741,076	0	\F\	0
\34\	2002	MSG IS FUT USE	\A\	65,798\B\	65,703	95	\C\	95
\34\	2002	PL IS FUT USE	\D\	6,751\B\	6,751	0	\F\	0
\35\	2003	MSG IS CONST ST	\A\	10,505,976\B\	10,490,769	15,207	\C\	15,207
\35\	2003	PL IS CONST ST	\D\	1,077,917\B\	1,077,917	0	\F\	0
\36\	2004	MSG IS CONST LT	\A\	5,832,319\B\	5,823,878	8,441	\C\	8,441
\36\	2004	PL IS CONST LT	\D\	598,398\B\	598,398	0	\F\	0
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 CO SB AREA FL DATA MO 10/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1200 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\37\ 2005 MSG IS ADJ	\A\ 0\B\	0	\C\ 0
\37\ 2005 PL IS ADJ	\D\ 0\B\	0	\F\ 0
\38\ 1220 MSG IS MAT&SUP	\A\ 9,555,812\B\	9,555,812	\C\ 0
\38\ 1220 PL IS MAT&SUP	\D\ 699,152\B\	699,152	\F\ 0
\39\ GROSS BC MSG IS	\A\ 2,187,140,150\B\	2,184,005,066	\C\ 3,135,084
\39\ GROSS BC PL IS	\D\ 223,123,294\B\	223,123,294	\F\ 0
\40\ 3100 MSG IS DEPR	\A\ 834,550,092\B\	833,640,759	\C\ 909,333
\40\ 3100 PL IS DEPR	\D\ 82,497,492\B\	82,497,492	\F\ 0
\41\ 3200 MSG IS FUT USE	\A\ 0\B\	0	\C\ 0
\41\ 3200 PL IS FUT USE	\D\ 0\B\	0	\F\ 0
\42\ 3400 MSG IS AHORT	\A\ 1,882,431\B\	1,863,736	\C\ 18,695
\42\ 3400 PL IS AHORT	\D\ 185,639\B\	185,639	\F\ 0
\43\ 3500 MSG IS INTANG	\A\ 0\B\	0	\C\ 0
\43\ 3500 PL IS INTANG	\D\ 0\B\	0	\F\ 0
\44\ 3600 MSG IS AHORT	\A\ 0\B\	0	\C\ 0
\44\ 3600 PL IS AHORT	\D\ 0\B\	0	\F\ 0
\45\ 410024340 MSG IS DEF	\A\ 215,995,898\B\	215,600,523	\C\ 395,375
\45\ 410024340 PL IS DEF	\D\ 24,426,439\B\	24,426,439	\F\ 0

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 CO SB AREA FL DATA MO 10/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1200 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\46\ NET BC MSG IS	\A\ 1,134,711,729\B\	1,132,900,048	\C\ 1,811,681
\46\ NET BC PL IS	\D\ 116,013,724\B\	116,013,724	\F\ 0
\47\ AFUDC DEBT&EQ MSG IS	\A\ 57,510\B\	57,426	\C\ 84
\47\ AFUDC DEBT&EQ PL IS	\D\ 5,900\B\	5,900	\F\ 0
\48\ FIXED CHG MSG IS	\A\ 3,010,474\B\	3,005,656	\C\ 4,818
\48\ FIXED CHG PL IS	\D\ 308,387\B\	308,387	\F\ 0
\49\ MISC INC ADJ MSG IS	\A\ 3,179,929\B\	3,174,324	\C\ 5,605
\49\ MISC INC ADJ PL IS	\D\ 361,420\B\	361,420	\F\ 0
\50\ AFUDC DEBT MSG IS	\A\ -21,893\B\	-21,862	\C\ -31
\50\ AFUDC DEBT PL IS	\D\ -2,246\B\	-2,246	\F\ 0
\51\ DEPR CAP MSG IS	\A\ 403,105\B\	402,522	\C\ 583
\51\ DEPR CAP PL IS	\D\ 41,359\B\	41,359	\F\ 0
\52\ INC ADJ DELAY MSG IS	\A\ 0\B\	0	\C\ 0
\52\ INC ADJ DELAY PL IS	\D\ 0\B\	0	\F\ 0
\53\ INC ADJ FIT MSG IS	\A\ 5,787,298\B\	5,777,458	\C\ 9,840
\53\ INC ADJ FIT PL IS	\D\ 628,448\B\	628,448	\F\ 0

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CO SB AREA FL DATA MO 10/91		RETRO IS EFFECT CALCULATION		RE1991-12	
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF	
RETRO 1200		07/02/92		01/91	
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\54\ 7210 INV TX CR MSG IS\A\	100,689\B\	100,556	\C\	133	
\54\ 7210 INV TX CR PL IS \D\	9,481\B\	9,481	\F\	0	
\55\ IS RATE OF RET \A\	0.009375\B\	0.009375	\C\	0.000000	
\55\ IS RATE OF RET \D\	0.009375\B\	0.009375	\F\	0.000000	
\56\ FIT GROSS UP FAC \A\	0.515152\B\	0.515152	\C\	0.000000	
\56\ FIT GROSS UP FAC \D\	0.515152\B\	0.515152	\F\	0.000000	
\57\ IS RET AMT \A\	10,637,922\B\	10,620,938	\C\	16,984	
\57\ IS RET AMT \D\	1,087,629\B\	1,087,629	\F\	0	
\58\ FIT GROSS UP IS \A\	2,346,250\B\	2,342,771	\C\	3,479	
\58\ FIT GROSS UP IS \D\	222,183\B\	222,183	\F\	0	
\59\ IS REV REQ \A\	57,691,918\B\	57,378,031	\C\	313,887	
\59\ IS REV REQ \D\	5,926,295\B\	5,926,295	\F\	0	
\60\ 5260 IS \A\	87,225\B\	87,225	\C\	0	
\60\ 5260 IS \D\	5,800\B\	5,800	\F\	0	

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CO SB AREA FL DATA MO 10/91		RETRO IS EFFECT CALCULATION		RE1991-12	
SOURCE: REVISED SS1991-11		MINUS PREV SS1991-11		PREV = DIFF	
RETRO 1200		07/02/92		01/91	
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\61\ 6561 IS AFUDC ADJ	25,413	25,381		32	
\62\ 7540 IS CUST DEPOSIT	90,803	90,684		119	
\63\ 7110 IS DISALLOW	0	0		0	
\64\ 7130 IS DISALLOW	0	0		0	
\65\ 7140 IS DISALLOW	0	0		0	
\66\ 7150 IS DISALLOW	3,365	3,334		31	
\67\ 7350 IS DISALLOW	0	0		0	
\68\ 7160 IS DISALLOW	3,456	3,451		5	
\69\ EXP IS ALLOW/DISALLOW	108,995	108,880		115	
\70\ CWC IS	-6,095,966	-6,222,962		126,996	
\71\ 1439 IS UNAMRT EXP OT DIR	0	0		0	
\72\ UNAMORTIZED EA INV IS	3,020,079	3,020,079		0	
\73\ DEF EXCESS PENSION FUNDS	0	0		0	
\74\ 2001 AFUDC ADJ IS	2,484,892	2,481,572		3,320	
\75\ RESERVED	0	0		0	
\76\ 1437 IS ALLOWED	0	0		0	

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CO SB AREA FL DATA MO 10/91	RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF			01/91
RETRO	1200	07/02/92	
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	6,430,717	6,422,276	8,441
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	-7,021,712	-7,143,587	121,875
\81\ 4040 IS DISALLOW	14,472,081	14,453,083	18,998
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	300,339	299,944	395
\84\ 4310 IS DISALLOW	14,719,371	14,586,307	133,064
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	29,491,791	29,339,334	152,457
\88\ NET BC ALLOW/DISALLOW	-36,513,503	-36,482,921	-30,582
\89\ FIXED CHRGS EXCL 7540	3,212,224	3,207,620	4,664
\90\ INC ADJ FOR FIT DISALL	16,636	16,612	24
\91\ NET EXP&OT TX IS INCL A/D	49,477,129	49,183,272	293,857
\92\ NET BC IS INCL A/D	1,214,211,950	1,212,430,851	1,781,099
\93\ INC ADJ FIT INCL DISALL	6,389,294	6,389,294	9,816

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CO SB AREA FL DATA MO 10/91	RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF			01/91
RETRO	1200	07/02/92	
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,383,237	11,366,539	16,698
\95\ FIT GROSS UP IS INC FCC	2,400,659	2,397,315	3,344
\96\ GRS IS REV REQ INCL FCC ADJ	63,261,025	62,947,126	313,899
\97\ NET IS REV REQ INCL FCC ADJ	63,124,095	62,810,514	313,581

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 10/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1200 07/02/92
\\A\\ REVISED \\B\\ PREVIOUS \\C\\ DIFFERENCE

\\100\\ REVENUES	64,741,769	64,741,452	317
\\101\\ TOT OPER EXP	45,995,762	45,693,507	302,255
\\102\\ OTH OP INC/LSS	108,995	108,880	115
\\103\\ TOT NON-OP ITHS	77,240	76,542	698
\\104\\ TOT OTH TAXES	3,295,132	3,304,343	-9,211
\\105\\ TOT FED INC TXS	2,904,110	3,007,384	-103,274
\\106\\ TOT PLANT IN SVC	2,381,921,321	2,378,809,980	3,111,341
\\107\\ TOT OTH INVST	28,242,123	28,318,380	23,743
\\108\\ TOT RESERVES	1,159,537,991	1,158,214,588	1,323,403
\\109\\ AVG NET INV ALLW/DISALW	-36,513,503	-36,482,921	-30,582
\\110\\ AVG NET INV	1,214,211,950	1,212,430,851	1,781,099
\\111\\ NET RETURN	12,360,530	12,550,796	-190,266
\\112\\ RATE OF RETURN	12.216000	12.422400	-0.206400

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CO SB	AREA FL	DATA MO	11/91	RETRO IS	EFFECT CALCULATION	RE1991-12		
			SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF	01/91		
			RETRO 1210	07/02/92				
			\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\01\	6110	MSG IS NETW SUP	\A\	32,830	\B\	32,436	\C\	394
\01\	6110	PL IS NETW SUP	\D\	3,083	\E\	3,083	\F\	0
\02\	6120	MSG IS GEN SUP	\A\	1,917,771	\B\	1,894,789	\C\	22,982
\02\	6120	PL IS GEN SUP	\D\	180,121	\E\	180,121	\F\	0
\03\	6210	MSG IS COE SW	\A\	1,398,413	\B\	1,396,944	\C\	1,469
\03\	6210	PL IS COE SW	\D\	219,539	\E\	219,539	\F\	0
\04\	6220	MSG IS OPER SYS	\A\	-13,831	\B\	-13,816	\C\	-15
\04\	6220	PL IS OPER SYS	\D\	-2,171	\E\	-2,171	\F\	0
\05\	6230	MSG IS TRANS	\A\	872,885	\B\	871,968	\C\	917
\05\	6230	PL IS TRANS	\D\	137,035	\E\	137,035	\F\	0
\06\	6310	MSG IS INFO	\A\	895,589	\B\	895,589	\C\	0
\06\	6310	PL IS INFO	\D\	0	\E\	0	\F\	0
\07\	6410	MSG IS C&W	\A\	3,802,766	\B\	3,802,766	\C\	0
\07\	6410	PL IS C&W	\D\	278,104	\E\	278,104	\F\	0
\08\	6510	MSG IS OTH PLT	\A\	153,932	\B\	153,662	\C\	270
\08\	6510	PL IS OTH PLT	\D\	15,706	\E\	15,706	\F\	0
\09\	6530	MSG IS NTWK	\A\	4,728,193	\B\	4,726,307	\C\	1,886
\09\	6530	PL IS NTWK	\D\	487,522	\E\	487,522	\F\	0
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CO SB	AREA FL	DATA MO	11/91	RETRO IS	EFFECT CALCULATION	RE1991-12		
			SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF	01/91		
			RETRO 1210	07/02/92				
			\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\10\	6540	MSG IS ACC	\A\	0	\B\	0	\C\	0
\10\	6540	PL IS ACC	\D\	0	\E\	0	\F\	0
\11\	6560	MSG IS DEPR	\A\	12,881,556	\B\	12,860,393	\C\	21,163
\11\	6560	PL IS DEPR	\D\	1,448,403	\E\	1,448,403	\F\	0
\12\	6610	MSG IS MKTG	\A\	2,569,770	\B\	2,569,770	\C\	0
\12\	6610	PL IS MKTG	\D\	287,140	\E\	287,140	\F\	0
\13\	6620	MSG IS SVC	\A\	4,189,792	\B\	3,973,026	\C\	216,766
\13\	6620	PL IS SVC	\D\	325,116	\E\	325,116	\F\	0
\14\	6710	MSG IS EXEC&PLN	\A\	185,113	\B\	182,895	\C\	2,218
\14\	6710	PL IS EXEC&PLN	\D\	17,386	\E\	17,386	\F\	0
\15\	6720	MSG IS GEN&ADM	\A\	4,917,465	\B\	4,860,392	\C\	57,073
\15\	6720	PL IS GEN&ADM	\D\	447,314	\E\	447,314	\F\	0
\16\	7200	MSG IS OPR TXS	\A\	6,445,393	\B\	6,522,485	\C\	-77,092
\16\	7200	PL IS OPR TXS	\D\	736,992	\E\	736,992	\F\	0
\17\	7300	MSG IS SPEC CHG	\A\	5,694	\B\	5,626	\C\	68
\17\	7300	PL IS SPEC CHG	\D\	535	\E\	535	\F\	0
\18\	RESERVED		\A\	0	\B\	0	\C\	0
\18\	RESERVED		\D\	0	\E\	0	\F\	0
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CO SB AREA FL DATA MO 11/91	RETRO IS EFFECT CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91	
RETRO 1210	07/02/92		
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\19\ 7600 MSG IS EXTR ITEM\A\	0\B\	0 \C\	0
\19\ 7600 PL IS EXTR ITEM\A\	0\B\	0 \C\	0
\20\ USF MSG IS	844,489\B\	844,489 \C\	0
\20\ USF PL IS	0\B\	0 \C\	0
\21\ LIFELINE MSG IS	2,285\B\	2,285 \C\	0
\21\ LIFELINE PL IS	0\B\	0 \C\	0
\22\ EXP&TXS SUB MSG IS	45,830,105\B\	45,582,006 \C\	248,099
\22\ EXP&TXS SUB PL IS	4,581,825\B\	4,581,825 \C\	0
\23\ 5240 MSG IS RENT REV	81,825\B\	81,400 \C\	425
\23\ 5240 PL IS RENT REV	7,323\B\	7,323 \C\	0
\24\ NET EXP&TXS MSG IS	45,748,280\B\	45,500,606 \C\	247,674
\24\ NET EXP&TXS PL IS	4,574,502\B\	4,574,502 \C\	0
\25\ 2110 MSG IS GENL SUP	231,017,932\B\	248,009,823 \C\	3,008,109
\25\ 2110 PL IS GENL SUP	23,576,109\B\	23,576,109 \C\	0
\26\ 2210 MSG IS COE SW	307,858,683\B\	307,827,206 \C\	31,477
\26\ 2210 PL IS COE SW	4,701,794\B\	4,701,794 \C\	0
\27\ 2220 MSG IS OPR SYS	4,873,411\B\	4,148,434 \C\	724,977
\27\ 2220 PL IS OPR SYS	106,546\B\	106,546 \C\	0

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CO SB AREA FL DATA MO 11/91	RETRO IS EFFECT CALCULATION	RE1991-12	
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91	
RETRO 1210	07/02/92		
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\28\ 2230 MSG IS TRANS	423,265,924\B\	423,258,550 \C\	7,374
\28\ 2230 PL IS TRANS	109,284,313\B\	109,284,313 \C\	0
\29\ 2310 MSG IS INFO	46,934,819\B\	46,934,819 \C\	0
\29\ 2310 PL IS INFO	0\B\	0 \C\	0
\30\ 2410 MSG IS C&W	1,145,213,834\B\	1,145,213,834 \C\	0
\30\ 2410 PL IS C&W	83,718,056\B\	83,718,056 \C\	0
\31\ 2680 MSG IS TANG	4,081,369\B\	4,032,460 \C\	48,909
\31\ 2680 PL IS TANG	383,332\B\	383,332 \C\	0
\32\ 2690 MSG IS INTANG	0\B\	0 \C\	0
\32\ 2690 PL IS INTANG	0\B\	0 \C\	0
\33\ 2001 MSG IS TPIS	2,183,245,972\B\	2,179,425,126 \C\	3,820,846
\33\ 2001 PL IS TPIS	221,770,150\B\	221,770,150 \C\	0
\34\ 2002 MSG IS FUT USE	73,305\B\	73,176 \C\	129
\34\ 2002 PL IS FUT USE	7,479\B\	7,479 \C\	0
\35\ 2003 MSG IS CONST ST	8,115,515\B\	8,101,259 \C\	14,256
\35\ 2003 PL IS CONST ST	828,023\B\	828,023 \C\	0
\36\ 2004 MSG IS CONST LT	3,730,353\B\	3,723,800 \C\	6,553
\36\ 2004 PL IS CONST LT	380,607\B\	380,607 \C\	0

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CO SB AREA FL DATA MO 11/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91
RETRO 1210 07/02/92		
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\37\ 2005 MSG IS ADJ	0	0
\37\ 2005 PL IS ADJ	0	0
\38\ 1220 MSG IS MAT&SUP	9,766,656	9,766,656
\38\ 1220 PL IS MAT&SUP	714,254	714,254
\39\ GROSS BC MSG IS	2,204,931,801	2,201,090,017
\39\ GROSS BC PL IS	223,700,513	223,700,513
\40\ 3100 MSG IS DEPR	842,661,780	841,550,568
\40\ 3100 PL IS DEPR	82,911,703	82,911,703
\41\ 3200 MSG IS FUT USE	0	0
\41\ 3200 PL IS FUT USE	0	0
\42\ 3400 MSG IS AMORT	2,027,282	2,002,987
\42\ 3400 PL IS AMORT	190,407	190,407
\43\ 3500 MSG IS INTANG	0	0
\43\ 3500 PL IS INTANG	0	0
\44\ 3600 MSG IS AMORT	0	0
\44\ 3600 PL IS AMORT	0	0
\45\ 4100&4340 MSG IS DEF	217,673,399	217,183,341
\45\ 4100&4340 PL IS DEF	24,441,838	24,441,838

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CO SB AREA FL DATA MO 11/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF	01/91
RETRO 1210 07/02/92		
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\46\ NET BC MSG IS	1,142,569,340	1,140,353,121
\46\ NET BC PL IS	116,156,565	116,156,565
\47\ AFUDC DEBT&EQ MSG IS	39,516	39,447
\47\ AFUDC DEBT&EQ PL IS	4,032	4,032
\48\ FIXED CHG MSG IS	3,860,904	3,853,395
\48\ FIXED CHG PL IS	393,266	393,266
\49\ MISC INC ADJ MSG IS	-1,220,334	-1,218,677
\49\ MISC INC ADJ PL IS	-111,175	-111,175
\50\ AFUDC DEBT MSG IS	-15,066	-15,039
\50\ AFUDC DEBT PL IS	-1,537	-1,537
\51\ DEPR CAP MSG IS	393,543	392,851
\51\ DEPR CAP PL IS	40,153	40,153
\52\ INC ADJ DELAY MSG IS	0	0
\52\ INC ADJ DELAY PL IS	0	0
\53\ INC ADJ FIT MSG IS	2,247,027	2,241,867
\53\ INC ADJ FIT PL IS	241,938	241,938

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CO SB AREA FL DATA MO 11/91	RETRO	1210	07/02/92	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF					01/91
	RETRO	1210	07/02/92		
	\A\	REVISED	\B\	PREVIOUS	\C\
					DIFFERENCE
\54\ 7210 INV TX CR MSG IS	\A\	1,193,143	\B\	1,191,080	\C\ 2,063
\54\ 7210 INV TX CR PL IS	\D\	119,805	\E\	119,805	\F\ 0
\55\ IS RATE OF RET	\A\	0.009375	\B\	0.009375	\C\ 0.000000
\55\ IS RATE OF RET	\D\	0.009375	\E\	0.009375	\F\ 0.000000
\56\ FIT GROSS UP FAC	\A\	0.515152	\B\	0.515152	\C\ 0.000000
\56\ FIT GROSS UP FAC	\D\	0.515152	\E\	0.515152	\F\ 0.000000
\57\ IS RET AMT	\A\	10,711,588	\B\	10,690,811	\C\ 20,777
\57\ IS RET AMT	\D\	1,088,968	\E\	1,088,968	\F\ 0
\58\ FIT GROSS UP IS	\A\	2,552,743	\B\	2,547,823	\C\ 4,920
\58\ FIT GROSS UP IS	\D\	254,826	\E\	254,826	\F\ 0
\59\ IS REV REQ	\A\	58,165,837	\B\	57,892,466	\C\ 273,371
\59\ IS REV REQ	\D\	5,918,296	\E\	5,918,296	\F\ 0
\60\ 5260 IS	\A\	75,312	\B\	75,312	\C\ 0
\60\ 5260 IS	\D\	4,752	\E\	4,752	\F\ 0

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CO SB AREA FL DATA MO 11/91	RETRO	1210	07/02/92	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF					01/91
	RETRO	1210	07/02/92		
	\A\	REVISED	\B\	PREVIOUS	\C\
					DIFFERENCE
\61\ 6561 IS AFUDC ADJ		25,197		25,160	37
\62\ 7540 IS CUST DEPOSIT		400,304		399,666	638
\63\ 7110 IS DISALLOW		0		0	0
\64\ 7130 IS DISALLOW		0		0	0
\65\ 7140 IS DISALLOW		0		0	0
\66\ 7150 IS DISALLOW		-17,107		-16,919	-188
\67\ 7350 IS DISALLOW		0		0	0
\68\ 7160 IS DISALLOW		3,889		3,882	7
\69\ EXP IS ALLOW/DISALLOW		438,719		437,863	856
\70\ CWC IS		-72,055		-150,583	78,528
\71\ 1439 IS UNAMRT EXP OT DIR		0		0	0
\72\ UNAMORTIZED EA INV IS		2,865,213		2,865,213	0
\73\ DEF EXCESS PENSION FUNDS		0		0	0
\74\ 2001 AFUDC ADJ IS		2,470,484		2,466,461	4,023
\75\ RESERVED		0		0	0
\76\ 1437 IS ALLOWED		0		0	0

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CO SB AREA FL DATA MO 11/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1210 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	4,110,960	4,104,407	6,553
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	1,152,682	1,076,684	75,998
\81\ 4040 IS DISALLOW	14,482,864	14,459,779	23,085
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	323,407	322,892	515
\84\ 4310 IS DISALLOW	16,044,541	15,868,776	175,765
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	30,850,812	30,651,447	199,365
\88\ NET BC ALLOW/DISALLOW	-29,698,130	-29,574,763	-123,367
\89\ FIXED CHRGS EXCL 7540	3,845,277	3,838,495	6,782
\90\ INC ADJ FOR FIT DISALL	12,623	12,609	14
\91\ NET EXP80Y TX IS INCL A/D	50,003,875	49,754,920	248,955
\92\ NET BC IS INCL A/D	1,229,027,775	1,226,934,923	2,092,852
\93\ INC ADJ FIT INCL DISALL	2,476,342	2,471,196	5,146

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CO SB AREA FL DATA MO 11/91 RETRO IS EFFECT CALCULATION RE1991-12
 SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
 RETRO 1210 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,522,135	11,502,515	19,620
\95\ FIT GROSS UP IS INC FCC	2,670,643	2,666,312	4,331
\96\ GRS IS REV REQ INCL FCC ADJ	63,104,053	63,923,747	272,906
\97\ NET IS REV REQ INCL FCC ADJ	64,027,441	63,754,960	272,481

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 11/91		RETRO IS EFFECT CALCULATION		RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF				01/91
RETRO	1210	07/02/92		
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\100\ REVENUES	67,475,581	67,475,158	423	
\101\ TOT OPER EXP	42,376,542	42,051,419	325,123	
\102\ OTH OP INC/LSS	438,719	437,863	856	
\103\ TOT NON-OP ITMS	6,229	6,161	68	
\104\ TOT OTH TAXES	7,182,385	7,259,477	-77,092	
\105\ TOT FED INC TXS	3,785,476	3,873,789	-88,313	
\106\ TOT PLANT IN SVC	2,405,016,122	2,401,195,276	3,820,846	
\107\ TOT OTH INVST	23,616,192	23,595,254	20,938	
\108\ TOT RESERVES	1,169,906,409	1,168,280,844	1,625,565	
\109\ AVG NET INV ALLW/DISALW	-29,670,150	-29,574,763	-123,367	
\110\ AVG NET INV	1,229,027,775	1,226,934,923	2,092,852	
\111\ NET RETURN	13,686,230	13,846,449	-160,219	
\112\ RATE OF RETURN	13.363200	13.542000	-0.178800	

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CO SB	AREA FL	DATA MO	12/91	RETRO IS	EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11				MINUS PREV SS1991-11 PREV = DIFF		01/91
RETRO	1219	07/02/92				
		REVISED	PREVIOUS	DIFFERENCE		
\01\	6110	MSG IS NETW SUP	154,198	152,220	1,978	
\01\	6110	PL IS NETW SUP	15,685	15,685	0	
\02\	6120	MSG IS GEN SUP	2,871,243	2,834,413	36,830	
\02\	6120	PL IS GEN SUP	292,060	292,060	0	
\03\	6210	MSG IS COE SW	1,841,522	1,839,438	2,084	
\03\	6210	PL IS COE SW	286,884	286,884	0	
\04\	6220	MSG IS OPER SYS	31,791	31,755	36	
\04\	6220	PL IS OPER SYS	4,953	4,953	0	
\05\	6230	MSG IS TRANS	833,165	832,222	943	
\05\	6230	PL IS TRANS	129,796	129,796	0	
\06\	6310	MSG IS INFO	762,017	762,017	0	
\06\	6310	PL IS INFO	0	0	0	
\07\	6410	MSG IS C&W	2,899,190	2,899,190	0	
\07\	6410	PL IS C&W	211,249	211,249	0	
\08\	6510	MSG IS OTH PLT	291,510	290,984	526	
\08\	6510	PL IS OTH PLT	29,870	29,870	0	
\09\	6530	MSG IS NTWK	4,231,320	4,229,499	1,821	
\09\	6530	PL IS NTWK	433,954	433,954	0	

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CO SB	AREA FL	DATA MO	12/91	RETRO IS	EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11				MINUS PREV SS1991-11 PREV = DIFF		01/91
RETRO	1219	07/02/92				
		REVISED	PREVIOUS	DIFFERENCE		
\10\	6540	MSG IS ACC	0	0	0	
\10\	6540	PL IS ACC	0	0	0	
\11\	6560	MSG IS DEPR	12,845,809	12,824,647	21,162	
\11\	6560	PL IS DEPR	1,467,619	1,467,619	0	
\12\	6610	MSG IS MKTG	2,382,282	2,382,282	0	
\12\	6610	PL IS MKTG	284,929	284,929	0	
\13\	6620	MSG IS SVC	3,744,590	3,534,898	209,692	
\13\	6620	PL IS SVC	349,498	349,498	0	
\14\	6710	MSG IS EXEC&PLN	248,674	245,484	3,190	
\14\	6710	PL IS EXEC&PLN	25,295	25,295	0	
\15\	6720	MSG IS GEN&ADM	5,762,658	5,690,965	71,693	
\15\	6720	PL IS GEN&ADM	568,511	568,511	0	
\16\	7200	MSG IS OPR TXS	2,384,097	2,390,718	-6,621	
\16\	7200	PL IS OPR TXS	230,199	230,199	0	
\17\	7300	MSG IS SPEC CHG	41,008	40,482	526	
\17\	7300	PL IS SPEC CHG	4,171	4,171	0	
\18\	RESERVED		0	0	0	
\18\	RESERVED		0	0	0	

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CO SB	AREA	FL	DATA	MO	12/91	RETRO	IS	EFFECT	CALCULATION	RE1991-12
SOURCE: REVISED SSI991-11 MINUS PREV SSI991-11 PREV = DIFF										
RETR0 1219 07/02/92										
						REVIS	PREVIOUS		DIFFERENCE	
\19\	7600	HSG	IS	EXTR	ITEM	0	0	\C\	0	0
\19\	7600	PL	IS	EXTR	ITEM	0	0	\F\	0	0
\20\	USF	HSG	IS			844,489	844,489	\C\	0	0
\20\	USF	PL	IS			0	0	\F\	0	0
\21\	LIFELINE	HSG	IS			2,360	2,360	\C\	0	0
\21\	LIFELINE	PL	IS			0	0	\F\	0	0
\22\	EXP&TXS	SUB	HSG	IS		42,171,923	41,828,063	\C\	343,860	0
\22\	EXP&TXS	SUB	PL	IS		4,334,673	4,334,673	\F\	0	0
\23\	5240	HSG	IS	RENT	REV	70,646	70,236	\C\	410	0
\23\	5240	PL	IS	RENT	REV	6,551	6,551	\F\	0	0
\24\	NET	EXP&TXS	HSG	IS		42,101,277	41,757,827	\C\	343,450	0
\24\	NET	EXP&TXS	PL	IS		4,328,122	4,328,122	\F\	0	0
\25\	2110	HSG	IS	GENL	SUP	236,204,157	233,174,288	\C\	3,029,869	0
\25\	2110	PL	IS	GENL	SUP	24,026,370	24,026,370	\F\	0	0
\26\	2210	HSG	IS	COE	SW	310,169,765	310,135,599	\C\	34,166	0
\26\	2210	PL	IS	COE	SW	4,706,496	4,706,496	\F\	0	0
\27\	2220	HSG	IS	OPR	SYS	4,688,983	3,907,227	\C\	781,756	0
\27\	2220	PL	IS	OPR	SYS	106,398	106,398	\F\	0	0

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CO SB	AREA	FL	DATA	MO	12/91	RETRO	IS	EFFECT	CALCULATION	RE1991-12
SOURCE: REVISED SSI991-11 MINUS PREV SSI991-11 PREV = DIFF										
RETR0 1219 07/02/92										
						REVIS	PREVIOUS		DIFFERENCE	
\28\	2230	HSG	IS	TRANS		422,743,083	422,735,299	\C\	7,784	0
\28\	2230	PL	IS	TRANS		108,652,289	108,652,289	\F\	0	0
\29\	2310	HSG	IS	INFO		46,732,184	46,732,184	\C\	0	0
\29\	2310	PL	IS	INFO		0	0	\F\	0	0
\30\	2410	HSG	IS	C&W		1,144,546,525	1,144,546,525	\C\	0	0
\30\	2410	PL	IS	C&W		83,363,750	83,363,750	\F\	0	0
\31\	2680	HSG	IS	TANG		3,816,301	3,767,347	\C\	48,954	0
\31\	2680	PL	IS	TANG		388,191	388,191	\F\	0	0
\32\	2690	HSG	IS	INTANG		0	0	\C\	0	0
\32\	2690	PL	IS	INTANG		0	0	\F\	0	0
\33\	2001	HSG	IS	TPIS		2,168,900,996	2,164,998,467	\C\	3,902,529	0
\33\	2001	PL	IS	TPIS		221,243,494	221,243,494	\F\	0	0
\34\	2002	HSG	IS	FUT	USE	64,399	64,283	\C\	116	0
\34\	2002	PL	IS	FUT	USE	6,599	6,599	\F\	0	0
\35\	2003	HSG	IS	CONST	ST	7,101,297	7,088,482	\C\	12,815	0
\35\	2003	PL	IS	CONST	ST	727,652	727,652	\F\	0	0
\36\	2004	HSG	IS	CONST	LT	2,866,570	2,861,397	\C\	5,173	0
\36\	2004	PL	IS	CONST	LT	293,730	293,730	\F\	0	0

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CO SB AREA FL DATA MO 12/91	RETRO IS EFFECT CALCULATION			RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF			01/91
RETRO 1219	07/02/92			
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\37\ 2005 MSG IS ADJ	\A\ 0\B\	0	\C\	0
\37\ 2005 PL IS ADJ	\D\ 0\E\	0	\F\	0
\38\ 1220 MSG IS MAT&SUP	\A\ 9,936,982\B\	9,936,982	\C\	0
\38\ 1220 PL IS MAT&SUP	\D\ 724,057\E\	724,057	\F\	0
\39\ GROSS BC MSG IS	\A\ 2,188,870,244\B\	2,184,949,611	\C\	3,920,633
\39\ GROSS BC PL IS	\D\ 222,995,532\E\	222,995,532	\F\	0
\40\ 3100 MSG IS DEPR	\A\ 835,510,029\B\	834,399,604	\C\	1,110,345
\40\ 3100 PL IS DEPR	\D\ 82,310,001\E\	82,310,001	\F\	0
\41\ 3200 MSG IS FUT USE	\A\ 0\B\	0	\C\	0
\41\ 3200 PL IS FUT USE	\D\ 0\E\	0	\F\	0
\42\ 3400 MSG IS AMORT	\A\ 1,917,237\B\	1,892,644	\C\	24,593
\42\ 3400 PL IS AMORT	\D\ 195,019\E\	195,019	\F\	0
\43\ 3500 MSG IS INTANG	\A\ 0\B\	0	\C\	0
\43\ 3500 PL IS INTANG	\D\ 0\E\	0	\F\	0
\44\ 3600 MSG IS AMORT	\A\ 0\B\	0	\C\	0
\44\ 3600 PL IS AMORT	\D\ 0\E\	0	\F\	0
\45\ 410084340 MSG IS DEF	\A\ 213,593,100\B\	213,101,875	\C\	491,225
\45\ 410084340 PL IS DEF	\D\ 24,196,768\E\	24,196,768	\F\	0

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CO SB AREA FL DATA MO 12/91	RETRO IS EFFECT CALCULATION			RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11 PREV = DIFF			01/91
RETRO 1219	07/02/92			
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\46\ NET BC MSG IS	\A\ 1,137,049,878\B\	1,135,555,408	\C\	2,294,470
\46\ NET BC PL IS	\D\ 116,293,744\E\	116,293,744	\F\	0
\47\ AFUDC DEBT&EQ MSG IS	\A\ 22,702\B\	22,661	\C\	41
\47\ AFUDC DEBT&EQ PL IS	\D\ 2,326\E\	2,326	\F\	0
\48\ FIXED CHG MSG IS	\A\ 3,775,305\B\	3,767,690	\C\	7,615
\48\ FIXED CHG PL IS	\D\ 386,592\E\	386,592	\F\	0
\49\ MISC INC ADJ MSG IS	\A\ -4,550,774\B\	-4,543,061	\C\	-7,713
\49\ MISC INC ADJ PL IS	\D\ -452,110\E\	-452,110	\F\	0
\50\ AFUDC DEBT MSG IS	\A\ -8,636\B\	-8,621	\C\	-15
\50\ AFUDC DEBT PL IS	\D\ -885\E\	-885	\F\	0
\51\ DEPR CAP MSG IS	\A\ 390,883\B\	390,178	\C\	705
\51\ DEPR CAP PL IS	\D\ 40,053\E\	40,053	\F\	0
\52\ INC ADJ DELAY MSG IS	\A\ 0\B\	0	\C\	0
\52\ INC ADJ DELAY PL IS	\D\ 0\E\	0	\F\	0
\53\ INC ADJ FIT MSG IS	\A\ -1,166,352\B\	-1,165,549	\C\	-803
\53\ INC ADJ FIT PL IS	\D\ -105,571\E\	-105,571	\F\	0

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CO SB AREA FL DATA MO 12/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF
RETRO 1219	07/02/92	01/91
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\54\ 7210 INV TX CR MSG IS\A\	512,865\B\	511,952 \C\ 913
\54\ 7210 INV TX CR PL IS \D\	51,859\B\	51,859 \F\ 0
\55\ IS RATE OF RET \A\	0.009375\B\	0.009375 \C\ 0.000000
\55\ IS RATE OF RET \D\	0.009375\B\	0.009375 \F\ 0.000000
\56\ FIT GROSS UP FAC \A\	0.515152\B\	0.515152 \C\ 0.000000
\56\ FIT GROSS UP FAC \D\	0.515152\B\	0.515152 \F\ 0.000000
\57\ IS RET AHT \A\	10,667,343\B\	10,645,832 \C\ 21,511
\57\ IS RET AHT \D\	1,090,254\B\	1,090,254 \F\ 0
\58\ FIT GROSS UP IS \A\	5,319,083\B\	5,308,971 \C\ 10,112
\58\ FIT GROSS UP IS \D\	537,457\B\	537,457 \F\ 0
\59\ IS REV REQ \A\	57,240,854\B\	56,865,781 \C\ 375,073
\59\ IS REV REQ \D\	5,955,833\B\	5,955,833 \F\ 0
\60\ 5260 IS \A\	62,664\B\	62,664 \C\ 0
\60\ 5260 IS \D\	4,017\B\	4,017 \F\ 0

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CO SB AREA FL DATA MO 12/91	RETRO IS EFFECT CALCULATION	RE1991-12
SOURCE: REVISED SS1991-11	MINUS PREV SS1991-11	PREV = DIFF
RETRO 1219	07/02/92	01/91
\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\61\ 6561 IS AFUDC ADJ	24,786	24,749 37
\62\ 7540 IS CUST DEPOSIT	-183,576	-183,275 -301
\63\ 7110 IS DISALLOW	0	0 0
\64\ 7130 IS DISALLOW	0	0 0
\65\ 7140 IS DISALLOW	0	0 0
\66\ 7150 IS DISALLOW	-2,670	-2,639 -31
\67\ 7350 IS DISALLOW	0	0 0
\68\ 7160 IS DISALLOW	2,716	2,711 5
\69\ EXP IS ALLOW/DISALLOW	-158,836	-158,598 -238
\70\ CWC IS	-7,583,649	-7,759,287 175,638
\71\ 1439 IS UNAMRT EXP OT DIR	0	0 0
\72\ UNAMORTIZED EA INV IS	2,710,347	2,710,347 0
\73\ DEF EXCESS PENSION FUNDS	0	0 0
\74\ 2001 AFUDC ADJ IS	2,421,309	2,417,253 4,056
\75\ RESERVED	0	0 0
\76\ 1437 IS ALLOWED	0	0 0

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CO SB AREA FL DATA MO 12/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1219 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\77\ RESERVED	0	0	0
\78\ 2004 IS DISALLOW	3,160,300	3,155,127	5,173
\79\ 2005 IS DISALLOW	0	0	0
\80\ GROSS BC ALL/DISALL	-5,612,293	-5,786,814	174,521
\81\ 4040 IS DISALLOW	14,212,384	14,189,067	23,317
\82\ RESERVED	0	0	0
\83\ 4360 IS DISALLOW	321,272	320,745	527
\84\ 4310 IS DISALLOW	15,421,523	15,241,969	179,554
\85\ 4341 IS DISALLOW	0	0	0
\86\ 4361 IS DISALLOW	0	0	0
\87\ NET RESERVE ALL/DISALL	29,955,179	29,751,781	203,398
\88\ NET BC ALLOW/DISALLOW	-35,507,472	-35,538,595	-28,877
\89\ FIXED CHRGS EXCL 7540	4,332,497	4,324,550	7,947
\90\ INC ADJ FOR FIT DISALL	10,952	10,951	1
\91\ NET EXPROT TX IS INCL A/D	45,500,911	45,157,289	343,622
\92\ NET BC IS INCL A/D	1,218,576,150	1,216,310,557	2,265,593
\93\ INC ADJ FIT INCL DISALL	-1,282,875	-1,282,071	-804

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CO SB AREA FL DATA MO 12/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1219 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\94\ IS RET AMT INCL FCC ADJ	11,424,151	11,402,911	21,240
\95\ FIT GROSS UP IS INC FCC	5,630,434	5,630,434	9,973
\96\ GRS IS REV REQ INCL FCC ADJ	62,615,469	62,240,634	374,835
\97\ NET IS REV REQ INCL FCC ADJ	62,471,591	62,097,166	374,425

(LINES 98 AND 99 RESERVED)

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CO SB AREA FL DATA MO 12/91 RETRO IS EFFECT CALCULATION RE1991-12
SOURCE: REVISED SS1991-11 MINUS PREV SS1991-11 PREV = DIFF 01/91
RETRO 1219 07/02/92
 \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE

\100\ REVENUES	66,859,823	66,859,416	407
\101\ TOT OPER EXP	43,000,272	42,650,317	349,955
\102\ OTH OP INC/LSS	-158,836	-158,598	-238
\103\ TOT NON-OP ITMS	45,179	44,653	526
\104\ TOT OTH TAXES	2,614,296	2,620,917	-6,621
\105\ TOT FED INC TXS	7,133,484	7,250,816	-117,332
\106\ TOT PLANT IN SVC	2,390,144,490	2,386,241,961	3,902,529
\107\ TOT OTH INVST	21,721,286	21,703,182	18,104
\108\ TOT RESERVES	1,157,722,154	1,156,095,991	1,626,163
\109\ AVG NET INV ALLW/DISALW	-35,567,472	-35,538,595	-28,877
\110\ AVG NET INV	1,210,574,150	1,216,310,557	2,265,593
\111\ NET RETURN	14,225,428	14,451,311	-225,883
\112\ RATE OF RETURN	14.008800	14.257200	-0.248400

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1135 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \01\ 6110 MSG NTKW SUP \A\ 40,393\B\ 40,323\C\ 70
 \01\ 6110 PL NTKW SUP \D\ 5,562\E\ 5,562\F\ 0
 \02\ 6120 MSG GEN SUP \A\ 737,450\B\ 736,178\C\ 1,272
 \02\ 6120 PL GEN SUP \D\ 101,548\E\ 101,548\F\ 0
 \03\ 6210 MSG COE SW \A\ 625,181\B\ 625,115\C\ 66
 \03\ 6210 PL COE SW \D\ 125,192\E\ 125,192\F\ 0
 \04\ 6220 MSG OPER SYS \A\ 543\B\ 543\C\ 0
 \04\ 6220 PL OPER SYS \D\ 109\E\ 109\F\ 0
 \05\ 6230 MSG TRANS \A\ 275,123\B\ 275,094\C\ 29
 \05\ 6230 PL TRANS \D\ 55,093\E\ 55,093\F\ 0
 \06\ 6310 MSG INFO \A\ 329,354\B\ 329,354\C\ 0
 \06\ 6310 PL INFO \D\ 0\E\ 0\F\ 0
 \07\ 6410 MSG C&W \A\ 1,238,331\B\ 1,238,331\C\ 0
 \07\ 6410 PL C&W \D\ 147,940\E\ 147,940\F\ 0
 \08\ 6510 MSG OTH PLT \A\ 5,928\B\ 5,926\C\ 2
 \08\ 6510 PL OTH PLT \D\ 861\E\ 861\F\ 0
 \09\ 6530 MSG NTKW \A\ 1,650,213\B\ 1,650,147\C\ 66
 \09\ 6530 PL NTKW \D\ 241,305\E\ 241,305\F\ 0
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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1135 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \10\ 6540 MSG ACC \A\ 0\B\ 0\C\ 0
 \10\ 6540 PL ACC \D\ 0\E\ 0\F\ 0
 \11\ 6560 MSG DEPR \A\ 4,163,339\B\ 4,162,246\C\ 1,093
 \11\ 6560 PL DEPR \D\ 644,637\E\ 644,637\F\ 0
 \12\ 6610 MSG MKTG \A\ 617,967\B\ 617,967\C\ 0
 \12\ 6610 PL MKTG \D\ 45,898\E\ 45,898\F\ 0
 \13\ 6620 MSG SVC \A\ 1,359,472\B\ 1,349,125\C\ 10,347
 \13\ 6620 PL SVC \D\ 223,885\E\ 223,885\F\ 0
 \14\ 6710 MSG EXEC&PLN \A\ 60,758\B\ 60,653\C\ 105
 \14\ 6710 PL EXEC&PLN \D\ 8,366\E\ 8,366\F\ 0
 \15\ 6720 MSG GEN&ADM \A\ 1,511,121\B\ 1,508,513\C\ 2,608
 \15\ 6720 PL GEN&ADM \D\ 208,083\E\ 208,083\F\ 0
 \16\ 7200 MSG OPR TXS \A\ 1,194,859\B\ 1,195,592\C\ -733
 \16\ 7200 PL OPR TXS \D\ 83,065\E\ 83,065\F\ 0
 \17\ 7300 MSG SPEC CHG \A\ 15,676\B\ 15,649\C\ 27
 \17\ 7300 PL SPEC CHG \D\ 2,159\E\ 2,159\F\ 0
 \18\ RESERVED \A\ 0\B\ 0\C\ 0
 \18\ RESERVED \D\ 0\E\ 0\F\ 0
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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\19\ 7600 MSG EXTR ITEM	\A\	0\B\		0\C\		0
\19\ 7600 PL EXTR ITEM	\D\	0\E\		0\F\		0
\20\ 5240 MSG RTN REV	\A\	25,013\B\		24,992\C\		21
\20\ 5240 PL RTN REV	\D\	3,415\E\		3,415\F\		0
\21\ NET EXP & OTH TXS MSG	\A\	13,800,695\B\		13,785,764\C\		14,931
\21\ NET EXP & OTH TXS PL	\D\	1,890,288\E\		1,890,288\F\		0
\22\ 2110 MSG GEN SUP	\A\	74,329,187\B\		74,200,922\C\		128,265
\22\ 2110 PL GEN SUP	\D\	10,235,177\E\		10,235,177\F\		0
\23\ 2210 MSG COE SW	\A\	89,370,102\B\		89,369,158\C\		944
\23\ 2210 PL COE SW	\D\	1,738,658\E\		1,738,658\F\		0
\24\ 2220 MSG OPR SYS	\A\	1,820,902\B\		1,799,297\C\		21,605
\24\ 2220 PL OPR SYS	\D\	35,833\E\		35,833\F\		0
\25\ 2230 MSG TRANS	\A\	121,271,606\B\		121,271,380\C\		226
\25\ 2230 PL TRANS	\D\	40,195,514\E\		40,195,514\F\		0
\26\ 2310 MSG INFO	\A\	14,493,018\B\		14,493,018\C\		0
\26\ 2310 PL INFO	\D\	0\E\		0\F\		0
\27\ 2410 MSG C&W	\A\	344,073,137\B\		344,073,137\C\		0
\27\ 2410 PL C&W	\D\	41,089,555\E\		41,089,555\F\		0

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\28\ 2680 MSG TANG	\A\	1,267,254\B\		1,265,068\C\		2,186
\28\ 2680 PL TANG	\D\	174,502\E\		174,502\F\		0
\29\ 2690 MSG INTANG	\A\	0\B\		0\C\		0
\29\ 2690 PL INTANG	\D\	0\E\		0\F\		0
\30\ 2001 MSG TPIS	\A\	646,625,205\B\		646,471,979\C\		153,226
\30\ 2001 PL TPIS	\D\	93,469,239\E\		93,469,239\F\		0
\31\ 2002 MSG FUT USE	\A\	31,244\B\		31,237\C\		7
\31\ 2002 PL FUT USE	\D\	4,537\E\		4,537\F\		0
\32\ 2003 MSG CONST ST	\A\	5,220,610\B\		5,219,347\C\		1,263
\32\ 2003 PL CONST ST	\D\	758,164\E\		758,164\F\		0
\33\ 2004 MSG CONST LT	\A\	2,934,798\B\		2,934,088\C\		710
\33\ 2004 PL CONST LT	\D\	426,207\E\		426,207\F\		0
\34\ 2005 MSG ADJ	\A\	0\B\		0\C\		0
\34\ 2005 PL ADJ	\D\	0\E\		0\F\		0
\35\ 1220.1 MSG MAT&SUP	\A\	3,085,357\B\		3,085,357\C\		0
\35\ 1220.1 PL MAT&SUP	\D\	368,598\E\		368,598\F\		0
\36\ GROSS BC MSG	\A\	657,897,214\B\		657,742,008\C\		155,206
\36\ GROSS BC PL	\D\	95,026,745\E\		95,026,745\F\		0

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	RETR	REVISED	PREVIOUS	DIFFERENCE
\37\ 3100 MSG DEPR	1135	240,550,124	240,505,905	44,219
\37\ 3100 PL DEPR		33,858,281	33,858,281	0
\38\ 3200 MSG FUT USE		1,946	1,946	0
\38\ 3200 PL FUT USE		283	283	0
\39\ 3400 MSG AMORT		625,842	624,763	1,079
\39\ 3400 PL AMORT		86,180	86,180	0
\40\ 3500 MSG INTANG		0	0	0
\40\ 3500 PL INTANG		0	0	0
\41\ 3600 MSG AMORT OTH		0	0	0
\41\ 3600 PL AMORT OTH		0	0	0
\42\ 4100&4340 MSG DEF		66,418,525	66,397,580	20,945
\42\ 4100&4340 PL DEF		10,254,655	10,254,655	0
\43\ NET BC MSG		350,300,777	350,211,814	88,963
\43\ NET BC PL		50,827,346	50,827,346	0
\44\ AFUDC DEBT&EQ MSG		17,289	17,285	4
\44\ AFUDC DEBT&EQ PL		2,511	2,511	0
\45\ FIXED CHG MSG		922,508	922,273	235
\45\ FIXED CHG PL		134,104	134,104	0

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	RETR	REVISED	PREVIOUS	DIFFERENCE
\46\ MISC INC ADJ MSG	1135	221,245	221,169	76
\46\ MISC INC ADJ PL		34,818	34,818	0
\47\ AFUDC DEBT MSG		-6,560	-6,558	-2
\47\ AFUDC DEBT PL		-953	-953	0
\48\ DEP CAP MSG		122,174	122,144	30
\48\ DEP CAP PL		17,743	17,743	0
\49\ INC ADJ DELAY MSG		0	0	0
\49\ INC ADJ DELAY PL		0	0	0
\50\ INC ADJ FIT MSG		1,021,579	1,021,298	281
\50\ INC ADJ FIT PL		151,179	151,179	0
\51\ 7210 MSG INV TX CR		149,159	149,123	36
\51\ 7210 PL INV TX CR		21,662	21,662	0

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CO SB AREA FL DATA MO 04/91		RETRO EFFECT CALCULATION		RE1998-12
SOURCE: REVISED SS1998-11 MINUS		PREV SS1998-11	PREV = DIFF	07/90
RETRO	1135	07/02/92		
ST RA	\A\	REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\52\ 6110 MSG NTKW SUP	\A\	44,069\B\	44,438\C\	-369
\52\ 6110 PL NTKW SUP	\D\	10,079\E\	10,079\F\	0
\53\ 6120 MSG GEN SUP	\A\	804,563\B\	811,303\C\	-6,740
\53\ 6120 PL GEN SUP	\D\	184,017\E\	184,017\F\	0
\54\ 6210 MSG COE SW	\A\	612,713\B\	613,078\C\	-365
\54\ 6210 PL COE SW	\D\	273,119\E\	273,119\F\	0
\55\ 6220 MSG OPER SYS	\A\	532\B\	533\C\	-1
\55\ 6220 PL OPER SYS	\D\	237\E\	237\F\	0
\56\ 6230 MSG TRANS	\A\	269,637\B\	269,797\C\	-160
\56\ 6230 PL TRANS	\D\	120,191\E\	120,191\F\	0
\57\ 6310 MSG INFO	\A\	228,984\B\	228,984\C\	0
\57\ 6310 PL INFO	\D\	0\E\	0\F\	0
\58\ 6410 MSG C&W	\A\	908,428\B\	908,428\C\	0
\58\ 6410 PL C&W	\D\	219,330\E\	219,330\F\	0
\59\ 6510 MSG OTH PLT	\A\	5,068\B\	5,075\C\	-7
\59\ 6510 PL OTH PLT	\D\	1,578\E\	1,578\F\	0
\60\ 6530 MSG NTKW	\A\	1,359,025\B\	1,359,375\C\	-350
\60\ 6530 PL NTKW	\D\	442,988\E\	442,988\F\	0
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CO SB AREA FL DATA MO 04/91		RETRO EFFECT CALCULATION		RE1998-12
SOURCE: REVISED SS1998-11 MINUS		PREV SS1998-11	PREV = DIFF	07/90
RETRO	1135	07/02/92		
ST RA	\A\	REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\61\ 6540 MSG ACC	\A\	1,201,323\B\	1,201,323\C\	0
\61\ 6540 PL ACC	\D\	0\E\	0\F\	0
\62\ 6560 MSG DEPR	\A\	3,613,565\B\	3,619,267\C\	-5,702
\62\ 6560 PL DEPR	\D\	1,233,509\E\	1,233,509\F\	0
\63\ 6610 MSG MKTG	\A\	677,280\B\	677,280\C\	0
\63\ 6610 PL MKTG	\D\	137,973\E\	137,973\F\	0
\64\ 6620 MSG SVC	\A\	2,594,334\B\	2,649,263\C\	-54,929
\64\ 6620 PL SVC	\D\	327,318\E\	327,318\F\	0
\65\ 6710 MSG EXEC&PLN	\A\	66,287\B\	66,842\C\	-555
\65\ 6710 PL EXEC&PLN	\D\	15,161\E\	15,161\F\	0
\66\ 6720 MSG GEN&ADM	\A\	1,648,642\B\	1,662,454\C\	-13,812
\66\ 6720 PL GEN&ADM	\D\	377,073\E\	377,073\F\	0
\67\ 7200 MSG OPR TXS	\A\	1,259,713\B\	1,255,804\C\	3,909
\67\ 7200 PL OPR TXS	\D\	422,766\E\	422,766\F\	0
\68\ 7300 MSG SPEC CHG	\A\	17,102\B\	17,246\C\	-144
\68\ 7300 PL SPEC CHG	\D\	3,912\E\	3,912\F\	0
\69\ RESERVED	\A\	0\B\	0\C\	0
\69\ RESERVED	\D\	0\E\	0\F\	0
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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\70\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\70\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\71\ 5240 MSG RTN REV	23,319\B\	23,431\C\	-112
\71\ 5240 PL RTN REV	5,970\E\	5,970\F\	0
\72\ NET EXP & OTH TXS MSG\A\	15,287,946\B\	15,367,059\C\	-79,113
\72\ NET EXP & OTH TXS PL \D\	3,763,281\E\	3,763,281\F\	0
\73\ 2110 MSG GEN SUP	81,093,344\B\	81,772,718\C\	-679,374
\73\ 2110 PL GEN SUP	18,547,454\E\	18,547,454\F\	0
\74\ 2210 MSG COE SW	104,113,889\B\	104,118,897\C\	-5,008
\74\ 2210 PL COE SW	3,792,964\E\	3,792,964\F\	0
\75\ 2220 MSG OPR SYS	2,939,991\B\	3,054,691\C\	-114,700
\75\ 2220 PL OPR SYS	78,171\E\	78,171\F\	0
\76\ 2230 MSG TRANS	98,040,001\B\	98,350,090\C\	-1,199
\76\ 2230 PL TRANS	87,688,375\E\	87,688,375\F\	0
\77\ 2310 MSG INFO	10,072,020\B\	10,072,020\C\	0
\77\ 2310 PL INFO	0\E\	0\F\	0
\78\ 2410 MSG C&W	252,313,852\B\	252,313,852\C\	0
\78\ 2410 PL C&W	60,918,352\E\	60,918,352\F\	0

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\79\ 2680 MSG TANG	1,382,582\B\	1,394,166\C\	-11,584
\79\ 2680 PL TANG	316,220\E\	316,220\F\	0
\80\ 2690 MSG INTANG	0\B\	0\C\	0
\80\ 2690 PL INTANG	0\E\	0\F\	0
\81\ 2001 MSG TPIS	550,265,069\B\	551,076,934\C\	-811,865
\81\ 2001 PL TPIS	171,341,536\E\	171,341,536\F\	0
\82\ 2002 MSG FUT USE	26,713\B\	26,752\C\	-39
\82\ 2002 PL FUT USE	8,318\E\	8,318\F\	0
\83\ 2003 MSG CONST ST	4,463,428\B\	4,469,956\C\	-6,528
\83\ 2003 PL CONST ST	1,389,781\E\	1,389,781\F\	0
\84\ 2004 MSG CONST LT	2,509,144\B\	2,512,813\C\	-3,669
\84\ 2004 PL CONS LT	781,274\E\	781,274\F\	0
\85\ 2005 MSG ADJ	0\B\	0\C\	0
\85\ 2005 PL ADJ	0\E\	0\F\	0
\86\ 1220.1 MSG MAT&SUP	2,263,389\B\	2,263,389\C\	0
\86\ 1220.1 PL MAT&SUP	546,470\E\	546,470\F\	0
\87\ GROSS BC MSG	559,527,743\B\	560,349,844\C\	-822,101
\87\ GROSS BC PL	174,067,379\E\	174,067,379\F\	0

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISED	PREVIOUS	DIFFERENCE
\88\ 3100 MSG DEPR	200,994,564	201,225,191	-230,627
\88\ 3100 PL DEPR	61,658,327	61,658,327	0
\89\ 3200 MSG FUT USE	1,664	1,666	-2
\89\ 3200 PL FUT USE	518	518	0
\90\ 3400 MSG AMORT	682,790	688,518	-5,720
\90\ 3400 PL AMORT	156,168	156,168	0
\91\ 3500 MSG INTANG	0	0	0
\91\ 3500 PL INTANG	0	0	0
\92\ 3600 MSG AMORT OTH	0	0	0
\92\ 3600 PL AMORT OTH	0	0	0
\93\ 4100&4340 MSG DEF	60,534,883	60,644,225	-109,342
\93\ 4100&4340 PL DEF	20,051,737	20,051,737	0
\94\ NET BC MSG	297,313,834	297,790,244	-476,410
\94\ NET BC PL	92,200,629	92,200,629	0
\95\ AFUDC DEBTREQ MSG	14,781	14,803	-22
\95\ AFUDC DEBTREQ PL	4,602	4,602	0
\96\ FIXED CHG MSG	784,428	785,675	-1,247
\96\ FIXED CHG PL	243,257	243,257	0

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISED	PREVIOUS	DIFFERENCE
\97\ MISC INC ADJ MSG	214,841	215,228	-387
\97\ MISC INC ADJ PL	81,580	81,580	0
\98\ AFUDC DEBT MSG	-5,608	-5,617	9
\98\ AFUDC DEBT PL	-1,746	-1,746	0
\99\ DEP CAP MSG	104,454	104,607	-153
\99\ DEP CAP PL	32,524	32,524	0
\100\ INC ADJ DELAY MSG	0	0	0
\100\ INC ADJ DELAY PL	0	0	0
\101\ INC ADJ FIT MSG	894,815	896,296	-1,481
\101\ INC ADJ FIT PL	292,313	292,313	0
\102\ 7210 MSG INV TX CR	127,525	127,712	-187
\102\ 7210 PL INV TX CR	39,708	39,708	0
\103\ ST RATE OF RET	0.009375	0.009375	0.000000
\103\ ST RATE OF RET	0.009375	0.009375	0.000000
\104\ FIT GROSS UP FACTOR	0.515152	0.515152	0.000000
\104\ FIT GROSS UP FACTOR	0.515152	0.515152	0.000000
\105\ ST ER RET AMT	3,284,070	3,283,236	834
\105\ ST ER RET AMT	476,506	476,506	0

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CO SB AREA FL DATA MO 04/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

RETRO	1135	07/02/92	A\ REVISED	B\ PREVIOUS	C\ DIFFERENCE
\106\	FIT GROSS UP ST ER	\A\	939,528\B\	939,298\C\	230
\106\	FIT GROSS UP ST ER	\D\	134,772\E\	134,772\F\	0
\107\	ST ER REV REQ	\A\	18,024,293\B\	18,008,298\C\	15,995
\107\	ST ER REV REQ	\D\	2,501,566\E\	2,501,566\F\	0
\108\	ST RA RET AMT	\A\	2,787,317\B\	2,791,784\C\	-4,467
\108\	ST RA RET AMT	\D\	864,381\E\	864,381\F\	0
\109\	FIT GROSS UP ST RA	\A\	781,706\B\	782,961\C\	-1,255
\109\	FIT GROSS UP ST RA	\D\	234,538\E\	234,538\F\	0
\110\	ST RA REV REQ	\A\	18,856,969\B\	18,941,804\C\	-84,835
\110\	ST RA REV REQ	\D\	4,862,200\E\	4,862,200\F\	0
\111\	5260 ST ER	\A\	213,746\B\	213,746\C\	0
\111\	5260 ST ER	\D\	17,352\E\	17,352\F\	0
\112\	5260 ST RA	\A\	206,162\B\	206,162\C\	0
\112\	5260 ST RA	\D\	80,493\E\	80,493\F\	0

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 CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1137 07/02/92

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\01\ 6110 MSG NTHK SUP	79\B\	79\C\	0
\01\ 6110 PL NTHK SUP	11\E\	11\F\	0
\02\ 6120 MSG GEN SUP	796,314\B\	794,982\C\	1,332
\02\ 6120 PL GEN SUP	109,057\E\	109,057\F\	0
\03\ 6210 MSG COE SH	488,058\B\	487,992\C\	66
\03\ 6210 PL COE SH	95,970\E\	95,970\F\	0
\04\ 6220 MSG OPER SYS	3,903\B\	3,903\C\	0
\04\ 6220 PL OPER SYS	768\E\	768\F\	0
\05\ 6230 MSG TRANS	280,212\B\	280,174\C\	38
\05\ 6230 PL TRANS	55,100\E\	55,100\F\	0
\06\ 6310 MSG INFO	265,498\B\	265,498\C\	0
\06\ 6310 PL INFO	0\E\	0\F\	0
\07\ 6410 MSG C&W	1,300,170\B\	1,300,170\C\	0
\07\ 6410 PL C&W	152,538\E\	152,538\F\	0
\08\ 6510 MSG OTH PLT	-6,937\B\	-6,935\C\	-2
\08\ 6510 PL OTH PLT	-991\E\	-991\F\	0
\09\ 6530 MSG NTHK	1,598,798\B\	1,598,714\C\	84
\09\ 6530 PL NTHK	229,772\E\	229,772\F\	0

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 CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1137 07/02/92

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\10\ 6540 MSG ACC	0\B\	0\C\	0
\10\ 6540 PL ACC	0\E\	0\F\	0
\11\ 6560 MSG DEPR	4,137,169\B\	4,136,138\C\	1,031
\11\ 6560 PL DEPR	632,179\E\	632,179\F\	0
\12\ 6610 MSG HKTG	559,304\B\	559,304\C\	0
\12\ 6610 PL HKTG	41,759\E\	41,759\F\	0
\13\ 6620 MSG SVC	1,375,228\B\	1,365,635\C\	9,593
\13\ 6620 PL SVC	228,193\E\	228,193\F\	0
\14\ 6710 MSG EXEC&PLN	53,151\B\	53,062\C\	89
\14\ 6710 PL EXEC&PLN	7,279\E\	7,279\F\	0
\15\ 6720 MSG GEN&ADM	1,418,461\B\	1,416,089\C\	2,372
\15\ 6720 PL GEN&ADM	194,261\E\	194,261\F\	0
\16\ 7200 MSG OPR TXS	1,277,723\B\	1,278,556\C\	-833
\16\ 7200 PL OPR TXS	79,570\E\	79,570\F\	0
\17\ 7300 MSG SPEC CHG	34,728\B\	34,670\C\	58
\17\ 7300 PL SPEC CHG	4,756\E\	4,756\F\	0
\18\ RESERVED	0\B\	0\C\	0
\18\ RESERVED	0\E\	0\F\	0

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\19\ 7600 MSG EXTR ITEM	0	0	0
\19\ 7600 PL EXTR ITEM	0	0	0
\20\ 5240 MSG RTN REV	24,389	24,370	19
\20\ 5240 PL RTH REV	3,289	3,289	0
\21\ NET EXP & OTH TXS MSG	13,557,470	13,543,661	13,809
\21\ NET EXP & OTH TXS PL	1,826,933	1,826,933	0
\22\ 2110 MSG GEN SUP	75,473,527	75,347,329	126,198
\22\ 2110 PL GEN SUP	10,336,206	10,336,206	0
\23\ 2210 MSG COE SW	89,639,512	89,638,373	1,139
\23\ 2210 PL COE SW	1,713,727	1,713,727	0
\24\ 2220 MSG OPR SYS	1,834,251	1,807,978	26,273
\24\ 2220 PL OPR SYS	38,786	38,786	0
\25\ 2230 MSG TRANS	123,458,397	123,458,121	276
\25\ 2230 PL TRANS	39,929,054	39,929,054	0
\26\ 2310 MSG INFO	14,579,973	14,579,973	0
\26\ 2310 PL INFO	0	0	0
\27\ 2410 MSG C&W	345,913,000	345,913,000	0
\27\ 2410 PL C&W	40,569,133	40,569,133	0

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\28\ 2680 MSG TANG	1,359,963	1,357,690	2,273
\28\ 2680 PL TANG	186,250	186,250	0
\29\ 2690 MSG INTANG	0	0	0
\29\ 2690 PL INTANG	0	0	0
\30\ 2001 MSG TPIS	652,258,622	652,102,463	156,159
\30\ 2001 PL TPIS	92,773,156	92,773,156	0
\31\ 2002 MSG FUT USE	13,647	13,644	3
\31\ 2002 PL FUT USE	1,950	1,950	0
\32\ 2003 MSG CONST ST	5,250,495	5,249,227	1,268
\32\ 2003 PL CONST ST	750,352	750,352	0
\33\ 2004 MSG CONST LT	3,056,422	3,055,684	738
\33\ 2004 PL CONS LT	436,796	436,796	0
\34\ 2005 MSG ADJ	0	0	0
\34\ 2005 PL ADJ	0	0	0
\35\ 1220.1 MSG MAT&SUP	3,109,842	3,109,842	0
\35\ 1220.1 PL MAT&SUP	364,851	364,851	0
\36\ GROSS BC MSG	663,689,028	663,530,860	158,168
\36\ GROSS BC PL	94,327,105	94,327,105	0

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	RETR	1137	07/02/92	REVISED	PREVIOUS	DIFFERENCE
\37\ 3100 MSG DEPR	\A\			244,412,123\B\	244,368,107\C\	44,016
\37\ 3100 PL DEPR	\D\			33,816,459\E\	33,816,459\F\	0
\38\ 3200 MSG FUT USE	\A\			1,950\B\	1,950\C\	0
\38\ 3200 PL FUT USE	\D\			279\E\	279\F\	0
\39\ 3400 MSG AMORT	\A\			658,243\B\	657,142\C\	1,101
\39\ 3400 PL AMORT	\D\			90,148\E\	90,148\F\	0
\40\ 3500 MSG INTANG	\A\			0\B\	0\C\	0
\40\ 3500 PL INTANG	\D\			0\E\	0\F\	0
\41\ 3600 MSG AMORT OTH	\A\			0\B\	0\C\	0
\41\ 3600 PL AMORT OTH	\D\			0\E\	0\F\	0
\42\ 410084340 MSG DEF	\A\			66,526,515\B\	66,505,966\C\	20,549
\42\ 410084340 PL DEF	\D\			10,097,564\E\	10,097,564\F\	0
\43\ NET BC MSG	\A\			352,090,197\B\	351,997,695\C\	92,502
\43\ NET BC PL	\D\			50,322,655\E\	50,322,655\F\	0
\44\ AFUDC DEBT&EQ HSG	\A\			20,000\B\	19,995\C\	5
\44\ AFUDC DEBT&EQ PL	\D\			2,858\E\	2,858\F\	0
\45\ FIXED CHG HSG	\A\			958,606\B\	958,350\C\	256
\45\ FIXED CHG PL	\D\			137,266\E\	137,266\F\	0

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	RETR	1137	07/02/92	REVISED	PREVIOUS	DIFFERENCE
\46\ MISC INC ADJ MSG	\A\			468,888\B\	468,754\C\	134
\46\ MISC INC ADJ PL	\D\			69,672\E\	69,672\F\	0
\47\ AFUDC DEBT MSG	\A\			-7,590\B\	-7,588\C\	-2
\47\ AFUDC DEBT PL	\D\			-1,085\E\	-1,085\F\	0
\48\ DEP CAP MSG	\A\			122,525\B\	122,495\C\	30
\48\ DEP CAP PL	\D\			17,510\E\	17,510\F\	0
\49\ INC ADJ DELAY MSG	\A\			0\B\	0\C\	0
\49\ INC ADJ DELAY PL	\D\			0\E\	0\F\	0
\50\ INC ADJ FIT HSG	\A\			1,304,969\B\	1,304,609\C\	360
\50\ INC ADJ FIT PL	\D\			189,428\E\	189,428\F\	0
\51\ 7210 MSG INV TX CR	\A\			149,481\B\	149,445\C\	36
\51\ 7210 PL INV TX CR	\D\			21,362\E\	21,362\F\	0

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	RETR0	1137	07/02/92	\B\ PREVIOUS	\C\ DIFFERENCE
ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\52\ 6110 MSG NTKW SUP	\A\	85\B\	86\C\	-1	
\52\ 6110 PL NTKW SUP	\D\	20\E\	20\F\	0	
\53\ 6120 MSG GEN SUP	\A\	860,701\B\	866,003\C\	-6,102	
\53\ 6120 PL GEN SUP	\D\	197,400\E\	197,400\F\	0	
\54\ 6210 MSG COE SW	\A\	485,776\B\	486,067\C\	-291	
\54\ 6210 PL COE SW	\D\	214,080\E\	214,080\F\	0	
\55\ 6220 MSG OPER SYS	\A\	3,885\B\	3,888\C\	-3	
\55\ 6220 PL OPER SYS	\D\	1,712\E\	1,712\F\	0	
\56\ 6230 MSG TRANS	\A\	278,902\B\	279,069\C\	-167	
\56\ 6230 PL TRANS	\D\	122,911\E\	122,911\F\	0	
\57\ 6310 MSG INFO	\A\	184,282\B\	184,282\C\	0	
\57\ 6310 PL INFO	\D\	0\E\	0\F\	0	
\58\ 6410 MSG C&W	\A\	953,201\B\	953,231\C\	0	
\58\ 6410 PL C&W	\D\	229,670\E\	229,670\F\	0	
\59\ 6510 MSG OTH PLT	\A\	-5,959\B\	-5,967\C\	8	
\59\ 6510 PL OTH PLT	\D\	-1,850\E\	-1,850\F\	0	
\60\ 6530 MSG NTKW	\A\	1,325,892\B\	1,326,253\C\	-361	
\60\ 6530 PL NTKW	\D\	430,364\E\	430,364\F\	0	

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	RETR0	1137	07/02/92	\B\ PREVIOUS	\C\ DIFFERENCE
ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\61\ 6540 MSG ACC	\A\	1,212,135\B\	1,212,135\C\	0	
\61\ 6540 PL ACC	\D\	0\E\	0\F\	0	
\62\ 6560 MSG DEPR	\A\	3,597,253\B\	3,602,038\C\	-4,785	
\62\ 6560 PL DEPR	\D\	1,233,877\E\	1,233,877\F\	0	
\63\ 6610 MSG MKTG	\A\	626,941\B\	626,941\C\	0	
\63\ 6610 PL MKTG	\D\	124,613\E\	124,613\F\	0	
\64\ 6620 MSG SVC	\A\	2,486,959\B\	2,531,063\C\	-44,104	
\64\ 6620 PL SVC	\D\	332,060\E\	332,060\F\	0	
\65\ 6710 MSG EXEC&PLN	\A\	57,448\B\	57,855\C\	-407	
\65\ 6710 PL EXEC&PLN	\D\	13,176\E\	13,176\F\	0	
\66\ 6720 MSG GEN&ADM	\A\	1,533,153\B\	1,544,022\C\	-10,869	
\66\ 6720 PL GEN&ADM	\D\	351,625\E\	351,625\F\	0	
\67\ 7200 MSG OPR TXS	\A\	1,466,476\B\	1,462,647\C\	3,829	
\67\ 7200 PL OPR TXS	\D\	489,360\E\	489,360\F\	0	
\68\ 7300 MSG SPEC CHG	\A\	37,536\B\	37,803\C\	-267	
\68\ 7300 PL SPEC CHG	\D\	8,609\E\	8,609\F\	0	
\69\ RESERVED	\A\	0\B\	0\C\	0	
\69\ RESERVED	\D\	0\E\	0\F\	0	

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\70\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\70\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\71\ 5240 MSG RTN REV	22,546\B\	22,636\C\	-90
\71\ 5240 PL RTN REV	5,795\E\	5,795\F\	0
\72\ NET EXP & OTH TXS MSG\A\	15,082,200\B\	15,145,630\C\	-63,430
\72\ NET EXP & OTH TXS PL \D\	3,741,832\E\	3,741,032\F\	0
\73\ 2110 MSG GEN SUP	81,575,808\B\	82,154,126\C\	-578,318
\73\ 2110 PL GEN SUP	13,709,202\E\	18,709,202\F\	0
\74\ 2210 MSG COE SW	198,259,122\B\	108,264,355\C\	-5,233
\74\ 2210 PL COE SW	3,822,984\E\	3,822,984\F\	0
\75\ 2220 MSG OPR SYS	2,937,851\B\	3,058,639\C\	-120,788
\75\ 2220 PL OPR SYS	86,523\E\	86,523\F\	0
\76\ 2230 MSG TRANS	99,790,461\B\	99,791,726\C\	-1,265
\76\ 2230 PL TRANS	89,073,776\E\	89,073,776\F\	0
\77\ 2310 MSG INFO	10,133,409\B\	10,133,409\C\	0
\77\ 2310 PL INFO	0\E\	0\F\	0
\78\ 2410 MSG C&W	253,522,436\B\	253,522,436\C\	0
\78\ 2410 PL C&W	61,082,155\E\	61,082,155\F\	0

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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\79\ 2680 MSG TANG	1,469,926\B\	1,480,347\C\	-10,421
\79\ 2680 PL TANG	337,123\E\	337,123\F\	0
\80\ 2690 MSG INTANG	0\B\	0\C\	0
\80\ 2690 PL INTANG	0\E\	0\F\	0
\81\ 2001 MSG TPIS	557,689,013\B\	558,405,038\C\	-716,025
\81\ 2001 PL TPIS	173,111,763\E\	173,111,763\F\	0
\82\ 2002 MSG FUT USE	11,724\B\	11,739\C\	-15
\82\ 2002 PL FUT USE	3,639\E\	3,639\F\	0
\83\ 2003 MSG CONST ST	4,510,567\B\	4,516,413\C\	-5,846
\83\ 2003 PL CONST ST	1,400,123\E\	1,400,123\F\	0
\84\ 2004 MSG CONST LT	2,625,695\B\	2,629,098\C\	-3,403
\84\ 2004 PL CONS LT	815,040\E\	815,040\F\	0
\85\ 2005 MSG ADJ	0\B\	0\C\	0
\85\ 2005 PL ADJ	0\E\	0\F\	0
\86\ 1220.1 MSG MAT&SUP	2,280,128\B\	2,280,128\C\	0
\86\ 1220.1 PL MAT&SUP	549,343\E\	549,343\F\	0
\87\ GROSS BC MSG	567,117,127\B\	567,842,416\C\	-725,289
\87\ GROSS BC PL	175,879,908\E\	175,879,908\F\	0

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 CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1137 07/02/92
 ST RA \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \88\ 3100 MSG DEPR \A\ 205,213,756\B\ 205,417,732\C\ -203,976
 \88\ 3100 PL DEPR \D\ 62,698,934\E\ 62,698,934\F\ 0
 \89\ 3200 MSG FUT USE \A\ 1,676\B\ 1,678\C\ -2
 \89\ 3200 PL FUT USE \D\ 520\E\ 520\F\ 0
 \90\ 3400 MSG AMORT \A\ 711,466\B\ 716,510\C\ -5,044
 \90\ 3400 PL AMORT \D\ 163,173\E\ 163,173\F\ 0
 \91\ 3500 MSG INTANG \A\ 0\B\ 0\C\ 0
 \91\ 3500 PL INTANG \D\ 0\E\ 0\F\ 0
 \92\ 3600 MSG AMORT OTH \A\ 0\B\ 0\C\ 0
 \92\ 3600 PL AMORT OTH \D\ 0\E\ 0\F\ 0
 \93\ 4100&4340 MSG DEF \A\ 61,126,206\B\ 61,221,431\C\ -95,225
 \93\ 4100&4340 PL DEF \D\ 20,093,721\E\ 20,093,721\F\ 0
 \94\ NET BC MSG \A\ 300,064,023\B\ 300,485,065\C\ -421,042
 \94\ NET BC PL \D\ 92,923,560\E\ 92,923,560\F\ 0
 \95\ AFUDC DEBT&EQ MSG \A\ 17,182\B\ 17,204\C\ -22
 \95\ AFUDC DEBT&EQ PL \D\ 5,333\E\ 5,333\F\ 0
 \96\ FIXED CHG MSG \A\ 818,498\B\ 819,651\C\ -1,153
 \96\ FIXED CHG PL \D\ 253,473\E\ 253,473\F\ 0
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 CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1137 07/02/92
 ST RA \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \97\ MISC INC ADJ MSG \A\ 430,523\B\ 431,137\C\ -614
 \97\ MISC INC ADJ PL \D\ 118,233\E\ 118,233\F\ 0
 \98\ AFUDC DEBT MSG \A\ -6,520\B\ -6,529\C\ 9
 \98\ AFUDC DEBT PL \D\ -2,024\E\ -2,024\F\ 0
 \99\ DEP CAP MSG \A\ 105,258\B\ 105,394\C\ -136
 \99\ DEP CAP PL \D\ 32,673\E\ 32,673\F\ 0
 \100\ INC ADJ DELAY MSG \A\ 0\B\ 0\C\ 0
 \100\ INC ADJ DELAY PL \D\ 0\E\ 0\F\ 0
 \101\ INC ADJ FIT MSG \A\ 1,143,763\B\ 1,145,394\C\ -1,631
 \101\ INC ADJ FIT PL \D\ 339,033\E\ 339,033\F\ 0
 \102\ 7210 MSG INV TX CR \A\ 128,415\B\ 128,582\C\ -167
 \102\ 7210 PL INV TX CR \D\ 39,861\E\ 39,861\F\ 0
 \103\ ST RATE OF RET \A\ 0.009375\B\ 0.009375\C\ 0.000000
 \103\ ST RATE OF RET \D\ 0.009375\E\ 0.009375\F\ 0.000000
 \104\ FIT GROSS UP FACTOR \A\ 0.515152\B\ 0.515152\C\ 0.000000
 \104\ FIT GROSS UP FACTOR \D\ 0.515152\E\ 0.515152\F\ 0.000000
 \105\ ST ER RET AMT \A\ 3,300,846\B\ 3,299,978\C\ 868
 \105\ ST ER RET AMT \D\ 471,775\E\ 471,775\F\ 0
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CO SB AREA FL DATA MO 05/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1137 07/02/92

	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\106\ FIT GROSS UP ST ER	\A\	801,694\B\		801,486\C\		208
\106\ FIT GROSS UP ST ER	\D\	113,085\E\		113,085\F\		0
\107\ ST ER REV REQ	\A\	17,660,010\B\		17,645,125\C\		14,885
\107\ ST ER REV REQ	\D\	2,411,793\E\		2,411,793\F\		0
\108\ ST RA RET AMT	\A\	2,813,100\B\		2,817,047\C\		-3,947
\108\ ST RA RET AMT	\D\	871,158\E\		871,158\F\		0
\109\ FIT GROSS UP ST RA	\A\	665,394\B\		666,334\C\		-940
\109\ FIT GROSS UP ST RA	\D\	213,730\E\		213,730\F\		0
\110\ ST RA REV REQ	\A\	18,560,694\B\		18,629,011\C\		-68,317
\110\ ST RA REV REQ	\D\	4,826,720\E\		4,826,720\F\		0
\111\ 5260 ST ER	\A\	228,058\B\		228,058\C\		0
\111\ 5260 ST ER	\D\	18,750\E\		18,750\F\		0
\112\ 5260 ST RA	\A\	220,348\B\		220,348\C\		0
\112\ 5260 ST RA	\D\	86,057\E\		86,057\F\		0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVISD	PREVIOUS	DIFFERENCE
\01\ 6110 MSG NTHK SUP	6,800\B\	6,777\C\	23
\01\ 6110 PL NTHK SUP	956\E\	956\F\	0
\02\ 6120 MSG GEN SUP	659,848\B\	657,603\C\	2,245
\02\ 6120 PL GEN SUP	92,787\E\	92,787\F\	0
\03\ 6210 MSG COE SW	414,916\B\	414,809\C\	107
\03\ 6210 PL COE SW	82,124\E\	82,124\F\	0
\04\ 6220 MSG OPER SYS	16,782\B\	16,778\C\	4
\04\ 6220 PL OPER SYS	3,322\E\	3,322\F\	0
\05\ 6230 MSG TRANS	251,572\B\	251,507\C\	65
\05\ 6230 PL TRANS	49,793\E\	49,793\F\	0
\06\ 6310 MSG INFO	172,990\B\	172,990\C\	0
\06\ 6310 PL INFO	0\E\	0\F\	0
\07\ 6410 MSG C&W	1,269,369\B\	1,269,369\C\	0
\07\ 6410 PL C&W	146,574\E\	146,574\F\	0
\08\ 6510 MSG OTH PLT	-10,324\B\	-10,319\C\	-5
\08\ 6510 PL OTH PLT	-1,472\E\	-1,472\F\	0
\09\ 6530 MSG NTHK	1,551,312\B\	1,551,167\C\	145
\09\ 6530 PL NTHK	221,651\E\	221,651\F\	0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVISD	PREVIOUS	DIFFERENCE
\10\ 6540 MSG ACC	0\B\	0\C\	0
\10\ 6540 PL ACC	0\E\	0\F\	0
\11\ 6560 MSG DEPR	4,198,333\B\	4,195,951\C\	2,382
\11\ 6560 PL DEPR	638,157\E\	638,157\F\	0
\12\ 6610 MSG MKTG	525,335\B\	525,335\C\	0
\12\ 6610 PL MKTG	46,606\E\	46,606\F\	0
\13\ 6620 MSG SVC	1,379,734\B\	1,361,028\C\	18,706
\13\ 6620 PL SVC	234,899\E\	234,899\F\	0
\14\ 6710 MSG EXEC&PLN	69,597\B\	69,360\C\	237
\14\ 6710 PL EXEC&PLN	9,787\E\	9,787\F\	0
\15\ 6720 MSG GEN&ADH	1,444,948\B\	1,440,032\C\	4,916
\15\ 6720 PL GEN&ADH	203,187\E\	203,187\F\	0
\16\ 7200 MSG OPR TXS	1,053,960\B\	1,055,215\C\	-1,255
\16\ 7200 PL OPR TXS	90,393\E\	90,393\F\	0
\17\ 7300 MSG SPEC CHG	11,952\B\	11,911\C\	41
\17\ 7300 PL SPEC CHG	1,681\E\	1,681\F\	0
\18\ RESERVED	0\B\	0\C\	0
\18\ RESERVED	0\E\	0\F\	0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1139 07/02/92

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\19\ 7600 MSG EXTR ITEM	\A\	0\B\	0\C\ 0
\19\ 7600 PL EXTR ITEM	\D\	0\E\	0\F\ 0
\20\ 5240 MSG RTN REV	\A\ 23,500\B\	23,462\C\	38
\20\ 5240 PL RTN REV	\D\ 3,165\B\	3,165\F\	0
\21\ NET EXP & OTH TXS MSG\A\	12,993,624\B\	12,966,051\C\	27,573
\21\ NET EXP & OTH TXS PL \D\	1,817,280\B\	1,817,280\F\	0
\22\ 2110 MSG GEN SUP	\A\ 74,398,217\B\	74,145,065\C\	253,152
\22\ 2110 PL GEN SUP	\D\ 10,461,769\B\	10,461,769\F\	0
\23\ 2210 MSG COE SW	\A\ 87,113,581\B\	87,111,342\C\	2,239
\23\ 2210 PL COE SW	\D\ 1,708,998\B\	1,708,998\F\	0
\24\ 2220 MSG OPR SYS	\A\ 1,890,275\B\	1,838,488\C\	51,787
\24\ 2220 PL OPR SYS	\D\ 39,149\B\	39,149\F\	0
\25\ 2230 MSG TRANS	\A\ 124,247,298\B\	124,246,755\C\	543
\25\ 2230 PL TRANS	\D\ 39,887,045\B\	39,887,045\F\	0
\26\ 2310 MSG INFO	\A\ 14,544,404\B\	14,544,404\C\	0
\26\ 2310 PL INFO	\D\ 0\B\	0\F\	0
\27\ 2410 MSG C&W	\A\ 346,842,668\B\	346,842,668\C\	0
\27\ 2410 PL C&W	\D\ 40,035,830\B\	40,035,830\F\	0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1139 07/02/92

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\28\ 2680 MSG TANG	\A\ 1,352,705\B\	1,348,102\C\	4,603
\28\ 2680 PL TANG	\D\ 190,216\B\	190,216\F\	0
\29\ 2690 MSG INTANG	\A\ 0\B\	0\C\	0
\29\ 2690 PL INTANG	\D\ 0\B\	0\F\	0
\30\ 2001 MSG TPIS	\A\ 650,389,148\B\	650,076,824\C\	312,324
\30\ 2001 PL TPIS	\D\ 92,323,007\B\	92,323,007\F\	0
\31\ 2002 MSG FUT USE	\A\ 13,507\B\	13,501\C\	6
\31\ 2002 PL FUT USE	\D\ 1,926\B\	1,926\F\	0
\32\ 2003 MSG CONST ST	\A\ 4,995,441\B\	4,993,012\C\	2,429
\32\ 2003 PL CONST ST	\D\ 712,439\B\	712,439\F\	0
\33\ 2004 MSG CONST LT	\A\ 3,124,885\B\	3,123,365\C\	1,520
\33\ 2004 PL CONS LT	\D\ 445,664\B\	445,664\F\	0
\34\ 2005 MSG ADJ	\A\ 0\B\	0\C\	0
\34\ 2005 PL ADJ	\D\ 0\B\	0\F\	0
\35\ 1220.1 MSG MAT&SUP	\A\ 3,184,602\B\	3,184,602\C\	0
\35\ 1220.1 PL MAT&SUP	\D\ 367,727\B\	367,727\F\	0
\36\ GROSS BC MSG	\A\ 661,707,583\B\	661,391,304\C\	316,279
\36\ GROSS BC PL	\D\ 93,850,763\B\	93,850,763\F\	0

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 CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1139 07/02/92

ST ER	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\37\ 3100 MSG DEPR	\A\	245,784,050\B\		245,693,747\C\		90,303
\37\ 3100 PL DEPR	\D\	33,894,362\E\		33,894,362\F\		0
\38\ 3200 MSG FUT USE	\A\	1,929\B\		1,928\C\		1
\38\ 3200 PL FUT USE	\D\	275\E\		275\F\		0
\39\ 3400 MSG AMORT	\A\	642,289\B\		640,103\C\		2,186
\39\ 3400 PL AMORT	\D\	90,318\E\		90,318\F\		0
\40\ 3500 MSG INTANG	\A\	0\B\		0\C\		0
\40\ 3500 PL INTANG	\D\	0\E\		0\F\		0
\41\ 3600 MSG AMORT OTH	\A\	0\B\		0\C\		0
\41\ 3600 PL AMORT OTH	\D\	0\E\		0\F\		0
\42\ 4100&4340 MSG DEF	\A\	65,626,738\B\		65,585,093\C\		41,645
\42\ 4100&4340 PL DEF	\D\	9,992,051\E\		9,992,051\F\		0
\43\ NET BC MSG	\A\	349,652,577\B\		349,470,433\C\		182,144
\43\ NET BC PL	\D\	49,873,757\E\		49,873,757\F\		0
\44\ AFUDC DEBT&EQ MSG	\A\	20,659\B\		20,649\C\		10
\44\ AFUDC DEBT&EQ PL	\D\	2,946\E\		2,946\F\		0
\45\ FIXED CHG MSG	\A\	917,470\B\		916,989\C\		481
\45\ FIXED CHG PL	\D\	131,109\E\		131,109\F\		0

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 CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1139 07/02/92

ST ER	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\46\ MISC INC ADJ MSG	\A\	225,102\B\		224,949\C\		153
\46\ MISC INC ADJ PL	\D\	35,062\E\		35,062\F\		0
\47\ AFUDC DEBT MSG	\A\	-7,838\B\		-7,834\C\		-4
\47\ AFUDC DEBT PL	\D\	-1,118\E\		-1,118\F\		0
\48\ DEP CAP MSG	\A\	121,594\B\		121,535\C\		59
\48\ DEP CAP PL	\D\	17,341\E\		17,341\F\		0
\49\ INC ADJ DELAY MSG	\A\	0\B\		0\C\		0
\49\ INC ADJ DELAY PL	\D\	0\E\		0\F\		0
\50\ INC ADJ FIT MSG	\A\	1,020,978\B\		1,020,403\C\		575
\50\ INC ADJ FIT PL	\D\	148,830\E\		148,830\F\		0
\51\ 7210 MSG INV TX CR	\A\	148,413\B\		148,341\C\		72
\51\ 7210 PL INV TX CR	\D\	21,166\E\		21,166\F\		0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\52\ 6110 MSG NTHK SUP	7,591	7,660	-69
\52\ 6110 PL NTHK SUP	1,727	1,727	0
\53\ 6120 MSG GEN SUP	736,567	743,274	-6,707
\53\ 6120 PL GEN SUP	167,603	167,603	0
\54\ 6210 MSG COE SW	417,967	418,287	-320
\54\ 6210 PL COE SW	185,705	185,705	0
\55\ 6220 MSG OPER SYS	16,906	16,919	-13
\55\ 6220 PL OPER SYS	7,511	7,511	0
\56\ 6230 MSG TRANS	253,422	253,616	-194
\56\ 6230 PL TRANS	112,597	112,597	0
\57\ 6310 MSG INFO	119,686	119,686	0
\57\ 6310 PL INFO	0	0	0
\58\ 6410 MSG C&W	932,309	932,309	0
\58\ 6410 PL C&W	224,243	224,243	0
\59\ 6510 MSG OTH PLT	-8,950	-8,965	15
\59\ 6510 PL OTH PLT	-2,785	-2,785	0
\60\ 6530 MSG NTHK	1,293,605	1,294,040	-435
\60\ 6530 PL NTHK	421,736	421,736	0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\61\ 6540 MSG ACC	1,097,376	1,097,376	0
\61\ 6540 PL ACC	0	0	0
\62\ 6560 MSG DEPR	3,700,403	3,711,474	-7,071
\62\ 6560 PL DEPR	1,261,397	1,261,397	0
\63\ 6610 MSG MKTG	656,765	656,765	0
\63\ 6610 PL MKTG	134,607	134,607	0
\64\ 6620 MSG SVC	2,540,319	2,596,134	-55,815
\64\ 6620 PL SVC	331,479	331,479	0
\65\ 6710 MSG EXEC&PLN	77,689	78,396	-707
\65\ 6710 PL EXEC&PLN	17,678	17,678	0
\66\ 6720 MSG GEN&ADM	1,612,949	1,627,635	-14,686
\66\ 6720 PL GEN&ADM	367,020	367,020	0
\67\ 7200 MSG OPR TXS	1,447,724	1,443,979	3,745
\67\ 7200 PL OPR TXS	518,791	518,791	0
\68\ 7300 MSG SPEC CHG	13,341	13,463	-122
\68\ 7300 PL SPEC CHG	3,036	3,036	0
\69\ RESERVED	0	0	0
\69\ RESERVED	0	0	0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\70\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\70\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\71\ 5240 MSG RTN REV	22,053\B\	22,167\C\	-114
\71\ 5240 PL RTN REV	5,580\E\	5,580\F\	0
\72\ NET EXP & OTH TXS MSG\A\	14,897,816\B\	14,980,081\C\	-82,265
\72\ NET EXP & OTH TXS PL \D\	3,746,765\E\	3,746,765\F\	0
\73\ 2110 MSG GEN SUP	83,048,064\B\	83,804,217\C\	-756,153
\73\ 2110 PL GEN SUP	18,897,224\E\	18,897,224\F\	0
\74\ 2210 MSG COE SW	107,846,127\B\	107,852,811\C\	-6,684
\74\ 2210 PL COE SW	3,864,655\E\	3,864,655\F\	0
\75\ 2220 MSG OPR SYS	3,000,000\B\	3,243,221\C\	-154,527
\75\ 2220 PL OPR SYS	88,531\E\	88,531\F\	0
\76\ 2230 MSG TRANS	100,973,772\B\	100,975,392\C\	-1,620
\76\ 2230 PL TRANS	90,198,845\E\	90,198,845\F\	0
\77\ 2310 MSG INFO	10,103,874\B\	10,103,874\C\	0
\77\ 2310 PL INFO	0\E\	0\F\	0
\78\ 2410 MSG C&W	254,647,243\B\	254,647,243\C\	0
\78\ 2410 PL C&W	61,250,476\E\	61,250,476\F\	0

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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\79\ 2680 MSG TANG	1,509,981\B\	1,523,729\C\	-13,748
\79\ 2680 PL TANG	343,590\E\	343,590\F\	0
\80\ 2690 MSG INTANG	0\B\	0\C\	0
\80\ 2690 PL INTANG	0\E\	0\F\	0
\81\ 2001 MSG TPIS	561,217,755\B\	562,150,487\C\	-932,732
\81\ 2001 PL TPIS	174,643,321\E\	174,643,321\F\	0
\82\ 2002 MSG FUT USE	11,710\B\	11,729\C\	-19
\82\ 2002 PL FUT USE	3,644\E\	3,644\F\	0
\83\ 2003 MSG CONST ST	4,330,589\B\	4,337,811\C\	-7,222
\83\ 2003 PL CONST ST	1,347,660\E\	1,347,660\F\	0
\84\ 2004 MSG CONST LT	2,708,988\B\	2,713,506\C\	-4,518
\84\ 2004 PL CONS LT	843,025\E\	843,025\F\	0
\85\ 2005 MSG ADJ	0\B\	0\C\	0
\85\ 2005 PL ADJ	0\E\	0\F\	0
\86\ 1220.1 MSG MAT&SUP	2,338,983\B\	2,338,983\C\	0
\86\ 1220.1 PL MAT&SUP	562,583\E\	562,583\F\	0
\87\ GROSS BC MSG	570,608,025\B\	571,552,516\C\	-944,491
\87\ GROSS BC PL	177,400,233\E\	177,400,233\F\	0

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CO SB AREA FL DATA HQ 06/91		RETRO EFFECT CALCULATION			RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF			07/90
RETRO 1139 07/02/92					
ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\88\ 3100 MSG DEPR	\A\ 208,092,358\B\	208,360,345\C\	-267,987		
\88\ 3100 PL DEPR	\D\ 63,743,398\E\	63,743,398\F\	0		
\89\ 3200 MSG FUT USE	\A\ 1,673\B\	1,675\C\	-2		
\89\ 3200 PL FUT USE	\D\ 520\E\	520\F\	0		
\90\ 3400 MSG AMORT	\A\ 716,966\B\	723,494\C\	-6,528		
\90\ 3400 PL AMORT	\D\ 163,143\E\	163,143\F\	0		
\91\ 3500 MSG INTANG	\A\ 0\B\	0\C\	0		
\91\ 3500 PL INTANG	\D\ 0\E\	0\F\	0		
\92\ 3600 MSG AMORT OTH	\A\ 0\B\	0\C\	0		
\92\ 3600 PL AMORT OTH	\D\ 0\E\	0\F\	0		
\93\ 4100&4340 MSG DEF	\A\ 61,106,747\B\	61,230,383\C\	-123,636		
\93\ 4100&4340 PL DEF	\D\ 20,122,660\E\	20,122,660\F\	0		
\94\ NET BC MSG	\A\ 300,690,281\B\	301,236,619\C\	-546,338		
\94\ NET BC PL	\D\ 93,370,512\E\	93,370,512\F\	0		
\95\ AFUDC DEBT&EQ MSG	\A\ 17,910\B\	17,939\C\	-29		
\95\ AFUDC DEBT&EQ PL	\D\ 5,573\E\	5,573\F\	0		
\96\ FIXED CHG MSG	\A\ 790,493\B\	791,924\C\	-1,431		
\96\ FIXED CHG PL	\D\ 245,468\E\	245,468\F\	0		
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CO SB AREA FL DATA HQ 06/91		RETRO EFFECT CALCULATION			RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF			07/90
RETRO 1139 07/02/92					
ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\97\ MISC INC ADJ MSG	\A\ 224,399\B\	224,851\C\	-452		
\97\ MISC INC ADJ PL	\D\ 85,069\E\	85,069\F\	0		
\98\ AFUDC DEBT MSG	\A\ -6,795\B\	-6,806\C\	11		
\98\ AFUDC DEBT PL	\D\ -2,114\E\	-2,114\F\	0		
\99\ DEP CAP MSG	\A\ 105,411\B\	105,587\C\	-176		
\99\ DEP CAP PL	\D\ 32,803\E\	32,803\F\	0		
\100\ INC ADJ DELAY MSG	\A\ 0\B\	0\C\	0		
\100\ INC ADJ DELAY PL	\D\ 0\E\	0\F\	0		
\101\ INC ADJ FIT MSG	\A\ 909,481\B\	911,188\C\	-1,707		
\101\ INC ADJ FIT PL	\D\ 297,734\E\	297,734\F\	0		
\102\ 7210 MSG INV TX CR	\A\ 128,660\B\	128,875\C\	-215		
\102\ 7210 PL INV TX CR	\D\ 40,039\E\	40,039\F\	0		
\103\ ST RATE OF RET	\A\ 0.009375\B\	0.009375\C\	0.000000		
\103\ ST RATE OF RET	\D\ 0.009375\E\	0.009375\F\	0.000000		
\104\ FIT GROSS UP FACTOR	\A\ 0.515152\B\	0.515152\C\	0.000000		
\104\ FIT GROSS UP FACTOR	\D\ 0.515152\E\	0.515152\F\	0.000000		
\105\ ST ER RET AHT	\A\ 3,277,993\B\	3,276,285\C\	1,708		
\105\ ST ER RET AHT	\D\ 467,566\E\	467,566\F\	0		
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CO SB AREA FL DATA MO 06/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SSI1998-11 MINUS PREV SSI1998-11 PREV = DIFF 07/90

	RETRO	1139	07/02/92						
				\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\106\	FIT GROSS UP ST ER	\A\		\A\	937,838\B\		937,363\C\		475
\106\	FIT GROSS UP ST ER	\D\		\D\	132,128\E\		132,128\F\		0
\107\	ST ER REV REQ	\A\		\A\	17,209,455\B\		17,179,699\C\		29,756
\107\	ST ER REV REQ	\D\		\D\	2,416,974\E\		2,416,974\F\		0
\108\	ST RA RET AMT	\A\		\A\	2,818,971\B\		2,824,093\C\		-5,122
\108\	ST RA RET AMT	\D\		\D\	875,349\E\		875,349\F\		0
\109\	FIT GROSS UP ST RA	\A\		\A\	788,738\B\		790,172\C\		-1,434
\109\	FIT GROSS UP ST RA	\D\		\D\	236,894\E\		236,894\F\		0
\110\	ST RA REV REQ	\A\		\A\	18,505,525\B\		18,594,346\C\		-88,821
\110\	ST RA REV REQ	\D\		\D\	4,859,008\E\		4,859,008\F\		0
\111\	5260 ST ER	\A\		\A\	222,667\B\		222,667\C\		0
\111\	5260 ST ER	\D\		\D\	18,235\E\		18,235\F\		0
\112\	5260 ST RA	\A\		\A\	215,304\B\		215,304\C\		0
\112\	5260 ST RA	\D\		\D\	83,910\E\		83,910\F\		0

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CO SB AREA FL DATA HQ 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\01\ 6110 MSG NTKW SUP	40,181\B\	40,054\C\	127
\01\ 6110 PL NTKW SUP	5,324\E\	5,324\F\	0
\02\ 6120 MSG GEN SUP	722,666\B\	720,389\C\	2,275
\02\ 6120 PL GEN SUP	95,757\E\	95,757\F\	0
\03\ 6210 MSG COE SW	443,515\B\	443,387\C\	128
\03\ 6210 PL COE SW	87,138\E\	87,138\F\	0
\04\ 6220 MSG OPER SYS	26,846\B\	26,838\C\	8
\04\ 6220 PL OPER SYS	5,275\E\	5,275\F\	0
\05\ 6230 MSG TRANS	258,867\B\	258,793\C\	74
\05\ 6230 PL TRANS	50,860\E\	50,860\F\	0
\06\ 6310 MSG INFO	268,969\B\	268,969\C\	0
\06\ 6310 PL INFO	0\E\	0\F\	0
\07\ 6410 MSG C&W	1,389,046\B\	1,389,046\C\	0
\07\ 6410 PL C&W	157,006\E\	157,006\F\	0
\08\ 6510 MSG OTH PLT	-13,539\B\	-13,533\C\	-6
\08\ 6510 PL OTH PLT	-1,896\E\	-1,896\F\	0
\09\ 6530 MSG NTKW	1,527,380\B\	1,527,217\C\	163
\09\ 6530 PL NTKW	215,392\E\	215,392\F\	0

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CO SB AREA FL DATA HQ 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\10\ 6540 MSG ACC	0\B\	0\C\	0
\10\ 6540 PL ACC	0\E\	0\F\	0
\11\ 6560 MSG DEPR	3,914,101\B\	3,911,884\C\	2,217
\11\ 6560 PL DEPR	592,947\E\	592,947\F\	0
\12\ 6610 MSG MKTG	780,507\B\	780,507\C\	0
\12\ 6610 PL MKTG	53,354\E\	53,354\F\	0
\13\ 6620 MSG SVC	1,428,816\B\	1,409,875\C\	18,941
\13\ 6620 PL SVC	242,400\E\	242,400\F\	0
\14\ 6710 MSG EXEC&PLN	70,456\B\	70,234\C\	222
\14\ 6710 PL EXEC&PLN	9,336\E\	9,336\F\	0
\15\ 6720 MSG GEN&ADM	1,398,590\B\	1,394,133\C\	4,457
\15\ 6720 PL GEN&ADM	187,561\E\	187,561\F\	0
\16\ 7200 MSG OPR TXS	1,340,955\B\	1,342,618\C\	-1,463
\16\ 7200 PL OPR TXS	81,413\E\	81,413\F\	0
\17\ 7300 MSG SPEC CHG	11,958\B\	11,920\C\	38
\17\ 7300 PL SPEC CHG	1,584\E\	1,584\F\	0
\18\ RESERVED	0\B\	0\C\	0
\18\ RESERVED	0\E\	0\F\	0

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CO SB AREA FL DATA MO 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\19\ 7600 MSG EXTR ITEM	\A\ 0\B\	0\C\	0
\19\ 7600 PL EXTR ITEM	\D\ 0\E\	0\F\	0
\20\ 5240 MSG RTN REV	\A\ 23,887\B\	23,850\C\	37
\20\ 5240 PL RTN REV	\D\ 3,073\E\	3,073\F\	0
\21\ NET EXP & OTH TXS MSG	\A\ 13,585,425\B\	13,558,281\C\	27,144
\21\ NET EXP & OTH TXS PL	\D\ 1,780,378\E\	1,780,378\F\	0
\22\ 2110 MSG GEN SUP	\A\ 76,407,060\B\	76,166,450\C\	240,610
\22\ 2110 PL GEN SUP	\D\ 10,124,370\E\	10,124,370\F\	0
\23\ 2210 MSG COE SW	\A\ 87,604,141\B\	87,601,639\C\	2,502
\23\ 2210 PL COE SW	\D\ 1,704,608\E\	1,704,608\F\	0
\24\ 2220 MSG OPR SYS	\A\ 1,942,804\B\	1,884,699\C\	58,105
\24\ 2220 PL OPR SYS	\D\ 39,758\E\	39,758\F\	0
\25\ 2230 MSG TRANS	\A\ 125,666,731\B\	125,666,125\C\	606
\25\ 2230 PL TRANS	\D\ 39,968,123\E\	39,968,123\F\	0
\26\ 2310 MSG INFO	\A\ 14,497,109\B\	14,497,109\C\	0
\26\ 2310 PL INFO	\D\ 0\E\	0\F\	0
\27\ 2410 MSG C&W	\A\ 347,895,254\B\	347,895,254\C\	0
\27\ 2410 PL C&W	\D\ 39,308,145\E\	39,308,145\F\	0

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CO SB AREA FL DATA MO 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\28\ 2680 MSG TANG	\A\ 1,322,474\B\	1,318,310\C\	4,164
\28\ 2680 PL TANG	\D\ 175,236\E\	175,236\F\	0
\29\ 2690 MSG INTANG	\A\ 0\B\	0\C\	0
\29\ 2690 PL INTANG	\D\ 0\E\	0\F\	0
\30\ 2001 MSG TPIS	\A\ 655,335,573\B\	655,029,586\C\	305,987
\30\ 2001 PL TPIS	\D\ 91,320,240\E\	91,320,240\F\	0
\31\ 2002 MSG FUT USE	\A\ 13,565\B\	13,558\C\	7
\31\ 2002 PL FUT USE	\D\ 1,899\E\	1,899\F\	0
\32\ 2003 MSG CONST ST	\A\ 5,055,928\B\	5,053,547\C\	2,381
\32\ 2003 PL CONST ST	\D\ 707,844\E\	707,844\F\	0
\33\ 2004 MSG CONST LT	\A\ 3,188,262\B\	3,186,761\C\	1,501
\33\ 2004 PL CONS LT	\D\ 446,365\E\	446,365\F\	0
\34\ 2005 MSG ADJ	\A\ 0\B\	0\C\	0
\34\ 2005 PL ADJ	\D\ 0\E\	0\F\	0
\35\ 1220.1 MSG MAT&SUP	\A\ 3,174,467\B\	3,174,467\C\	0
\35\ 1220.1 PL MAT&SUP	\D\ 358,815\E\	358,815\F\	0
\36\ GROSS BC MSG	\A\ 666,767,795\B\	666,457,919\C\	309,876
\36\ GROSS BC PL	\D\ 92,835,163\E\	92,835,163\F\	0

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CO SB	AREA FL	DATA HO	07/91	RETRO EFFECT CALCULATION	RE1998-12
SOURCE: REVISED SS1998-11 MINUS FREV SS1998-11				PREV = DIFF	07/90
		RETRO	1141	07/02/92	
ST ER	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\37\ 3100 MSG DEPR	\A\	249,675,051	\B\	249,587,315	\C\ 87,736
\37\ 3100 PL DEPR	\D\	33,823,870	\E\	33,823,870	\F\ 0
\38\ 3200 MSG FUT USE	\A\	965	\B\	965	\C\ 0
\38\ 3200 PL FUT USE	\D\	135	\E\	135	\F\ 0
\39\ 3400 MSG AMORT	\A\	630,582	\B\	628,597	\C\ 1,985
\39\ 3400 PL AMORT	\D\	83,556	\E\	83,556	\F\ 0
\40\ 3500 MSG INTANG	\A\	0	\B\	0	\C\ 0
\40\ 3500 PL INTANG	\D\	0	\E\	0	\F\ 0
\41\ 3600 MSG AMORT OTH	\A\	0	\B\	0	\C\ 0
\41\ 3600 PL AMORT OTH	\D\	0	\E\	0	\F\ 0
\42\ 410024340 MSG DEF	\A\	66,004,849	\B\	65,965,189	\C\ 39,660
\42\ 410024340 PL DEF	\D\	9,850,784	\E\	9,850,784	\F\ 0
\43\ NET BC MSG	\A\	350,456,348	\B\	350,275,853	\C\ 180,495
\43\ NET BC PL	\D\	49,076,818	\E\	49,076,818	\F\ 0
\44\ AFUDC DEBT&EQ MSG	\A\	20,582	\B\	20,573	\C\ 9
\44\ AFUDC DEBT&EQ PL	\D\	2,882	\E\	2,882	\F\ 0
\45\ FIXED CHG MSG	\A\	908,459	\B\	907,997	\C\ 462
\45\ FIXED CHG PL	\D\	127,462	\E\	127,462	\F\ 0

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CO SB	AREA FL	DATA HO	07/91	RETRO EFFECT CALCULATION	RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11				PREV = DIFF	07/90
		RETRO	1141	07/02/92	
ST ER	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\46\ MISC INC ADJ MSG	\A\	402,779	\B\	402,558	\C\ 221
\46\ MISC INC ADJ PL	\D\	58,813	\E\	58,813	\F\ 0
\47\ AFUDC DEBT MSG	\A\	7,837	\B\	-7,833	\C\ -4
\47\ AFUDC DEBT PL	\D\	-1,097	\E\	-1,097	\F\ 0
\48\ DEP CAP MSG	\A\	112,276	\B\	112,223	\C\ 53
\48\ DEP CAP PL	\D\	15,719	\E\	15,719	\F\ 0
\49\ INC ADJ DELAY MSG	\A\	0	\B\	0	\C\ 0
\49\ INC ADJ DELAY PL	\D\	0	\E\	0	\F\ 0
\50\ INC ADJ FIT MSG	\A\	1,198,962	\B\	1,198,332	\C\ 630
\50\ INC ADJ FIT PL	\D\	170,556	\E\	170,556	\F\ 0
\51\ 7210 HSG INV TX CR	\A\	153,432	\B\	153,360	\C\ 72
\51\ 7210 PL INV TX CR	\D\	21,481	\E\	21,481	\F\ 0

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CO SB AREA FL DATA MO 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\52\ 6110 MSG NTHK SUP	44,213	44,591	-378
\52\ 6110 PL NTHK SUP	9,848	9,848	0
\53\ 6120 MSG GEN SUP	795,185	801,980	-6,795
\53\ 6120 PL GEN SUP	177,119	177,119	0
\54\ 6210 MSG COE SW	445,919	446,294	-375
\54\ 6210 PL COE SW	198,427	198,427	0
\55\ 6220 MSG OPER SYS	26,992	27,014	-22
\55\ 6220 PL OPER SYS	12,011	12,011	0
\56\ 6230 MSG TRANS	260,271	260,490	-219
\56\ 6230 PL TRANS	115,817	115,817	0
\57\ 6310 MSG INFO	186,793	186,793	0
\57\ 6310 PL INFO	0	0	0
\58\ 6410 MSG C&W	1,026,538	1,026,538	0
\58\ 6410 PL C&W	244,805	244,805	0
\59\ 6510 MSG OTH PLT	-11,749	-11,768	19
\59\ 6510 PL OTH PLT	-3,639	-3,639	0
\60\ 6530 MSG NTHK	1,277,398	1,277,886	-488
\60\ 6530 PL NTHK	415,422	415,422	0

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CO SB AREA FL DATA MO 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\61\ 6540 MSG ACC	1,274,347	1,274,347	0
\61\ 6540 PL ACC	0	0	0
\62\ 6560 MSG DEPR	3,450,880	3,457,536	-6,656
\62\ 6560 PL DEPR	1,191,032	1,191,032	0
\63\ 6610 MSG MKTG	778,474	778,474	0
\63\ 6610 PL MKTG	162,578	162,578	0
\64\ 6620 MSG SVC	2,736,062	2,792,579	-56,517
\64\ 6620 PL SVC	351,872	351,872	0
\65\ 6710 MSG EXEC&PLN	77,526	78,189	-663
\65\ 6710 PL EXEC&PLN	17,268	17,268	0
\66\ 6720 MSG GEN&ADM	1,557,538	1,570,849	-13,311
\66\ 6720 PL GEN&ADM	346,926	346,926	0
\67\ 7200 MSG OPR TXS	1,456,540	1,452,163	4,377
\67\ 7200 PL OPR TXS	600,175	600,175	0
\68\ 7300 MSG SPEC CHG	13,157	13,270	-113
\68\ 7300 PL SPEC CHG	2,931	2,931	0
\69\ RESERVED	0	0	0
\69\ RESERVED	0	0	0

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CO SB AREA FL DATA MO 07/91		RETRO EFFECT CALCULATION		RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF		07/90
RETRO 1141 07/02/92				
ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\70\ 7600 MSG EXTR ITEM	\A\ 0\B\	0\C\		0
\70\ 7600 PL EXTR ITEM	\D\ 0\E\	0\F\		0
\71\ 5240 HSG RTN REV	\A\ 22,340\B\	22,451\C\		-111
\71\ 5240 PL RTN REV	\D\ 5,492\E\	5,492\F\		0
\72\ NET EXP & OTH TXS MSG	\A\ 15,373,744\B\	15,454,774\C\		-81,030
\72\ NET EXP & OTH TXS PL	\D\ 3,837,100\E\	3,837,100\F\		0
\73\ 2110 HSG GEN SUP	\A\ 84,074,320\B\	84,792,837\C\		-718,517
\73\ 2110 PL GEN SUP	\D\ 18,726,718\E\	18,726,718\F\		0
\74\ 2210 HSG COE SW	\A\ 105,613,478\B\	105,620,943\C\		-7,465
\74\ 2210 PL COE SW	\D\ 3,881,508\E\	3,881,508\F\		0
\75\ 2220 HSG OPR SYS	\A\ 3,260,471\B\	3,433,851\C\		-173,380
\75\ 2220 PL OPR SYS	\D\ 90,533\E\	90,533\F\		0
\76\ 2230 HSG TRANS	\A\ 104,575,438\B\	104,577,246\C\		-1,808
\76\ 2230 PL TRANS	\D\ 91,010,110\E\	91,010,110\F\		0
\77\ 2310 HSG INFO	\A\ 10,067,866\B\	10,067,866\C\		0
\77\ 2310 PL INFO	\D\ 0\E\	0\F\		0
\78\ 2410 HSG C&W	\A\ 257,001,372\B\	257,001,372\C\		0
\78\ 2410 PL C&W	\D\ 61,287,368\E\	61,287,368\F\		0
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CO SB AREA FL DATA MO 07/91		RETRO EFFECT CALCULATION		RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF		07/90
RETRO 1141 07/02/92				
ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\79\ 2680 MSG TANG	\A\ 1,455,186\B\	1,467,623\C\		-12,437
\79\ 2680 PL TANG	\D\ 324,128\E\	324,128\F\		0
\80\ 2690 HSG INTANG	\A\ 0\B\	0\C\		0
\80\ 2690 PL INTANG	\D\ 0\E\	0\F\		0
\81\ 2001 HSG TPIS	\A\ 566,048,131\B\	566,961,738\C\		-913,607
\81\ 2001 PL TPIS	\D\ 175,320,365\E\	175,320,365\F\		0
\82\ 2002 HSG FUT USE	\A\ 11,771\B\	11,790\C\		-19
\82\ 2002 PL FUT USE	\D\ 3,646\E\	3,646\F\		0
\83\ 2003 HSG CONST ST	\A\ 4,387,473\B\	4,394,548\C\		-7,075
\83\ 2003 PL CONST ST	\D\ 1,358,951\E\	1,358,951\F\		0
\84\ 2004 HSG CONST LT	\A\ 2,766,736\B\	2,771,197\C\		-4,461
\84\ 2004 PL CONS LT	\D\ 856,953\E\	856,953\F\		0
\85\ 2005 HSG ADJ	\A\ 0\B\	0\C\		0
\85\ 2005 PL ADJ	\D\ 0\E\	0\F\		0
\86\ 1220.1 HSG MAT&SUP	\A\ 2,346,006\B\	2,346,006\C\		0
\86\ 1220.1 PL MAT&SUP	\D\ 559,467\E\	559,467\F\		0
\87\ GROSS BC HSG	\A\ 575,560,117\B\	576,485,279\C\		-925,162
\87\ GROSS BC PL	\D\ 178,099,382\E\	178,099,382\F\		0
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CO SB AREA FL DATA MO 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\88\ 3100 MSG DEPR	211,779,443	212,043,130	-263,687
\88\ 3100 PL DEPR	64,568,189	64,568,189	0
\89\ 3200 MSG FUT USE	837	839	-2
\89\ 3200 PL FUT USE	259	259	0
\90\ 3400 MSG AMORT	693,862	699,792	-5,930
\90\ 3400 PL AMORT	154,551	154,551	0
\91\ 3500 MSG INTANG	0	0	0
\91\ 3500 PL INTANG	0	0	0
\92\ 3600 MSG AMORT OTH	0	0	0
\92\ 3600 PL AMORT OTH	0	0	0
\93\ 4100&4340 MSG DEF	61,313,412	61,432,609	-119,197
\93\ 4100&4340 PL DEF	20,091,254	20,091,254	0
\94\ NET BC MSG	301,772,563	302,308,909	-536,346
\94\ NET BC PL	93,285,129	93,285,129	0
\95\ AFUDC DEBTREQ MSG	17,861	17,890	-29
\95\ AFUDC DEBTREQ PL	5,532	5,532	0
\96\ FIXED CHG MSG	783,757	785,143	-1,386
\96\ FIXED CHG PL	242,278	242,278	0

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CO SB AREA FL DATA MO 07/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\97\ MISC INC ADJ MSG	372,863	373,526	-663
\97\ MISC INC ADJ PL	100,645	100,645	0
\98\ AFUDC DEBT MSG	-6,801	-6,812	11
\98\ AFUDC DEBT PL	-2,106	-2,106	0
\99\ DEP CAP MSG	97,432	97,589	-157
\99\ DEP CAP PL	30,178	30,178	0
\100\ INC ADJ DELAY MSG	0	0	0
\100\ INC ADJ DELAY PL	0	0	0
\101\ INC ADJ FIT MSG	1,059,188	1,061,080	-1,892
\101\ INC ADJ FIT PL	312,745	312,745	0
\102\ 7210 MSG INV TX CR	133,147	133,361	-214
\102\ 7210 PL INV TX CR	41,240	41,240	0
\103\ ST RATE OF RET	0.009375	0.009375	0.000000
\103\ ST RATE OF RET	0.009375	0.009375	0.000000
\104\ FIT GROSS UP FACTOR	0.515152	0.515152	0.000000
\104\ FIT GROSS UP FACTOR	0.515152	0.515152	0.000000
\105\ ST ER RET AMT	3,285,528	3,283,836	1,692
\105\ ST ER RET AMT	460,095	460,095	0

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CO SB AREA FL DATA MO 07/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
RETRO 1141 07/02/92

	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\106\ FIT GROSS UP ST ER	\A\	842,426\B\		841,988\C\		438
\106\ FIT GROSS UP ST ER	\D\	116,610\E\		116,610\F\		0
\107\ ST ER REV REQ	\A\	17,713,379\B\		17,684,105\C\		29,274
\107\ ST ER REV REQ	\D\	2,357,083\E\		2,357,083\F\		0
\108\ ST RA RET AMT	\A\	2,829,118\B\		2,834,146\C\		-5,028
\108\ ST RA RET AMT	\D\	874,548\E\		874,548\F\		0
\109\ FIT GROSS UP ST RA	\A\	710,045\B\		711,336\C\		-1,291
\109\ FIT GROSS UP ST RA	\D\	226,929\E\		226,929\F\		0
\110\ ST RA REV REQ	\A\	18,912,907\B\		19,000,256\C\		-87,349
\110\ ST RA REV REQ	\D\	4,938,577\E\		4,938,577\F\		0
\111\ 5260 ST ER	\A\	-15,505\B\		-15,505\C\		0
\111\ 5260 ST ER	\D\	-675\E\		-675\F\		0
\112\ 5260 ST RA	\A\	-10,107\B\		-10,107\C\		0
\112\ 5260 ST RA	\D\	-6,333\E\		-6,333\F\		0

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CO SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\01\ 6110 MSG NTKW SUP	36,581	36,467	114
\01\ 6110 PL NTKW SUP	4,683	4,683	0
\02\ 6120 MSG GEN SUP	805,476	802,963	2,513
\02\ 6120 PL GEN SUP	103,124	103,124	0
\03\ 6210 MSG COE SW	419,438	419,322	116
\03\ 6210 PL COE SW	79,480	79,480	0
\04\ 6220 MSG OPER SYS	16,374	16,369	5
\04\ 6220 PL OPER SYS	3,103	3,103	0
\05\ 6230 MSG TRANS	289,218	289,138	80
\05\ 6230 PL TRANS	54,804	54,804	0
\06\ 6310 MSG INFO	239,749	239,749	0
\06\ 6310 PL INFO	0	0	0
\07\ 6410 MSG C&W	1,314,262	1,314,262	0
\07\ 6410 PL C&W	147,496	147,496	0
\08\ 6510 MSG OTH PLT	-4,165	-4,163	-2
\08\ 6510 PL OTH PLT	-572	-572	0
\09\ 6530 MSG NTKW	1,518,248	1,518,109	139
\09\ 6530 PL NTKW	210,336	210,336	0

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CO SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\10\ 6540 MSG ACC	0	0	0
\10\ 6540 PL ACC	0	0	0
\11\ 6560 MSG DEPR	4,002,538	4,000,180	2,358
\11\ 6560 PL DEPR	592,543	592,543	0
\12\ 6610 MSG MKTG	736,377	736,377	0
\12\ 6610 PL MKTG	54,823	54,823	0
\13\ 6620 MSG SVC	1,404,597	1,386,429	18,168
\13\ 6620 PL SVC	210,190	210,190	0
\14\ 6710 MSG EXEC&PLN	57,255	57,076	179
\14\ 6710 PL EXEC&PLN	7,330	7,330	0
\15\ 6720 MSG GEN&ADM	1,532,343	1,527,562	4,781
\15\ 6720 PL GEN&ADM	196,183	196,183	0
\16\ 7200 MSG OPR TXS	1,155,696	1,156,724	-1,028
\16\ 7200 PL OPR TXS	93,750	93,750	0
\17\ 7300 MSG SPEC CHG	12,762	12,722	40
\17\ 7300 PL SPEC CHG	1,634	1,634	0
\18\ RESERVED	0	0	0
\18\ RESERVED	0	0	0

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CD SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\19\ 7600 MSG EXTR ITEM	\A\ 0\B\	0\C\	0
\19\ 7600 PL EXTR ITEM	\D\ 0\E\	0\F\	0
\20\ 5240 MSG RTN REV	\A\ 22,963\B\	22,929\C\	34
\20\ 5240 PL RTN REV	\D\ 2,893\E\	2,893\F\	0
\21\ NET EXP & OTH TXS MSG	\A\ 13,513,786\B\	13,486,357\C\	27,429
\21\ NET EXP & OTH TXS PL	\D\ 1,756,014\E\	1,756,014\F\	0
\22\ 2110 MSG GEN SUP	\A\ 76,607,713\B\	76,368,685\C\	239,028
\22\ 2110 PL GEN SUP	\D\ 9,807,906\E\	9,807,906\F\	0
\23\ 2210 MSG COE SW	\A\ 91,587,020\B\	91,584,522\C\	2,498
\23\ 2210 PL COE SW	\D\ 1,707,869\E\	1,707,869\F\	0
\24\ 2220 MSG OPR SYS	\A\ 1,967,280\B\	1,909,244\C\	58,036
\24\ 2220 PL OPR SYS	\D\ 39,696\E\	39,696\F\	0
\25\ 2230 MSG TRANS	\A\ 129,975,264\B\	129,974,661\C\	603
\25\ 2230 PL TRANS	\D\ 40,035,304\E\	40,035,304\F\	0
\26\ 2310 MSG INFO	\A\ 14,526,922\B\	14,526,922\C\	0
\26\ 2310 PL INFO	\D\ 0\E\	0\F\	0
\27\ 2410 MSG C&H	\A\ 350,857,918\B\	350,857,918\C\	0
\27\ 2410 PL C&H	\D\ 39,361,762\E\	39,361,762\F\	0

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CD SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\28\ 2680 MSG TANG	\A\ 1,284,325\B\	1,280,317\C\	4,008
\28\ 2680 PL TANG	\D\ 164,430\E\	164,430\F\	0
\29\ 2690 MSG INTANG	\A\ 0\B\	0\C\	0
\29\ 2690 PL INTANG	\D\ 0\E\	0\F\	0
\30\ 2001 MSG TPIS	\A\ 666,806,442\B\	666,502,269\C\	304,173
\30\ 2001 PL TPIS	\D\ 91,116,967\E\	91,116,967\F\	0
\31\ 2002 MSG FUT USE	\A\ 13,793\B\	13,787\C\	6
\31\ 2002 PL FUT USE	\D\ 1,894\E\	1,894\F\	0
\32\ 2003 MSG CONST ST	\A\ 4,714,329\B\	4,712,139\C\	2,190
\32\ 2003 PL CONST ST	\D\ 647,254\E\	647,254\F\	0
\33\ 2004 MSG CONST LT	\A\ 3,384,885\B\	3,383,313\C\	1,572
\33\ 2004 PL CONS LT	\D\ 464,728\E\	464,728\F\	0
\34\ 2005 MSG ADJ	\A\ 0\B\	0\C\	0
\34\ 2005 PL ADJ	\D\ 0\E\	0\F\	0
\35\ 1220.1 MSG MAT&SUP	\A\ 3,215,347\B\	3,215,347\C\	0
\35\ 1220.1 PL MAT&SUP	\D\ 360,850\E\	360,850\F\	0
\36\ GROSS BC HSG	\A\ 678,134,796\B\	677,826,855\C\	307,941
\36\ GROSS BC PL	\D\ 92,591,693\E\	92,591,693\F\	0

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CO SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
RETRO 1147 07/02/92

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\37\ 3100 MSG DEPR	\A\ 255,919,043\B\	255,829,090\C\	89,953
\37\ 3100 PL DEPR	\D\ 33,995,280\E\	33,995,280\F\	0
\38\ 3200 MSG FUT USE	\A\ 0\B\	0\C\	0
\38\ 3200 PL FUT USE	\D\ 0\E\	0\F\	0
\39\ 3400 MSG AHORT	\A\ 608,582\B\	606,684\C\	1,898
\39\ 3400 PL AHORT	\D\ 77,916\E\	77,916\F\	0
\40\ 3500 MSG INTANG	\A\ 0\B\	0\C\	0
\40\ 3500 PL INTANG	\D\ 0\E\	0\F\	0
\41\ 3600 MSG AHORT OTH	\A\ 0\B\	0\C\	0
\41\ 3600 PL AHORT OTH	\D\ 0\E\	0\F\	0
\42\ 4100&4340 MSG DEF	\A\ 67,358,007\B\	67,318,115\C\	39,892
\42\ 4100&4340 PL DEF	\D\ 9,784,238\E\	9,784,238\F\	0
\43\ NET BC MSG	\A\ 354,249,164\B\	354,072,966\C\	176,198
\43\ NET BC PL	\D\ 48,734,259\E\	48,734,259\F\	0
\44\ AFUDC DEBT&EQ MSG	\A\ 22,054\B\	22,044\C\	10
\44\ AFUDC DEBT&EQ PL	\D\ 3,028\E\	3,028\F\	0
\45\ FIXED CHG MSG	\A\ 1,040,063\B\	1,039,555\C\	508
\45\ FIXED CHG PL	\D\ 143,359\E\	143,359\F\	0

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CO SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
RETRO 1147 07/02/92

ST ER	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\46\ MISC INC ADJ MSG	\A\ -1,017,539\B\	-1,017,102\C\	-437
\46\ MISC INC ADJ PL	\D\ -137,491\E\	-137,491\F\	0
\47\ AFUDC DEBT MSG	\A\ -8,390\B\	-8,386\C\	-4
\47\ AFUDC DEBT PL	\D\ -1,152\E\	-1,152\F\	0
\48\ DEP CAP MSG	\A\ 113,741\B\	113,688\C\	53
\48\ DEP CAP PL	\D\ 15,616\E\	15,616\F\	0
\49\ INC ADJ DELAY MSG	\A\ 0\B\	0\C\	0
\49\ INC ADJ DELAY PL	\D\ 0\E\	0\F\	0
\50\ INC ADJ FIT MSG	\A\ -91,217\B\	-91,235\C\	18
\50\ INC ADJ FIT PL	\D\ -9,748\E\	-9,748\F\	0
\51\ 7210 MSG INV TX CR	\A\ 148,371\B\	148,302\C\	69
\51\ 7210 PL INV TX CR	\D\ 20,371\E\	20,371\F\	0

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CO SB AREA FL DATA HQ 08/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
RETRO 1147 07/02/92

ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\52\ 6110 MSG NTHK SUP	\A\ 39,768\B\	40,109\C\	-341
\52\ 6110 PL NTHK SUP	\D\ 8,937\B\	8,937\F\	0
\53\ 6120 MSG GEN SUP	\A\ 875,648\B\	883,153\C\	-7,505
\53\ 6120 PL GEN SUP	\D\ 196,788\B\	196,788\F\	0
\54\ 6210 MSG COE SW	\A\ 400,769\B\	401,112\C\	-343
\54\ 6210 PL COE SW	\D\ 180,312\B\	180,312\F\	0
\55\ 6220 MSG OPER SYS	\A\ 15,645\B\	15,658\C\	-13
\55\ 6220 PL OPER SYS	\D\ 7,039\B\	7,039\F\	0
\56\ 6230 MSG TRANS	\A\ 276,345\B\	276,581\C\	-236
\56\ 6230 PL TRANS	\D\ 124,332\B\	124,332\F\	0
\57\ 6310 MSG INFO	\A\ 166,582\B\	166,582\C\	0
\57\ 6310 PL INFO	\D\ 0\B\	0\F\	0
\58\ 6410 MSG C&W	\A\ 957,197\B\	957,197\C\	0
\58\ 6410 PL C&W	\D\ 226,310\B\	226,310\F\	0
\59\ 6510 MSG OTH PLT	\A\ -3,520\B\	-3,526\C\	6
\59\ 6510 PL OTH PLT	\D\ -1,093\B\	-1,093\F\	0
\60\ 6530 MSG NTHK	\A\ 1,234,322\B\	1,234,800\C\	-478
\60\ 6530 PL NTHK	\D\ 402,235\B\	402,235\F\	0

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CO SB AREA FL DATA HQ 08/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
RETRO 1147 07/02/92

ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\61\ 6540 MSG ACC	\A\ 1,169,662\B\	1,169,662\C\	0
\61\ 6540 PL ACC	\D\ 0\B\	0\F\	0
\62\ 6560 MSG DEPR	\A\ 3,426,048\B\	3,433,042\C\	-6,994
\62\ 6560 PL DEPR	\D\ 1,186,086\B\	1,186,086\F\	0
\63\ 6610 MSG MKTG	\A\ 842,999\B\	842,999\C\	0
\63\ 6610 PL MKTG	\D\ 167,655\B\	167,655\F\	0
\64\ 6620 MSG SVC	\A\ 2,561,816\B\	2,616,027\C\	-54,211
\64\ 6620 PL SVC	\D\ 342,878\B\	342,878\F\	0
\65\ 6710 MSG EXEC&PLN	\A\ 62,243\B\	62,776\C\	-533
\65\ 6710 PL EXEC&PLN	\D\ 13,988\B\	13,988\F\	0
\66\ 6720 MSG GEN&ADM	\A\ 1,665,840\B\	1,680,117\C\	-14,277
\66\ 6720 PL GEN&ADM	\D\ 374,370\B\	374,370\F\	0
\67\ 7200 MSG OPR TXS	\A\ 1,408,813\B\	1,405,733\C\	3,080
\67\ 7200 PL OPR TXS	\D\ 575,566\B\	575,566\F\	0
\68\ 7300 MSG SPEC CHG	\A\ 13,873\B\	13,992\C\	-119
\68\ 7300 PL SPEC CHG	\D\ 3,118\B\	3,118\F\	0
\69\ RESERVED	\A\ 0\B\	0\C\	0
\69\ RESERVED	\D\ 0\B\	0\F\	0

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CO SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ 7600 MSG EXTR ITEM	\A\ 0\B\	0\B\	0\C\ 0
\70\ 7600 PL EXTR ITEM	\D\ 0\E\	0\F\	0
\71\ 5240 MSG RTN REV	\A\ 21,128\B\	21,233\C\	-105
\71\ 5240 PL RTN REV	\D\ 5,227\E\	5,227\F\	0
\72\ NET EXP & OTH TXS MSG\A\	15,092,922\B\	15,174,781\C\	-81,859
\72\ NET EXP & OTH TXS PL \D\	3,803,294\E\	3,803,294\F\	0
\73\ 2110 MSG GEN SUP	\A\ 83,281,440\B\	83,995,205\C\	-713,765
\73\ 2110 PL GEN SUP	\D\ 18,716,136\E\	18,716,136\F\	0
\74\ 2210 MSG COE SW	\A\ 106,149,853\B\	106,157,309\C\	-7,456
\74\ 2210 PL COE SW	\D\ 3,874,447\E\	3,874,447\F\	0
\75\ 2220 MSG OPR SYS	\A\ 3,260,257\B\	3,433,430\C\	-173,173
\75\ 2220 PL OPR SYS	\D\ 90,054\E\	90,054\F\	0
\76\ 2230 MSG TRANS	\A\ 101,270,958\B\	101,272,716\C\	-1,798
\76\ 2230 PL TRANS	\D\ 90,823,488\E\	90,823,488\F\	0
\77\ 2310 MSG INFO	\A\ 10,086,598\B\	10,086,598\C\	0
\77\ 2310 PL INFO	\D\ 0\E\	0\F\	0
\78\ 2410 MSG C&W	\A\ 255,435,320\B\	255,435,320\C\	0
\78\ 2410 PL C&W	\D\ 60,391,274\E\	60,391,274\F\	0

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CO SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\79\ 2680 MSG TANG	\A\ 1,396,213\B\	1,408,180\C\	-11,967
\79\ 2680 PL TANG	\D\ 313,776\E\	313,776\F\	0
\80\ 2690 MSG INTANG	\A\ 0\B\	0\C\	0
\80\ 2690 PL INTANG	\D\ 0\E\	0\F\	0
\81\ 2001 MSG TPIS	\A\ 560,880,639\B\	561,788,798\C\	-908,159
\81\ 2001 PL TPIS	\D\ 174,209,175\E\	174,209,175\F\	0
\82\ 2002 MSG FUT USE	\A\ 11,657\B\	11,676\C\	-19
\82\ 2002 PL FUT USE	\D\ 3,621\E\	3,621\F\	0
\83\ 2003 MSG CONST ST	\A\ 3,984,370\B\	3,990,814\C\	-6,444
\83\ 2003 PL CONST ST	\D\ 1,237,514\E\	1,237,514\F\	0
\84\ 2004 MSG CONST LT	\A\ 2,860,775\B\	2,865,401\C\	-4,626
\84\ 2004 PL CONS LT	\D\ 888,535\E\	888,535\F\	0
\85\ 2005 MSG ADJ	\A\ 0\B\	0\C\	0
\85\ 2005 PL ADJ	\D\ 0\E\	0\F\	0
\86\ 1220.1 MSG MAT&SUP	\A\ 2,341,785\B\	2,341,785\C\	0
\86\ 1220.1 PL MAT&SUP	\D\ 553,667\E\	553,667\F\	0
\87\ GROSS BC MSG	\A\ 570,079,226\B\	570,998,474\C\	-919,248
\87\ GROSS BC PL	\D\ 176,892,512\E\	176,892,512\F\	0

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CO SB AREA FL DATA MO 08/91		RETRO EFFECT CALCULATION		RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF		07/90
RETRO	1147	07/02/92		
ST RA	\A\	REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\88\ 3100 MSG DEPR	\A\	211,577,721\B\	211,843,975\C\	-266,254
\88\ 3100 PL DEPR	\D\	64,536,909\E\	64,536,909\F\	0
\89\ 3200 MSG FUT USE	\A\	0\B\	0\C\	0
\89\ 3200 PL FUT USE	\D\	0\E\	0\F\	0
\90\ 3400 MSG AMORT	\A\	661,602\B\	667,272\C\	-5,670
\90\ 3400 PL AMORT	\D\	148,684\E\	148,684\F\	0
\91\ 3500 MSG INTANG	\A\	0\B\	0\C\	0
\91\ 3500 PL INTANG	\D\	0\E\	0\F\	0
\92\ 3600 MSG AMORT OTH	\A\	0\B\	0\C\	0
\92\ 3600 PL AMORT OTH	\D\	0\E\	0\F\	0
\93\ 410084340 HSG DEF	\A\	60,576,599\B\	60,694,701\C\	-118,102
\93\ 410084340 PL DEF	\D\	19,932,156\E\	19,932,156\F\	0
\94\ NET BC MSG	\A\	297,263,304\B\	297,792,526\C\	-529,222
\94\ NET BC PL	\D\	92,274,763\E\	92,274,763\F\	0
\95\ AFUDC DEBT&EQ MSG	\A\	18,639\B\	18,669\C\	-30
\95\ AFUDC DEBT&EQ PL	\D\	5,789\E\	5,789\F\	0
\96\ FIXED CHG MSG	\A\	874,471\B\	876,038\C\	-1,567
\96\ FIXED CHG PL	\D\	271,452\E\	271,452\F\	0
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CO SB AREA FL DATA MO 08/91		RETRO EFFECT CALCULATION		RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF		07/90
RETRO	1147	07/02/92		
ST RA	\A\	REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\97\ MISC INC ADJ MSG	\A\	-837,218\B\	-838,506\C\	1,288
\97\ MISC INC ADJ PL	\D\	-93,100\E\	-93,100\F\	0
\98\ AFUDC DEBT MSG	\A\	-7,091\B\	-7,102\C\	11
\98\ AFUDC DEBT PL	\D\	-2,202\E\	-2,202\F\	0
\99\ DEP CAP MSG	\A\	96,130\B\	96,285\C\	-155
\99\ DEP CAP PL	\D\	29,857\E\	29,857\F\	0
\100\ INC ADJ DELAY HSG	\A\	0\B\	0\C\	0
\100\ INC ADJ DELAY PL	\D\	0\E\	0\F\	0
\101\ INC ADJ FIT MSG	\A\	-58,877\B\	-58,753\C\	-124
\101\ INC ADJ FIT PL	\D\	148,495\E\	148,495\F\	0
\102\ 7210 HSG INV TX CR	\A\	125,397\B\	125,600\C\	-203
\102\ 7210 PL INV TX CR	\D\	38,947\E\	38,947\F\	0
\103\ ST RATE OF RET	\A\	0.009375\B\	0.009375\C\	0.000000
\103\ ST RATE OF RET	\D\	0.009375\E\	0.009375\F\	0.000000
\104\ FIT GROSS UP FACTOR	\A\	0.515152\B\	0.515152\C\	0.000000
\104\ FIT GROSS UP FACTOR	\D\	0.515152\E\	0.515152\F\	0.000000
\105\ ST ER RET AHT	\A\	3,321,086\B\	3,319,434\C\	1,652
\105\ ST ER RET AHT	\D\	456,884\E\	456,884\F\	0
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CO SB AREA FL DATA MO 08/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1147 07/02/92

	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\106\ FIT GROSS UP ST ER	\A\	1,533,050\B\	\B\	1,532,313\C\	\C\	737
\106\ FIT GROSS UP ST ER	\D\	209,521\E\	\E\	209,521\F\	\F\	0
\107\ ST ER REV REQ	\A\	18,367,922\B\	\B\	18,338,104\C\	\C\	29,818
\107\ ST ER REV REQ	\D\	2,422,419\E\	\E\	2,422,419\F\	\F\	0
\108\ ST RA RET AMT	\A\	2,786,843\B\	\B\	2,791,805\C\	\C\	-4,962
\108\ ST RA RET AMT	\D\	865,076\E\	\E\	865,076\F\	\F\	0
\109\ FIT GROSS UP ST RA	\A\	1,275,983\B\	\B\	1,278,168\C\	\C\	-2,185
\109\ FIT GROSS UP ST RA	\D\	310,138\E\	\E\	310,138\F\	\F\	0
\110\ ST RA REV REQ	\A\	19,155,748\B\	\B\	19,244,754\C\	\C\	-89,006
\110\ ST RA REV REQ	\D\	4,978,508\E\	\E\	4,978,508\F\	\F\	0
\111\ 5260 ST ER	\A\	226,162\B\	\B\	226,162\C\	\C\	0
\111\ 5260 ST ER	\D\	18,307\E\	\E\	18,307\F\	\F\	0
\112\ 5260 ST RA	\A\	218,231\B\	\B\	218,231\C\	\C\	0
\112\ 5260 ST RA	\D\	85,103\E\	\E\	85,103\F\	\F\	0

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CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\01\ 6110 MSG NTKW SUP	35,951	35,894	57
\01\ 6110 PL NTKW SUP	4,557	4,557	0
\02\ 6120 MSG GEN SUP	681,219	680,141	1,078
\02\ 6120 PL GEN SUP	86,358	86,358	0
\03\ 6210 MSG COE SW	404,644	404,585	59
\03\ 6210 PL COE SW	75,872	75,872	0
\04\ 6220 MSG OPER SYS	24,757	24,753	4
\04\ 6220 PL OPER SYS	4,642	4,642	0
\05\ 6230 MSG TRANS	290,908	290,865	43
\05\ 6230 PL TRANS	54,546	54,546	0
\06\ 6310 MSG INFO	253,048	253,048	0
\06\ 6310 PL INFO	0	0	0
\07\ 6410 MSG C&W	1,293,981	1,293,981	0
\07\ 6410 PL C&W	143,360	143,360	0
\08\ 6510 MSG OTH PLT	323,129	323,052	77
\08\ 6510 PL OTH PLT	43,817	43,817	0
\09\ 6530 MSG NTKW	1,582,199	1,582,116	83
\09\ 6530 PL NTKW	216,458	216,458	0

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CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\10\ 6540 MSG ACC	0	0	0
\10\ 6540 PL ACC	0	0	0
\11\ 6560 MSG DEPR	3,986,750	3,985,681	1,069
\11\ 6560 PL DEPR	584,410	584,410	0
\12\ 6610 MSG MKTG	472,747	472,747	0
\12\ 6610 PL MKTG	32,479	32,479	0
\13\ 6620 MSG SVC	1,517,636	1,508,604	9,032
\13\ 6620 PL SVC	212,952	212,952	0
\14\ 6710 MSG EXEC&PLN	53,083	52,399	84
\14\ 6710 PL EXEC&PLN	6,729	6,729	0
\15\ 6720 MSG GEN&ADM	2,631,651	2,627,486	4,165
\15\ 6720 PL GEN&ADM	333,614	333,614	0
\16\ 7200 MSG OPR TXS	1,173,880	1,174,658	-778
\16\ 7200 PL OPR TXS	71,411	71,411	0
\17\ 7300 MSG SPEC CHG	18,701	18,672	29
\17\ 7300 PL SPEC CHG	2,371	2,371	0
\18\ RESERVED	0	0	0
\18\ RESERVED	0	0	0

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 CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVISD	PREVIOUS	DIFFERENCE
\19\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\19\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\20\ 5240 MSG RTN REV	32,719\B\	32,702\C\	17
\20\ 5240 PL RTN REV	3,942\E\	3,942\F\	0
\21\ NET EXP & OTH TXS MSG	14,711,565\B\	14,696,580\C\	14,985
\21\ NET EXP & OTH TXS PL	1,869,634\E\	1,869,634\F\	0
\22\ 2110 MSG GEN SUP	77,782,329\B\	77,659,226\C\	123,103
\22\ 2110 PL GEN SUP	9,860,418\E\	9,860,418\F\	0
\23\ 2210 MSG COE SW	90,481,976\B\	90,480,679\C\	1,297
\23\ 2210 PL COE SW	1,683,546\E\	1,683,546\F\	0
\24\ 2220 MSG OPR SYS	1,965,791\B\	1,935,709\C\	30,082
\24\ 2220 PL OPR SYS	39,622\E\	39,622\F\	0
\25\ 2230 MSG TRANS	130,062,158\B\	130,061,847\C\	311
\25\ 2230 PL TRANS	39,430,528\E\	39,430,528\F\	0
\26\ 2310 MSG INFO	14,499,232\B\	14,499,232\C\	0
\26\ 2310 PL INFO	0\E\	0\F\	0
\27\ 2410 MSG C&W	351,601,032\B\	351,601,032\C\	0
\27\ 2410 PL C&W	38,937,714\E\	38,937,714\F\	0

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 CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVISD	PREVIOUS	DIFFERENCE
\28\ 2680 MSG TANG	1,280,080\B\	1,278,054\C\	2,026
\28\ 2680 PL TANG	162,276\E\	162,276\F\	0
\29\ 2690 MSG INTANG	0\B\	0\C\	0
\29\ 2690 PL INTANG	0\E\	0\F\	0
\30\ 2001 MSG TPIS	667,672,597\B\	667,515,778\C\	156,819
\30\ 2001 PL TPIS	90,114,104\E\	90,114,104\F\	0
\31\ 2002 MSG FUT USE	16,017\B\	16,013\C\	4
\31\ 2002 PL FUT USE	2,172\E\	2,172\F\	0
\32\ 2003 MSG CONST ST	3,866,104\B\	3,865,180\C\	924
\32\ 2003 PL CONST ST	524,258\E\	524,258\F\	0
\33\ 2004 MSG CONST LT	2,616,205\B\	2,615,579\C\	626
\33\ 2004 PL CONS LT	354,767\E\	354,767\F\	0
\34\ 2005 MSG ADJ	0\B\	0\C\	0
\34\ 2005 PL ADJ	0\E\	0\F\	0
\35\ 1220.1 MSG MAT&SUP	3,074,441\B\	3,074,441\C\	0
\35\ 1220.1 PL MAT&SUP	340,617\E\	340,617\F\	0
\36\ GROSS BC MSG	677,245,364\B\	677,086,991\C\	158,373
\36\ GROSS BC PL	91,335,918\E\	91,335,918\F\	0

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CO SB AREA FL DATA HO 09/91		RETRO EFFECT CALCULATION			RE1998-12	
SOURCE: REVISED SS1998-11 MINUS		PREV SS1998-11	PREV = DIFF	07/90		
RETRO 1153		07/02/92				
ST ER	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\37\ 3100 MSG DEPR	\A\	256,832,478\B\		256,786,307\C\		46,171
\37\ 3100 PL DEPR	\D\	33,728,244\E\		33,728,244\F\		0
\38\ 3200 MSG FUT USE	\A\	0\B\		0\C\		0
\38\ 3200 PL FUT USE	\D\	0\E\		0\F\		0
\39\ 3400 MSG AHORT	\A\	614,490\B\		613,518\C\		972
\39\ 3400 PL AHORT	\D\	77,899\E\		77,899\F\		0
\40\ 3500 MSG INTANG	\A\	0\B\		0\C\		0
\40\ 3500 PL INTANG	\D\	0\E\		0\F\		0
\41\ 3600 MSG AHORT OTH	\A\	0\B\		0\C\		0
\41\ 3600 PL AHORT OTH	\D\	0\E\		0\F\		0
\42\ 4100&4340 MSG DEF	\A\	67,158,244\B\		67,137,915\C\		20,329
\42\ 4100&4340 PL DEF	\D\	9,642,758\E\		9,642,758\F\		0
\43\ NET BC MSG	\A\	352,640,152\B\		352,549,251\C\		90,901
\43\ NET BC PL	\D\	47,887,017\E\		47,887,017\F\		0
\44\ AFUDC DEBT&EQ MSG	\A\	23,064\B\		23,050\C\		6
\44\ AFUDC DEBT&EQ PL	\D\	3,128\E\		3,128\F\		0
\45\ FIXED CHG MSG	\A\	913,092\B\		912,850\C\		242
\45\ FIXED CHG PL	\D\	124,240\E\		124,240\F\		0

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CO SB AREA FL DATA HO 09/91		RETRO EFFECT CALCULATION			RE1998-12	
SOURCE: REVISED SS1998-11 MINUS		PREV SS1998-11	PREV = DIFF	07/90		
RETRO 1153		07/02/92				
ST ER	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\46\ MISC INC ADJ HSG	\A\	215,752\B\		215,683\C\		69
\46\ MISC INC ADJ PL	\D\	31,485\E\		31,485\F\		0
\47\ AFUDC DEBT MSG	\A\	-8,784\B\		-8,782\C\		-2
\47\ AFUDC DEBT PL	\D\	-1,191\E\		-1,191\F\		0
\48\ DEP CAP MSG	\A\	113,612\B\		113,505\C\		27
\48\ DEP CAP PL	\D\	15,406\E\		15,406\F\		0
\49\ INC ADJ DELAY HSG	\A\	0\B\		0\C\		0
\49\ INC ADJ DELAY PL	\D\	0\E\		0\F\		0
\50\ INC ADJ FIT MSG	\A\	1,015,232\B\		1,014,948\C\		284
\50\ INC ADJ FIT PL	\D\	140,319\E\		140,319\F\		0
\51\ 7210 MSG INV TX CR	\A\	150,988\B\		150,952\C\		36
\51\ 7210 PL INV TX CR	\D\	20,474\E\		20,474\F\		0

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CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

RETRO		1153	07/02/92		
ST RA	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\52\ 6110	MSG NTKW SUP	\A\ 37,690\B\		36,077\C\	-387
\52\ 6110	PL NTKW SUP	\D\ 8,799\E\		8,799\F\	0
\53\ 6120	MSG GEN SUP	\A\ 714,176\B\		721,509\C\	-7,333
\53\ 6120	PL GEN SUP	\D\ 166,723\E\		166,723\F\	0
\54\ 6210	MSG COE SW	\A\ 380,241\B\		380,634\C\	-393
\54\ 6210	PL COE SW	\D\ 180,178\E\		180,178\F\	0
\55\ 6220	MSG OPER SYS	\A\ 23,264\B\		23,288\C\	-24
\55\ 6220	PL OPER SYS	\D\ 11,024\E\		11,024\F\	0
\56\ 6230	MSG TRANS	\A\ 273,364\B\		273,646\C\	-282
\56\ 6230	PL TRANS	\D\ 129,534\E\		129,534\F\	0
\57\ 6310	MSG INFO	\A\ 175,904\B\		175,904\C\	0
\57\ 6310	PL INFO	\D\ 0\E\		0\F\	0
\58\ 6410	MSG C&W	\A\ 941,927\B\		941,927\C\	0
\58\ 6410	PL C&W	\D\ 229,215\E\		229,215\F\	0
\59\ 6510	MSG OTH PLT	\A\ 269,896\B\		270,415\C\	-519
\59\ 6510	PL OTH PLT	\D\ 87,206\E\		87,206\F\	0
\60\ 6530	MSG NTKW	\A\ 1,276,008\B\		1,276,611\C\	-603
\60\ 6530	PL NTKW	\D\ 432,375\E\		432,375\F\	0

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CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

RETRO		1153	07/02/92		
ST RA	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\61\ 6540	MSG ACC	\A\ 1,165,000\B\		1,165,000\C\	0
\61\ 6540	PL ACC	\D\ 0\E\		0\F\	0
\62\ 6560	MSG DEPR	\A\ 3,361,795\B\		3,369,066\C\	-7,271
\62\ 6560	PL DEPR	\D\ 1,219,161\E\		1,219,161\F\	0
\63\ 6610	MSG MKTG	\A\ 487,593\B\		487,593\C\	0
\63\ 6610	PL MKTG	\D\ 105,848\E\		105,848\F\	0
\64\ 6620	MSG SVC	\A\ 2,564,159\B\		2,625,691\C\	-61,532
\64\ 6620	PL SVC	\D\ 341,125\E\		341,125\F\	0
\65\ 6710	MSG EXEC&PLN	\A\ 55,651\B\		56,222\C\	-571
\65\ 6710	PL EXEC&PLN	\D\ 12,992\E\		12,992\F\	0
\66\ 6720	MSG GEN&ADM	\A\ 2,758,965\B\		2,787,295\C\	-28,330
\66\ 6720	PL GEN&ADM	\D\ 644,076\E\		644,076\F\	0
\67\ 7200	MSG OPR TXS	\A\ 1,374,235\B\		1,368,931\C\	5,304
\67\ 7200	PL OPR TXS	\D\ 434,902\E\		434,902\F\	0
\68\ 7300	MSG SPEC CHG	\A\ 19,606\B\		19,807\C\	-201
\68\ 7300	PL SPEC CHG	\D\ 4,577\E\		4,577\F\	0
\69\ RESERVED		\A\ 0\B\		0\C\	0
\69\ RESERVED		\D\ 0\E\		0\F\	0

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 CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\70\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\70\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\71\ 5240 MSG RTN REV	27,765\B\	27,887\C\	-122
\71\ 5240 PL RTN REV	7,034\E\	7,034\F\	0
\72\ NET EXP & OTH TXS MSG	15,851,709\B\	15,953,729\C\	-102,020
\72\ NET EXP & OTH TXS PL	4,000,701\E\	4,000,701\F\	0
\73\ 2110 MSG GEN SUP	81,545,026\B\	82,382,346\C\	-837,320
\73\ 2110 PL GEN SUP	19,036,563\E\	19,036,563\F\	0
\74\ 2210 MSG COE SW	102,150,536\B\	102,159,369\C\	-8,833
\74\ 2210 PL COE SW	3,998,105\E\	3,998,105\F\	0
\75\ 2220 MSG DPR SYS	3,112,337\B\	3,317,278\C\	-204,941
\75\ 2220 PL DPR SYS	94,094\E\	94,094\F\	0
\76\ 2230 MSG TRANS	100,985,891\B\	100,988,010\C\	-2,119
\76\ 2230 PL TRANS	93,640,109\E\	93,640,109\F\	0
\77\ 2310 MSG INFO	10,066,807\B\	10,066,807\C\	0
\77\ 2310 PL INFO	0\E\	0\F\	0
\78\ 2410 MSG C&W	255,838,716\B\	255,838,716\C\	0
\78\ 2410 PL C&W	62,257,963\E\	62,257,963\F\	0

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 CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\79\ 2680 MSG TANG	1,342,007\B\	1,355,788\C\	-13,781
\79\ 2680 PL TANG	313,289\E\	313,289\F\	0
\80\ 2690 MSG INTANG	0\B\	0\C\	0
\80\ 2690 PL INTANG	0\E\	0\F\	0
\81\ 2001 MSG TPIS	555,041,320\B\	556,108,314\C\	-1,066,994
\81\ 2001 PL TPIS	179,340,123\E\	179,340,123\F\	0
\82\ 2002 MSG FUT USE	13,378\B\	13,404\C\	-26
\82\ 2002 PL FUT USE	4,323\E\	4,323\F\	0
\83\ 2003 MSG CONST ST	3,229,190\B\	3,235,403\C\	-6,213
\83\ 2003 PL CONST ST	1,043,380\E\	1,043,380\F\	0
\84\ 2004 MSG CONST LT	2,185,203\B\	2,189,407\C\	-4,204
\84\ 2004 PL CONST LT	706,059\E\	706,059\F\	0
\85\ 2005 MSG ADJ	0\B\	0\C\	0
\85\ 2005 PL ADJ	0\E\	0\F\	0
\86\ 1220.I MSG MAT&SUP	2,237,977\B\	2,237,977\C\	0
\86\ 1220.I PL MAT&SUP	544,604\E\	544,604\F\	0
\87\ GROSS BC MSG	562,707,068\B\	563,784,505\C\	-1,077,437
\87\ GROSS BC PL	181,638,489\E\	181,638,489\F\	0

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CO SB AREA FL DATA MO 09/91	RETRO EFFECT CALCULATION	RE1998-12
SOURCE: REVISED SS1998-11 MINUS	PREV SS1998-11 PREV = DIFF	07/90
RETRO 1153 07/02/92		
ST RA	\A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE	
\88\ 3100 MSG DEPR	\A\ 209,826,137\B\ 210,139,892\C\	-313,755
\88\ 3100 PL DEPR	\D\ 66,628,546\E\ 66,628,546\F\	0
\89\ 3200 MSG FUT USE	\A\ 0\B\ 0\C\	0
\89\ 3200 PL FUT USE	\D\ 0\E\ 0\F\	0
\90\ 3400 MSG AMORT	\A\ 644,218\B\ 650,833\C\	-6,615
\90\ 3400 PL AMORT	\D\ 150,392\E\ 150,392\F\	0
\91\ 3500 MSG INTANG	\A\ 0\B\ 0\C\	0
\91\ 3500 PL INTANG	\D\ 0\E\ 0\F\	0
\92\ 3600 MSG AMORT OTH	\A\ 0\B\ 0\C\	0
\92\ 3600 PL AMORT OTH	\D\ 0\E\ 0\F\	0
\93\ 4100&4340 MSG DEF	\A\ 59,416,249\B\ 59,554,290\C\	-138,041
\93\ 4100&4340 PL DEF	\D\ 20,443,916\E\ 20,443,916\F\	0
\94\ NET BC MSG	\A\ 292,820,464\B\ 293,439,490\C\	-619,026
\94\ NET BC PL	\D\ 94,415,635\E\ 94,415,635\F\	0
\95\ AFUDC DEBT&EQ MSG	\A\ 19,264\B\ 19,301\C\	-37
\95\ AFUDC DEBT&EQ PL	\D\ 6,224\E\ 6,224\F\	0
\96\ FIXED CHG MSG	\A\ 759,704\B\ 761,311\C\	-1,607
\96\ FIXED CHG PL	\D\ 244,952\E\ 244,952\F\	0
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CO SB AREA FL DATA MO 09/91	RETRO EFFECT CALCULATION	RE1998-12
SOURCE: REVISED SS1998-11 MINUS	PREV SS1998-11 PREV = DIFF	07/90
RETRO 1153 07/02/92		
ST RA	\A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE	
\97\ MISC INC ADJ MSG	\A\ 201,395\B\ 201,861\C\	-466
\97\ MISC INC ADJ PL	\D\ 79,109\E\ 79,109\F\	0
\98\ AFUDC DEBT MSG	\A\ -7,337\B\ -7,351\C\	14
\98\ AFUDC DEBT PL	\D\ -2,371\E\ -2,371\F\	0
\99\ DEP CAP MSG	\A\ 94,895\B\ 95,078\C\	-183
\99\ DEP CAP PL	\D\ 30,661\E\ 30,661\F\	0
\100\ INC ADJ DELAY MSG	\A\ 0\B\ 0\C\	0
\100\ INC ADJ DELAY PL	\D\ 0\E\ 0\F\	0
\101\ INC ADJ FIT MSG	\A\ 866,204\B\ 868,094\C\	-1,890
\101\ INC ADJ FIT PL	\D\ 293,400\E\ 293,400\F\	0
\102\ 7210 MSG INV TX CR	\A\ 126,114\B\ 126,356\C\	-242
\102\ 7210 PL INV TX CR	\D\ 40,748\E\ 40,748\F\	0
\103\ ST RATE OF RET	\A\ 0.009375\B\ 0.009375\C\	0.000000
\103\ ST RATE OF RET	\D\ 0.009375\E\ 0.009375\F\	0.000000
\104\ FIT GROSS UP FACTOR	\A\ 0.515152\B\ 0.515152\C\	0.000000
\104\ FIT GROSS UP FACTOR	\D\ 0.515152\E\ 0.515152\F\	0.000000
\105\ ST ER RET AMT	\A\ 3,306,001\B\ 3,305,149\C\	852
\105\ ST ER RET AMT	\D\ 448,941\E\ 448,941\F\	0
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CO SB AREA FL DATA MO 09/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
RETRO 1153 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\106\ FIT GROSS UP ST ER	\A\ 951,324\B\	951,086\C\	238
\106\ FIT GROSS UP ST ER	\D\ 127,966\E\	127,966\F\	0
\107\ ST ER REV REQ	\A\ 18,968,890\B\	18,952,815\C\	16,075
\107\ ST ER REV REQ	\D\ 2,446,541\E\	2,446,541\F\	0
\108\ ST RA RET AMT	\A\ 2,745,192\B\	2,750,995\C\	-5,803
\108\ ST RA RET AMT	\D\ 885,147\E\	885,147\F\	0
\109\ FIT GROSS UP ST RA	\A\ 776,883\B\	778,532\C\	-1,649
\109\ FIT GROSS UP ST RA	\D\ 243,100\E\	243,100\F\	0
\110\ ST RA REV REQ	\A\ 19,373,784\B\	19,483,256\C\	-109,472
\110\ ST RA REV REQ	\D\ 5,128,948\E\	5,128,948\F\	0
\111\ 5260 ST ER	\A\ 189,044\B\	189,044\C\	0
\111\ 5260 ST ER	\D\ 15,479\E\	15,479\F\	0
\112\ 5260 ST RA	\A\ 183,639\B\	183,639\C\	0
\112\ 5260 ST RA	\D\ 71,092\E\	71,092\F\	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\01\ 6110 MSG NTHK SUP	39,966	39,907	59
\01\ 6110 PL NTHK SUP	4,899	4,899	0
\02\ 6120 HSG GEN SUP	945,579	944,198	1,381
\02\ 6120 PL GEN SUP	115,916	115,916	0
\03\ 6210 HSG COE SW	447,119	447,047	72
\03\ 6210 PL COE SW	82,514	82,514	0
\04\ 6220 HSG OPER SYS	5,464	5,463	1
\04\ 6220 PL OPER SYS	1,008	1,008	0
\05\ 6230 HSG TRANS	317,256	317,204	52
\05\ 6230 PL TRANS	58,548	58,548	0
\06\ 6310 HSG INFO	287,093	287,093	0
\06\ 6310 PL INFO	0	0	0
\07\ 6410 HSG CRW	1,486,913	1,486,913	0
\07\ 6410 PL C&W	162,389	162,389	0
\08\ 6510 HSG OTH PLT	1,303	1,303	0
\08\ 6510 PL OTH PLT	174	174	0
\09\ 6530 HSG NTHK	1,801,125	1,801,030	95
\09\ 6530 PL NTHK	242,493	242,493	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\10\ 6540 HSG ACC	0	0	0
\10\ 6540 PL ACC	0	0	0
\11\ 6560 HSG DEPR	3,960,201	3,959,369	832
\11\ 6560 PL DEPR	572,658	572,658	0
\12\ 6610 HSG MKTG	1,086,877	1,086,877	0
\12\ 6610 PL MKTG	73,859	73,859	0
\13\ 6620 HSG SVC	1,424,979	1,415,160	9,819
\13\ 6620 PL SVC	219,765	219,765	0
\14\ 6710 HSG EXEC&PLN	57,074	56,991	83
\14\ 6710 PL EXEC&PLN	6,997	6,997	0
\15\ 6720 HSG GEN&ADM	1,489,720	1,487,545	2,175
\15\ 6720 PL GEN&ADM	182,621	182,621	0
\16\ 7200 HSG OPR TXS	1,037,720	1,038,164	-444
\16\ 7200 PL OPR TXS	78,620	78,620	0
\17\ 7300 HSG SPEC CHG	23,026	22,992	34
\17\ 7300 PL SPEC CHG	2,823	2,823	0
\18\ RESERVED	0	0	0
\18\ RESERVED	0	0	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\19\ 7600 MSG EXTR ITEM	0	0	0
\19\ 7600 PL EXTR ITEM	0	0	0
\20\ 5240 MSG RTN REV	12,807	12,791	16
\20\ 5240 PL RTN REV	1,672	1,672	0
\21\ NET EXP & OTH TXS MSG	14,398,608	14,384,465	14,143
\21\ NET EXP & OTH TXS PL	1,803,612	1,803,612	0
\22\ 2110 MSG GEN SUP	77,594,621	77,481,302	113,319
\22\ 2110 PL GEN SUP	9,512,098	9,512,098	0
\23\ 2210 MSG COE SW	89,774,744	89,773,315	1,429
\23\ 2210 PL COE SW	1,653,621	1,653,621	0
\24\ 2220 MSG OPR SYS	2,530,170	1,973,144	33,026
\24\ 2220 PL OPR SYS	38,868	38,868	0
\25\ 2230 MSG TRANS	129,473,938	129,473,598	340
\25\ 2230 PL TRANS	38,587,204	38,587,204	0
\26\ 2310 MSG INFO	14,464,378	14,464,378	0
\26\ 2310 PL INFO	0	0	0
\27\ 2410 MSG C&W	351,997,037	351,997,037	0
\27\ 2410 PL C&W	38,426,456	38,426,456	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\28\ 2680 MSG TANG	1,263,120	1,261,275	1,845
\28\ 2680 PL TANG	154,843	154,843	0
\29\ 2690 MSG INTANG	0	0	0
\29\ 2690 PL INTANG	0	0	0
\30\ 2001 MSG TPIS	666,574,009	666,424,050	149,959
\30\ 2001 PL TPIS	88,373,090	88,373,090	0
\31\ 2002 MSG FUT USE	20,290	20,285	5
\31\ 2002 PL FUT USE	2,703	2,703	0
\32\ 2003 MSG CONST ST	3,239,669	3,238,935	734
\32\ 2003 PL CONST ST	431,521	431,521	0
\33\ 2004 MSG CONST LT	1,798,480	1,798,072	408
\33\ 2004 PL CONS LT	239,556	239,556	0
\34\ 2005 MSG ADJ	0	0	0
\34\ 2005 PL ADJ	0	0	0
\35\ 1220.1 MSG MAT&SUP	2,945,776	2,945,776	0
\35\ 1220.1 PL MAT&SUP	321,715	321,715	0
\36\ GROSS BC MSG	674,578,224	674,427,118	151,106
\36\ GROSS BC PL	89,368,585	89,368,585	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	RETR	1200	07/02/92	REVISED	PREVIOUS	DIFFERENCE
\37\ 3100 MSG DEPR	\A\			257,085,684\B\	257,042,502\C\	43,182
\37\ 3100 PL DEPR	\D\			33,209,787\E\	33,209,787\F\	0
\38\ 3200 MSG FUT USE	\A\			0\B\	0\C\	0
\38\ 3200 PL FUT USE	\D\			0\E\	0\F\	0
\39\ 3400 MSG AMORT	\A\			616,509\B\	615,607\C\	902
\39\ 3400 PL AMORT	\D\			75,576\E\	75,576\F\	0
\40\ 3500 MSG INTANG	\A\			0\B\	0\C\	0
\40\ 3500 PL INTANG	\D\			0\E\	0\F\	0
\41\ 3600 MSG AMORT OTH	\A\			0\B\	0\C\	0
\41\ 3600 PL AMORT OTH	\D\			0\E\	0\F\	0
\42\ 4100&4340 MSG DEF	\A\			66,486,219\B\	66,467,479\C\	18,740
\42\ 4100&4340 PL DEF	\D\			9,371,443\E\	9,371,443\F\	0
\43\ NET BC MSG	\A\			350,389,812\B\	350,301,530\C\	88,282
\43\ NET BC PL	\D\			46,711,779\E\	46,711,779\F\	0
\44\ AFUDC DEBT&EQ MSG	\A\			17,734\B\	17,730\C\	4
\44\ AFUDC DEBT&EQ PL	\D\			2,362\E\	2,362\F\	0
\45\ FIXED CHG MSG	\A\			929,524\B\	929,289\C\	235
\45\ FIXED CHG PL	\D\			124,165\E\	124,165\F\	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	RETR	1200	07/02/92	REVISED	PREVIOUS	DIFFERENCE
\46\ MISC INC ADJ MSG	\A\			976,242\B\	975,971\C\	271
\46\ MISC INC ADJ PL	\D\			136,371\E\	136,371\F\	0
\47\ AFUDC DEBT MSG	\A\			-6,751\B\	-6,749\C\	-2
\47\ AFUDC DEBT PL	\D\			-899\E\	-899\F\	0
\48\ DEP CAP MSG	\A\			124,303\B\	124,275\C\	28
\48\ DEP CAP PL	\D\			16,557\E\	16,557\F\	0
\49\ INC ADJ DELAY MSG	\A\			0\B\	0\C\	0
\49\ INC ADJ DELAY PL	\D\			0\E\	0\F\	0
\50\ INC ADJ FIT MSG	\A\			1,781,463\B\	1,780,985\C\	478
\50\ INC ADJ FIT PL	\D\			243,979\E\	243,979\F\	0
\51\ 7210 MSG INV TX CR	\A\			28,495\B\	28,489\C\	6
\51\ 7210 PL INV TX CR	\D\			3,796\E\	3,796\F\	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
52\ 6110 MSG NTK SUP	43,735\B\	44,083\C\	-348
52\ 6110 PL NTK SUP	10,198\E\	10,198\F\	0
53\ 6120 MSG GEN SUP	1,034,770\B\	1,042,988\C\	-8,218
53\ 6120 PL GEN SUP	241,282\E\	241,282\F\	0
54\ 6210 MSG COE SW	423,384\B\	423,801\C\	-417
54\ 6210 PL COE SW	209,322\E\	209,322\F\	0
55\ 6220 MSG OPER SYS	5,174\B\	5,179\C\	-5
55\ 6220 PL OPER SYS	2,558\E\	2,558\F\	0
56\ 6230 MSG TRANS	300,414\B\	300,710\C\	-296
56\ 6230 PL TRANS	148,525\E\	148,525\F\	0
57\ 6310 MSG INFO	199,421\B\	199,421\C\	0
57\ 6310 PL INFO	0\E\	0\F\	0
58\ 6410 MSG C&W	1,086,566\B\	1,086,566\C\	0
58\ 6410 PL C&W	273,926\E\	273,926\F\	0
59\ 6510 MSG OTH PLT	1,100\B\	1,102\C\	-2
59\ 6510 PL OTH PLT	368\E\	368\F\	0
60\ 6530 MSG NTK	1,459,928\B\	1,460,570\C\	-642
60\ 6530 PL NTK	514,543\E\	514,543\F\	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
61\ 6540 MSG ACC	1,221,827\B\	1,221,827\C\	0
61\ 6540 PL ACC	0\E\	0\F\	0
62\ 6560 MSG DEPR	3,363,679\B\	3,368,694\C\	-5,015
62\ 6560 PL DEPR	1,271,931\E\	1,271,931\F\	0
63\ 6610 MSG MKTG	1,258,334\B\	1,258,334\C\	0
63\ 6610 PL MKTG	239,921\E\	239,921\F\	0
64\ 6620 MSG SVC	2,770,355\B\	2,828,646\C\	-58,291
64\ 6620 PL SVC	360,872\E\	360,872\F\	0
65\ 6710 MSG EXEC&PLN	62,458\B\	62,954\C\	-496
65\ 6710 PL EXEC&PLN	14,564\E\	14,564\F\	0
66\ 6720 MSG GEN&ADM	1,630,237\B\	1,643,184\C\	-12,947
66\ 6720 PL GEN&ADM	380,130\E\	380,130\F\	0
67\ 7200 MSG OPR TXS	1,415,861\B\	1,413,211\C\	2,650
67\ 7200 PL OPR TXS	359,411\E\	359,411\F\	0
68\ 7300 MSG SPEC CHG	25,198\B\	25,398\C\	-200
68\ 7300 PL SPEC CHG	5,876\E\	5,876\F\	0
69\ RESERVED	0\B\	0\C\	0
69\ RESERVED	0\E\	0\F\	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\70\ 7600 MSG EXTR ITEM	0	0	0
\70\ 7600 PL EXTR ITEM	0	0	0
\71\ 5240 MSG RTN REV	13,487	13,579	-92
\71\ 5240 PL RTN REV	3,600	3,600	0
\72\ NET EXP & OTH TXS MSG	16,288,954	16,373,089	-84,135
\72\ NET EXP & OTH TXS PL	4,029,827	4,029,827	0
\73\ 2110 MSG GEN SUP	84,913,418	85,587,774	-674,356
\73\ 2110 PL GEN SUP	19,799,651	19,799,651	0
\74\ 2210 MSG COE SW	101,831,748	101,840,228	-8,480
\74\ 2210 PL COE SW	4,195,042	4,195,042	0
\75\ 2220 MSG OPR SYS	3,165,788	3,361,854	-196,066
\75\ 2220 PL OPR SYS	98,603	98,603	0
\76\ 2230 MSG TRANS	101,684,804	101,686,820	-2,016
\76\ 2230 PL TRANS	97,891,175	97,891,175	0
\77\ 2310 MSG INFO	10,043,302	10,043,302	0
\77\ 2310 PL INFO	0	0	0
\78\ 2410 MSG C&W	257,121,245	257,121,245	0
\78\ 2410 PL C&W	64,819,658	64,819,658	0

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CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\79\ 2680 MSG TANG	1,382,264	1,393,241	-10,977
\79\ 2630 PL TANG	322,308	322,308	0
\80\ 2690 MSG INTANG	0	0	0
\80\ 2690 PL INTANG	0	0	0
\81\ 2001 MSG TPIS	560,142,569	561,034,464	-891,895
\81\ 2001 PL TPIS	187,126,437	187,126,437	0
\82\ 2002 MSG FUT USE	17,130	17,158	-28
\82\ 2002 PL FUT USE	5,723	5,723	0
\83\ 2003 MSG CONST ST	2,735,227	2,739,547	-4,320
\83\ 2003 PL CONST ST	913,758	913,758	0
\84\ 2004 MSG CONST LT	1,518,442	1,520,841	-2,399
\84\ 2004 PL CONS LT	507,267	507,267	0
\85\ 2005 MSG ADJ	0	0	0
\85\ 2005 PL ADJ	0	0	0
\86\ 1220.1 MSG MAT&SUP	2,152,635	2,152,635	0
\86\ 1220.1 PL MAT&SUP	542,685	542,685	0
\87\ GROSS BC MSG	566,566,003	567,464,645	-898,642
\87\ GROSS BC PL	189,095,870	189,095,870	0

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 CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1200 07/02/92
 ST RA \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \88\ 3100 MSG DEPR \A\ 211,750,298\B\ 212,010,472\C\ -260,174
 \88\ 3100 PL DEPR \D\ 69,707,948\E\ 69,707,948\F\ 0
 \89\ 3200 MSG FUT USE \A\ 0\B\ 0\C\ 0
 \89\ 3200 PL FUT USE \D\ 0\E\ 0\F\ 0
 \90\ 3400 MSG AMORT \A\ 674,659\B\ 680,018\C\ -5,359
 \90\ 3400 PL AMORT \D\ 157,314\E\ 157,314\F\ 0
 \91\ 3500 MSG INTANG \A\ 0\B\ 0\C\ 0
 \91\ 3500 PL INTANG \D\ 0\E\ 0\F\ 0
 \92\ 3600 MSG AMORT OTH \A\ 0\B\ 0\C\ 0
 \92\ 3600 PL AMORT OTH \D\ 0\E\ 0\F\ 0
 \93\ 4100&4340 MSG DEF \A\ 59,622,366\B\ 59,735,467\C\ -113,101
 \93\ 4100&4340 PL DEF \D\ 21,194,681\E\ 21,194,681\F\ 0
 \94\ NET BC MSG \A\ 294,518,680\B\ 295,038,688\C\ -520,008
 \94\ NET BC PL \D\ 98,035,927\E\ 98,035,927\F\ 0
 \95\ AFUDC DEBT&EQ MSG \A\ 14,973\B\ 14,996\C\ -23
 \95\ AFUDC DEBT&EQ PL \D\ 5,002\E\ 5,002\F\ 0
 \96\ FIXED CHG MSG \A\ 782,872\B\ 784,256\C\ -1,384
 \96\ FIXED CHG PL \D\ 260,599\E\ 260,599\F\ 0
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 CO SB AREA FL DATA MO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1200 07/02/92
 ST RA \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \97\ MISC INC ADJ MSG \A\ 889,182\B\ 890,784\C\ -1,602
 \97\ MISC INC ADJ PL \D\ 291,992\E\ 291,992\F\ 0
 \98\ AFUDC DEBT MSG \A\ -5,700\B\ -5,709\C\ 9
 \98\ AFUDC DEBT PL \D\ -1,904\E\ -1,904\F\ 0
 \99\ DEP CAP MSG \A\ 104,948\B\ 105,114\C\ -166
 \99\ DEP CAP PL \D\ 35,060\E\ 35,060\F\ 0
 \100\ INC ADJ DELAY MSG \A\ 0\B\ 0\C\ 0
 \100\ INC ADJ DELAY PL \D\ 0\E\ 0\F\ 0
 \101\ INC ADJ FIT MSG \A\ 1,567,106\B\ 1,569,926\C\ -2,820
 \101\ INC ADJ FIT PL \D\ 517,531\E\ 517,531\F\ 0
 \102\ 7210 MSG INV TX CR \A\ 24,058\B\ 24,096\C\ -38
 \102\ 7210 PL INV TX CR \D\ 8,037\E\ 8,037\F\ 0
 \103\ ST RATE OF RET \A\ 0.009375\B\ 0.009375\C\ 0.000000
 \103\ ST RATE OF RET \D\ 0.009375\E\ 0.009375\F\ 0.000000
 \104\ FIT GROSS UP FACTOR \A\ 0.515152\B\ 0.515152\C\ 0.000000
 \104\ FIT GROSS UP FACTOR \D\ 0.515152\E\ 0.515152\F\ 0.000000
 \105\ ST ER RET AMT \A\ 3,284,904\B\ 3,284,077\C\ 827
 \105\ ST ER RET AMT \D\ 437,923\E\ 437,923\F\ 0
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CO SB AREA FL DATA HO 10/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1200 07/02/92

	\A\	REVISED	\B\	PREVIOUS	\C\	DIFFERENCE
\106\ FIT GROSS UP ST ER	\A\	731,326\B\		731,156\C\		170
\106\ FIT GROSS UP ST ER	\D\	94,159\E\		94,159\F\		0
\107\ ST ER REV REQ	\A\	18,414,838\B\		18,399,698\C\		15,140
\107\ ST ER REV REQ	\D\	2,335,694\E\		2,335,694\F\		0
\108\ ST RA RET AMT	\A\	2,761,113\B\		2,765,988\C\		-4,875
\108\ ST RA RET AMT	\D\	919,087\E\		919,087\F\		0
\109\ FIT GROSS UP ST RA	\A\	578,644\B\		579,645\C\		-1,001
\109\ FIT GROSS UP ST RA	\D\	194,685\E\		194,685\F\		0
\110\ ST RA REV REQ	\A\	19,628,711\B\		19,718,722\C\		-90,011
\110\ ST RA REV REQ	\D\	5,143,599\E\		5,143,599\F\		0
\111\ 5260 ST ER	\A\	250,410\B\		250,410\C\		0
\111\ 5260 ST ER	\D\	20,527\E\		20,527\F\		0
\112\ 5260 ST RA	\A\	243,005\B\		243,005\C\		0
\112\ 5260 ST RA	\D\	94,462\E\		94,462\F\		0

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 CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1210 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \01\ 6110 MSG NTKW SUP \A\ 10,294\B\ 10,277\C\ 17
 \01\ 6110 PL NTKW SUP \D\ 1,232\E\ 1,232\F\ 0
 \02\ 6120 MSG GEN SUP \A\ 601,350\B\ 600,323\C\ 1,027
 \02\ 6120 PL GEN SUP \D\ 71,950\E\ 71,950\F\ 0
 \03\ 6210 MSG COE SW \A\ 413,704\B\ 413,642\C\ 62
 \03\ 6210 PL COE SW \D\ 75,448\E\ 75,448\F\ 0
 \04\ 6220 MSG OPER SYS \A\ -4,092\B\ -4,091\C\ -1
 \04\ 6220 PL OPER SYS \D\ -746\E\ -746\F\ 0
 \05\ 6230 MSG TRANS \A\ 258,233\B\ 258,194\C\ 39
 \05\ 6230 PL TRANS \D\ 47,094\E\ 47,094\F\ 0
 \06\ 6310 MSG INFO \A\ 275,016\B\ 275,016\C\ 0
 \06\ 6310 PL INFO \D\ 0\E\ 0\F\ 0
 \07\ 6410 MSG C&W \A\ 1,169,762\B\ 1,169,762\C\ 0
 \07\ 6410 PL C&W \D\ 124,381\E\ 124,381\F\ 0
 \08\ 6510 MSG OTH PLT \A\ 46,851\B\ 46,839\C\ 12
 \08\ 6510 PL OTH PLT \D\ 6,106\E\ 6,106\F\ 0
 \09\ 6530 MSG NTKW \A\ 1,433,287\B\ 1,433,211\C\ 76
 \09\ 6530 PL NTKW \D\ 188,924\E\ 188,924\F\ 0
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 CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1210 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \10\ 6540 MSG ACC \A\ 0\B\ 0\C\ 0
 \10\ 6540 PL ACC \D\ 0\E\ 0\F\ 0
 \11\ 6560 MSG DEPR \A\ 3,907,550\B\ 3,906,607\C\ 943
 \11\ 6560 PL DEPR \D\ 546,600\E\ 546,600\F\ 0
 \12\ 6610 MSG MKTG \A\ 817,608\B\ 817,608\C\ 0
 \12\ 6610 PL MKTG \D\ 67,132\E\ 67,132\F\ 0
 \13\ 6620 MSG SVC \A\ 1,419,741\B\ 1,410,105\C\ 9,636
 \13\ 6620 PL SVC \D\ 189,752\E\ 189,752\F\ 0
 \14\ 6710 MSG EXEC&PLN \A\ 58,045\B\ 57,946\C\ 99
 \14\ 6710 PL EXEC&PLN \D\ 6,945\E\ 6,945\F\ 0
 \15\ 6720 MSG GEN&ADH \A\ 1,493,394\B\ 1,490,844\C\ 2,550
 \15\ 6720 PL GEN&ADH \D\ 178,681\E\ 178,681\F\ 0
 \16\ 7200 MSG OPR TXS \A\ 1,708,145\B\ 1,711,574\C\ -3,429
 \16\ 7200 PL OPR TXS \D\ 30,851\E\ 30,851\F\ 0
 \17\ 7300 MSG SPEC CHG \A\ 1,785\B\ 1,782\C\ 3
 \17\ 7300 PL SPEC CHG \D\ 214\E\ 214\F\ 0
 \18\ RESERVED \A\ 0\B\ 0\C\ 0
 \18\ RESERVED \D\ 0\E\ 0\F\ 0
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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\19\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\19\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\20\ 5240 MSG RTN REV	25,290\B\	25,271\C\	19
\20\ 5240 PL RTN REV	2,998\B\	2,998\F\	0
\21\ NET EXP & OTH TXS MSG	13,585,383\B\	13,574,368\C\	11,015
\21\ NET EXP & OTH TXS PL	1,531,566\B\	1,531,566\F\	0
\22\ 2110 MSG GEN SUP	78,710,946\B\	78,576,536\C\	134,410
\22\ 2110 PL GEN SUP	9,417,558\B\	9,417,558\F\	0
\23\ 2210 MSG COE SW	88,041,797\B\	88,040,398\C\	1,399
\23\ 2210 PL COE SW	1,615,803\B\	1,615,803\F\	0
\24\ 2220 MSG OPR SYS	2,072,907\B\	2,040,678\C\	32,229
\24\ 2220 PL OPR SYS	36,615\B\	36,615\F\	0
\25\ 2230 MSG TRANS	127,714,504\B\	127,714,176\C\	328
\25\ 2230 PL TRANS	37,556,280\B\	37,556,280\F\	0
\26\ 2310 MSG INFO	14,413,113\B\	14,413,113\C\	0
\26\ 2310 PL INFO	0\B\	0\F\	0
\27\ 2410 MSG C&W	352,277,463\B\	352,277,463\C\	0
\27\ 2410 PL C&W	37,445,004\B\	37,445,004\F\	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
\28\ 2680 MSG TANG	1,279,783\B\	1,277,598\C\	2,185
\28\ 2680 PL TANG	153,124\B\	153,124\F\	0
\29\ 2690 MSG INTANG	0\B\	0\C\	0
\29\ 2690 PL INTANG	0\E\	0\F\	0
\30\ 2001 MSG TPIS	664,510,513\B\	664,339,962\C\	170,551
\30\ 2001 PL TPIS	86,224,384\B\	86,224,384\F\	0
\31\ 2002 MSG FUT USE	22,311\B\	22,305\C\	6
\31\ 2002 PL FUT USE	2,908\B\	2,908\F\	0
\32\ 2003 MSG CONST ST	2,470,046\B\	2,469,417\C\	629
\32\ 2003 PL CONST ST	321,928\B\	321,928\F\	0
\33\ 2004 MSG CONST LT	1,135,374\B\	1,135,085\C\	289
\33\ 2004 PL CONS LT	147,977\B\	147,977\F\	0
\34\ 2005 MSG ADJ	0\B\	0\C\	0
\34\ 2005 PL ADJ	0\E\	0\F\	0
\35\ 1220.1 MSG MAT&SUP	3,004,304\B\	3,004,304\C\	0
\35\ 1220.1 PL MAT&SUP	319,447\B\	319,447\F\	0
\36\ GROSS BC MSG	671,142,548\B\	670,971,073\C\	171,475
\36\ GROSS BC PL	87,016,644\B\	87,016,644\F\	0

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 CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
3100 MSG DEPR	256,562,678	256,513,119	49,559
3100 PL DEPR	32,429,056	32,429,056	0
3200 MSG FUT USE	0	0	0
3200 PL FUT USE	0	0	0
3400 MSG AMORT	635,689	634,603	1,086
3400 PL AMORT	76,059	76,059	0
3500 MSG INTANG	0	0	0
3500 PL INTANG	0	0	0
3600 MSG AMORT OTH	0	0	0
3600 PL AMORT OTH	0	0	0
4100&4340 MSG DEF	65,717,842	65,695,974	21,868
4100&4340 PL DEF	9,103,503	9,103,503	0
NET BC MSG	348,226,339	348,127,377	98,962
NET BC PL	45,408,026	45,408,026	0
AFUDC DEBT&EQ MSG	12,027	12,024	3
AFUDC DEBT&EQ PL	1,568	1,568	0
FIXED CHG MSG	1,176,701	1,176,371	330
FIXED CHG PL	153,743	153,743	0

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 CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVIS	PREVIOUS	DIFFERENCE
MISC INC ADJ MSG	-375,192	-375,122	-70
MISC INC ADJ PL	-46,346	-46,346	0
AFUDC DEBT MSG	-4,585	-4,584	-1
AFUDC DEBT PL	-598	-598	0
DEP CAP MSG	119,779	119,749	30
DEP CAP PL	15,611	15,611	0
INC ADJ DELAY MSG	0	0	0
INC ADJ DELAY PL	0	0	0
INC ADJ FIT MSG	681,730	681,500	230
INC ADJ FIT PL	91,786	91,786	0
7210 MSG INV TX CR	357,384	357,293	91
7210 PL INV TX CR	46,579	46,579	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\52\ 6110 MSG NTKW SUP	11,618\B\	11,733\C\	-115
\52\ 6110 PL NTKW SUP	2,708\E\	2,708\F\	0
\53\ 6120 MSG GEN SUP	678,655\B\	685,385\C\	-6,730
\53\ 6120 PL GEN SUP	158,175\E\	158,175\F\	0
\54\ 6210 MSG COE SW	399,137\B\	399,567\C\	-430
\54\ 6210 PL COE SW	199,998\E\	199,998\F\	0
\55\ 6220 MSG OPER SYS	-3,948\B\	-3,952\C\	4
\55\ 6220 PL OPER SYS	-1,978\E\	-1,978\F\	0
\56\ 6230 MSG TRANS	249,140\B\	249,409\C\	-269
\56\ 6230 PL TRANS	124,838\E\	124,838\F\	0
\57\ 6310 MSG INFO	191,402\B\	191,402\C\	0
\57\ 6310 PL INFO	0\E\	0\F\	0
\58\ 6410 MSG C&W	856,914\B\	856,914\C\	0
\58\ 6410 PL C&W	216,675\E\	216,675\F\	0
\59\ 6510 MSG OTH PLT	40,062\B\	40,141\C\	-79
\59\ 6510 PL OTH PLT	13,470\E\	13,470\F\	0
\60\ 6530 MSG NTKW	1,171,666\B\	1,172,218\C\	-552
\60\ 6530 PL NTKW	416,921\E\	416,921\F\	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\61\ 6540 MSG ACC	1,200,000\B\	1,200,000\C\	0
\61\ 6540 PL ACC	0\E\	0\F\	0
\62\ 6530 MSG DEPR	3,368,165\B\	3,374,376\C\	-6,211
\62\ 6560 PL DEPR	1,262,177\E\	1,262,177\F\	0
\63\ 6610 MSG MKTG	1,079,946\B\	1,079,946\C\	0
\63\ 6610 PL MKTG	218,616\E\	218,616\F\	0
\64\ 6620 MSG SVC	2,582,481\B\	2,645,962\C\	-63,481
\64\ 6620 PL SVC	346,095\E\	346,095\F\	0
\65\ 6710 MSG EXEC&PLN	65,507\B\	66,157\C\	-650
\65\ 6710 PL EXEC&PLN	15,268\E\	15,268\F\	0
\66\ 6720 MSG GEN&ADM	1,685,374\B\	1,702,087\C\	-16,713
\66\ 6720 PL GEN&ADM	392,812\E\	392,812\F\	0
\67\ 7200 MSG OPR TXS	2,443,311\B\	2,420,727\C\	22,584
\67\ 7200 PL OPR TXS	1,271,838\E\	1,271,838\F\	0
\68\ 7300 MSG SPEC CHG	2,015\B\	2,035\C\	-20
\68\ 7300 PL SPEC CHG	470\E\	470\F\	0
\69\ RESERVED	0\B\	0\C\	0
\69\ RESERVED	0\E\	0\F\	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\70\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\70\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\71\ 5240 MSG RTN REV	23,348\B\	23,472\C\	-124
\71\ 5240 PL RTN REV	6,182\E\	6,182\F\	0
\72\ NET EXP & OTH TXS MSG	15,998,097\B\	16,070,635\C\	-72,538
\72\ NET EXP & OTH TXS PL	4,631,901\E\	4,631,901\F\	0
\73\ 2110 MSG GEN SUP	88,829,190\B\	89,710,073\C\	-880,883
\73\ 2110 PL GEN SUP	20,703,521\E\	20,703,521\F\	0
\74\ 2210 MSG COE SW	102,977,700\B\	102,986,918\C\	-9,218
\74\ 2210 PL COE SW	4,283,276\E\	4,283,276\F\	0
\75\ 2220 MSG OPR SYS	3,228,118\B\	3,440,430\C\	-212,312
\75\ 2220 PL OPR SYS	97,062\E\	97,062\F\	0
\76\ 2230 MSG TRANS	101,221,562\B\	101,223,722\C\	-2,160
\76\ 2230 PL TRANS	99,556,642\E\	99,556,642\F\	0
\77\ 2310 MSG INFO	10,010,132\B\	10,010,132\C\	0
\77\ 2310 PL INFO	0\E\	0\F\	0
\78\ 2410 MSG C&W	257,961,545\B\	257,961,545\C\	0
\78\ 2410 PL C&W	65,229,005\E\	65,229,005\F\	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVISD	PREVIOUS	DIFFERENCE
\79\ 2680 MSG TANG	1,444,303\B\	1,458,625\C\	-14,322
\79\ 2680 PL TANG	336,626\E\	336,626\F\	0
\80\ 2690 MSG INTANG	0\B\	0\C\	0
\80\ 2690 PL INTANG	0\E\	0\F\	0
\81\ 2001 MSG TPIS	565,672,550\B\	566,791,445\C\	-1,118,895
\81\ 2001 PL TPIS	190,206,132\E\	190,206,132\F\	0
\82\ 2002 MSG FUT USE	19,078\B\	19,116\C\	-38
\82\ 2002 PL FUT USE	6,415\E\	6,415\F\	0
\83\ 2003 MSG CONST ST	2,112,098\B\	2,116,265\C\	-4,167
\83\ 2003 PL CONST ST	710,174\E\	710,174\F\	0
\84\ 2004 MSG CONST LT	970,840\B\	972,756\C\	-1,916
\84\ 2004 PL CONS LT	326,436\E\	326,436\F\	0
\85\ 2005 MSG ADJ	0\B\	0\C\	0
\85\ 2005 PL ADJ	0\E\	0\F\	0
\86\ 1220.1 MSG MAT&SUP	2,200,814\B\	2,200,814\C\	0
\86\ 1220.1 PL MAT&SUP	556,487\E\	556,487\F\	0
\87\ GROSS BC MSG	570,975,380\B\	572,100,396\C\	-1,125,016
\87\ GROSS BC PL	191,805,644\E\	191,805,644\F\	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	RETR0	1210	07/02/92	REVISED	PREVIOUS	DIFFERENCE
\88\ 3100 MSG DEPR	\A\			213,482,686\B\	213,808,667\C\	-325,981
\88\ 3100 PL DEPR	\D\			70,799,119\E\	70,799,119\F\	0
\89\ 3200 MSG FUT USE	\A\			0\B\	0\C\	0
\89\ 3200 PL FUT USE	\D\			0\E\	0\F\	0
\90\ 3400 MSG AMORT	\A\			717,408\B\	724,523\C\	-7,115
\90\ 3400 PL AMORT	\D\			167,207\E\	167,207\F\	0
\91\ 3500 MSG INTANG	\A\			0\B\	0\C\	0
\91\ 3500 PL INTANG	\D\			0\E\	0\F\	0
\92\ 3600 MSG AMORT OTH	\A\			0\B\	0\C\	0
\92\ 3600 PL AMORT OTH	\D\			0\E\	0\F\	0
\93\ 410084340 MSG DEF	\A\			60,029,994\B\	60,173,735\C\	-143,741
\93\ 410084340 PL DEF	\D\			21,496,723\E\	21,496,723\F\	0
\94\ NET BC MSG	\A\			296,745,292\B\	297,393,471\C\	-648,179
\94\ NET BC PL	\D\			99,342,595\E\	99,342,595\F\	0
\95\ AFUDC DEBT&EQ MSG	\A\			10,284\B\	10,304\C\	-20
\95\ AFUDC DEBT&EQ PL	\D\			3,458\E\	3,458\F\	0
\96\ FIXED CHG MSG	\A\			1,004,671\B\	1,006,871\C\	-2,200
\96\ FIXED CHG PL	\D\			336,346\E\	336,346\F\	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	RETR0	1210	07/02/92	REVISED	PREVIOUS	DIFFERENCE
\97\ MISC INC ADJ MSG	\A\			-294,351\B\	-294,833\C\	482
\97\ MISC INC ADJ PL	\D\			15,894\E\	15,894\F\	0
\98\ AFUDC DEBT MSG	\A\			-3,921\B\	-3,929\C\	8
\98\ AFUDC DEBT PL	\D\			-1,318\E\	-1,318\F\	0
\99\ DEP CAP MSG	\A\			102,421\B\	102,623\C\	-202
\99\ DEP CAP PL	\D\			34,438\E\	34,438\F\	0
\100\ INC ADJ DELAY MSG	\A\			0\B\	0\C\	0
\100\ INC ADJ DELAY PL	\D\			0\E\	0\F\	0
\101\ INC ADJ FIT MSG	\A\			607,899\B\	609,415\C\	-1,516
\101\ INC ADJ FIT PL	\D\			317,802\E\	317,802\F\	0
\102\ 7210 MSG INV TX CR	\A\			305,594\B\	306,197\C\	-603
\102\ 7210 PL INV TX CR	\D\			102,753\E\	102,753\F\	0
\103\ ST RATE OF RET	\A\			0.009375\B\	0.009375\C\	0.000000
\103\ ST RATE OF RET	\D\			0.009375\E\	0.009375\F\	0.000000
\104\ FIT GROSS UP FACTOR	\A\			0.515152\B\	0.515152\C\	0.000000
\104\ FIT GROSS UP FACTOR	\D\			0.515152\E\	0.515152\F\	0.000000
\105\ ST ER RET AMT	\A\			3,264,622\B\	3,263,694\C\	928
\105\ ST ER RET AMT	\D\			425,700\E\	425,700\F\	0

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CO SB AREA FL DATA MO 11/91 RETRO EFFECT CALCULATION RE1998-12
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

	RETRO	1210	07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\106\	FIT GROSS UP ST ER	\A\	789,091\B\	788,869\C\	222	
\106\	FIT GROSS UP ST ER	\D\	101,442\E\	101,442\F\	0	
\107\	ST ER REV REQ	\A\	17,639,096\B\	17,626,931\C\	12,165	
\107\	ST ER REV REQ	\D\	2,058,708\E\	2,058,708\F\	0	
\108\	ST RA RET AMT	\A\	2,781,987\B\	2,788,064\C\	-6,077	
\108\	ST RA RET AMT	\D\	931,337\E\	931,337\F\	0	
\109\	FIT GROSS UP ST RA	\A\	656,964\B\	658,400\C\	-1,436	
\109\	FIT GROSS UP ST RA	\D\	160,377\E\	160,377\F\	0	
\110\	ST RA REV REQ	\A\	19,437,048\B\	19,517,099\C\	-80,051	
\110\	ST RA REV REQ	\D\	5,723,615\E\	5,723,615\F\	0	
\111\	5260 ST ER	\A\	225,477\B\	225,477\C\	0	
\111\	5260 ST ER	\D\	18,293\E\	18,293\F\	0	
\112\	5260 ST RA	\A\	217,550\B\	217,530\C\	0	
\112\	5260 ST RA	\D\	85,055\E\	85,055\F\	0	

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 CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1219 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \01\ 6110 MSG NTKW SUP \A\ 49,085\B\ 48,969\C\ 116
 \01\ 6110 PL NTKW SUP \D\ 6,151\E\ 6,151\F\ 0
 \02\ 6120 MSG GEN SUP \A\ 913,990\B\ 911,827\C\ 2,163
 \02\ 6120 PL GEN SUP \D\ 114,531\E\ 114,531\F\ 0
 \03\ 6210 MSG COE SW \A\ 539,748\B\ 539,626\C\ 122
 \03\ 6210 PL COE SW \D\ 96,527\E\ 96,527\F\ 0
 \04\ 6220 MSG OPER SYS \A\ 9,318\B\ 9,316\C\ 2
 \04\ 6220 PL OPER SYS \D\ 1,666\E\ 1,666\F\ 0
 \05\ 6230 MSG TRANS \A\ 244,200\B\ 244,144\C\ 56
 \05\ 6230 PL TRANS \D\ 43,672\E\ 43,672\F\ 0
 \06\ 6310 MSG INFO \A\ 233,956\B\ 233,956\C\ 0
 \06\ 6310 PL INFO \D\ 0\E\ 0\F\ 0
 \07\ 6410 MSG C&W \A\ 890,305\B\ 890,305\C\ 0
 \07\ 6410 PL C&W \D\ 92,522\E\ 92,522\F\ 0
 \08\ 6510 MSG OTH PLT \A\ 88,507\B\ 88,477\C\ 30
 \08\ 6510 PL OTH PLT \D\ 11,376\E\ 11,376\F\ 0
 \09\ 6530 MSG NTKW \A\ 1,276,930\B\ 1,276,811\C\ 119
 \09\ 6530 PL NTKW \D\ 164,671\E\ 164,671\F\ 0
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 CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1219 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \10\ 6540 MSG ACC \A\ 0\B\ 0\C\ 0
 \10\ 6540 PL ACC \D\ 0\E\ 0\F\ 0
 \11\ 6560 MSG DEPR \A\ 3,882,897\B\ 3,881,664\C\ 1,233
 \11\ 6560 PL DEPR \D\ 541,550\E\ 541,550\F\ 0
 \12\ 6610 MSG MKTG \A\ 869,653\B\ 869,653\C\ 0
 \12\ 6610 PL MKTG \D\ 63,961\E\ 63,961\F\ 0
 \13\ 6620 MSG SVC \A\ 1,260,132\B\ 1,247,882\C\ 12,250
 \13\ 6620 PL SVC \D\ 204,144\E\ 204,144\F\ 0
 \14\ 6710 MSG EXEC&PLN \A\ 79,159\B\ 78,972\C\ 187
 \14\ 6710 PL EXEC&PLN \D\ 9,919\E\ 9,919\F\ 0
 \15\ 6720 MSG GEN&ADM \A\ 1,760,380\B\ 1,756,171\C\ 4,209
 \15\ 6720 PL GEN&ADM \D\ 222,941\E\ 222,941\F\ 0
 \16\ 7200 MSG OPR TXS \A\ 744,699\B\ 745,092\C\ -393
 \16\ 7200 PL OPR TXS \D\ 61,868\E\ 61,868\F\ 0
 \17\ 7300 MSG SPEC CHG \A\ 13,054\B\ 13,023\C\ 31
 \17\ 7300 PL SPEC CHG \D\ 1,636\E\ 1,636\F\ 0
 \18\ RESERVED \A\ 0\B\ 0\C\ 0
 \18\ RESERVED \D\ 0\E\ 0\F\ 0
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CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVISD	PREVIOUS	DIFFERENCE
\19\ 7600 MSG EXTR ITEM	0\B\	0\C\	0
\19\ 7600 PL EXTR ITEM	0\E\	0\F\	0
\20\ 5240 MSG RTN REV	21,964\B\	21,939\C\	25
\20\ 5240 PL RTN REV	2,627\E\	2,627\F\	0
\21\ NET EXP & OTH TXS MSG	12,834,049\B\	12,813,949\C\	20,100
\21\ NET EXP & OTH TXS PL	1,634,508\E\	1,634,508\F\	0
\22\ 2110 MSG GEN SUP	75,189,772\B\	75,011,874\C\	177,898
\22\ 2110 PL GEN SUP	9,421,908\E\	9,421,908\F\	0
\23\ 2210 MSG COE SW	87,911,629\B\	87,909,633\C\	1,996
\23\ 2210 PL COE SW	1,583,618\E\	1,583,618\F\	0
\24\ 2220 MSG OPR SYS	1,919,148\B\	1,873,479\C\	45,669
\24\ 2220 PL OPR SYS	35,800\E\	35,800\F\	0
\25\ 2230 MSG TRANS	126,392,517\B\	126,392,063\C\	454
\25\ 2230 PL TRANS	36,558,769\E\	36,558,769\F\	0
\26\ 2310 MSG INFO	14,350,015\B\	14,350,015\C\	0
\26\ 2310 PL INFO	0\E\	0\F\	0
\27\ 2410 MSG C&W	351,472,375\B\	351,472,375\C\	0
\27\ 2410 PL C&W	36,512,857\E\	36,512,857\F\	0

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CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST ER	REVISD	PREVIOUS	DIFFERENCE
\28\ 2680 MSG TANG	1,214,825\B\	1,211,951\C\	2,874
\28\ 2680 PL TANG	152,229\E\	152,229\F\	0
\29\ 2690 MSG INTANG	0\B\	0\C\	0
\29\ 2690 PL INTANG	0\E\	0\F\	0
\30\ 2001 MSG TPIS	658,450,282\B\	658,221,391\C\	228,891
\30\ 2001 PL TPIS	84,265,181\E\	84,265,181\F\	0
\31\ 2002 MSG FUT USE	19,553\B\	19,546\C\	7
\31\ 2002 PL FUT USE	2,513\E\	2,513\F\	0
\32\ 2003 MSG CONST ST	2,156,072\B\	2,155,344\C\	728
\32\ 2003 PL CONST ST	277,133\E\	277,133\F\	0
\33\ 2004 MSG CONST LT	870,338\B\	870,045\C\	293
\33\ 2004 PL CONS LT	111,870\E\	111,870\F\	0
\34\ 2005 MSG ADJ	0\B\	0\C\	0
\34\ 2005 PL ADJ	0\E\	0\F\	0
\35\ 1220.1 MSG MAT&SUP	3,051,524\B\	3,051,524\C\	0
\35\ 1220.1 PL MAT&SUP	317,119\E\	317,119\F\	0
\36\ GROSS BC MSG	664,547,769\B\	664,317,850\C\	229,919
\36\ GROSS BC PL	84,973,816\E\	84,973,816\F\	0

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 CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1219 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \37\ 3100 MSG DEPR \A\ 253,723,596\B\ 253,658,812\C\ 64,784
 \37\ 3100 PL DEPR \D\ 31,554,111\E\ 31,554,111\F\ 0
 \38\ 3200 MSG FUT USE \A\ 0\B\ 0\C\ 0
 \38\ 3200 PL FUT USE \D\ 0\E\ 0\F\ 0
 \39\ 3400 MSG AMORT \A\ 610,306\B\ 608,862\C\ 1,444
 \39\ 3400 PL AMORT \D\ 76,477\E\ 76,477\F\ 0
 \40\ 3500 MSG INTANG \A\ 0\B\ 0\C\ 0
 \40\ 3500 PL INTANG \D\ 0\E\ 0\F\ 0
 \41\ 3600 MSG AMORT OTH \A\ 0\B\ 0\C\ 0
 \41\ 3600 PL AMORT OTH \D\ 0\E\ 0\F\ 0
 \42\ 4100&4340 MSG DEF \A\ 64,257,799\B\ 64,229,140\C\ 28,659
 \42\ 4100&4340 PL DEF \D\ 8,828,346\E\ 8,828,346\F\ 0
 \43\ NET BC MSG \A\ 345,956,068\B\ 345,821,036\C\ 135,032
 \43\ NET BC PL \D\ 44,514,882\E\ 44,514,882\F\ 0
 \44\ AFUDC DEBT&EQ MSG \A\ 6,893\B\ 6,890\C\ 3
 \44\ AFUDC DEBT&EQ PL \D\ 886\E\ 886\F\ 0
 \45\ FIXED CHG MSG \A\ 1,147,907\B\ 1,147,458\C\ 449
 \45\ FIXED CHG PL \D\ 147,985\E\ 147,985\F\ 0
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 CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90
 RETRO 1219 07/02/92
 ST ER \A\ REVISED \B\ PREVIOUS \C\ DIFFERENCE
 \46\ MISC INC ADJ MSG \A\ -1,385,994\B\ -1,385,559\C\ -435
 \46\ MISC INC ADJ PL \D\ -175,349\E\ -175,349\F\ 0
 \47\ AFUDC DEBT MSG \A\ -2,622\B\ -2,621\C\ -1
 \47\ AFUDC DEBT PL \D\ -337\E\ -337\F\ 0
 \48\ DEP CAP MSG \A\ 118,679\B\ 118,639\C\ 40
 \48\ DEP CAP PL \D\ 15,254\E\ 15,254\F\ 0
 \49\ INC ADJ DELAY MSG \A\ 0\B\ 0\C\ 0
 \49\ INC ADJ DELAY PL \D\ 0\E\ 0\F\ 0
 \50\ INC ADJ FIT MSG \A\ -356,766\B\ -356,740\C\ -26
 \50\ INC ADJ FIT PL \D\ -42,618\E\ -42,618\F\ 0
 \51\ 721J HSG INV TX CR \A\ 153,663\B\ 153,611\C\ 52
 \51\ 7210 PL INV TX CR \D\ 19,751\E\ 19,751\F\ 0

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CO SB AREA FL DATA MO 12/91		RETRO EFFECT CALCULATION		RE1998-12	
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF		07/90	
RETRO	1219	07/02/92			
ST RA	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\52\ 6110 MSG NTKW SUP	\A\	56,441\B\		57,033\C\	-592
\52\ 6110 PL NTKW SUP	\D\	13,277\E\		13,277\F\	0
\53\ 6120 MSG GEN SUP	\A\	1,050,962\B\		1,061,992\C\	-11,030
\53\ 6120 PL GEN SUP	\D\	247,232\E\		247,232\F\	0
\54\ 6210 MSG COE SW	\A\	520,229\B\		520,850\C\	-621
\54\ 6210 PL COE SW	\D\	266,654\E\		266,654\F\	0
\55\ 6220 MSG OPER SYS	\A\	8,981\B\		8,992\C\	-11
\55\ 6220 PL OPER SYS	\D\	4,603\E\		4,603\F\	0
\56\ 6230 MSG TRANS	\A\	235,369\B\		235,650\C\	-281
\56\ 6230 PL TRANS	\D\	120,643\E\		120,643\F\	0
\57\ 6310 MSG INFO	\A\	163,023\B\		163,023\C\	0
\57\ 6310 PL INFO	\D\	0\E\		0\F\	0
\58\ 6410 MSG C&W	\A\	652,085\B\		652,085\C\	0
\58\ 6410 PL C&W	\D\	165,185\E\		165,185\F\	0
\59\ 6510 MSG OTH PLT	\A\	75,727\B\		75,885\C\	-158
\59\ 6510 PL OTH PLT	\D\	25,829\E\		25,829\F\	0
\60\ 6530 MSG NTKW	\A\	1,042,977\B\		1,043,522\C\	-545
\60\ 6530 PL NTKW	\D\	376,244\E\		376,244\F\	0
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CO SB AREA FL DATA MO 12/91		RETRO EFFECT CALCULATION		RE1998-12	
SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11		PREV = DIFF		07/90	
RETRO	1219	07/02/92			
ST RA	\A\	REVISED	\B\	PREVIOUS	\C\ DIFFERENCE
\61\ 6540 MSG ACC	\A\	1,104,398\B\		1,104,398\C\	0
\61\ 6540 PL ACC	\D\	0\E\		0\F\	0
\62\ 6560 MSG DEPR	\A\	3,340,814\B\		3,347,145\C\	-6,331
\62\ 6560 PL DEPR	\D\	1,294,458\E\		1,294,458\F\	0
\63\ 6610 MSG MKTG	\A\	1,069,055\B\		1,069,055\C\	0
\63\ 6610 PL MKTG	\D\	201,423\E\		201,423\F\	0
\64\ 6620 MSG SVC	\A\	2,430,479\B\		2,493,275\C\	-62,796
\64\ 6620 PL SVC	\D\	305,455\E\		305,455\F\	0
\65\ 6710 MSG EXEC&PLN	\A\	91,022\B\		91,977\C\	-955
\65\ 6710 PL EXEC&PLN	\D\	21,412\E\		21,412\F\	0
\66\ 6720 MSG GEN&ADM	\A\	2,045,757\B\		2,067,228\C\	-21,471
\66\ 6720 PL GEN&ADM	\D\	481,252\E\		481,252\F\	0
\67\ 7200 MSG OPR TXS	\A\	1,207,507\B\		1,205,526\C\	1,981
\67\ 7200 PL OPR TXS	\D\	398,417\E\		398,417\F\	0
\68\ 7300 MSG SPEC CHG	\A\	15,010\B\		15,168\C\	-158
\68\ 7300 PL SPEC CHG	\D\	3,531\E\		3,531\F\	0
\69\ RESERVED	\A\	0\B\		0\C\	0
\69\ RESERVED	\D\	0\E\		0\F\	0
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 CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\70\ 7600 MSG EXTR ITEM	0	0	0
\70\ 7600 PL EXTR ITEM	0	0	0
\71\ 5240 MSG RTN REV	20,661	20,784	-123
\71\ 5240 PL RTN REV	5,467	5,467	0
\72\ NET EXP & OTH TXS MSG	15,089,175	15,192,020	-102,845
\72\ NET EXP & OTH TXS PL	3,920,148	3,920,148	0
\73\ 2110 HSG GEN SUP	86,457,560	87,364,955	-907,395
\73\ 2110 PL GEN SUP	20,338,612	20,338,612	0
\74\ 2210 MSG COE SW	102,880,948	102,891,180	-10,232
\74\ 2210 PL COE SW	4,374,532	4,374,532	0
\75\ 2220 HSG OPR SYS	3,092,338	3,326,451	-234,113
\75\ 2220 PL OPR SYS	98,893	98,893	0
\76\ 2230 MSG TRANS	99,780,060	99,782,391	-2,331
\76\ 2230 PL TRANS	100,988,699	100,988,699	0
\77\ 2310 MSG INFO	9,966,563	9,966,563	0
\77\ 2310 PL INFO	0	0	0
\78\ 2410 MSG C&W	257,333,459	257,333,459	0
\78\ 2410 PL C&W	65,188,044	65,188,044	0

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 CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

ST RA	REVIS	PREVIOUS	DIFFERENCE
\79\ 2680 MSG TANG	1,396,881	1,411,542	-14,661
\79\ 2680 PL TANG	328,608	328,608	0
\80\ 2690 MSG INTANG	0	0	0
\80\ 2690 PL INTANG	0	0	0
\81\ 2001 HSG TPIS	560,907,809	562,076,541	-1,168,732
\81\ 2001 PL TPIS	191,317,388	191,317,388	0
\82\ 2002 HSG FUT USE	16,729	16,764	-35
\82\ 2002 PL FUT USE	5,706	5,706	0
\83\ 2003 HSG CONST ST	1,844,746	1,848,590	-3,844
\83\ 2003 PL CONST ST	629,206	629,206	0
\84\ 2004 HSG CONST LT	744,000	746,218	-1,552
\84\ 2004 PL CONST LT	253,991	253,991	0
\85\ 2005 HSG ADJ	0	0	0
\85\ 2005 PL ADJ	0	0	0
\86\ 1220.1 HSG MAT&SUP	2,235,024	2,235,024	0
\86\ 1220.1 PL MAT&SUP	566,172	566,172	0
\87\ GROSS BC MSG	565,140,374	566,923,137	-1,174,163
\87\ GROSS BC PL	192,772,463	192,772,463	0

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CO SB AREA FL DATA HO 12/91		RETRO EFFECT CALCULATION			RE1998-12
SOURCE: REVISED SS1998-11 MINUS		PREV SS1998-11	PREV = DIFF	07/90	
RETRO	1219	07/02/92			
ST RA	\A\	REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\88\ 3100 MSG DEPR	\A\	210,910,196\B\	211,242,480\C\	-332,284	
\88\ 3100 PL DEPR	\D\	70,880,453\E\	70,880,453\F\	0	
\89\ 3200 MSG FUT USE	\A\	0\B\	0\C\	0	
\89\ 3200 PL FUT USE	\D\	0\E\	0\F\	0	
\90\ 3400 MSG AMORT	\A\	701,767\B\	709,132\C\	-7,365	
\90\ 3400 PL AMORT	\D\	165,087\E\	165,087\F\	0	
\91\ 3500 MSG INTANG	\A\	0\B\	0\C\	0	
\91\ 3500 PL INTANG	\D\	0\E\	0\F\	0	
\92\ 3600 MSG AMORT OTH	\A\	0\B\	0\C\	0	
\92\ 3600 PL AMORT OTH	\D\	0\E\	0\F\	0	
\93\ 4100&4340 MSG DEF	\A\	58,759,204\B\	58,906,220\C\	-147,016	
\93\ 4100&4340 PL DEF	\D\	21,484,977\E\	21,484,977\F\	0	
\94\ NET BC MSG	\A\	295,377,807\B\	296,065,305\C\	-687,498	
\94\ NET BC PL	\D\	100,241,946\E\	100,241,946\F\	0	
\95\ AFUDC DEBT&EQ MSG	\A\	5,897\B\	5,910\C\	-13	
\95\ AFUDC DEBT&EQ PL	\D\	2,012\E\	2,012\F\	0	
\96\ FIXED CHG MSG	\A\	981,921\B\	984,212\C\	-2,291	
\96\ FIXED CHG PL	\D\	333,240\E\	333,240\F\	0	

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CO SB AREA FL DATA HO 12/91		RETRO EFFECT CALCULATION			RE1998-12
SOURCE: REVISED SS1998-11 MINUS		PREV SS1998-11	PREV = DIFF	07/90	
RETRO	1219	07/02/92			
ST RA	\A\	REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\97\ MISC INC ADJ MSG	\A\	-1,158,813\B\	-1,161,129\C\	2,316	
\97\ MISC INC ADJ PL	\D\	-108,890\E\	-108,890\F\	0	
\98\ AFUDC DEBT MSG	\A\	-2,243\B\	-2,248\C\	5	
\98\ AFUDC DEBT PL	\D\	-765\E\	-765\F\	0	
\99\ DEP CAP MSG	\A\	101,542\B\	101,754\C\	-212	
\99\ DEP CAP PL	\D\	34,634\E\	34,634\F\	0	
\100\ INC ADJ DELAY MSG	\A\	0\B\	0\C\	0	
\100\ INC ADJ DELAY PL	\D\	0\E\	0\F\	0	
\101\ INC ADJ FIT MSG	\A\	-278,434\B\	-278,671\C\	237	
\101\ INC ADJ FIT PL	\D\	189,716\E\	189,716\F\	0	
\102\ 7210 MSG INV TX CR	\A\	131,474\B\	131,748\C\	-274	
\102\ 7210 PL INV TX CR	\D\	44,843\E\	44,843\F\	0	
\103\ ST RATE OF RET	\A\	0.009375\B\	0.009375\C\	0.000000	
\103\ ST RATE OF RET	\D\	0.009375\E\	0.009375\F\	0.000000	
\104\ FIT GROSS UP FACTOR	\A\	0.515152\B\	0.515152\C\	0.000000	
\104\ FIT GROSS UP FACTOR	\D\	0.515152\E\	0.515152\F\	0.000000	
\105\ ST ER RET AMT	\A\	3,243,338\B\	3,242,072\C\	1,266	
\105\ ST ER RET AMT	\D\	417,327\E\	417,327\F\	0	

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 CO SB AREA FL DATA MO 12/91 RETRO EFFECT CALCULATION RE1998-12
 SOURCE: REVISED SS1998-11 MINUS PREV SS1998-11 PREV = DIFF 07/90

	RETRO	1219	07/02/92			
		\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE		
\106\	FIT GROSS UP ST ER	\A\ 1,621,776\B\	1,621,191\C\		587	
\106\	FIT GROSS UP ST ER	\D\ 207,016\E\	207,016\F\		0	
\107\	ST ER REV REQ	\A\ 17,699,165\B\	17,677,212\C\		21,953	
\107\	ST ER REV REQ	\D\ 2,258,851\E\	2,258,851\F\		0	
\108\	ST RA RET AMT	\A\ 2,769,167\B\	2,775,612\C\		-6,445	
\108\	ST RA RET AMT	\D\ 939,768\E\	939,768\F\		0	
\109\	FIT GROSS UP ST RA	\A\ 1,370,775\B\	1,373,802\C\		-3,027	
\109\	FIT GROSS UP ST RA	\D\ 318,447\E\	318,447\F\		0	
\110\	ST RA REV REQ	\A\ 19,229,117\B\	19,341,434\C\		-112,317	
\110\	ST RA REV REQ	\D\ 5,178,363\E\	5,178,363\F\		0	
\111\	5260 ST ER	\A\ 173,944\B\	173,944\C\		0	
\111\	5260 ST ER	\D\ 14,199\E\	14,199\F\		0	
\112\	5260 ST RA	\A\ 170,107\B\	170,107\C\		0	
\112\	5260 ST RA	\D\ 65,265\E\	65,265\F\		0	

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CO SB AREA FL DATA MO 04/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1135	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\01\ 6110 NTKW SUP S		450,109	451,220	-1,111	
\02\ 6120 GEN SUP S		8,217,633	8,237,918	-20,285	
\03\ 6210 CO SW S		6,772,123	6,773,209	-1,086	
\04\ 6220 OPER SYS S		5,980	5,981	-1	
\05\ 6230 CO TRANS S		3,029,149	3,029,626	-477	
\06\ 6310 INFO O/T S		2,793,288	2,793,288	0	
\07\ 6410 C&W FAC S		10,925,362	10,925,362	0	
\08\ 6510 OTH PROP PLT S		58,090	58,113	-23	
\09\ 6530 NTKW OPER S		15,876,490	15,877,543	-1,053	
\10\ 6540 ACCESS EXP S		1,201,323	1,201,323	0	
\11\ 6560 DEPR & AMORT S		41,234,783	41,251,934	-17,151	
\12\ 6610 MKTG S		4,810,509	4,810,509	0	
\13\ 6620 SERVICES S		23,718,705	23,883,796	-165,091	
\14\ 6710 EXEC & PLAN S		677,041	678,712	-1,671	
\15\ 6720 GENL & ADMIN S		16,842,001	16,883,569	-41,568	
\16\ 7200 OPER OTH TXS S		12,659,440	12,647,710	11,730	

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CO SB AREA FL DATA MO 04/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1135	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\17\ 7300 SPEC CHGS S		174,710	175,141	-431	
\18\ RESERVED		0	0	0	
\19\ RESERVED		0	0	0	
\20\ USF IS EXP ADJ S		832,268	832,268	0	
\21\ LIFELINE IS EXP ADJ S		2,990	2,990	0	
\22\ EXP & OTH TXS S		148,611,478	148,849,696	-238,218	
\23\ 5240 RENT REV S		254,438	254,776	-338	
\24\ NET EXP & OTH TXS S		148,357,040	148,594,920	-237,880	
\25\ 2110 GENL SUPP FAC S		828,270,209	830,314,853	-2,044,644	
\26\ 2210 CO SW S		1,190,353,374	1,190,368,428	-15,054	
\27\ 2220 OPER SYS S		27,110,686	27,455,418	-344,732	
\28\ 2230 CO TRANS S		1,092,951,016	1,092,954,619	-3,603	
\29\ 2310 INF O/T S		122,816,433	122,816,433	0	
\30\ 2410 C&W FAC S		3,034,623,357	3,034,623,357	0	
\31\ 2680 TANGIBLE S		14,121,398	14,156,258	-34,860	
\32\ 2690 INTANGIBLE S		0	0	0	
\33\ 2001 TPIS S		6,310,246,472	6,312,689,365	-2,442,893	

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 CD SB AREA FL DATA MO 04/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1135 07/02/92

INTRASTATE	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S	306,182	306,300	-118
\35\ 2003 PLT CONST ST S	51,160,307	51,180,100	-19,793
\36\ 2004 PLT CONST LT S	28,760,081	28,771,207	-11,126
\37\ 2005 PLT ADJ S	0	0	0
\38\ 1220.1 MAT&SUP S	27,221,018	27,221,018	0
\39\ GROSS BC S	6,417,694,060	6,420,167,990	-2,473,930
\40\ 3100 DEPR RES S	2,319,332,461	2,320,026,394	-693,933
\41\ 3200 DEPR FUT USE S	19,071	19,078	-7
\42\ 3400 AMORT TANG S	6,973,952	6,991,167	-17,215
\43\ 3500 AMORT INTANG S	0	0	0
\44\ 3600 AMORT OTH S	0	0	0
\45\ 4100&4340 DEF INC TX S	682,434,689	682,763,764	-329,075
\46\ NET DC S	3,408,933,887	3,410,367,587	-1,433,700

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 CD SB AREA FL DATA MO 04/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1135 07/02/92

INTRASTATE	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
ITEMS FOR FIT			
\47\ AFUDC DEBT&EQUITY S	169,424	169,490	-66
\48\ FIXED CHGS S	8,992,313	8,996,091	-3,778
\49\ MISC INC ADJ S	2,397,589	2,398,755	-1,166
\50\ AFUDC DEBT S	-64,285	-64,310	25
\51\ DEPR CAP ITEMS S	1,197,264	1,197,727	-463
\52\ INC ADJ DELAYED S	0	0	0
\53\ INC ADJ FIT S	10,192,638	10,197,119	-4,481
\54\ 7210.2 INV TAX CR S	1,461,711	1,462,276	-565

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CO SB AREA FL DATA HQ 04/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1135 07/02/92

	\\A\ REVISED	\\B\ PREVIOUS	\\C\ DIFFERENCE
\\55\ LSD TO 6110 NTKW SUP	765	765	0
\\56\ LSD TO 6120 GENL SUP	41,696	41,696	0
\\57\ LSD TO 6210 CO SW	0	0	0
\\58\ LSD TO 6220 OPER SYS	0	0	0
\\59\ LSD TO 6230 CO TRANS	124	124	0
\\60\ LSD TO 6310 INFO O/T	0	0	0
\\61\ LSD TO 6410 C&W	84	84	0
\\62\ LSD TO 6560 DEPR	133,105	133,105	0
\\63\ LSD TO 6530 NTKW OPER	178	178	0
\\64\ LSD TO 6710 EXEC & PLAN	13	13	0
\\65\ LSD TO 6720 GENL & ADMIN	279	279	0
\\66\ LSD TO 7200 DEPR OTH TXS	15,436	15,436	0
\\67\ LSD TO 6610 MARKETING	0	0	0
\\68\ RESERVED	0	0	0
\\69\ LSD TO EXP & OTH TXS	191,680	191,680	0

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CO SB AREA FL DATA HQ 04/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1135 07/02/92

	\\A\ REVISED	\\B\ PREVIOUS	\\C\ DIFFERENCE
\\70\ LSD TO 2110 GENL SUP	11,510,814	11,510,814	0
\\71\ LSD TO 2210 CO SW	0	0	0
\\72\ LSD TO 2220 OPER SYS	0	0	0
\\73\ LSD TO 2230 CO TRANS	112,583	112,583	0
\\74\ LSD TO 2310 INFO O/T	33,290	33,290	0
\\75\ LSD TO 2410 C&W FAC	58,943	58,943	0
\\76\ LSD TO 2680	0	0	0
\\77\ LSD TO 2001 TPIS	11,715,630	11,715,630	0
\\78\ LSD TO 2003 PLT CONST ST	0	0	0
\\79\ LSD TO 2004 PLT CONST LT	0	0	0
\\80\ LSD TO 1200.1 MAT & SUP	0	0	0
\\81\ LSD TO GROSS BC	11,715,630	11,715,630	0
\\82\ LSD TO 3100 DEPR RES	4,607,255	4,607,255	0
\\83\ LSD TO 3400	0	0	0
\\84\ LSD TO 4100&4340 DEF FIT	3,499,505	3,499,505	0
\\85\ LSD TO NET BC	3,608,870	3,608,870	0

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CO SB AREA FL DATA MO 04/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1135 07/92/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\86\ LSD TO AFUDC DEBT&EQUITY	0	0		0
\87\ LSD TO FIXED CHGS	1,411	1,411		0
\88\ LSD TO NET AMT MISC INC ADJ	-1,425	-1,425		0
\89\ LSD TO AFUDC DEBT	-130	-130		0
\90\ LSD TO DEPR EXP ON CAP ITHS	2,430	2,430		0
\91\ LSD TO INC ADJ FIT	0	0		0
\92\ LSD TO 7210.2 INV TAX CR	0	0		0
\93\ LSD TO 5260 S	1,898,181	1,898,181		0
\94\ LSD TO 2690	0	0		0

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CO SB AREA FL DATA MO 05/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO 1137 07/02/92		INTRASTATE		
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\01\ 6110 NTKW SUP S	877	879	-2	
\02\ 6120 GEN SUP S	8,857,911	8,876,483	-18,572	
\03\ 6210 CO SW S	5,384,827	5,385,724	-897	
\04\ 6220 OPER SYS S	42,980	42,987	-7	
\05\ 6230 CO TRANS S	3,085,280	3,085,795	-515	
\06\ 6310 INFO O/T S	2,243,656	2,243,656	0	
\07\ 6410 C&W FAC S	11,446,093	11,446,093	0	
\08\ 6510 OTH PROP PLT S	-67,919	-67,943	24	
\09\ 6530 NTKW OPER S	15,368,352	15,369,434	-1,082	
\10\ 6540 ACCESS EXP S	1,212,135	1,212,135	0	
\11\ 6560 DEPR & AMORT S	40,833,044	40,847,624	-14,580	
\12\ 6610 HKTG S	4,358,470	4,358,470	0	
\13\ 6620 SERVICES S	23,379,188	23,513,584	-134,396	
\14\ 6710 EXEC & PLAN S	591,227	592,467	-1,240	
\15\ 6720 GENL & ADMIN S	15,781,580	15,814,661	-33,081	
\16\ 7200 OPER OTH TXS S	13,018,408	13,006,723	11,685	

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CO SB AREA FL DATA MO 05/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO 1137 07/02/92		INTRASTATE		
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\17\ 7300 SPEC CHGS S	386,380	387,190	-810	
\18\ RESERVED	0	0	0	
\19\ RESERVED	0	0	0	
\20\ USF IS EXP ADJ S	832,268	832,268	0	
\21\ LIFELINE IS EXP ADJ S	2,625	2,625	0	
\22\ EXP & OTH TXS S	145,087,596	145,281,069	-193,473	
\23\ 5240 RENT REV S	247,001	247,274	-273	
\24\ NET EXP & OTH TXS S	144,840,595	145,033,795	-193,200	
\25\ 2110 GENL SUPP FAC S	839,538,503	841,298,698	-1,760,195	
\26\ 2210 CO SW S	1,205,162,858	1,205,178,806	-15,948	
\27\ 2220 OPER SYS S	27,500,784	27,868,858	-368,074	
\28\ 2230 CO TRANS S	1,104,297,880	1,104,301,735	-3,855	
\29\ 2310 INF O/T S	123,480,727	123,480,727	0	
\30\ 2410 C&W FAC S	3,044,214,562	3,044,214,562	0	
\31\ 2680 TANGIBLE S	15,127,756	15,159,473	-31,717	
\32\ 2690 INTANGIBLE S	0	0	0	
\33\ 2001 TPIS S	6,359,323,069	6,361,502,858	-2,179,789	

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CO SB AREA FL DATA MO 05/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1137 07/02/92

INTRASTATE	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S	133,625	133,671	-46
\35\ 2003 PLT CONST ST S	51,409,249	51,426,858	-17,609
\36\ 2004 PLT CONST LT S	29,926,391	29,936,642	-10,251
\37\ 2005 PLT ADJ S	0	0	0
\38\ 1220.1 HAT&SUP S	27,377,600	27,377,600	0
\39\ GROSS BC S	6,468,169,934	6,470,377,629	-2,207,695
\40\ 3100 DEPR RES S	2,354,593,826	2,355,215,153	-621,327
\41\ 3200 DEPR FUT USE S	19,097	19,104	-7
\42\ 3400 AMORT TANG S	7,322,057	7,337,408	-15,351
\43\ 3500 AMORT INTANG S	0	0	0
\44\ 3600 AMORT OTH S	0	0	0
\45\ 4100&4340 DEF INC TX S	683,311,030	683,601,155	-290,125
\46\ NET BC S	3,422,923,924	3,424,204,809	-1,280,885

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CO SB AREA FL DATA MO 05/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1137 07/02/92

INTRASTATE ITEMS FOR FIT	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\47\ AFUDC DEBT&EQUITY S	195,829	195,896	-67
\48\ FIXED CHGS S	9,335,082	9,338,577	-3,495
\49\ MISC INC ADJ S	4,827,724	4,829,591	-1,867
\50\ AFUDC DEBT S	-74,317	-74,342	25
\51\ DEPR CAP ITEMS S	1,199,677	1,200,088	-411
\52\ INC ADJ DELAYED S	0	0	0
\53\ INC ADJ FIT S	12,963,129	12,968,080	-4,951
\54\ 7210.2 INV TAX CR S	1,463,617	1,464,118	-501

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CO SB AREA FL DATA MO 05/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1137 07/02/92

	\\A\ REVISED	\\B\ PREVIOUS	\\C\ DIFFERENCE
\\55\ LSD TO 6110 NTKW SUP	6,415	6,415	0
\\56\ LSD TO 6120 GENL SUP	558,055	558,055	0
\\57\ LSD TO 6210 CO SW	0	0	0
\\58\ LSD TO 6220 OPER SYS	0	0	0
\\59\ LSD TO 6230 CO TRANS	151	151	0
\\60\ LSD TO 6310 INFO O/T	0	0	0
\\61\ LSD TO 6410 C&W	80	80	0
\\62\ LSD TO 6560 DEPR	707,358	707,358	0
\\63\ LSD TO 6530 NTKW OPER	797	797	0
\\64\ LSD TO 6710 EXEC & PLAN	20	20	0
\\65\ LSD TO 6720 GENL & ADMIN	524	524	0
\\66\ LSD TO 7200 OEPR OTH TXS	73,075	73,075	0
\\67\ LSD TO 6610 MARKETING	0	0	0
\\68\ RESERVED	0	0	0
\\69\ LSD TO EXP & OTH TXS	1,346,475	1,346,475	0

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CO SB AREA FL DATA MO 05/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1137 07/02/92

	\\A\ REVISED	\\B\ PREVIOUS	\\C\ DIFFERENCE
\\70\ LSD TO 2110 GENL SUP	9,888,879	9,888,879	0
\\71\ LSD TO 2210 CO SW	0	0	0
\\72\ LSD TO 2220 OPER SYS	0	0	0
\\73\ LSD TO 2230 CO TRANS	112,583	112,583	0
\\74\ LSD TO 2310 INFO O/T	33,290	33,290	0
\\75\ LSD TO 2410 C&W FAC	58,943	58,943	0
\\76\ LSD TO 2680	0	0	0
\\77\ LSD TO 2001 TPIS	10,093,695	10,093,695	0
\\78\ LSD TO 2003 PLT CONST ST	0	0	0
\\79\ LSD TO 2004 PLT CONST LT	0	0	0
\\80\ LSD TO 1200.1 MAT & SUP	0	0	0
\\81\ LSD TO GROSS BC	10,093,695	10,093,695	0
\\82\ LSD TO 3100 DEPR RES	3,997,054	3,997,054	0
\\83\ LSD TO 3400	0	0	0
\\84\ LSD TO 4100&4340 DEF FIT	3,006,584	3,006,584	0
\\85\ LSD TO NET BC	3,090,057	3,090,057	0

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CO SB AREA FL DATA MO 05/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1137 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\86\ LSD TO AFUDC DEBT&EQUITY	0	0		0
\87\ LSD TO FIXED CHGS	1,576	1,576		0
\88\ LSD TO NET AMT MISC INC ADJ	1,919	1,919		0
\89\ LSD TO AFUDC DEBT	-85	-85		0
\90\ LSD TO DEPR EXP ON CAP ITMS	1,380	1,380		0
\91\ LSD TO INC ADJ FIT	0	0		0
\92\ LSD TO 7210.2 INV TAX CR	0	0		0
\93\ LSD TO 5260 S	2,034,283	2,034,283		0
\94\ LSD TO 2690	0	0		0

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F01B07V00553

CO SB AREA FL DATA MO 06/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1139 07/02/92 \\A\ REVISED	\\B\ PREVIOUS	\\C\ DIFFERENCE
\01\ 6110 NTKW SUP S	77,143	77,350	-207
\02\ 6120 GEN SUP S	7,485,392	7,505,492	-20,100
\03\ 6210 CO SW S	4,657,193	4,658,155	-962
\04\ 6220 OPER SYS S	187,923	187,962	-39
\05\ 6230 CO TRANS S	2,817,043	2,817,627	-584
\06\ 6310 INFO O/T S	1,454,054	1,454,054	0
\07\ 6410 C&W FAC S	11,176,805	11,176,805	0
\08\ 6510 OTH PROP PLT S	-101,922	-101,966	44
\09\ 6530 NTKW OPER S	15,011,884	15,013,209	-1,325
\10\ 6540 ACCESS EXP S	1,097,376	1,097,376	0
\11\ 6560 DEPR & AMORT S	41,957,812	41,978,956	-21,144
\12\ 6610 MKTG S	4,608,367	4,608,367	0
\13\ 6620 SERVICES S	23,409,673	23,576,769	-167,096
\14\ 6710 EXEC & PLAN S	789,519	791,639	-2,120
\15\ 6720 GENL & ADMIN S	16,394,782	16,438,797	-44,015
\16\ 7200 OPER OTH TXS S	12,730,258	12,719,040	11,218

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CO SB AREA FL DATA MO 06/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1139 07/02/92 \\A\ REVISED	\\B\ PREVIOUS	\\C\ DIFFERENCE
\17\ 7300 SPEC CHGS S	135,605	135,969	-364
\18\ RESERVED	0	0	0
\19\ RESERVED	0	0	0
\20\ USF IS EXP ADJ S	832,268	832,268	0
\21\ LIFELINE IS EXP ADJ S	2,043	2,043	0
\22\ EXP & OTH TXS S	143,054,596	143,301,290	-246,694
\23\ 5240 RENT REV S	240,011	240,353	-342
\24\ NET EXP & OTH TXS S	142,814,585	143,060,937	-246,352
\25\ 2110 GENL SUPP FAC S	843,979,364	846,245,622	-2,266,258
\26\ 2210 CO SW S	1,215,570,070	1,215,596,887	-20,009
\27\ 2220 OPER SYS S	28,791,292	29,253,905	-462,613
\28\ 2230 CO TRANS S	1,114,105,615	1,114,110,466	-4,851
\29\ 2310 INF O/T S	123,092,588	123,092,588	0
\30\ 2410 C&W FAC S	3,052,942,325	3,052,942,325	0
\31\ 2680 TANGIBLE S	15,345,236	15,386,440	-41,204
\32\ 2690 INTANGIBLE S	0	0	0
\33\ 2001 TPIS S	6,393,833,298	6,396,628,233	-2,794,935

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CO SB AREA FL DATA MO 06/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1139 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S		133,343	133,401	-58
\35\ 2003 PLT CONST ST S		49,314,536	49,336,135	-21,599
\36\ 2004 PLT CONST LT S		30,048,572	30,862,084	-13,512
\37\ 2005 PLT ADJ S		0	0	0
\38\ 1220.1 MAT&SUP S		28,040,436	28,040,436	0
\39\ GROSS BC S		6,502,170,185	6,505,000,289	-2,830,104
\40\ 3100 DEPR RES S		2,386,185,436	2,386,986,818	-801,382
\41\ 3200 DEPR FUT USE S		19,045	19,053	-8
\42\ 3400 AMORT TANG S		7,286,195	7,305,760	-19,565
\43\ 3500 AMORT INTANG S		0	0	0
\44\ 3600 AMORT OTH S		0	0	0
\45\ 4100&4340 DEF INC TX S		683,211,148	683,580,913	-369,765
\46\ NET BC S		3,425,468,361	3,427,107,745	-1,639,384

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CO SB AREA FL DATA MO 06/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1139 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
ITEMS FOR FIT				
\47\ AFUDC DEBT&EQUITY S		203,945	204,034	-89
\48\ FIXED CHGS S		9,003,555	9,007,872	-4,317
\49\ MISC INC ADJ S		2,481,295	2,482,650	-1,355
\50\ AFUDC DEBT S		-77,375	-77,409	34
\51\ DEPR CAP ITEMS S		1,200,365	1,200,891	-526
\52\ INC ADJ DELAYED S		0	0	0
\53\ INC ADJ FIT S		10,224,425	10,289,631	-5,146
\54\ 7210.2 INV TAX CR S		1,465,120	1,465,761	-641

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CO SB AREA FL DATA MO 06/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1139 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\55\ LSD TO 6110 NTKW SUP	840	840	0
\56\ LSD TO 6120 GENL SUP	77,663	77,663	0
\57\ LSD TO 6210 CO SW	0	0	0
\58\ LSD TO 6220 OPER SYS	0	0	0
\59\ LSD TO 6230 CO TRANS	160	160	0
\60\ LSD TO 6310 INFO O/T	0	0	0
\61\ LSD TO 6410 C&W	84	84	0
\62\ LSD TO 6560 DEPR	99,592	99,592	0
\63\ LSD TO 6530 NTKW OPER	766	766	0
\64\ LSD TO 6710 EXEC & PLAN	32	32	0
\65\ LSD TO 6720 GENL & ADMIN	827	827	0
\66\ LSD TO 7200 OEPR OTH TXS	11,456	11,456	0
\67\ LSD TO 6610 MARKETING	0	0	0
\68\ RESERVED	0	0	0
\69\ LSD TO EXP & OTH TXS	191,420	191,420	0

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CO SB AREA FL DATA MO 06/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1139 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ LSD TO 2110 GENL SUP	7,490,839	7,490,839	0
\71\ LSD TO 2210 CO SW	0	0	0
\72\ LSD TO 2220 OPER SYS	0	0	0
\73\ LSD TO 2230 CO TRANS	112,583	112,583	0
\74\ LSD TO 2310 INFO O/T	33,290	33,290	0
\75\ LSD TO 2410 C&W FAC	58,943	58,943	0
\76\ LSD TO 2680	0	0	0
\77\ LSD TO 2001 TPIS	7,695,655	7,695,655	0
\78\ LSD TO 2003 PLT CONST ST	0	0	0
\79\ LSD TO 2004 PLT CONST LT	0	0	0
\80\ LSD TO 1200.1 MAT & SUP	0	0	0
\81\ LSD TO GROSS BC	7,695,655	7,695,655	0
\82\ LSD TO 3100 DEPR RES	2,995,889	2,995,889	0
\83\ LSD TO 3400	0	0	0
\84\ LSD TO 4100&4340 DEF FIT	2,208,761	2,208,761	0
\85\ LSD TO NET BC	2,491,005	2,491,005	0

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CO SB AREA FL DATA MO 06/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

	RETRO 1139 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\86\ LSD TO AFUDC DEBT&EQUITY		0	0	0	0
\87\ LSD TO FIXED CHGS		1,400	1,400	0	0
\88\ LSD TO NET AMT MISC INC ADJ		-919	-919	0	0
\89\ LSD TO AFUDC DEBT		-97	-97	0	0
\90\ LSD TO DEPR EXP ON CAP ITMS		1,510	1,510	0	0
\91\ LSD TO INC ADJ FIT		0	0	0	0
\92\ LSD TO 7210.2 INV TAX CR		0	0	0	0
\93\ LSD TO 5260 S		1,983,636	1,983,636	0	0
\94\ LSD TO 2690		0	0	0	0

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CO SB AREA FL DATA MO 07/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1141	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\01\ 6110 NTWK SUP S			445,736	446,868	-1,132
\02\ 6120 GEN SUP S			8,016,703	8,037,059	-20,356
\03\ 6210 CO SW S			4,970,870	4,972,016	-1,146
\04\ 6220 OPER SYS S			300,219	300,289	-70
\05\ 6230 CO TRANS S			2,894,907	2,895,576	-669
\06\ 6310 INFO O/T S			2,275,947	2,275,947	0
\07\ 6410 C&W FAC S			12,232,910	12,232,910	0
\08\ 6510 OTH PROP PLT S			-133,295	-133,352	57
\09\ 6530 NTWK OPER S			14,779,041	14,780,486	-1,445
\10\ 6540 ACCESS EXP S			1,274,347	1,274,347	0
\11\ 6560 DEPR & AMORT S			38,895,974	38,915,909	-19,935
\12\ 6610 MKTG S			5,742,158	5,742,158	0
\13\ 6620 SERVICES S			24,738,041	24,907,242	-169,201
\14\ 6710 EXEC & PLAN S			781,586	783,571	-1,985
\15\ 6720 GENL & ADMIN S			15,688,644	15,728,516	-39,872
\16\ 7200 OPER OTH TXS S			13,003,734	12,990,630	13,104

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CO SB AREA FL DATA MO 07/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1141	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\17\ 7300 SPEC CHGS S			132,673	133,010	-337
\18\ RESERVED			0	0	0
\19\ RESERVED			0	0	0
\20\ USF IS EXP ADJ S			849,954	849,954	0
\21\ LIFELINE IS EXP ADJ S			1,416	1,416	0
\22\ EXP & OTH TXS S			145,188,825	145,431,812	-242,987
\23\ 5240 RENT REV S			241,240	241,573	-333
\24\ NET EXP & OTH TXS S			144,947,585	145,190,239	-242,654
\25\ 2110 GENL SUPP FAC S			847,600,814	849,753,057	-2,152,243
\26\ 2210 CO SW S			1,219,863,132	1,219,885,479	-22,347
\27\ 2220 OPER SYS S			29,766,381	30,285,435	-519,054
\28\ 2230 CO TRANS S			1,127,432,302	1,127,437,714	-5,412
\29\ 2310 INF O/T S			122,668,801	122,668,801	0
\30\ 2410 C&W FAC S			3,062,753,853	3,062,753,853	0
\31\ 2680 TANGIBLE S			14,670,553	14,707,804	-37,251
\32\ 2690 INTANGIBLE S			0	0	0
\33\ 2001 TPIS S			6,424,755,836	6,427,492,143	-2,736,307

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CO SB AREA FL DATA MO 07/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETR0 1141 07/02/92	REVIS0D	PREVIOUS	DIFFERENCE
\34\ 2002 PROP FUT USE S		133,545	133,602	-57
\35\ 2003 PLT CONST ST S		49,775,176	49,796,401	-21,225
\36\ 2004 PLT CONST LT S		31,388,167	31,401,552	-13,385
\37\ 2005 PLT ADJ S		0	0	0
\38\ 1220.1 MAT&SUP S		27,956,569	27,956,569	0
\39\ GROSS BC S		6,534,009,293	6,536,780,267	-2,770,974
\40\ 3100 DEPR RES S		2,419,624,734	2,420,414,527	-789,793
\41\ 3200 DEPR FUT USE S		9,500	9,504	-4
\42\ 3400 AMORT TANG S		6,995,212	7,012,974	-17,762
\43\ 3500 AMORT INTANG S		0	0	0
\44\ 3600 AMORT OTH S		0	0	0
\45\ 4100&4340 DEF INC TX S		684,610,726	684,967,742	-357,016
\46\ NET BC S		3,422,769,121	3,424,375,520	-1,606,399

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CO SB AREA FL DATA MO 07/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETR0 1141 07/02/92	REVIS0D	PREVIOUS	DIFFERENCE
ITEMS FOR FIT				
\47\ AFUDC DEBT&EQUITY S		202,632	202,718	-86
\48\ FIXED CHGS S		8,887,767	8,891,950	-4,183
\49\ MISC INC ADJ S		4,177,998	4,179,989	-1,991
\50\ AFUDC DEBT S		-77,154	-77,187	33
\51\ DEPR CAP ITEMS S		1,105,345	1,105,817	-472
\52\ INC ADJ DELAYED S		0	0	0
\53\ INC ADJ FIT S		11,960,420	11,966,122	-5,702
\54\ 7210.2 INV TAX CR S		1,510,528	1,511,172	-644

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CO SB AREA FL DATA MO 07/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1141 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\55\ LSD TO 6110 NTKW SUP	1,555	1,555	0
\56\ LSD TO 6120 GENL SUP	114,002	114,002	0
\57\ LSD TO 6210 CO SW	0	0	0
\58\ LSD TO 6220 OPER SYS	0	0	0
\59\ LSD TO 6230 CO TRANS	232	232	0
\60\ LSD TO 6310 INFO O/T	0	0	0
\61\ LSD TO 6410 C&W	127	127	0
\62\ LSD TO 6560 DEPR	162,213	162,213	0
\63\ LSD TO 6530 NTKW OPER	992	992	0
\64\ LSD TO 6710 EXEC & PLAN	24	24	0
\65\ LSD TO 6720 GENL & ADMIN	600	600	0
\66\ LSD TO 7200 DEPR OTH TXS	18,441	18,441	0
\67\ LSD TO 6610 MARKETING	0	0	0
\68\ RESERVED	0	0	0
\69\ LSD TO EXP & OTH TXS	298,186	298,186	0

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CO SB AREA FL DATA MO 07/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1141 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ LSD TO 2110 GENL SUP	8,537,973	8,537,973	0
\71\ LSD TO 2210 CO SW	100	100	0
\72\ LSD TO 2220 OPER SYS	0	0	0
\73\ LSD TO 2230 CO TRANS	140,633	140,633	0
\74\ LSD TO 2310 INFO O/T	16,669	16,669	0
\75\ LSD TO 2410 C&W FAC	85,875	85,875	0
\76\ LSD TO 2680	0	0	0
\77\ LSD TO 2001 TPIS	8,781,250	8,781,250	0
\78\ LSD TO 2003 PLY CONST ST	0	0	0
\79\ LSD TO 2004 PLY CONST LT	0	0	0
\80\ LSD TO 1200.1 MAT & SUP	4	4	0
\81\ LSD TO GROSS BC	8,781,254	8,781,254	0
\82\ LSD TO 3100 DEPR RES	3,456,785	3,456,785	0
\83\ LSD TO 3400	0	0	0
\84\ LSD TO 4100&4340 DEF FIT	2,548,327	2,548,327	0
\85\ LSD TO NET BC	2,776,142	2,776,142	0

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CO SB AREA FL DATA MO 07/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

	RETRO 1141 07/02/92			
	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\86\ LSD TO AFUDC DEBT&EQUITY	0	0	0	0
\87\ LSD TO FIXED CHGS	1,480	1,480	0	0
\88\ LSD TO NET AMT MISC INC ADJ	2,228	2,228	0	0
\89\ LSD TO AFUDC DEBT	-114	-114	0	0
\90\ LSD TO DEPR EXP ON CAP ITMS	1,631	1,631	0	0
\91\ LSD TO INC ADJ FIT	0	0	0	0
\92\ LSD TO 7210.2 INV TAX CR	0	0	0	0
\93\ LSD TO 5260 S	-108,541	-108,541	0	0
\94\ LSD TO 2690	0	0	0	0

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CO SB AREA FL DATA MO 08/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1147	07/02/92	PREVIOUS	DIFFERENCE
INTRASTATE	REVISED	PREVIOUS	DIFFERENCE	
\01\ 6110 NTHK SUP S	406,008	407,027	-1,019	
\02\ 6120 GEN SUP S	8,939,867	8,962,311	-22,444	
\03\ 6210 CO SW S	4,540,603	4,541,644	-1,041	
\04\ 6220 OPER SYS S	176,819	176,860	-41	
\05\ 6230 CO TRANS S	3,123,289	3,124,007	-718	
\06\ 6310 INFO O/T S	2,030,993	2,030,993	0	
\07\ 6410 C&W FAC S	11,508,067	11,508,067	0	
\08\ 6510 OTH PROP PLT S	-40,419	-40,436	17	
\09\ 6530 NTHK OPER S	14,450,688	14,452,101	-1,413	
\10\ 6540 ACCESS EXP S	1,169,662	1,169,662	0	
\11\ 6560 DEPR & AMORT S	39,121,521	39,142,494	-20,973	
\12\ 6610 MKTG S	6,024,142	6,024,142	0	
\13\ 6620 SERVICES S	24,053,800	24,216,094	-162,294	
\14\ 6710 EXEC & PLAN S	635,463	637,058	-1,595	
\15\ 6720 GENL & ADMIN S	17,010,394	17,053,092	-42,698	
\16\ 7200 OPER OTH TXS S	13,157,142	13,147,921	9,221	

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CO SB AREA FL DATA MO 08/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1147	07/02/92	PREVIOUS	DIFFERENCE
INTRASTATE	REVISED	PREVIOUS	DIFFERENCE	
\17\ 7300 SPEC CHGS S	141,665	142,021	-356	
\18\ RESERVED	0	0	0	
\19\ RESERVED	0	0	0	
\20\ USF IS EXP ADJ S	849,955	849,955	0	
\21\ LIFELINE IS EXP ADJ S	1,158	1,158	0	
\22\ EXP & OTH TXS S	145,598,591	145,843,945	-245,354	
\23\ 5240 RENT REV S	230,846	231,160	-314	
\24\ NET EXP & OTH TXS S	145,367,745	145,612,785	-245,040	
\25\ 2110 GENL SUPP FAC S	850,255,973	852,390,628	-2,134,655	
\26\ 2210 CO SW S	1,220,683,909	1,220,706,232	-22,323	
\27\ 2220 OPER SYS S	29,880,741	30,399,178	-518,437	
\28\ 2230 CO TRANS S	1,133,630,675	1,133,636,058	-5,383	
\29\ 2310 INF O/T S	122,895,563	122,895,563	0	
\30\ 2410 C&W FAC S	3,071,141,980	3,071,141,980	0	
\31\ 2680 TANGIBLE S	14,254,541	14,290,328	-35,787	
\32\ 2690 INTANGIBLE S	0	0	0	
\33\ 2001 TPIS S	6,442,743,382	6,445,459,967	-2,716,585	

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CO SB AREA FL DATA MO 08/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1147	07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S			133,040	132,096	-56
\35\ 2003 PLT CONST ST S			45,745,370	45,764,639	-19,269
\36\ 2004 PLT CONST LT S			32,845,143	32,858,978	-13,835
\37\ 2005 PLT ADJ S			0	0	0
\38\ 1220.1 MAT&SUP S			28,154,536	28,154,536	0
\39\ GROSS BC S			6,549,622,271	6,552,372,016	-2,749,745
\40\ 3100 DEPR RES S			2,445,558,372	2,446,357,103	-798,731
\41\ 3200 DEPR FUT USE S			0	0	0
\42\ 3400 AHORT TANG S			6,754,574	6,771,533	-16,959
\43\ 3500 AHORT INTANG S			0	0	0
\44\ 3600 AHORT OTH S			0	0	0
\45\ 4100&4340 DEF INC TX S			684,834,594	685,188,888	-354,294
\46\ NET BC S			3,412,474,731	3,414,054,492	-1,579,761

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CO SB AREA FL DATA MO 08/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1147	07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
ITEMS FOR FIT					
\47\ AFUDC DEBT&EQUITY S			213,998	214,088	-90
\48\ FIXED CHGS S			10,036,633	10,041,278	-4,645
\49\ MISC INC ADJ S			-9,666,769	-9,670,616	3,847
\50\ AFUDC DEBT S			-81,408	-81,442	34
\51\ DEPR CAP ITEMS S			1,103,684	1,104,149	-465
\52\ INC ADJ DELAYED S			0	0	0
\53\ INC ADJ FIT S			-733,820	-733,487	-333
\54\ 7210.2 INV TAX CR S			1,439,714	1,440,320	-606

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CO SB AREA FL DATA HQ 08/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1147 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\55\ LSD TO 6110 NTKW SUP	1,287	1,287	0
\56\ LSD TO 6120 GENL SUP	85,180	85,180	0
\57\ LSD TO 6210 CO SW	0	0	0
\58\ LSD TO 6220 OPER SYS	0	0	0
\59\ LSD TO 6230 CO TRANS	211	211	0
\60\ LSD TO 6310 INFO O/T	0	0	0
\61\ LSD TO 6410 C&W	142	142	0
\62\ LSD TO 6560 DEPR	120,922	120,922	0
\63\ LSD TO 6530 NTKW OPER	971	971	0
\64\ LSD TO 6710 EXEC & PLAN	20	20	0
\65\ LSD TO 6720 GENL & ADMIN	510	510	0
\66\ LSD TO 7200 OEPR OTH TXS	20,798	20,798	0
\67\ LSD TO 6610 MARKETING	0	0	0
\68\ RESERVED	0	0	0
\69\ LSD TO EXP & OTH TXS	230,041	230,041	0

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CO SB AREA FL DATA HQ 08/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1147 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ LSD TO 2110 GENL SUP	11,721,577	11,721,577	0
\71\ LSD TO 2210 CO SW	199	199	0
\72\ LSD TO 2220 OPER SYS	0	0	0
\73\ LSD TO 2230 CO TRANS	168,637	168,637	0
\74\ LSD TO 2310 INFO O/T	48	48	0
\75\ LSD TO 2410 C&W FAC	112,806	112,806	0
\76\ LSD TO 2680	0	0	0
\77\ LSD TO 2001 TPIS	12,003,267	12,003,267	0
\78\ LSD TO 2003 PLT CONST ST	0	0	0
\79\ LSD TO 2004 PLT CONST LT	0	0	0
\80\ LSD TO 1200.1 HAT & SUP	4	4	0
\81\ LSD TO GROSS BC	12,003,271	12,003,271	0
\82\ LSD TO 3100 DEPR RES	4,152,639	4,152,639	0
\83\ LSD TO 3400	0	0	0
\84\ LSD TO 4100&4340 DEF FIT	2,742,052	2,742,052	0
\85\ LSD TO NET BC	5,108,580	5,108,580	0

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CO SB AREA FL DATA MO 08/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1147 07/02/92

	\\A\\ REVISED	\\B\\ PREVIOUS	\\C\\ DIFFERENCE	
\\86\\ LSD TO AFUDC DEBT&EQUITY	0	0		0
\\87\\ LSD TO FIXED CHGS	1,659	1,659		0
\\88\\ LSD TO NET AMT MISC INC ADJ	-28,134	-28,134		0
\\89\\ LSD TO AFUDC DEBT	-183	-183		0
\\90\\ LSD TO DEPR EXP ON CAP ITHS	2,480	2,480		0
\\91\\ LSD TO INC ADJ FIT	0	0		0
\\92\\ LSD TO 7210.2 INV TAX CR	0	0		0
\\93\\ LSD TO 5260 S	2,007,013	2,007,013		0
\\94\\ LSD TO 2690	0	0		0

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CO SB APEA FL DATA MO 09/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1153 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\01\ 6110 NTKW SUP S		393,926	395,298	-1,372
\02\ 6120 GEN SUP S		7,464,430	7,490,413	-25,983
\03\ 6210 CO SW S		4,415,583	4,416,998	-1,415
\04\ 6220 OPER SYS S		269,476	269,562	-86
\05\ 6230 CO TRANS S		3,166,514	3,167,531	-1,017
\06\ 6310 INFO O/T S		2,146,442	2,146,442	0
\07\ 6410 C&W FAC S		11,344,273	11,344,273	0
\08\ 6510 OTH PROP PLT S		3,140,937	3,142,778	-1,841
\09\ 6530 NTKW OPER S		15,115,362	15,117,421	-2,059
\10\ 6540 ACCESS EXP S		1,165,000	1,165,000	0
\11\ 6560 DEPR & AMORT S		39,003,617	39,029,436	-25,819
\12\ 6610 MKTG S		3,658,549	3,658,549	0
\13\ 6620 SERVICES S		23,874,227	24,092,370	-218,143
\14\ 6710 EXEC & PLAN S		581,653	583,677	-2,024
\15\ 6720 GENL & ADMIN S		28,839,318	28,939,691	-100,373
\16\ 7200 OPER OTH TXS S		12,226,058	12,207,262	18,796

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CO SB AREA FL DATA MO 09/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1153 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\17\ 7300 SPEC CHGS S		204,940	205,653	-713
\18\ RESERVED		0	0	0
\19\ RESERVED		0	0	0
\20\ USF IS EXP ADJ S		833,528	833,528	0
\21\ LIFELINE IS EXP ADJ S		2,285	2,285	0
\22\ EXP & OTH TXS S		156,174,492	156,536,541	-362,049
\23\ 5240 RENT REV S		315,052	315,482	-430
\24\ NET EXP & OTH TXS S		155,859,440	156,221,059	-361,619
\25\ 2110 GENL SUPP FAC S		852,293,722	855,260,387	-2,966,665
\26\ 2210 CO SW S		1,224,538,602	1,224,569,914	-31,312
\27\ 2220 OPER SYS S		30,112,329	30,838,893	-726,564
\28\ 2230 CO TRANS S		1,137,472,163	1,137,479,674	-7,511
\29\ 2310 INF O/T S		122,674,301	122,674,301	0
\30\ 2410 C&W FAC S		3,081,370,914	3,081,370,914	0
\31\ 2680 TANGIBLE S		14,026,416	14,075,239	-48,823
\32\ 2690 INTANGIBLE S		0	0	0
\33\ 2001 TPIS S		6,462,488,446	6,466,269,321	-3,780,875

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 CO SB AREA FL DATA MO 09/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1153 07/02/92

INTRASTATE	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S	155,687	155,778	-91
\35\ 2003 PLY CONST ST S	37,580,020	37,602,048	-22,028
\36\ 2004 PLT CONST LT S	25,430,518	25,445,424	-14,906
\37\ 2005 PLT ADJ S	0	0	0
\38\ 1220.1 MAT&SUP S	26,953,498	26,953,498	0
\39\ GROSS BC S	6,552,608,169	6,556,426,069	-3,817,900
\40\ 3100 DEPR RES S	2,455,736,915	2,456,851,358	-1,114,443
\41\ 3200 DEPR FUT USE S	0	0	0
\42\ 3400 AMORT TANG S	6,733,248	6,756,685	-23,437
\43\ 3500 AMORT INTANG S	0	0	0
\44\ 3600 AMORT OTH S	0	0	0
\45\ 4100&4340 DEF INC TX S	684,870,521	685,360,879	-490,358
\46\ NET BC S	3,405,267,485	3,407,457,147	-2,189,662

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\$
 CO SB AREA FL DATA MO 09/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1153 07/02/92

INTRASTATE ITEMS FOR FIT	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\47\ AFUDC DEBT&EQUITY S	224,191	224,322	-131
\48\ FIXED CHGS S	8,832,949	8,838,626	-5,677
\49\ MISC INC ADJ S	2,310,699	2,312,355	-1,656
\50\ AFUDC DEBT S	-85,384	-85,434	50
\51\ DEPR CAP ITEMS S	1,104,349	1,104,996	-647
\52\ INC ADJ DELAYED S	0	0	0
\53\ INC ADJ FIT S	10,039,299	10,045,985	-6,686
\54\ 7210.2 INV TAX CR S	1,467,660	1,468,521	-861

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CO SB AREA FL DATA MO 09/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1153 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\55\ LSD TO 6110 NTKW SUP	1,545	1,545	0
\56\ LSD TO 6120 GENL SUP	89,716	89,716	0
\57\ LSD TO 6210 CO SW	0	0	0
\58\ LSD TO 6220 OPER SYS	0	0	0
\59\ LSD TO 6230 CO TRANS	142	142	0
\60\ LSD TO 6310 INFO O/T	0	0	0
\61\ LSD TO 6410 C&W	-3,652	-3,652	0
\62\ LSD TO 6560 DEPR	128,377	128,377	0
\63\ LSD TO 6530 NTKW OPER	575	575	0
\64\ LSD TO 6710 EXEC & PLAN	15	15	0
\65\ LSD TO 6720 GENL & ADMIN	365	365	0
\66\ LSD TO 7200 OEPR OTH TXS	21,217	21,217	0
\67\ LSD TO 6610 MARKETING	0	0	0
\68\ RESERVED	0	0	0
\69\ LSD TO EXP & OTH TXS	238,300	238,300	0

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CO SB AREA FL DATA MO 09/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1153 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ LSD TO 2110 GENL SUP	14,478,259	14,478,259	0
\71\ LSD TO 2210 CO SW	199	199	0
\72\ LSD TO 2220 OPER SYS	0	0	0
\73\ LSD TO 2230 CO TRANS	134,087	134,087	0
\74\ LSD TO 2310 INFO O/T	31	31	0
\75\ LSD TO 2410 C&W FAC	62,693	62,693	0
\76\ LSD TO 2680	0	0	0
\77\ LSD TO 2001 TPIS	14,675,269	14,675,269	0
\78\ LSD TO 2003 PLT CONST ST	0	0	0
\79\ LSD TO 2004 PLT CONST LT	0	0	0
\80\ LSD TO 1200.1 MAT & SUP	0	0	0
\81\ LSD TO GROSS BC	14,675,269	14,675,269	0
\82\ LSD TO 3100 DEPR RES	4,637,468	4,637,468	0
\83\ LSD TO 3400	0	0	0
\84\ LSD TO 4100&4340 DEF FIT	2,772,749	2,772,749	0
\85\ LSD TO NET BC	7,265,052	7,265,052	0

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CO SB AREA FL DATA MO 09/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

	RETRO 1153 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\86\ LSD TO AFUDC DEBT&EQUITY		0	0	0	0
\87\ LSD TO FIXED CHGS		1,177	1,177	0	0
\88\ LSD TO NET AMT MISC INC ADJ		-1,311	-1,311	0	0
\89\ LSD TO AFUDC DEBT		-196	-196	0	0
\90\ LSD TO DEPR EXP ON CAP ITMS		2,535	2,535	0	0
\91\ LSD TO INC ADJ FIT		0	0	0	0
\92\ LSD TO 7210.2 INV TAX CR		0	0	0	0
\93\ LSD TO 5260 S		1,686,248	1,686,248	0	0
\94\ LSD TO 2690		0	0	0	0

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F01B07V00569

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 CO SB AREA FL DATA MO 10/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1200 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\01\ 6110 NTKW SUP S		438,150	439,362	-1,212
\02\ 6120 GEN SUP S		10,366,505	10,395,180	-28,675
\03\ 6210 CO SW S		4,919,853	4,921,323	-1,470
\04\ 6220 OPER SYS S		59,991	60,009	-18
\05\ 6230 CO TRANS S		3,483,055	3,484,098	-1,043
\06\ 6310 INFO O/T S		2,431,393	2,431,393	0
\07\ 6410 C&W FAC S		13,063,547	13,063,547	0
\08\ 6510 OTH PROP PLT S		12,717	12,723	-6
\09\ 6530 NTKW OPER S		17,284,559	17,286,771	-2,212
\10\ 6540 ACCESS EXP S		1,221,827	1,221,827	0
\11\ 6560 DEPR & AMORT S		38,809,558	38,827,089	-17,531
\12\ 6610 MKTG S		8,644,432	8,644,432	0
\13\ 6620 SERVICES S		25,285,424	25,488,608	-203,184
\14\ 6710 EXEC & PLAN S		625,714	627,444	-1,730
\15\ 6720 GENL & ADMIN S		16,335,126	16,380,301	-45,175
\16\ 7200 OPER OTH TXS S		11,887,392	11,878,181	9,211

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 CO SB AREA FL DATA MO 10/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1200 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\17\ 7300 SPEC CHGS S		252,484	253,182	-698
\18\ RESERVED		0	0	0
\19\ RESERVED		0	0	0
\20\ USF IS EXP ADJ S		844,488	844,488	0
\21\ LIFELINE IS EXP ADJ S		2,285	2,285	0
\22\ EXP & OTH TXS S		154,274,954	154,568,697	-293,743
\23\ 5240 RENT REV S		138,859	139,178	-319
\24\ NET EXP & OTH TXS S		154,136,095	154,429,519	-293,424
\25\ 2110 GENL SUPP FAC S		850,677,561	853,030,589	-2,353,028
\26\ 2210 CO SW S		1,227,244,108	1,227,273,667	-29,559
\27\ 2220 OPER SYS S		30,522,790	31,206,214	-683,424
\28\ 2230 CO TRANS S		1,141,548,296	1,141,555,323	-7,027
\29\ 2310 INF O/T S		122,397,082	122,397,082	0
\30\ 2410 C&W FAC S		3,091,450,819	3,091,450,819	0
\31\ 2680 TANGIBLE S		13,847,752	13,886,055	-38,303
\32\ 2690 INTANGIBLE S		0	0	0
\33\ 2001 TPIS S		6,477,688,409	6,480,799,750	-3,111,341

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F01B07V000570

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 CO SB AREA FL DATA MO 10/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1200	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S			198,006	198,101	-95
\35\ 2003 PLT CONST ST S			31,615,730	31,630,937	-15,207
\36\ 2004 PLT CONST LT S			17,551,253	17,559,694	-8,441
\37\ 2005 PLT ADJ S			0	0	0
\38\ 1220.1 MAT&SUP S			25,880,656	25,880,656	0
\39\ GROSS BC S			6,552,934,054	6,556,069,138	-3,135,084
\40\ 3100 DEPR RES S			2,464,367,206	2,465,276,540	-909,334
\41\ 3200 DEPR FUT USE S			0	0	0
\42\ 3400 AMORT TANG S			6,758,860	6,777,555	-18,695
\43\ 3500 AMORT INTANG S			0	0	0
\44\ 3600 AMORT OTH S			0	0	0
\45\ 4100&4340 DEF INC TX S			681,790,820	682,186,196	-395,376
\46\ NET BC S			5,400,017,168	3,401,828,847	-1,811,679

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 CO SB AREA FL DATA MO 10/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1200	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
ITEMS FOR FIT					
\47\ AFUDC DEBT&EQUITY S			173,066	173,150	-84
\48\ FIXED CHGS S			9,035,910	9,040,728	-4,818
\49\ MISC INC ADJ S			10,177,558	10,183,163	-5,605
\50\ AFUDC DEBT S			-65,883	-65,914	31
\51\ DEPR CAP ITEMS S			1,213,070	1,213,653	-583
\52\ INC ADJ DELAYED S			0	0	0
\53\ INC ADJ FIT S			18,000,398	18,010,238	-9,840
\54\ 7210.2 INV TAX CR S			278,084	278,217	-133

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CO SB AREA FL DATA MO 10/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1200	07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\55\ LSD TO 6110 NTKW SUP			1,227	1,227	0
\56\ LSD TO 6120 GENL SUP			51,502	51,502	0
\57\ LSD TO 6210 CO SW			0	0	0
\58\ LSD TO 6220 OPER SYS			0	0	0
\59\ LSD TO 6230 CO TRANS			-227	-227	0
\60\ LSD TO 6310 INFO O/T			0	0	0
\61\ LSD TO 6410 C&W			-21	-21	0
\62\ LSD TO 6560 DEPR			93,620	93,620	0
\63\ LSD TO 6530 NTKW OPER			-1,452	-1,452	0
\64\ LSD TO 6710 EXEC & PLAN			-23	-23	0
\65\ LSD TO 6720 GENL & ADMIN			-613	-613	0
\66\ LSD TO 7200 DEPR OTH TXS			13,215	13,215	0
\67\ LSD TO 6610 MARKETING			0	0	0
\68\ RESERVED			0	0	0
\69\ LSD TO EXP & OTH TXS			157,228	157,228	0

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CO SB AREA FL DATA MO 10/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1200	07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ LSD TO 2110 GENL SUP			15,440,973	15,440,973	0
\71\ LSD TO 2210 CO SW			199	199	0
\72\ LSD TO 2220 OPER SYS			0	0	0
\73\ LSD TO 2230 CO TRANS			99,537	99,537	0
\74\ LSD TO 2310 INFO O/T			14	14	0
\75\ LSD TO 2410 C&W FAC			12,579	12,579	0
\76\ LSD TO 2680			0	0	0
\77\ LSD TO 2001 TPIS			15,553,302	15,553,302	0
\78\ LSD TO 2005 PLT CONST ST			0	0	0
\79\ LSD TO 2004 PLT CONST LT			0	0	0
\80\ LSD TO 1200.1 MAT & SUP			0	0	0
\81\ LSD TO GROSS BC			15,553,302	15,553,302	0
\82\ LSD TO 3100 DEPR RES			5,044,907	5,044,907	0
\83\ LSD TO 3400			0	0	0
\84\ LSD TO 4100&4340 DEF FIT			3,089,331	3,089,331	0
\85\ LSD TO NET BC			7,419,064	7,419,064	0

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CO SB AREA FL DATA MO 10/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1200 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\86\ LSD TO AFUDC DEBT&EQUITY	0	0	0	0
\87\ LSD TO FIXED CHGS	1,207	1,207	0	0
\88\ LSD TO NET AHT MISC INC ADJ	3,987	3,987	0	0
\89\ LSD TO AFUDC DEBT	-165	-165	0	0
\90\ LSD TO DEPR EXP ON CAP ITMS	3,038	3,038	0	0
\91\ LSD TO INC ADJ FIT	0	0	0	0
\92\ LSD TO 7210.2 INV TAX CR	0	0	0	0
\93\ LSD TO 5260 S	2,236,063	2,236,063	0	0
\94\ LSD TO 2690	0	0	0	0

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F01B07V00573

CO SB AREA FL DATA MO 11/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1210	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\01\	6110	NTWK SUP S	109,367	109,761	-394
\02\	6120	GEN SW S	6,388,797	6,411,779	-22,982
\03\	6210	CO SW S	4,618,154	4,619,623	-1,469
\04\	6220	OPER SYS S	-45,568	-45,583	15
\05\	6230	CO TRANS S	2,875,735	2,876,652	-917
\06\	6310	INFO O/T S	2,337,035	2,337,035	0
\07\	6410	C&W FAC S	10,288,438	10,288,438	0
\08\	6510	OTH PROP PLT S	457,736	458,006	-270
\09\	6530	NTWK OPER S	13,834,830	13,836,716	-1,886
\10\	6540	ACCESS EXP S	1,200,000	1,200,000	0
\11\	6560	DEPR & AMORT S	38,473,971	38,495,135	-21,164
\12\	6610	MKTG S	4,691,856	4,691,856	0
\13\	6620	SERVICES S	22,841,596	23,058,362	-216,766
\14\	6710	EXEC & PLAN S	616,680	618,898	-2,218
\15\	6720	GENL & ADMIN S	15,869,084	15,926,157	-57,073
\16\	7200	OPER OTH TXS S	4,695,520	4,618,428	77,092

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CO SB AREA FL DATA MO 11/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1210	07/02/92			
INTRASTATE			\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\17\	7300	SPEC CHGS S	18,972	19,040	-68
\18\		RESERVED	0	0	0
\19\		RESERVED	0	0	0
\20\		USF IS EXP ADJ S	844,489	844,489	0
\21\		LIFELINE IS EXP ADJ S	2,285	2,285	0
\22\		EXP & OTH TXS S	128,425,429	128,673,529	-248,100
\23\		5240 RENT REV S	247,482	247,905	-423
\24\		NET EXP & OTH TXS S	128,177,947	128,425,624	-247,677
\25\	2110	GENL SUPP FAC S	836,230,090	839,238,199	-3,008,109
\26\	2210	CO SW S	1,228,524,864	1,228,556,342	-31,478
\27\	2220	OPER SYS S	30,004,572	30,729,549	-724,977
\28\	2230	CO TRANS S	1,138,565,377	1,138,572,750	-7,373
\29\	2310	INF O/T S	121,986,601	121,986,601	0
\30\	2410	C&W FAC S	3,097,341,625	3,097,341,625	0
\31\	2680	TANGIBLE S	13,596,533	13,645,442	-48,909
\32\	2690	INTANGIBLE S	0	0	0
\33\	2001	TPIS S	6,466,249,662	6,470,070,508	-3,820,846

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FO1B07V00574

CO SB AREA FL DATA MO 11/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETR0 1210 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S		217,980	218,109	-129
\35\ 2003 PLT CONST ST S		24,132,412	24,146,668	-14,256
\36\ 2004 PLT CONST LT S		11,092,630	11,099,183	-6,553
\37\ 2005 PLT ADJ S		0	0	0
\38\ 1220.1 MAT&SUP S		26,423,833	26,423,833	0
\39\ GROSS BC S		6,528,116,517	6,531,958,301	-3,841,784
\40\ 3100 DEPR RES S		2,460,918,742	2,462,029,954	-1,111,212
\41\ 3200 DEPR FUT USE S		0	0	0
\42\ 3400 AMORT TANG S		6,753,615	6,777,910	-24,295
\43\ 3500 AMORT INTANG S		0	0	0
\44\ 3600 AMORT OTH S		0	0	0
\45\ 410084340 DEF INC TX S		675,981,122	676,471,180	-490,058
\46\ NET BC S		3,384,463,038	3,386,679,257	-2,216,219

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CO SB AREA FL DATA MO 11/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETR0 1210 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
ITEMS FOR FIT				
\47\ AFUDC DEBT&EQUITY S		117,505	117,574	-69
\48\ FIXED CHGS S		11,456,339	11,463,848	-7,509
\49\ MISC INC ADJ S		-3,411,165	-3,412,822	1,657
\50\ AFUDC DEBT S		-44,799	-44,826	27
\51\ DEPR CAP ITEMS S		1,170,244	1,170,936	-692
\52\ INC ADJ DELAYED S		0	0	0
\53\ INC ADJ FIT S		6,874,930	6,880,090	-5,160
\54\ 7210.2 INV TAX CR S		3,491,650	3,493,713	-2,063

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CO SB AREA FL DATA MO 11/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1210 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\55\ LSD TO 6110 NTHK SUP	1,883	1,883	0
\56\ LSD TO 6120 GENL SUP	88,428	88,428	0
\57\ LSD TO 6210 CO SW	0	0	0
\58\ LSD TO 6220 OPER SYS	0	0	0
\59\ LSD TO 6230 CO TRANS	2,582	2,582	0
\60\ LSD TO 6310 INFO O/T	0	0	0
\61\ LSD TO 6410 C&W	17	17	0
\62\ LSD TO 6560 DEPR	132,492	132,492	0
\63\ LSD TO 6530 NTHK OPER	669	669	0
\64\ LSD TO 6710 EXEC & PLAN	13	13	0
\65\ LSD TO 6720 GENL & ADMIN	347	347	0
\66\ LSD TO 7200 OEPR OTH TXS	20,879	20,879	0
\67\ LSD TO 6610 MARKETING	0	0	0
\68\ RESERVED	0	0	0
\69\ LSD TO EXP & OTH TXS	247,310	247,310	0

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CO SB AREA FL DATA MO 11/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1210 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ LSD TO 2110 GENL SUP	15,325,110	15,325,110	0
\71\ LSD TO 2210 CO SW	179	179	0
\72\ LSD TO 2220 OPER SYS	0	0	0
\73\ LSD TO 2230 CO TRANS	99,008	99,008	0
\74\ LSD TO 2310 INFO O/T	14	14	0
\75\ LSD TO 2410 C&W FAC	12,579	12,579	0
\76\ LSD TO 2680	0	0	0
\77\ LSD TO 2001 TPIS	15,436,890	15,436,890	0
\78\ LSD TO 2003 PLT CONST ST	0	0	0
\79\ LSD TO 2004 PLT CONST LT	0	0	0
\80\ LSD TO 1200.1 MAT & SUP	0	0	0
\81\ LSD TO GROSS BC	15,436,890	15,436,890	0
\82\ LSD TO 3100 DEPR RES	4,948,736	4,948,736	0
\83\ LSD TO 3400	0	0	0
\84\ LSD TO 4100&4340 DEF FIT	3,008,609	3,008,609	0
\85\ LSD TO NET BC	7,479,545	7,479,545	0

PART 36 - SEPARATIONS

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FO1B07V00576

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CO SB AREA FL DATA MO 11/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
RETRO 1210 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE	
\86\ LSD TO AFUDC DEBT&EQUITY	0	0		0
\87\ LSD TO FIXED CHGS	1,535	1,535		0
\88\ LSD TO NET AMT MISC INC ADJ	-15,063	-15,063		0
\89\ LSD TO AFUDC DEBT	-101	-101		0
\90\ LSD TO DEPR EXP ON CAP ITHS	2,645	2,645		0
\91\ LSD TO INC ADJ FIT	0	0		0
\92\ LSD TO 7210.2 INV TAX CR	0	0		0
\93\ LSD TO 5260 S	2,002,394	2,002,394		0
\94\ LSD TO 2690	0	0		0

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FOI B07V00577

CO SB AREA FL DATA MO 12/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1219	07/02/92			
INTRASTATE	\A\	REVISED	\B\	PREVIOUS	\C\
					DIFFERENCE
\01\ 6110 NTKW SUP S		560,529		562,507	-1,978
\02\ 6120 GEN SUP S		10,437,330		10,474,160	-36,830
\03\ 6210 CO SW S		6,056,697		6,058,781	-2,084
\04\ 6220 OPER SYS S		104,367		104,403	-36
\05\ 6230 CO TRANS S		2,735,245		2,736,188	-943
\06\ 6310 INFO O/T S		1,992,582		1,992,582	0
\07\ 6410 C&W FAC S		7,831,139		7,831,139	0
\08\ 6510 OTH PROP PLT S		874,245		874,771	-526
\09\ 6530 NTKW OPER S		12,353,200		12,355,021	-1,821
\10\ 6540 ACCESS EXP S		1,104,398		1,104,398	0
\11\ 6560 DEPR & AMORT S		38,560,348		38,581,510	-21,162
\12\ 6610 MKTG S		7,301,295		7,301,295	0
\13\ 6620 SERVICES S		22,426,017		22,635,709	-209,692
\14\ 6710 EXEC & PLAN S		903,960		907,150	-3,190
\15\ 6720 GENL & ADMIN S		20,301,231		20,372,924	-71,693
\16\ 7200 OPER OTH TXS S		7,444,192		7,437,571	6,621

PART 36 - SEPARATIONS

RE1999-12 PAGE 01 OF 07

CO SB AREA FL DATA MO 12/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

RETRO	1219	07/02/92			
INTRASTATE	\A\	REVISED	\B\	PREVIOUS	\C\
					DIFFERENCE
\17\ 7300 SPEC CHGS S		149,092		149,618	-526
\18\ RESERVED		0		0	0
\19\ RESERVED		0		0	0
\20\ USF IS EXP ADJ S		844,489		844,489	0
\21\ LIFELINE IS EXP ADJ S		2,360		2,360	0
\22\ EXP & OTH TXS S		140,289,018		140,632,678	-343,860
\23\ 5240 RENT REV S		223,620		224,029	-409
\24\ NET EXP & OTH TXS S		140,065,398		140,408,849	-343,451
\25\ 2110 GENL SUPP FAC S		858,629,107		861,658,976	-3,029,869
\26\ 2210 CO SW S		1,232,149,820		1,232,183,986	-34,166
\27\ 2220 OPER SYS S		30,040,761		30,822,518	-781,757
\28\ 2230 CO TRANS S		1,131,655,130		1,131,662,914	-7,784
\29\ 2310 INF O/T S		121,455,038		121,455,038	0
\30\ 2410 C&W FAC S		3,090,535,192		3,090,535,192	0
\31\ 2680 TANGIBLE S		13,872,731		13,921,685	-48,954
\32\ 2690 INTANGIBLE S		0		0	0
\33\ 2001 TPIS S		6,478,337,780		6,482,240,310	-3,902,530

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FO1B07V00578

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CO SB AREA FL DATA MO 12/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1219 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\34\ 2002 PROP FUT USE S		193,135	193,251	-116
\35\ 2003 PLT CONST ST S		21,296,930	21,309,745	-12,815
\36\ 2004 PLT CONST LT S		8,596,900	8,602,073	-5,173
\37\ 2005 PLT ADJ S		0	0	0
\38\ 1220.1 MAT&SUP S		26,841,253	26,841,253	0
\39\ GROSS BC S		6,535,265,998	6,539,186,632	-3,920,634
\40\ 3100 DEPR RES S		2,452,794,894	2,453,905,239	-1,110,345
\41\ 3200 DEPR FUT USE S		0	0	0
\42\ 3400 AMORT TANG S		6,969,401	6,993,994	-24,593
\43\ 3500 AMORT INTANG S		0	0	0
\44\ 3600 AMORT OTH S		0	0	0
\45\ 4100&4340 DEF INC TX S		670,815,906	671,307,134	-491,228
\46\ NET DC S		3,404,685,797	3,406,980,265	-2,294,468

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CO SB AREA FL DATA MO 12/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90

INTRASTATE	RETRO 1219 07/02/92	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
ITEMS FOR FIT				
\47\ AFUDC DEBT&EQUITY S		68,085	68,126	-41
\48\ FIXED CHGS S		11,316,056	11,323,671	-7,615
\49\ MISC INC ADJ S		-13,416,968	-13,424,681	7,713
\50\ AFUDC DEBT S		-25,899	-25,914	15
\51\ DEPR CAP ITEMS S		1,172,267	1,172,972	-705
\52\ INC ADJ DELAYED S		0	0	0
\53\ INC ADJ FIT S		-3,273,179	-3,273,982	803
\54\ 7210.2 INV TAX CR S		1,517,826	1,518,739	-913

PART 36 - SEPARATIONS

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F01B07V00579

CO SB AREA FL DATA MO 12/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1219 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\55\ LSD TO 6110 NTKW SUP	2,841	2,841	0
\56\ LSD TO 6120 GENL SUP	155,957	155,957	0
\57\ LSD TO 6210 CO SW	0	0	0
\58\ LSD TO 6220 OPER SYS	0	0	0
\59\ LSD TO 6230 CO TRANS	135	135	0
\60\ LSD TO 6310 INFO O/T	0	0	0
\61\ LSD TO 6410 C&W	13	13	0
\62\ LSD TO 6560 DEPR	208,549	208,549	0
\63\ LSD TO 6530 NTKW OPER	540	540	0
\64\ LSD TO 6710 EXEC & PLAN	12	12	0
\65\ LSD TO 6720 GENL & ADMIN	279	279	0
\66\ LSD TO 7200 DEPR OTH TXS	34,560	34,560	0
\67\ LSD TO 6610 MARKETING	0	0	0
\68\ RESERVED	0	0	0
\69\ LSD TO EXP & OTH TXS	402,886	402,886	0

PART 36 - SEPARATIONS

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CO SB AREA FL DATA MO 12/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1219 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\70\ LSD TO 2110 GENL SUP	15,948,810	15,948,810	0
\71\ LSD TO 2210 CO SW	158	158	0
\72\ LSD TO 2220 OPER SYS	0	0	0
\73\ LSD TO 2230 CO TRANS	98,524	98,524	0
\74\ LSD TO 2310 INFO O/T	13	13	0
\75\ LSD TO 2410 C&W FAC	12,579	12,579	0
\76\ LSD TO 2680	0	0	0
\77\ LSD TO 2001 TPIS	16,060,084	16,060,084	0
\78\ LSD TO 2003 PLT CONST ST	0	0	0
\79\ LSD TO 2004 PLT CONST LT	0	0	0
\80\ LSD TO 1200.1 MAT & SUP	0	0	0
\81\ LSD TO GROSS BC	16,060,084	16,060,084	0
\82\ LSD TO 3100 DEPR RES	4,994,456	4,994,456	0
\83\ LSD TO 3400	0	0	0
\84\ LSD TO 4100&4340 DEF FIT	2,965,594	2,965,594	0
\85\ LSD TO NET BC	8,100,034	8,100,034	0

PART 36 - SEPARATIONS

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 CO SB AREA FL DATA MO 12/91 RETRO S & LSD TO EFFECT CALCULATION RE1999-12
 SOURCE:REVISED SS1999-11 MINUS PREV SS1999-11 PREV=DIFF 07/90
 RETRO 1219 07/02/92

	\A\ REVISED	\B\ PREVIOUS	\C\ DIFFERENCE
\86\ LSD TO AFUDC DEBT&EQUITY	0	0	0
\87\ LSD TO FIXED CHGS	1,505	1,505	0
\88\ LSD TO NET AMT MISC INC ADJ	-45,335	-45,335	0
\89\ LSD TO AFUDC DEBT	-70	-70	0
\90\ LSD TO DEPR EXP ON CAP ITMS	3,167	3,167	0
\91\ LSD TO INC ADJ FIT	0	0	0
\92\ LSD TO 7210.2 INV TAX CR	0	0	0
\93\ LSD TO 5260 S	1,552,360	1,552,360	0
\94\ LSD TO 2690	0	0	0

PART 36 - SEPARATIONS

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FO1B07V00581

Additional Out of Period Expense Appl to 1991

1. Interest Expense Appl to 1991 Booked 5/92, Item 6	(107,996)
Increase taxable income	107,996
% Reg. = 99.0189%	106,936
% Other = 116,350,436 / 158,639,927 = 73.3430%	78,430
SIT (.055)	4,314
FIT (.3213)	25,200
NOI (Tax Effect only)	(29,514)

2. AT&T's reimbursement of 1991 pre-divestiture medical related claims - Booked 6/92, Item 3	
Decrease expense (A/C 6728,1300)	(1,209,365)
% Reg (3,005,651) / (3,270,131)	91.9123%
Reg. Portion	(1,111,555)
% Other 204,281,271 / 280,965,747	72.7068%
Other Portion Amount	(808,176)
SIT (.055)	44,450
FIT (.3213)	259,667
NOI (.6237)	504,059

(Booked 8/92, Item 2)

3. Discount rebate from AT&T associated with an additional 2% discount on 1991 ESSR Switch-plant purchases	
Decrease expense (A/C 6212,1000)	(115,948)
% Reg. 54,517,361 / 54,902,637 = 99.4440%	(115,303)
% Other 69,452,534 / 94,054,642 = 73.8427%	(85,143)
SIT (.055)	4,683
FIT (.3213)	27,356
NOI (.6237)	53,104

017110 Journal
LTT

- 5. A dividend payment of \$1,124,928 was received from Bellcore in May for dividends related to the first quarter of 1992. This dividend had not been accrued in the first quarter. In addition, an entry totaling \$110,912 was made in May to correct the overaccrual of first quarter Bellcore dividends which was made in December 1991. Following is the effect by State. (Dan Retter 404-529-6263)

Net Credit to Account 7360.3000 (via CSAP)

		(CASH RECEIPT) <u>CREDIT</u>	(OVER- ACCRUAL) <u>DEBIT</u>	<u>NET CREDIT</u>
AL	9.6835%	\$ 108,932	\$ 9,869	\$ 99,063
FL	24.4684%	275,252	24,936	250,316
GA	17.8030%	200,271	18,143	182,128
KY	5.3650%	60,352	5,468	54,884
LA	9.4720%	106,553	9,653	96,900
MS	6.4691%	72,773	6,593	66,180
NC	9.6285%	108,314	9,812	98,502
SC	6.6979%	75,347	6,826	68,521
TN	<u>10.4126%</u>	<u>117,134</u>	<u>10,612</u>	<u>106,522</u>
CO TOTAL	100.0000%	\$1,124,928	\$101,912	\$1,023,016

In the future, an accrual will be made in the third month of each quarter for the forecast of the Bellcore dividend which is provided by Regulatory Affairs. Any difference between the forecast and the actual dividend will be journalized in the month the dividend payment is received. No further mention will be made of this item.

- 26 6. A recent Internal Audit disclosed that

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A journal entry in May business will have the following effect by state. The effect by year is shown for information purposes only, since the total amount is to be journalized in May business. (Dan Retter 404-529-6263)

Credit Account 7510.2000; FC 5E4G; EXTC CY1; RC 0XX0 (via CSAP)

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>TOTAL</u>
FL	\$ 46,692	\$ 110,642	\$107,996	\$ 20,735	\$ 286,065
GA	32,075	76,237	76,468	15,113	199,893
NC	17,670	42,507	42,056	8,167	110,400
SC	12,202	29,289	29,034	5,670	76,195
AL	0	0	0	8,058	8,058
KY	0	0	0	4,516	4,516
LA	0	0	0	8,037	8,037
MS	0	0	0	5,444	5,444
TN	0	0	0	8,702	8,702
CO TOTAL	\$108,639	\$ 258,675	\$255,554	\$ 84,442	\$ 707,310

7. Interest income related to a 1975 refund from the IRS was received in May in the amount of \$4,049,690. In addition, a true-up entry to correct an error related to the March booking of interest income from the summary assessment will also be made in May. The true-up entry will have no affect on company level income. (Susan Smith-Creel 404-249-3892)

	<u>INTEREST INCOME 1975 REFUND</u>	<u>INTEREST INCOME TRUE-UP ENTRY</u>	<u>TOTAL INTEREST INCOME (INCREASE) DECREASE</u>
AL	\$ (315,219)	\$ 323,997	\$ 8,778
FL	(1,869,551)	(183,218)	(2,052,769)
GA	(501,616)	112,630	(388,986)
KY	(174,094)	32,966	(141,128)
LA	(118,050)	(908,735)	(1,026,785)
MS	(165,740)	333,021	167,281
NC	(310,697)	59,934	(250,763)
SC	(108,312)	10,654	(97,658)
TN	(486,411)	218,751	(267,660)
CO	\$ (4,049,690)	\$ 0	\$ (4,049,690)

8. To reverse a January 1992 accrual associated with unauthorized intralata toll access by MCI. This entry will be recorded in the Alabama Revenue Accounting Office. (Joy Carter 205-988-6288)

	<u>DECREASE REVENUE DR 5100.2900</u>
AL	\$ 800,000

7/7/92 Closeout
letter

2. To record an additional accrual to reflect anticipated sharing of 1992 interstate earnings. This additional accrual of \$11.0 million is based on an annual sharing estimate of \$29.6 million which includes interest. Year-to-date accruals related to anticipated sharing of 1992 interstate earnings total \$15.0 million. This FR entry will be booked in COPS. (Sharon Pierce 404-529-7413)

DECREASE REVENUE
DR 5082.1410
CR 4360.9800

AL	\$ 984,000
FL	2,703,000
GA	1,995,000
KY	603,000
LA	1,022,000
MS	766,000
NC	1,058,000
SC	729,000
TN	<u>1,140,000</u>
CO	\$11,000,000

3. To reflect AT&T's reimbursement of 1991 pre-divestiture retiree medical related claims under the unfunded Post-Retirement Benefits Cost-Sharing Agreement. This entry will be transmitted to the states via CSAP. (Bill Schneider 404-249-2983)

DECREASE EXPENSE
CR 6728.1300

AL	\$ 391,864
FL	1,209,365
GA	799,457
KY	227,623
LA	460,336
MS	270,650
NC	445,068
SC	297,946
TN	<u>524,181</u>
CO	\$ 4,626,490

9/4/92 Class out
letter

-2-

2. To record an entry to reflect a discount rebate from AT&T associated with an additional 2% discount allowed on 1991 5ESSR Switch growth purchases. This entry will be transmitted to the states via CSAP. (Terry Kroeger 205-321-1400)

DECREASE EXPENSE

DR 4360.9900

CR 6212.1000

AL	\$ 54,993
FL	115,948
GA	64,705
KY	32,838
LA	88,560
MS	22,932
NC	44,007
SC	51,960
TN	55,224

CO \$531,167

3. To reverse, in COPS, the prior month's FR entry to reflect the estimated effect of new PSC depreciation rates in North Carolina and to record the actual FR retroactive entry in COPS. (Sherri Riddle 704-378-6313)

DECREASE EXPENSE

CR 6561.XXXX

NC \$5,035,000

INCREASE EXPENSE

DR 6561.XXXX

NC \$5,507,000

F01B07V00586

1991
Adjustment for USTA Dues

Total booked for 1991	830,668
(represents 1991 + 1992 dues)	
Subtract 1992	<415,334>
FL %	<u>43.51%</u>
A/C 6728,9000 Regulated %	<180,712>
	<u>95.1128%</u>
Intra %	<171,880>
	<u>72.7068%</u>
	<u><124,969></u>

P. Klein
12/4/92

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Staff's 1st Set of Interrogatories
May 27, 1992
Item No. 11
Page 1 of 1

REQUEST: For the calendar year 1991, identify the total company and intrastate amount and accounts associated with the following activities: USTA dues; costs associated with the professional golf tournaments; purchases of tickets for the theater, music, arts, and similar activities; costs associated with attendance of family members and friends at conventions and similar functions; and cost associated with employee gifts. Identify the FCC account numbers that these activities are recorded on the books.

RESPONSE: The following are estimates of the requested amounts for 1991:

	<u>FCC Account</u>	<u>Southern Bell Total</u>	<u>Florida Intrastate</u>
USTA Dues (1)	6728	\$ 830,668	\$ 249,937
Golf Tourn.	6722	483,400	148,642
Tickets (2)	Various	12,000	3,560
Spouse/Family Costs (2)	Various	20,468	6,072
Employee Awards (3)	Various	\$5,107,745	\$1,343,634

(1) NOTE: USTA dues paid in 1991 are for 1991 and 1992.

(2) Represents estimated amount included in BellSouth Corporation and BellSouth Services, Inc. overhead billing to Southern Bell. Southern Bell incurred amounts are charged to Account 7370 and are excluded from regulated expenses.

(3) Employee awards includes non-cash sales or performance incentives, awards for length of service, retirement or safety achievement, and other special awards, recognition and promotional items.

RESPONSE PROVIDED BY: H. A. Paisant
Operations Manager
675 West Peachtree Street
Atlanta, Georgia 30375

DOCKET 920260 WORKSHEET FOR INTERROGATORIES
 FPSC STAFF'S 1ST SET OF INTERROGATORIES

INT #	Mgmt Inc Comp (1) 2	LTIA 2	Exec Inc Comp (2) 2	Total 2	USTA Dues (5) 11	Relocat- ion 10	Golf Tourn 11	Tickets 11	Spouse/ Family Costs 11	Employee Awards 11
BSC Incurred	4,871,362	103,300	NA	4,974,662	0	598,171	793,527	#	NA	NA
BSS Incurred	30,649,480	712,154	442,083	32,203,717	0	7,059,900	614,280	22,500	NA	225,500
BSC-Alloc to SB	2,376,867	50,403	924,149	3,351,419	0	301,853	263,500	0	14,568	NA
BSS-Alloc to SB (3)	16,944,700	393,717	449,672	17,788,089	0	3,770,000	219,900	12,000	5,900	120,400
SB Incurred	4,931,379	163,200	900,000	5,994,579	830,668	1,076,116	0	0	0	4,987,345 (6)
Total SB	24,252,946	607,320	2,273,821	27,134,087	830,668	5,147,971	483,400	12,000	20,468	5,107,745
Total SB-Alloc to Fla	10,352,457	264,245	989,340	11,806,041	361,424	2,239,882	210,327	5,221	8,906	1,121,258 (6)
Fla Incurred	13,138,261	1,297,008	223,333	14,658,602	0	8,180,015	0	0	0	849,561
Total Fla	23,690,718	1,561,253	1,212,673	26,464,643	361,424	10,419,897	210,327	5,221	8,906	1,970,819
Fla Regulated % (4)	90.3211%	90.3211%	90.3211%		95.1129%	90.3211%	97.0100%	90.3211%	90.3211%	90.3211%
Fla Regulated Amount	21,397,717	1,410,141	1,095,299	23,903,157	343,760	9,411,366	204,039	4,716	8,044	1,780,065
Fla Intrastate %	75.4823%	75.4823%	75.4823%		72.7068%	75.4823%	72.8500%	75.4823%	75.4823%	75.4823%
Fla Intrastate Amount	16,151,489	1,064,407	826,757	18,042,653	249,937	7,103,915	148,642	3,560	6,072	1,343,634

FOOTNOTES:

- (1) Mgmt Inc Comp defined as MTIA, IIA and LTIA
- (2) Exec Inc Comp defined as Short Term Incentive Awards
- (3) BellSouth Services, Inc costs allocated to SB are approximations due to costs being spread over many authority codes. The approximations are based on SB's % of total BSS CBARS billing
- (4) Florida's %'s are based on Regulated and Intrastate %'s of Total Operating Expense, except for Golf Tournament costs which are allocated based on Account 6722 and USTA Dues based on Account 6728
- (5) USTA Dues amounts represent dues for 1991 & 1992 paid in 1991
- # BSC retains these costs
- § Costs charged to Account 7370. Not included in regulated costs
- (6) See separate worksheet for Employee Awards. SB amount is total company, not just Headquarters, to be consistent with other Item 11 responses.

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Citizens' 4th Interrogatories
May 13, 1992
Item No. 80
Page 1 of 1

REQUEST: Please state the amount you paid to USTA during 1991, breaking the amount down between dues and individual other items. Provide the amount charged to intrastate operations and the amount, if any, charged to unregulated operations.

RESPONSE: The following amounts were paid to USTA during 1991:

	<u>Dues</u>	<u>Other</u>
Paid by BellSouth		\$ 3,390
Southern Bell Share		1,729
Paid by Southern Bell-HQ	<u>\$830,668</u>	<u>1,375</u>
Total Southern Bell-HQ	830,668	3,104
Allocated to Florida	361,424	1,351
Paid by Florida Operations	<u>361,424</u>	<u>1,315</u>
Total Florida Combined	361,424	2,666
Florida Nonregulated	17,664	130
Florida Regulated	343,760	2,536
Florida Intrastate	237,069	1,749

Note: The above amounts were estimated based on state, nonregulated, regulated and intrastate percents for total Account 6728 (Other General and Administrative) expenses. The USTA dues represents dues for 1991 and 1992 paid in 1991.

INFORMATION PROVIDED BY: H. A. Paisant
Operations Manager
675 West Peachtree Street
Atlanta, Georgia 30375

HEADQUARTERS
 UNITED STATES TELEPHONE ASSOCIATIONS
 1991

MONTH	NAME	PAYEE	EXTC	AMOUNT
11	UNITED STATES TELEPHONE	000130555	899	700.00
*TOTAL EXTC 899				700.00
*TOTAL PAYEE 000130555				700.00 *
07	UNITED STATES TELEPHONE ASSN.	003087121	899	150.00
*TOTAL EXTC 899				150.00
*TOTAL PAYEE 003087121				150.00 *
12	UNITED STATES TELEPHONE ASSOC	004047877	CY1	-7.20
*TOTAL EXTC CY1				-7.20
08	UNITED STATES TELEPHONE ASSOC	004047877	244	750.00
09	UNITED STATES TELEPHONE ASSOC	004047877	244	-750.00
*TOTAL EXTC 244				.00
12	UNITED STATES TELEPHONE ASSOC	004047877	584	127.20
*TOTAL EXTC 584				127.20
07	UNITED STATES TELEPHONE ASSOC	004047877	899	150.00
09	UNITED STATES TELEPHONE ASSOC	004047877	899	345.00
10	UNITED STATES TELEPHONE ASSOC	004047877	899	-150.00
*TOTAL EXTC 899				345.00
*TOTAL PAYEE 004047877				465.00 *
11	UNITED STATES TELEPHONE ASSN	004051467	CY1	-3.60
*TOTAL EXTC CY1				-3.60
01	UNITED STATES TELEPHONE ASSN	004051467	434	1991 Dues 415,334.00
12	UNITED STATES TELEPHONE ASSN	004051467	434	1992 Dues 415,334.00
*TOTAL EXTC 434				830,668.00
11	UNITED STATES TELEPHONE ASSN	004051467	584	63.60
*TOTAL EXTC 584				63.60
*TOTAL PAYEE 004051467				830,728.00 *
TOTAL				932,043.00

Dues 720,667
 Other 1,275

FLORIDA
 UNITED STATES TELEPHONE ASSOCIATIONS
 1991

MONTH	NAME	PAYEE	EXTC	AMOUNT
12	UNITED STATES TELEPHONE	000130555	CY1	-21.00
*TOTAL EXTC CY1				-21.00
12	UNITED STATES TELEPHONE	000130555	584	371.00
*TOTAL EXTC 584				371.00
*TOTAL PAYEE 000130555				350.00
01	UNITED STATES TELEPHONE ASSN.	003087121	584	175.00
*TOTAL EXTC 584				175.00
09	UNITED STATES TELEPHONE ASSN.	003087121	899	325.00
*TOTAL EXTC 899				325.00
*TOTAL PAYEE 003087121				590.00
10	UNITED STATES TELEPHONE ASSN.	004051467	899	465.00
*TOTAL EXTC 899				465.00
*TOTAL PAYEE 004051467				465.00
TOTAL				1,315.00

INPUT = SBPREH SAVE SUPPLIER BILL VOUCHER (REVERSE SIDE) FORM MP-2196-1
 VCHR ID = 91339 15:48:14 VERSION = 002 AREA = GA 12/05/91

H. EXPLANATION OF EXPENSES
 DATE AMOUNT EXPLANATION

12/05/91 415334.00 MEMBERSHIP DUES TO THE USTA FOR 1992; SOUTHERN BELL'S PORTION.

5352

I. CONCURRED (BY DEPT CHARGED IF DIFFERENT FROM DEPT INCURRING EXPENSE)

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT

SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

RC-C	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT

SIGNATURE	DATE	SIGNATURE	DATE	SIGNATURE	DATE

UNITED STATES TELEPHONE ASSOC 7th:12- 5-91 1:21PM :

2028353100+

4045295122:H 2



(202) 835-3224

Remit to: United States Telephone Assn.
P.O. Box 595
Baltimore, MD 21203-0595

L 1655

Southern Bell

DATE: December 5, 1991

PREPARED BY:

QUANTITY	DESCRIPTION	AMOUNT
	1992 USTA Membership Dues	415,334.00
	Please pay from copy -- original not received.	
PAYMENT DUE UPON RECEIPT. PLEASE RETURN COPY WITH REMITTANCE.		

For USTA Use Only:	Program Name	Expense Account Name	Program Number	Expense Account Number	Amount
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

ACTF4: 0/01

.....
 Item B Do you want a deferred tax impact? (1=Yes,0=No)
 Description Out of Period MR & FR Taxes 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLAN: PL SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth exci GRT	0				(1,124)	0	0
Tot Oth Taxes	0				(1,124)	8	412
SIT Current	(3,052)				(1,146)	0	0
SIT Curr Def	6,487				4,571	0	0
Tot SIT	3,435				3,425	71	83
FIT Current	(35,243)				(25,840)	0	0
FIT Curr Def	29,844				22,085	0	0
Tot	(5,400)				(3,755)	(273)	(228)
ITC Realized	1,060				775	0	0
ITC Amort	(116)				(229)	0	0
FIT Net of ITC	(4,456)				(3,209)	(273)	(228)

Test Year 1991
 Item # 8
 Description
 Return factor
 Uncoll factor

Exp SII
 Exp FIT
 GRT rate

Rev SII
 Rev FIT
 Tax factors
 Tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)
 0

Out of Period Taxes

	Required INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Deon Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					4,124	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	$\langle 800 \rangle + \langle 2251.959 \rangle = \langle 3051.752 \rangle$				440 + $\langle 1,586 \rangle = \langle 1,146 \rangle$	0	0
SIT Curr Def	$5512 + 974.6020 = 6486.602$				4023 + 548 = 4571	0	0
Tot SIT	0				$\langle 1,039 \rangle$	0	0
FIT Current	$231,129 + 2411.412 = \langle 35,243.412 \rangle$				$\langle 22,835 \rangle + \langle 3005 \rangle = \langle 25,840 \rangle$	0	0
FIT Curr Def	$26,654 + 2199.708 = 29,853.7$				$19,559 + 2,526 = 22,085$	0	0
Tot FIT	0				479 + 775 = 1,254	0	0
ITC Realized	$1059 + 1.4\% = 1067.406$				774 + 1 = 775 ITC Real	0	0
ITC Amort	$\langle 27 \rangle + \langle 89,175 \rangle = \langle 115,175 \rangle$				$\langle 114 \rangle + \langle 115 \rangle = \langle 229 \rangle$ ITC Accr.	0	0
FIT Net of ITC	0						

Schedule C Comb Avg
 D-9 Entries
 4340 2082 CI
 ITC
 avg. Intra - indicate
 DR or CR

4340 1537 CI

no of 7/15/92 revisions attached

input of 6/13 12/91

Out of Period Taxes

	FIT	SIT	Other	Total
5/92	<2617>	4,464	<1,124>	723
Adj	<u><593></u>	<u><1038></u>	_____	<u><1,631></u>
12/92	<3210>	3426	<1,124>	<908>

Out of Period Taxes - Booked in 1992 Applicable 1991

	Combined	Intrastate
FIT (Cur.)	(4,114,412) ✓	(3,005,389) ✓
" (Def)	3,189,700 ✓	2,525,824 ✓
" (Inv. Cr.)	1,406 ✓	1,027 ✓
" (Real.)	(88,175) ✓	(114,852) ✓
" (Amort)		
Total FIT	(1,011,481)	(593,390)
SIT (Cur.)	(2,251,952) ✓	(1,586,591) ✓
" (Def)	974,602 ✓	548,320 ✓
Total SIT	(1,277,350)	(1,038,271)
Total Taxes	(2,288,831)	(1,631,661)
NOT	2,288,831	1,631,661
Adj. Cost Free Capital		
Total Def (SIT) ^{FIT →}	4,164,302 ✓	3,074,144 ✓
Average	2,082,151	1,537,072

SOUTHERN BELL
 STATE OF FLORIDA
 SUMMARY OF OUT OF PERIOD TAXES
 Booked in 1992, Related to 1991

	NR FIT OPER A/C 7220	NR FIT DEFERRED A/C 7250	NR SIT OPER A/C 7230	NR SIT DEFERRED A/C 7250	FR FIT DEFERRED A/C 7250	FR SIT DEFERRED A/C 7250	JD FIT DEFERRED A/C 7250	JD SIT DEFERRED A/C 7250	NR ITC REALIZED 7210.1000	NR ITC AMORT. 7210.2000	JD ITC AMORT. 7210.2000	Total
JAN	0			0								
FEB	0			0								
MAR	0			0								
APR	0			0								
MAY	0			0								
JUN	295,135	(295,135)	(868,045)	868,045	0	0	0	0			0	0
JUL												0
AUG	0			0						4,775		4,775
SEP	0			0								
OCT	(4,444,183)	2,950,702	(1,402,865)	735,497	(105,114)	33,514	655,443	(652,674)	1,418	93,851	(186,393)	(2,320,804)
NOV	0			0								
DEC	0			0								
TOTAL	(4,149,048)	2,655,567	(2,270,910)	1,603,542	(105,114)	33,514	655,443	(652,674)	1,418	98,626	(186,393)	(2,316,029) Operating
REG %	99.1652%	99.3901%	99.1652%	99.3901%	100.0000%	100.0000%	100.0000%	100.0000%	99.1652%	99.5863%	100.0000%	
REG AMOUNT	(4,114,412)	2,639,371	(2,251,952)	1,593,762	(105,114)	33,514	655,443	(652,674)	1,406	98,218	(186,393)	(2,288,831) Regulated
INTRA %	73.0454%	73.8039%	70.4540%	73.8039%	73.8039%	73.8039%	100.0000%	100.0000%	73.0454%	72.8386%	100.0000%	
INTRA AMOUNT	(3,005,389)	1,947,959	(1,586,591)	1,176,259	(77,578)	24,735	655,443	(652,674)	1,027	71,541	(186,393)	(1,631,662) Intrastate

FOI B07V00600

Revised
 12/8/92
 P. Klein

SOUTHERN BELL
 STATE OF FLORIDA
 SUMMARY OF OUT OF PERIOD TAXES
 Total booked in 1992

	NR FIT OPER A/C 7220	NR FIT DEFERRED A/C 7250	NR SIT OPER A/C 7230	NR SIT DEFERRED A/C 7250	FR FIT DEFERRED A/C 7250	FR SIT DEFERRED A/C 7250	JD FIT DEFERRED A/C 7250	JD SIT DEFERRED A/C 7250	NR ITC REALIZED 7210.1000	NR ITC AMORT. 7210.2000	JD ITC AMORT. 7210.2000	Total
JAN	0			0								
FEB	0			0								
MAR	(5,655,945)	(105,011)		(8,033)	10,196,553				(214,231)	56,941		4,270,274
APR	(1,520,713)			0								(1,520,713)
MAY	(554,829)			0					554,829	(232,941)		(232,941)
JUN	295,135	(295,135)	(868,045)	868,045								0
JUL	0	0	0	0	0	0	0	0	0	0		0
AUG	0	0		0	0				0	0		0
SEP												0
OCT	(3,869,882)	1,767,082	(1,486,571)	648,790	(105,114)	33,514	655,443	(652,674)	(46,551)	99,236	(186,393)	(3,143,120)
NOV												
DEC												0
TOTAL	(11,306,234)	1,366,936	(2,354,616)	1,508,802	10,091,439	33,514	655,443	(652,674)	294,047	(76,764)	(186,393)	(626,500) Operating
REG 2	99.1652%	99.3901%	99.1652%	99.3901%	100.0000%	100.0000%	100.0000%	100.0000%	99.1652%	99.5863%	100.0000%	
REG AMOUNT	(11,211,950)	1,358,599	(2,334,960)	1,499,600	10,091,439	33,514	655,443	(652,674)	291,592	(76,446)	(186,393)	(532,135) Regulated
INTRA 2	73.0454%	73.8039%	73.0454%	73.8039%	73.8039%	73.8039%	100.0000%	100.0000%	73.0454%	72.8386%	100.0000%	
INTRA AMOUNT	(8,189,740)	1,002,699	(1,705,501)	1,106,763	7,447,876	24,735	655,443	(652,674)	212,995	(55,603)	(186,393)	(339,560) Intrastate

No no! updates

SOUTHERN BELL
STATE OF FLORIDA
SUMMARY OF OUT OF PERIOD TAXES
Total booked in 1991

1p
opp:
rst:
rst:
rst:
rst:

	MR FIT OPER A/C 7220	MR FIT DEFERRED A/C 7250	MR SIT OPER A/C 7230	MR SIT DEFERRED A/C 7250	FR FIT DEFERRED A/C 7250	FR SIT DEFERRED A/C 7250	JD FIT DEFERRED A/C 7250	JD SIT DEFERRED A/C 7250	MR ITC REALIZED 7210.1000	MR ITC AMORT. 7210.2000	JD ITC AMORT. 7210.2000	Total		
JAN	0			0										
FEB	0			0										
MAR	0			0										
APR	0			0										
MAY	(1,113,904)			0	1,148,785							34,881		
JUN	0			0										
JUL	(1,799,959)	2,029,289	(320,778)	321,036	(237,234)				(296,046)	43,201		(260,491)		
AUG	6,456,868	(183,113)		0	(5,796,140)				(587,098)	31,629		(77,854)		
SEP	5,622			0	(5,622)							0		
OCT	7,337,157	(4,995,191)	2,597,270	(3,896,856)	(134,652)	1,664	430,320	170,454	(184,779)	(396,380)	347,777	1,276,784		
NOV	0			0										
DEC	18,976,299	(10,910,556)	2,163,273	(2,142,904)	(8,086,112)							0		
TOTAL	29,862,083	(14,059,571)	4,439,765	(5,718,724)	(13,110,975)	1,664	430,320	170,454	(1,067,923)	(321,550)	347,777	973,320	Operating	(859,485) Nonoperating
REG 1	99.1652%	99.3901%	99.1652%	99.3901%	100.0090%	100.0000%	100.0000%	100.0000%	99.1652%	99.5863%	100.0000%			
REG AMOUNT	29,612,794	(13,973,822)	4,402,702	(5,683,846)	(13,110,975)	1,664	430,320	170,454	(1,059,008)	(320,220)	347,777	817,841	Regulated	
INTRA 1	73.0454%	73.8039%	73.0454%	73.8039%	73.8039%	73.8039%	100.0000%	100.0000%	73.0454%	72.8386%	100.0000%			
INTRA AMOUNT	21,630,784	(10,313,225)	3,215,971	(4,194,900)	(9,676,411)	1,228	430,320	170,454	(773,557)	(233,244)	347,777	605,198	Intrastate	

F01B07V00602

INTERN BELL
 SUMMARY OF JD TRUE-UPS BY TAX YEAR
 TRUE-UPS BOOKED OCT. 1992 FOR 1991 AND PRIOR YEARS

FILE: \JD\SUM91.wk1

	1991	1992	TOTAL TRUE-UP & CATCH-UP	

JD#2 & JD#5				

Federal DR(CR) 7250				
FLORIDA	655,443	(660,332)	(4,889)	
GEORGIA	(228,026)	(188,453)	(416,479)	
NORTH CAROLINA	(807,152)	275,981	(531,171)	
SOUTH CAROLINA	(619,930)	380,818	(239,112)	
COMPANY	(999,665)	(191,986)	(1,191,651)	(1,191,651)
			f	
Federal DR(CR) 7210				
FLORIDA	(186,393)	2,014,500	1,828,107	
GEORGIA	(16,069)	997,121	981,052	
NORTH CAROLINA	(18,054)	861,697	842,843	
SOUTH CAROLINA	14,957	797,567	812,524	
COMPANY	(206,359)	4,670,885	4,464,526	4,464,526
			f	
State DR(CR) 7250				
FLORIDA	(652,674)	(51,278)	(703,952)	
GEORGIA	9,297	(77,275)	(67,978)	
NORTH CAROLINA	187,611	(48,331)	139,280	
SOUTH CAROLINA	18,653	(27,874)	(9,221)	
COMPANY	(437,113)	(204,758)	(641,871)	(641,871)
			f	

NO CURRENT TAXES ON JD

THERM BELL

SUMMARY OF FR TRUE-UPS BY TAX YEAR

TRUE-UPS BOOKED NET. 1992 FOR 1991 AND PRIOR YEARS

	1991	1992		
Federal DR(CR) 7250				
FLORIDA	(105,114)	0	(105,114)	
GEORGIA	1,357,336	0	1,357,336	
NORTH CAROLINA	(246,530)	0	(246,530)	
SOUTH CAROLINA	(205,859)	0	(205,859)	
COMPANY	799,825	0	799,825	799,825
STATE DR(CR) 7250				
FLORIDA	33,514	0	33,514	
GEORGIA	40,818	0	40,818	
NORTH CAROLINA	25,168	0	25,168	
SOUTH CAROLINA	8,600	0	8,600	
COMPANY	108,100	0	108,100	108,100

CURRENT TAXES ON FR00

SOUTHERN BELL
 COMBINED BOC, EA, AND NR
 TRUE UP ENTRIES TO TAX ACCOUNTS
 OCTOBER, 1992 FOR PRIOR YEAR BUSINESS
 SUMMARY - FEDERAL

DR (CR)	1983-1988	1989	1990	1991	TOTAL	
ACCT 7220.1..2..3..4:						
NON-NORMALIZED						
FLORIDA	0	0	0	108,076	108,076	
GEORGIA	0	0	0	(23,192)	(23,192)	
NORTH CAROLINA	0	0	0	1,022,043	1,022,043	
SOUTH CAROLINA	0	0	0	(248,576)	(248,576)	
OPEN	0	0	0	0	0	
CO	0	0	0	856,351	856,351	856,351
ACCT 7220.1..2..3..4:						
NORMALIZED						
FLORIDA	415,168	2,392	(48,335)	(4,552,259)	(4,183,034)	
GEORGIA	144,354	418	(24,453)	3,613,112	3,733,431	
NORTH CAROLINA	142,312	1,161	(15,401)	(6,089,612)	(5,961,540)	
SOUTH CAROLINA	86,763	307	(11,575)	(2,453,034)	(2,377,539)	
OPEN	0	0	0	0	0	
CO	788,597	4,278	(99,764)	(9,481,793)	(8,788,682)	(8,788,682)
ACCT 7220.1..2..3..4:						
A						
FLORIDA	415,168	2,392	(48,335)	(4,444,183)	(4,074,958)	
GEORGIA	144,354	418	(24,453)	3,589,920	3,710,239	
NORTH CAROLINA	142,312	1,161	(15,401)	(5,067,569)	(4,939,497)	
SOUTH CAROLINA	86,763	307	(11,575)	(2,701,610)	(2,626,115)	
OPEN	0	0	0	0	0	
CO	788,597	4,278	(99,764)	(8,623,442)	(7,930,331)	(7,930,331)
ACCOUNT 7250:						
FLORIDA	(358,855)	(157,769)	9,787	2,950,702	2,443,865	
GEORGIA	(123,035)	(87,468)	87,001	(4,205,295)	(4,331,797)	
NORTH CAROLINA	(103,121)	(66,465)	(17,486)	5,691,434	5,504,360	
SOUTH CAROLINA	(69,196)	(27,046)	87,643	2,323,241	2,314,642	
OPEN	0	0	0	0	0	
CO	1634,207	(338,748)	166,943	6,757,082	5,931,070	5,931,070
ACCOUNT 7210.11..12..13:						
FLORIDA	(47,969)	0	0	1,418	(46,551)	
GEORGIA	(19,513)	0	0	1,850	(17,663)	
NORTH CAROLINA	(30,758)	0	0	269	(30,489)	
SOUTH CAROLINA	(13,281)	0	0	815	(12,466)	
OPEN	0	0	0	0	0	
	(111,521)	0	0	4,352	(107,169)	(107,169)
ACCOUNT 7420.0000:						
FLORIDA	0	0	0	444,184	444,184	
GEORGIA	0	0	0	510,195	510,195	
NORTH CAROLINA	0	0	0	249,614	249,614	

SOUTHERN BELL
 COMBINED BOC, EA, AND NR
 TRUE UP ENTRIES TO TAX ACCOUNTS
 OCTOBER, 1992 FOR PRIOR YEAR BUSINESS
 SUMMARY - FEDERAL

DR (CR)	1985-1988	1989	1990	1991	TOTAL	
SOUTH CAROLINA	0	0	0	154,299	154,299	
OPEN	0	0	0	0	0	
CD	0	0	0	1,358,292	1,358,292	1,358,292
ACCOUNT 7450.0000:						
FLORIDA	0	0	0	(548,468)	(548,468)	
GEORGIA	0	0	0	(314,125)	(314,125)	
NORTH CAROLINA	0	0	0	(143,217)	(143,217)	
SOUTH CAROLINA	0	0	0	(118,286)	(118,286)	
OPEN	0	0	0	0	0	
CD	0	0	0	(1,124,096)	(1,124,096)	(1,124,096)
ACCOUNT 7210.21,.22,.23:						
FLORIDA	3,231	1,077	1,077	93,851	99,236	
GEORGIA	1,317	439	439	84,086	86,281	
NORTH CAROLINA	2,397	799	799	15,925	19,920	
SOUTH CAROLINA	969	323	323	(10,563)	(8,948)	
OPEN	0	0	0	0	0	
	7,914	2,638	2,638	183,299	196,489	196,489

SOUTHERN BELL
 COMBINED BOC, EA, AND MR
 TRUE UP ENTRIES TO TAX ACCOUNTS
 OCTOBER, 1992 FOR PRIOR YEAR BUSINESS
 STATE SUMMARY

DR (CR)	1983-1988	1989	1990	1991	TOTAL	
ACCT 7230.1,.2,.3: NON-NORMALIZED						
FLORIDA	0	0	0	92,049	92,049	
GEORGIA	0	0	0	69,794	69,794	
NORTH CAROLINA	0	0	0	52,716	52,716	
SOUTH CAROLINA	0	0	0	23,463	23,463	
OPEN	0	0	0	0	0	
CO	0	0	0	238,022	238,022	238,022
ACCT 7230.1,.2,.3: NORMALIZED						
FLORIDA	14,238	295	(217)	(1,494,914)	(1,480,598)	
GEORGIA	10,398	227	(165)	(1,393,388)	(1,382,928)	
NORTH CAROLINA	16,967	143	(3,301)	(157,756)	(143,947)	
SOUTH CAROLINA	10,420	72	(1,724)	325,496	334,264	
OPEN	0	0	0	0	0	
CO	52,023	737	(5,407)	(2,720,562)	(2,673,209)	(2,673,209)
TOTAL A/C 7230.1,.2,.3:						
FLORIDA	14,238	295	(217)	(1,402,865)	(1,388,549)	
GEORGIA	10,398	227	(165)	(1,323,594)	(1,313,134)	
NORTH CAROLINA	16,967	143	(3,301)	(105,640)	(91,231)	
SOUTH CAROLINA	10,420	72	(1,724)	348,959	357,727	
OPEN	0	0	0	0	0	
CO	52,023	737	(5,407)	(2,482,540)	(2,435,187)	(2,435,187)
ACCOUNT 7250:						
FLORIDA	(15,193)	(32,042)	(20,422)	735,497	667,840	
GEORGIA	(10,963)	(23,552)	(15,750)	515,763	465,498	
NORTH CAROLINA	(17,178)	(14,525)	16,900	86,503	47,900	
SOUTH CAROLINA	(10,491)	(1,334)	1,423	89,881	79,479	
OPEN	0	0	0	0	0	
CO	(53,825)	(71,453)	(41,849)	1,427,644	1,260,717	1,260,717
ACCOUNT 7430.0000:						
FLORIDA	0	0	0	93,781	93,781	
GEORGIA	0	0	0	71,107	71,107	
NORTH CAROLINA	0	0	0	53,708	53,708	
SOUTH CAROLINA	0	0	0	23,905	23,905	
OPEN	0	0	0	0	0	
CO	0	0	0	242,501	242,501	242,501
ACCOUNT 7450:						
FLORIDA	0	0	0	(82,404)	(82,404)	
GEORGIA	0	0	0	(63,028)	(63,028)	
NORTH CAROLINA	0	0	0	(44,540)	(44,540)	
SOUTH CAROLINA	0	0	0	(20,654)	(20,654)	
OPEN	0	0	0	0	0	

SOUTHERN BELL
 COMBINED BOC, EA, AND NR
 TRUE UP ENTRIES TO TAX ACCOUNTS
 OCTOBER, 1992 FOR PRIOR YEAR BUSINESS
 STATE SUMMARY

DR (CR)	1983-1988	1989	1990	1991	TOTAL	
CO	0	0	0	(210,626)	(210,626)	(210,626)

.....
 Item 9 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Oth Out of Period Revenues
 ---> Revised 12/10/92 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	2,093	N/A	N/A	N/A	2,093	0	0
Interstate Rev	0	N/A	N/A	N/A	0	0	0
InterLATA Rev	(1,898)	N/A	N/A	N/A	(1,898)	(922)	0
IntraLATA Rev	0	N/A	N/A	N/A	0	0	0
Misc Rev	2,956				2,956	0	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	2,956	N/A	N/A	N/A	2,956	0	0
OPER EXPENSES:							
Plt Sp					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLAN 1 IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S incl CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	27				27		
Oth excl GRT					0	0	0
Tot Oth Taxes	27				27	(11)	0
SIT Current	184	Note: SIT and FIT include			184	(50)	0
SIT Curr Def	0	tax effect of interest			0	0	0
Tot SIT	184				184	(50)	0
FIT Current	1,080				1,080	(293)	0
FIT Curr Def	0				0	0	0
Tot	1,080				1,080	(293)	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	1,080				1,080	(293)	0

Test Year 1991
 Item # 9
 Description
 Return factor
 Uncoll factor

Exp SIT
 Exp FIT
 GRT rate

tax factors
 Rev SIT
 Rev FIT
 tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)
 0

Out of Period Revenue

REVENUES:	Regulated			INPUT REV: OTH CALC'D Intra \$	INPUT REV: OTH CALC'D ER \$	INPUT REV: OTH CALC'D RA \$
	INPUT Combined \$	INPUT Intra%	INPUT ER%			
Local Rev	2093	N/A	N/A	2093		
Interstate Rev		N/A	N/A			
InterLATA Rev	<1898>	N/A	N/A	<1898>		
IntraLATA Rev		N/A	N/A			
Misc Rev	2956			2956	0	0
Uncollectible	0	N/A	N/A	0	0	0
Misc net Unc	0	N/A	N/A	0	0	0
OPER EXPENSES:						
Plt Sp				0	0	0
Plt Non Sp				0	0	0
Depr				0	0	0
Cust Op				0	0	0
Corp Op				0	0	0
Oth				0	0	0
Tot Op Exp	0			0	0	0
PLANT IN SERV:						
Gen'l Supp				0	0	0
COE				0	0	0
C&W				0	0	0
I/OI				0	0	0
Amort.				0	0	0
Tot Plt in Svc	0			0	0	0
OTH INV & RES:						
Deon Reserve					0	0
Plt und Constr					0	0
Prop Fut Use					0	0
LWC					0	0
Matl & Supp					0	0
M&S incl CWC	0				0	0
TAX ITEMS:						
Gross Receipts	0			27	0	0
Oth excl GRT					0	0
Tot Oth Taxes	0				0	0
SIT Current	0			184	0	0
SIT Curr Def	0				0	0
Tot SIT	0				0	0
FIT Current	0				0	0
FIT Curr Def	0				0	0
Tot FIT	0				0	0
ITC Realized					0	0
ITC Amort					0	0
FIT Net of ITC	0				0	0

input 12/9/92
 12/9/92

1,080

Schedule
 D-9 Entries

4340

ITC

avg. Intra - indicate
 DR or CR

omit Uncollectibles -

Includes Taxes
 on Interest of:
 SIT 12
 FIT 80
 Items 8 & 9 oop Rev
 on 3/92 Sums Report

00P Revenues

	<u>Local</u>	<u>Inter LATA</u>	<u>Intra LATA</u>	<u>Misc</u>	<u>Uncoll</u>	<u>Total</u>
5/92	2093	(922)		1680		2,851
BCI Billing				123		123
AT&T tel Care				962		962
Dual Party Relay				(13)		(13)
PIU Audits		(976)				(976)
Tax-Cr Calls	<u> </u>	<u> </u>		212 204		212
	2093	<1898>		2,964		3,159
				2,958		3,151

	Previous	35
Other Taxes		<8>
	Revised	27

Additional Out of Period Revenues - 1991

Booked 4/92, - closeout letter item 3 - Revenue associated with
 direct billing to BellSouth Communications Inc (BCI) for office
 telephone service - applicable to July - December 1991

Increase Revenues (A/c 5264.9100)	122,930
Gross Receipts (.0121946)	1,499
SIT (.0543293)	6,679
FIT (.3173819)	39,016
NOI (.6160942)	75,736

Booked 4/92 Correction of errors related to telephone service
 of AT&T prediverted (retired) employees appl. to 1991 - closeout
 letter item 10

Increase Revenues (A/c 5264.9900)	962,246
Gross Receipts (.0121946)	11,734
SIT (.0543293)	52,278
FIT (.3173819)	305,400
NOI (.6160942)	592,834

1. Dual Party Relay Booked 12 mos. ending 12/31/91 to be
 excluded from regulation

Increase Intrastate Misc. Rev. (A/c 5264.9900)	(12,813)
Gross Rec. (.0121946)	(156)
SIT (.0543293)	(696)
FIT (.3173819)	(4,067)
NOI (.6160942)	(7,894)

5/6/92 Closeout
letter

- 2 -

3. To record revenue retroactive to July 1991 - December 1991 associated with back billing to BellSouth Communications Inc. (BCI) for office telephone services provided by Southern Bell. This entry will be transmitted to the states via 4193A. (Ileen Meggison 404-529-3973)

INCREASE REVENUE	
	DR 1190.1720
	<u>CR 5264.9100</u>
FL	\$ 122,930
GA	109,081
NC	93,003
SC	<u>56,924</u>
CO	\$ 381,938

4. To true-up Louisiana's state unemployment tax liability and properly recognize the expenditure for distribution through the CDM process. This entry will be transmitted to Louisiana via CSAP. (Eve Bobbitt 504-245-5143)

	DECREASE EXPENSE	DECREASE EXPENSE	INCREASE EXPENSE
	DR 4080.4300	DR 4080.4300	DR 8701.8310
	<u>CR 6728.9000</u>	<u>CR 6728.9000</u>	DR 8701.8320
IA	\$ 589,425	\$ 369,683	\$ 1,171,845

5. As information, voucher errors will be corrected in April business; however, the total dollar amount is not known at this time. There will also be a reversal of the prior month's COPS entry to correct voucher charges erroneously assigned to Alabama. The effect of the reversal is shown below. (Melanie Owens 404-250-8642, Carole Perkins 205-988-6412 or Lila Nickodem 404-529-6265)

<u>DR (CR) 6728.9000</u>	
AL	\$ 1,748,906
FL	(499,469)
GA	(330,177)
KY	(94,009)
LA	(190,119)
MS	(111,779)
NC	(183,814)
SC	(123,052)
TN	<u>(216,487)</u>
CO	\$ - 0 -

F01B07V00614

5/6/92 Closson
letter

9. To retroactively adjust the 1992 pension expense accrual. This entry will be transmitted to the states via CSAP. (Teri Betts 404-249-3046)

	NONMANAGEMENT INCREASE EXPENSE DR 8701.1100 <u>CR 4310.1000</u>	MANAGEMENT INCREASE EXPENSE DR 8701.1200 <u>CR 4310.1000</u>
AL	\$ 311,835	\$ 28,300
FL	947,995	75,213
GA	643,074	53,395
KY	183,176	16,836
LA	357,403	30,191
MS	207,447	18,345
NC	357,834	29,735
SC	247,172	20,457
TN	<u>413,408</u>	<u>33,584</u>
CO	\$ 3,669,344	\$ 306,056

10. Upon the advice of the Revenue Methods staff, Corporate Matters has made entries to correct the accumulated effect of errors related to accounting for telephone concessions for AT&T pre-divestiture retired employees. Revenue Methods had advised Corporate Matters to defer making any entries in 1992 pending the outcome of their investigation. New regional methods are being developed for this subject which will be implemented in July 1992. Following is the amount by state and the year to which the entries pertain. (Dan Retter 404-529-6263)

DR ACCOUNT 1439.9800
CR ACCOUNT 5264.9900 (VIA 4193-A)

	<u>1991</u>	<u>1992</u>	4193-A <u>TOTAL</u>
FL	\$ 962,246	\$ 97,560	\$ 1,059,806
GA	637,812	64,666	702,479
NC	367,560	37,266	404,826
SC	<u>243,934</u>	<u>24,732</u>	<u>268,666</u>
CO	\$ 2,211,552	\$ 224,225	\$ 2,435,777

11/4/92

Patti,

See attached Docket No. 920275-TP, Pages 5-7 on 25-4.150. On Page 7 look at paragraph (b). I believe this was the basis for excluding the amount we keep (1%) from the revenues used for the regulatory assessment fee. The 1% we keep for administrative costs, billing, collecting and remitting is in account 5264.9900.

Patricia

approved tariff on file with the Commission.

Specific Authority: 350.127, 427.704(8), F.S.

Law Implemented: 364.03, 364.19, 427.704, F.S.

History: Revised 12/1/53, Amended 3/31/76, 10/25/84, 10/30/86,
1/1/91, 9/16/92.

PART X - TELECOMMUNICATIONS ACCESS SYSTEM

25-4.150 - THE ADMINISTRATOR

(1) The Administrator is a corporation not for profit incorporated pursuant to the provisions of Chapter 617, F.S., and designated by the Florida Public Service Commission to administer the telecommunications relay service system and the distribution of specialized telecommunications devices pursuant to the provisions of Part II FF of Chapter 427, F.S., and rules and regulations adopted by the Commission.

(2) For the purposes of implementing Part II FF of Chapter 427, F.S., the Florida Telecommunications Relay, Inc. is designated as the Administrator identified in Chapter 427.704(2). The Administrator's offices are located at 1311 N. Paul Russell Road, Suite 203-B, Tallahassee, FL 32301-4860, telephone number (904) 656-1414.

(3) The Administrator will be responsible for receiving and distributing funds from the operating fund. The Administrator will expend no funds from the operating fund to be used to pay for the cost of the Advisory Committee. The Administrator will

expend no funds from the operating fund to be used to pay for entertainment.

(4) The Administrator shall remit payment from available operating funds for all bills rendered by the Provider of relay services within 15 days of receipt. If the Administrator challenges the accuracy of a bill, payment may be withheld only for the challenged portion of the bill and the Administrator shall present to the Commission any unresolved billing issues within 30 days of the bill's original due date.

Specific Authority: 427.704(8), F.S.

Law Implemented: 427.703(8), 427.705(1), F.S.

History: New, 2/25/92, Amended 9/16/92.

25-4.160 Operation of Telecommunications Relay Service:

(1) For intrastate toll calls received from the relay service, each local exchange and interexchange telecommunications company billing relay calls shall discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates certifies that either party is both hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice nonrelay call. The above discounts apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge. In the case of a tariff which includes

either a discount based on number of minutes or the purchase of minutes in blocks, the discount shall be calculated by discounting the minutes of relay use before the tariffed rate is applied.

(2) When a local exchange telecommunications company passes a call to the Florida relay service provider, it shall also forward the calling party's originating telephone number if the calling party's central office has that capability.

(3) To fund the telecommunications access system established under Part II of Chapter 427, F.S., all local exchange companies shall impose a monthly surcharge on all local exchange company subscribers, excluding federal and state agencies, on an individual access line basis, except that such surcharge shall not be imposed upon more than 25 basic telecommunications access lines per account bill rendered.

(a) A local exchange company shall consider an account bill rendered in a manner consistent with its billing practices for other telecommunications services.

(b) Except as otherwise provided by law, the surcharge billed by the local exchange companies is not subject to any sales, use, franchise, income, municipal utility, gross receipts, or any other tax, fee, or assessment, nor shall it be considered revenue of the local exchange telecommunications companies for any purpose.

(c) All local exchange companies shall include the surcharge as a part of the local service charge that appears on the customer's bill except that the surcharge may be itemized if a company monthly itemizes all local service charges. However, the local exchange company shall itemize the surcharge on the initial bill to the subscriber and itemize it at least once annually. The local exchange company shall deduct and retain 1 percent of the total surcharge amount collected each month to recover the billing, collecting, remitting, and administrative costs attributed to the surcharge. All moneys received by the local exchange company, less the authorized amount retained, shall be submitted so as to be received by the Administrator within fifteen days after the end of the previous month. Each local exchange company shall follow the same procedure for collecting this surcharge as for collecting for other regulated telecommunications services.

Specific Authority: 427.704(8)

Law Implemented: 427.704(1), 427.704(5)

History: New 9/16/92.

25-24.475 Company Operations; Rules Incorporated

(1) The following rules are incorporated herein by reference and apply to Interexchange Companies. In these rules, the word "local" should be omitted or interpreted as "toll", and they shall apply only to interexchange and not local service

Additional Pro Forma for PIU Audits

1. Decrease A/c 5084 for amounts billed in 1991 applicable to 1990	(1,351,588)
2. Decrease A/c 5084 for amounts billed in 1992 applicable to 1991	375,574
3. Total Net Decrease to 1991 Intrastate Revenue	(976,014)
M. Rec. (.0121946)	(11,902)
SIT (.0543293)	(53,026)
FIT (.3173819)	(309,769)
NOT (.6160942)	(601,317)

PKlein
11/19/92

PROFORMA ADJUSTMENT TO 1991 FOR PIU AUDITS

Attached are two workpapers: (A) Amounts billed to IIC's in the year billed.
(B) Years to which the audit adjustments apply

Of the amounts billed in 1992 which pertained to 1991, some of these were picked up in a proforma adjustment for the 5/92 revised 1991 Surveillance Report. These amounts are indicated on (A).

There was a proforma included on the original 1991 Surveillance Report for a November 1991 reversal of a December 1990 accrual related to PIU audit adjustments. However, this was just a dollar for dollar reversal of the 1990 accrual, and did not include the actual 1991 billed amounts which pertain to 1990. Therefore, additional out-of-period adjustments to 1991 are needed as follows:

Billed in 1991, pertaining to 1990:

	Interstate	Intrastate	Net (Billed)
As booked (in 1991):	(447,313)	830,491	383,178
	(54,478)	85,229	30,751
	(229,807)	435,868	206,061

	(731,598)	1,351,588	619,990

Adjustment Needed
(Reduces 1991 Intra revenue) (1,351,588)

Billed in 1992, pertaining to 1991

As booked (in 1992):	(232,356)	373,159	140,803
	(2,043)	2,820	777
	175	(405)	(230)

	(234,224)	375,574	141,350

Adjustment Needed
(Increases 1991 Intra revenue) 375,574

PROPRIETARY

Years billed

STAFF'S SEVENTH SET OF INTERROGATORIES
DOCKET NO. 920260-TL

264. How much has Southern Bell billed each IXC as a result of the PIU audits for 1990, 1991, and 1992? Please state each year separately.

DO NOT PRODUCE WITHOUT PROTECTIVE ORDER

Applicable Year	90	91	92
(90)	1,981,386. ⁶⁸ db		
1990 252,887.93 1991 19,802.96 ✓			272,690. ⁸⁹ db
1990 112,385.16 1991 29,581.77 ✓			141,966. ⁹³ db
1990 <27.30> 1991 <72.23> ✓			99.53 cr
1990 <206.97> 1991 4530.04 ✓			4323.07 db
1990 <1,111.86> 1991 140,803.28 ✓			139,685. ⁴² db
(90)		383,177. ⁸⁷ db	
(90) ✓		30,750. ²⁴ db	
(90) ✓			4682. ⁸⁸ db
✓	0	0	0
✓	0	0	0
(90) ✓		206,068. ⁵⁸ db	
net 1990 167,663.32 1991 151,211.59 ✓		308,876.⁹¹ db	318,874. ⁹¹ db
✓			0
1991 777.13 1992 3,785.37 ✓			4562. ⁵⁰ db
1991 <229.65> 1992 <486.12> ✓			715.77 cr
1,060,000 db			
(90) ✓	6937. ¹⁴ db		
Totals	1,000,000 db 1,988,323. ⁸² db	619,996.³⁷ db 619,989.69	885,971. ³⁰ db

W Included in OOP Adj to 1991-12-on 5/92 revision

PROPRIETARY

Item no. 258

IXC	1990		1991		1992		1993	
	INTER	INTRA	INTER	INTRA	INTER	INTRA	INTER	INTRA
4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	(134,561.03)	246,746.19						
6	\$0.00	\$0.00 ①	(\$29,944.46)	\$59,526.23*	\$0.00	\$0.00	\$0.00	\$0.00
7	(\$6,339.22)	\$13,276.36 w	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	(\$2,615,430.42)	\$4,596,817.10 w	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	(\$165.33)	\$138.03*	(\$356.46)	\$284.23*	\$0.00	\$0.00	\$0.00	\$0.00
10	(\$1,299.79)	\$181.93*	(\$232,355.50)	\$373,158.78*	\$0.00	\$0.00	\$0.00	\$0.00
11	\$0.00	\$0.00	(\$2,043.19)	\$2,820.32*	(\$649.92)	\$4,435.29*	\$0.00	\$0.00
12	(\$272,106.99)	\$524,994.92*	(\$29,923.70)	\$49,726.66*	\$0.00	\$0.00	\$0.00	\$0.00
13	(\$54,478.47)	\$85,228.7 v	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	\$0.00	\$0.00	\$174.94	(\$404.59)*	\$369.84	(\$855.96)*	\$0.00	\$0.00
15	(\$229,806.59)	\$435,868.17 w	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16								
17	(\$4,600.91)	\$4,393.94*	(\$4,164.71)	\$8,694.75*	\$0.00	\$0.00	\$0.00	\$0.00
18	(\$447,312.71)	\$830,490.58 w	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	(\$172,778.57)	\$340,441.89*	(\$151,967.68)	\$303,179.27*	\$0.00	\$0.00	\$0.00	\$0.00
21	(\$5,089.32)	\$9,772.20*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22								
23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	(\$3,809,408.32)	\$6,841,603.83	(\$446,494.38)	\$796,985.65	(\$280.08)	\$3,579.33	\$0.00	\$0.00

DO NOT PRODUCE WITHOUT PROTECTIVE ORDER

w Billed in 1990

Ⓜ Billed in 1991

* Billed in 1992

① Also billed 112,385.16 for 1990 in 1992 per Lorie Lanier 529-0459

Jerry Hendrix 529-8210

FOI B07V00622

(B)

5/72
Revision

Out of Period Revenues - Applicable to 1991

I. PIU Audit of S IX Carriers - Amount applicable

to 1990 + 1991 (Interstate) Revenues 1,538,326

4 a) - Interstate 1991 8,695

5 b) - Interstate 1991 59,526

6 c) " " 284

7 d) - " " 303,179

8 e) - " " 49,727

9 f) Total A/C 5084 - Interstate 421,411

Share Acc. (.0121946) 5,139

SIT (.0543293) 22,895

FIT (.3173819) 133,748

NOI (.6160942) 259,629

GA	303,030	308,163	5,133
KY	153,516	275,002	121,486
LA	79,609	297,175	217,566
MS	92,089	94,417	2,328
NC	323,052	193,577	(129,475)
SC	82,114	202,888	120,774
TN	700,368	1,078,097	377,729
CO	\$ 3,530,170	\$ 3,180,383	\$ (349,787)

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In February 1992, revenue adjustments resulting from Percent Interstate Usage (PIU) audits of five interexchange carriers were erroneously booked in North Carolina by carrier management. The recording of the revenue should have been spread throughout the region. Corporate Matters made a correcting entry in March with the following effect by states. (Jean Bedford 205-988-1172)

	4193A DR (CR) 5082	(credit) 5084		debit 5082	(credit) NET
AL	\$(1,189,556)	.2110 (774,218.52)	.1110	299,365.01	
FL	(737,757)	.2310 (357,431.81)	.1310	195,723.63	
GA	(3,627)	.2510 (357,846.64)	.1510	277,056.17	
KY	6,018	.4110 (48,829.14)	.4110	28,428.23	
LA	69,789				
MS	7,114				
NC	1,826,912	(1,538,326.11)		800,569.84	(737,756.27)
SC	0				
TN	21,107				
CO	\$ 0				

Interest was received from the IRS in settlement of the Summary Assessment in the amount of \$56,576,742. In addition, a true-up entry to deferred income taxes was booked. Interest Income was booked in CSAP and the Deferred Tax "True-up" was an FR COPS entry. Shown below is the net income impact of both entries. (Susan Smith Creel 404-249-3892)

1989 + prior

	SUMMARY ASSESSMENT INCOME IMPACT	DEFERRED TAX TRUE-UP DR 7250.2190 CR 4340.2190	(INCREASE) DECREASE TO INCOME
AL	\$ (4,483,388)	\$ 0	\$ (4,483,388)
FL	(9,156,423)	10,196,553	1,040,130
GA	(5,866,084)	(18,470,777)	(24,336,861)
KY	(2,551,962)	0	(2,551,962)

The following are the adjustment amounts in the state of Florida for the audits:

(all figures are actual dollar amounts)

3

	inter	intra	total
1990	4600.91 cr	4393.94	206.97 cr
1991	4164.71 cr	8694.75	4530.04

7

	inter	intra	total
1990	134,561.03 cr	246,946.19	112,385.16
1991	29,944.46 cr	59,526.23	29,581.77

11

	inter	intra	total
1990	165.33 cr	138.03	27.30 cr
1991	356.46 cr	284.23	72.23 cr

15

	inter	intra	total
1990	172,778.57 cr	340,441.89	167,663.32
1991	151,967.68 cr	303,179.27	151,211.59

19

	inter	intra	total
1990	272,106.99 cr	524,994.92	252,887.93
1991	29,923.70 cr	49,726.66	19,802.96

1990	1,116,914.97
1991	421,411.14
	<hr/>
	1,538,326.11

TO: Fred Hamff
 FROM: Leland Haywood
 CC: Billie Ray
 Fred King
 Dave Hollett
 Elaine Denton
 Jerry Lockett
 Martha Granish

In February 1992 revenue adjustments resulting from PIU (percent interstate usage) audits of five interexchange carriers were booked in North Carolina. Overall, these adjustments resulted in a decrease in interstate access revenues and an increase in intrastate access revenues. The net effect was an increase of \$1,939,369 in North Carolina's revenues. Following is a detail of the net by carriers:

Carrier	Amount	Adjustment Period
17	\$1,224,516	9/1/90 - 6/30/91
18	140,080	4/1/90 - 3/31/91
19	319,290	8/1/90 - 7/31/91

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21	112,959	4/1/90 - 6/30/91
22	142,524	8/1/90 - 7/31/91

TOTAL \$1,939,369

Subsequent investigation indicates that only \$112,458 of this net amount actually applied to North Carolina. Even though a correction would adversely effect North Carolina's earnings, we feel that for accounting and regulatory reasons these revenues should be booked in the states to which they apply. Following is a summary of the effect by states, as we understand it:

State	Intrastate Access Amt. (000)	Interstate Access Amt. (000)	Net Amount (000)
NC	\$ 257,899	\$ -145,441	\$ 112,458
-	0	0	0
GA	3,702	-75	3,627
FLA	1,538,325	-800,568	737,757
AL	2,456,077	-1,266,522	1,189,555

*will not be
revised this
month*

LA	-116,800	47,011	-69,789
MS	-14,588	7,474	-7,114
TN	-41,386	20,279	-21,107
KY	-11,900	5,882	-6,018
TOTAL	\$4,071,329	\$-2,131,960	\$1,939,369

A detail of the above amounts by access components is available.

I recommend that we pursue getting these amounts booked correctly in the states to which they apply in March.

Leland Haywood

 END OF CONVERTED 'wp' DOCUMENT

wait until its collected -
 - Col from CARS
 - Miller signature
 - was linked 1.9

Mar 16 10:44 1992 August-jla10's folder:newmail Page 1

DATE: Mon Mar 16 10:41:55 1992
 FROM: Cummisky-rrc30
 TO: August-jla10
 SUBJECT: Revenue Adjustments

* MSG *
Julia,

I hope you get it this time let me know if you don't and I'll try again!

Ruth

Additional

Tax on Credit Card Calls - Booked in 1991

Paid 3/91	27,101.34
" 4/91	33,519.01
" 5/91	25,156.24
" 6/91	22,287.54
" 7/91	15,883.69
" 8/91	17,380.86
" 9/91	14,366.27
" 11/91	28,084.99
" 12/91	20,608.83
	<u>204,188.77</u>

✓ looked to A/c 5264.9900.00

Increase Misc. Rev.	204,189
SIT (.055)	11,230
FIT (.3213)	65,606
NOI (.6237)	127,353

Amount included from original + revised 1991 S.R.

	Revised	Diff to
A/c 5264.9900 Appl. to 1986-1990	654,614	654,614
M. Rev. (.0121946)	7,983	(7,983)
SIT (.0543293)	35,565	36,004
FIT (.3173819)	207,762	210,327
NOI (.6160942)	403,324	408,283

A	B	C	D	E	F	G
MUNICIPALITIES	CITY TAX COLLECTED 01/91	(COL. B / RATE) REVENUE ASSOCIATED WITH TAX COLLECTED	(COL. C / 121,973,277) PERCENTAGE TO STATE	(COL. D X 1,361,425) PORTION OF MESSAGES BILLED ELSEWHERE	(COL. E X .47) SOUTHERN BELL'S PORTION OF MESSAGE REVENUE	(COL. F X RATE TAX 01/91
ALTAMONTE SPRINGS (7/89)	2,234.76	31,925.14	0.02617X	356.34	167.48	11.72
BELL GLADE (1/86)	10,483.55	149,765.00	0.12279X	1,671.63	785.66	55.00
BOCA RATON (2/86)	153,906.66	2,198,666.57	1.80258X	24,540.78	11,534.17	807.39
BOYNTON BEACH (1/89)	60,750.01	867,857.29	0.71151X	9,686.73	4,552.76	318.69
CORAL GABLES (4/88)	92,252.33	1,317,890.43	1.08047X	14,709.85	6,913.63	483.95
CORAL SPRINGS (8/89)	79,463.03	1,135,186.14	0.93068X	12,670.57	5,955.17	416.86
DADE COUNTY (11/88)	1,091,392.66	15,591,323.71	12.78257X	174,025.15	81,791.82	5,725.43
DANIA (12/87)	24,937.66	356,232.29	0.29207X	3,976.37	1,868.89	130.82
DAVIE (3/86)	60,097.69	858,338.43	0.70387X	9,582.72	4,503.88	315.27
DAYTONA BEACH SHORES (10/86)	2,961.97	74,049.25	0.06071X	826.51	388.46	15.54
DELAND (11/89)	14,399.44	205,706.29	0.16865X	2,296.02	1,079.13	75.54
DELRAY BEACH (2/87)	69,340.09	990,572.71	0.81212X	11,056.44	5,196.53	363.76
DUNMELTON (3/87)	986.69	32,889.67	0.02696X	367.10	172.54	5.18
EL PORTAL (11/89)	1,702.26	24,318.00	0.01994X	271.43	127.57	8.93
FERNANDINA BEACH (4/87)	8,545.40	122,077.14	0.10009X	1,362.58	640.41	44.83
FLORIDA CITY (2/89)	3,646.44	52,092.00	0.04271X	581.43	273.27	19.13
FT LAUDERDALE (5/86)	303,370.30	4,333,861.43	3.55312X	48,373.11	22,735.36	1,591.68
FT PIERCE (10/90)	34,217.82	488,826.00	0.40076X	5,456.11	2,564.37	179.51
GAINESVILLE (2/87)	59,570.11	851,001.57	0.69770X	9,498.60	4,464.34	312.50
GREENACRES (12/89)	19,465.81	278,083.00	0.22799X	3,103.87	1,458.82	102.12
HALLANDALE (2/87)	43,579.18	622,559.71	0.51041X	6,948.80	3,265.94	228.62
HOLLYWOOD (3/86)	162,605.17	2,322,931.00	1.90446X	25,927.78	12,186.06	853.02
MARY (2/86)	7,973.70	113,910.00	0.09339X	1,271.43	597.57	41.83
MARY WORTH (12/87)	27,288.44	389,834.86	0.31961X	4,351.21	2,045.07	143.15
LAUDERHILL (1/91)	52,792.01	754,171.57	0.61831X	8,417.81	3,956.37	276.95
LIGHTHOUSE POINT (10/90)	12,974.34	185,347.71	0.15196X	2,068.79	972.33	68.06
MALABAR (6/90)	1,452.85	20,755.00	0.01702X	231.66	108.88	7.62
MANGONIA PARK (8/87)	3,809.16	54,416.57	0.04461X	607.38	285.47	19.98
MELBOURNE (1/86)	58,061.55	829,450.71	0.68003X	9,258.05	4,351.28	304.59
MIAMI BEACH (12/87)	110,333.78	1,576,196.86	1.29225X	17,592.98	8,268.70	578.81
MIAMI SHORES VILLAGE (10/88)	10,523.14	150,330.57	0.12325X	1,677.94	788.63	55.20
MIAMI (7/87)	432,472.99	6,178,185.57	5.06520X	68,958.84	32,410.66	2,268.75
MIRAMAR (5/90)	36,569.09	522,415.57	0.42830X	5,831.03	2,740.58	191.84
NORTH MIAMI BEACH (5/88)	55,191.46	788,449.43	0.64641X	8,800.41	4,136.19	289.53
OAKLAND PARK (6/88)	51,336.64	733,380.57	0.60126X	8,185.75	3,847.30	269.31
ORLANDO (3/86)	228,619.09	3,265,999.86	2.67764X	36,454.00	17,133.38	1,199.34
ORMOND BEACH (1/88)	22,377.91	315,684.43	0.26209X	3,568.21	1,677.06	117.59
OVIDO (3/87)	8,705.65	124,366.43	0.10196X	1,388.14	652.42	45.67
PALM BAY (11/89)	36,945.95	527,799.29	0.43272X	5,891.12	2,768.83	193.82
PALM BEACH COUNTY (10/89)	457,428.73	6,531,696.14	5.35748X	72,938.10	34,280.91	2,399.66
PALM BEACH (10/87)	33,008.87	471,555.29	0.38661X	5,263.34	2,473.77	173.16
PEMBROKE PINES (3/87)	62,315.93	890,227.57	0.72985X	9,936.42	4,670.12	326.91
POMPANO BEACH (1/86)	121,962.11	1,742,315.86	1.42844X	19,447.15	9,140.16	639.81
PORT ORANGE (2/90)	20,549.56	293,565.14	0.24068X	3,276.68	1,540.04	107.80
RIVIERA BEACH (10/90)	34,258.05	489,400.71	0.40124X	5,462.53	2,567.39	179.72
ROYAL PALM BEACH (8/87)	12,986.21	185,517.29	0.15210X	2,070.68	973.22	68.13
ST. AUGUSTINE BEACH (4/90)	3,692.51	52,750.14	0.04325X	588.78	276.73	19.37
ST. AUGUSTINE (3/90)	11,530.48	164,721.14	0.13305X	1,838.56	864.12	60.49
WEST PALM BEACH (5/88)	134,085.31	1,915,504.43	1.57043X	21,380.22	10,048.70	703.41
WILTON MANORS (3/86)	13,726.20	196,088.57	0.16076X	2,188.68	1,028.68	72.01
WETOWN (4/90)	493.28	7,046.86	0.00578X	78.65	36.97	2.59
	4,363,374.92	62,384,456.92		696,314.48	327,267.81	22,890.19

A	B	C	D	E	F	G
MUNICIPALITIES	CITY TAX COLLECTED 01/91	(COL. B / RATE) REVENUE ASSOCIATED WITH TAX COLLECTED	(COL. C / 121,973,277) PERCENTAGE TO STATE	(COL. D X 444,219) PORTION OF MESSAGES BILLED ELSEWHERE	(COL. E X .265) SOUTHERN BELL'S PORTION OF MESSAGE REVENUE	(COL. F X RATE) TAX 01/91
ALTAMONTE SPRINGS (7/89)	2,234.76	31,925.14	0.02617%	116.27	30.81	2.16
BELL GLADE (1/86)	10,483.55	149,765.00	0.12279%	545.43	144.54	10.12
BOCA RATON (2/86)	153,906.66	2,198,666.57	1.80258%	8,007.41	2,121.96	148.54
BOYNTON BEACH (1/89)	60,750.01	867,857.29	0.71151%	3,160.68	837.58	58.63
CORAL GABLES (4/88)	92,252.33	1,317,890.43	1.08047%	4,799.67	1,271.91	89.03
CORAL SPRINGS (8/89)	79,463.03	1,135,186.14	0.93068%	4,134.28	1,095.58	76.69
DADE COUNTY (11/88)	1,091,392.66	15,591,323.71	12.78257%	56,782.62	15,047.39	1,053.32
DANIA (12/87)	24,937.66	356,252.29	0.29207%	1,297.45	343.82	24.07
DAVIE (3/86)	60,097.69	858,538.43	0.70387%	3,126.74	828.59	58.00
DAYTONA BEACH SHORES (10/86)	2,961.97	74,049.25	0.06071%	269.68	71.47	2.86
DELAND (11/89)	14,399.44	205,706.29	0.16863%	749.17	198.53	13.90
DELRAY BEACH (2/87)	69,340.09	990,572.71	0.81212%	3,607.60	956.01	66.92
DUNNELLON (3/87)	986.69	32,889.67	0.02696%	119.78	31.74	0.95
EL PORTAL (11/89)	1,702.26	24,318.00	0.01994%	88.56	23.47	1.64
FERNANDINA BEACH (4/87)	8,545.40	122,077.14	0.10009%	444.60	117.82	8.25
FLORIDA CITY (2/89)	3,646.44	52,092.00	0.04271%	189.72	50.27	3.52
FT LAUDERDALE (5/86)	303,370.30	4,333,861.43	3.55312%	15,783.65	4,182.67	292.79
FT PIERCE (10/90)	34,217.82	488,826.00	0.40076%	1,780.27	471.77	33.02
GAINESVILLE (2/87)	59,570.11	851,001.57	0.69770%	3,099.29	821.31	57.49
GREENACRES (12/89)	19,465.81	278,083.00	0.22799%	1,012.76	268.38	18.79
HALLANDALE (2/87)	43,579.18	622,559.71	0.51041%	2,267.32	600.84	42.06
HOLLYWOOD (3/86)	162,605.17	2,322,931.00	1.90446%	8,459.97	2,241.89	156.93
MARY (2/86)	7,973.70	113,910.00	0.09339%	414.85	109.94	7.70
MORNING WORTH (12/87)	27,288.44	389,834.86	0.31961%	1,419.75	376.23	26.34
LAUDERHILL (1/91)	52,792.01	754,171.57	0.61831%	2,746.65	727.86	50.95
LIGHTHOUSE POINT (10/90)	12,974.34	185,347.71	0.15196%	675.02	178.88	12.52
MALABAR (6/90)	1,452.85	20,755.00	0.01702%	75.59	20.03	1.40
MANGONIA PARK (8/87)	3,809.16	54,416.57	0.04461%	198.18	52.52	3.68
MELBOURNE (1/86)	58,061.55	829,450.71	0.68003%	3,020.81	800.51	56.04
MIAMI BEACH (12/87)	110,333.78	1,576,196.86	1.29225%	5,740.41	1,521.21	106.48
MIAMI SHORES VILLAGE (10/88)	10,523.14	150,330.57	0.12325%	547.49	145.09	10.16
MIAMI (7/87)	432,472.99	6,178,185.57	5.06520%	22,500.56	5,962.65	417.39
MIRAMAR (5/90)	36,569.09	522,415.57	0.42830%	1,902.60	504.19	35.29
NORTH MIAMI BEACH (5/88)	55,191.46	788,449.43	0.64641%	2,871.48	760.94	53.27
OAKLAND PARK (6/88)	51,336.64	733,380.57	0.60126%	2,670.93	707.80	49.55
ORLANDO (3/86)	228,619.99	3,265,999.86	2.67764%	11,894.57	3,152.06	220.64
ORMOND BEACH (1/88)	22,377.91	319,684.43	0.26209%	1,164.27	308.53	21.60
OVIEDO (3/87)	8,705.65	124,366.43	0.10196%	452.93	120.03	8.40
PALM BAY (11/89)	36,945.95	527,799.29	0.43272%	1,922.21	509.39	35.66
PALM BEACH COUNTY (10/89)	457,428.73	6,534,696.14	5.35748%	23,798.95	6,306.72	441.47
PALM BEACH (10/87)	33,008.87	471,555.29	0.38661%	1,717.37	455.10	31.86
PEMBROKE PINES (3/87)	62,315.93	890,227.57	0.72985%	3,242.15	859.17	60.14
POMPANO BEACH (1/86)	121,962.11	1,742,315.86	1.42844%	6,345.40	1,681.53	117.71
PORT ORANGE (2/90)	20,549.56	293,565.14	0.24068%	1,069.15	283.32	19.83
RIVIERA BEACH (10/90)	34,258.05	489,400.71	0.40124%	1,782.37	472.33	33.06
ROYAL PALM BEACH (8/87)	12,986.21	185,517.29	0.15210%	675.64	179.05	12.53
ST. AUGUSTINE BEACH (4/90)	3,692.51	52,750.14	0.04325%	192.11	50.91	3.56
ST. AUGUSTINE (3/90)	11,530.48	164,721.14	0.13505%	599.90	158.97	11.13
WEST PALM BEACH (5/88)	134,085.31	1,915,504.43	1.57043%	6,976.15	1,848.68	129.41
WILTON MANORS (3/86)	13,726.20	196,088.57	0.16076%	714.74	189.25	13.25
WETUM (4/90)	493.28	7,046.86	0.00578%	25.66	6.80	0.48
	4,363,374.92	62,384,456.92		227,200.27	60,208.07	4,211.15

MUNICIPALITIES	PRIOR PERIOD TAXES TO BE PAID 3/91
ALTAMONTE SPRINGS (7/89)	13.88
BELL GLADE (1/86)	65.11
BOCA RATON (2/86)	955.93
BOYNTON BEACH (1/89)	377.32
CORAL GABLES (4/88)	572.99
CORAL SPRINGS (8/89)	493.55
DADE COUNTY (11/88)	6,778.75
DANIA (12/87)	154.89
DAVIE (3/86)	373.27
DAYTONA BEACH SHORES (10/86)	18.40
DELAND (11/89)	89.44
DELRAY BEACH (2/87)	430.68
DUNNELLON (3/87)	6.13
EL PORTAL (11/89)	10.57
FERNANDINA BEACH (4/87)	53.08
FLORIDA CITY (2/89)	22.65
FT LAUDERDALE (5/86)	1,884.26
FT PIERCE (10/90)	212.33
GAINESVILLE (2/87)	370.00
GREENACRES (12/89)	120.90
HALLANDALE (2/87)	270.67
HOLLYWOOD (3/86)	1,009.96
LAKE MARY (2/86)	49.53
LAKE WORTH (12/87)	169.49
LAUDERHILL (1/91)	327.90
LIGHTHOUSE POINT (10/90)	80.58
MALABAR (6/90)	9.02
MANGONIA PARK (8/87)	23.66
MELBOURNE (1/86)	360.63
MIAMI BEACH (12/87)	685.29
MIAMI SHORES VILLAGE (10/88)	65.36
MIAMI (7/87)	2,686.13
MIRAMAR (5/90)	227.13
NORTH MIAMI BEACH (5/88)	342.80
OAKLAND PARK (6/88)	318.86
ORLANDO (3/86)	1,419.98
ORMOND BEACH (1/88)	138.99
OVIEDO (3/87)	54.07
PALM BAY (11/89)	229.47
PALM BEACH COUNTY (10/89)	2,841.13
PALM BEACH (10/87)	205.02
PEMBROKE PINES (3/87)	387.05
POMPANO BEACH (1/86)	757.52
PORT ORANGE (2/90)	127.64
RIVIERA BEACH (10/90)	212.78
ROYAL PALM BEACH (8/87)	80.66
ST. AUGUSTINE BEACH (4/90)	22.93
ST. AUGUSTINE (3/90)	71.62
WEST PALM BEACH (5/88)	832.82
WILTON MANORS (3/86)	85.25
YANKEETOWN (4/90)	3.06
	27,101.34

A	B	C	D	E	F	G
MUNICIPALITIES	CITY TAX COLLECTED 02/91	(COL. B / RATE) REVENUE ASSOCIATED WITH TAX COLLECTED	(COL. C / 124,836,536) PERCENTAGE TO STATE	(COL. D X 1,523,817) PORTION OF MESSAGES BILLED ELSEWHERE	(COL. E X .47) SOUTHERN BELL'S PORTION OF MESSAGE REVENUE	(COL. F X RATE) TAX 02/91
ALTAMONTE SPRINGS (7/89)	2,521.85	36,026.43	0.02886%	439.76	206.69	14.47
BELL GLADE (1/86)	13,361.33	190,876.14	0.15290%	2,329.93	1,095.07	76.65
BOCA RATON (2/86)	193,889.66	2,769,852.29	2.21878%	33,810.20	15,890.79	1,112.36
BOYNTON BEACH (1/89)	66,749.97	953,571.00	0.76386%	11,639.76	5,470.69	382.95
CORAL GABLES (4/88)	104,689.00	1,495,557.14	1.19801%	18,255.52	8,580.09	600.61
CORAL SPRINGS (8/89)	85,821.88	1,226,026.86	0.98211%	14,965.50	7,033.78	492.36
DADE COUNTY (11/88)	1,282,586.90	18,322,670.00	14.67733%	223,655.65	105,118.15	7,358.27
DANIA (12/87)	28,898.87	412,841.00	0.33071%	5,039.34	2,368.49	165.79
DAVIE (3/86)	74,364.01	1,062,343.00	0.85099%	12,967.49	6,094.72	426.63
DAYTONA BEACH SHORES (10/86)	3,340.02	83,500.50	0.06689%	1,019.25	479.05	19.16
DELAND (11/89)	15,098.63	215,694.71	0.17278%	2,632.88	1,237.45	86.62
DELRAY BEACH (2/87)	83,900.39	1,198,577.00	0.96012%	14,630.43	6,876.30	481.34
DUNNELLON (3/87)	1,083.00	36,100.00	0.02892%	440.65	207.11	6.21
EL PORTAL (11/89)	1,810.35	25,862.14	0.02072%	315.69	148.37	10.39
FERNANDINA BEACH (4/87)	10,521.74	150,310.57	0.12041%	1,834.77	862.34	60.36
FLORIDA CITY (2/89)	4,059.28	57,989.71	0.04645%	707.85	332.69	23.29
FT LAUDERDALE (5/86)	384,659.15	5,495,130.71	4.40186%	67,076.31	31,525.86	2,206.81
FT PIERCE (10/90)	35,736.41	510,520.14	0.40895%	6,231.66	2,928.88	205.02
GAINESVILLE (2/87)	73,557.42	1,050,820.29	0.84176%	12,826.84	6,028.61	422.00
GREENACRES (12/89)	21,007.55	300,107.86	0.24040%	3,663.27	1,721.74	120.52
HALLANDALE (2/87)	52,312.21	747,317.29	0.59864%	9,122.13	4,287.40	300.12
HOLLYWOOD (3/86)	200,365.50	2,862,364.29	2.29289%	34,939.45	16,421.54	1,149.51
MARY (2/86)	10,089.26	144,132.29	0.11546%	1,759.35	826.89	57.88
NORTH (12/87)	32,914.42	470,206.00	0.37666%	5,739.57	2,697.60	188.83
LAUDERHILL (1/91)	54,071.31	772,447.29	0.61877%	9,428.88	4,431.57	310.21
LIGHTHOUSE POINT (10/90)	13,225.36	188,933.71	0.15134%	2,306.22	1,083.92	75.87
MALABAR (6/90)	1,494.17	21,345.29	0.01710%	260.55	122.46	8.57
MANGONIA PARK (8/87)	4,746.58	67,808.29	0.05432%	827.70	389.02	27.23
MELBOURNE (1/86)	72,754.52	1,039,350.29	0.83257%	12,686.83	5,962.81	417.40
MIAMI BEACH (12/87)	129,432.69	1,849,038.43	1.48117%	22,570.28	10,608.03	742.56
MIAMI SHORES VILLAGE (10/88)	11,767.49	168,107.00	0.13466%	2,052.00	964.44	67.51
MIAMI (7/87)	515,468.89	7,363,841.29	5.89879%	89,886.72	42,246.76	2,957.27
MIRAMAR (5/90)	37,793.22	539,903.14	0.43249%	6,590.33	3,097.45	216.82
NORTH MIAMI BEACH (5/88)	63,297.74	904,253.43	0.72435%	11,037.77	5,187.75	363.14
OAKLAND PARK (6/88)	59,554.20	850,774.29	0.68151%	10,384.98	4,880.94	341.67
ORLANDO (3/86)	290,702.52	4,152,893.14	3.32666%	50,692.28	23,825.37	1,667.78
ORMOND BEACH (1/88)	24,793.47	354,192.43	0.28372%	4,323.45	2,032.02	142.24
OVIDEO (3/87)	10,372.74	148,182.00	0.11870%	1,808.78	850.13	59.51
PALM BAY (11/89)	39,538.59	564,837.00	0.45246%	6,894.68	3,240.50	226.84
PALM BEACH COUNTY (10/89)	484,405.74	6,920,082.00	5.54331%	84,469.97	39,700.89	2,779.06
PALM BEACH (10/87)	38,137.02	544,814.57	0.43642%	6,650.28	3,125.63	218.79
PEMBROKE PINES (3/87)	74,566.54	1,065,236.29	0.85330%	13,002.81	6,111.32	427.79
POMPANO BEACH (1/86)	153,140.62	2,187,723.14	1.75247%	26,704.44	12,551.09	878.58
PORT ORANGE (2/90)	21,652.27	309,318.14	0.24778%	3,775.69	1,774.57	124.22
RIVIERA BEACH (10/90)	34,366.68	490,952.57	0.39328%	5,992.81	2,816.62	197.16
ROYAL PALM BEACH (8/87)	15,067.63	215,251.86	0.17243%	2,627.47	1,234.91	86.44
ST. AUGUSTINE BEACH (4/90)	3,743.19	53,474.14	0.04284%	652.73	306.78	21.47
ST. AUGUSTINE (3/90)	12,120.52	173,150.29	0.13870%	2,113.56	993.37	69.54
WEST PALM BEACH (5/88)	155,149.71	2,216,424.43	1.77546%	27,054.78	12,715.75	890.10
WILTON MANORS (3/86)	17,168.00	245,257.14	0.19646%	2,993.73	1,407.05	98.45
WETOWN (4/90)	467.92	6,684.57	0.00535%	81.60	38.35	2.64
	5,122,338.13	73,232,673.50		893,914.53	420,139.83	29,387.11

A	B	C	D	E	F	G
MUNICIPALITIES	CITY TAX COLLECTED 02/91	(COL. B / RATE) REVENUE ASSOCIATED WITH TAX COLLECTED	(COL. C / 124,836,536) PERCENTAGE TO STATE	(COL. D X 394,337) PORTION OF MESSAGES BILLED ELSEWHERE	(COL. E X .243) SOUTHERN BELL'S PORTION OF MESSAGE REVENUE	(COL. F X RATE) TAX 02/91
ALTAMONTE SPRINGS (7/89)	2,521.85	36,026.43	0.02886%	113.80	27.65	1.94
WELL GLADE (1/86)	13,361.33	190,876.14	0.15290%	602.94	146.52	10.26
BOCA RATON (2/86)	193,889.66	2,769,852.29	2.21878%	8,749.48	2,126.12	148.83
BOYNTON BEACH (1/89)	46,749.97	953,571.00	0.76386%	3,012.17	731.96	51.24
CORAL GABLES (4/88)	104,689.00	1,495,557.14	1.19801%	4,724.21	1,147.98	80.36
CORAL SPRINGS (8/89)	85,821.88	1,226,026.86	0.98211%	3,872.81	941.09	65.88
JADE COUNTY (11/88)	1,282,586.90	18,322,670.00	14.67733%	57,878.14	14,064.39	984.51
JANIA (12/87)	28,898.87	412,841.00	0.33071%	1,304.09	316.89	22.18
JAVIE (3/86)	74,364.01	1,062,343.00	0.85099%	3,355.76	815.45	57.08
JAYTOWN BEACH SHORES (10/86)	3,340.02	83,500.50	0.06689%	263.76	64.09	2.56
JELAND (11/89)	15,098.63	215,694.71	0.17278%	681.34	165.57	11.59
JELRAY BEACH (2/87)	83,900.39	1,198,577.00	0.96012%	3,786.10	920.02	64.40
DUNNELLON (3/87)	1,083.00	36,100.00	0.02892%	114.03	27.71	0.83
EL PORTAL (11/89)	1,810.35	25,862.14	0.02072%	81.69	19.85	1.39
FERNANDINA BEACH (4/87)	10,521.74	150,310.57	0.12041%	474.81	115.38	8.08
FLORIDA CITY (2/89)	4,059.28	57,989.71	0.04645%	183.18	44.51	3.12
FT LAUDERDALE (5/86)	384,659.15	5,495,130.71	4.40186%	17,358.17	4,218.03	295.26
FT PIERCE (10/90)	35,736.41	510,520.14	0.40895%	1,612.64	391.87	27.43
GAINESVILLE (2/87)	73,557.42	1,050,820.29	0.84176%	3,319.36	806.60	56.46
GREENACRES (12/89)	21,007.55	300,107.86	0.24040%	947.99	230.36	16.13
HALLANDALE (2/87)	52,312.21	747,317.29	0.59864%	2,360.65	573.64	40.15
HOLLYWOOD (3/86)	200,365.50	2,862,364.29	2.29289%	9,041.71	2,197.14	153.80
MARY (2/86)	10,089.26	144,132.29	0.11546%	455.29	110.64	7.74
WORTH (12/87)	32,914.42	470,206.00	0.37666%	1,485.30	360.93	25.26
DERHILL (1/91)	54,071.31	772,447.29	0.61877%	2,440.03	592.93	41.50
LANTHORN POINT (10/90)	13,225.36	188,933.71	0.15134%	596.81	145.02	10.15
MALABAR (6/90)	1,494.17	21,345.29	0.01710%	67.43	16.38	1.15
MANGONIA PARK (8/87)	4,746.58	67,808.29	0.05432%	214.19	52.05	3.64
MELBOURNE (1/86)	72,754.52	1,039,350.29	0.83257%	3,283.13	797.80	55.85
MIAMI BEACH (12/87)	129,432.69	1,849,038.43	1.48117%	5,840.79	1,419.31	99.35
MIAMI SHORES VILLAGE (10/88)	11,767.49	168,107.00	0.13466%	531.02	129.04	9.03
MIAMI (7/87)	515,468.89	7,363,841.29	5.89879%	23,261.10	5,652.45	395.67
MIRAMAR (5/90)	37,793.22	539,903.14	0.43249%	1,705.46	414.43	29.01
NORTH MIAMI BEACH (5/88)	63,297.74	904,253.43	0.72435%	2,856.38	694.10	48.59
OAKLAND PARK (6/88)	59,554.20	850,774.29	0.68151%	2,687.45	653.05	45.71
ORLANDO (3/86)	290,702.52	4,152,893.14	3.32666%	13,118.27	3,187.74	223.14
ORMOND BEACH (1/88)	24,793.47	354,192.43	0.28377%	1,118.83	271.88	19.03
OVIDO (3/87)	10,372.74	148,182.00	0.11870%	468.08	113.74	7.96
PALM BAY (11/89)	39,538.59	564,837.00	0.45246%	1,784.22	433.57	30.35
PALM BEACH COUNTY (10/89)	484,405.74	6,920,082.00	5.54331%	21,859.34	5,311.82	371.83
PALM BEACH (10/87)	38,137.02	544,814.57	0.43642%	1,720.97	418.20	29.27
PEMBROKE PINES (3/87)	74,566.54	1,065,236.29	0.85330%	3,364.90	817.67	57.24
POMPANO BEACH (1/86)	153,140.62	2,187,723.14	1.75247%	6,910.64	1,679.29	117.55
PORT ORANGE (2/90)	21,652.27	309,318.14	0.24778%	977.08	237.43	16.62
RIVIERA BEACH (10/90)	34,366.68	490,952.57	0.39328%	1,550.83	376.85	26.38
ROYAL PALM BEACH (8/87)	15,067.63	215,251.86	0.17243%	679.94	165.23	11.57
ST. AUGUSTINE BEACH (4/90)	3,743.19	53,474.14	0.04284%	168.92	41.05	2.87
ST. AUGUSTINE (3/90)	12,120.52	173,150.29	0.13870%	546.95	132.91	9.30
WEST PALM BEACH (5/88)	155,149.71	2,216,424.43	1.77546%	7,001.30	1,701.32	119.09
WILTON MANORS (3/86)	17,168.00	245,257.14	0.19646%	774.72	188.26	13.18
FEETOWN (4/90)	467.92	6,684.57	0.00535%	21.12	5.13	0.36
	5,122,338.13	73,232,673.50		231,329.33	56,213.03	3,931.88

<u>MUNICIPALITIES</u>	<u>PRIOR PERIOD TAXES TO BE PAID 4/91</u>
ALTAMONTE SPRINGS (7/89)	16.40
BELL GLADE (1/86)	86.91
BOCA RATON (2/86)	1,261.18
BOYNTON BEACH (1/89)	434.19
CORAL GABLES (4/88)	680.97
CORAL SPRINGS (8/89)	558.24
DADE COUNTY (11/88)	6,342.78
DANIA (12/87)	187.98
DAVIE (3/86)	483.71
DAYTONA BEACH SHORES (10/86)	21.73
DELAND (11/89)	98.21
DELRAY BEACH (2/87)	545.74
DUNNELLON (3/87)	7.04
EL PORTAL (11/89)	11.78
FERNANDINA BEACH (4/87)	68.44
FLORIDA CITY (2/89)	26.40
FT LAUDERDALE (5/86)	2,502.07
FT PIERCE (10/90)	232.45
GAINESVILLE (2/87)	478.47
GREENACRES (12/88)	136.65
HALLANDALE (2/87)	340.27
HOLLYWOOD (3/86)	1,303.31
LAKE MARY (2/86)	65.63
LAKE WORTH (12/87)	214.10
LAUDERHILL (1/91)	351.71
LIGHTHOUSE POINT (10/90)	86.03
MALABAR (6/90)	9.72
MANGONIA PARK (8/87)	30.87
MELBOURNE (1/86)	473.24
MIAMI BEACH (12/87)	841.91
MIAMI SHORES VILLAGE (10/88)	76.54
MIAMI (7/87)	3,352.94
MIRAMAR (5/90)	245.83
NORTH MIAMI BEACH (5/88)	411.73
OAKLAND PARK (6/88)	387.38
ORLANDO (3/88)	1,890.92
ORMOND BEACH (1/88)	161.27
OVIEDO (3/87)	67.47
PALM BAY (11/89)	257.18
PALM BEACH COUNTY (10/89)	3,150.89
PALM BEACH (10/87)	248.07
PEMBROKE PINES (3/87)	485.03
POMPANO BEACH (1/86)	996.13
PORT ORANGE (2/90)	140.84
RIVIERA BEACH (10/90)	223.54
ROYAL PALM BEACH (8/87)	98.01
ST. AUGUSTINE BEACH (4/90)	24.35
ST. AUGUSTINE (3/90)	78.84
WEST PALM BEACH (5/88)	1,009.19
WILTON MANORS (3/86)	111.67
YANKEETOWN (4/90)	3.04
	<u>33,319.01</u>

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ADDITIONAL TAXES TO BE PAID 5/91

MUNICIPALITIES		ADDITIONAL TAXES TO BE PAID 5/91
ALTAMONTE SPRINGS (7/89)		12.88
BELL GLADE (1/89)	58.42	88.42
BOCA RATON (2/88)	876.96	876.96
BOYNTON BEACH (1/88)	533.63	838.83
CORAL GABLES (4/88)	515.99	815.89
CORAL SPRINGS (2/88)	451.62	481.82
DADE COUNTY (11/88)	6671.74	6,671.74
DANIA (12/87)	137.05	187.05
DAVE (8/88)	331.70	851.70
DAYTONA BEACH SHORES (10/88)		17.41
DELAND (11/88)		80.88
DELRAY BEACH (2/87)	390.15	890.15
DUNNELLON (2/87)		8.84
EL PORTAL (11/88)	9.83	8.88
FERNANDINA BEACH (4/87)		50.82
FLORIDA CITY (2/89)	20.25	20.25
FT LAUDERDALE (2/88)	1,723.63	1,723.89
FT PIERCE (10/88)	195.36	188.88
GAINESVILLE (2/87)		88.82
GREENACRES (12/88)	108.73	108.73
HALLANDALE (2/87)	242.51	242.51
HOLLYWOOD (2/88)	910.59	910.88
LAKE MARY (2/88)		48.08
LAKE WORTH (12/87)	152.43	182.48
LAUDERHILL (1/81)	305.97	305.87
LIGHTHOUSE POINT (10/88)	73.52	78.82
MALABAR (2/88)		7.88
MANGONIA PARK (2/87)	22.82	22.82
MELBOURNE (1/88)		326.78
MIAMI BEACH (12/87)	621.69	621.88
MIAMI SHORES VILLAGE (10/88)	59.61	58.81
MIAMI (7/87)	2,449.49	2,448.49
MIRAMAR (2/88)	206.09	208.08
NORTH MIAMI BEACH (2/88)	311.55	311.55
OAKLAND PARK (2/88)	292.32	292.32
ORLANDO (2/88)		1,301.87
ORMOND BEACH (1/88)		127.28
OVIDO (3/87)		49.87
PALM BAY (11/88)		212.78
PALM BEACH COUNTY (10/88)	2571.76	2,571.76
PALM BEACH (10/87)	183.34	188.84
PEMBROKE PINES (2/87)	355.82	355.88
POMPANO BEACH (1/88)	688.57	688.57
PORT ORANGE (2/88)		118.88
RIVIERA BEACH (10/88)	192.07	182.07
ROYAL PALM BEACH (2/87)	73.59	72.88
ST. AUGUSTINE BEACH (4/88)		20.14
ST. AUGUSTINE (2/88)		88.88
WEST PALM BEACH (2/88)	760.07	760.07
WILTON MANORS (2/88)	76.87	76.87
YANKEETOWN (4/88)		2.82
		<u>25,156.24</u>

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MUNICIPALITIES	PAID 8/91	
ALTAMONTE SPRINGS (7/88)	11.77	
BELL GLADE (1/86)	66.88	55.68 ✓
BOCA RATON (2/88)	798.41	793.41 ✓
BOYNTON BEACH (1/88)	294.07	294.07 ✓
CORAL GABLES (4/88)	458.36	458.36
CORAL SPRINGS (6/88)	410.17	410.17 ✓
DADE COUNTY (11/88)	8,780.15	5,780.15
DANIA (12/87)	118.98	118.95 ✓
DAVIE (3/88)	303.48	303.49 ✓
DAYTONA BEACH SHORES (10/88)	16.11	16.11
DELAND (11/88)	74.94	74.94
DELRAY BEACH (2/87)	383.84	353.94 ✓
DUNNELLON (3/87)	4.63	4.63
EL PORTAL (11/88)	8.80	8.80
FERNANDINA BEACH (4/87)	45.08	45.08
FLORIDA CITY (2/88)	17.76	17.76
FT LAUDERDALE (8/88)	1,542.37	1,542.37 ✓
FT PIERCE (10/88)	176.64	176.64 ✓
GAINESVILLE (2/87)	307.74	307.74
GREENACRES (12/88)	85.28	95.28 ✓
HALLANDALE (2/87)	208.27	208.27 ✓
HOLLYWOOD (2/88)	811.72	811.72 ✓
LAKE MARY (2/86)	42.01	42.01
LAKE WORTH (12/87)	134.62	134.62 ✓
LAUDERHILL (1/81)	265.43	265.43 ✓
LIGHTHOUSE POINT (10/88)	65.66	65.66 ✓
MALABAR (8/88)	7.18	7.18
MANGONIA PARK (8/87)	20.03	20.03 ✓
MELBOURNE (1/88)	297.60	297.60
MIAMI BEACH (12/87)	544.16	544.16
MIAMI SHORES VILLAGE (10/88)	53.27	53.27
MIAMI (7/87)	2,179.38	2,179.38
MIRAMAR (6/88)	187.06	187.06 ✓
NORTH MIAMI BEACH (5/88)	274.64	274.64
OAKLAND PARK (8/88)	263.19	263.19 ✓
ORLANDO (3/88)	1,172.83	1,172.93
ORMOND BEACH (1/88)	115.66	115.66
OVIDO (3/87)	43.80	43.80
PALM BAY (11/88)	191.22	191.22
PALM BEACH COUNTY (10/88)	2,276.54	2,276.54 ✓
PALM BEACH (10/87)	161.16	161.16 ✓
PEMBROKE PINES (3/87)	320.17	320.17 ✓
POMPANO BEACH (1/88)	613.28	613.28 ✓
PORT ORANGE (2/88)	107.47	107.47
RIVIERA BEACH (10/88)	170.92	170.92 ✓
ROYAL PALM BEACH (8/87)	64.93	64.93 ✓
ST. AUGUSTINE BEACH (4/88)	18.75	18.75
ST. AUGUSTINE (3/88)	58.23	58.23
WEST PALM BEACH (5/88)	679.10	679.10 ✓
WILTON MANORS (3/88)	67.55	67.55 ✓
YANKEETOWN (4/88)	2.38	2.38
	<u>22,287.84</u>	<u>22,237.54</u>

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SEF 10,453.53 ✓

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MUNICIPALITIES

ADDITIONAL TAXES TO BE PAID 7/91

ALTAMONTE SPRINGS (7/89)	6.22
BELL GLADE (1/86)	39.98
BOCA RATON (2/86)	649.38
BOYNTON BEACH (1/89)	207.03
CORAL GABLES (4/86)	335.84
CORAL SPRINGS (8/89)	294.02
DADE COUNTY (11/88)	4,128.05
DANIA (12/87)	93.40
DAVIE (3/86)	218.00
DAYTONA BEACH SHORES (10/88)	10.58
DELAND (11/89)	54.12
DELRAY BEACH (2/87)	244.00
DUNNELLON (3/87)	3.06
ESPORTAL (1/89)	6.48
FERNANDINA BEACH (4/87)	32.11
FLORIDA CITY (1/89)	12.77
FT LAUDERDALE (6/86)	1,104.13
FT PIERCE (10/90)	127.72
GAINESVILLE (2/87)	212.28
GREENACRES (12/89)	87.04
HALLANDALE (2/87)	140.01
HOLLYWOOD (3/86)	578.25
LAKE MARY (2/86)	30.29
LAKE WORTH (12/87)	98.57
LAUDERHILL (1/91)	186.49
LIGHTHOUSE POINT (10/90)	48.12
MALABAR (6/90)	8.30
MANGONIA PARK (8/87)	18.08
MELBOURNE (1/86)	213.82
MIAMI BEACH (12/87)	321.44
MIAMI BEACH (10/88)	58.49
MIAMI (7/87)	1,524.02
MIRAMAR (5/90)	185.43
NORTH MIAMI BEACH (5/88)	197.56
ORLAND PARK (6/88)	180.32
ORLANDO (3/86)	841.39
ORMOND BEACH (1/88)	80.48
OVEDO (3/87)	31.47
PALM BAY (11/89)	137.82
PALM BEACH COUNTY (10/89)	1,895.81
PALM BEACH (10/87)	108.02
PEMBROKE PINES (8/87)	227.23
POMPANO BEACH (1/88)	430.89
PORT ORANGE (2/90)	73.54
RIVIERA BEACH (10/90)	124.51
ROYAL PALM BEACH (8/87)	46.62
ST. AUGUSTINE BEACH (4/90)	13.18
ST. AUGUSTINE (3/90)	40.47
WEST PALM BEACH (5/88)	489.52
WILTON MANORS (3/86)	49.48
YANKEETOWN (4/90)	1.54
	<u>15,889.89</u>

TOT Sep/SEP =
14,094.07

SEP 7402.76
SO 6691.35
NF 1789.60
15223.69

THIS NUMBER HAS BEEN VOIDED

F01B07V00639

- MUNICIPALITIES**
- ALTAMONTE SPRINGS (7/89)
 - BELL GLADE (1/88)
 - BOCA RATON (2/88)
 - BOYNTON BEACH (1/89)
 - CORAL GABLES (4/88)
 - CORAL SPRINGS (8/89)
 - DADE COUNTY (11/88)
 - DANIA (12/87)
 - DAVIE (8/86)
 - DAYTONA BEACH SHORES (10/86)
 - DELAND (11/89)
 - DELRAY BEACH (2/87)
 - DUNNELLON (8/87)
 - EL PORTAL (11/89)
 - FERNANDINA BEACH (4/87)
 - FLORIDA CITY (2/89)
 - FT LAUDERDALE (8/86)
 - FT PIERCE (10/90)
 - GAINESVILLE (2/87)
 - GREENACRES (12/89)
 - HALLANDALE (2/87)
 - HOLLYWOOD (8/86)
 - LAKE MARY (2/86)
 - LAKE WORTH (12/87)
 - LAUDERHILL (1/91)
 - LIGHTHOUSE POINT (10/90)
 - MALABAR (8/90)
 - MANGONIA PARK (8/87)
 - MELBOURNE (1/86)
 - MIAMI BEACH (12/87)
 - MIAMI SHORES VILLAGE (10/88)
 - MIAMI (7/87)
 - MIRAMAR (8/90)
 - NORTH MIAMI BEACH (5/88)
 - OAKLAND PARK (8/88)
 - ORLANDO (3/86)
 - ORMOND BEACH (1/89)
 - OVIDO (3/87)
 - PALM BAY (11/89)
 - PALM BEACH COUNTY (10/89)
 - PALM BEACH (10/87)
 - PEMBROKE PINES (3/87)
 - POMPANO BEACH (1/86)
 - PORT ORANGE (2/90)
 - RIVIERA BEACH (10/90)
 - ROYAL PALM BEACH (8/87)
 - ST. AUGUSTINE BEACH (4/90)
 - ST. AUGUSTINE (3/90)
 - WEST PALM BEACH (8/88)
 - WILTON MANORS (3/86)
 - YANKEETOWN (4/90)

TAXES TO BE PAID 8/91

0.08
42.23
807.48
222.78
350.13
318.00
4,581.25
110.58
244.02
11.78
57.79
268.28
3.55
7.03
34.67
15.18
1,202.92
138.84
232.88
73.87
151.07
634.25
33.21
108.86
204.49
50.17
5.75
17.07
233.77
426.02
45.08
1,734.29
148.88
212.56
207.28
908.22
89.52
34.92
151.67
1,724.54
111.72
250.40
483.01
80.62
135.76
49.58
14.83
45.88
529.49
54.00
1.75
17,380.86

SOUTHEAST 8,071.45

SOUTH 7,361.22

TOT SEF 15,432.97

TOT PL 17,380.86

F01B07V00638 - JAX 1947.79
 JAX ADDED 1947.79
 08-01-91 03:19 PM P02.00

SEP

MUNICIPALITIES
 ALTAMONTE SPRINGS (7/89)
 BELL GLADE (1/88)
 BOCA RATON (2/86)
 BOYNTON BEACH (1/89)
 CORAL GABLES (4/88)
 CORAL SPRINGS (8/89)
 DADE COUNTY (11/88)
 DANIA (12/87)
 DAVIE (3/86)
 DAYTONA BEACH SHORES (10/86)
 DELAND (11/89)
 DELRAY BEACH (2/87)
 DUNNELLON (3/87)
 EL PORTAL (11/89)
 FERNANDINA BEACH (4/87)
 FLORIDA CITY (2/89)
 FT LAUDERDALE (5/86)
 FT PIERCE (10/90)
 GAINESVILLE (2/87)
 GREENACRES (12/89)
 HALLANDALE (2/87)
 HOLLYWOOD (3/86)
 LAKE MARY (2/86)
 LAKE WORTH (12/87)
 LAUDERHILL (1/81)
 LIGHTHOUSE POINT (10/90)
 MALABAR (6/90)
 MANGONIA PARK (8/87)
 MELBOURNE (1/88)
 MIAMI BEACH (12/87)
 MIAMI SHORES VILLAGE (10/88)
 MIAMI (7/87)
 MIRAMAR (5/90)
 NORTH MIAMI BEACH (5/88)
 OAKLAND PARK (8/88)
 ORLANDO (3/86)
 ORMOND BEACH (1/88)
 OVIEDO (3/87)
 PALM BAY (11/89)
 PALM BEACH COUNTY (10/89)
 PALM BEACH (10/87)
 PEMBROKE PINES (3/87)
 POMPANO BEACH (1/86)
 PORT ORANGE (2/90)
 RIVIERA BEACH (10/90)
 ROYAL PALM BEACH (8/87)
 ST. AUGUSTINE BEACH (4/90)
 ST. AUGUSTINE (3/90)
 WEST PALM BEACH (5/88)
 WILTON MANORS (3/86)
 YANKEETOWN (4/90)

TAXES TO BE PAID 9/91

7.81
34.04
492.93
182.45
300.88
264.48
3,798.89
88.33
201.70
10.03
48.83
219.89
3.04
5.82
31.08
11.89
974.58
111.33
201.02
80.27
125.83
519.94
28.20
88.87
158.19
42.20
4.88
18.74
198.13
353.76
34.89
1,431.25
123.12
177.68
171.38
769.60
76.10
30.47
129.58
1,415.83
91.81
208.30
380.41
88.53
108.18
41.47
12.31
39.06
425.08
44.30
1.47
14,366.27

SEP 6,591.30
SO 6,114.26
JAX 1,660.24
1,436.80

Add'l Taxes To Be Paid in Oct 91

NOTHING TO REPORT

Doubled up on Add'l Taxes To Be Paid

Nov 91

NOV 25 '91 01:00 PM

TO MIAMI CRIS

SOUTHEAST FILE

NOV 25 '91 03:29PM

ADDITIONAL TAXES TO BE PAID 11/91

MUNICIPALITIES

ALTAMONTE SPRINGS (7/89)	15.22
BELL GLADE (1/86)	85.84
BOCA RATON (2/86)	978.81
BOYNTON BEACH (1/89)	870.39
CORAL GABLES (4/88)	588.08
CORAL SPRINGS (8/89)	524.45
DADE COUNTY (11/88)	7,883.67
DANIA (12/87)	167.06
DAVIE (3/86)	391.95
DAYTONA BEACH SHORES (10/86)	19.24
DELAND (11/89)	95.18
DELRAY BEACH (2/87)	430.91
DUNNELLON (3/87)	5.81
DEL PORTAL (11/89)	11.21
FERNANDINA BEACH (4/87)	58.32
FLORIDA CITY (2/89)	23.10
FT LAUDERDALE (6/86)	1,930.51
FT PIERCE (10/90)	218.48
GAINESVILLE (2/87)	400.76
GREENACRES (12/89)	120.10
HALLANDALE (2/87)	242.16
HOLLYWOOD (3/86)	1,019.39
LAKE MARY (2/88)	55.45
LAKE WORTH (12/87)	169.64
LAUDERHILL (1/91)	328.17
LIGHTHOUSE POINT (10/90)	81.48
MALABAR (8/90)	9.30
MANGONIA PARK (8/87)	25.42
MELBOURNE (1/86)	382.10
MIAMI BEACH (12/87)	691.33
MIAMI SHORES VILLAGE (10/88)	67.70
MIAMI (7/87)	2,781.72
MIRAMAR (5/90)	243.02
NORTH MIAMI BEACH (5/89)	944.92
OAKLAND PARK (6/88)	337.55
ORLANDO (3/86)	1,493.13
ORMOND BEACH (1/86)	147.49

SOUTH 11,571.73
SOUTHEAST 12,955.47
NORTH 3,227.80
TOTAL 28,055.00

12-05-92 01:33 PM
06-91 01:00 PM TO MIAMI CRIS

FOIb...

P.3

NOV 25 '91 03:10PM

MUNICIPALITIES

OVIEDO (3/87)
PALM BAY (11/89)
PALM BEACH COUNTY (10/89)
PALM BEACH (10/87)
PEMBROKE PINES (3/87)
POMPANO BEACH (1/86)
PORT ORANGE (2/90)
RIVIERA BEACH (10/90)
ROYAL PALM BEACH (8/87)
ST. AUGUSTINE BEACH (4/90)
ST. AUGUSTINE (3/90)
WEST PALM BEACH (8/88)
WILTON MANORS (3/86)
YANKEETOWN (4/90)

**ADDITIONAL
TAXES TO BE
PAID 11/91**

69.83
250.91
2,789.38
178.67
410.34
738.45
132.95
215.42
32.32
23.44
76.82
844.34
86.34
2.70

28,084.99

28,084.99

*West Mia
Key Biscayne
12/6 8:20 am Call in
to Elliot*

<u>MUNICIPALITIES</u>	<u>ADDITIONAL TAXES TO BE PAID 12/91</u>
ALTAMONTE SPRINGS (7/89)	9.91
BELL GLADE (1/88)	46.13
BOCA RATON (2/88)	678.63
BOYNTON BEACH (1/89)	254.32
BRADDALES (4/88)	412.40
BUCKLE SPRINGS (8/89)	362.88
BUNDE COUNTY (11/88)	5,101.07
CLAYTON	121.43
DAVIS (3/88)	272.10
DAYTONA BEACH SHORES (10/88)	13.03
DELAND (11/89)	67.44
DELRAY BEACH (2/87)	301.54
DUNNELLON (3/87)	3.99
EDGEMONT (11/89)	7.72
FERNANDINA BEACH (4/87)	39.62
FLORIDA CITY (2/89)	15.98
FOUNDERDALE (5/88)	1,323.92
FRANCIS PIERCE (10/90)	149.20
GAINESVILLE (2/87)	282.99
GREENACRES (12/89)	84.37
HALLANDALE (2/87)	171.56
HOLLYWOOD (3/88)	706.20
INGLIS (8/91)	2.59
LAKE MARY (2/88)	38.44
LAKE WORTH (12/87)	117.68
LAUDERHILL (1/91)	227.81
MALABAR (8/90)	6.47
MANGONIA PARK (8/87)	17.21
MELBOURNE (1/88)	258.07
MIAMI BEACH (12/87)	478.23
MIAMI SHORES VILLAGE (10/88)	47.84
MIAMI (7/87)	1,932.77
MIRAMAR (5/90)	167.43
NORTH MIAMI BEACH (5/88)	239.79
OAKLAND PARK (8/88)	232.58
ORANGE COUNTY (10/91)	1,179.05
ORLANDO (3/88)	1,018.04

ADDITIONAL
TAXES TO BE
PAID 12/91

<u>MUNICIPALITIES</u>	
ORMOND BEACH (1/88)	101.38
OVIEDO (3/87)	42.14
PALM BAY (11/89)	173.62
PALM BEACH COUNTY (10/89)	1,938.50
PALM BEACH (10/87)	127.34
ROSELAND PINES (3/87)	286.21
WATERLOO BEACH (1/88)	608.69
PORT ORANGE (2/90)	92.76
WINTER BEACH (10/90)	144.71
WINTER PALM BEACH (8/87)	58.20
ST. AUGUSTINE BEACH (4/90)	16.45
ST. AUGUSTINE (3/90)	53.64
SOUTH DAYTONA (10/89)	42.08
WINTER PALM BEACH (5/88)	576.19
WINTER MANORS (3/88)	59.60
WINTER PARK (10/91)	0.13
YANKEETOWN (4/90)	2.00
	<u>20,808.83</u>

SEF 8,93
 SF 8,93
 NF 3,44

 20,608

Date: October 19, 1992
To: Tom Lohman
From: Pam Cook *PC*
Subject: Tax on Credit Card Sales

Attached are documents from our files which explain why and how we compute tax on certain credit card calls. Copies of all source documents are included for the prior period payment made in early 1991.

It was determined that tax was due on these calls based on an analysis of the state statutes by both the Tax and Legal Departments. Because information as to the actual amounts and originating locations of these credit card calls is not available, estimates are developed using the best information available.

Information Systems personnel have determined that major systems changes are needed in order to compute local taxes in the rating systems and several preliminary projects necessary to implementing such a system have been completed. The bulk of the work is yet to be done and has been delayed due the need to make other changes to the billing system which are not related to this project and the need to get changes made to the message record by BellCore. The changes to the message record need approval and acceptance by the telephone industry and are not something that can be accomplished in a vacuum by BellSouth.

NOTE: If our systems were programmed properly, we would collect this tax from customers + there would be no net income impact. Therefore, we need to adjust the expense out of regulations.

10/22/92
Pratti + Carol Ann
This is the package from the tax office to back up the tax on credit card calls included from the Dec. 91 surveillance report.
Patricia

Date: September 17, 1990
To: File
From: Pam Cook *K*
Subject: Tax on Credit Card Sales

While reviewing proposals for a Credit Card Mutual Honoring Agreement with an interexchange carrier, it came to my attention that only state sales tax is being applied to many telephone calls which are placed using a credit card. After further investigation, it was determined that the only time local taxes are applied to credit card calls is when the company which transports the call or in whose territory the call originates bills the call in the state in which the call originates. If the call is billed in another state or by another company, only the state sales tax is applied.

This practice is an industry standard which has been followed by all former Bell System companies and the independent telephone companies from the inception of telephone credit cards. It should be noted that at the time these procedures were developed, only state sales tax applied to such calls in most, if not all, states.

When I learned that current procedures do not result in the correct application of all taxes, I discussed the situation with management at Southern Bell and South Central Bell and with Legal at BellSouth Corp. and BellSouth Services, Inc. All parties with whom I spoke expressed concern and took the position that steps have to be taken to correct the situation.

Alternative solutions were discussed with the systems analysts and Legal. The alternative that appears to come closest to applying tax correctly in most situations is one in which the company which rates the call computes all state and local calls based on the service address of the originating telephone number. The record layout used in transferring calls between companies will have to be changed to include more tax fields. This solution will also require considerable changes to both the programs which rate the calls and to the programs which produce financial reports.

Since current procedures are an industry standard, any solution adopted would need to be agreed upon at the national level. Therefore, the situation will be discussed at a meeting of those telecommunications companies attending the COST annual meeting at the end of September. BellSouth Corp. representatives will also introduce the topic to the State and Local Tax Subcommittee of USTA as an item for resolution.

FLORIDA

To estimate the amount of municipal excise tax (Option II, 7%) due on credit card and third number calls billed outside the state, the Form MP-4045, ICS Message Revenue Billed in Another State, was used. Because this report contains independent company messages as well as Southern Bell messages, other ICS reports were used to develop an average percentage for Southern Bell messages. The average percent of Southern Bell revenue on the MP-4045 was 47% for Florida. Reports for the most recent 12 months (September, 1989 to August, 1990) were used to project back over the five years falling within the statute of limitations. These amounts were discounted by 5% for each prior year to account for growth.

The third number and credit card revenue amount estimated above was apportioned to the local tax jurisdictions. To do this, actual taxable revenue by jurisdiction was divided by total taxable revenue for the state to arrive at a percentage to be applied to the estimated third number and credit card revenue. Tax was computed on the apportioned revenue. The implementation date for each tax jurisdiction was factored into the estimate.

To estimate the amount of tax due on calls billed within the state by other companies, the form MP-6010E, IntraLATA Non-sent Paid Earned/Billed Revenue Statement, was used. The four largest independent companies were contacted to determine whether they were billing local taxes on all intrastate Florida calls. Based on responses from those companies, a percentage of revenues on the MP-6010E on which tax was not billed was developed and applied to the total revenues on the report. This revenue was then apportioned to the local tax jurisdictions and tax was computed in the manner described above.

Item 10 Do you want a deferred tax impact? (1=Yes,0=No)
 Description 1992 Expiring Amortizations
 ----> Revised 12/8/92 1

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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	0	N/A	N/A	N/A	0	0	0
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					0	0	0
Plt Non Sp					0	0	0
Depr	(23,430)				(17,700)	(1,597)	(1,932)
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	(23,430)				(17,700)	(1,597)	(1,932)
PLAN) IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve	(11,715)				(8,850)	(799)	(966)
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	588				444	40	48
Tot SIT	588				444	40	48
FIT Current	0				0	0	0
FIT Curr Def	8,356				6,312	570	689
Tot	8,356				6,312	570	689
ITC Realized					0	0	0
ITC Amort	841				635	57	69
FIT Net of ITC	9,197				6,948	627	758

12/8/92

Test Year 1991
 Item # 10
 Description 1992 Depreciation (Present Rates)
 Return factor
 Uncoll factor
 Tax factors
 Rev SIT
 Rev FIT
 Tax gross-up
 Do you want deferred tax? (1=Yes, 0=No) 1/9

	INPUT Combined \$ Regulated	INPUT Intra%	INPUT ER%	INPUT RA%	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					0	0	0
Plt Non Sp					0	0	0
Depr	< 23,430,294 >				< 17,700,166 >	< 1,597,072 >	< 1,931,587 >
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve	< 11,715,147 >				< 8,850,083 >	< 798,536 >	< 965,794 >
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes					0	0	0
SIT Current					0	0	0
SIT Curr Def	588,170				444,327	40,091	48,489
Tot SIT					0	0	0
FIT Current					0	0	0
FIT Curr Def	8,355,678				6,312,208	569,545	688,840
Tot FIT					0	0	0
ITC Realized					0	0	0
ITC Amort	841,148				635,436	57,335	69,344
FIT Net of ITC	0				0	0	0

Tax Reserve

DR<CR> INTRA

\$ 50 < 317,210 >
 \$ 38 < 509 >
 NET TAXES < 3,378,268 >

Florida annual change in depreciation expense under current depreciation schedules.

Year: 1992

Calculation of tax effect inputs:	Total	Regulated	Intrastate	St-ER	ST-RA
1 Incr (Decr) in depn exp	(22,974,043)	(23,430,294)	(17,700,166)	(1,597,072)	(1,931,587)
2 FIT 7250 (CR) DR (Tax Ofc)			6,312,208		
3 SIT 7250 (CR) DR (Tax Ofc)			444,327		
4 ITC Amort 7210 (CR) DR (Tax Ofc)			635,436		
5 FIT as % of exp			-35.6619%		
6 SIT as % of exp			-2.5103%		
7 ITC as % of exp			-3.5900%		
8 FIT 7250 calc'd (CR) DR	8,192,970	8,355,678		569,545	688,840
9 SIT 7250 calc'd (CR) DR	576,717	588,170		40,091	48,489
10 ITC 7210 calc'd (CR) DR	824,768	841,148		57,335	69,344

Other impacts:

Deferred Tax (A/C 4340)	(8,769,687)	(8,943,848)	(6,756,535) ^{1/2}	(609,637)	(737,328)
Tot Unamort ITC (A/C 4320)	(824,768)	(841,148)	(635,436)	(57,335)	(69,344)
Sec 50 DR (CR)	823,448	839,801	634,419 ^{1/2}	57,243	69,233
Sec 38 DR (CR)	1,320	1,346	1,017 ^{1/2}	92	111

filename:PRESRATE92TAX

.....
Item 11 Do you want a deferred tax impact? (1=Yes,0=No)
Description 1993 Expiring Amortizations
---> Revised 12/8/92 1

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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	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 So					0	0	0
Plt Non Sp					0	0	0
Depr	(36,211)				(27,784)	(2,639)	(3,177)
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	(36,211)				(27,784)	(2,639)	(3,177)
PLAN) IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve	(18,105)				(13,892)	(1,319)	(1,588)
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S incl CMC	0				0	0	0
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	909				697	66	80
Tot SIT	909				697	66	80
FIT Current	0				0	0	0
FIT Curr Def	12,913				9,908	941	1,133
Tot	12,913				9,908	941	1,133
ITC Realized					0	0	0
ITC Amort	1,057				811	77	93
FIT Net of ITC	13,971				10,720	1,018	1,226

1/8/92

Test Year 1991
 Item # 11
 Description 1993 Depreciation (Present Rates)
 Return factor _____
 Uncoll factor _____

Tax factors
 Exp SIT _____
 Exp FIT _____
 GRT rate _____

Rev SIT _____
 Rev FIT _____
 Tax gross-up _____

Do you want deferred tax?
 (1=Yes, 0=No) 1/0

	INPUT Combined \$ Regulated	INPUT Intra%	INPUT ER%	INPUT RA%	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					0	0	0
Plt Non Sp					0	0	0
Depr	< 26,210,672 >				< 27,783,827 >	< 2,638,997 >	< 3,176,885 >
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve	< 18,105,336 >				< 13,891,914 >	< 1,319,499 >	< 1,588,440 >
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	908,996				697,457	66,207	79,749
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	12,913,398				9908,229	941,115	1,132,936
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized	1,057,352				811,288	77059	92,765
ITC Amort	0				0	0	0
FIT Net of ITC	0				0	0	0

Tax Rec'd
 OR (CR) INTRA

NET TAXES
 < 404,995 >
 < 649 >
 < 307,843 >

Florida annual change in depreciation expense under current depreciation schedules.

Year: 1993

Calculation of tax effect inputs:	Total	Regulated	Intrastate	St-ER	ST-RA
1 Increase in depn exp	(37,099,648)	(36,210,672)	(27,783,827)	(2,638,997)	(3,176,885)
2 FIT 7250 (CR) DR (Tax Dfc)			9,908,229 ⁽²⁾		
3 SIT 7250 (CR) DR (Tax Dfc)			697,457 ⁽¹⁾		
4 ITC Amort 7210 (CR) DR (Tax Dfc)			811,288 ⁽³⁾		
5 FIT as % of exp			-35.6619%		
6 SIT as % of exp			-2.5103%		
7 ITC as % of exp			-2.9200%		
8 FIT 7250 calc'd (CR) DR	13,230,424	12,913,398 ⁽⁹⁾		941,115	1,132,936
9 SIT 7250 calc'd (CR) DR	931,312	908,996 ⁽¹⁾		66,247	79,749
10 ITC 7210 calc'd (CR) DR	1,083,310	1,057,352		77,059	92,765

Other impacts:

Deferred Tax (A/C 4340)	(14,161,736)	(13,822,394)	(10,605,686)	(1,007,362)	(1,212,685)
Tot Unamort. ITC (A/C 4320)	(1,083,310)	(1,057,352)	(811,288)	(77,059)	(92,765)
Sec 50 DR (CR)	1,081,577	1,055,660	809,990	76,935	92,617
Sec 38 DR (CR)	1,733	1,692 ⁽³⁾	1,298	123	148

filename: PRESRATE93TAX

Florida annual change in depreciation expense under present depreciation rates

Recap: 1992 Present Rates

	Total	Regulated	Intrastate	St-ER	ST-RA
2110 General Support	0	0	0	0	0
2210 Analog ESS CRS	(25,096,397)	(24,939,620)	(19,854,032)	(1,453,057)	(1,784,006)
2230 Circuit Analog CRS	(2,670,700)	(2,667,310)	(1,821,391)	(266,021)	(313,145)
2230 Circuit DigitalCRS	(8,848,594)	(8,837,361)	(6,034,654)	(881,385)	(1,037,515)
Total COE	(36,615,691)	(36,444,290)	(27,710,077)	(2,600,464)	(3,134,666)
2124 Computers	1,253,059	1,195,406	919,464	92,167	110,509
2124 Computers - Net Adds	8,860,035	8,452,385	6,501,279	651,687	781,381
2123 Off.Comm.Equip-Net Adds	3,528,554	3,366,205	2,589,167	259,538	311,189
Total	(22,974,043)	(23,430,294)	(17,700,166)	(1,597,072)	(1,931,587)

Recap: 1993 Present Rates

	Total	Regulated	Intrastate	St-ER	ST-RA
2110 General Support	0	0	0	0	0
2210 Analog ESS CRS	(14,587,816)	(14,496,686)	(11,540,580)	(844,620)	(1,036,991)
2230 Circuit Analog CRS	(846,044)	(844,970)	(576,994)	(84,272)	(99,200)
2230 Circuit DigitalCRS	(4,471,807)	(4,466,130)	(3,049,728)	(445,425)	(524,328)
Total COE	(19,905,667)	(19,807,786)	(15,167,301)	(1,374,318)	(1,660,520)
2123 Off.Comm.Equip.	(9,805,000)	(9,353,872)	(7,194,671)	(721,193)	(864,719)
2124 Computers	(16,091,000)	(15,350,654)	(11,807,185)	(1,183,551)	(1,419,091)
Total Gen.Support	(25,896,000)	(24,704,526)	(19,001,856)	(1,904,744)	(2,283,810)
2124 Computers - Net Adds	6,995,950	6,674,067	5,133,458	514,577	616,984
2123 Off.Comm.Equip-Net Adds	1,706,069	1,627,573	1,251,872	125,487	150,461
Total	(37,099,648)	(36,210,672)	(27,783,827)	(2,638,997)	(3,176,885)

CALCULATION OF NET CHANGE IN PLANT AMORTIZATION EXPENSE

CATEGORY	PROJECTED	1991 ACCRUALS	DIFF 1992	PROJECTED	DIFF 1993
	1992 NET PLANT AMORT			1993 NET PLANT AMORT	
ESS-ANALOG	14,587,816	39,684,213	(25,096,397)	0	(14,587,816)
CIRCUIT ANALOG	846,044	3,516,744	(2,670,700)	0	(846,044)
CIRCUIT DIGITA	4,471,807	13,320,401	(8,848,594)	0	(4,471,807)
	19,905,667	56,521,358	(36,615,691)	0	(19,905,667)

filename:PRESRATEAMORT

CALCULATION OF NET CHANGE IN USAR ASSETS AMORTIZATION EXPENSE

CATEGORY	1992 NET USDAR AMORT	1991 ACCRUALS	DIFF 1992	1993 NET USDAR AMORT	DIFF 1993
COMPUTERS	16,090,554	16,090,554	0	0	(16,090,554)
OFF COMM EQUIP	9,805,431	9,805,431	0	0	(9,805,431)
	25,895,985	25,895,985	0	0	(25,895,985)

filename:USDARAMORT

FLORIDA MFR REVISIONS
 PREPARED FOR HAL PAISANT
 CURRENT RATES

FILE NAME: DEPRTA11218
 5-DEC-92

	CURRENT RATES	CURRENT RATES	
	1992	1993	1994
DEFERRED TAXES			
<u>DR (CR) 7250.1111</u>			
CHANGE TO FIT DEFERRALS	1,729,812	2,715,274	0
CHANGE TO FIT PAYBACK	4,582,396	7,192,955	0
	<u>6,312,208</u>	<u>9,908,229</u>	
<u>DR (CR) 7250.1211</u>			
CHANGE TO SIT DEFERRALS	236,527	371,275	0
CHANGE TO SIT PAYBACK	207,800	326,182	0
	<u>444,327</u>	<u>697,457</u>	
ITC AMORTIZATION			
<u>DR (CR) 7210.2100</u>			
Total change	635,436	811,288	0
- S 10 change	634,419	809,990	0
- Sect 38 change	1,017	1,298	0

PROJECTED NET PLANT AMORTIZATION EXPENSE - 1992 (REVISED 11/25/92)

CATEGORY	AMORTIZATION EXPENSE UP THRU 11/92	PROJECTED 12/92 ADDITIONS	PROJECTED 1992 NET PLANT AMORTIZATION
ESS-ANALOG	20,340,143.93	0.00	20,340,143.93
CIRCUIT-ANALOG	792,044.46	54,000.00	846,044.46
CIRCUIT-DIGITAL	4,317,807.66	154,000.00	4,471,807.66
TOTAL	25,449,996.05	208,000.00	25,657,996.05
PLUS: REVERSAL OF BOTTOM-LINE ADJUSTMENT BOOKED 12/91 (SEE ATTACHED)			(5,752,327.79)
PROJECTED AMORTIZATION EXPENSE APPLICABLE TO 1992			19,905,668.26

FILENAME: 123\WKSHT\MFRI92AMORT.WK1
 DATE: 11/25/92

CALCULATION OF ADJUSTMENT FOR REUSED EQUIPMENT
ACCOUNT 77C

CENTRAL OFC	YYMM	*INVESTMENT TO BE TRANSFERRED	GNPR AMOUNT ALREADY BOOKED	DIFFERENCE (AMOUNT TO BE BOOKED 12/91 VIA GNPR)	**BOTTOM-LINE ADJ TO BE BOOKED 12/91
(A)	(B)	(C)	(D)	(E)	(F)
M2650	9103	1,393,023.15			
	9105	2,495,382.80			
	TOTAL	3,888,405.95	1,571,732.57	2,316,673.38	1,835,298.77
M6702	9103	5,643,414.41			
	TOTAL	5,643,414.41	2,207,760.00	3,435,654.41	2,721,770.09
TOTAL		9,531,820.36	3,779,492.57	5,752,327.79	4,557,068.86

* INVESTMENT = SALVAGE ON REUSED EQUIPMENT

** BOTTOM-LINE ADJ = COL. E x THE AVERAGE OF THE INTRASTATE FACTORS FOR 9103 AND 9105 OF .792213.

FILENAME: 9112 ADJ
PREPARED BY: KAROL HOFFMAN
DATE: 01/07/92

This is the PSC combined amount that was booked as a bottom-line adjustment in 12/91. It was handled as a bottom-line adjustment because we wanted to book it in the year to which it was applicable — 1991. Because the journal entry did not get booked until 12/91, it did not impact the amortization expense until 1/92. At that time, we reversed the bottom-line adjustment. Therefore, the amortization expense actually booked in 1992 for ESS-Analog includes \$5,752,327.79 which is applicable to 1991.

CALCULATION OF ADJUSTMENT FOR REUSED EQUIPMENT
ACCOUNT 77C

CENTRAL OFC	YYMM	*INVESTMENT TO BE TRANSFERRED	GNPR AMOUNT ALREADY BOOKED	DIFFERENCE (AMOUNT TO BE BOOKED 12/91)
M2650	9103	1,393,023.15		
	9105	2,495,382.80		
	TOTAL	3,888,405.95	1,571,732.57	2,316,673.38
M6702	9103	5,643,414.41		
	TOTAL	5,643,414.41	2,207,760.00	3,435,654.41
TOTAL		9,531,820.36	3,779,492.57	5,752,327.79
<p>• INVESTMENT = SALVAGE ON REUSED EQUIPMENT</p>				

FILENAME: 9112_ADJ
 PREPARED BY: KAROL HOFFMAN
 DATE: 12/20/91

RECALCULATION OF 1991 ACCRUALS FOR ACCOUNTS ASSOCIATED WITH DATA EQUIPMENT RECLASSIFICATION

SUMMARY OF EFFECT OF:

- CHANGING RESERVE RECLASSIFIED TO A PSC BASIS
- CORRECTING METHOD OF CALCULATING ACCRUAL TO EXCLUDE RESERVE RECLASSIFIED FROM FNS CALCULATION

ACCOUNT	ORIGINAL				
	RESERVE RECLASSIFIED	TOTAL 1991 ACCRUALS	12/31/91 RES BAL	12/31/91 INV BAL	RES %
CO. COMM. EQUIP.	(20,884,316.69)	11,805,502.36	38,047,872.87	38,854,046.79	97.9%
COMPUTERS	20,884,316.69	54,103,513.44	173,083,492.99	346,616,137.90	49.9%
TOTAL	0.00	65,909,015.80	211,131,365.86	385,470,184.69	

ACCOUNT	REVISED				
	* RESERVE RECLASSIFIED	TOTAL 1991 ACCRUALS	12/31/91 RES BAL	12/31/91 INV BAL	RES %
CO. COMM. EQUIP.	(33,142,627.43)	15,510,223.46	29,494,283.23	38,854,046.79	75.9%
COMPUTERS	33,142,627.43	51,651,851.31	182,890,141.62	346,616,137.90	52.8%
TOTAL	0.00	67,162,074.77	212,384,424.85	385,470,184.69	

ACCOUNT	DIFFERENCE				
	RESERVE RECLASSIFIED	TOTAL 1991 ACCRUALS	12/31/91 RES BAL	12/31/91 INV BAL	RES %
CO. COMM. EQUIP.	(12,258,310.74)	3,704,721.10	(8,553,589.64)	0.00	-22.0%
COMPUTERS	12,258,310.74	(2,451,662.13)	9,806,648.63	0.00	2.8%
TOTAL	(0.00)	1,253,058.97	1,253,058.99	0.00	

* NOTE: THE RESERVE RECLASSIFIED (REVISED) IS BASED ON A PSC RESERVE TRANSFER RATIO OF 158.69625%.

FILENAME: 123\WKSHT\DEPR\91RECLAS.WK1
DATE: 04/23/92

Impact on
1991 ? 1992 ?
Depreciation
Expense
and
Reserve
(Combined)

SUMMARY OF 1991 BOTTOM-LINE ADJUSTMENTS
ASSOCIATED WITH REUSED EQUIPMENT

BOTTOM-LINE ADJUSTMENTS WERE BOOKED IN MARCH, MAY AND JUNE OF 1991 FOR THE TRANSFER OF THE RESERVE ON REUSED EQUIPMENT FROM THE AMORTIZED LOCATIONS WHERE THE SALVAGE WAS BOOKED TO THE RATE-APPLIED PORTION OF ACCOUNT 77C. (SEE BACK-UP UNDER APPROPRIATE MONTHS)

THE ADJUSTMENT IN MARCH, WHICH WAS MADE FOR THE HIALEAH OFFICE (M6702) ONLY, WAS CALCULATED INCORRECTLY. A RESERVE FACTOR WAS MISTAKENLY USED IN THE CALCULATION. SINCE THE ENTIRE SALVAGE AMOUNT IS CONSIDERED RESERVE, NO FACTOR IS NEEDED. THEREFORE, THE MARCH ADJUSTMENT AS BOOKED ON THE MARCH GNPR WAS UNDERSTATED BY \$3.4 M. THIS BOTTOM-LINE ADJUSTMENT WAS REVERSED IN SEPTEMBER.

THE ADJUSTMENT IN MAY WAS MADE TO TRANSFER ALL OTHER SALVAGE AS OF 5/91 FROM AMORTIZED LOCATIONS TO THE RATE-APPLIED PORTION OF ACCOUNT 77C. THIS ENTRY WAS INCORRECT IN THAT THE ONLY LOCATIONS FOR WHICH ADJUSTMENTS WERE INTENDED WERE M6702 AND M2650. NO GNPR WAS PREPARED FOR THIS ADJUSTMENT.

THE ADJUSTMENT IN JUNE WAS MADE TO TRANSFER A SALVAGE ENTRY IN 5/91 FROM M2650 (PERRINE) TO THE RATE-APPLIED PORTION OF 77C. ALTHOUGH THE AMOUNT WAS CALCULATED CORRECTLY (I.E., NO RESERVE FACTOR WAS USED), NO GNPR WAS EVER PREPARED TO BOOK THE ENTRY.

IN NOVEMBER, BECAUSE NO GNPR'S HAD BEEN PREPARED FOR THE MAY AND JUNE ADJUSTMENTS AND BECAUSE THERE WAS SOME QUESTION AS TO THE VALIDITY OF THE CALCULATIONS FOR THOSE MONTHS, A DECISION WAS MADE TO REVERSE ALL PREVIOUS BOTTOM-LINE ADJUSTMENTS RELATED TO THIS MATTER AND RECALCULATE THE AMOUNTS WHICH SHOULD HAVE BEEN BOOKED. IT WAS DECIDED THAT THE METHOD USED IN THE CALCULATION OF THE ADJUSTMENT FOR THE HIALEAH OFFICE IN MARCH WAS CORRECT, AND THIS SAME METHOD WAS APPLIED TO THE PERRINE OFFICE (M2650). A GNPR WAS PREPARED IN NOVEMBER TO BOOK THIS ENTRY. AS PREVIOUSLY MENTIONED, THIS METHOD OF USING A RESERVE FACTOR IS INCORRECT. THE ENTIRE SALVAGE AMOUNT SHOULD BE TRANSFERRED FROM THE AMORTIZED LOCATION TO THE RATE-APPLIED PORTION OF THE ACCOUNT. THE ADJUSTMENTS BOOKED ON THE NOVEMBER GNPR WERE UNDERSTATED BY \$2.3 M.

THE ADJUSTMENT IN DECEMBER, THEREFORE, IS AS FOLLOWS:

THE REVERSAL OF THE MAY AND JUNE
BOTTOM-LINE ADJUSTMENTS: (4,940,464.00)

PLUS

THE ADDITIONAL AMOUNT TO BE
BOOKED DUE TO THE INCORRECT
CALCULATION OF THE TRANSFER
AMOUNTS (INTRASTATE PORTION): * 4,557,068.86

TOTAL 12/91 BOTTOM-LINE ADJ: (383,395.14)

NOTE: SEE ATTACHED FOR CALCULATION OF AMOUNT

PREPARED BY: KAROL HOFFMAN
DATE: 01/07/92

December 20, 1991

MEMORANDUM:
=====

TO: Judy Butler

FROM: Karol Hoffman

SUBJECT: Reserve Associated with Reused Equipment

In March and November of 1991 we asked you to prepare GNPR's to transfer reserve dollars associated with reused equipment. In the process of reviewing these adjustments, we discovered that we had incorrectly calculated the amounts to be transferred.

Please prepare a GNPR for the following (see attached for details):

	<u>Debit</u>	<u>Credit</u>
Account:	77X	77X
Area:	M2650	M0000
Amount:	2,316,673.38	2,316,673.38
Year Pl:	89	89

	<u>Debit</u>	<u>Credit</u>
Account:	77X	77X
Area:	M6702	M0000
Amount:	3,435,654.41	3,435,654.41
Year Pl:	89	89

Please book this transaction in December's business.

If you have any questions, please call me at ext. 3371. Thank you.

cc: Al Carreras

RESTATEMENT OF 1991 PSC NET PLANT AMORTIZATION

ACCOUNT	1991 ACCRUALS (PER 5/92 REVISION TO STATUS REPORT)	* 12/91 BOTTOM-LINE ADJ (PSC COMBINED)	REVISED 1991 ACCRUALS
ESS ANALOG (RET. '87-'88)	282,354.66	0.00	282,354.66
ESS ANALOG (RET. '89-'92)	33,931,885.89	5,752,327.79	39,684,213.68
DIGITAL CIRCUIT (RET '90-'92)	13,320,401.40	0.00	13,320,401.40
ANALOG CIRCUIT (RET '90-'92)	3,516,744.46	0.00	3,516,744.46
TOTAL	51,051,386.41	5,752,327.79	56,803,714.20

• NOTE:

PSC COMBINED ACCRUAL AMOUNTS FOR 1991 WERE NOT RESTATED FOR THE EFFECT OF 12/91 BOTTOM-LINE ADJUSTMENT. THE STATUS REPORT, THEREFORE, DID NOT REFLECT THIS AMOUNT WHICH WAS APPLICABLE TO 1991.

FILENAME:
DATE:

123WKSHT\MFR\1991\HAL.WK1
12/07/92

CALCULATION OF IMPACT ON 1991, 1992 AND 1993 ACCRUALS FROM 1991 AND 1992 GROSS ADDITIONS

ACCOUNT: GENERAL PURPOSE COMPUTERS

DEP CAT (A)	ACTDATE (B)	ACCRUAL DATE (C)	GROSS ADDS (D)	FNS RATE (E)	ADJUSTED GROSS ADDS (F)	1991 MULTIPLIER (G)	1992 MULTIPLIER (H)	1993 MULTIPLIER (I)	IMPACT ON 1991 AMORTIZATION (J)=(F)*(G)	IMPACT ON 1992 AMORTIZATION (K)=(F)*(H)	IMPACT ON 1993 AMORTIZATION (L)=(F)*(I)
GGPCP	9012	9101	12,734,924.44	0%	12,734,924.44	12/60	12/60	12/60	2,546,984.89	2,546,984.89	2,546,984.89
GGPCP	9101	9102	(884,086.76)	0%	(884,086.76)	11/60	12/60	12/60	(162,082.57)	(176,817.35)	(176,817.35)
GGPCP	9102	9103	9,769,939.52	0%	9,769,939.52	10/60	12/60	12/60	1,628,323.25	1,953,987.90	1,953,987.90
GGPCP	9103	9104	9,980,688.52	0%	9,980,688.52	9/60	12/60	12/60	1,497,103.28	1,996,137.70	1,996,137.70
GGPCP	9104	9105	2,624,945.67	0%	2,624,945.67	8/60	12/60	12/60	349,992.76	524,989.13	524,989.13
GGPCP	9105	9106	4,252,387.48	0%	4,252,387.48	7/60	12/60	12/60	496,111.87	850,477.50	850,477.50
GGPCP	9106	9107	5,069,697.24	0%	5,069,697.24	6/60	12/60	12/60	506,969.72	1,013,939.45	1,013,939.45
GGPCP	9107	9108	4,268,466.48	0%	4,268,466.48	5/60	12/60	12/60	355,705.54	853,693.30	853,693.30
GGPCP	9108	9109	4,178,974.56	0%	4,178,974.56	4/60	12/60	12/60	278,598.30	835,794.91	835,794.91
GGPCP	9109	9110	6,361,489.79	0%	6,361,489.79	3/60	12/60	12/60	318,074.49	1,272,297.96	1,272,297.96
GGPCP	9110	9111	4,802,101.63	0%	4,802,101.63	2/60	12/60	12/60	160,070.05	960,420.33	960,420.33
GGPCP	9111	9112	3,432,188.32	0%	3,432,188.32	1/60	12/60	12/60	57,203.14	686,437.66	686,437.66
GGPCP	9112	9201	17,702,948.88	0%	17,702,948.88		12/60	12/60	0.00	3,540,589.78	3,540,589.78
GGPCP	9201	9202	358,155.97	0%	358,155.97		11/60	12/60	0.00	65,661.93	71,631.19
GGPCP	9202	9203	2,152,151.73	0%	2,152,151.73		10/60	12/60	0.00	358,691.96	430,430.35
GGPCP	9203	9204	2,438,673.00	0%	2,438,673.00		9/60	12/60	0.00	365,800.95	487,734.60
GGPCP	9204	9205	1,227,956.86	0%	1,227,956.86		8/60	12/60	0.00	163,727.58	245,591.37
GGPCP	9205	9206	2,955,183.93	0%	2,955,183.93		7/60	12/60	0.00	344,771.46	591,036.79
GGPCP	9206	9207	2,404,904.39	0%	2,404,904.39		6/60	12/60	0.00	240,490.44	480,980.88
GGPCP	9207	9208	40,159.39	0%	40,159.39		5/60	12/60	0.00	3,346.62	8,031.88
GGPCP	9208	9209	(3,315,405.98)	0%	(3,315,405.98)		4/60	12/60	0.00	(221,027.07)	(663,081.20)
GGPCP	9209	9210	10,541,220.47	0%	10,541,220.47		3/60	12/60	0.00	527,061.02	2,108,244.09
GGPCP	9210	9211	5,210,600.74	0%	5,210,600.74		2/60	12/60	0.00	173,686.69	1,042,120.15
TOTAL									8,033,054.73	18,881,144.73	21,661,653.25

10,848,090.00 2,780,508.52

FILENAME: 123\WKSHT\MFR\1991\GSA.WK1
DATE: 11/25/92

FOI B07V00666

REF ID: A67206-11

FLORIDA
Calculation of Change in Amortization of USOAR Net Adds

	<u>1990</u>	<u>1991</u>	<u>1992 (Est)</u>	<u>Diff</u>	<u>1993 (Est)</u>	<u>Diff</u>
Acct 2123.2 (Corp Comm)	19,815,120.71	11,826,071.75	15,354,625.68	3,528,553.93	17,060,695.20	1,706,069.52
Acct 2124 (Computers)	31,530,142.75	54,103,513.44	62,963,548.75	8,860,035.31	69,959,498.61	6,995,949.86

88 89 90 91 92 93
 1/2 1 1/2 2 1/2 3 1/2 4 1/2 5 1/2

CALCULATION OF ESTIMATED TOTAL 1992 AMORTIZATION

ACCOUNT (A)	ACTUAL AMORTIZATION (1/92 - 11/92) (B)	* ESTIMATED 12/92 AMORTIZATION (C)	ESTIMATED 1992 TOTAL AMORTIZATION (D)=(B)+(C)
COMPUTERS	57,716,586.35	5,246,962.40	62,963,548.75
CO COMMUNIC EQUIP	14,075,073.54	1,279,552.14	15,354,625.68

3.5 ← 4.5 → 5.0

* ESTIMATED 12/92 AMORTIZATION = ACTUAL AMORTIZATION (1/92 - 11/92) DIVIDED BY 11 MONTHS

90 91 92
 3 1/2 54 ↔ 63 → 70

CALCULATION OF ESTIMATED AMORTIZATION CHANGE FROM 1991 TO 1993

17.2 11.8 ↔ 15.3 → 16.7
 + 14.6

COMPUTERS

1991 AMORTIZATION = 3.5/4 * ESTIMATED 1992 TOTAL AMORTIZATION
 = 3.5/4 * 62,963,548.75
 = 55,093,105.16

1993 AMORTIZATION = 5/4 * ESTIMATED 1992 TOTAL AMORTIZATION
 = 5/4 * 62,963,548.75
 = 78,704,435.94

YEAR	EST AMORT	CHANGE
1991	55,093,105.16	
1992	62,963,548.75	7,870,443.59
1993	78,704,435.94	15,740,887.19

COMPANY COMMUNICATIONS EQUIPMENT

1991 AMORTIZATION = 3.5/4 * ESTIMATED 1992 TOTAL AMORTIZATION
 = 3.5/4 * 15,354,625.68
 = 13,435,297.47

1993 AMORTIZATION = 5/4 * ESTIMATED 1992 TOTAL AMORTIZATION
 = 5/4 * 15,354,625.68
 = 19,193,282.10

YEAR	EST AMORT	CHANGE
1991	13,435,297.47	
1992	15,354,625.68	1,919,328.21
1993	19,193,282.10	3,838,656.42

CALCULATION OF IMPACT ON 1991, 1992 AND 1993 ACCRUALS FROM 1991 AND 1992 GROSS ADDITIONS

ACCOUNT: COMPANY COMMUNICATIONS

DEP CAT (A)	ACTDATE (B)	ACCRUAL DATE (C)	GROSS ADDS (D)	FNS RATE (E)	ADJUSTED GROSS ADDS (F)	1991 MULTIPLIER (G)	1992 MULTIPLIER (H)	1993 MULTIPLIER (I)	IMPACT ON 1991 AMORTIZATION (J)=(F)*(G)	IMPACT ON 1992 AMORTIZATION (K)=(F)*(H)	IMPACT ON 1993 AMORTIZATION (L)=(F)*(I)
GOCCM	9012	9101	953,403.41	30%	667,382.39	12/60	12/60	12/60	133,476.48	133,476.48	133,476.48
GOCCM	9101	9102	685,128.94	30%	479,590.26	11/60	12/60	12/60	87,924.88	95,918.05	95,918.05
GOCCM	9102	9103	475,693.30	30%	332,985.31	10/60	12/60	12/60	55,497.55	66,597.06	66,597.06
GOCCM	9103	9104	587,724.43	30%	411,407.10	9/60	12/60	12/60	61,711.07	82,281.42	82,281.42
GOCCM	9104	9105	390,721.89	30%	273,505.32	8/60	12/60	12/60	36,467.38	54,701.06	54,701.06
GOCCM	9105	9106	563,556.94	30%	394,489.86	7/60	12/60	12/60	46,023.82	78,897.97	78,897.97
GOCCM	9106	9107	(22,448.16)	30%	(15,713.71)	6/60	12/60	12/60	(1,571.37)	(3,142.74)	(3,142.74)
GOCCM	9107	9108	182,085.09	30%	127,459.56	5/60	12/60	12/60	10,621.63	25,491.91	25,491.91
GOCCM	9108	9109	44,448.41	30%	31,113.89	4/60	12/60	12/60	2,074.26	6,222.78	6,222.78
GOCCM	9109	9110	178,617.80	30%	125,032.46	3/60	12/60	12/60	6,251.62	25,006.49	25,006.49
GOCCM	9110	9111	186,170.70	30%	130,319.49	2/60	12/60	12/60	4,343.98	26,063.90	26,063.90
GOCCM	9111	9112	303,654.08	30%	212,557.86	1/60	12/60	12/60	3,542.63	42,511.57	42,511.57
GOCCM	9112	9201	461,567.33	30%	323,097.13		12/60	12/60	0.00	64,619.43	64,619.43
GOCCM	9201	9202	57,695.77	30%	40,387.04		11/60	12/60	0.00	7,404.29	8,077.41
GOCCM	9202	9203	111,162.39	30%	77,813.67		10/60	12/60	0.00	12,968.95	15,562.73
GOCCM	9203	9204	128,043.41	30%	89,630.39		9/60	12/60	0.00	13,444.56	17,926.08
GOCCM	9204	9205	484,560.51	30%	339,192.36		8/60	12/60	0.00	45,225.65	67,838.47
GOCCM	9205	9206	(171,389.44)	30%	(119,972.61)		7/60	12/60	0.00	(13,996.80)	(23,994.52)
GOCCM	9206	9207	215,429.69	30%	150,800.78		6/60	12/60	0.00	15,080.08	30,160.16
GOCCM	9207	9208	121,965.75	30%	85,376.03		5/60	12/60	0.00	7,114.67	17,075.21
GOCCM	9208	9209	148,015.76	30%	103,611.03		4/60	12/60	0.00	6,907.40	20,722.21
GOCCM	9209	9210	(6,993,898.85)	30%	(4,895,729.19)		3/60	12/60	0.00	(244,786.46)	(979,145.84)
GOCCM	9210	9211	224,772.22	30%	157,340.55		2/60	12/60	0.00	5,244.69	31,468.11
TOTAL									446,363.92	553,252.39	(95,664.61)

106,888.47 (648,917.00)

FILENAME: 123\WKSHT\MFR\1991\GSA.WK1
DATE: 11/25/92

FO1B07V00669

(6)

Description 12 Do you want a deferred tax impact? (1=Yes,0=No)
 --> Revised 12/9/92

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	559	N/A	N/A	N/A	559		
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev		N/A	N/A	N/A			
fisc Rev					0	0	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
fisc net Unc	0	N/A	N/A	N/A	0	0	0
OPER EXPENSES:							
Plt Sp	(288)				(221)	0	0
Plt Non Sp					0	0	0
Depr	(38)				(38)	0	0
Cust Op	(26)				(19)	0	0
Corp Op	(2,028)				(1,473)	0	0
Oth	2,846				2,070	188	180
Tot Op Exp	467				319	188	180
PLANETARY SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S inci CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	7				7	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	7				7	0	0
SIT Current	5		Intrastate SIT incl.		53	(5)	(5)
SIT Curr Def	0		additional \$40 SIT		0	0	0
Tot SIT	5		from CSS revisions -		53	(5)	(5)
FIT Current	30		affects FIT also		60	(62)	(59)
FIT Curr - Def	0				0	0	0
Tot	30				60	(62)	(59)
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	30				60	(62)	(59)

Test Year 1991
 Item # 12
 Description *Oth Reg/Nonreg*
 Return factor
 Uncoll factor

----- Tax factors -----
 Exp SIT Rev SIT Do you want
 Exp FIT Rev FIT deferred tax?
 GRT rate Tax cross-up (1=Yes,0=No)
 0

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV: OTH CALC'D Intra \$	INPUT REV: OTH CALC'D ER %	INPUT REV: OTH CALC'D RA %
REVENUES:							
Local Rev	559	N/A	N/A	N/A	559		
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
Uncollectible	-0- 0	N/A	N/A	N/A	-0- 0	0	0
Misc net Unc	0	N/A	N/A	N/A	0	0	0
OPER EXPENSES:							
Plt Sp	<221>				<221> 0	0	0
Plt Non Sp					0	0	0
Depr					<38> 0	0	0
Cust Op	<31>				<19> 0	0	0
Corp Op	<26>				<1473> 0	0	0
Oth	<2027.5>				2070 0	0	0
	3746				0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Deon Reserve						0	0
Plt und Constr						0	0
Prop fut Use						0	0
CWC						0	0
Matl & Supp						0	0
M&S incl CWC	0					0	0
TAX ITEMS:							
Gross Receipts	7				7	0	0
Oth excl GRT					0	0	0
Tot Oth taxes	0				0	0	0
SIT Current	0				53	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				60	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
IIC Realized					0	0	0
IIC Amort					0	0	0
FIT Net of IIC	0				0	0	0

*omit (zero) Uncoll
 use expense
 rate for
 SIT*

input 12/1/92

*Includes SIT
 of 40 different
 from statutory
 rates from CSS
 revisions:*

$$\text{Statutory SIT} = \frac{13 + 40}{53}$$

Other Reg / Nonreg Adj

<u>Intra</u>		<u>Plant Spec</u>	<u>Depr</u>	<u>Cust Oper</u>	<u>Corp Oper</u>	<u>Other</u>	<u>Total</u>
<u>Local Rev</u>							
5/92			<38>	1	<760>	2070	1,273
Refund- AG Settlement	559				<713>		<713>
Legal							<20>
Marketing							<222>
Aircraft		<222>					<222>
12/92	559	<222>	<38>	<19>	<1473>	2070	318
<u>Reg Comb</u>							
<u>Local Rev</u>		<u>Plant Spec</u>	<u>Depr</u>	<u>Cust Oper</u>	<u>Corp Oper</u>	<u>Other</u>	<u>Total</u>
5/92			<38>	2	<1,046>	2,846	1,764 +795
Refund- AG Settlement	559				<980.5>		<981.5>
Legal							<22>
Marketing							<288>
Aircraft		<288>					<288>
559		<288>	<38>	<26>	<2,029.5>	2,846	466.5

F. R. O. A
 Direct Cost/Marketing Administration

	<u>Direct Costs</u>	<u>Combined Exp.</u>
Depreciation:		
Item 4, Depn Equip.	< 27,422 >	< 27,422 >
Item 5, Printing Equip.	1,160	1,160
Total	< 28,261 >	< 28,261 >
Inst Oper:		
Item 3, CDAR	1,199	1,541
Corp Oper:		
Item 3, CDAR	1,198	1,541
Item 5, Printing Equip.	2,444	3,230
Item 6, Legal	< 666,399 >	916,557
Total	< 662,757 >	< 911,786 >
Item 7, Audit Fees	< 97,232 >	< 133,732 >
Total	< 759,989 >	< 1,045,518 >
Other:		
Item 1, CSS Audit	1,453,022	2,102,587
Item 2, CSS Audit	607,276	743,000
Total	2,060,298	2,845,587

<u>Date</u>	<u>Aircraft</u>	<u>Description</u>	<u>Officer</u>	<u>Miles</u>	<u>EST Rate</u>	<u>Charges</u>	<u>Allocation Percentages</u>		<u>FLORIDA COMBINED</u>
							<u>SBT</u>	<u>Florida</u>	
Trips Identified in 12/2/92 Audit Report:									
12/18/90	xxx	Christmas Function	Crittenden	1,056	n/a	5,227.20	100.0000%	100.0000%	5,227
12/18/92	xxx	Christmas Function	Crittenden	494	n/a	2,395.80	100.0000%	100.0000%	2,396
01/02/91	xxx	Inauguration	Lacher	1,850	n/a	18,315.00	100.0000%	100.0000%	18,315
4/17/91	xxx	FI Investigation	Skinner	1,474	n/a	14,592.60	100.0000%	43.5100%	6,349
04/01/92	xxx	Various Meeting	Crittenden	968	n/a	9,583.20	100.0000%	100.0000%	9,583
04/01/92	xxx	Retirement	Crittenden, etal	2,302	n/a	8,093.25	100.0000%	100.0000%	8,093
04/01/92	xxx	Retirement	Crittenden, etal	2,767	n/a	4,231.92	100.0000%	100.0000%	4,232
07/17/91	xxx	FI Investigation	Lacher	2,212	n/a	21,898.80	100.0000%	100.0000%	21,899
07/31/91	xxx	FI Investigation	Lacher	2,112	n/a	20,908.80	100.0000%	100.0000%	20,909
08/27/91	xxx	FI Investigation	Lacher	2,126	n/a	13,058.10	100.0000%	100.0000%	13,058
09/08/91	xxx	FI Investigation	Lacher	2,121	n/a	20,997.00	100.0000%	100.0000%	20,997
09/10/91	xxx	FI Investigation	Lacher	2,112	n/a	20,908.80	100.0000%	100.0000%	20,909
10/25/91	xxx	Watch on Washington"	Lacher	1,788	n/a	17,701.20	100.0000%	100.0000%	17,701
10/31/91	xxx	Congressional Contacts	Lacher	3,016	n/a	29,858.40	100.0000%	100.0000%	29,858
10/17/91	xxx	Mayre meeting	Sanders	138	n/a	455.40	75.0000%	43.5100%	149
11/20/91	xxx	FI Investigation	Lacher	2,206	n/a	21,839.40	100.0000%	100.0000%	21,839
12/02/91	xxx	Governor's forum	Lacher	1,803	n/a	17,849.70	100.0000%	100.0000%	17,850
11/27/91	xxx	Jack's retirement	Sanders	1,252	n/a	6,703.30	75.0000%	43.5100%	2,187
11/20/91	xxx	Greene's retirement	Snelling	249	n/a	716.10	100.0000%	43.5100%	312
11/27/94	xxx	Jack's retirement	Snelling	612	n/a	272.80	100.0000%	43.5100%	119
TOTAL Disclosed by FPSC Auditors				32,658.00		255,606.77			241,982
Total Amount Sampled by FPSC Auditors									1,621,363
Ratio of Disclosures to Sample									14.9246%
Total Account 6113									2,098,026
Adjustment Amount (Account 6113 x Ratio of Disclosures)									313,122
Regulated % (6110 % Per CAW Workpaper)									92.0684%
Intrastate % (6110 % Per CAW Workpaper)									76.8495%
INTRASTATE AMOUNT									221,547

12/6/92
pjh

Additional Legal Expense to be excluded
from the 1991 Surveillance Report

- 1. Repair Investigation - Oct. 28, 1992 (Carrier, employee travel and reproduction expense) (\$ 91,924.28)
- 2. Davis v. Southern Bell - Oct 28, 1992 (salary expense) (19,207.91)
(Audit Director '8)
- 3. Non contact Sales & Repair Investigation - Nov. 2, 1992 (Adams Zelen) (508,684.82)
" " " " " (Fullbright + Jaworski) (494.65)
" " " " " (King + Spalding) (82,004.71)
(travel reporting & non-contact sales practices)
- 4. Florida Investigation - Nov. 24, 1992 (travel expense) (2,996.70)
Dec. 2, 1992 (Henneman, Hildebrandt, Samson, Pineda, etc.) (61,078.63)
- 5. Non contact Sales & Repair Investigation (107,414.63)
6. Florida Investigation - Dec 3, 1992 (legal fees) McMullen
- 7. Reversal of accrual booked Dec 31, 1991 (Aud. Dir. '8) (266,326.05)
(40,177.55)
- 3. Total Legal expense to exclude (\$1,140,132.38)
- Reg % = 86.0038 % (980,557.17)
- Extra % = 12.7068 % (712,931.74)

Decrease legal expense - Intrastate (712,932)

SII (.055) 39,211

FIT (.3213) 229,065

NOI (.6237) 444,656

Legal Expense

1991 Expenses reclassified to nonregulated or below the line in 1992:

<u>Letter</u> <u>Date</u>		
10/28/92		91,924.28
11/2/92	Akrono + Zeder	508,684.82
	Fulbright + Jaworski	494.65
	King + Spalding	82,004.71
11/24/92		2,996.70
12/2/92		61,078.63
12/3/92	Ausley McMullen	107,414.63
	Reversal of accrual (Accrual + voucher were both expensed 12/91)	266,326.05
10/28/92	Reclass 1991 salaries	<u>19,207.91</u>
		1,140,132.38

Legal Expense

WJK
12/6/92

Reclass of Salary Hours for 1991
to Inside Wire (Davis Case)

Per 10/28/92 Hank Anthony letter \$ 21,659.91
less time for P. Carver + A. Punany
already reclassified 12/91 < 11,941.00 >

Plus SB-HQ salary for 1991 not
reclassified 9,489.00
(assume charged to Florida)

19,207.91

Charges for Outside Legal Fees:

Date	Firm	Davis/ AG DID (FC 0196)	Davis/ AG DID (FC 0193)	Davis/ AG DID Sub-Total	Davis/ AG DID (FC 016404)	Sales Program Investigation (FC 0196)	Total
1/13/91	Shutts & Bowen	\$3,651.00		\$3,651.00			
2/23/91	Shutts & Bowen	\$4,029.51		\$4,029.51			
3/1/91	Shutts & Bowen	\$7,378.00		\$7,378.00			
4/2/91	Shutts & Bowen	\$3,321.15		\$3,321.15			
4/9/91	Kilpatrick & Cody	\$345.00		\$345.00			
5/29/91	Shutts & Bowen	\$29,458.99		\$29,458.99			
6/26/91	Shutts & Bowen	\$40,721.11		\$40,721.11			
7/15/91	Ausley McMullen		\$17,900.00	\$17,900.00			
7/23/91	Shutts & Bowen	\$49,352.39		\$49,352.39			
8/26/91	Shutts & Bowen		\$99,927.05	\$99,927.05			
9/28/91	Ausley McMullen		\$15,493.50	\$15,493.50			
9/9/91	Holland & Knight	\$9,680.00		\$9,680.00			
9/24/91	Shutts & Bowen		\$54,378.38	\$54,378.38			
9/25/91	Ausley McMullen		\$11,605.31	\$11,605.31			
10/7/91	Holland & Knight		\$11,738.79	\$11,738.79			
11/5/91	Ausley McMullen		\$5,608.72	\$5,608.72			
11/21/91	Ausley McMullen		\$8,608.48	\$8,608.48			
12/2/91	Holland & Knight		\$76,119.86	\$76,119.86			
12/12/91	Bouhan, Mas, Levv				\$1,369.47		
12/16/91	Holland & Knight	\$181,906.79		\$181,906.79			
1/91	Fulbright & Jaworski				\$3,237.50	✓	
2/91	Fulbright & Jaworski				\$9,477.30	✓	
3/15/91	Fulbright & Jaworski				\$2,475.61	✓	
4/20/91	Fulbright & Jaworski				\$5,368.63	✓	
5/14/91	Fulbright & Jaworski				\$2,760.24	✓	
10/7/91	Fulbright & Jaworski				\$4,975.00	✓	
11/20/91	Fulbright & Jaworski				\$42,736.09	✓	
12/12/91	Fulbright & Jaworski				\$13,256.29	✓	
7/31/91	Hing & Spalding		\$30,551.23	\$30,551.23			
12/31/91	Shutts & Bowen				\$42,197.55		
Total		\$329,821.94	\$332,831.32	\$662,653.26	\$43,567.02	\$84,286.66	\$790,506.94

Percent Nonregulated: ISM-Basic	100.00%	100.00%	100.00%	
Amount Nonregulated	\$662,653.26	\$43,567.02	\$84,286.66	\$790,506.94

* Included on Controllers Summary Reports Need Adj. Need Adj.

NOTE: The following voucher will not be paid until January, 1992:

10/91 Ausley McMullen \$2,107.10

Reclassified to ISM nonregulated. Function code in December, 1991

① Amount reclassified 100% to nonreg; in allowance, this should have been 35% nonreg. & 65% regulated, but since...

STATEMENT 1

FOI B07V00678

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

October 28, 1992

Mr. Art Kirchoffer
Manager-Comptrollers
666 N. W. 79th Avenue
Miami, Florida 33126

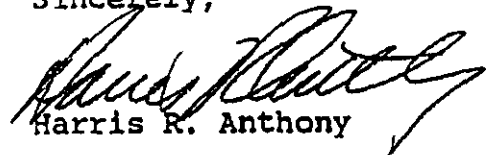
Re: Repair Investigation

Dear Art:

Pursuant to my conversation with Tom Lohman, please reclassify 1991 expenses as shown on the attached sheet as non-regulated. These expenses are in connection with the Attorney General Investigation of the trouble reporting procedures.

If you have any questions, please don't hesitate to give me a call.

Sincerely,



Harris R. Anthony

HRA:jn

cc: Ms. Barbara Cruik

F01B07V00679

Courier Expenses

Total: \$1,984.56
RC: AL4100000
EXTC: 48D
FC: 0148

Reclassify to:

EXTC: 899
FC: 5628
Auth. Code: KCX 9312

Employee/Travel Expenses

Total: \$26,471.89
RC: AL4100000

See detail attached

Reclassify to:

FC 5628
Auth. Code: KCX 9312

Reproduction Expenses

Total: \$63,467.83
RC: AL4100000
EXTC: 471
FC: 0148

Reclassify to:

EXTC: 899
FC: 5628
Auth. Code: KCX 9312

91,924.28

Employee Expense Vouchers

Robert G. Beatty

SS#

AL4100000

12/11/91	299.78	(total amt. of voucher was 599.55)
11/19/91	410.47	
11/14/91	454.00	
11/1/91	483.81	
11/1/91	637.25	
11/5/91	410.63	(total amt. of voucher was 821.25)
11/5/91	712.80	
9/26/91	935.21	
9/27/91	567.96	
9/23/91	637.25	
9/12/91	666.96	
9/13/91	258.00	(total amt. of voucher was 977.82)
7/22/91	630.38	
6/26/91	873.98	
7/22/91	864.00	
6/20/91	3,507.61	
6/11/91	752.25	
5/21/91	2,867.92	
5/15/91	155.58	(total amt. of voucher was \$311.16)
5/-/91	764.00	
5/15/91	406.50	

TOTAL: 17,296.34

4,919.33 *Donna Adkins*
4,256.22 *Victoria Woods*

26,471.89

Employee Expense Vouchers

Donna L. Adkins

SS#

AL4100000

5/-/91	256.66
8/12/91	392.42
9/13/91	386.15
9/13/91	827.05
6/19/91	3,057.05
5/18/91	3,187.00

TOTAL: \$4,919.33

Victoria Woods

SS#

AL4100000

5/3/91	240.63
5/28/91	2,493.93
6/12/91	1,521.66

TOTAL: \$4,256.22

Harris R. Anthony
General Counsel - Florida

~~AI~~
Patricia

C/T
MF
Patricia Klein

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

November 2, 1992

Mr. Art Kirchoffer
Manager-Comptrollers
666 N. W. 79th Avenue
Miami, Florida 33126

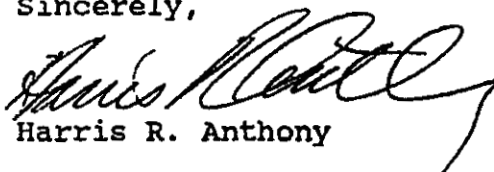
Re: Non-Contact Sales and Repair Investigations

Dear Art:

Pursuant to my conversation with Tom Lohman, please reclassify 1991 expenses as shown on the attached sheet as non-regulated. These expenses are in connection with the Attorney General Investigation of the trouble reporting procedures.

If you have any questions, please don't hesitate to give me a call.

Sincerely,


Harris R. Anthony

HRA:jn

cc: Ms. Barbara Cruit

NOV 03 1992

F01B07V00683

FROM

RC: AL4100000
EXTC: 762
FC: minifile

A/C 6725

TO

RC: AL4100000
EXTC: 899
FC: 5628
AUTH. CODE: KCX 9312

A/C 7370

Voucher Date

Payee

Amount

4/16/91	Adorno Zeder	\$23,744.99
5/10/91	Adorno Zeder	236,608.21 ϕ
6/26/91	Adorno Zeder	188,153.84 ϕ
9/19/91	Adorno Zeder	20,365.97
10/14/91	Adorno Zeder	39,811.81
		<hr/>
		508,684.82

Identified by FPSC auditors in Disclosure # 8

FROM

RC: AL4000000
EXTC: 762
FC: 0196

A/C 6725

TO

RC: AL4000000
EXTC: 762
FC: 016404
AUTH. CODE: KCX 9312

A/C 6725

Voucher Date

Payee

Amount

12/26/91	Fulbright & Jaworski	\$13,256.29 ✓	
11/20/91	Fulbright & Jaworski	42,736.09 ✓	
10/27/91	Fulbright & Jaworski	4,975.00 ✓	
8/4/91	Fulbright & Jaworski	2,760.24 ✓	
6/26/91	Fulbright & Jaworski	5,368.63 ✓	
5/13/91	Fulbright & Jaworski	464.75	
3/13/91	Fulbright & Jaworski	2,475.61 ✓	
2/1/91	Fulbright & Jaworski	9,477.30 ✓	
2/1/91	Fulbright & Jaworski	3,267.40	3,237.50 ✓

Previously reclassified

84,781.31

<84,286.66>

494.65

✓ = Reclassified 12/91

FROM

RC: AL4000000
EXTC: 762
FC: 0196 *A/C 6725*

65% OF TOTAL AMOUNT TO

RC: AL4000000
EXTC: 762
FC: 016404
AUTH. CODE: KCX 9312 *A/C 6725*

35% OF TOTAL AMOUNT TO

RC: AL4000000
EXTC: 899
FC: 5628
AUTH. CODE: KCX 9312 *A/C 7370*

Voucher Date

Payee

Amount

12/27/91	King & Spalding	\$278,257.28 v	
11/20/91	King & Spalding	304,099.78	303,221.43 v
10/1/91	King & Spalding	224,376.05 v	
10/1/91	King & Spalding	629.89	
9/5/91	King & Spalding	138,260.12 v	
7/31/91	King & Spalding	30,551.23 *	
7/31/91	King & Spalding	859.12	
7/15/91	King & Spalding	39,910.12 v	
6/26/91	King & Spalding	4,932.55	
6/20/91	King & Spalding	10,250.00 v	
6/7/91	King & Spalding	71,441.61 v	
6/7/91	King & Spalding	1,494.53	
4/4/91	King & Spalding	10,126.62	
3/8/91	King & Spalding	14,209.68	
2/1/91	King & Spalding	4,611.70	
2/1/91	King & Spalding	13,711.04	

\$1,147,721.32

Previously performed

1,065,716.61

82,004.71

** 30,551.23*

reclassified

12/91 - adjusted

to nonreg twice

on final 12/91

Saw. Report

*on regulated expense
adjustment 12/91*

Harris R. Anthony
General Counsel - Florida

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

November 24, 1992

Mr. Art Kirchoffer
Manager - Comptrollers
666 N. W. 79th Avenue
Room 330
Miami, Florida 33126


Re: Florida Investigations

Dear Art:

Pursuant to my conversation with Tom Lohman, please reclassify 1991 travel expenses as shown on the attached sheet as non-regulated. These expenses are in connection with the Attorney General Investigation of the trouble reporting procedures and non-contact sales practices.

If you have any questions, please do not hesitate to give me a call.

Sincerely,


Harris R. Anthony

HRA:jn
Enclosure

cc: Barbara Crenitt

F01B07V00687

Reclassify the travel expenses as follows:

Amount: \$1,373.35
RC: AL400000
FC: 5628
Auth. Code: KCX 9312
Supp. Information: SI 910163-TL

Amount: \$1,623.35
RC: AL400000
FC: 016404
Auth. Code: KCX 9312
Supp. Information: SI 900960-TL

2,996.70

my backup

DATE TOTAL AMOUNT AMOUNT TO BE RECLASSIFIED

Harris R. Anthony

12/5/91	1,820.26	404.20
10/29/92	1,565.00	404.50
9/27/91	2,207.33	1,938.00
9/5/91	802.71	250.00

2,996.70

Harris R. Anthony
General Counsel - Florida

BellSouth Telecommunications, Inc.
Museum Tower Building
Suite 1910
150 West Flagler Street
Miami, Florida 33130
Phone (305) 530-6655

December 2, 1992

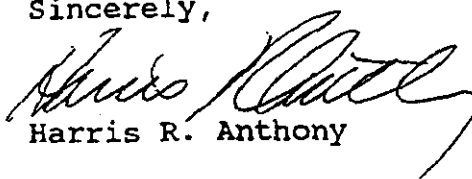
Mr. Art Kirchoffer
Manager - Comptrollers
666 N. W. 79th Avenue
Room 334
Miami, Florida 33126

Re: Non-Contact Sales and Repair Investigations

Dear Art:

Please reclassify 1991 expenses as shown on the attached sheet as non-regulated. These expenses are in connection with the Attorney General Investigation of trouble reporting procedures. If you have any questions, please don't hesitate to give me a call.

Sincerely,



Harris R. Anthony

HRA:jn
Enclosure

cc: Ms. Barbara Cruit

F01B07V00690

FROM

RC: AL4100000
EXTC: 762
FC: Minifile

TO

RC: AL4100000
EXTC: 899
FC: 5628
Auth. Code: KCX 9312

<u>Voucher Date</u>	<u>Payee</u>	<u>Amount</u>
9/19/91	H. Manual Hernandez	\$4,146.75
10/29/91	H. Manual Hernandez	4,161.50
12/11/91	H. Manual Hernandez	13,698.80 ϕ
12/19/91	H. Manual Hernandez	2,139.05
6/20/91	Mark Hildebrandt	1,410.00
8/21/91	Mark Hildebrandt	4,291.22
10/14/91	Mark Hildebrandt	5,081.36
12/2/91	Mark Hildebrandt	3,880.16
9/26/91	Lewis & Price	3,090.00
12/11/91	Lewis & Price	1,804.84
11/13/91	Poshurst, Orseck, Josefsberg, Eaton	825.60
11/18/91	Poshurst, Orseck, Josefsberg, Eaton	2,486.50
11/21/91	Zelman & Farr	3,500.42
10/22/91	Rosemary T. Cakmis	6,107.17
12/11/91	Ted Crespi	192.42
12/11/91	Douglas, Cooper	420.00
6/20/91	Jeffrey Fink	1,461.38
11/21/91	Jeffrey Fink	2,381.46
		<hr/>
		61,078.63

ϕ Identified by FPSC Auditors

December 3, 1992

Mr. Art Kirchoffer
Manager - Comptrollers
666 N. W. 79th Avenue
Room 330
Miami, Florida 33126

Re: Florida Investigations

Dear Art:

Pursuant to my conversation with Tom Lohman, please reclassify 1991 expenses as shown on the attached sheet as non-regulated. These expenses are in connection with the Attorney General Investigation of the trouble reporting procedures and non-contact sales practices.

If you have any questions, please do not hesitate to give me a call.

Sincerely,

Harris R. Anthony

HRA:jn
Enclosure

cc: Barbara Cruit

F01B07V00692

Reclassify the legal fees as follows:

Amount: \$53,707.31
RC: AL400000
FC: 5628
Auth. Code: KCX 9312
Supp. Information: SI 910163-TL

Amount: \$53,707.32
RC: AL400000
FC: 016404
Auth. Code: KCX 9312
Supp. Information: SI 900960-TL

107,414.63

<u>DATE</u>	<u>PAYEE</u>	<u>TOTAL AMOUNT</u>	<u>AMOUNT</u>
12/20/91	Ausley McMullen	\$68,329.57	18,553.89
12/12/91	Ausley McMullen	28,971.65	28,698.09
10/23/91	Ausley McMullen	36,372.78	30,708.70
9/20/91	Ausley McMullen	32,306.01	29,452.95 29,453.75
			<u>107,414.63</u>

BELLSOUTH TELECOMMUNICATIONS, INC.
d/b/a SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY
LEGAL DEPARTMENT
SUITE 1910 - 150 WEST FLAGLER STREET
MIAMI, FLORIDA 33130
FAX NUMBER (305) 577-4491

FAX TRANSMITTAL SHEET

DATE 12/3/92 TIME 10:15 am

DELIVER TO PATTI KLEIN

FROM JOANNE NADEAU

FAX # OR ONE TOUCH # OF RECIPIENTS(S) _____

NUMBER OF PAGES INCLUDING COVER SHEET 14

PERSON SENDING THIS FAX 305-530-5557

REMARKS Patti - per my conversation
with Hal. Call me if you
have any questions.

This facsimile contains PRIVILEGED AND/OR CONFIDENTIAL INFORMATION intended only for the use of the addressee(s) named above. If you are not the intended recipient of this facsimile, or the employee or agent responsible for delivering it to the intended recipient, you are hereby notified that any dissemination or copying of this facsimile is strictly prohibited. If you have received this facsimile in error, please notify us by telephone and return the original facsimile to us at the above address via the U. S. Postal Service. We will reimburse you for postage.

NOTE: PLEASE CALL IMMEDIATELY IF ALL PAGES ARE NOT RECEIVED

PATRICIA

THIS ACCRUAL WAS PAID IN 1991 SO IT NEEDS TO BE EXCLUDED FROM 1991 AND INCLUDED IN 1992.

Al
11/11/92

HARRIS R. ANTHONY
General Attorney - Florida

Elizabeth and Tolson
and Yolande DeLoach
Richard T. ...
100 West Flagler Street
Miami, Florida 33130
Phone (305) 530-4200

December 31, 1991

Mr. Art Kirchoffer
Manager-Comptrollers
666 N. W. 79th Avenue
Miami, Florida 33126

Re: 1991 Attorneys Fees

Dear Art:

Please journalize in 1991 the following attorneys fees for Florida's Legal Department. All pertinent information is listed below. The expenses shown below have been vouchered, however, these amounts will not be paid until the beginning of January, 1992. If you have any questions regarding these expenses, please call Jo Anne Nadeau at 530-5557.

EXD	EC	RCC	ADTH. NO/ DATE	AMOUNT
762	0196	AD4100000		8140,487.81
762	0146 203003	AD4100000	81891859	43,197.85
762	0146 202899	AD4100000		83,670.69

22 9/28/92

Sincerely,

266,326.05

Harris R. Anthony
Harris R. Anthony

HRA:jn

Voucher paid \$83,670.69
96,060.17
\$179,730.86

Identified by FPSC auditors in Disclosure #8.

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabby Leon
Document/Record Request No. 36

Date of Request: 9/1/92

Request: Provide source documentation for 681 attached items:
invoices, vouchers, etc.

Item 282: \$224,128.50, account 6725

This item was an accrual for a bill for attorney's fees which were incurred in 1991 but were to be paid in 1992. However, the corresponding voucher was "walked through" and paid on December 31, 1991. (The actual payment was for \$179,730.86 because at the time of payment it was found that the bill was incorrect.)

An adjustment will be made to the 1991 surveillance report to reverse this accrual.

Response Provided By:

Name: Judy Butler

Department: Compttollers

Phone: 263-5642

11-11-92 06:46AM

99.23.92 04:18 PM

TU 404-250-8986

TO 2645646

P002/004

P03

PERMANENT PERMANENT PERMANENT

Dated 12/31/91 - Original mailed Fed. Ex. 12/31/91

Eastern Mail
 South Central Mail

BellSouth Services
 Other

BT WALK-THRU

Supplier Bill Voucher

For Use in All Payments To Vendors, Suppliers, And Other Non-Employees

Hatch - Discounted
Sheet 1 of 1

9/1/92 27430

A. Payer's Name And Address
Smiths & Borden
c/o Legal Dept. Suite 1910
150 W. Flagler Street
Miami, Florida 33130

B. Contract And Lease Date
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
PLEASE FURNISH EXPRESS ACCT #0031-31
TO: LINDA K. MILES-LEGAL DEPT.
150 W. FLAGLER ST., SUITE 1910
MIAMI, FLORIDA 33130
Checks to please only 41416010 JPB/CJG

City Miami State FL Zip 33130
Company a subsidiary of another company? Yes No

D. Certification I hereby certify that name, address and telephone herein listed are true and correct and are the same as on file in the Company.
Signature: *J. Philip Carr*
Date: 12/31/91

Approved: *J. Philip Carr*
Title: *VP*
Date: 12/31/91
Signature: *Robert Fitzgerald*
Title: *VP*
Date: 12/31/91

E. Approval
Total Amount Approved: \$221,928.41
Signature: *Robert Fitzgerald*
Title: *VP*
Date: 12/31/91
Name: *Robert Fitzgerald*
Title: *VP*

Invoice #	Invoice Date	Due Date	DOC#	Amount	Invoice Number	Due Date, 3 invoice number is not available (max = 31 letters)	Fee	Net Amount	Tax Total
762	12/31/91	12/31/91	762	221,928.41	72-31-91				
						Post and express			
						Sept. 83,254.01			
						Oct. 72,280.34			
						Nov. 66,474.66			

F. Is this invoice reported to the vendor's RC or JFC/ETM and any other codes assigned for payroll purposes? Yes No

DOC#	Amount	RC	RCC	GLC	Auth Number	Supplemental Date 01	Supplemental Date 02	DR 01	VC	Tax Area	Tax Rate
762	42,197.25										
762	81,536.23	4880012	01404								
762	98,194.93	562899				01/82839					

SPECIAL ATTENTION

INCOME TAX

SENDER'S COPY TO MAIL

198277 314

12/31/91

L-LTR

5.00 33130

RC AL410000 JFC 01TE

\$27430

F01B07V00697

P-05X

Harris R. Anthony
General Counsel - Florida

Mary Patricia
As info

BellSouth Telecommunications, Inc.
Museum Tower Building
Suite 1810
150 West Flagler Street
Miami, Florida 33130
Phone (305) 530-5555

October 28, 1992

Mr. Art Kirohoffer
Manager-Comptrollers
666 N. W. 79th Avenue
Miami, Florida 33126

looked
Nov. 92

Re: Davis v. Southern Bell

Dear Art:

Pursuant to my conversation with Tom Lohman, please reclassify 1991 salary dollars as shown on the attached worksheet. These salary hours were reported as required on Form 4576 as required; however, they were never reported on MTR. If you have any questions, please don't hesitate to give me a call.

Sincerely,

Harris R. Anthony
Harris R. Anthony

HRA:jn
Enclosure

cc: Ms. Barbara Cruik

1991	\$21,659.91
Amount already reclassified 12/91	<u>11,941.00</u>
	9,718.91
+ SB HQ salaries not previously reclassified	<u>9,489.00</u>
	19,207.91

SECRET EXPENSE RECLASSIFICATION WORKSHEET

Complete applicable data that requires a correction. Enter ALL data in the "from" column; only changes in the "to" column.

only changes in the "to" column.

FROM

1991

SALARY Hours

SEC	ED	JES	NET	ED Number	Amount
	A2410000	0193			405.3
	A2400000	0164			7.5
	A2400000	0148			313.8
	A2410000	0148			8.7

TO

1991

SALARY Hours

SEC	JES	NET	ED Number	Amount
	080004			465.3
	080004			7.5
	080004			313.8
	080004			8.7

TO

1990

SALARY Hours

NET	ED Number	Amount
24		636.9
14		38.6
4		14.0
4		5.0
2		104.0

P. Power \$ 8,432
 A. Penney 3,509
 \$ 11,941

P. Power 19
 Angela Penney 60

See ISW Tim
 Reporting Notebook

Salary to removed 8,653

Jan-1991 thru Dec-1991

EXPLANATION: (Include in

Prepared By: Jalene Stedman

Approved By: [Signature]
 (Operations Manager of SEC)

Manager of SEC

08-09-92 01:50 PM FROM CONSOLIDATED PAYROLL

2003

SUMMARY OF TIME & EXPENSES FOR INSIDE WIRE ANTITRUST CASES/INVESTIGATIONS

1990

LINDA DAVIS et al v. SOUTHERN BELL Lawsuit:

SI 892839

Department	January	February	March	April	May	June	July	August	September	October	November	December	Total

1990 - Account 6611 (Prod Mgt)													

CO - HQ		358											358
1990 - Account 6721 (Acctg & Finance)													

FL - Comptrollers	278	526	575										1,379
HQ - Comp & Reg	317	1,064											1,381
1990 - Account 6722 (External Affairs)													

FL - Comptrollers													0
HQ - Comp & Reg	1,050	1,560											2,610
1990- Account 6725 (Legal)													

FL - Legal (Vouchers)				16,690	32,902	97,144	132	128,165	28,968		7,401	25,096	336,498
HQ - Legal (Vouchers)													0
FL - Legal (Salary)				362	1,596	1,971	2,460	1,879				385	8,653
HQ - Legal (Salary)	1,497	1,363	3,103										5,963

1990 TOTALS	3,142	4,871	3,678	17,052	34,498	99,115	2,592	130,044	28,968	0	7,401	25,481	356,842

FL - Legal (Salary) (not included in Comptrollers Summaries above)	3,296	5,092	3,408			68	34	205	327	245			12,675

Revised Total													369,517
Percent Applicable to Nonregulated													60.00%
Amount Applicable to Nonregulated (included on books as combined expense)													221,710
Regulated (.971441)													215,378
Intrastate (.751854)													161,933
State Tax (.055)													(8,906)
Federal Tax (.3213)													(52,029)
NDI Adjustment													100,998

FO1B07V00701

Date: January 10, 1992

TO: Fred King

FROM: Hal Paisant

SUBJECT: Florida Antitrust Inside Wire Lawsuit & Investigations

Attached is a summary of expenses related to the Davis case, Attorney General Antitrust Civil Investigative Demands (CID), and Sales Program Investigation. This is to request that you reclassify the amounts originally charged to Function Codes 0196 and 0193 to Function Code 080004, Inside Wire - Basic, Antitrust-Legal as follows:

VOUCHERED EXPENSES FOR OUTSIDE LEGAL FEES (Schedule 1):

<u>Charged to:</u>		<u>Reclassify to:</u>	
RC AL410000		RC AL410000	
EXTC 762		EXTC 762	
FC 0196	\$329,821.94	FC 080004	\$329,821.94
RC AL410000		RC AL410000	
EXTC 762		EXTC 762	
FC 0193	\$332,831.32	FC 080004	\$332,831.32
RC AL400000		RC AL410000	
EXTC 762		EXTC 762	
FC 0196	<u>\$ 84,286.66</u>	FC 080004	<u>\$ 84,286.66</u>
Total	<u>\$746,939.92</u>		<u>\$746,939.92</u>

As information, please note that in December business, additional vouchers related to the CIDs in the amount of \$43,567.02 were charged to FC 016404, Inside Wire-Basic, Governmental-Legal.

In addition, we request that you reclassify salary expense related to these inside wire matters as follows:

EMPLOYEE TIME:

<u>Charged to:</u>		<u>Reclassify to:</u>	
AC 6725, FC0196	\$ 23,088.00 *	AC 6725, FC080004	\$ 23,088.00
AC 6722, FC0500	13,545.00	AC 6722, FC081004	13,545.00
AC 6728, FC0900	1,536.00	AC 6728 FC561604	1,536.00
AC 6721, FC1331	1,405.00	AC 6721, FC133004	1,405.00
AC 6623, FC2E7F	2,586.00	AC 6623, FC034004	2,586.00
AC 6611, FC0401	617.00	AC 6711, FC040104	617.00
AC 6613, FC287R	110.00	AC 6613, FC032004	110.00
AC 6534, FC55E6	<u>491.00</u>	AC 6534, FC55E604	<u>\$ 491.00</u>
Total	\$ <u>43,378.00</u>		\$ <u>43,378.00</u>

If you have any questions, please call me at 529-2473 or Patti Klein at 529-2474.

cc: Hank Anthony
David Falgoust
Walter Reid
Tom Lohman
Ross Martin
Gordon Patterson
Al Carreras

* Includes \$11,941 salary cost from FL-legal

Name	Hourly Rate	Hours	Salary Cost	Account	Account 6725	Account 6722	Account 6728	Account 6721	Account 6673	Account 6811,6810	Account 6613	Account 6804
Robert W. Stenrett, Jr.	77.14	20.00	1542.78	6725	1,543							
David M. Falgout	51.80	154.00	7945.85	6725	7,946							
Arly Boone	27.59	3.00	82.76	6610						83		
Susan M. Arrington	18.49	167.0	3089.33	6725	3,088							
Angela Ponancy	12.36	283.8	3508.53	6725	3,509							
Phil Carver	42.91	196.5	8432.19	6725	8,432							
Bane Mysore	22.17	12.5	277.14	6623					277			
Kathleen Gerquilo	22.17	17.0	376.91	6623					377			
Corinne Tak	27.59	1.5	41.39	6623					41			
Angela Valenti	22.17	7.0	155.20	6623					155			
Mark Baudelin	27.59	3.0	82.76	6611						83		
Tom Giles	24.47	20.0	489.40	6722		489						
Ken Fairbanks	25.86	19.0	491.36	6504								491
Maris Rodriguez Lopez	27.28	41.0	1118.47	6721			1,118					
Jane Alvarez	15.49	15.0	201.90	6728			201					
Eva DeJesus	13.40	15.0	201.00	6728			201					
Helen Williams	13.36	5.0	66.80	6728			67					
Louis Fish	13.36	5.0	66.80	6728			67					
Fatev Wells	13.36	5.0	66.80	6728			67					
Larry Brown	27.59	8.0	220.69	6728			221					
Rodel Riley	15.40	45.0	503.90	6728			503					
James L. Press	36.63	3.0	109.88	6728			110					
Bernice Gable	14	123	1725.12	6623					1,725			
Carol Ann Woodard	27.49	10.0	274.89	6722		275						
Lisa P. Davis	17.66	5.5	97.13	6722		97						
Patricia J. Klein	27.48	50.0	1374.00	6722		1,374						
Ron Pardue (BSS-PG4)	24.63	15.0	369.45	6611						369		

FOI B07V00706

Nery M. Dennis (BSS-P65)	27.48	3.0	52.44	6722					61	
Howard O. Burnet (BSS-P65)	27.48	1.0	27.48	6722					27	
Carolyn Gibson (BSS-P65)	27.48	4.0	109.92	6613					110	
Mary L. Brooks (BSS-P65)	27.48	6.0	164.88	6610			165			
<hr/>										
	27,408		24,518	2,345	1,536	1,118	2,586	700	110	491
Plus Time from Comptrollers Monthly Summaries	19,546		8,057	11,200		297				
	52,954		32,577	13,545	1,536	1,405	2,586	700	110	491
<hr/>										

Sterrett ^{32,577} <9,489>
 Falquist
 (acc'd date)
 Reclass 23,088
 Booked

11,941 Included in
 the \$21,659.91 reclosed
 10/28/72 per Hank Anthony

P. Klein
12/7/92

Per Audit Disclosure CAM # 1:

A/C 6612

<u>Combined</u>	<u>Nonregulated</u>	<u>Regulated</u>	
¢	28,209	<28,209>	
		<u>x 72.6225%</u>	
		<20,486>	Intrastate
		1,127	SIT (5.5%)
		<u>6,582</u>	FIT (32.13%)
		<u>12,777</u>	NOI

Southern Bell Telephone & Telegraph Co.
Response to CAM Audit

CAM

Audit Disclosure No. 1:

- I. The Company agrees to adjust Account 6612 to increase nonregulated expense and decrease regulated expense by \$28,209 as a result of the error in the hours used to extrapolate the Marketing Time Reporting adjustment.
- II. The Company plans to provide follow-up to Marketing Time Reporting using Internal Audits to determine whether proper reporting procedures are implemented and being followed.
- III. The Company will provide a response to the request for an analysis of the changes in account billing resulting from the transfer of Marketing employees in a subsequent response.

Audit Disclosure No. 2: Plant Time Reporting

The Company plans to implement Statistical sampling time reporting during 1993. Our analysis based on the trials done in Florida during 1992 indicate improved results under this technique. This analysis has been provided to the Florida staff.

As part of the Cost Allocation Manual approval process, the FCC is reviewing the statistical sampling time reporting technique and selected the firm of Deloitte Touche to perform an audit of this process. The FCC is directing the scope of the audit to ensure an independent audit. The audit results should be available by the end of the first quarter 1993. The Company is confident that this audit will also point out the benefits of statistical sampling time reporting over the previous method.

Audit Disclosure No. 3: Testing Center Expense

The Company does not feel that it is necessary to have an outside observer familiar with the procedures observe some of the profiles as they are being prepared. We have documented methods and procedures on how the profiles are required to be prepared. Part of the technique involves statistical procedures on random selection of time intervals and position selection.

Our external auditor, Coopers & Lybrand, as part of their annual Cost Allocation Manual time reporting review, will audit testing center expense including a review of the adequacy of our methods and procedures. We feel that this review by Coopers & Lybrand is sufficient to determine the accuracy of testing center employees time reporting.

draft 12/3

AUDIT DISCLOSURE 1

SUBJECT: MARKETING TIME REPORTING

STATEMENT OF FACTS:

I. COOPERS & LYBRAND 1991 ADJUSTMENT

PSC Staff's review of Coopers & Lybrand (C&L) Cost Allocation Manual (CAM) 1991 workpapers showed that an adjustment was made in 1991 for time that was not classified correctly for regulated and nonregulated purposes.

These incorrectly coded hours were found through an Internal Audit performed by BST.

The adjustment for Southern Bell, Florida and Florida intrastate follows:

ACCOUNT 6612 -- CUSTOMER OPERATIONS EXPENSE, SALES.

	DEBIT	CREDIT
SOUTHERN BELL		
MKT TIME REPORT NONREG	689,518	
MKT TIME REPORT REG		689,518
FLORIDA		
MKT TIME REPORT NON REG	285,202	
MKT TIME REPORT REG		285,202
FLORIDA INTRASTATE IMPACT		
No separations performed on FI Nonregulated. This is the impact on Florida Regulated.		
MKT TIME REPORT REG		157,883

PSC Staff's review of the calculation of the adjustment showed that the number of hours used to calculate the adjustment did not agree with the number of hours found incorrect in the internal audit findings. SBT stated that a typographical error was made in the internal audit summary; .5 hours were used for North Florida rather than 5 hours found in the internal audit.

SBT stated that this would result in an additional adjustment of approximately \$102,298 for Southern Bell and approximately \$28,209 for Florida.

draft 12/3

II. DESCRIPTION OF TIME REPORTING PROCESS

On July 1, 1991 the Marketing Sales Employees were transferred to Bellsouth Communications, Inc. (BCI). BCI as described by SBT personnel is a cost center. The revenue from the Marketing Operations goes to Bellsouth Telecommunications (BST) and the costs are accumulated in BCI and billed to BST.

The Marketing Sales Employees reported their time in all of 1991 through the Mechanized Time Reporting System using Positive Time Reporting (PTR). Employees report their time to either regulated, nonregulated or common activities depending on the work they did. The coding errors discussed above occurred in the reporting of their activities.

As of January 1, 1992 BCI Marketing Sales Employees changed to an interview technique to report their time. They are no longer using Positive Time Reporting. The Company stated that the interview method was to ease the administrative burden on employees and provide the employee with more productive time.

As explained in a memo to the BCI Sales Managers and Support Managers from Mike Smith, Operations Manager - BST, dated December 10, 1991 "The interview method consists of six interviewers, one per Sales Vice President, interviewing one-third of the current time-reporter base each month. Each quarter 100% of the base will be interviewed. Three-months rolling averages will be the official results for affiliate billing on Network and CPE activities."

SBT further explained in answer to our request that "During the interview, the interviewer selects the seven-day period to be reviewed for the current month, reviews activity documentation, discusses and categorizes the activity by product code, inputs the data into a mechanized application, and generates time logs and reports for employee verification of time. Each individual interview lasts between 45 minutes and an hour."

"Although the employee may have designated a code to describe the work performed, the interviewer makes the final determination of the proper code, based on the interview, and inputs it."

III. INCREASE IN MARKETING EXPENSE IN ACCOUNT 6612 -- CUSTOMER OPERATIONS EXPENSE, SALES.

As stated above, the Marketing Sales Employees were no longer a part of BST as of July, 1991. BCI was formed and is considered a cost center. That is, the revenue goes to BST and the costs are gathered on a state basis for BCI and passed to BST.

The costs charged to Florida in Account 6612 for 1990 and 1991 separated by regulated and non regulated are included on Exhibit I to this disclosure.

PSC staff prepared an analysis of expenses for six month intervals beginning six months ending June 1989 through six months ending December 1991. This information was taken from Exhibit I to this disclosure and is presented in Exhibit II to this disclosure. Results of this schedule show that there are no significant variations in the six month intervals ending December 1990. There was an increase in both regulated and deregulated expenses in the amounts of 33% and 29%

draft 12/3

respectively for the six months ended December 1991 compared to the six months ended June 1991. The six months ended December 1991 is when the Marketing Employees were transferred to BCI.

BST personnel explained that the increase in Account 6612 is primarily due to the transfer of the Premises Marketing Sales Operation to BCI based on the following:

"The resulting costs billed back from BCI to BST for business sales activities for BST network products and services are charged entirely to Account 6612. These costs include direct and indirect costs including salary and wages, social security, relief and pensions and direct and indirect overhead costs. Prior to the transfer of these operations, these costs would have been accumulated in Account 6612 and in various other accounts. So, primarily the shift in costs to Account 6612 from various "support-type" accounts was a result of restructuring."

BST also stated that there was a tendency for costs to increase in the second half of the year.

Close to the last day of field work, BST presented information regarding the decrease in other accounts and the study that this information was based on. PSC staff did not have the time to compare their decrease to the 33% increase presented in Exhibit I, nor review the study.

OPINION:

The hours used by BST to extrapolate the adjustment were not correct because of a typographical error made in the internal audit summary. The correct hours would result in an increase of deregulated amounts and decrease of regulated amounts.

A review of C&L workpapers and recalculation of the adjustment did not reveal any other errors in methodology or calculation.

RECOMMENDATION:

I. The deregulated portion of Account 6612, Customer Operations Expense, should be increased in the amount of \$28,209 and the regulated portion reduced in the same amount. This is because of the error in the hours used to extrapolate the adjustment.

II. Follow up on the interview method should be performed either by using dual reporting or comparing with prior periods when the Marketing Employees used Positive Time Reporting.

III. BST should provide the account numbers and amount of reduction for each of the accounts it believes were reduced as a result of the transfer of Marketing employees to BCI. This amount should be compared to the increase in expenses from July to December to ensure that the transfer of the Marketing operation did not result in an increase to regulated expenses.

COMPANY COMMENTS:

COMPANY: SBT
 TITLE: ANALYSIS OF ACCOUNT 6612
 PERIOD: TYE 12/31/91
 DATE: OCT 28, 1991

draft

EXHIBIT I TO DISCLOSURE I.

SIX MONTH COMPARISONS
 ACCOUNT 6612 -- FLORIDA CUSTOMER OPERATIONS EXPENSE, SALES
 INCREASE BY SIX MONTHS

SIX MONTHS	REGULATED EXPENSE	DEREGULATED EXPENSE	TOTAL EXPENSE
JAN - JNE 89	15,767,792	9,964,275	25,732,067
JLY - DEC 89	17,663,309	9,395,039	27,058,348
% INCREASE	12.0214%	-5.7128%	5.1542%
JAN - JNE 90	17,896,050	8,665,467	26,561,517
% INCREASE	1.3177%	-7.7655%	-1.8361%
JLY - DEC 90	21,051,078	7,671,601	28,722,679
% INCREASE	17.6297%	-11.4693%	8.1364%
JAN - JNE 91	20,805,769	6,617,241	27,423,010
% INCREASE	-1.1653%	-13.7437%	-4.5249%
JLY - DEC 91	27,753,538	8,526,786	36,280,324
% INCREASE	33.3935%	28.8571%	32.2988%

Florida
Account 6612, Marketing Expense

CAM-25, Item 2

		Total	Non-Reg	Reg
Jan	89	3,751,978	1,605,543	2,146,436
Feb	89	5,179,727	1,982,477	3,197,250
Mar	89	4,264,051	1,702,555	2,561,496
Apr	89	3,646,424	1,702,555	1,943,868
May	89	4,474,354	1,472,505	3,001,849
Jun	89	4,415,532	1,498,640	2,916,893
Jul	89	4,688,063	1,674,167	3,013,896
Aug	89	3,783,989	1,323,031	2,460,958
Sep	89	4,164,405	1,574,975	2,589,430
Oct	89	4,392,839	1,574,975	2,817,864
Nov	89	4,609,979	1,574,975	3,035,005
Dec	89	5,419,072	1,672,916	3,746,156
Jan	90	4,331,284	1,279,256	3,052,028
Feb	90	4,940,412	2,082,992	2,857,419
Mar	90	3,491,952	1,111,228	2,380,724
Apr	90	4,610,293	1,378,869	3,231,424
May	90	5,232,023	1,634,396	3,597,627
Jun	90	3,955,554	1,178,726	2,776,828
Jul	90	4,643,342	1,381,696	3,261,646
Aug	90	4,780,002	1,426,690	3,353,311
Sep	90	4,301,835	1,237,705	3,064,130
Oct	90	5,237,377	1,407,046	3,830,331
Nov	90	4,977,980	1,267,296	3,710,685
Dec	90	4,782,143	951,168	3,830,975
Jan	91	4,922,596	1,240,741	3,681,855
Feb	91	4,612,222	1,216,334	3,395,888
Mar	91	4,258,017	1,012,704	3,245,313
Apr	91	4,662,753	1,047,464	3,615,289
May	91	4,581,928	1,029,548	3,552,381
Jun	91	4,385,493	1,070,450	3,315,043
Jul	91	6,487,695 *	1,380,685	5,107,010
Aug	91	5,990,945 *	1,483,132	4,507,813
Sep	91	3,044,044 *	587,491	2,456,554
Oct	91	8,904,064 *	2,268,224	6,635,840
Nov	91	5,637,021 *	1,340,295	4,296,725
Dec	91	6,216,555 *	1,466,959	4,749,596
Jan	92	4,004,112 *	(110,137)	4,114,249
Feb	92	4,619,882 *	146,974	4,472,908
Mar	92	4,216,406 *	326,174	3,890,232
Apr	92	5,026,516 *	44,992	4,981,523
May	92	4,356,293 *	104,931	4,251,363
Jun	92	6,044,965 *	110,655	5,934,309
Jul	92	6,096,071 *	102,052	5,994,018
Aug	92	6,387,248 *	55,928	6,331,319

* Totals include expense dollars billed by BCI as follows:

	Total	Non-Reg	Reg
Jul - Dec 91	30,198,611	7,794,861	22,403,750
Jan - Aug 92	34,226,397	1,011,224	33,215,173

BCI billings for nonregulated drop in 1992 because, beginning in 1992, BCI ceased billing BST for CPE marketing and began billing BCS.

FO1B07V00714

Other Reg/Non Reg Adjustment
Refund booked in 1991 related to the AG Settlement
(Exclude from regulation)

Increase revenue - local A/C 5001	\$ 559,231
Gross Receipts (.0121946)	6,819
SIT (.0543293)	30,383
FIT (.3173819)	177,490
NOI (.6160942)	344,539



Southern Bell

Barbara K. Cruik
Operations Manager - Cost/Staff
Comptrollers

Room 325
666 N.W. 79th Avenue
Miami, Florida 33126
(305) 263-3921
(305) 530-5669

January 7, 1993

MEMORANDUM TO: Hilda Geer, Operations Manager - Personnel

FROM: Barbara Cruik, Operations Manager - Comptrollers

This is in reference to your November 5, 1992 memorandum regarding the Settlement Agreement.

Customers were refunded the \$559,230.54 of "additional refund" during 1991, and the refunds were booked to regulated revenue accounts. In addition, the \$559,230.54 was part of the \$15,182,000 accrued in account 5280.9910 (Non - Regulated - Other Service Operating Revenues) in September, 1992.

My staff has made a pro-forma adjustment to the December, 1991 Surveillance Report to move the 1991 refunds from the regulated to the non-regulated accounts. We will also lower the 1992 liability accrual by this same amount, since these amounts were already refunded in 1991.

In addition to the Attorney General Settlement, there are also 73,000 reprocessed "Exhibit A" customers who were sent letters in late December, 1992. These are customers who have been or were subscribed to certain optional services as part of our Network Sales Program and who have not previously received a credit or refund payment. Therefore, we will accrue an additional \$5,402,730 (73,000 x \$74.01) in December (Debit 5280.9910 and Credit 4010.6950)

If you have any questions, please call me or Al Carreras on (305) 530-5320.

cc: Joe Lacher
Bob Fitzgerald
Tom Lohman
Hank Anthony
Lloyd Nault

-17

MM

✓PP

Gene Maso

Marnette LeCoe

→ I'll agree with this?

Al

December 11, 1992

MEMORANDUM TO: Hilda Geer, Operations Manager - Personnel

This is in reference to your November 5, 1992 memorandum regarding the Settlement Agreement.

The \$559,230.54 of "additional" refund was credited during 1991 to regulated accounts. In addition, the \$559,230.54 was part of the \$15,182,000 credit accrued in account 5280.9910 (Non-Regulated - Other Service Operating Revenues) in September, 1992.

My staff has made a pro-forma adjustment to the December, 1991 Surveillance Report to move the credit from the regulated to the non-regulated accounts. We will also lower the 1992 accrual, since these credits were already refunded in 1991.

If you have any questions, please call me or Al Carreras on (305) 530-5320.

General Manager - Comptrollers

ATTORNEY GENERAL SETTLEMENT AGREEMENT ACCRUAL

<u>5001.XXXX</u>	
1	559
	559
	0

<u>1180.2111</u>	
	559
	559

<u>5280.9910</u>	
	1,118
	559
	10,500
	3,005
2	15,182
3	559
	15,741
	15,182
	559

<u>4010.6950</u>	
	1,677
	10,500
	3,005
	15,182
4	559
	14,623

- 1 Credit given to customers in 1991
- 2 Settlement Agreement accrual
- 3 Transfer of credit to non-reg accounts
- 4 Reduction of Settlement Agreement accrual by 1991 refunds



Southern Bell

Hilda P. Geer
Operations Manager - Personnel/South Florida

666 N.W. 79th Avenue, Room 636
Miami, Florida 33126
(305) 263-3294

Handwritten note:
to E. Smith, internal
in dept, AIC 5280

November 5, 1992

MEMORANDUM TO: Tom Lohman, General Manager - Comptrollers

As you are aware, the Settlement Agreement requires various implementation timeframes to be met. Your assistance in implementing the Paragraph 14 requirements as soon as is practicable, but before December 8, 1992, would be appreciated.

Paragraph 14 reads; none of the costs associated with this Settlement Agreement (including but not limited to the cost of all credits and refunds, attorney's fees and expenses) will be included in the customer rates of Southern Bell.

Reclassification of the "additional" credits to Exhibit B subscribers will be necessary to meet Paragraph 14 requirements. As information, the "additional" credit amount refunded to subscribers was \$559,230.54.

Please let me know if I can assist in any regard. If you require any additional information, please call me at (305) 263-3294.

Operations Manager - Human Resources

cc: Joe Lacher
Bob Fitzgerald
Hank Anthony
Lloyd Nault

.....
 item 13 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Yellow Page Profits 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&M					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depn Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT C Def	0				0	0	0
Tot	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

 Item I4 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Gains on Sale of Property
 ---> Revised 12/9/92 for S/R adj and to include BellBoy sale 0

	INPUT Combined \$	INPUT Intra%	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	(292)	N/A	N/A	N/A	(292)	0	0
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev	272	N/A	N/A	N/A	272		
Misc Rev	177	73.050800%			129	0	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	177	N/A	N/A	N/A	129	0	0
OPER EXPENSES:							
Plt Sp					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth	(218)				(167)	0	0
Tot Op Exp	(218)				(167)	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
CDE	(2,296)				(2,296)	0	0
C&M					0	0	0
I/DT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	(2,296)				(2,296)	0	0
OTH INV & RES:							
Depr Reserve	(1,889)				(1,889)	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Mati & Supr					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	2				2	0	0
Oth excl BRT					0	0	0
Tot Oth Taxes	2				2	0	0
SIT Current	21				16	0	0
SIT Curr Def	(1)				(1)	0	0
Tot SIT	20				15	0	0
FIT Current	125				92	0	0
FIT C - Def	(6)				(4)	0	0
Tot .	119				88	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	119				88	0	0

BELL BOY GAIN PROFORMA #000

Release 12-92

Test Year 1991
 Item # 14
 Description Gain on Sale of Property
 Return factor
 Uncoil factor

Exp SIT
 Exp FIT
 GRT rate

Tax factors
 Rev SIT
 Rev FIT
 Tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)
 0

See below

	Regulated INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER %	INPUT REV; OTH CALC'D RA %
REVENUES:							
Local Rev	<2927>	N/A	N/A	N/A	<292>		
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev	272	N/A	N/A	N/A	272		272
Misc Rev	177	230508			177		
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:							
Pit Sp					0	0	0
Pit Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth	<218>				<167>	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE	<2,296>				<2,296>	0	0
CAW					0	0	0
L/OI					0	0	0
Amort.					0	0	0
Tot Pit in Svc	0				0	0	0
OTH INV & RES:							
Dean Reserve	<1889>				<1889>	0	0
Pit und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				2	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	<1.0234>				<.7507>	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	<5.9766>				<4.3843>	0	0
Tot FIT	0				0	0	0
ITC Realized	0				0	0	0
ITC Amort	0				0	0	0
FIT Net of ITC	0				0	0	0

CR 7250 7 Reg
 5.135 Intra

7250 SIT = $\frac{.055}{.3763} = 14.62\%$ <4.3843>

7250 FIT = $\frac{.3213}{.3763} = 85.38\%$

Aug
 Intra
 Schedule
 D-9 Entries
 4340 3 DR
 ITC
 avg. Intra - indicate
 DR or CR.
 4340 MR 7 Comb 1/2
 Reg - 17401
 Intra - 75077
 x .5 Aug
 3

Per E

21 Gains on Sale of Property - Previous
Adjustment - 1991

Revised 1991
Adjustment - 1993

Revised 1993

X

FLORIDA
Gains on Sales of Property

	<u>Combined</u>	<u>Regulated</u>	<u>Surv Report</u> <u>Amount</u>	<u>1993</u> <u>Avg</u>	<u>Adjustment</u>
	<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>(d - a)</u>
1987	(427,641)	(427,641)		xxx	
1988	(327,667)	(327,667)		xxx	
1989	(941,721)	(941,721)		(941,721)	
1990	(239,369)	(79,223)		(79,223)	
1991	(67,881)	(218,297)		(218,297)	
1992 (Est)				2,031	
1993 (BellBoy Sale)(1)				2,117,829	
<hr/>					
5 Yr Total	(2,004,279)	(1,994,549)		880,619	
5 Yr Average	(400,856)	(398,910)		176,124	(575,034)
Intra %		73.0508%		73.0508%	73.0508%
<hr/>					
Intra Amount		(291,407)	(291,407)	128,660	420,067
Uncollectibles		n/a	n/a	n/a	n/a
Gross Receipts (.0121946)		(3,554)	(3,554)	1,569	5,123
SIT (.0543293)		(15,832)	(6,671)	6,990	22,822
FIT (.3173819)		(92,487)	(38,959)	40,834	133,321
Expense (2)			(166,573)		0
<hr/>					
NOI (Decrease)/Increase		(179,534)	(75,650)	79,267	258,801
<hr/> <hr/>					

1992 (Est) of Acct 7150:

Oct. '92 YTD (Coredata FLREGFR)	(1,693)
Annualization Factor	1.2
Annual Estimate	(2,031)

Rate Base (1):

	<u>Combined</u>	<u>Reg Factor</u>	<u>Reg Amount</u>	<u>Intra Factor</u>	<u>Intra Amount</u>
Asset (167C)	2,296,025	100.0000%	2,296,025	100.0000%	2,296,025
Depr Reserve	1,888,854	100.0000%	1,888,854	100.0000%	1,888,854

NOTES:

- (1) Since BellBoy is 100% regulated, no dereg apportionment is assumed on the gain. The Separations group verified that BellBoy investment is also 100% Intrastate.
- (2) Account 7150 is "above the line" on the '91 Surveillance Report. The 1991 expense, \$ 166,573, must be reversed and replaced with the 5 year average.
- (3) This calculation assumes that both the existing Gains/Loss proforma and this BellBoy proforma are shown separately on the Surveillance Report. The BellBoy sale will probably be recorded in Account 7160, Other Operating Gains and Losses.

November 15, 1992

TO: Hal Paisant
Patti Klein

FROM: Steve Harrison

Attached for your information and review is a draft of the Florida BellBoy impact analysis. This analysis included the following:

- 1) For both combined and intrastate, compute a ROI (as in the western states) .
- 2) For capital amounts on the combined analysis, amounts on the September FR1 were used.
- 3) For the combined income amount, the YTD Income Before Interest Deductions on the September FR1 was used, divided by 9 to get a monthly amount.
- 4) For the capital amount on the intrastate analysis, the PSC rate base for 12 months ending 7/92 was used.
- 5) For the intrastate income amount, the PSC income for 12 months ending 7/92 was used, divided by 12 to get a monthly amount.

If you would like to discuss this, feel free to call me (321-3010). I would also be happy to use more current numbers if you can provide them.



Attachment

F01B07V00725

SUMMARY OF SALES TRANSACTION COMBINED

STATE: FLORIDA

ESTIMATES SALES DATE - MARCH 1, 1993

	\$\$
A. SALES PRICE	2,525,000.00
B. COST BASIS	
FMV of Assets Sold	
Depreciation Reserve	407,171.00
C. GAIN / LOSSES BEFORE TAXES	2,117,829.00
(Line A - Line B)	
D. RATE BASE IMPACTS	
Net Investment Entries	
1. Retirement of Plant (Depreciation Reserve (dr.))	
A) Depreciation Reserve (DR)	2,296,025.00
B) Tel Plant in Service	(2,296,025.00)
2. FMV of Assets Sold (Depreciation Reserve (cr.))	(407,171.00)
3. Cost of Sale/Removal (Depreciation Reserve (dr.))	0.00
SUBTOTAL	(407,171.00)
4. Estimated Deferred Tax Reserve Impact (DR)	7,000
5. Total Rate Base Impact	(400,171)

NOTE: Journal Entry Summary

DEBIT	CREDIT
CASH (Sales Price)	
<u>DEPRECIATION RESERVE</u>	- ASSET ACCT - Retirement
- Retirement	- DEPRECIATION RESERVE - FMV of Assets Sold
- Cost of Sale/Cost of Removal	- GAIN / LOSS (Sales Price less FMV of Assets Sold)
	- CASH (Cost of Sale/Cost of Removal)

SUMMARY OF INTRASTATE IMPACTS

(\$000)

STATE: FLORIDA

YEAR: 1993

I. INTRASTATE

A. Annual Results (Before Sharing)

	1993			RECURRING ANNUALIZED
	Gain Impact	Recur Impact	Tot Impact	w/o Gain
NOI	1320.9	-12.8	1308.0	-15.4
ROI	0.0321%	0.0005%	0.0325%	0.0005%

B. Net Impacts

Cumulative Impacts (Before Sharing)

	PERIOD ENDING 3/93 (1/93 - 3/93)	PERIOD ENDING 6/93 (1/93 - 6/93)	PERIOD ENDING 9/93 (1/93 - 9/93)	PERIOD ENDING 12/93 (1/93 - 12/93)
NOI	1319.6	1315.8	1311.9	1308.0
ROI	0.0321%	0.0323%	0.0324%	0.0325%

C. Cumulative Sharing Impact of (B)

NOI	0.0	0.0	0.0	0.0
ROI	0.0	0.0	0.0	0.0

D. Cumulative Impact (After Sharing)

NOI	1319.6	1315.8	1311.9	1308.0
ROI	0.0321%	0.0323%	0.0324%	0.0325%

II. COMBINED

A. Annual Results (Before Sharing)

	1993			RECURRING ANNUALIZED
	Gain Impact	Recur Impact	Tot Impact	w/o Gain
NOI	1320.9	-12.8	1308.0	-15.4
ROI	0.0291%	0.0005%	0.0296%	0.0006%

PRELIMINARY

MONTHLY AVERAGE TOTAL CAPITAL = 4464545
 YTD AVERAGE TOTAL CAPITAL = 4544660

INCOME BEFORE DEDUCTIONS = 39889
 INCOME TAX RATE = 0.376300

**TOTAL IMPACT OF SALE
 COMBINED**

(\$ 000)
 STATE: FLORIDA
 YEAR: 1993

	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL 1993			ANNUALIZED RECUR IMPACT w/o GAIN	
													Gain Impact	Recur Impact	Tot Impact		
I. RECURRING / EXP / NOI																	
1. Loss of Line of Business																	
(a) Revenue	0.00	0.00	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	0.00	-1566.70	-1566.70	-1860.04
(b) Direct Expense	0.00	0.00	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	0.00	-1274.30	-1274.30	-1529.16
(c) NOR ((a-b))	0.00	0.00	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	0.00	-292.40	-292.40	-350.88
(d) Income Tax	0.00	0.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	0.00	-110.03	-110.03	-132.04
(e) NOI (c-d)	0.00	0.00	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	0.00	-182.37	-182.37	-218.84
2. Gain of Access Revenue/etc.																	
(a) Revenue	0.00	0.00	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	0.00	452.50	452.50	543.00
(b) Direct Expense	0.00	0.00	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	0.00	180.70	180.70	216.84
(c) NOR (a-b)	0.00	0.00	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	0.00	271.80	271.80	326.16
(d) Income Tax	0.00	0.00	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	0.00	102.28	102.28	122.73
(e) NOI (c-d)	0.00	0.00	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	0.00	169.52	169.52	203.43
3. Total Recurring																	
(a) NOI (1e + 2e)	0.00	0.00	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	0.00	-12.85	-12.85	-15.42
(b) ROI / ROC	0.0000%	0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	0.0000%	-0.0003%	-0.0003%	-0.0003%
II. AVG RATE BASE / AVG TOT CAP IMPACT																	
(a) Chg In Avg Rate Base / ATC	0.00	0.00	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	N/A	N/A	N/A	N/A
(b) ROI / ROC	0.0000%	0.0000%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0000%	0.0008%	0.0008%	0.0010%
III. GAIN / LOSS ()																	
(a) Gain / Loss ()	0.00	0.00	2117.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2117.83	0.00	2117.83	0.00
(b) Income Tax	0.00	0.00	796.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	796.94	0.00	796.94	0.00
(c) NOI Net Gain / Loss () (a-b)	0.00	0.00	1320.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1320.89	0.00	1320.89	0.00
(d) ROI	0.0000%	0.0000%	0.0291%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0291%	0.0000%	0.0291%	0.0000%
IV. TOTAL IMPACT																	
(a) NOI (13e + 11c)	0.00	0.00	1319.61	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	1320.89	-12.85	1308.04	-15.42
(b) ROI	0.0000%	0.0000%	0.0291%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0291%	0.0005%	0.0296%	0.0006%

PRELIMINARY

FO1B07V00728

MONTHLY AVERAGE TOTAL CAPITAL = 448454
 YTD AVERAGE TOTAL CAPITAL = 4544880

ARSP INCOME = 946.42
 INCOME TAX RATES = 0.378900

AVE RATE BASE (PSC BASIS) 4,116,181

TOTAL IMPACT OF SALE
INTRASTATE
 (\$ 000)

STATE: FLORIDA
 YEAR: 1993

	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL 1993			ANNUALIZED	
													Gain Impact	Recur Impact	Tot Impact	RECUR IMPACT	
														w/o GAIN			
I. RECURR REV / EXP / NOI																	
1. Loss of Line of Business																	
(a) Revenue	0.00	0.00	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	-156.67	0.00	-1566.70	-1566.70	-1880.04
(b) Direct Expense	0.00	0.00	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	-127.43	0.00	-1274.30	-1274.30	-1529.16
(c) NOR ((a-b))	0.00	0.00	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	-29.24	0.00	-292.40	-292.40	-350.88
(d) Income Tax	0.00	0.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	0.00	-110.03	-110.03	-132.04
(e) NOI (c-d)	0.00	0.00	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	-18.24	0.00	-182.37	-182.37	-216.84
2. Gain of Access Revenue/etc.																	
(a) Revenue	0.00	0.00	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	45.25	0.00	452.50	452.50	543.00
(b) Direct Expense	0.00	0.00	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	18.07	0.00	180.70	180.70	216.84
(c) NOR (a-b)	0.00	0.00	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	27.18	0.00	271.80	271.80	326.16
(d) Income Tax	0.00	0.00	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	10.23	0.00	102.28	102.28	122.73
(e) NOI (c-d)	0.00	0.00	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	16.95	0.00	169.52	169.52	203.43
3. Total Recurring																	
(a) NOI (1e + 2e)	0.00	0.00	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	0.00	-12.85	-12.85	-15.42
(b) ROI / ROC	0.0000%	0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	-0.0000%	0.0000%	-0.0003%	-0.0003%	-0.0004%
II. AVG RATE BASE/AVG TOT CAP IMPACT																	
(a) Chg In Avg Rate Base / ATC	0.00	0.00	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	-400.17	N/A	N/A	N/A	N/A
(b) ROI / ROC	0.0000%	0.0000%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0001%	0.0000%	0.0008%	0.0008%	0.0009%
III. GAIN / LOSS ()																	
(a) Gain / Loss ()	0.00	0.00	2117.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2117.83	0.00	2117.83	0.00
(b) Income Tax	0.00	0.00	796.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	796.94	0.00	796.94	0.00
(c) NOI Net Gain / Loss () (a-b)	0.00	0.00	1320.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1320.89	0.00	1320.89	0.00
(d) ROI	0.0000%	0.0000%	0.0321%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0321%	0.0000%	0.0321%	0.0000%
IV. TOTAL IMPACT																	
(a) NOI (13a + 111c)	0.00	0.00	1319.61	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	-1.28	1320.89	-12.85	1308.04	-15.42
(b) ROI	0.0000%	0.0000%	0.0321%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0321%	0.0005%	0.0325%	0.0005%

PRELIMINARY

DATE 10/05/92

BELLSOUTH TELECOMMUNICATIONS INC.

TIME 12:27:22

COREDATA QUERY REPORT

TABLE: FLREGFR

YTD SUM

OCT92

-1,692.52

7150

:
exit Alt-xJ help Alt-hJ port NJ speed unkwnJpar noneJ echo remJ VT320

NET GAINS ON SALES OF PROPERTY

YEAR ENDING	AMOUNT
12/31/87	(427,641)
12/31/87 REG	(427,641)
12/31/88	(327,667)
12/31/88 REG	(327,667)
12/31/89	(941,721)
12/31/89 REG	(941,721)
12/31/90	(239,369)
12/31/90 REG	(79,223)
12/31/91	(67,081)
12/31/91 REG	(219,297)
TOTAL	(1,994,538)
5 YR AVERAGE	(398,918)
INTRA %	2882 73.85882
INTRA AMOUNT	(291,487)
UNCOLLECTIBLE(0)	0
GROSS RECEIPTS(.0121946)	(3,554)
SIT(.8543293)	(15,832)
FIT(.3173819)	(92,487)
NOI(.6168942)	(179,334)

NOTE: Revised to exclude uncollectibles % on tax effect per FPSC Audit

AMOUNTS USED ON SURVEILLANCE REPORT

REVENUES	-291
UNCOLLECTIBLES	0
GROSS RECEIPTS	-3
SIT	-7
FIT	-38
EXPENSE	-167

Adjustment to remove the amount included in per books

Expense	(166,573)
SIT(.855)	9,161
FIT(.3213)	53,520
NOI(.6237)	183,892

Item 15 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Inc Rel to Temp Cash Inv

0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	1	N/A	N/A	N/A	1	0	0
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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLAN) IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&M					0	0	0
I/DT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl SRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

.....
 itea 1b Do you want a deferred tax impact? (1=Yes,0=No)
 Description Int Reconcil & AFUDC Debt
 Note: Input from C-23c input as tax adjustment 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLAN 1 IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	566				566	0	0
SIT Curr Def	0				0	0	0
Tot SIT	566				566	0	0
FIT Current	3,308				3,308	0	0
FIT Curr Def	0				0	0	0
Tot	3,308				3,308	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	3,308				3,308	0	0

Item 17 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Interest Imputation 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLAN 1 IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S incl CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	(249)				(249)	0	0
SIT Curr Def	0				0	0	0
Tot SIT	(249)				(249)	0	0
FIT Current	(1,455)				(1,455)	0	0
FIT Curr Def	0				0	0	0
Tot	(1,455)				(1,455)	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	(1,455)				(1,455)	0	0

Item 18 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Lobbying Expense

0

	INPUT Combined \$	INPUT Intra%	INPUT ERZ	INPUT RAZ	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:							
Pit So					0	0	0
Pit Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op	(530)				(530)	0	0
Oth					0	(56)	(68)
Tot Op Exp	(530)				(530)	(56)	(68)
PLANT IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Pit in Svc	0				0	0	0
OTH INV & RES:							
Deon Reserve					0	0	0
Pit und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Mati & Supp					0	0	0
M&S incl CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl BRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	29				29	3	4
SIT Curr Def	0				0	0	0
Tot SIT	29				29	3	4
FIT Current	170				170	18	22
FIT Curr Def	0				0	0	0
Tot .	170				170	18	22
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	170				170	18	22

Item 19 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Corporate Advertising Expense 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op	(29)				(29)	(3)	(4)
Oth					0	0	0
Tot Op Exp	(29)				(29)	(3)	(4)
PLAN1 IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&M					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	2				2	0	0
SIT Curr Def	0				0	0	0
Tot SIT	2				2	0	0
FIT Current	9				9	1	1
FIT Curr Def	0				0	0	0
Tot	9				9	1	1
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	9				9	1	1

Item 20 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Abandoned Projects

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth	675				675	66	81
Tot Op Exp	675				675	66	81
PLAN IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S incl CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	(37)				(37)	(4)	(4)
SIT Curr Def	0				0	0	0
Tot SIT	(37)				(37)	(4)	(4)
FIT Current	(217)				(217)	(21)	(26)
FIT C - Def	0				0	0	0
Tot	(217)				(217)	(21)	(26)
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	(217)				(217)	(21)	(26)

.....
 Item 21 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Casualty Expense 0

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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	(61)				(61)	(7)	(8)
Plt Non Sp					0	0	0
Depr	13,494	1	12.027700%	11.672000%	13,494	1,623	1,575
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	13,433				13,433	1,616	1,567
PLAN IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/GT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC	45,030	1	12.027700%	11.672000%	45,030	5,416	5,256
Mati & Supp					0	0	0
M&S incl CWC	45,030				45,030	5,416	5,256
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	3				3	0	0
SIT Curr Def	(177)	1	12.027700%	11.672000%	(177)	(21)	(21)
Tot SIT	(174)				(174)	(21)	(21)
FIT Current	20				20	2	3
FIT Curr Def	(4,593)	1	12.027700%	11.672000%	(4,593)	(552)	(536)
Tot	(4,573)				(4,573)	(550)	(533)
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	(4,573)				(4,573)	(550)	(533)

Prof ra Input

Test Year 1991
 Item # 21
 Description Casualty Exp
 Return Factor
 Incol Factor

Exp S/T
 Exp F/T
 GRT rate
 Tax Factors
 Rev S/T
 Rev F/T
 Tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)
 0

Regulated
 INPUT
 Combined \$

	INPUT Intra%	INPUT ER%	INPUT RA%	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	0	0	0
Misc net Unc	0	N/A	N/A	0	0	0
OPER EXPENSES:						
Plt Sp				0	0	0
Plt Non Sp				0	0	0
Dep	13494	100%	12,9277	11,6720	13494	0
Cost Op				0	0	0
Corp Op				0	0	0
Oth				0	0	0
Total Op Exp	0			0	0	0
PLANT IN SERV:						
Gen'l Svap				0	0	0
COE				0	0	0
AW				0	0	0
WOT				0	0	0
Amort.				0	0	0
Total Plt in Svc	0			0	0	0
OTH INV & RES:						
Deon Reserve					0	0
Plt und Constr					0	0
Prop Fut Use					0	0
CWC	4593	Same		4593	0	0
Matl & Supp				0	0	0
W/S incl CWC	0			0	0	0
TAX ITEMS:						
Gross Receipts	0			0	0	0
Oth, exc, GRT				0	0	0
Total Oth Taxes	0			0	0	0
SIT Current	0			0	0	0
SIT Curr Def	(177)	Same		(177)	0	0
Total SIT	0			0	0	0
FIT Current	0			0	0	0
FIT Curr Def	(4593)			(4593)	0	0
Total FIT	0			0	0	0
ITC Realized				0	0	0
ITC Amort				0	0	0
Total Net of ITC	0			0	0	0

1990 Input
 H...
 (0...)

Schedule
 D-9 Input

Average Intrastate
 Balance

- Deferred Tax (14873) ^{CR}
- ITC ^{yes, it's really a CR}
- zero cost
- weighted cost

Indicate DR or CR

Provide supporting
 workpapers.

Part of w/
 Commentary
 will
 nhr

Input
 12-9-92

HURRICANE ANDREW ESTIMATE
 CALCULATION OF
 DEFERRED HURRICANE EXPENSE
 (000)

12/10/92
 09:57 AM
 andrew2.wk1(ej)

TOTAL SUBJECT TO DEFERRAL	1992	1993	TOTAL
61xx	1,773	0	1,773
63xx	199	0	199
64xx	42,548	36,521	79,069
65xx (not depr)	350	0	350
6560 (depr)	2,511	10,043	12,554
662x	942	0	942
67xx	1,602	0	1,602
			96,489

RATIOS	NONREG	INTERSTATE	COMPOSITE INTRA-REG
Plant Specific Expense	7.5955%	25.0791%	69.2303%
Plant NonSpecific	8.6607%	24.6807%	68.7961%
Customer Expense	2.8874%	13.5209%	83.9821%
Corporate Expense	6.0590%	22.1126%	73.1682%

INTRASTATE DEFERRAL VALUE	1992	1993	TOTAL
61xx	1,227	0	1,227
63xx	138	0	138
64xx	29,456	25,284	54,740
65xx (not depr)	241	0	241
6560 (depr)	1,832	7,328	9,160
662x	791	0	791
67xx	1,172	0	1,172
	34,857	32,612	67,469

AMORTIZATION AMOUNT	1992	1993	TOTAL
61xx	245	0	245
63xx	28	0	28
64xx	5,891	5,057	10,948
65xx (not depr)	48	0	48
6560 (depr)	366	1,466	1,832
662x	158	0	158
67xx	234	0	234
TOTAL	6,971	6,522	13,494

AMT DEFERRED (BEFORE AMORTZ)	60,141 <92	7,328 <93	AVG:
A/C 1438 (12/92 BALANCE)	48,113	xxx	45,030
A/C 1438 (12/93 BALANCE)	xxx	41,947	

BELLSOUTH TELECOMMUNICATIONS, INC.
ACCOUNT NAME: HURRICANE ANDREW
JOB TAX CALCULATION--ANNUAL

(000's)

1993 FIT & SIT EXPENSE

DR(CR) 7250.2190, .2290
(DR)CR 4340.2190, .2290

STATE	SIT	FIT
AL	(45)	15
FL	(154)	(3,913)
GA	(130)	44
KY	(49)	17
LA	(55)	19
MS	(39)	13
NC	(93)	32
SC	(41)	14
TN	(69)	23
CD	(675)	(3,736)

ESTIMATE OF DEFERRED TAX IMPACT OF JD#11 FOR FLORIDA - 1993

PORTION REVERSING IN 1993 1,465,691 DR 6561/CR 1438
(1/5 OF 7,328,455)

REVERSAL OF '92
TIMING DIFFERENCES
(1/5 OF \$1,832,113) 366,423 DR 6561/CR 1438

NET IMPACT 1,832,114 DR 6561/CR 1438
=====

IMPACT ON NET EXCESS (1,832,114) INC (DEC)

TAX:BOOK RATIO 0.96
RATIO IN DEFERRAL 0.3775
RATIO IN PAYBACK 0.6225
DEFERRAL TAX RATE 0.34
PAYBACK TAX RATE 0.422

FIT PRIMARY DEFERRAL (225,746) DR 4340/CR 7250
FIT PRIMARY PAYBACK (462,036) DR 4340/CR 7250
NET FIT SECONDARY 7,914 CR 4340/DR 7250

NET STATE IMPACT (23,276) DR 4340/CR 7250

NET ENTRIES DR (CR)

7250.1111 (679,868)
7250.1211 (23,276)
4340.1111 679,868
4340.1211 23,276

3 FLORIDA - ANDREW EARLY RETIREMENT

PLANT RETIRE	PLANT RETIRED		LOSS R&V RATIO	NET OF R&V		PLANT A/C	NONREG	INTER	92	93
	92	93		92	93					
8 40X	10,000	2,000	0.5818	838	3,348	2112	0.039951	0.224866	622	2,490
9 240X	0	0		0	0	2114	0.039951	0.224866	0	0
10 340X	10,000	2,000	0.3591	1,282	5,127	2115	0.039951	0.224866	954	3,815
11 540X	10,000	2,000	0.3591	1,282	5,127	2116	0.039951	0.224866	954	3,815
12 10X	870,000	174,000	0.2055	138,243	552,872	2121	0.039951	0.224866	102,876	411,503
13 30X	75,000	15,000	0.4785	7,823	31,290	2122	0.039951	0.224866	5,821	23,285
14 430X	25,000	5,000	0.3328	9,337	19,348	2123	0.039951	0.224866	2,463	9,933
15 618X	20,000	4,000	0.3357	2,657	10,629	2123	0.039951	0.224866	1,977	7,910
16 628X	20,000	4,000	0.3357	2,657	10,629	2123	0.039951	0.224866	1,977	7,910
17 658X	20,000	4,000	0.3357	2,657	10,629	2123	0.039951	0.224866	1,977	7,910
18 718X	20,000	4,000	0.3067	2,773	11,093	2123	0.039951	0.224866	2,064	8,255
19 728X	20,000	4,000	0.3067	2,773	11,093	2123	0.039951	0.224866	2,064	8,255
20 830X	111,000	22,200	0.6421	7,945	31,782	2124	0.039951	0.224866	5,913	23,651
21 830X	20,000	4,000	0.31	2,780	11,040	2124	0.039951	0.224866	2,054	8,216
22 730X	20,000	4,000	0.31	2,780	11,040	2124	0.039951	0.224866	2,054	8,216
23 830X	20,000	4,000	0.6421	1,432	5,726	2124	0.039951	0.224866	1,065	4,261
24	1,271,000	254,200		181,217	724,870				134,855	539,425
25 77X	800	100	0.5718	43	171	2211	0.009316	0.188565	34	138
26 377X	1,257,800	251,520	0.2578	186,878	746,713	2212	0.009316	0.188565	150,068	600,264
27 257X - PICB	3,000,000	600,000	0.3894	366,360	1,465,440	2232	0	0.306416	254,101	1,016,406
28 257X	2,913,868	582,773	0.3894	355,841	1,429,365	2232	0	0.306416	246,806	987,223
29 357X	32,200	6,440	0.3894	3,932	15,729	2232	0	0.306416	2,727	10,909
30 57X	196,919	39,384	0.4533	21,531	86,124	2232	0	0.306416	14,934	59,734
31 F257X	1,067,153	213,431	0.3894	130,321	521,283	2232	0	0.306416	90,389	361,553
32	8,468,238	1,693,648		1,084,707	4,258,825				759,057	3,036,227
33 1X	345,696	69,139	0.4981	34,701	138,804	2411	0	0.270307	25,321	101,284
34 12X	178,896	35,779	0.5178	17,253	69,011	2421	0	0.270307	12,589	50,357
35 22X	17,179,354	3,435,671	0.5178	1,656,777	6,827,108	2421	0	0.270307	1,208,939	4,835,754
36 F12X	73,548	14,709	0.1811	12,339	49,358	2421	0	0.270307	9,004	36,016
37 F22X	253,189	50,632	0.1811	42,475	169,900	2421	0	0.270307	30,994	123,975
38 5X	260,000	52,000	0.4262	29,836	119,350	2422	0	0.270307	21,772	87,089
39 F5X	260,000	50,012	0.2629	36,884	147,455	2422	0	0.270307	26,899	107,597
40 45X	5,220,987	1,044,197	0.4785	544,549	2,178,196	2423	0	0.270307	397,353	1,589,414
41 F45X	600,000	120,000	0.2204	93,532	374,208	2423	0	0.270307	68,264	273,057
42 52X	13,809	2,762	0.5407	1,269	5,074	2426	0	0.270307	926	3,702
43 4X	225,100	45,020	0.2458	33,954	135,816	2441	0	0.270307	24,776	99,104
44	24,600,607	4,920,121		2,503,570	10,014,261				1,826,837	7,307,349
45 350X	75,000	15,000	0.5166	7,221	28,884	2682	0.058303	0.225703	5,276	21,106
46	75,000	15,000		7,221	28,884				5,276	21,106
47 TOTAL	34,414,845	6,882,969		3,756,715	15,026,860				2,726,025	10,904,107

50 JD ENTRY

Annual Effect	1992	1993	Bal @ 12/93
A/C 3100	(1,832,113)	(7,328,455)	
A/C1438	1,465,690	7,328,455	5,129,918
Expense & Amortz Entry by Year			
A/C8728	366,423	1,832,114	
A/C1438	(366,423)	(1,832,114)	

SOUTH TELECOMMUNICATIONS, INC.
 ISSUE NAME: HURRICANE ANDREW
 JOB TAX CALCULATION--ANNUAL

(000's)

92 & 93 DEFERRED TAX BALANCE

DR(CR) 7250.2190.,2290
 (DR)CR 4340.2190.,2290

STATE	1992		1993		TOTAL 1993	
	SIT	FIT	SIT	FIT	SIT	FIT
AL	186	(64)	(45)	15	141	(49)
FL	692	16,264	(154)	(3,913)	488	12,351
GA	541	(184)	(130)	44	411	(140)
KY	205	(69)	(49)	17	156	(52)
LA	229	(78)	(55)	19	174	(59)
MS	160	(55)	(39)	13	121	(42)
NC	386	(131)	(93)	32	293	(99)
SC	172	(58)	(41)	14	131	(44)
TN	288	(98)	(69)	23	219	(75)
	2,809	15,527	(675)	(3,736)	2,134	11,791

BELLSOUTH TELECOMMUNICATIONS, INC.
NAME: HURRICANE ANDREW
TAX CALCULATION--ANNUAL

(000's)

1992

DEFERRAL PIECE

DR(CR) 7250.2190,-.2290

(DR)CK 4340.2190,-.2290

ADD (DEDUCT)	AL	FL	GA	KY	LA	MS	NC	SC	TN	CO
TIMING DIFFERENCE	0	(60,141)	0	0	0	0	0	0	0	(60,141)
STATE APPORTIONMENT	0.003845	0.013234	0.011151	0.004224	0.004716	0.003309	0.007957	0.003535	0.005941	0.057912
SIT EFFECT	231	796	671	254	284	199	479	213	357	3,484
FIT BASE	231	(59,345)	671	254	284	199	479	213	357	(56,657)
RATE	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	
FIT EFFECT	(79)	20,177	(220)	(86)	(97)	(68)	(163)	(72)	(121)	19,263

BELLSOUTH TELECOMMUNICATIONS, INC.
 ISSUE NAME: HURRICANE ANDREW
 33 TAX CALCULATION--ANNUAL

(000's)

1992

AMORTIZATION PIECE

DR(CR) 7250.2190,.2290
 (DR)CR 4340.2190,.2290

ADD (DEDUCT)	AL	FL	GA	KY	LA	MS	NC	SC	TN	CO
TIMING DIFFERENCE	0	11,462	0	0	0	0	0	0	0	11,462
STATE APPORTIONMENT	0.003845	0.013234	0.011151	0.004224	0.004716	0.003309	0.007957	0.003535	0.003941	0.057912
SIT EFFECT	(45)	(154)	(130)	(49)	(55)	(39)	(93)	(41)	(69)	(675)
FIT BASE	(45)	11,508	(130)	(49)	(55)	(39)	(93)	(41)	(69)	10,987
FIT RATE	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	
FIT EFFECT	15	(3,913)	44	17	19	13	32	14	23	(3,736)

BELLSOUTH TELECOMMUNICATIONS, INC.
 ISSUE NAME: HURRICANE ANDREW
 X CALCULATION--ANNUAL

(000's)

1993

DEFERRAL PIECE

DR(CR) 7250.2190, .2290

(DR)CR 4340.2190, .2290

ADD (Deduct)	AL	FL	GA	KY	LA	MS	NC	SC	TN	CO
TINING DIFFERENCE	0	0	0	0	0	0	0	0	0	0
STATE APPORTIONMENT	0.003845	0.013234	0.011151	0.004224	0.004716	0.003309	0.007957	0.003535	0.005941	0.057912
SIT EFFECT	0	0	0	0	0	0	0	0	0	0
FIT BASE	0	0	0	0	0	0	0	0	0	0
FIT RATE	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400
FIT EFFECT	0	0	0	0	0	0	0	0	0	0

HURRICANE ANDREW ESTIMATE
NET DEFERRED EXPENSE

12/09/92
11:16 AM
PG3

(000)	1992		OUTSIDE RESIDUAL	TOTAL 1992	1993		TOTAL 1993
	INSIDE DEDUCTIBLE	OUTSIDE			OUTSIDE	TOTAL	
EXPENSE							
61xx PPSM	899	13	80	992	0	0	0
	0	0	0	0	0	0	0
61xx GSA (network)	781	0	0	781	0	0	0
63xx Public Svcs	0	27	172	199	0	0	0
64xx OSP (network)	0	6941	35607	42548	36521	36521	36521
	0	0	0	0	0	0	0
65xx CRSAB	40	42	268	350	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
6620 Oper Svc	17	22	138	177	0	0	0
6620 Marketing	73	94	598	765	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
6720 Personnel	22	29	181	232	0	0	0
6720 Comptrollers	2	2	14	18	0	0	0
6720 Treasury	1	1	5	7	0	0	0
6720 Security	299	3	20	322	0	0	0
6720 Public Relations	2	2	15	19	0	0	0
6720 State President	96	123	785	1004	0	0	0
TOTAL	2232	7299	37883	47414	0	36521	36521
----Deductible			CHK	47413		CHK	36521
			CHKPT	1		CHKPT	0

HURRICANE ANDREW ESTIMATE
NET DEFERRED EXPENSE

12/09/92
11:16 AM
PG1

YEAR: 1992							YEAR: 1993					
(000)	INSIDE			OUTSIDE			INSIDE			OUTSIDE		TOTAL
	total recoverable INSIDE	not deferrable INSIDE	TOTAL deferrable	total recoverable OUTSIDE	not deferrable OUTSIDE	TOTAL deferrable	total recoverable INSIDE	not deferrable INSIDE	TOTAL	total recoverable OUTSIDE	not deferrable OUTSIDE	
EXPENSE												
61xx PPSM	3110		3110	200		200	1065		1065			0
			0			0			0			0
61xx GSA (network)	2701	660	2041			0	600	204	396			0
63xx Public Svcs	0		0	430		430			0			0
64xx OSP (network)			0	110199	20940	89259			0	49550	13029	36521
			0			0			0			0
65xx CRSAB	138		138	673		673			0			0
			0			0			0			0
			0			0			0			0
6620 Oper Svc	58		58	346		346			0			0
6620 Marketing	252		252	1498		1498			0			0
			0			0			0			0
			0			0			0			0
6720 Personnel	76		76	454		454			0			0
6720 Comptrollers	6		6	34		34	0		0			0
6720 Treasury	2		2	13		13	0		0			0
6720 Security	1035		1035	50		50	370		370			0
6720 Public Relations	6		6	37		37			0			0
6720 State President	331		331	1969		1969			0			0
TOTAL	7715	660	7055	115903	20940	94963	2035	204	1831	49550	13029	36521
----Deductible	2231	191	2040	7300	1319	5981	0		0	0		0
	5484	469	5015	108603	19621	88982	2035	204	1831	49550	13029	36521
----Insurance Payment	5484	xxx	xxx	xxx	xxx	51100	2035	204	1831	xxx	xxx	0
Residual to be Deferred	0	xxx	xxx	xxx	xxx	37882	0	0	0	xxx	xxx	36521
Deductible	xxx	xxx	2231	xxx	xxx	7300	xxx	xxx	0	xxx	xxx	0
----TOTAL DEFERRED	xxx	xxx	2231	xxx	xxx	45182	xxx	xxx	0	xxx	xxx	36521
---CHKPT for total exp							123618					51585
							0					0
INSIDE		insurance	deductible									
Total Insurance Limit		400m	3m	louisiana:								
Fla Insurance Limit		292	2.19	est inside exp		769						
OUTSIDE				deductible		810						
Total Insurance Limit		70m	10m	diff to fla		41						
Fla Insurance Limit		51.1	7.3									

SOUTH TELECOMMUNICATIONS, INC.
 E NAME: HURRICANE ANDREW
 JO TAX CALCULATION--ANNUAL-

(000's)

1993

AMORTIZATION PIECE

DR(CR) 7250.2190,.2290
 (DR)CR 4340.2190,.2290

ADD (DEDUCT)	AL	FL	GA	KY	LA	MS	NC	SC	TN	CO
TIMING DIFFERENCE	0	11,662	0	0	0	0	0	0	0	11,662
STATE APPORTIONMENT	0.003845	0.013234	0.011151	0.004224	0.004716	0.003309	0.007957	0.003535	0.005941	0.037912
SIT EFFECT	(45)	(154)	(130)	(49)	(55)	(39)	(93)	(41)	(69)	(675)
FIT BASE	(45)	11,508	(130)	(49)	(55)	(39)	(93)	(41)	(69)	10,787
FIT RATE	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	0.3400	
FIT EFFECT	15	(3,913)	44	17	19	13	32	14	23	(3,736)

NETWORK INCREMENTAL ESTIMATE
FOR HURRICANE ANDREW

12/09/92
11:16 AM

PG2 YEAR	1992			outside		inside			
	inside	outside	total	mgt	nonmgt	nonmgt	mgt		
<Insurance / Fla-only>									
1 Fla-OT	2307	17792	20099			14887	5212	20099	0.8543
2 Fla-Loan OT	230	1770	2000			2000		2000	0.085
3 Fla-Travel	164	1265	1429			1429		1429	0.0607
4 BST-loan Reg		1414.9	1414.9	147.9	1267			23528	1
5 BST-loan OT		3533	3533	311	3222				
6 BST-travel		2533.3	2533.3	230.3	2303				
7 Oth RBOC-pay		2253.2	2253.2	232.2	2021				
8 Oth RBOC-loading		424.4	424.4	43.4	381				
9 Oth RBOC-travel		1142.4	1142.4	115.4	1027				
10 BST-loan Reg		5384	5384	555	4829				
11 BST-loan OT		21641.3	21641.3	1164.3	20477				
12 BST-travel		9804.8	9804.8	878.8	8926				
13 Material		16741	16741		16741				
14									
15	2700	85699.3	88400.3	8890.3	79510				
16		chkpt	88400						
17									
18 Orig (Maint)	2700	85700	88400						
19 ---ratio	0.030543	0.969457							

YEAR	1993			outside		inside			
	inside	outside	total	mgt	nonmgt	nonmgt	mgt		
<Insurance / Fla-only>									
1 Fla-OT	600	7440	8040			7155	885		
2 Fla-Loan OT			0						
3 Fla-Travel			0						
4 BST-loan Reg		3151	3151	530	2621				
5 BST-loan OT		2927	2927	358	2569				
6 BST-travel		5763	5763	706	5057				
7 temps		1488	1488		1488				
8 bst-loan reg		2444	2444		2444				
9 bst ot		2430	2430		2430				
10 bst travl		4816	4816		4816.3				
11 Material		7768	7768		7768.4				
12									
13	600	38227	38827	2479	36348.7				
14		chkpt	38827		38827.7				
15									
16 Orig (Maint)	600	38227	38827						
17 ---ratio	0.01545316	0.98454683							
18									

HURRICANE ANDREW
RECOVERABLE COST ESTIMATE SUMMARY
TOTAL EST
\$(600)

03:14:34P
12/07/92
STATE: FLORIDA

KEEP COST JOBS	-----1992-----					-----1993-----				
	CAPITAL		EXPENSE		TOTAL	CAPITAL		EXPENSE		TOTAL
	INSIDE	OUTSIDE	INSIDE	OUTSIDE		INSIDE	OUTSIDE	INSIDE	OUTSIDE	
NETWORK			1700	112200	114900			500	49550	50150
PUBLIC SVCS.					0					0
CRSAB			138	673	811					0
OPER. SVCS.			58	346	404					0
HUMAN RESOURCES			76	454	530					0
COMPTROLLERS			6	34	40					0
MARKETING (CUST. SVCS)			252	1438	1750					0
TREASURY				13	15					0
SECURITY			1035	50	1085			370		370
PUBLIC RELATIONS			6	37	43					0
STATE PRESIDENT			331	1969	2300			0		0
INFO. SYSTEMS					0					0
PPSM-M. VEH.					0					0
PPSM-L/BLDG					0					0
CORP. COMM.					0					0
TOTAL KEEP COSTS	0	0	3604	118274	121878	0	0	970	49550	50520

STATE: FLORIDA	-----1992-----					-----1993-----				
	CAPITAL (GROSS EXPEND)		EXPENSE (MTC)		TOTAL	CAPITAL (GROSS EXPEN)		EXPENSE (MTC)		TOTAL
	INSIDE	OUTSIDE	INSIDE	OUTSIDE		INSIDE	OUTSIDE	INSIDE	OUTSIDE	
CLAS. OF PLANT										
TON-NETWORK										
OSP EST.		15300	0	0	15300		27100	0	0	0
COE EST. (257C)		16000	0	0	16000		2200	0	0	0
FICS EST		3400	0	0	3400		1500	0	0	0
TOTAL TON		34700	0	0	34700	0	30800	0	0	30800
COE-NEW. CAS. EST.	3000		1000	0	4000	200				200
INFO ORIG/TERM										
PUBLIC	0	136	0	430	565					
OTE(NETWORK)	100	0	0	0	100					
TOTAL I/O	100	136	0	430	665	0	0	0	0	0
GSA	1150	0	3110	200	4460	1000		1065		2145
(INCLUDES L/S, MV, GPC, CC)										
TOTAL TON/COS/I/O/GSA	4250	34836	4110	630	43225	1200	30800	1065	0	33145
TOTAL FLORIDA	4250	34836	7714	118904	12703	1200	30800	2035	49550	83665

NOTE: SALVAGE NOT INCLUDED EXCEPT FOR MOTOR VEHICLE

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PAGE 1

HURRICANE ANDREW COST COMPILATION
NET EXPENSE IMPACT TO 1992 EXPENSE BUDGET
THOUS DOLLARS
1992

DETAIL FOR FLORIDA AND NET TOTAL

LOADS BY TYPE	NON-MGT EMPLOYEES	LENGTH OF STAY (DAYS)	LODGING COSTS \$/DAY	MEAL COSTS \$/DAY	TRAVEL COSTS \$/DAY	COST REG HR	INCRMT OF	INCRMT BY	TOTAL LABOR COST	TOTAL COST	1 EXPENSE	EXP COST	HAUL	PROV	HV/TOOLS	TOTAL EXPENSE
(BASE FORCE; IGM/CON) SO. FLA. 8/29-12/15	800	105	0	0	0	0	4,235,360	12,306,192	16,541,552	16,541,552	0.90	14,007,397	12,130,600	2,971,000	1,639,000	31,627,997
NO. FLA./SEV	100	105	1,050,000	370,000	160,000	0	603,620	1,530,274	2,221,894	3,009,894	0.90	3,420,905				3,420,905
CONST-BST 8/29-12/15	290	105	3,045,000	1,036,200	460,000	2,533,527	1,982,490	4,460,995	8,977,020	13,502,220	0.50	6,793,110				6,793,110
CON-OTH RBOCS 10/1- 12/15 LOAD FACTOR	170	76	1,352,000	407,000	213,600	1,152,575	802,090	2,006,334	4,041,007	6,095,215	0.50 0.50	3,047,607 300,951				3,047,607 300,951
CONST-LA 11/15-12/15	70	30	210,000	75,600	20,000	150,201	131,327	207,704	577,392	890,992	0.50	445,496				445,496
IGM-BST 8/29-12/15	300	105	3,150,000	1,130,000	400,000	2,620,890	2,050,060	4,614,022	9,206,572	14,050,572	0.90	12,645,515				12,645,515
IGM-BST 8/29-11/1	524	64	3,353,600	1,207,296	419,200	2,656,932	2,060,420	4,649,630	9,366,902	14,347,070	0.90	12,912,370				12,912,370
SEV IGM 8/25-10/31	700		0	0	0	2,932,370	6,211,330	9,143,700	9,143,700	9,143,700	0.90	8,229,337				8,229,337
TOTAL NON-MGT COSTS			12,161,400	4,378,104	1,760,000	9,122,205	14,959,353	36,075,369	60,156,927	79,223,133		62,768,608	12,130,600	2,971,000	1,639,000	79,503,208

CALC CHK

1992
NON-MGT INCREMENTAL
PATROLL COSTS (REG/OT
AND DT) DETAIL

NET COST	8,890,600
TOTAL EXP-NET/FLA	88,399,960
TOTAL EXP-NET/LA	11,562,000
TOTAL EXP-OTH DRPT	11,840,900
TOTAL EXP-BST	111,810,860

LOADS BY TYPE	NON-MGT EMP.	LENGTH OF STAY (DAYS)	REG HRS @ \$17.13	OT HRS. @ \$25.70	DT HRS. @ \$30.26	REG COST	OT COST	DT COST	TOTAL LABOR COST	1 EXP	EXP COST
SO. FLA. (BASE FORCE)	800	0	0	206	449	0	4,235,360	12,306,192	16,541,552	0.90	14,007,397
NO. FLA./SEV.	100	105	0	266	449	0	603,620	1,530,274	2,221,894	0.90	1,939,705
CONST-BST	290	105	510	266	449	2,533,527	1,982,490	4,460,995	8,977,020	0.50	4,400,510
CONST-OTHER RBOCS	170	76	370	193	329	1,152,575	802,090	2,006,334	4,041,007	0.50	2,020,903
CONST-LA	70	30	132	73	120	150,201	131,327	207,704	577,392	0.50	280,696
IGM-BST	300	105	510	266	449	2,620,890	2,050,060	4,614,022	9,206,572	0.90	8,357,915
IGM-BST	524	64	296	153	259	2,656,932	2,060,420	4,649,630	9,366,902	0.90	8,430,204
SEV IGM 8/25-10/31	700		0	163	259	0	2,932,370	6,211,330	9,143,700		
TOTAL RE INCR OT/DT						9,122,205	14,959,353	36,075,369	60,156,927		40,173,409

1992 MANAGEMENT COSTS	MGY EMPS	LENGTH OF STAY (DAYS)	MGY LODGING COSTS \$100/DAY	MGY MEAL COSTS \$36/DAY	MGY TRAVEL COSTS \$400/TR	MGY REG HRS	MGY OT HRS	MGY REG HRS COST \$20/HR	MGY OT HRS COST \$30/HR	MGY TOTAL COST	% EXP	EXP MGY COST
SO. FLA. MGT. OT	270	105	0	0	0	0	715	0	5,791,500	5,791,500	0.90	5,212,350
OTHER MGT-CONSTR	29	105	304,500	109,620	46,400	510	715	295,800	622,050	1,378,370	0.50	689,185
OTHER RBOCS-CONSTR LOADING FACTOR	20	76	152,000	54,720	24,000	378	522	151,200	313,200	695,120 86,890	0.50 0.50	347,560 43,445
MGT-LA CONSTR	10	30	30,000	10,800	4,000	132	193	26,400	57,900	129,100	0.50	64,550
MGT-IGN	30	105	315,000	113,400	48,000	510	715	306,000	643,500	1,425,900	0.90	1,283,310
MGT-IGN	50	64	320,000	115,200	40,000	296	412	296,000	618,000	1,389,200	0.90	1,250,280
TOTAL MGT REG/OT			1,121,500	403,740	162,400			1,075,400	8,046,150	10,896,080		8,890,680

- ASSUMPTIONS:
- IT WAS ASSUMED THAT LOANING STATES WILL MAKE THEIR PREVIOUS OCT VIEW OF 1992 AND NOT OVERRUN THE BUDGET. ADDITIONAL OVERTIME WILL BE SPENT TO WORK THE LOAD LEFT BEHIND THAT WOULD HAVE BEEN WORKED BY THE LOANED EMPLOYEES.
 - FORCE LEVELS ARE BASED ON EXISTING LOANS AND PROJECTED FORWARD THROUGH DECEMBER 15. ADDITIONAL LOANS WILL BE SENT IN OCTOBER (234) AND NOVEMBER (98) AS PLANNED.
 - WORK SCHEDULES ARE ASSUMED TO BE 12 HOUR DAYS, 13 CONSECUTIVE WITH 14TH DAY OFF.
 - ASSUME ONLY 300 OUTSTATE IGN TO REMAIN AFTER 11-1-92.
 - ASSUME MGT. AT 10 TO 1 CRAFT RATIO
 - OTHER RBOC COSTS LOADED AT 12.5%.

HURRICANE ANDREY COST COMPILATION
NET EXPENSE IMPACT TO 1993 EXPENSE BUDGET
WHOLE DOLLARS
1993

DETAIL FOR FLORIDA AND NET TOTAL

LOANS BY TYPE	NON-MGT EMPLOYEES	LENGTH OF STAY (DAYS)	LODGING COSTS \$100/DAY	MEAL COSTS \$36/DAY	TRAVEL COSTS \$400/PR	COST REG HR	INCREMENT OT	INCREMENT DT	TOTAL LABOR COST	TOTAL COST	% EXPENSE	EXP COST	MAYL	PROV	INV/TOOLS	NON-MGT TOTAL EXPENSE
(MIXED IGM/CONST) SO. FLA. 1/4-6/30	700	180	0	0	0	2,330,700	5,611,700	7,950,400	7,950,400	0.90	7,155,439	6,441,049	506,000	820,000		14,922,484
CONST-BST 1/4-6/30	337	180	6,066,000	2,183,760	1,070,400	6,003,722	2,026,651	2,701,675	10,732,040	20,060,208	0.50	10,030,704	9389			10,030,704
CONST-BST 1/4-2/28	95	55	522,500	180,180	76,400	520,752	175,780	234,338	930,878	1,717,478	0.50	858,739				858,739
TEMPS 1/4-6/30	25	180	450,000	162,000	80,000	445,300	150,345	200,421	796,146	1,488,146	1.00	1,488,146				1,488,146
CRTA-BST 1/4-3/31	40	87	348,000	125,280	64,000	320,896	111,024	140,003	587,923	1,125,203	0.85	956,423				956,423
IGM-BST 1/4-6/30	175	180	3,150,000	1,134,000	560,000	3,117,660	1,052,415	1,402,947	5,573,022	10,417,022	0.90	9,375,320	8734			9,375,320
TOTAL NM COSTS	1,372		10,536,500	3,793,140	1,850,400	10,416,410	5,854,923	10,299,173	26,570,506	42,758,546		29,864,171	6,441,049	506,000	820,000	37,631,220

rechecked
↓
for NF

- ① NF-Const
- ② NF-IGM

72 x 1040 hrs x 17.13 = 1,282,694 x .5 = 641,347
40 x 1040 x 17.13 = 712,608 x .9 = 641,347
To Remove regular hours

MGY OVERTIME 2,478,780
TOTAL EXP-NET/YLA 40,110,000
TOTAL EXP-NET/LA 1,425,000
TOTAL EXP-OTM DEPT 1,020,000
TOTAL EXP-BST 1993 42,130,000

1993 NON-MGT INCREMENTAL PATROLL COSTS (REG/OT AND DT) DETAIL

LOANS BY TYPE	NON-MGT EMP.	LENGTH OF STAY (DAYS)	REG HRS \$17.13	OT HRS \$25.70	DT HRS \$34.26	REG COST	OT COST	DT COST	TOTAL LABOR COST	% EXP	EXP COST
(MIXED IGM/CONST) SO. FLA. (DASH FORCS)	700	0	0	130	234	2,330,700	5,611,700	7,950,400	7,950,400	0.90	7,155,439
CONST-BST 1/4-6/30	337	180	1,040	234	234	6,003,722	2,026,651	2,701,675	10,732,040	0.50	5,366,024
CONST-BST 1/4-2/28	95	55	320	72	72	520,752	175,780	234,338	930,878	0.50	1,146,450
TEMPS 1/4-6/30	25	180	1,040	234	234	445,300	150,345	200,421	796,146	1.00	796,146
CRTA-BST 1/4-3/31	40	87	400	100	100	320,896	111,024	140,003	587,923	0.85	499,735
IGM-BST 1/4-6/30	175	180	1,040	234	234	3,117,660	1,052,415	1,402,947	5,573,022	0.90	5,015,720
TOTAL NM INCR REG/OT	1,372		3,920	1,012	1,116	10,416,410	5,854,923	10,299,173	26,570,506		19,298,503

NO loadings

to (1282694)
40262.500

1993 MANAGEMENT COSTS

LOANS BY TYPE	MGY EMP.	LENGTH OF STAY (DAYS)	MGY LODGING COSTS \$100/DAY	MGY MEAL COSTS \$36/DAY	MGY TRAVEL COSTS \$400/PR	MGY REG HRS	MGY OT HRS	MGY REG COST \$20/HR	MGY OT COST \$30/HR	MGY TOTAL COST	% EXP	EXP COST
SO. FLA. MGT. OT	70	180	0	0	0	468	0	936,000	936,000	0.90	844,520	
OTHER MGT-CONST	34	180	612,000	220,320	100,000	1,040	468	707,200	477,360	2,125,680	0.50	1,062,840
IGM-BST 1/4-6/30	17	180	396,000	110,160	54,400	1,040	468	353,600	230,680	1,062,840	0.50	531,420
TOTAL MGT INCR OT/REG	121		918,000	330,480	163,200	2,000	1,404	1,060,000	1,690,840	4,171,320		2,478,780

- ASSUMPTIONS:
- IT WAS ASSUMED THAT LOANING STATES WILL MAKE THEIR PREVIOUS OCTOBER VIEW OF 1993 AND NOT OVERRUN THE BUDGET. ADDITIONAL OT WILL BE SPENT TO FORT THE LOAD LEFT BEHIND THAT WOULD HAVE BEEN WORKED BY THE LOANED EMPLOYEES.
 - FORCE LEVELS ARE BASED ON 337 CONSTR LOANS FROM 1/4/93 THROUGH 6/30/93.
 - OVERTIME IS BASED ON 10 HOUR DAYS, 5 DAYS PER WEEK AND AN 8 HOUR SATURDAY, OFF SUN.
 - ASSUME 10 TO 1 CRTA/MGT. RATIO.
 - FORCE LEVELS ARE BASED ON 175 IGM LOANS FROM 1/4/93 THROUGH 6/30/93.
 - FORCE LEVELS ASSUME 40 CRT'S FROM 1/4/93 THROUGH 3/31/93 AND 25 TEMPS TO INSTALL INSIDE WIRE IN REBUILDING EFFORT.

PERIOD: 9 MO ENDING 9/92

	combmr	nonreg	intermr	toll	acce
6100-6400	440,121,227.22	33,429,188.82	101,994,736	34,245,002	34,249,961
6500	218,326,819.38	18,908,638.45	49,217,749	25,735,963	16,348,486
6600	310,989,085.30	8,979,574.47	40,834,387	37,314,891	22,845,386
6700	228,524,712.64	13,846,334.22	47,470,913	19,988,659	16,887,235
	reg	nonreg%	intermr%	toll%	acce%
	406,692,038.40	7.5955%	25.0791%	8.4204%	8.4216%
	199,418,180.93	8.6607%	24.6807%	12.9055%	8.1981%
	302,009,510.83	2.8874%	13.5209%	12.3555%	7.5645%
	214,678,378.42	6.0590%	22.1126%	9.3110%	7.8663%

	COMBMR	NONREG	INTERMR		toll	acc	
21XX	1,198,706,939	47,889,487	258,780,228	0.039951	0.224866	107,201,007	770,175,557
2210	1,573,107,544	14,655,271	293,869,126	0.009316	0.188565	99,585,459	88,288,427
2220	35,374,896	0	5,372,565	0	0.151875	3,493,531	2,076,619
2230	1,700,779,657	0	521,146,167	0	0.306416	219,097,824	169,280,936
2300	170,815,144	4,891,376	43,391,369	0.028635	0.261514	9,752,343	14,042,853
2400	4,377,737,559	0	1,183,333,747	0	0.270307	314,561,781	406,173,409
26XX	22,775,728	1,282,332	4,851,122	0.056303	0.225703	2,013,372	1,693,732
					toll%	Acc%	
					0.09315205	0.669242159	
					0.06390023	0.056651351	
					0.09875735	0.058703183	
					0.12882199	0.099531373	
					0.05877604	0.084634366	
					0.07185487	0.092781580	

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Modify the current SQL statements using the SQL editor.

----- actuals ----- Press CTRL-W for Help -----

```
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flcombar where acct between 6110 and 6499 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flcombar where acct between 6511 and 6549 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flcombar where acct between 6611 and 6623 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flcombar where acct between 6711 and 6790
```

exit Alt-xJ help Alt-hJ port NJ speed unkwnJpar noneJ echo remJ VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(sum)

```
440121227.22  
218326819.38  
310989085.30  
228524712.64
```

4 row(s) retrieved.

exit Alt-xJ help Alt-hJ port NJ speed unkwnJpar noneJ echo remJ VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

```
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flnonreg where acct between 6110 and 6499 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flnonreg where acct between 6511 and 6549 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flnonreg where acct between 6611 and 6623 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flnonreg where acct between 6711 and 6790
```

exit Alt-xJ help Alt-hJ port NJ speed unkwnJpar noneJ echo remJ VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(sum)

```
33429188.82  
18908638.45  
8979574.47  
13846334.22
```

4 row(s) retrieved.

exit Alt-xJ help Alt-hJ port NJ speed unkwnJpar noneJ echo remJ VT320

MODIFY: ESC = Done editing CTRL-A = Typeover/Insert CTRL-R = Redraw
 CTRL-X = Delete character CTRL-D = Delete rest of line

----- actuals ----- Press CTRL-W for Help -----

```
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flinterm where acct between 6110 and 6499 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flinterm where acct between 6511 and 6549 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
flinterm where acct between 6611 and 6623 union all  
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92) from  
finterm where acct between 6711 and 6790
```

exit Alt-x3 help Alt-h3 port N3 speed unkwn3par none3 echo rem3 VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(sum)

```
101994736.00  
49217749.00  
40834387.00  
47470913.00
```

4 row(s) retrieved.

exit Alt-x3 help Alt-h3 port N3 speed unkwn3par none3 echo rem3 VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

18 to 35 of 35 ----- actuals ----- Press CTRL-W for Help -----

```
from flcombmr
where acct between 2230 and 2239
union all
select      sum(mid90/2+
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92/2)/9
from flcombmr
where acct between 2300 and 2399
union all
select      sum(mid90/2+
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92/2)/9
from flcombmr
where acct between 2400 and 2499
union all
select      sum(mid90/2+
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92/2)/9
from flcombmr
where acct between 2680 and 2689
```

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(expression)

```
1198706939.42
1573107544.37
 35374895.86
1700779656.80
 170815144.09
4377737559.20
 22775728.37
```

7 row(s) retrieved.

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(expression)

47889487.32
14655271.33

4891376.43

1282332.40

7 row(s) retrieved.

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

MODIFY: ESC = Done editing CTRL-A = Typeover/Insert CTRL-R = Redraw
CTRL-X = Delete character CTRL-D = Delete rest of line

-- 1 to 18 of 34 ----- actuals ----- Press CTRL-W for Help -----

```
select      sum(mid90/2+
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92/2)/9
from flnonreg
where acct between 2100 and 2199
union all
select      sum(mid90/2+
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92/2)/9
from flnonreg
where acct between 2200 and 2219
union all
select      sum(mid90/2+
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92/2)/9
from flnonreg
where acct between 2220 and 2229
union all
select      sum(mid90/2+
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92/2)/9
from flnonreg
```

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(expression)

258780228.00
293869126.33
5372564.78
521146167.22
43391368.78
1183333746.89
4851121.56

7 row(s) retrieved.

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

MODIFY: ESC = Done editing CTRL-A = Typeover/Insert CTRL-R = Redraw
CTRL-X = Delete character CTRL-D = Delete rest of line

-- 1 to 18 of 34 ----- actuals ----- Press CTRL-W for Help -----

```
select      sum(
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92 )/9
from flintermr
where acct between 2100 and 2199
union all
select      sum(
jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92 )/9
from flintermr
where acct between 2200 and 2219
union a
```

7 row(s) retrieved.

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

MODIFY: ESC = Done editing CTRL-A = Typeover/Insert CTRL-R = Redraw
CTRL-X = Delete character CTRL-D = Delete rest of line

- 18 to 35 of 40 ----- actuals ----- Press CTRL-W for Help -----

```
from fltollmr
where acct between 6700 and 6799
;
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)
from flaccmr
where acct between 6100 and 6499
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)
from flaccmr
where acct between 6500 and 6559
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)
from flaccmr
where acct between 6560 and 6569
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)
from flaccmr
where acct between 6610 and 6699
```

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
R° the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(sum)

34245002.00
25735963.00
44737964.00
37314891.00
19988659.00

(sum)

34249961.00
16348486.00
42534660.00
22845386.00
16887235.00

5 row(s) retrieved.

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
Run the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(expression)

107201007.22
322176813.67
9752342.78
314561781.11
2013371.67

(expression)

770175557.44
259645982.44
14042853.11
406173409.44
1693731.67

5 row(s) retrieved.

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

MODIFY: ESC = Done editing CTRL-A = Typeover/Insert CTRL-R = Redraw
CTRL-X = Delete character CTRL-D = Delete rest of line

-- 10 to 27 of 40 ----- actuals ----- Press CTRL-W for Help -----

```
from fltollmr
where acct between 2300 and 2399
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from fltollmr
where acct between 2400 and 2499
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from fltollmr
where acct between 2600 and 2699
;
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from flaccmr
where acct between 2100 and 2499
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from flaccmr
where acct between 2200 and 2299
```

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

MODIFY: ESC = Done editing CTRL-A = Typeover/Insert CTRL-R = Redraw
CTRL-X = Delete character CTRL-D = Delete rest of line

- 5 to 22 of 24 ----- actuals ----- Press CTRL-W for Help -----

```
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from fltollmr
where acct between 2220 and 2229
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from fltollmr
where acct between 2230 and 2239
;
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from flaccmr
where acct between 2210 and 2219
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from flaccmr
where acct between 2220 and 2229
union all
select sum(jan92+feb92+mar92+apr92+may92+jun92+jul92+aug92+sep92)/9
from flaccmr
```

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

SQL: New Run Modify Use-editor Output Choose Save Info Drop Exit
P the current SQL statements.

----- actuals ----- Press CTRL-W for Help -----

(expression)

99585458.56
3493530.67
219097824.44

(expression)

88288427.22
2076619.33
169280935.89

3 row(s) retrieved.

exit Alt-x° help Alt-h° port 1° speed 9600°par none° echo rem° VT320

.....
 Item 22 Do you want a deferred tax impact? (1=Yes,0=No)
 Description Other Regulatory Adj

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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:							
Pit Sp					0	0	0
Pit Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth	(1,855)				(1,855)	(197)	(237)

Tot Op Exp	(1,855)				(1,855)	(197)	(237)
=====							
PLANT IN SERV:							
Sen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0

Tot Plt in Svc	0				0	0	0
=====							
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Mail & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl BRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	102				102	11	13
SIT Curr Def	0				0	0	0
Tot SIT	102				102	11	13
FIT Current	596				596	63	76
FIT Curr Def	0				0	0	0
Tot	596				596	63	76
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	596				596	63	76

Test r	1991	-----Tax factors-----			Do you want
Item	23	Exp SIT	0.055000	Rev SIT	0.053358 deferred tax?
Description	SPF 1991-1992	Exp FIT	0.321300	Rev FIT	0.311710 (1=Yes,0=No)
Return factor	0.092800	GRT rate	0.011777	Tax gross-up	0.805094
Uncoil factor	0.017871				0

Note: FIT calc includes chg in FIT ADJUSTMENTS

	INPUT	INPUT	INPUT	INPUT	INPUT REV;	INPUT REV;	INPUT REV;
	Combined \$	Intra%	ER%	RA%	OTH CALC'D	OTH CALC'D	OTH CALC'D
					Intra \$	ER \$	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					32	0	0
Uncollectible	0	N/A	N/A	N/A	1	0	0
Misc net Unc	0	N/A	N/A	N/A	31	0	0
OPER EXPENSES:							
Fit Sp					3,969	0	0
Fit Non Sp					2,302	0	0
Depr					5,615	0	0
Cust Op					0	0	0
Corp Op					1,523	0	0
Oth					(5)	0	0

Tot Op Exp	0				13,404	0	0
=====							
PLAN IN SERV:							
Gen'l Supp					6,236	0	0
COE					13,658	0	0
C&W					55,050	0	0
I/OT					2,421	0	0
Amort.					113	0	0

Tot Fit in Svc	0				77,478	0	0
=====							
OTH INV & RES:							
Deon Reserve					30,206	0	0
Plt und Constr					598	0	0
Prop Fut Use					2	0	0
CWC					0	0	0
Mati & Supp					506	0	0
M&S incl CWC	0				506	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					976	0	0
Tot Oth Taxes	0				976	0	0
SIT Current	0				(1,698)	0	0
SIT Curr Def	0				909	0	0
Tot SIT	0				(789)	0	0
FIT Current	0				(10,363)	0	0
FIT Curr Def	0				5,309	0	0
Tot	0				(5,054)	0	0
ITC Realized					0	0	0
ITC Amort					(213)	0	0
FIT Net of ITC	0				(5,267)	0	0

24 Do you want a deferred tax impact? (1=yes,0=no)
 Description SFY 1992-1993 Note: FIT calc includes chg in FIT ADJUSTMENTS

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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					32	0	0
Uncollectible	0	N/A	N/A	N/A	1	0	0
Misc net Unc	0	N/A	N/A	N/A	31	0	0
OPER EXPENSES:							
Plt Sp					3,969	0	0
Plt Non Sp					2,302	0	0
Depr					5,615	0	0
Cust Op					0	0	0
Corp Op					1,523	0	0
Oth					(5)	0	0
Tot Op Exp	0				13,404	0	0
PLANT IN SERV:							
Gen'l Supp					6,236	0	0
CDE					13,658	0	0
C&M					55,050	0	0
I/OT					2,421	0	0
Amort.					113	0	0
Tot Plt in Svc	0				77,478	0	0
OTH INV & RES:							
Deon Reserve					30,206	0	0
Plt und Constr					598	0	0
Prop Fut Use					2	0	0
CWC					0	0	0
Mati & Supp					506	0	0
M&S incl CWC	0				506	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					976	0	0
Tot Oth Taxes	0				976	0	0
SIT Current	0				(1,698)	0	0
SIT Curr Def	0				909	0	0
Tot SIT	0				(789)	0	0
FIT Current	0				(10,363)	0	0
FIT C - Def	0				5,309	0	0
Tot	0				(5,054)	0	0
ITC Realized					0	0	0
ITC Amort					(213)	0	0
FIT Net of ITC	0				(5,267)	0	0

Item 25 Do you want a deferred tax impact? (1=Yes,0=No)
 Description DEM 1991-1992 Note: FIT calc includes chg in FIT ADJUSTMENTS

0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					8	(2)	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	0	N/A	N/A	N/A	8	(2)	0
OPER EXPENSES:							
Plt Sp					1,401	(270)	(72)
Plt Non Sp					954	(184)	(49)
Depr					2,962	(571)	(153)
Cust Op					0	0	0
Corp Op					572	(111)	(30)
Oth					(2)	0	0
Tot Op Exp	0				5,887	(1,136)	(304)
PLANT IN SERV:							
Gen'l Supp					2,343	(452)	(121)
CDE					29,488	(5,683)	(1,522)
C&W					0	0	0
I/OT					0	0	0
Amort.					43	(8)	(2)
Tot Plt in Svc	0				31,874	(6,143)	(1,645)
OTH INV & RES:							
Depr Reserve					11,297	(2,177)	(583)
Plt und Constr					246	(47)	(13)
Prop Fut Use					1	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S incl CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	(0)	0
Oth excl GRT					401	(77)	(21)
Tot Oth Taxes	0				401	(77)	(21)
SIT Current	0				(1,149)	222	60
SIT Curr Def	0				804	(155)	(42)
Tot SIT	0				(345)	67	18
FIT Current	0				(6,947)	1,339	358
FIT C Def	0				4,696	(905)	(242)
Tot	0				(2,251)	434	116
ITC Realized					0	0	0
ITC Amort					(88)	17	5
FIT Net of ITC	0				(2,339)	451	121

Item 28 Do you want a deferred tax impact? (1=Yes,0=No)
Description DEM 1992-1993 Note: FIT calc includes chg in FIT ADJUSTMENTS

0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					4	(1)	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	0	N/A	N/A	N/A	4	(1)	0
OPER EXPENSES:							
Plt Sp					701	(135)	(36)
Plt Non Sp					477	(92)	(25)
Depr					1,481	(286)	(77)
Cust Op					0	0	0
Corp Op					286	(55)	(15)
Oth					(1)	0	0
Tot Op Exp	0				2,944	(568)	(153)
PLANT IN SERV:							
Gen'l Supp					1,271	(226)	(61)
COE					14,743	(2,841)	(763)
C&M					0	0	0
I/OT					0	0	0
Amort.					21	(4)	(1)
Tot Plt in Svc	0				16,035	(3,071)	(825)
OTH INV & RES:							
Depr Reserve					5,648	(1,089)	(292)
Plt und Constr					123	(24)	(6)
Prop Fut Use					0	0	0
CWC					0	0	0
Mail & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	(0)	0
Oth excl BRT					201	(39)	(10)
Tot Oth Taxes	0				201	(39)	(10)
SIT Current	0				(575)	110	9
SIT Curr Def	0				402	(77)	(21)
Tot SIT	0				(173)	33	9
FIT Current	0				(3,474)	670	179
FIT C - Def	0				2,348	(453)	(121)
Tot	0				(1,126)	217	58
ITC Realized					0	0	0
ITC Amort					(44)	8	2
FIT Net of ITC	0				(1,170)	225	60

Item 27 Do you want a deferred tax impact? (1=Yes,0=No)
 Description USF 91-92
 Revised 12/7/92 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					(6,577)	0	0
Oth					0	0	0
Tot Op Exp	0				(6,577)	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				362	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				362	0	0
FIT Current	0				2,113	0	0
FIT Curr Def	0				0	0	0
Tot	0				2,113	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				2,113	0	0

Test Year 1991
 Item # 27
 Description
 Return factor
 Uncoll factor

----- Tax factors -----
 Exp SIT Rev SIT
 Exp FIT Rev FIT
 GRT rate Tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)
 0

USF 1991-1992

REVENUES:	Required INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV: OTH CALC'D Intra \$	INPUT REV: OTH CALC'D ER %	INPUT REV: OTH CALC'D RA \$
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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve						0	0
Plt und Constr						0	0
Prop Fut Use						0	0
CWC						0	0
Matl & Supp						0	0
M&S incl CWC	0					0	0
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	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

<6597>

Schedule D-9 Entries

4340

ITC

avg. Intra - indicate DR or CR

input 12/7/92

 Item 28 Do you want a deferred tax impact? (1=Yes,0=No)
 Description USF 92-93
 Revised 12/7/92 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					2,047	0	0
Oth					0	0	0
Tot Op Exp	0				2,047	0	0
PLANES & SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&M					0	0	0
I/OT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S incl CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				(113)	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				(113)	0	0
FIT Current	0				(658)	0	0
FIT Curr Def	0				0	0	0
Tot	0				(658)	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				(658)	0	0

Test Year 1991
 Item # 28
 Description
 Return factor
 Uncoll factor

Exp SIT
 Exp FIT
 GRT rate

Rev SIT
 Rev FIT
 tax gross-up

Do you want deferred tax?
 (1=Yes, 0=No)

USF 1992-1993

	Regulated INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	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			
Interrate 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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					2047	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Deon Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

Schedule
 D-9 Entries

4340

ITC

avg. Intra - indicate
 DR or CR.

input 12/7/92

Southern Bell

12/1/92

US F

Proforma Adjustments

Previous (7/15/92)

Revised (12/1/92)

91-92:

1992	13,529	16,436
1991	<u>9,895</u>	<u>9,895</u>
Incremental	3,634	6,541
Reduced Exp	<3,634>	<6,541>

92-93:

1993	15,464	14,389
1992	<u>13,529</u>	<u>16,436</u>
Incremental	1,935	<2,047>
Reduced Exp	<1,935>	2,047

Total <5569>

<4,494>

NECA NATIONAL EXCHANGE
CARRIER ASSOCIATION

115 Perimeter Center Place
Suite 440
Atlanta, GA 30346
(404) 395-0763
(800) 223-7751
(800) 551-3038 FAX

September 23, 1992

Mr. Robert Fordham
BellSouth Telecommunications, Inc.
Room 19A51
675 West Peachtree Street
Atlanta, Georgia 30375

Dear Rob:

The 91-1 Universal Service Fund data (year end 1990 data) has been revised to reflect the changes you submitted on correspondence to NECA dated August 4, 1992 for Southern Bell states (Total Benefits) and September 18, 1992 for South Central Bell states (Tandem Adjustments). These corrections have been input into the USF data system and a revised cost per loop and 1992 monthly USF payment have been calculated for the affected study areas. This information is shown on the attachment. These amounts will be adjusted for IXC non-payments.

The revised USF support amount will become effective in the September settlement month retroactive to January 1992.

If you have any questions regarding these revised USF support payments, please call me at (404) 395-0763.

Sincerely,



Azita Sparano
Manager - Cost Analysis

AS/kms

REVISED USF MONTHLY PAYMENTS FOR 1992

<u>SAC</u>	<u>SA NAME</u>	<u>REVISED MONTHLY USF PAYMENT</u>
235193	Southern Bell - NC	\$ 379,752
245194	Southern Bell - SC	\$ 810,751
215191	Southern Bell - FL	\$1,369,657
225192	Southern Bell - GA	\$ 780,336
285184	South Central Bell - MS	\$ 544,660
275183	South Central Bell - LA	\$ 598,674

PK
CAW for testimony
update

September 17, 1992

To: Walter Reid
From: Bob Scheye
Subject: Increase USF Support Payments in 1992 for Southern Bell States.

USF Support Payments for Southern Bell for calendar year 1992 have been increased by the following amounts:

Florida	\$2,907,108
Georgia	\$1,584,108
North Carolina	\$764,004
South Carolina	\$577,608

The payment for January - August (8 Months) should be made in the end of September payment. Payments for September - December will be increased by 1/12th the annual amount shown above. The change in the amount for the Southern Bell States was due to the method of calculating total rent/benefits in the USF algorithm. South Central States were not affected by this change.

If you have any questions, please call Mike Kokoska on (404) 529-6218 or Rob Fordham on (404) 529-8884.



cc: Guy Cochran
Diane Folsom
Chuck Blackburn

F01B07V00778

NECA NATIONAL EXCHANGE
CARRIER ASSOCIATION

115 Perimeter Center Place
Suite 440
Atlanta, GA 30346
(404) 395-0763
(800) 223-7751
(800) 551-3038 FAX

Richard R. Snopkowski
Executive Director
Eastern U.S. Regions

October 8, 1992

Mr. Robert Fordham
Staff Manager
BellSouth
675 West Peachtree Street NE
Atlanta, GA 30375-0426

SUBJECT: Universal Service Fund 1993 Support Payments
and State PUC Filings

Dear Mr. Fordham:

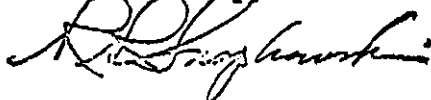
The recent Universal Service Fund data collection of 1991 cost information has been processed and the results filed with the FCC. On October 30th, your USF annual support payments for 1992 and 1993 will be reported to your state public utility commission as requested by the FCC.

The national average cost per loop calculated from this year's data collection is \$234.26. Companies with a study area loop cost that exceeds 115% of this national average are eligible to receive USF payments beginning in January 1993.

Enclosed is a report for your study area showing its loop cost, and current and projected USF payments. These payments reflect August 1992 amounts reported in the FCC and PUC filings, and are subject to change due to reconciliation to finalized cost study and underlying financials. Amounts for 1992 are computed at the 7th transition step; 1993 amounts are computed at the 8th and final transition step.

Please contact Azita Sparano at 1-800-223-7751 if you have any questions.

Sincerely



Enclosure

RRS/etr

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.
UNIVERSAL SERVICE FUND
1993 SUPPORT PAYMENTS

STUDY AREA	STUDY AREA NAME	NECA REGION
215191	SOUTHERN BELL-FL	2

PROJECTED 1993 PAYMENTS

NATIONAL AVERAGE COST PER LOOP.....:	\$234.26
STUDY AREA COST PER LOOP.....:	\$300.08
ANNUAL SUPPORT PAYMENT.....:	\$14,389,337
MONTHLY SUPPORT PAYMENT.....:	\$1,199,111

CURRENT VIEW OF 1992 PAYMENTS

NATIONAL AVERAGE COST PER LOOP.....:	\$231.34
STUDY AREA COST PER LOOP.....:	\$307.44
ANNUAL SUPPORT PAYMENT.....:	\$16,435,889
MONTHLY SUPPORT PAYMENT.....:	\$1,369,657

National Exchange Carrier Association, Inc.

Universal Service Fund
1992 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code (010) 215191
 (020) Contact Name (020) ROBERT FORDHAM
 (030) Contact Telephone Number (030) (404) 529-8884 Ext. 0
 (040) USF Data Collection Period (040) 92-1

Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
-----------	-------------	-------------------------	-----------	-------------------	-------------

II. WORKING LOOPS

(060) Total Loops (Cat 1.1, 1.2 and 1.3)	4,720,419	(060)	<u>4,832,686</u>	Loop WKS
(070) Category 1.3 Loops (Excluding Cat 1.3 TWX Loops)	4,537,277	(070)	<u>4,689,983</u>	Loop WKS
(080) Reserved	No Entry Required			

III. INVESTMENT, EXPENSE AND TAXES

Net Plant Investment

(160) Acct 2001 - Telephone Plant in Service	8,541,534,060	(160)	<u>8,870,704,000</u>	USF Filing WKS
(170) Acct 1220 - Material and Supplies	41,119,371	(170)	<u>38,295,000</u>	USF Filing WKS
(190) Acct 3100 - Accumulated Depreciation	3,055,675,857	(190)	<u>3,365,089,000</u>	USF WKS
(195) Acct 3400 - Accumulated Amortization Tangible	12,412,068	(195)	<u>9,089,000</u>	USF WKS
(200) Reserved	No Entry Required			
(205) Reserved	No Entry Required			
(210) Acct 4340 - Net Noncurrent De- ferred Operating Income Taxes	943,700,530	(210)	<u>902,618,000</u>	USF WKS
(220) Net Plant Investment (Sum of Lines 160 + 170 minus Lines 190 through 210)	4,570,864,976	(220)	<u>4,632,203,000</u>	Calc.

National Exchange Carrier Association, Inc.

Universal Service Fund
1992 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
Selected Plant Accounts					
(230)	Acct 2210 - Central Office Switching Equipment	1,493,679,753	(230)	<u>1,550,692,000</u> ✓ USFWKS	
(235)	Acct 2220 - Operator System Equipment	29,778,798	(235)	<u>35,088,000</u> ✓ USFWKS	
(240)	Acct 2230 - Central Office Transmission Equipment	1,554,547,296	(240)	<u>1,660,049,000</u> ✓ USFWKS	
(245)	Total Central Office Equipment (Sum of Lines 230 through 240)	3,078,005,847	(245)	<u>3,245,829,000</u> ✓ Calc.	
(250)	Circuit Equip. Category 4.13	870,118,067	(250)	<u>999,602,407</u> ✓ /4.13 WKS	
(255)	Acct 2410 - Cable and Wire Facilities Total	4,177,609,659	(255)	<u>4,307,103,000</u> ✓ USFWKS	
(260)	Acct 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	489,888,607	(260)	<u>534,837,728</u> ✓ 3/100 WKS	
(265)	Acct 3100 (2220) - Accumulated Depreciation Operator System Equipment	5,258,459	(265)	<u>7,613,642</u> ✓ 3/100 WKS	
(270)	Acct 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	547,784,357	(270)	<u>601,763,294</u> ✓ 3/100 WKS	
(275)	Acct 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 through 270)	1,042,931,423	(275)	<u>1,144,214,664</u> ✓ Calc.	
(280)	Acct 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	1,564,424,364	(280)	<u>1,754,480,699</u> ✓ 3/100 WKS	

National Exchange Carrier Association, Inc.

Universal Service Fund
1992 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
(285)	Reserved	No	Entry	Required	
(290)	Reserved	No	Entry	Required	
(295)	Reserved	No	Entry	Required	
(300)	Reserved	No	Entry	Required	
(305)	Reserved	No	Entry	Required	
(310)	Acct 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	259,195,714	(310)	<u>260,866,777</u>	<u>4340WKS</u>
(315)	Acct 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	3,292,034	(315)	<u>2,839,792</u>	<u>4340WKS</u>
(320)	Acct 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	223,603,276	(320)	<u>228,071,627</u>	<u>4340WKS</u>
(325)	Acct 4340 (2210-2230) Net Noncurrent Deferred Operating Income taxes - Central Office Equipment (Sum of Lines 310 through 320)	486,091,024	(325)	<u>491,778,196</u>	<u>Calc.</u>
(330)	Acct 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	279,537,657	(330)	<u>251,618,373</u>	<u>4340WKS</u>

National Exchange Carrier Association, Inc.

Universal Service Fund
1992 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
Plant Specific Operation Expense					
(335)	Acct 6110 - Network Support Expense Total	4,471,931	(335)	<u>5,127,000</u> ✓	<u>43-03 6110m</u>
(340)	Acct 6110 - Benefits Portion of Network Support Expense	200,241	(340)	<u>84,305</u> ✓	<u>B/R WKS</u>
(345)	Acct 6110 - Rents Portion of Network Support Expense	1,287,129	(345)	<u>975,169</u> ✓	<u>B/R WKS</u>
(350)	Acct 6120 - General Support Expense Total	139,452,295	(350)	<u>130,933,000</u> ✓	<u>43-03 6120m</u>
(355)	Acct 6120 - Benefits Portion of General Support Expense	4,027,639	(355)	<u>3,814,598</u> ✓	<u>B/R WKS</u>
(360)	Acct 6120 - Rents Portion of General Support Expense	25,280,130	(360)	<u>22,568,449</u> ✓	<u>B/R WKS</u>
(365)	Acct 6210 - Central Office Switching Expense - Total	87,835,874	(365)	<u>94,055,000</u> ✓	<u>43-03 6210m</u>
(370)	Acct 6210 - Benefits Portion of Central Office Switching Expense	10,577,440	(370)	<u>11,291,364</u> ✓	<u>B/R WKS</u>
(375)	Acct 6210 - Rents Portion of Central Office Switching Expense	724,580	(375)	<u>497,141</u> ✓	<u>B/R WKS</u>
(380)	Acct 6220 - Operator System Expense - Total	1,264,553	(380)	<u>2,378,000</u> ✓	<u>43-03 6220m</u>
(385)	Acct 6220 - Benefits Portion Operator System Expense	7,280	(385)	<u>23,755</u> ✓	<u>B/R WKS</u>
(390)	Acct 6220 - Rents Portion of Operator System Expense	841	(390)	<u>1,123</u> ✓	<u>B/R WKS</u>
(395)	Acct 6230 - Central Office Expense - Transmission Equipment - Total	47,702,388	(395)	<u>48,340,000</u> ✓	<u>43-03 6230m</u>

National Exchange Carrier Association, Inc.

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Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
(400)	Acct 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	7,863,081	(400)	<u>8,374,602</u> ✓	<u>B/R WKS</u>
(405)	Acct 6230 - Rents Portion of Central Office Expense - Transmission Equipment	985,386	(405)	<u>742,085</u> ✓	<u>B/R WKS</u>
(410)	Accts 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)	136,802,815	(410)	<u>144,773,000</u> ✓	<u>Calc.</u>
(415)	Reserved	No Entry Required			
(420)	Reserved	No Entry Required			
(425)	Reserved	No Entry Required			
(430)	Acct 6410 - Cable and Wire Facilities Expense - Total	212,037,842	(430)	<u>184,997,000</u> ✓	<u>43-03 6410m</u>
(435)	Acct 6410 - Benefits Portion Cable and Wire Facilities Expense	32,597,501	(435)	<u>28,508,507</u> ✓	<u>B/R WKS</u>
(440)	Acct 6410 - Rents Portion Cable and Wire Facilities Expense	11,082,977	(440)	<u>8,551,499</u> ✓	<u>B/R WKS</u>
(445)	Total Plant Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	492,764,883	(445)	<u>465,830,000</u> ✓	<u>Calc.</u>
Plant Non Specific Expense					
(450)	Acct 6530 - Network Operations Expense - Total	251,750,277	(450)	<u>246,180,000</u> ✓	<u>43-03 6530m</u>
(455)	Acct 6530 - Benefits Portion Network Operations Expense	47,118,952	(455)	<u>47,939,380</u> ✓	<u>B/R WKS</u>

National Exchange Carrier Association, Inc.

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Region: 2

Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
(465)	Reserved	No	Entry	Required	
(470)	Reserved	No	Entry	Required	
(480)	Reserved	No	Entry	Required	
(485)	Reserved	No	Entry	Required	
(500)	Reserved	No	Entry	Required	
(505)	Reserved	No	Entry	Required	

Depreciation & Amort. Expenses

(510)	Acct 6560 (2210)-Depreciation and Amortization Expense - Central Office Switching Equip	139,412,590	(510)	<u>135,440,272</u>	<u>6561 WKS</u>
(515)	Acct 6560 (2220)-Depreciation and Amortization Expense - Operator System Equipment	4,326,628	(515)	<u>5,380,626</u>	<u>6561 WKS</u>
(520)	Acct 6560 (2230)-Depreciation and Amortization Expense - Central Office Transmission Equipment	158,862,904	(520)	<u>168,263,173</u>	<u>6561 WKS</u>
(525)	Acct 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 through 520)	302,602,122	(525)	<u>309,084,071</u>	<u>Calc.</u>
(530)	Acct 6560 (2410)-Depreciation and Amortization Expense - Cable and Wire Facilities	260,801,982	(530)	<u>258,387,038</u>	<u>6561 WKS</u>

Corporate Operating Expenses

(535)	Acct 6710 - Executive and Planning Expense - Total	9,831,178	(535)	<u>10,750,000</u>	<u>43-03 6710n</u>
(540)	Acct 6710 - Benefits Portion Executive and Planning Expense	549,585	(540)	<u>562,932</u>	<u>B/R WKS</u>

National Exchange Carrier Association, Inc.

Universal Service Fund
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Region: 2

Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
(550)	Acct 6720 - General Administrative Expense - Total	259,858,235	(550)	<u>280,512,000</u>	43-03 6720m
(555)	Acct 6720 - Benefits Portion - General Administrative Expense	10,218,499	(555)	<u>17,880,099</u>	B/R WKS
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	269,689,413	(565)	<u>291,262,000</u>	Calc.
Other Expenses and Revenues					
(600)	Benefits Portion of All Operating Expenses - Total	113,160,218	(600)	<u>187,165,967</u>	B/R Totals WKS
(610)	Rents Portion of All Operating Expenses - Total	39,361,043	(610)	<u>34,321,352</u>	B/R Totals WKS
(620)	Reserved			No Entry Required	
(630)	Reserved			No Entry Required	
Taxes					
(650)	Acct 7200 - Operating Taxes	331,179,538	(650)	<u>339,799,000</u>	45FWKS
(655)	Reserved			No Entry Required	
IV. PART 36 - COST STUDY DATA					
(700)	Cost Study Average Cable and Wire Facilities Acct 2410	4,178,093,584	(700)	<u>4,320,762,683</u>	Cat W WKS
(710)	Cost Study Average Cable and Wire Facilities Cat 1 - Total Exchange Line C&WF Excluding Wide Band	3,857,146,557	(710)	<u>4,005,064,770</u>	Cat. 1 WKS

National Exchange Carrier Association, Inc.

Universal Service Fund
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SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1990 Amount	Data Line	Enter 1991 Amount	Data Source
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)					
(800)	Acct 2680 - Amortizable Tangible Assets	23,142,311	(800)	<u>18,068,000</u> ✓ <u>.43-03 2680 c</u>	
(805)	Acct 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment		0 (805)	<u>0</u> ✓	
(810)	Acct 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13		0 (810)	<u>0</u> ✓	
(815)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities		0 (815)	<u>0</u> ✓	
(820)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1		0 (820)	<u>0</u> ✓	
(830)	Acct 6560 (2680)-Depreciation and Amortization Expense - Amortizable Tangible Assets	6,298,143	(830)	<u>3,273,000</u> ✓ <u>USFWKS</u>	

VI. COMMENTS / SIGNIFICANT CHANGE EXPLANATION

National Exchange Carrier Association, Inc.

Universal Service Fund
1992 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

CERTIFICATION

I, _____ certify that
(Name and Title of Individual Executing Certification)

I have overall responsibility for the preparation and submission of information on behalf of SOUTHERN BELL-FLORIDA required under FCC rules relating to the Universal Service Fund (USF) program. I hereby certify that I have the required authority to execute this certification, and that, to the best of my knowledge, information and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named company with respect to the USF data set forth therein for the period January 1, 1991 to December 31, 1991.

Signature: _____

Name: _____

Title: _____

Company: _____

Date: _____

Backup for
1991 amounts on
USF Data Collection
Form

1997 USF FILING Florida
 (\$000's)

2 MIS	USF		1	2	3	4	5
43-03	Data		Total	SNFA	Hunters Cr	subj. to	
Page	Coll.		Reg.	43-03(K)	Heathrow ①	sep.	
	FORM		43-03(i)		HL/H WKS		
1	9.1-9.4 LN 160	2001	8889369	11944	6721	8870704 ✓	
2	10.1-10.4 LN 170	1220	38295	—	—	38295 ✓	
3	10.1-10.4 LN 190	3100	3372928	4235	3604	3365089 ✓	
4	10.1-10.4 LN 195	3400	9089	—	—	9089 ✓	
5	10.1-10.4 LN 210	4340	906240	2632	990	902618 ✓	
6	8.1-8.4 LN 230	2210	1551447	2	753	1550692 ✓	
7	8.1-8.4 LN 235	2220	35088	—	—	35088 ✓	
8	9.1-9.4 LN 240	2230	1662263	145	2069	1660049 ✓	
9	9.1-9.4 LN 255	2410	4309499	80	2316	4307103 ✓	
10	6.1-6.4 LN 650	7200	341894	2094	1	339799 ✓	
11	4.1-4.4 LN 830	6563	3273	—	—	3273 ✓	

① These amounts are 100% regulated interstate and are therefore subtracted to get "Amount subject to separation". (See Hunters Creek/Heathrow worksheets attached.)

SOUTHERN BELL
 FLORIDA 1991
 (000)

USF DATA COLLECTION FORM:

Line No.	Acct	Amount	Reference
160	2001	8,870,704	ARNIS 43-03
170	1220	38,295	ARNIS 43-03
190	3100	3,365,089	ARNIS 43-03
195	3400	9,089	ARNIS 43-03
210	4340	902,618	ARNIS 43-03
230	2210	1,550,692	ARNIS 43-03
235	2220	35,088	ARNIS 43-03
240	2230	1,660,049	ARNIS 43-03
255	2410	4,307,103	ARNIS 43-03
310	4340	260,867	4340 Worksheet
315	4340	2,840	4340 Worksheet
320	4340	228,072	4340 Worksheet
330	4340	251,618	4340 Worksheet
335	6110	5,127	ARNIS 43-03 (3.4)
350	6120	130,933	ARNIS 43-03 (3.4)
365	6210	94,055	ARNIS 43-03 (3.4)
380	6220	2,378	ARNIS 43-03 (3.4)
395	6230	48,340	ARNIS 43-03 (3.4)
430	6410	184,997	ARNIS 43-03 (4.4)
450	6530	246,180	ARNIS 43-03 (4.4)
510	6560	135,440	6560 Worksheet
515	6560	5,381	6560 Worksheet
520	6560	168,263	6560 Worksheet
530	6560	258,387	6560 Worksheet
535	6710	10,750	ARNIS 43-03 (5.4)
550	6720	280,512	ARNIS 43-03 (5.4)
650	7200	339,799	ARNIS 43-03
800	2680	18,068	ARNIS 43-03 (9.3)
830	6563	3,273	ARNIS 43-03

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned	
			Regulated	Nonreg.
	(a)	(b)	(c)	(d)
EXPENSES				

Plant Specific				
6112	Motor vehicle	3,144	18	0
6113	Aircraft	2,098	0	0
6114	Special purpose veh	0	0	0
6115	Garage work equip	224	1	0
6116	Other work equip	126	0	0
6110	Network support	5,592	19	0
6121	Land & building	45,059	143	(54)
6122	Furniture & artwork	1,701	10	0
23	Office equipment	12,844	290	0
6124	Gen purpose comput	78,296	957	0
6120	General support	137,900	1,400	(54)
6211	Analog electronic	39,437	5,017	0
6212	Digital electronic	54,903	4,444	0
6215	Electro-mechanical	23	23	0
6210	Central office-swit	94,363	9,484	0
6220	Operator systems	2,378	2,378	0
Central office tran				
6231	Radio systems	770	770	0
6232	Circuit equipment	47,697	47,697	0
6230	Central office tran	48,467	48,467	0
6311	Station apparatus	9,911	167	9,744
6341	Large PBX	18,485	700	17,785
6351	Public tel tmnl equ	14,748	14,748	0
6362	Other terminal equi	61,738	18,797	42,941
10	Information O/T	104,882	34,412	70,470

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
EXPENSES			

Plant Specific			
6112	Motor vehicle	2,909	235
6113	Aircraft	1,941	157
6114	Special purpose veh	0	0
6115	Garage work equip	194	30
6116	Other work equip	116	10
6110	Network support	5,160	432
6121	Land & building	43,717	1,342
6122	Furniture & artwork	1,578	123
123	Office equipment	12,626	218
6124	Gen purpose comput	74,453	3,843
6120	General support	132,374	5,526
6211	Analog electronic	39,434	3
6212	Digital electronic	54,603	300
6215	Electro-mechanical	23	0
6210	Central office-swit	94,060	303
6220	Operator systems	2,378	0
Central office tran			
6231	Radio systems	770	0
6232	Circuit equipment	47,697	0
6230	Central office tran	48,467	0
6311	Station apparatus	167	9,744
6341	Large PBX	700	17,785
6351	Public tel tmnl equ	14,748	0
6362	Other terminal equi	18,797	42,941
310	Information O/T	34,412	70,470

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
EXPENSES					
Plant Specific					
6112	Motor vehicle	2,891	235	0	0
6113	Aircraft	1,941	157	0	0
6114	Special purpose veh	0	0	0	0
6115	Garage work equip	193	30	0	0
6116	Other work equip	116	10	0	0
6110	Network support	5,141	432	0	0
6121	Land & building	43,574	1,396	0	0
6122	Furniture & artwork	1,568	123	0	0
6123	Office equipment	12,336	218	0	0
6124	Gen purpose comput	73,496	3,843	0	0
6120	General support	130,974	5,580	0	0
6211	Analog electronic	34,417	3	0	0
6212	Digital electronic	50,159	300	0	0
6215	Electro-mechanical	0	0	0	0
6210	Central office-swit	84,576	303	0	0
6220	Operator systems	0	0	0	0
Central office tran					
6231	Radio systems	0	0	0	0
6232	Circuit equipment	0	0	0	0
6230	Central office tran	0	0	0	0
6311	Station apparatus	0	0	0	0
6341	Large PBX	0	0	0	0
6351	Public tel tmnl equ	0	0	0	0
6362	Other terminal equi	0	0	0	0
610	Information O/T	0	0	0	0

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
EXPENSES				

Plant Specific				
6112	Motor vehicle	20	N/A	N/A
6113	Aircraft	0	N/A	N/A
6114	Special purpose veh	0	N/A	N/A
6115	Garage work equip	1	N/A	N/A
6116	Other work equip	1	N/A	N/A
6110	Network support	22	11	5,127
6121	Land & building	93	N/A	N/A
6122	Furniture & artwork	11	N/A	N/A
23	Office equipment	292	N/A	N/A
6124	Gen purpose comput	1,044	N/A	N/A
6120	General support	1,440	1	130,933
6211	Analog electronic	0	N/A	N/A
6212	Digital electronic	0	N/A	N/A
6215	Electro-mechanical	0	N/A	N/A
6210	Central office-swit	0	5	94,055
6220	Operator systems	0	0	2,378
Central office tran				
6231	Radio systems	0	N/A	N/A
6232	Circuit equipment	3	N/A	N/A
6230	Central office tran	3	124	48,340
6311	Station apparatus	0	N/A	N/A
6341	Large PBX	0	N/A	N/A
6351	Public tel tmnl equ	0	N/A	N/A
6362	Other terminal equi	0	N/A	N/A
10	Information O/T	0	(2,413)	36,825

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned	
			Regulated	Nonreg.
	(a)	(b)	(c)	(d)
6411	Poles	4,968	4,968	0
6421	Aerial cable	41,973	41,973	0
6422	Underground cable	15,576	15,576	0
6423	Buried cable	118,351	118,351	0
6424	Submarine cable	93	93	0
6425	Deep sea cable	0	0	0
6426	Intrabldg ntwk cabl	3,651	3,651	0
6431	Aerial wire	41	41	0
6441	Conduit systems	3,016	3,016	0
6410	Cable & wire	187,669	187,669	0
Plant Non-Specific				
11	PHFTU	0	0	0
6512	Provisioning	5,583	0	0
6510	Other PP&E expense	5,583	0	0
6531	Power	11,326	0	0
6532	Network administrat	30,678	17,077	0
6533	Testing	73,899	32,193	1,807
6534	Plant ops administr	78,164	(185)	433
6535	Engineering	79,192	62	325
6530	Network operations	273,259	49,147	2,565
6540	Access	14,339	14,339	0
Depreciate/Amortize				
6561	Depreciation-TPIS	658,175	3,030	0
6562	Depreciation-PHFTU	0	0	0
6563	Amortization-tangib	3,505	0	0
6564	Amortization-intang	0	0	0
6565	Amortization-other	3,836	0	0
6560	Depreciate/Amortize	665,516	3,030	0

COMPANY: Southern Bell
 STUDY AREA: Florida
 RIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
6411	Poles	0	0	0	0
6421	Aerial cable	0	0	0	0
6422	Underground cable	0	0	0	0
6423	Buried cable	0	0	0	0
6424	Submarine cable	0	0	0	0
6425	Deep sea cable	0	0	0	0
6426	Intrabldg ntwk cabl	0	0	0	0
6431	Aerial wire	0	0	0	0
6441	Conduit systems	0	0	0	0
6410	Cable & wire	0	0	0	0
	Plant Non-Specific				
11	PHFTU	0	0	0	0
6512	Provisioning	5,247	336	0	0
6510	Other PP&E expense	5,247	336	0	0
6531	Power	11,294	32	0	0
6532	Network administrat	13,390	211	0	0
6533	Testing	27,996	11,903	0	0
6534	Plant ops administr	65,952	11,964	0	0
6535	Engineering	78,428	377	0	0
6530	Network operations	197,060	24,487	0	0
6540	Access	0	0	0	0
	Depreciate/Amortize				
6561	Depreciation-TPIS	650,006	5,139	0	0
6562	Depreciation-PHFTU	0	0	0	0
6563	Amortization-tangib	3,273	232	0	0
6564	Amortization-intang	0	0	0	0
6565	Amortization-other	3,658	178	0	0
6560	Depreciate/Amortize	656,937	5,549	0	0

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
6411	Poles	4,968	0
6421	Aerial cable	41,973	0
6422	Underground cable	15,576	0
6423	Buried cable	118,351	0
6424	Submarine cable	93	0
6425	Deep sea cable	0	0
6426	Intrabldg ntwk cabl	3,651	0
6431	Aerial wire	41	0
6441	Conduit systems	3,016	0
6410	Cable & wire	187,669	0
	Plant Non-Specific		
6511	PHFTU	0	0
6512	Provisioning	5,247	336
6510	Other PP&E expense	5,247	336
6531	Power	11,294	32
6532	Network administrat	30,467	211
6533	Testing	60,189	13,710
6534	Plant ops administr	65,767	12,397
6535	Engineering	78,490	702
6530	Network operations	246,207	27,052
6540	Access	14,339	0
	Depreciate/Amortize		
6561	Depreciation-TPIS	653,036	5,139
6562	Depreciation-PHFTU	0	0
6563	Amortization-tangib	3,273	232
6564	Amortization-intang	0	0
6565	Amortization-other	3,658	178
6560	Depreciate/Amortize	659,967	5,549

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
6411	Poles	0	N/A	N/A
6421	Aerial cable	0	N/A	N/A
6422	Underground cable	(6)	N/A	N/A
6423	Buried cable	0	N/A	N/A
6424	Submarine cable	0	N/A	N/A
6425	Deep sea cable	0	N/A	N/A
6426	Intrabldg ntwk cabl	0	N/A	N/A
6431	Aerial wire	0	N/A	N/A
6441	Conduit systems	0	N/A	N/A
6410	Cable & wire	(6)	2,678	184,997
	Plant Non-Specific			
6511	PHFTU	0	N/A	N/A
6512	Provisioning	0	N/A	N/A
6510	Other PP&E expense	0	0	5,247
6531	Power	0	N/A	N/A
6532	Network administrat	0	N/A	N/A
6533	Testing	0	N/A	N/A
6534	Plant ops administr	3	N/A	N/A
6535	Engineering	(1)	N/A	N/A
6530	Network operations	2	25	246,180
6540	Access	0	(35)	14,374
	Depreciate/Amortize			
6561	Depreciation-TPIS	2,083	N/A	N/A
6562	Depreciation-PHFTU	0	N/A	N/A
6563	Amortization-tangib	0	N/A	N/A
6564	Amortization-intang	0	N/A	N/A
6565	Amortization-other	0	N/A	N/A
6560	Depreciate/Amortize	2,083	533	657,351

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned	
			Regulated	Nonreg.
	(a)	(b)	(c)	(d)
Customer Ops-Mkting				
6611	Product management	24,858	13,741	1,797
6612	Sales	63,600	42,225	13,058
6613	Product advertising	17,266	14,610	1,313
6610	Marketing expense	105,724	70,576	16,168
Customer Ops-Servic				
6621	Call completion	18,584	18,584	0
6622	Number services	53,462	53,462	0
6623	Customer services	230,416	41,882	2,074
620	Service Expense	302,462	113,928	2,074
Corporate Operation				
6711	Executive	8,844	0	0
6712	Planning	2,648	0	0
6710	Executive & plannin	11,492	0	0
6721	Accounting & financ	30,627	7,902	20
6722	External relations	22,926	14,820	14
6723	Human resources	22,554	0	0
6724	Informatin Managmt	73,671	1	0
6725	Legal	11,315	1,556	914
6726	Procurement	13,275	0	39
6727	Research & develop	10,055	(128)	128
6728	Other general & adm	115,435	5,926	2,345
6720	General & administr	299,858	30,077	3,460
6790	Prov uncollect note	0	0	0

COMPANY: Southern Bell
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
	Customer Ops-Mkting				
6611	Product management	8,979	341	0	0
6612	Sales	6,337	1,980	0	0
6613	Product advertising	1,231	110	2	0
6610	Marketing expense	16,547	2,431	2	0
	Customer Ops-Servic				
6621	Call completion	0	0	0	0
6622	Number services	0	0	0	0
6623	Customer services	180,381	6,041	33	5
6620	Service Expense	180,381	6,041	33	5
	Corporate Operation				
6711	Executive	4,601	367	3,654	222
6712	Planning	0	0	2,497	151
6710	Executive & plannin	4,601	367	6,151	373
6721	Accounting & financ	2,572	22	18,837	1,274
6722	External relations	0	0	7,419	673
6723	Human resources	20,664	1,890	0	0
6724	Informatin Managmt	69,802	3,868	0	0
6725	Legal	2,002	159	6,174	510
6726	Procurement	12,562	674	0	0
6727	Research & develop	8,909	25	1,057	64
6728	Other general & adm	28,800	2,370	71,663	4,331
6720	General & administr	145,311	9,008	105,150	6,852
6790	Prov uncollect note	0	0	0	0

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
	Customer Ops-Mkting		
6611	Product management	22,720	2,138
6612	Sales	48,562	15,038
6613	Product advertising	15,843	1,423
6610	Marketing expense	87,125	18,599
	Customer Ops-Servic		
6621	Call completion	18,584	0
6622	Number services	53,462	0
6623	Customer services	222,296	8,120
20	Service Expense	294,342	8,120
	Corporate Operation		
6711	Executive	8,255	589
6712	Planning	2,497	151
6710	Executive & plannin	10,752	740
6721	Accounting & financ	29,311	1,316
6722	External relations	22,239	687
6723	Human resources	20,664	1,890
6724	Informatin Managmt	69,803	3,868
6725	Legal	9,732	1,583
6726	Procurement	12,562	713
6727	Research & develop	9,838	217
6728	Other general & adm	106,389	9,046
6720	General & administr	280,538	19,320
6790	Prov uncollect note	0	0

COMPANY: Southern Bell
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 PERIOD: From Jan 1991 To Dec 1991
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
	Customer Ops-Mktng			
6611	Product management	0	N/A	N/A
6612	Sales	0	N/A	N/A
6613	Product advertising	0	N/A	N/A
6610	Marketing expense	0	1	87,124
	Customer Ops-Servic			
6621	Call completion	0	N/A	N/A
6622	Number services	0	N/A	N/A
6623	Customer services	0	N/A	N/A
520	Service Expense	0	(40,546)	334,888
	Corporate Operation			
6711	Executive	0	N/A	N/A
6712	Planning	0	N/A	N/A
6710	Executive & plannin	0	2	10,750
6721	Accounting & financ	0	N/A	N/A
6722	External relations	0	N/A	N/A
6723	Human resources	0	N/A	N/A
6724	Informatin Managmt	1	N/A	N/A
6725	Legal	0	N/A	N/A
6726	Procurement	0	N/A	N/A
6727	Research & develop	0	N/A	N/A
6728	Other general & adm	1	N/A	N/A
6720	General & administr	2	24	280,512
6790	Prov uncollect note	0	0	0

COMPANY: Southern Bell
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 PERIOD: From Jan 1991 To Dec 1991
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
	Other Ops Inc/Expen				
7110	Income custom work	0	0	0	0
7130	Return nonreg use	0	0	0	0
7140	Gain/loss foreign	0	0	0	0
7150	Gain/loss land/art	(218)	(9)	0	0
7160	Other ops gain/loss	0	0	0	0
7100	Other ops inc/expen	(218)	(9)	0	0
	Operating Taxes				
7210	Ops inv tax cr-net	26,379	109	0	0
7220	Ops federal inc tax	224,525	(6,720)	0	0
230	Ops state & local	34,132	(1,194)	0	0
7240	Ops other taxes	103,940	797	0	0
7250	Prov defer inc tax	(44,530)	1,219	0	0
7200	Operating taxes	291,688	(6,007)	0	0
	Nonops income/expen				
7310	Dividend income	0	0	0	0
7320	Interest income	0	0	0	0
7330	Inc sinking/other	0	0	0	0
7340	AFUDC	2,389	24	0	0
7350	Gain/loss property	0	0	0	0
7360	Other nonops income	0	0	0	0
7370	Special charges	0	0	4,202	256
7300	Nonops income/expen	2,389	24	(4,202)	(256)

COMPANY: Southern Bell
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned	
			Regulated	Nonreg.
	(a)	(b)	(c)	(d)
Other Ops Inc/Expen				
7110	Income custom work	0	0	0
7130	Return nonreg use	0	0	0
7140	Gain/loss foreign	0	0	0
7150	Gain/loss land/art	(67)	160	0
7160	Other ops gain/loss	953	890	63
7100	Other ops inc/expen	886	1,050	63
Operating Taxes				
7210	Ops inv tax cr-net	26,605	117	0
7220	Ops federal inc tax	217,805	0	0
30	Ops state & local	32,938	0	0
7240	Ops other taxes	155,060	50,323	0
7250	Prov defer inc tax	(43,311)	0	0
7200	Operating taxes	335,887	50,206	0
Nonops income/expen				
7310	Dividend income	0	0	0
7320	Interest income	1,376	0	1,376
7330	Inc sinking/other	0	0	0
7340	AFUDC	2,413	0	0
7350	Gain/loss property	0	0	0
7360	Other nonops income	3,468	0	3,468
7370	Special charges	6,216	1,135	623
7300	Nonops income/expen	1,041	(1,135)	4,221

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
	Other Ops Inc/Expen			
7110	Income custom work	0	N/A	N/A
7130	Return nonreg use	0	N/A	N/A
7140	Gain/loss foreign	0	N/A	N/A
7150	Gain/loss land/art	0	N/A	N/A
7160	Other ops gain/loss	0	N/A	N/A
7100	Other ops inc/expen	0	1	831
	Operating Taxes			
7210	Ops inv tax cr-net	0	N/A	N/A
7220	Ops federal inc tax	1,831	N/A	N/A
7230	Ops state & local	56	N/A	N/A
7240	Ops other taxes	207	N/A	N/A
7250	Prov defer inc tax	0	N/A	N/A
7200	Operating taxes	2,094	16,778	323,022
	Nonops income/expen			
7310	Dividend income	0	N/A	N/A
7320	Interest income	0	N/A	N/A
7330	Inc sinking/other	0	N/A	N/A
7340	AFUDC	0	N/A	N/A
7350	Gain/loss property	0	N/A	N/A
7360	Other nonops income	0	N/A	N/A
7370	Special charges	0	N/A	N/A
7300	Nonops income/expen	0	(2,371)	(577)

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
	Other Ops Inc/Expen		
7110	Income custom work	0	0
7130	Return nonreg use	0	0
7140	Gain/loss foreign	0	0
7150	Gain/loss land/art	(58)	(9)
7160	Other ops gain/loss	890	63
7100	Other ops inc/expen	832	54
	Operating Taxes		
7210	Ops inv tax cr-net	26,496	109
7220	Ops federal inc tax	224,525	(6,720)
7230	Ops state & local	34,132	(1,194)
7240	Ops other taxes	154,263	797
7250	Prov defer inc tax	(44,530)	1,219
7200	Operating taxes	341,894	(6,007)
	Nonops income/expen		
7310	Dividend income	0	0
7320	Interest income	0	1,376
7330	Inc sinking/other	0	0
7340	AFUDC	2,389	24
7350	Gain/loss property	0	0
7360	Other nonops income	0	3,468
7370	Special charges	5,337	879
7300	Nonops income/expen	(2,948)	3,989

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned	
			Regulated	Nonreg.
	(a)	(b)	(c)	(d)
PLANT-IN-SERVICE				
Support Plant				
2111	Land	49,494	256	0
2112	Motor vehicles	30,224	4	0
2113	Aircraft	0	0	0
2114	Special purpose veh	3	0	0
2115	Garage work equip	3,196	15	0
2116	Other work equip	68,682	75	0
2121	Buildings	623,284	8,332	0
2122	Furniture	20,219	138	0
2123	Office equipment	52,503	24,023	0
24	Gen purpose comput	346,719	4,889	0
2110	Land & support	1,194,324	37,732	0
Central Off-Switch				
2211	Analog elect switch	660,051	516,631	1
2212	Digit elect switch	903,139	795,698	10,623
2215	Electro-mech switch	4	4	0
2210	Central off switch	1,563,194	1,312,333	10,624
2220	Operator systems	35,088	35,088	0

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
PLANT-IN-SERVICE					

Support Plant					
2111	Land	47,926	1,312	0	0
2112	Motor vehicles	26,322	3,898	0	0
2113	Aircraft	0	0	0	0
2114	Special purpose veh	3	0	0	0
2115	Garage work equip	2,785	396	0	0
2116	Other work equip	62,491	6,116	0	0
2121	Buildings	599,256	15,696	0	0
2122	Furniture	18,768	1,313	0	0
2123	Office equipment	27,334	1,146	0	0
24	Gen purpose comput	321,060	20,770	0	0
2110	Land & support	1,105,945	50,647	0	0
Central Off-Switch					
2211	Analog elect switch	143,419	0	0	0
2212	Digit elect switch	95,695	1,123	0	0
2215	Electro-mech switch	0	0	0	0
2210	Central off switch	239,114	1,123	0	0
2220	Operator systems	0	0	0	0

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
PLANT-IN-SERVICE			

Support Plant			
2111	Land	48,182	1,312
2112	Motor vehicles	26,326	3,898
2113	Aircraft	0	0
2114	Special purpose veh	3	0
2115	Garage work equip	2,800	396
2116	Other work equip	62,566	6,116
2121	Buildings	607,588	15,696
2122	Furniture	18,906	1,313
2123	Office equipment	51,357	1,146
24	Gen purpose comput	325,949	20,770
2110	Land & support	1,143,677	50,647
Central Off-Switch			
2211	Analog elect switch	660,050	1
2212	Digit elect switch	891,393	11,746
2215	Electro-mech switch	4	0
2210	Central off switch	1,551,447	11,747
2220	Operator systems	35,088	0

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
<u>PLANT-IN-SERVICE</u>				
Support Plant				
2111	Land	162	N/A	N/A
2112	Motor vehicles	11	N/A	N/A
2113	Aircraft	0	N/A	N/A
2114	Special purpose veh	0	N/A	N/A
2115	Garage work equip	11	N/A	N/A
2116	Other work equip	34	N/A	N/A
2121	Buildings	4,601	N/A	N/A
2122	Furniture	92	N/A	N/A
2123	Office equipment	1,401	N/A	N/A
124	Gen purpose comput	5,387	N/A	N/A
2110	Land & support	11,699	31,737	1,100,241
Central Off-Switch				
2211	Analog elect switch	2	(62,022)	722,070
2212	Digit elect switch	0	88,391	803,002
2215	Electro-mech switch	0	(1)	5
2210	Central off switch	2	26,368	1,525,077
2220	Operator systems	0	2,136	32,952

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Approved by OMB
 3060-0395
 Expires 10/31/90
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned	
			Regulated	Nonreg.
	(a)	(b)	(c)	(d)
	Central off-Trans			
2231	Radio systems	9,342	9,342	0
2232	Circuit equipment	1,652,921	1,652,921	0
2230	Transmission	1,662,263	1,662,263	0
	Information O/T			
2311	Station apparatus	700	700	0
2321	Customer prem wire	0	0	0
2341	Large PBX	6,041	6,040	1
2351	Public tel terminal	72,928	72,928	0
2362	Other terminal	93,822	89,659	4,163
2210	Information O/T	173,491	169,327	4,164
	Cable & Wire Facil			
2411	Poles	114,418	114,418	0
2421	Aerial cable	624,075	624,075	0
2422	Underground cable	869,491	869,491	0
2423	Buried cable	2,030,195	2,030,195	0
2424	Submarine cable	10,231	10,231	0
2425	Deep sea cable	0	0	0
2426	Intrabldg ntwk cabl	41,118	41,118	0
2431	Aerial wire	4,413	4,413	0
2441	Conduit systems	615,558	615,558	0
2410	Cable & wire facil	4,309,499	4,309,499	0
	Amortizable Assets			
2681	Capital leases	6,331	0	0
2682	Leasehold improve	12,980	0	0
2680	Amort tangible asst	19,311	0	0
2690	Intangibles	0	0	0
2001	TPIS	8,957,170	7,526,242	14,788

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
	Central off-Trans				
2231	Radio systems	0	0	0	0
2232	Circuit equipment	0	0	0	0
2230	Transmission	0	0	0	0
	Information O/T				
2311	Station apparatus	0	0	0	0
2321	Customer prem wire	0	0	0	0
2341	Large PBX	0	0	0	0
2351	Public tel terminal	0	0	0	0
2362	Other terminal	0	0	0	0
10	Information O/T	0	0	0	0
	Cable & Wire Facil				
2411	Poles	0	0	0	0
2421	Aerial cable	0	0	0	0
2422	Underground cable	0	0	0	0
2423	Buried cable	0	0	0	0
2424	Submarine cable	0	0	0	0
2425	Deep sea cable	0	0	0	0
2426	Intrabldg ntwk cabl	0	0	0	0
2431	Aerial wire	0	0	0	0
2441	Conduit systems	0	0	0	0
2410	Cable & wire facil	0	0	0	0
	Amortizable Assets				
2681	Capital leases	5,953	378	0	0
2682	Leasehold improve	12,115	865	0	0
2680	Amort tangible asst	18,068	1,243	0	0
2690	Intangibles	0	0	0	0
2001	TPIS	1,363,127	53,013	0	0

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
	Central off-Trans		
2231	Radio systems	9,342	0
2232	Circuit equipment	1,652,921	0
2230	Transmission	1,662,263	0
	Information O/T		
2311	Station apparatus	700	0
2321	Customer prem wire	0	0
2341	Large PBX	6,040	1
2351	Public tel terminal	72,928	0
2362	Other terminal	89,659	4,163
2310	Information O/T	169,327	4,164
	Cable & Wire Facil		
2411	Poles	114,418	0
2421	Aerial cable	624,075	0
2422	Underground cable	869,491	0
2423	Buried cable	2,030,195	0
2424	Submarine cable	10,231	0
2425	Deep sea cable	0	0
2426	Intrabldg ntwk cabl	41,118	0
2431	Aerial wire	4,413	0
2441	Conduit systems	615,558	0
2410	Cable & wire facil	4,309,499	0
	Amortizable Assets		
2681	Capital leases	5,953	378
2682	Leasehold improve	12,115	865
2680	Amort tangible asst	18,068	1,243
2690	Intangibles	0	0
2001	TPIS	8,889,369	67,801

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
	Central off-Trans			
2231	Radio systems	0	290	9,052
2232	Circuit equipment	145	29,805	1,622,971
2230	Transmission	145	30,095	1,632,023
	Information O/T			
2311	Station apparatus	0	N/A	N/A
2321	Customer prem wire	0	N/A	N/A
2341	Large PBX	0	N/A	N/A
2351	Public tel terminal	0	N/A	N/A
2362	Other terminal	18	N/A	N/A
2310	Information O/T	18	(323)	169,632
	Cable & Wire Facil			
2411	Poles	1	N/A	N/A
2421	Aerial cable	8	N/A	N/A
2422	Underground cable	35	N/A	N/A
2423	Buried cable	0	N/A	N/A
2424	Submarine cable	1	N/A	N/A
2425	Deep sea cable	0	N/A	N/A
2426	Intrabldg ntwk cabl	0	N/A	N/A
2431	Aerial wire	0	N/A	N/A
2441	Conduit systems	35	N/A	N/A
2410	Cable & wire facil	80	41,021	4,268,398
	Amortizable Assets			
2681	Capital leases	0	N/A	N/A
2682	Leasehold improve	0	N/A	N/A
2680	Amort tangible asst	0	(1,688)	19,756
2690	Intangibles	0	0	0
2001	TPIS	11,944	129,346	8,748,079

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned	
			Regulated	Nonreg.
	(a)	(b)	(c)	(d)
OTHER INVESTMENTS				
2002	PHFTU	236	0	0
2003	TPUC-short term	34,044	9,606	0
2004	TPUC-long term	18,311	3,010	0
2005	Plant acquis adjust	0	0	0
1220	Material & supplies	43,369	(30)	4,283
1438	Defer maint & retir	0	0	0
1439	Deferred charges	438,182	2,633	0
1500	Other jurisd assets	39,515	39,515	0
230	IS Cash Working Cap	N/A	N/A	N/A
370	Total Investment	9,530,827	7,580,976	19,071
RESERVES				

Accum Depreciation				
3100	Accum depreciation	3,398,789	10,558	0
3200	Accum depr-PHFTU	0	0	0
Accum Amortization				
3410	Accum amort-cap lse	2,504	0	0
3420	Accum amort-lse imp	7,216	0	0
3400	Accum amort-tangibl	9,720	0	0
3500	Accum amort-intang	0	0	0
3600	Accum amort-other	0	0	0
Deferred Ops Inc Tx				
4100	Net Current Defer	(2,477)	0	0
4340	Net Noncurrent Defe	909,597	6,714	0
Other Deductions				
4040	Customers' deposits	53,891	0	0
4120	Other accru liabil	61,190	4,532	0
4360	Other deferred crs	1,189	169	0
4370	Other jurisdiction	80,469	80,469	0
195	Total Reserve	4,512,368	102,442	0

COMPANY: Southern Bell
STUDY AREA: Florida
PERIOD: From Jan 1991 To Dec 1991
COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in Thousands)

Row/ Acct. Number	Account Title (a)	Attributed		Generally Allocated	
		Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
OTHER INVESTMENTS					
2002	PHFTU	230	6	0	0
2003	TPUC-short term	24,035	403	0	0
2004	TPUC-long term	15,060	241	0	0
2005	Plant acquis adjust	0	0	0	0
1220	Material & supplies	38,325	791	0	0
1438	Defer maint & retir	0	0	0	0
1439	Deferred charges	37,894	1,479	368,523	27,653
1500	Other jurisd assets	0	0	0	0
230	IS Cash Working Cap	N/A	N/A	N/A	N/A
370	Total Investment	1,478,671	55,933	368,523	27,653
RESERVES					
Accum Depreciation					
3100	Accum depreciation	3,362,370	25,861	0	0
3200	Accum depr-PHFTU	0	0	0	0
Accum Amortization					
3410	Accum amort-cap lse	2,354	150	0	0
3420	Accum amort-lse imp	6,735	481	0	0
3400	Accum amort-tangibl	9,089	631	0	0
3500	Accum amort-intang	0	0	0	0
3600	Accum amort-other	0	0	0	0
Deferred Ops Inc Tx					
4100	Net Current Defer	(2,281)	(196)	0	0
4340	Net Noncurrent Defe	899,526	3,357	0	0
Other Deductions					
4040	Customers' deposits	53,018	873	0	0
4120	Other accru liabil	52,194	4,464	0	0
4360	Other deferred crs	0	0	962	58
4370	Other jurisdiction	0	0	0	0
495	Total Reserve	4,373,916	34,990	962	58

COMPANY: Southern Bell
 STUDY AREA: Florida
 PERIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
OTHER INVESTMENTS			
2002	PHFTU	230	6
2003	TPUC-short term	33,641	403
2004	TPUC-long term	18,070	241
2005	Plant acquis adjust	0	0
1220	Material & supplies	38,295	5,074
1438	Defer maint & retir	0	0
1439	Deferred charges	409,050	29,132
1500	Other jurisd assets	39,515	0
230	IS Cash Working Cap	N/A	N/A
370	Total Investment	9,428,170	102,657
RESERVES			
3100	Accum Depreciation		
3200	Accum depreciation	3,372,928	25,861
	Accum depr-PHFTU	0	0
3410	Accum Amortization		
3420	Accum amort-cap lse	2,354	150
	Accum amort-lse imp	6,735	481
3400	Accum amort-tangibl	9,089	631
3500	Accum amort-intang	0	0
3600	Accum amort-other	0	0
4100	Deferred Ops Inc Ex		
4340	Net Current Defer	(2,281)	(196)
	Net Noncurrent Defe	906,240	3,357
Other Deductions			
4040	Customers' deposits	53,018	873
4120	Other accru liabil	56,726	4,464
4360	Other deferred crs	1,131	58
4370	Other jurisdiction	80,469	0
495	Total Reserve	4,477,320	35,048

COMPANY: Southern Bell
 STUDY AREA: Florida
 RIOD: From Jan 1991 To Dec 1991
 COSA: SBFL

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in Thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
OTHER INVESTMENTS				
2002	PHFTU	0	(97)	327
2003	TPUC-short term	0	(21,905)	55,546
2004	TPUC-long term	0	(14,843)	32,913
2005	Plant acquis adjust	0	0	0
1220	Material & supplies	0	(224)	38,519
1438	Defer maint & retir	0	0	0
1439	Deferred charges	0	399,502	9,548
1500	Other jurisd assets	0	(39,196)	78,711
230	IS Cash Working Cap	N/A	N/A	0
370	Total Investment	11,944	452,521	8,963,705
RESERVES				
Accum Depreciation				
3100	Accum depreciation	4,235	98,509	3,270,184
3200	Accum depr-PHFTU	0	(14)	14
Accum Amortization				
3410	Accum amort-cap lse	0	N/A	N/A
3420	Accum amort-lse imp	0	N/A	N/A
3400	Accum amort-tangibl	0	(743)	9,832
3500	Accum amort-intang	0	0	0
3600	Accum amort-other	0	0	0
Deferred Ops Inc Tx				
4100	Net Current Defer	0	(2,281)	0
4340	Net Noncurrent Defe	2,632	(23,371)	926,979
Other Deductions				
4040	Customers' deposits	0	(405)	53,423
4120	Other accru liabil	0	56,726	0
4360	Other deferred crs	0	(61)	1,192
4370	Other jurisdiction	0	(46,607)	127,076
75	Total Reserve	6,867	81,753	4,388,700

HUNTERS CREEK / HEATHROW 1991 ADJUSTMENT AMOUNTS PAGE 1

FORM		JAN	FEB	MAR	APR	MAY	JUN
551034-13,06	BLDG 6561	1,246	761	836	815	932	790
551034-13,11	DIGITAL 6561	4,078	4,031	4,031	4,031	4,031	4,031
551034-13,14	RADIO 6561	2,878	2,878	2,878	2,878	2,878	2,878
551034-13,15	CKT 6561	12,551	12,615	12,615	12,615	12,615	12,615
551034-13,18	L PBX 6561	(5)	(5)	(5)	(5)	(5)	(5)
551034-13,20	TERM 6561	13,995	14,027	14,088	14,114	14,183	14,237
551034-13,22	AER CA 6561	1	1	1	2	2	8
551034-13,23	UG CA 6561	2,320	2,387	2,503	2,506	2,508	2,508
551034-13,24	BUR CA 6561	6,436	6,496	6,723	6,876	6,912	6,952
551034-13,29	COND 6561	115	115	115	116	116	116
	TOTAL 6561	43,615	43,306	43,732	43,948	44,172	44,130
	VERIFICATION	0	0	0	0	0	0
551037-13,21	ST CONST 2003	207,141	207,141	208,813	208,813	216,040	224,052
551037-13,25	TOTAL 2001	6,177,078	6,206,034	6,282,266	6,316,869	6,330,256	6,344,445
551037-13,32	BLDG 2121	230,004	230,004	230,004	230,004	230,004	230,004
551037-13,38	DIGITAL 2212	752,798	744,276	744,276	744,276	744,276	744,276
551037-13,42	RADIO 2231	500,448	500,448	500,448	500,448	500,448	500,448
551037-13,43	CKT 2232	1,568,923	1,576,873	1,576,873	1,576,873	1,576,873	1,576,873
551037-13,48	TERM EQ 2262	1,262,760	1,265,651	1,270,871	1,273,526	1,279,670	1,284,566
551037-13,49	LARGE PBX 2341	(300)	(300)	(300)	(300)	(300)	(300)
551037-13,51	AER CAB 2421	197	197	197	333	333	1,552
551037-13,53	UG CAB 2422	506,126	520,778	546,214	547,267	547,268	547,325
551037-13,55	BUR CAB 2423	1,287,129	1,299,163	1,344,638	1,375,123	1,382,366	1,390,331
551037-13,62	CONDUIT 2441	68,994	68,994	68,994	69,319	69,319	69,319
551037-13,167	RES SUM	3,148,531	3,185,499	3,249,728	3,270,278	3,225,322	3,263,246
551037-13,183	BUILDINGS 10C	42,066	42,374	42,155	42,834	42,941	43,234
551037-13,189	DIGITAL 377C	150,757	151,308	154,250	155,063	154,344	157,405
551037-13,193	RADIO 67C	1,002,656	1,005,496	1,015,589	1,011,863	989,753	999,923
551037-13,194	CKT 57C *	573,058	575,395	575,784	575,350	582,063	587,739
551037-13,198	L PBX 158C	(168)	(175)	(176)	(183)	(187)	(188)
551037-13,199	TERM 958C	642,925	658,438	675,380	679,700	642,386	652,463
551037-13,202	AER CA 12C	93	94	94	159	160	749
551037-13,203	UG CA 5C	190,255	197,394	208,481	210,473	212,183	212,958
551037-13,204	BUR CA 45C	546,888	555,125	578,172	595,019	601,675	608,964
551037-13,209	CONDUIT 4C	15,628	15,632	15,757	15,872	15,939	16,012
551037-13,232	DEF TX PROP	955,359	951,458	955,937	947,339	919,378	917,555
551037-13,233	DEF TX NON PROP	2,245	4,308	6,362	8,947	10,774	12,912

* 357C EFFECTIVE 01/91-08/91
57C EFFECTIVE 09/91

HUNTERS CREEK / HEATHROW 1991

FORM		JUL	AUG	SEP	OCT	NOV	DEC	
2210	551034-13,06	BLDG 6561	834	815	1,192	2,255	1,226	559 12,261
2230	551034-13,11	DIGITAL 6561	4,031	4,031	4,031	4,077	4,077	4,077 92,557
2230	551034-13,14	RADIO 6561	2,877	2,878	2,878	2,878	2,878	2,878 34,535
2230	551034-13,15	CKT 6561	12,615	12,615	12,615	12,551	12,551	12,551 151,124
	551034-13,18	L PEX 6561	(5)	(5)	(5)	(5)	(5)	(5) (60)
2210	551034-13,20	TERM 6561	14,454	14,538	14,578	14,974	15,004	15,004 173,223
204	551034-13,22	AER CA 6561	11	11	11	21	21	16 106
2410	551034-13,23	UG CA 6561	2,551	2,551	2,551	2,510	2,510	2,510 29,915
2410	551034-13,24	EUR CA 6561	8,206	8,269	8,378	8,310	8,376	8,490 90,424
	551034-13,29	COND 6561	111	111	111	111	111	111 1,357
	TOTAL 6561	45,715	45,814	46,340	47,682	46,749	46,191	541,444
	VERIFICATION	0	0	0	0	0	0	0
	551037-13,21	ST CONST 2003	228,245	228,559	228,559	208,215	208,215	208,215
	551037-13,25	TOTAL 2001	6,624,967	6,642,379	6,667,745	6,683,372	6,699,349	6,721,109 *
	551037-13,32	BLDG5 2121	230,004	230,004	230,004	230,004	230,004	230,004
	551037-13,38	DIGITAL 2212	744,276	744,276	744,276	752,699	752,699	752,699 *
	551037-13,42	RADIO 2231	500,448	500,448	500,448	500,448	500,448	500,448 } 2069
	551037-13,43	CKT 2232	1,576,873	1,576,873	1,576,873	1,568,923	1,568,923	1,568,923
	551037-13,48	TERM EQ 2362	1,306,921	1,311,726	1,315,334	1,351,112	1,353,817	1,353,817
	551037-13,49	LARGE PEX 2341	(300)	(300)	(300)	(300)	(300)	(300)
	551037-13,51	AER CAB 2421	2,199	2,199	2,199	4,126	4,126	3,209
	551037-13,53	UG CAB 2422	556,628	556,628	556,628	547,663	547,663	547,663 } 2,316
	551037-13,55	EUR CAB 2423	1,641,182	1,653,789	1,675,547	1,661,960	1,675,232	1,697,909
	551037-13,62	CONDUIT 2441	66,737	66,737	66,737	66,737	66,737	66,737
	551037-13,167	RES SUM (3100)	3,399,326	3,645,656	3,738,621	3,710,592	3,644,413	3,604,022 *
	551037-13,183	BUILDINGS 10C	43,485	43,733	44,004	44,236	44,573	44,562
	551037-13,189	DIGITAL 377C	159,636	161,143	158,145	162,623	159,293	163,391
	551037-13,193	RADIO 67C	992,065	1,213,295	1,177,276	1,118,256	1,065,842	1,060,222
	551037-13,194	CKT 57C *	590,666	585,423	633,803	679,873	656,090	621,845
	551037-13,198	L PEX 158C	(192)	(194)	(194)	(197)	(203)	(207)
	551037-13,199	TERM 958C	670,670	687,797	705,494	739,553	742,220	726,007
	551037-13,202	AER CA 12C	1,066	1,070	1,077	2,029	2,036	1,596
	551037-13,203	UG CA 5C	217,832	219,451	221,063	218,737	219,351	217,602
	551037-13,204	EUR CA 45C	724,097	733,937	747,953	745,483	755,211	769,004
	551037-13,209	CONDUIT 4C	15,479	15,545	15,603	15,666	15,733	15,739
	551037-13,232	DEF TX PROP 4340	943,139	1,002,254	1,027,164	1,004,131	990,823	984,527 } 990
	551037-13,233	DEF TX NON PROP 4340	13,378	15,397	17,936	19,136	20,777	25,927

* 357C EFFECTIVE 01/91-08/91
57C EFFECTIVE 09/91

HUNTERS CREEK / HEATHROW 1991 ADJUSTMENT AMOUNTS PAGE 2

HUNTER'S CREEK/HEATHROW FORM	1991 REVISED					
	JAN	FEB	MAR	APR	MAY	JUN
551038-13,05	0	0	0	0	0	0
551038-13,13	0	0	0	0	0	0
551038-13,17	0	0	0	0	0	0
551038-13,18	0	0	0	0	0	0
551038-13,23	482	436	985	637	1,071	1,158
551038-13,26	0	0	0	0	334	0
551038-13,27	3,215	3,435	2,480	3,253	2,321	413
551038-13,32	0	0	0	0	0	0
551038-13,35	0	0	0	0	0	0
551038-13,38	0	0	0	0	0	0
551038-13,39	0	0	0	0	0	0
551038-13,40	0	1,070	1,295	1,156	1,503	1,009
551038-13,41	0	345	537	0	0	181
551038-13,46	43,615	43,306	43,782	43,948	44,172	44,130
551038-13,62	95	95	118	59	77	54
551038-13,63	26	26	32	16	21	15
551038-13,65	290	291	361	173	225	167
551038-13,66	51	51	63	32	41	29
551038-13,67	205	206	256	177	230	161
551038-13,68	87	87	108	65	85	72
551038-13,69	53	53	66	43	56	39
551038-13,70	19	288	398	147	261	204
551038-13,71	5	5	6	8	10	7
551038-13,72	893	897	1,112	726	944	662
551038-13,73	49,016	50,591	51,589	50,940	51,351	48,301
551038-13,79	223	71	85	28	36	29

HUNTERS CREEK / HEATHROW 1991

HUNTER'S CREEK/HEATHROW		JUL	AUG	SEP	OCT	NOV	DEC	ToT
FORM								
551038-13,05	OTH HE 6116	0	0	0	0	0	0	0
551038-13,13	DIGITAL 6212	0	0	0	0	0	0	0
551038-13,17	RADIO 6231	0	0	0	0	0	0	0
551038-13,18	CKT 6232	0	0	0	0	0	0	0
551038-13,23	TERM 6362	12,216	1,417	1,275	2,552	2,272		17
551038-13,26	UG CA 6422	5,026	0	869	22	0		0
551038-13,27	EUR CA 6423	18,303	3,391	8,023	9,780	26,603		980
551038-13,32	CONDUIT 6441	0	0	0	0	0		0
551038-13,35	PROP 6512	0	0	0	0	0		0
551038-13,38	NET ADMIN 6532	0	0	0	0	0		0
551038-13,39	TEST 6533	0	0	0	0	0		0
551038-13,40	FLT ADM 6534	1,214	1,050	2,266	6,191	2,744		442
551038-13,41	ENG 6535	0	296	0	314	464		0
551038-13,46	DEP. 6561	45,715	45,814	46,340	47,682	46,749		46,191
551038-13,62	EXEC 6711	62	59	117	223	96		17
551038-13,63	PLAN 6712	17	16	32	61	26		5
551038-13,65	ACC 6721	182	173	339	651	261		49
551038-13,66	EXT REL 6722	33	32	62	120	52		9
551038-13,67	HUM RES 6723	186	177	346	665	237		50
551038-13,68	INF MGT 6724	68	65	128	543	246		40
551038-13,69	LEGAL 6725	45	43	85	163	70		12
551038-13,70	PROC. 6726	212	201	251	484	252		24
551038-13,71	R&D 6727	8	8	15	30	13		2
551038-13,72	OTH GEN 6728	762	728	1,424	2,736	1,190		206
551038-13,73	TOTAL EXPENSES	84,049	53,470	61,572	72,517	81,335		48,044
551038-13,79	PROP TX 7240	29	28	55	137	60		10 841

FILE: USFAUCIT
W/S: L

ALLOCATION OF DEFERRED INCOME TAXES (4340)
STATE: FLORIDA

ACCOUNT 4340

<u>ACCOUNT</u>	<u>AMOUNT</u>	<u>% ALLOC.</u>	<u>ALLOC. AMT.</u>	<u>LINE #</u>
2210-COE SWITCHING	275,079,396	28.90%	260,866,777	310
2220-OPERATOR SYSTEMS	2,994,510	0.31%	2,838,792	315
2230-COE TRANSMISSION	240,497,491	25.27%	228,071,627	320
2410-CABLE & WIRE	265,327,118	27.88%	251,614,373	330
TOTAL TAXES	951,794,694	902,618,000		

SOURCE: FEBRUARY 21, 1991 SEPARATIONS BASIC STUDY

1991
STATE -- FLORIDA
ACCOUNT 4340 - COMBINED FEDERAL AND STATE DEFERRED
INCOME TAXES BY PLANT ACCOUNT
TAX YEAR 1990

PART 32 ACCT	NET ST & FED 4340 NON-REG (A)	NET ST & FED 4340 REGULATED (INCL NETWK REC & CONTRACTED) (B)	NET ST & FED 4340 EQUAL ACCESS (NOT INCLD IN TOTAL COL) (C)	TOTAL COMPANY ST & FED (A+B)
2111	0	0	0	0
2112	1,026,392	7,697,161	0	8,723,553
2113	0	0	0	0
2114	174	1,337	0	1,511
2115	199,217	1,552,764	0	1,751,981
2116	1,387,714	15,206,106	0	16,593,820
2121	4,348,763	92,104,990	180	96,453,753
2122	410,533	5,546,033	0	5,956,566
2123	196,861	28,905,597	0	29,102,458
2124	530,319	11,083,881	41	11,614,200
2211	19	122,472,599	799,847	122,472,618
2212	860,361	151,727,934	1,216,472	152,588,295
2215	0	(1,997,836)	0	(1,997,836)
2220	0	2,994,510	0	2,994,510
2231	0	(356,818)	21	(356,818)
2232	0	239,728,996	1,125,292	239,728,996
2311	0	16,445	0	16,445
2321	0	3,392,376	0	3,392,376
2341	0	(164,271)	0	(164,271)
2351	0	(2,184,644)	0	(2,184,644)
2362	(129,579)	(2,740,199)	0	(2,869,778)
2411	0	393,699	1	393,699
2421	0	1,571,137	6,783	1,571,137
2422	0	76,925,289	(1,734)	76,925,289
2423	0	84,254,923	1,454	84,254,923
2424	0	822,775	0	822,775
2426	0	415,334	0	415,334
2431	0	(1,409,229)	0	(1,409,229)
2441	0	102,343,733	2,953	102,343,733
2681	(126)	(2,986)	0	(3,112)
2682	(16,453)	(472,447)	0	(488,900)

TOT	8,814,195	939,829,189	3,151,310	948,643,384
=====				

275,077
2,994,510
240,497

265,327

951,674
Incl.
EA

PREPARED BY: GAIL HORSLEY 2-21-91
VERIFIED BY: PC 2-26-91
APPROVED BY: J. Mitchell 2-28-91

INTRO: JANUARY 199
REPLACES: JULY 199
SUPERSEDED 1192

Prepared by _____

Verified by _____

FL 1991					
	JAN	FEB	MAR	APR	MAY
6560 (2210)					
Tot Co SS1034-10	11,939,882 ✓	11,912,551 ✓	11,914,815 ✓	11,950,123 ✓	11,884,248 ✓
Non-Reg SS1034-11	39,139 ✓	37,036 ✓	37,345 ✓	41,407 ✓	44,699 ✓
Leased To SS1034-12	5 ✓	⑥ ✓	0 ✓	0 ✓	0 ✓
Tender	2912	2917	2925	2963	2895
Equal Access CAPS Ledger					
Hunters Creek HC WKS					
Total USF					
6560 (2220)					
Tot Co SS1034-10	501,801 ✓	501,091 ✓	501,214 ✓	516,492 ✓	511,822 ✓
Non-Reg SS1034-11	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
Leased To SS1034-12	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
Tender					
Equal Access CAPS Ledger					
Hunters Creek HC WKS					
Total USF					
6560 (2230)					
Tot Co SS1034-10	13,815,594 ✓	13,953,242 ✓	14,158,358 ✓	14,213,170 ✓	14,356,658 ✓
Non-Reg SS1034-11	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
Leased To SS1034-12	1,593 ✓	①,679 ✓	900 ✓	900 ✓	1,173 ✓
Tender					
Equal Access CAPS Ledger					
Hunters Creek HC WKS					
Total USF					
6560 (2410)					
Tot Co SS1034-10	22,133,754 ✓	22,283,654 ✓	22,351,688 ✓	22,423,510 ✓	22,479,263 ✓
Non-Reg SS1034-11	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
Leased To SS1034-12	596 ✓	⑤25 ✓	191 ✓	197 ✓	197 ✓
Tender					
Equal Access CAPS Ledger					
Hunters Creek HC WKS					
Total USF					

JULY	AUG	SEP	OCT	NOV	DEC	TOTAL
10 736 539 ✓	10 806 996 ✓	10 790 910 ✓	10 567 821 ✓	10 760 279 ✓	10 649 381 ✓	136 013 160 ✓
66 451 ✓	75 536 ✓	90 316 ✓	87 558 ✓	82 453 ✓	84 329 ✓	748 069 ✓
1 ✓	1 ✓	1 ✓	(2) ✓	2 ✓	2 ✓	4 ✓
2 405	2 970	2 914	2 949	2 890	2 910	35 026
						258 768 + ✓
						48 557 -
						135 440 872 ✓
532 228 ✓	609 687 ✓	464 721 ✓	223 099 ✓	220 727 ✓	213 430 ✓	5 380 626 ✓
0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
						0 ✓
						0
						5 380 626
13 885 709 ✓	13 985 504 ✓	14 012 995 ✓	14 011 814 ✓	13 499 520 ✓	13 854 591 ✓	168 220 703 ✓
0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
1 757 ✓	1 756 ✓	1 037 ✓	(1 633) ✓	1 026 ✓	1 025 ✓	9 028 ✓
						237 157 + ✓
						185 659 -
						168 263 173
20 577 568 ✓	20 644 360 ✓	20 705 722 ✓	20 754 118 ✓	20 814 982 ✓	20 753 703 ✓	258 479 307 ✓
0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓	0 ✓
418 ✓	418 ✓	51 ✓	(81) ✓	51 ✓	51 ✓	1 761 ✓
						31 282 + ✓
						121 804 -
						258 387 038

1990 Florida Benefits/Rents Total

<u>Acct. #</u>	<u>Benefits</u>	<u>Rents</u>
6110	200,244 ✓	1,287,129 ✓
6120	4,027,639 ✓	25,280,130 ✓
6210	10,577,440 ✓	724,580 ✓
6220	7,280 ✓	841 ✓
6230	7,863,081 ✓	985,386 ✓
6410	32,597,501 ✓	11,082,977 ✓
6530	47,118,952 ✓	N/A
6710	549,585 ✓	N/A
6720	10,218,499 ✓	N/A
Total	<u>113,160,218</u> ✓	<u>39,361,043</u> ✓

6310	2,045,445	395,399
6510	8,737	N/A
6610	7,434,841	N/A
6620	55,039,474	N/A

Revised Total 177,688,715
Data Line 600

39,756,442
Data Line 610

A26...E50

Revised
1992

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code (010) 215191 *NIC FL*
 (020) Contact Name (020) ROBERT FORDHAM
 (030) Contact Telephone Number (030) (404) 529-8884 Ext. 0
 (040) USF Data Collection Period (040) 91-1

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
=====	=====	=====	=====	=====	=====

II. WORKING LOOPS

(060) Total Loops (Cat 1.1, 1.2 and 1.3) 4,608,190 (060) 4,720,419 Loop WKS
 (070) Category 1.3 Loops (Excluding Cat 1.3 TMX Loops) 4,392,785 (070) 4,537,277 Loop WKS
 (080) Reserved No Entry Required

III. INVESTMENT, EXPENSE AND TAXES

Net Plant Investment

(160) Acct 2001 - Telephone Plant in Service 8,506,615,055 (160) 8,541,534,060 WKS A
 (170) Acct 1220 - Material and Supplies 45,777,800 (170) 41,119,371 WKS A ✓
 (190) Acct 3100 - Accumulated Depreciation 3,023,321,817 (190) 3,055,675,857 WKS A ✓
 (195) Acct 3400 - Accumulated Amortization Tangible 18,664,032 (195) 12,412,068 WKS A ✓
 (200) Reserved No Entry Required
 (205) Reserved No Entry Required
 (210) Acct 4340 - Net Noncurrent Deferred Operating Income Taxes 985,303,116 (210) 943,700,530 WKS A ✓
 (220) Net Plant Investment (Sum of Lines 160 + 170 minus Lines 190 through 210) 4,525,853,165 (220) 4,570,864,976 WKS A ✓

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLOPIDA

Region: 2

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
Selected Plant Accounts					
(230)	Acct 2210 - Central Office Switching Equipment	1,399,121,958	(230)	<u>1,493,679,753</u>	<u>WKS A</u> ✓
(235)	Acct 2220 - Operator System Equipment	18,786,408	(235)	<u>29,778,798</u>	<u>WKS A</u> ✓
(240)	Acct 2230 - Central Office Transmission Equipment	1,406,688,917	(240)	<u>1,554,547,296</u>	<u>WKS A</u> ✓
(245)	Total Central Office Equipment (Sum of Lines 230 through 240)	2,824,597,283	(245)	<u>3,078,005,847</u>	<u>WKS A</u> ✓
(250)	Circuit Equip. Category 4.13	723,395,861	(250)	<u>870,118,067</u>	<u>4.13 WKS</u> ✓
(255)	Acct 2410 - Cable and Hire Facilities Total	4,008,475,911	(255)	<u>4,177,609,659</u>	<u>WKS A</u> ✓
(260)	Acct 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	397,204,474	(260)	<u>489,888,607</u>	<u>WKS A</u> ✓
(265)	Acct 3100 (2220) - Accumulated Depreciation Operator System Equipment	3,619,144	(265)	<u>5,258,459</u>	<u>WKS A</u> ✓
(270)	Acct 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	470,338,545	(270)	<u>547,784,357</u>	<u>WKS A</u> ✓
(275)	Acct 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 through 270)	871,162,163	(275)	<u>1,042,931,423</u>	<u>WKS A</u> ✓
(280)	Acct 3100 (2410) - Accumulated Depreciation Cable and Hire Facilities	1,353,082,615	(280)	<u>1,564,424,364</u>	<u>WKS A</u> ✓

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
(285)	Reserved	No	Entry	Required	
(290)	Reserved	No	Entry	Required	
(295)	Reserved	No	Entry	Required	
(300)	Reserved	No	Entry	Required	
(305)	Reserved	No	Entry	Required	
(310)	Acct 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	249,770,014	(310)	<u>259,195,714</u>	<u>WKS D</u> ✓
(315)	Acct 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	-234,552	(315)	<u>3,292,034</u>	<u>WKS D</u> ✓
(320)	Acct 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	220,561,603	(320)	<u>223,603,276</u>	<u>WKS D</u> ✓
(325)	Acct 4340 (2210-2230) Net Noncurrent Deferred Operating Income taxes - Central Office Equipment (Sum of Lines 310 through 320)	470,097,065	(325)	<u>486,091,024</u>	<u>calc.</u> ✓
(330)	Acct 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	306,738,468	(330)	<u>279,537,657</u>	<u>WKS D</u> ✓

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
Plant Specific Operation Expense					
(335)	Acct 6110 - Network Support Expense Total	4,166,755	(335)	<u>4,471,931</u>	WKS B ✓
(340)	Acct 6110 - Benefits Portion of Network Support Expense	176,418	(340)	<u>200,244</u>	Proton E ✓
(345)	Acct 6110 - Rents Portion of Network Support Expense	1,411,586	(345)	<u>1,287,129</u>	Proton Em ✓
(350)	Acct 6120 - General Support Expense Total	142,036,100	(350)	<u>139,453,295</u>	WKS B ✓
(355)	Acct 6120 - Benefits Portion of General Support Expense	3,950,272	(355)	<u>4,027,639</u>	Proton ✓
(360)	Acct 6120 - Rents Portion of General Support Expense	27,646,147	(360)	<u>25,280,130</u>	Proton ✓
(365)	Acct 6210 - Central Office Switching Expense - Total	83,208,366	(365)	<u>87,835,874</u>	WKS B ✓
(370)	Acct 6210 - Benefits Portion of Central Office Switching Expense	9,291,960	(370)	<u>10,577,440</u>	Prog. WKS ✓
(375)	Acct 6210 - Rents Portion of Central Office Switching Expense	1,341,969	(375)	<u>724,580</u>	Prog. WKS ✓
(380)	Acct 6220 - Operator System Expense - Total	1,285,907	(380)	<u>1,264,553</u>	WKS B ✓
(385)	Acct 6220 - Benefits Portion Operator System Expense	8,747	(385)	<u>7,280</u>	Prog. WKS ✓
(390)	Acct 6220 - Rents Portion of Operator System Expense	1,241	(390)	<u>841</u>	Prog. WKS ✓
(395)	Acct 6230 - Central Office Expense - Transmission Equipment - Total	47,921,619	(395)	<u>47,702,388</u>	WKS B ✓

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
(400)	Acct 6230 - Benefits Portion of Central Office Expense - Transmission Equipment	7,158,905	(400)	<u>7,863,081</u>	<u>Prog. WKS</u> ✓
(405)	Acct 6230 - Rents Portion of Central Office Expense - Transmission Equipment	1,342,312	(405)	<u>985,386</u>	<u>Prog. WKS</u> ✓
(410)	Accts 6210 - 6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)	132,415,892	(410)	<u>136,802,815</u>	<u>Calc.</u> ✓
(415)	Reserved	No Entry Required			
(420)	Reserved	No Entry Required			
(425)	Reserved	No Entry Required			
(430)	Acct 6410 - Cable and Wire Facilities Expense - Total	210,746,178	(430)	<u>212,037,842</u>	<u>WKS B</u> ✓
(435)	Acct 6410 - Benefits Portion Cable and Wire Facilities Expense	31,157,873	(435)	<u>32,597,501</u>	<u>Proration</u> ✓
(440)	Acct 6410 - Rents Portion Cable and Wire Facilities Expense	7,980,237	(440)	<u>11,082,977</u>	<u>Proration</u> ✓
(445)	Total Plant Specific Expense (Sum of Lines 335 + 350 + (365) + (380) + (395) + (415) + 430)	509,559,611	(445)	<u>492,764,883</u>	<u>Calc.</u> ✓
Plant Non Specific Expense					
(450)	Acct 6530 - Network Operations Expense - Total	239,533,371	(450)	<u>251,750,277</u>	<u>WKS B</u> ✓
(455)	Acct 6530 - Benefits Portion Network Operations Expense	38,995,601	(455)	<u>47,118,952</u>	<u>Proration</u> ✓

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
(465)	Reserved	No	Entry	Required	
(470)	Reserved	No	Entry	Required	
(480)	Reserved	No	Entry	Required	
(485)	Reserved	No	Entry	Required	
(500)	Reserved	No	Entry	Required	
(505)	Reserved	No	Entry	Required	
Depreciation & Amort. Expenses					
(510)	Acct 6560 (2210)-Depreciation and Amortization Expense - Central Office Switching Equip	131,107,456	(510)	<u>139,412,590</u>	<u>WKS Q</u> ✓
(515)	Acct 6560 (2220)-Depreciation and Amortization Expense - Operator System Equipment	1,884,102	(515)	<u>4,326,628</u>	<u>WKS Q</u> ✓
(520)	Acct 6560 (2230)-Depreciation and Amortization Expense - Central Office Transmission Equipment	140,230,578	(520)	<u>158,862,904</u>	<u>WKS Q</u> ✓
(525)	Acct 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 through 520)	273,222,136	(525)	<u>302,602,122</u>	<u>Calc.</u> ✓
(530)	Acct 6560 (2410)-Depreciation and Amortization Expense - Cable and Hire Facilities	259,122,871	(530)	<u>260,801,982</u>	<u>WKS Q</u> ✓
Corporate Operating Expenses					
(535)	Acct 6710 - Executive and Planning Expense - Total	11,980,317	(535)	<u>9,831,178</u>	<u>WKS B</u> ✓
(540)	Acct 6710 - Benefits Portion Executive and Planning Expense	1,004,477	(540)	<u>549,585</u>	<u>Prog. WKS</u> ✓

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
(550)	Acct 6720 - General Administrative Expense - Total	262,172,549	(550)	<u>259,858,235</u>	<u>WKS B</u> ✓
(555)	Acct 6720 - Benefits Portion - General Administrative Expense	9,294,290	(555)	<u>10,218,499</u>	<u>Proration</u> ✓
(565)	Total Corporate Operations Expense (Sum of Lines 535 + 550)	274,152,866	(565)	<u>269,689,443</u>	<u>Calc.</u> ✓
Other Expenses and Revenues					
(600)	Benefits Portion of All Operating Expenses - Total	155,839,165	(600)	<u>113,160,218</u>	<u>B/R WKS</u> ✓
(610)	Rents Portion of All Operating Expenses - Total	40,188,616	(610)	<u>39,361,043</u>	<u>B/R WKS</u> ✓
(620)	Reserved	No Entry Required			
(630)	Reserved	No Entry Required			
Taxes					
(650)	Acct 7200 - Operating Taxes	305,812,727	(650)	<u>331,179,538</u>	<u>WKS R</u> ✓
(655)	Reserved	No Entry Required			
IV. PART 36 - COST STUDY DATA					
(700)	Cost Study Average Cable and Wire Facilities Acct 2410	4,001,978,066	(700)	<u>4,178,093,584</u>	<u>2410 WKS</u> ✓
(710)	Cost Study Average Cable and Wire Facilities Cat 1 - Total Exchange Line C&WF Excluding Wide Band	3,669,175,670	(710)	<u>3,857,146,557</u>	<u>C&W Cat. 1 WKS</u> ✓

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

Data Line	Description	Latest View 1989 Amount	Data Line	Enter 1990 Amount	Data Source
V. AMORTIZABLE TANGIBLE ASSETS (Refer to instructions prior to completing this section)					
(800)	Acct 2680 - Amortizable Tangible Assets	33,920,421	(800)	<u>23,142,311</u>	<u>WksA</u> ✓
(805)	Acct 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment	0	(805)	<u>0</u>	<u>WksA</u> ✓
(810)	Acct 2680 (2230) - Amortizable Tangible Assets - Central Office Transmission Equipment Allocated to Category 4.13	0	(810)	<u>0</u>	<u>WksA</u> ✓
(815)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities	0	(815)	<u>0</u>	<u>WksA</u> ✓
(820)	Acct 2680 (2410) - Amortizable Tangible Assets - Cable and Wire Facilities Allocated to Category 1	0	(820)	<u>0</u>	<u>WksA</u> ✓
(830)	Acct 6560 (2680)-Depreciation and Amortization Expense - Amortizable Tangible Assets	9,185,822	(830)	<u>6,298,143</u>	<u>WksA</u> ✓

VI. COMMENTS / SIGNIFICANT CHANGE EXPLANATION

National Exchange Carrier Association, Inc.

Universal Service Fund
1991 Data Collection Form

SAC: 215191 SA Name: SOUTHERN BELL-FLORIDA

Region: 2

CERTIFICATION

I, _____ certify that
(Name and Title of Individual Executing Certification)

I have overall responsibility for the preparation and submission of information on behalf of SOUTHERN BELL-FLORIDA required under FCC rules relating to the Universal Service Fund (USF) program. I hereby certify that I have the required authority to execute this certification, and that, to the best of my knowledge, information and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named company with respect to the USF data set forth therein for the period January 1, 1990 to December 31, 1990.

Signature: _____

Name: _____

Title: _____

Company: _____

Date: _____

Southern Bell Tel. & Tel. Co.
FPSC Docket 920260-TL
FPSC Staff's
Twelfth Set of Interrogatories
October 30, 1992
Item No. 346
Page 1 of 1

REQUEST: What is the latest estimate of the Universal
Service Fund impact on Southern Bell-Florida for
1993?

RESPONSE: The Universal Service Fund benefit to Southern
Bell-Florida for 1993 will be \$14,389,000. This
number represents the final cost study approved
by NECA to be effective January, 1993.

RESPONSE PROVIDED BY: Mike Kokoska
Operations Manager
19A51 SBC
675 West Peachtree Street N.E.
Atlanta, Georgia 30375

Item 29 Do you want a deferred tax impact? (1=Yes,0=No)
 Description SFAS 106 DPEBS
 -----> Revised 12/6/92 (Price-out dated 9/21/92) 1

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; DTH CALC'D Intra \$	INPUT REV; DTH CALC'D ER \$	INPUT REV; DTH 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	4,552	73.742500Z	8.341100Z	8.428300Z	3,357	380	384
Plt Non Sp	3,660	74.049400Z	8.127000Z	13.219200Z	2,710	297	484
Depr	48	73.091500Z	8.450300Z	8.618600Z	35	4	4
Cust Op	4,875	80.789000Z	7.359700Z	12.195300Z	3,938	359	595
Corp Op	(9,509)	76.241900Z	7.719200Z	9.259300Z	(7,250)	(734)	(880)
Dth					0	0	0
Tot Op Exp	3,626				2,791	306	586
PLAN) IN SERV:							
Gen'l Supp	73	76.917974Z	7.709761Z	9.243814Z	56	6	7
COE	215	79.334760Z	5.910098Z	7.120990Z	170	13	15
C&W	288	71.602200Z	9.060500Z	7.410200Z	206	26	21
I/GT	12	72.433300Z	8.464800Z	5.880500Z	8	1	1
Amort.	0	76.669348Z	7.792891Z	9.327612Z	0	0	0
Tot Plt in Svc	587		8.498700Z	8.381100Z	441	50	49
DTH INV & RES:							
Depr Reserve	72	76.742900Z	8.489400Z	8.389500Z	55	6	6
Plt und Constr	141	74.439700Z	8.496000Z	8.394200Z	105	12	12
Prop Fut Use					0	0	0
CMC	(2,917)	73.161400Z	8.522600Z	8.362500Z	(2,134)	(249)	(244)
Matl & Supp					0	0	0
M&S incl CMC	(2,917)				(2,134)	(249)	(244)
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	(199)				(153)	(17)	(32)
Tot SIT	(199)				(153)	(17)	(32)
FIT Current	0				0	0	0
FIT C Def	(1,165)				(897)	(98)	(188)
Tot	(1,165)				(897)	(98)	(188)
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	(1,165)				(897)	(98)	(188)

Revised proforma

Analysis of Each
Rate Case Adjustment
(000)

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

Schedule A-6b
Page 30 of 41
Witness Responsible W. S. Reig

Item # 29 Do you want a deferred tax impact? (1=Yes, 0=No)
Description SFAS 106 OPEBS
(Price-out dated 9/21/92)

Check whether Data Is:
Historic (X) or Projected []
Average (A) or Year End []

Item # 29
Description SFAS 106 OPEBS

Line No.	Effect	Intrastate Toll		Intrastate Toll			Local
		(3)	(4)	(5)	(6)	(7)	
1	Local Revenue	0	0	0	0	0	0
2	Interstate	0	0	0	0	0	0
3	InterLATA	0	0	0	0	0	0
4	IntraLATA	0	0	0	0	0	0
5	Miscellaneous Revenue (1)	0	0	0	0	0	0
6	Operating Expenses	3,626	833	2,791	892	306	586
7	Other Taxes	0	0	0	0	0	0
8	SIT (2)	(199)	(46)	(153)	(45)	(17)	(32)
9	FIT (3)	(1,165)	(268)	(897)	(286)	(98)	(188)
10	Subtotal - Net						
11	Operating Income	(2,282)	(521)	(1,741)	(557)	(191)	(366)
12	Plant-In-Service	587	146	441	79	50	47
13	Depreciation Reserve	72	17	55	12	6	6
14	Plant Under Construction	141	36	105	24	12	12
15	Property for Future Use	0	0	0	0	0	0
16	Materials & Supplies (4)	(2,917)	(783)	(2,134)	(493)	(249)	(244)
17	Total Investment	(2,261)	(617)	(1,644)	(382)	(193)	(189)
18	Subtotal - Net						
19	Operating Income	N/A	N/A	153	35	19	18
20	Total Net Operating Income	N/A	N/A	(1,588)	(521)	(173)	(348)
21	Total Revenue Requirement	N/A	N/A	2,625	861	286	575

INPUT Combined \$	INPUT IntraL	INPUT ERZ	INPUT RAZ	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	0	0	0
Misc net Unc	0	N/A	N/A	0	0	0
OPER EXPENSES:						
Plt Sp	4,552	73.742500%	8.341100%	8.428300%	3,357	380
Plt Non Sp	3,660	74.049400%	8.127000%	13.219200%	2,710	297
Depr	48	73.091500%	8.450300%	8.618600%	35	4
Cust Op	4,875	80.789000%	7.359700%	12.195300%	3,935	359
Corp Op	(9,509)	76.241900%	7.719200%	9.259300%	(7,250)	(734)
Oth	0				0	0
Tot Op Exp	3,626				2,791	306
PLANT IN SERV:						
Gen'l Supp	73	76.917974%	7.709761%	9.243814%	56	6
CGE	215	79.334760%	5.910098%	7.120990%	170	13
C&M	288	71.602200%	9.060500%	7.410200%	206	21
I/OI	12	72.433300%	8.464800%	5.880500%	8	1
Amort.	0	76.669348%	7.792891%	9.327612%	0	0
Tot Plt in Svc	587		8.498700%	8.381100%	441	50
OTH INV & RES:						
Deen Reserve	72	76.742900%	8.489400%	8.389500%	55	6
Plt und Constr	141	74.439700%	8.496000%	8.394200%	105	12
Prop Fut Use	0				0	0
CWC	(2,917)	73.161400%	8.522600%	8.362500%	(2,134)	(244)
Natl & Supp	0				0	0
M&S incl CWC	(2,917)				(2,134)	(244)
TAX ITEMS:						
Gross Receipts	0				0	0
Oth excl GRT	0				0	0
Tot Oth Taxes	0				0	0
SIT Current	0				0	0
SIT Curr Def	(199)				(153)	(17)
Tot SIT	(199)				(153)	(17)
FIT Current	0				0	0
FIT Curr Def	(1,165)				(897)	(98)
Tot FIT	(1,165)				(897)	(98)
ITC Realized	0				0	0
ITC Amort	0				0	0
FIT Net of ITC	(1,165)				(897)	(98)

* Total Company column is total regulated.

(1) Net of Uncollectibles.

(2) Includes current expense and current deferred.

(3) Includes current expense and current deferred, net of ITC.

(4) Includes Cash Working Capital.

Supporting Schedules: B-1b, B-2a, B-2b, C-2b

Recap Schedules: A-6a

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10-Dec-92

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Plan as written/15 year 9% Amended as result of new contract

1	1993 including BBS:						
2	BST Exp Under FAS 106 (Price-out 7/21/92 @ 1.1, 1. 9%):	242,000,000					
3	BST Exp Business as Usual Pay-go Costs:	46,000,000					
4	BST Exp Business as Usual Funding:	173,000,000					
5				FL %	FL	Spread to:	
6	1993 net of BBS:						
7	BST Expense Under FAS 106 net of BBS (alloc on 1/15/92 @ 1.1, 1. 9%):	232,989,976		25.59%	59,622,135	Cap & Exp	
8	BST Exp Business as Usual Pay-go Costs net of BBS:	44,287,351		25.55%	11,333,133	Corp Op Expen	
9	BST Exp Business as usual funding net of BBS:	166,556,950		25.59%	42,622,435	Cap & Exp	
10							
11	Incremental Benefit Expense exci BBS:	22,143,675			5,666,567		
12							
13		25.59%					
14							
15	Incremental Benefit \$ to Florida under FAS 106:	5,666,567					
16							
17		FAS 106	Funding	Pay-go		Reg \$ to	
18		Combined \$ to	Combined \$ to	Combined \$ to	% Regulated	Final Acct	
19	COREDATA	Final Acct	Final Acct	Final Acct	1993 MR	(FAS106 - Fund	
20						- Pay-go % %)	
21	Plant Specific Expense	28.769216%	17,152,821	12,262,140		93.081200%	4,552,304
22							
23	Plant Non Specific Expense	23.826933%	14,267,319	10,156,472		90.341000%	3,659,576
24	(excluding depreciation)						
25							
26	Customer Oper Expense	29.318521%	17,460,326	12,496,266		97.819900%	4,675,403
27							
28	Corporate Oper Expense	6.621316%	5,140,214	3,674,616	11,333,133	56.368700%	(9,509,215)
29							
30	Total Bene Cleared to Exp	90.537987%	53,980,681	36,589,495	11,333,133		3,578,067
31		=====					=====
32		90.537987%	90.537987%	100.000000%			
33							
34							
35		FAS 106	Funding	Pay-go		Reg \$ to	
36		Combined \$ to	Combined \$ to	Combined \$ to	% Regulated	Final Acct	
37	COREDATA	Final Acct	Final Acct	Final Acct	1993 MR	Final Acct	
38							
39							
40							
41	Telephone Plant in Service	6.948257%	4,142,699	2,561,516		99.3682%	1,173,720
42							
43	Plant Under Construction -	1.664149%	992,261	709,301		99.4357%	281,304
44	Short Term						
45							
46	Accum Debn (Cost of Removal)	0.568259%	336,808	242,206		99.4032%	76,026
47							
48	Tot Benefits in Plant & Debn	9.180665%	5,473,708	3,913,023			
49							
50							
51	Total Above the Line	99.718632%					

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	Company	FL Combined	FL Regulated
52 Deferred Tax Impact:			
53			
54			
55 Expense Impact:		4,058,053	3,578,067
56			
57 Expense Funding:	0	0	0
58			
59 Claims Payments:	0	0	0
60	-----	-----	-----
61			
62 Subtotal			3,578,067
63 Depreciation Expense			48,370
64			
65 Effective Tax Rate (1.3213+.055)			0.3763
66			-----
67 Deferred Tax - A/C 4340 DR (CR)			1,364,626
68			
69			
70 Cash Working Capital Impact:			
71			
72 Liability:	23,000,000	5,885,700	5,833,511
73 (alloc to reg on 1991 Net Inv)			
74 Average:			2,916,756
75			
76			
77 Depreciation Impact:			
78			
79			
80 Average TPIS Addition:			586,650
81			
82 Depreciation Rate:			8.2421%
83 (Depn on TPIS/TPIS exci Lane & Cap Leases)			
84			
85 Depreciation Expense			48,370
86			
87 Accru Depreciation			24,185

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88	Recap of Regulated Amounts (000):	1993	
89		----	
90	EXPENSE:		
91			
92	Plant Specific Expense	4.552	
93			
94	Plant Non Specific Expense	3.660	
95	(excluding depreciation)		
96			
97	Depreciation Expense	46	
98			
99	Customer Oper Expense	4.875	
100			
101	Corporate Oper Expense	(9.309)	
102			
103	Deferred Tax Expense - A/C 7250 DR (CR)	(1.365)	
104			
105			
106	INVESTMENT AND CAPITAL:		
107			
108	Average TPIS	587	
109			
110	Average TPUC-ST	141	
111			
112	Average Accumulated Depreciation	72	
113			
114	Average Deferred Tax - A/C 4340 DR (CR)	682	Intra 504
115			
116	Average Liability - CWC impact:	(2.917)	

BELLSOUTH - ALL COMPANIES
 OTHER POSTRETIREMENT BENEFITS PRICE-CUT
 9/21/92
 Plan Re Written/15 Yr 9%

DISTRIBUTION OF COSTS
 (Dollars in Millions)

WORKPAPER 1.0
 FASB EXPENSE

	ALLOC 1	1993	1994	1995	1996	1997	1998	1999	2000	
ACCURAL EXPENSE:										
1 SERVICE COST		35	34	34	34	32	29	27	28	Input
2 ABO INTEREST		222	230	237	245	252	260	267	272	Input
3 RETURN ON ASSETS		90	101	112	123	134	145	157	169	Input
4 TBD AMORTIZATION		96	96	96	96	96	96	96	96	Input
5 NET PERIODIC EXPENSE		263	259	255	252	246	240	233	223	L1+L2-L3+L4
FUNDING:										
8 FUNDING - TAX ADV		186	187	188	191	192	195	194	191	Input
9 FUNDING - NON-TAX ADV		0	0	0	0	0	0	0	0	Input
10 PAY-AS-YOU-GO		47	46	45	43	43	42	41	41	Input
13 Total		233	233	233	234	235	235	235	232	L8+L9+L10
COMPANY CLAIMS PAYMENTS:										
12 CLAIMS PAYMENTS		166	174	183	196	208	221	238	259	
13 APBO (AS OF 1/1)		2547	2638	2722	2816	2906	2996	3085	3156	Input
14 ASSETS (AS OF 1/1)		1103	1235	1369	1504	1103	1235	1369	1504	Input
15 OBLIGATION (AS OF 1/1)		1444	1348	1252	1156	1060	964	868	772	L15(-1)-L4

BELLEGLTH
OTHER POSTRETIREMENT BENEFITS PRICE-CUT
9/21/92

DISTRIBUTION OF COSTS
(Dollars in Millions)

WORKPAPER 1.1
FASB STANDARD

	ALLDC %	1993	1994	1995	1996	1997	1998	1999	2000	
ACCUAL EXPENSE:										
1 SERVICE COST	92.00%	32	31	31	31	29	27	25	22	W1.0,L1*W1.1,L1
2 ADD INTEREST	92.00%	204	212	218	225	232	239	246	250	W1.0,L2*W1.1,L2
3 RETURN ON ASSETS	92.00%	83	93	103	113	123	133	144	155	W1.0,L2*W1.1,L2
4 SUBTOTAL		154	150	146	144	138	132	126	117	L1+L2-L3
4.1 % REG CAPITAL	12.00%	18	18	19	17	17	16	15	14	Input; L4*L4.1
4.2 % REG EXPENSE	93.84%	127	124	121	119	114	109	104	96	Input; L4*L4.2
4.3 % NON-REGULATED	6.16%	8	8	8	8	7	7	7	6	Input; L4*L4.3
5 TBO AMORTIZATION	92.00%	88	88	88	88	88	88	88	88	W1.0,L1*W1.1,L4
5.1 % ACTIVE	100.00%	88	88	88	88	88	88	88	88	Input; L5*L5.1
5.2 % RETIRED	0.00%	0	0	0	0	0	0	0	0	Input; L5*L5.2
5.3 TBO AMORT - ACT		88	88	88	88	88	88	88	88	L5.1
5.3.1 % REG CAPITAL	12.00%	11	11	11	11	11	11	11	11	Input; L5.3*L5.3.1
5.3.2 % REG EXPENSE	93.84%	73	73	73	73	73	73	73	73	Input; L5.3*L5.3.2
5.3.3 % NON-REGULATED	6.16%	5	5	5	5	5	5	5	5	Input; L5.3*L5.3.3
5.4 TBO AMORT - RET		0	0	0	0	0	0	0	0	L5.2
5.4.1 % REG EXPENSE	93.84%	0	0	0	0	0	0	0	0	Input; L5.4*L5.4.1
5.4.2 % NON-REGULATED	6.16%	0	0	0	0	0	0	0	0	Input; L5.4*L5.4.2
FASB STD COST:										
6 REG CAPITAL		29	29	28	28	27	26	26	25	L4.1+L5.3.1
7 REG EXPENSE		200	197	194	191	187	182	177	159	L4.2+L5.3.2+L5.4.1
8 NON-REGULATED		13	13	13	13	12	12	12	11	L4.3+L5.3.3+L5.4.2
9 TOTAL		242	238	235	232	226	221	214	205	L6+L7+L8
FUNDING:										
10 FUNDING - TAX ADV	93.00%	173	174	175	178	179	179	150	178	W1.0,L9*W1.1,L10
10.1 % REG CAPITAL	8.20%	14	14	14	15	15	15	15	15	Input; L10*L10.1
10.2 % REG EXPENSE	93.84%	149	150	151	153	154	155	155	153	Input; L10*L10.2
10.3 % NON-REGULATED	6.16%	10	10	10	10	10	10	10	10	Input; L10*L10.3
11 FUNDING - NON-TAX ADV		0	0	0	0	0	0	0	0	Input
11.1 % REGULATED	93.84%	0	0	0	0	0	0	0	0	Input; L11*L11.1
11.2 % NON-REGULATED	6.16%	0	0	0	0	0	0	0	0	Input; L11*L11.2
COMPANY CLAIMS PAYMENTS:										
12 CLAIMS PAYMENTS	98.00%	46	45	44	42	42	41	40	40	Input
12.1 % REGULATED	93.84%	43	42	41	40	40	39	38	38	Input; L12*L12.1
12.2 % NON-REGULATED	6.16%	3	3	3	3	3	3	2	2	Input; L12*L12.2

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BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-CUT
9/21/92

DISTRIBUTION OF COSTS
(Dollars in millions)

WORKPAPER 1.2
BUSINESS AS USUAL

	ALLOC %	1993	1994	1995	1996	1997	1998	1999	2000		
CASH BASIS:											
1	PAYED COSTS		46	45	44	42	42	41	40	40	Input
1.1	% REG EXPENSE	93.84%	43	42	41	40	40	39	38	38	Input; L1*L1.1
1.2	% NON-REGULATED	6.16%	3	3	3	3	3	3	2	2	Input; L1*L1.2
2	FUNDING - TAX ADV		173	174	175	178	179	179	180	178	Input
2.1	% REG CAPITAL	8.20%	14	14	14	15	15	15	15	15	Input; L2*L2.1
2.2	% REG EXPENSE	93.84%	149	150	151	153	154	155	155	153	Input; L2*L2.2
2.3	% NON-REGULATED	6.16%	10	10	10	10	10	10	10	10	Input; L2*L2.3
3	FUNDING - NON-TAX ADV		0	0	0	0	0	0	0	0	Input
3.1	% REG CAPITAL	8.20%	0	0	0	0	0	0	0	0	Input; L3*L3.1
3.2	% REG EXPENSE	93.84%	0	0	0	0	0	0	0	0	Input; L3*L3.2
3.3	% NON-REGULATED	6.16%	0	0	0	0	0	0	0	0	Input; L3*L3.3
BUSINESS AS USUAL COSTS:											
4	REG CAPITAL		14	14	14	15	15	15	15	15	L2.1*L3.1
5	REG EXPENSE		192	192	192	193	193	193	193	191	L1.1*L2.2*L3.2
6	NON-REGULATED		13	13	13	13	13	13	13	13	L1.2*L2.3*L3.3
7	TOTAL		219	219	219	220	221	221	221	219	L4*L5*6
CAPITAL STRUCTURE:											
INTRASTATE:											
8	PERCENT DEBT		40.50%	40.50%	40.50%	40.50%	40.50%	40.50%	40.50%	40.50%	Input
9	PERCENT EQUITY		59.50%	59.50%	59.50%	59.50%	59.50%	59.50%	59.50%	59.50%	1-L8
10	COST OF DEBT		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	Input
11	COST OF EQUITY		13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	13.71%	Input
12	WGTED AVE COST OF CAPITAL		11.72%	11.72%	11.72%	11.72%	11.72%	11.72%	11.72%	11.72%	L6*L10*L9*L11
INTERSTATE:											
13	PERCENT DEBT		44.20%	44.20%	44.20%	44.20%	44.20%	44.20%	44.20%	44.20%	Input
14	PERCENT EQUITY		55.80%	55.80%	55.80%	55.80%	55.80%	55.80%	55.80%	55.80%	1-L10
15	COST OF DEBT		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	Input
16	COST OF EQUITY		13.19%	13.19%	13.19%	13.19%	13.19%	13.19%	13.19%	13.19%	Input
17	WGTED AVE COST OF CAPITAL		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	L13*L15*L14*L16

BELLSOUTH
 OTHER POSTRETIREMENT BENEFITS PRICE-CUT
 5/21/92

CAPITALIZATION AND DEPRECIATION
 (Dollars in millions)

WORKPAPER 2.1
 FASB STANDARD

	1993	1994	1995	1996	1997	1998	1999	2000	
INTRASTATE:									
1 TOTAL CO. ADDITIONS	29	29	28	28	27	26	26	25	W1.1,L6
2 INTRASTATE FACTOR	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	Input
3 INTRASTATE ADDITIONS	23	22	22	22	21	21	20	19	L1+L2
4 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	Input
5 NET ADDITIONS	23	22	22	22	21	21	20	19	L3-L4
6 ACCUM. TELEPHONE PLANT	23	45	67	89	111	131	152	171	L6(-1)+L5
7 1/2 YEAR CONVENTION	11	34	56	78	100	121	142	161	(L6(-1)+L6)/2
8 DEPRECIATION RATE	7.20%	7.20%	7.20%	7.20%	7.20%	7.20%	7.20%	7.20%	Input
9 DEPRECIATION EXPENSE	1	2	4	6	7	9	10	12	L7+L9
10 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	L4
11 NET CHANGE TO RESERVE	1	2	4	6	7	9	10	12	L9-L10
12 ACCUMULATED RESERVE	1	3	7	13	20	29	39	51	L12(-1)+L11
INTERSTATE:									
13 TOTAL CO. ADDITIONS	29	29	28	28	27	26	26	25	W1.1,L6
14 INTERSTATE FACTOR	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	L-L2
15 INTERSTATE ADDITIONS	6	6	6	6	6	6	6	5	L13+L14
16 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	Input
17 NET ADDITIONS	6	6	6	6	6	6	6	5	L15-L16
18 ACCUM. TELEPHONE PLANT	6	12	18	24	30	36	41	47	L18(-1)+L17
19 1/2 YEAR CONVENTION	3	9	15	21	27	33	39	44	(L18(-1)+L18)/2
20 DEPRECIATION RATE	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	Input
21 DEPRECIATION EXPENSE	0	1	1	1	2	2	3	3	L19+L20
22 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	L16
23 NET CHANGE TO RESERVE	0	1	1	1	2	2	3	3	L21-L22
24 ACCUMULATED RESERVE	0	1	2	3	5	8	10	13	L24(-1)+L23

SELLESDUTH
OTHER POST-RETIREMENT BENEFITS PRICE-OUT
9/21/92

CAPITALIZATION AND DEPRECIATION
(Dollars in Millions)

WORKPAPER 2.2
BUSINESS AS USUAL

	1993	1994	1995	1996	1997	1998	1999	2000	
INTRASTATE:									
1 TOTAL CO. ADDITIONS	14	14	14	15	15	15	15	15	W1.2,L4
2 INTRASTATE FACTOR	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	W2.1,L2
3 INTRASTATE ADDITIONS	11	11	11	11	12	12	12	11	L1+L2
4 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	Input
5 NET ADDITIONS	11	11	11	11	12	12	12	11	L3-L4
6 ACCUM. TELEPHONE PLANT	11	22	34	45	57	68	80	91	L6(-1)+L5
7 1/2 YEAR CONVENTION	8	17	28	39	51	62	74	86	(L5(-1)+L5)/2
8 DEPRECIATION RATE	7.20%	7.20%	7.20%	7.20%	7.20%	7.20%	7.20%	7.20%	W2.1,L8
9 DEPRECIATION EXPENSE	0	1	2	3	4	4	5	6	L7+L8
10 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	L4
11 NET CHANGE TO RESERVE	0	1	2	3	4	4	5	6	L9-L10
12 ACCUMULATED RESERVE	0	2	4	6	10	15	20	26	L12(-1)+L11
INTERSTATE:									
13 TOTAL CO. ADDITIONS	14	14	14	15	15	15	15	15	W1.2,L4
14 INTERSTATE FACTOR	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	W2.1,L14
15 INTERSTATE ADDITIONS	3	3	3	3	3	3	3	3	L13+L14
16 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	Input
17 NET ADDITIONS	3	3	3	3	3	3	3	3	L15-L16
18 ACCUM. TELEPHONE PLANT	3	6	9	12	15	19	22	25	L18(-1)+L17
19 1/2 YEAR CONVENTION	2	5	8	11	14	17	20	23	(L18(-1)+L18)/2
20 DEPRECIATION RATE	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	W2.1,L20
21 DEPRECIATION EXPENSE	0	0	1	1	1	1	1	2	L19+L20
22 LESS: RETIREMENTS	0	0	0	0	0	0	0	0	L16
23 NET CHANGE TO RESERVE	0	0	1	1	1	1	1	2	L21-L22
24 ACCUMULATED RESERVE	0	0	1	2	3	4	5	7	L24(-1)+L23

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-CUT
9/21/92

EXPENSE & CALCULATION OF LIABILITY WORKPAPER
(Dollars in Millions)

APER 3.1
FASB STANDARD

	1993	1994	1995	1996	1997	1998	1999	2000	
1 ACCRUAL EXPENSE	200	197	194	191	187	182	177	169	W1.1,L7
2 CLAIMS PAYMENTS	43	42	41	40	40	39	38	38	W1.1,L12.1
3 FUNDING - TAX ADV	163	164	165	166	168	159	170	168	W1.1,L16.1+W1.1,L16.2
4 FUNDING - NON-TAX ADV	0	0	0	0	0	0	0	0	W1.1,L11.1
INTRASTATE:									
5 INTRASTATE FACTOR	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	Input
6 FASB EXPENSE	157	155	152	150	147	143	139	133	L1+L5
7 DEPRECIATION EXPENSE	1	2	4	6	7	9	10	12	W2.1,L9
8 EXPENSE IMPACT	158	157	156	156	154	152	149	145	L6+L7
9 INTRASTATE ADDITIONS	23	22	22	22	21	21	20	19	W2.1,L3
10 ACCRUED LIABILITY	180	177	174	172	168	164	159	153	L6+L9
11 CLAIMS PAYMENTS	34	33	33	31	31	30	30	30	L2+L5
12 FUNDING - TAX ADV	128	129	130	132	132	133	134	132	L3+L5
13 FUNDING - NON-TAX ADV	0	0	0	0	0	0	0	0	L4+L5
14 ACCUMULATED LIABILITY	18	33	45	54	59	60	56	49	L14(-1)+L10-L11-L12-L
INTERSTATE:									
15 INTERSTATE FACTOR	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	1-L5
16 FASB EXPENSE	43	42	41	41	40	39	38	36	L1+L15
17 DEPRECIATION EXPENSE	0	1	1	1	2	2	3	3	W2.1,L21
18 EXPENSE IMPACT	43	43	43	42	42	41	41	39	L16+L17
19 INTERSTATE ADDITIONS	1	6	6	7	6	6	6	6	W2.1,L15
20 ACCRUED LIABILITY	49	48	47	47	46	45	43	42	L18+L19
21 CLAIMS PAYMENTS	9	9	9	8	8	8	8	8	L2+L15
22 FUNDING - TAX ADV	35	35	35	36	36	36	36	36	L3+L15
23 FUNDING - NON-TAX ADV	0	0	0	0	0	0	0	0	L4+L15
24 ACCUMULATED LIABILITY	5	9	12	15	16	16	15	13	L24(-1)+L20-L21-L22-L

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-CUT
9/21/92

EXPENSE & CALCULATION OF LIABILITY WORKPAPER
(Dollars in millions)

APER 3.2
BUSINESS AS USUAL

	1993	1994	1995	1996	1997	1998	1999	2000	
TOTAL COMPANY:									
1.1 PAYGO REGULATED EXPENSE	43	42	41	40	40	39	38	38	W1.2,L1.1
1.2 REG EXP FUNDING - TAX ADV	149	150	151	153	154	155	155	153	W1.2,L2.2
1.3 REG EXP FUND - NON-TAX ADV	0	0	0	0	0	0	0	0	W1.2,L3.2
2 FUNDING - TAX ADV	153	164	165	168	168	169	170	168	W1.2,L2.1+L2.2
INTRASTATE:									
3 INTRASTATE FACTOR	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	0.78600	W3.1,L1.5
4.1 PAYGO REGULATED EXPENSE	34	33	33	31	31	30	30	30	L1.1+L3
4.2 REG EXP FUNDING - TAX ADV	117	118	119	120	121	122	122	120	L1.2+L3
4.3 REG EXP FUND - NON-TAX ADV	0	0	0	0	0	0	0	0	L1.3+L3
5 DEPRECIATION EXPENSE	0	1	2	3	4	4	5	6	W2.2,L1.9
6 EXPENSE IMPACT	151	152	153	154	155	156	157	156	L4.1+L4.2+L4.3+L5
7 FUNDING - TAX ADV	128	129	130	132	132	133	134	132	L2+L3
INTERSTATE:									
8 INTERSTATE FACTOR	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	0.21400	W3.1,L1.5
9.1 PAYGO REGULATED EXPENSE	9	9	9	8	8	8	8	8	L1.1+L8
9.2 REG EXP FUNDING - TAX ADV	32	32	32	33	33	33	33	33	L1.2+L8
9.3 REG EXP FUND - NON-TAX ADV	0	0	0	0	0	0	0	0	L1.3+L8
10 DEPRECIATION EXPENSE	0	0	1	1	1	1	1	2	W2.2,L2.1
11 EXPENSE IMPACT	41	41	42	42	42	43	43	42	L3.1+L3.2+L3.3+L10
12 FUNDING - TAX ADV	35	35	35	36	36	36	36	36	L2+L8

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-OUT
9/21/92

DEFERRED TAX ASSET
(dollars in millions)

WORKPAPER 4.1
FASB STANDARD

	1993	1994	1995	1996	1997	1998	1999	2000	
INTRASTATE:									
1 EXPENSE IMPACT ^{FAS 106 Exp}	157	155	152	150	147	143	135	133	43.1,16
2 REG EXP FUNDING-TAX ADV ^{Tax Credit}	117	118	118	120	121	122	122	120	W1.1,L10.2*W3.1,L5
3 CLAIMS PAYMENTS	34	33	33	31	31	30	30	30	43.1,L11
4 SUBTOTAL ^{Book-tax diff.}	6	4	1	-1	-5	-7	-13	-17	L1-L2-L3
5 COMPOSITE TAX RATE	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	input
6 DEFERRED TAXES	2	1	1	0	-2	-3	-5	-6	L4#L5
7 ACCUM. DEF TAX ASSET	2	2	2	2	2	-1	-2	-10	L7(-1)+L6
INTERSTATE:									
8 EXPENSE IMPACT	43	42	41	41	40	39	38	36	43.1,L16
9 REG EXP FUNDING-TAX ADV	32	32	32	33	33	33	33	33	W1.1,L10.2*W3.1,L15
10 CLAIMS PAYMENTS	9	9	9	8	8	8	8	8	43.1,L21
11 SUBTOTAL	2	1	0	0	-1	-2	-3	-5	L8-L9-L10
12 COMPOSITE TAX RATE	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	L5
13 DEFERRED TAXES	1	0	0	0	-1	-1	-1	-2	L11+L12
14 ACCUM. DEF TAX ASSET	1	1	1	1	1	0	-2	-3	L14(-1)+L13

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-OUT
9/21/92

DEFERRED TAX ASSET
(Dollars in millions)

WORKPAPER 4.2
BUSINESS AS USUAL

	1993	1994	1995	1996	1997	1998	1999	2000	
INTRASTATE:									
1 EXPENSE IMPACT	151	151	151	151	152	152	152	150	W3.2, L4.2
2 EXP RELATED FUNDING-TAX ADV	117	118	118	120	121	122	122	120	W3.2, L4.2
3 PAYED	34	33	33	31	31	30	30	30	W3.2, L4.1
4 SUBTOTAL	0	0	0	0	0	0	0	0	L1-L2-L3
5 COMPOSITE TAX RATE	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	W4.1, L5
6 DEFERRED TAXES	0	0	0	0	0	0	0	0	L4+L5
7 ACCUM. DEF TAX ASSET	0	0	0	0	0	0	0	0	L7(-1)+L6
INTERSTATE:									
8 EXPENSE IMPACT	41	41	41	41	41	41	41	41	W3.2, L9.2
9 EXP RELATED FUNDING-TAX ADV	32	32	32	33	33	33	33	33	W3.2, L9.2
10 PAYED	9	9	9	8	8	8	8	8	W3.2, L9.1
11 SUBTOTAL	0	0	0	0	0	0	0	0	L8-L9-L10
12 COMPOSITE TAX RATE	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	W4.1, L12
13 DEFERRED TAXES	0	0	0	0	0	0	0	0	L11+L12
14 ACCUM. DEF TAX ASSET	0	0	0	0	0	0	0	0	L14(-1)+L13

3

Liab FAS106 + CR
 Total Payment DR
 Payment DR

SELLESDUTH
 OTHER POSTRETIREMENT BENEFITS PRICE-CUT
 9/21/92

REVENUE REQUIREMENT SUMMARY
 (Dollars in millions)

WORKPAPER 5.1
 FASB STANDARD

	1993	1994	1995	1996	1997	1998	1999	2000	
INTRASTATE:									
1	23	45	47	89	111	131	152	171	#2.1,L6
2	-1	-3	-7	-13	-20	-29	-39	-51	#2.1,L12
3	-18	-33	-45	-54	-59	-60	-56	-47	#3.1,L14
4	2	4	4	4	2	-1	-5	-10	#4.1,L7
5	7	13	19	26	33	41	51	61	L1+L2+L3+L4
5	3	13	23	32	42	54	67	81	(L5(-1)+L5)/2
6	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	#1.2,L12/(1-#4.1,L5)
7	1	2	3	4	6	7	8	10	L5.1+L6
8	0	0	0	0	0	0	0	0	See worksheet Descrip
8.1	0	0	0	0	0	0	0	0	L8(-1)+L9
9	158	157	155	156	154	152	149	145	#3.1,L8
10	159	159	160	160	160	159	158	155	L7+L8+L6.1+L9
INTERSTATE:									
11	0	12	18	24	30	36	41	47	#2.1,L18
12	0	-1	-2	-3	-5	-8	-10	-13	#2.1,L24
13	-5	-9	-12	-15	-16	-16	-15	-13	#3.1,L24
14	1	1	1	1	1	0	-2	-3	#4.1,L14
15	2	4	5	7	9	12	14	17	L11+L12+L13+L14
15	1	4	6	9	12	15	19	23	(L15(-1)+L15)/2
16	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	#1.2,L17/#4.1,L12
17	0	1	1	1	2	2	3	4	L15.1+L16
18	0	0	0	0	0	0	0	0	See worksheet Descr 17
18.1	0	0	0	0	0	0	0	0	L18(-1)+L18
19	43	43	43	42	42	41	41	39	#3.1,L18
20	43	43	43	44	44	44	43	43	L17+L18+L15.1+L19
TOTAL REVENUE REQUIREMENT:									
21	29	58	66	114	141	167	193	216	L1+L11
22	-1	-4	-9	-16	-26	-37	-49	-64	L2+L12
23	-22	-41	-57	-69	-75	-76	-71	-60	L3+L17
24	3	5	5	5	2	-2	-9	-16	L4+L14
25	9	17	25	33	41	53	65	78	L21+L22+L23+L24
25	4	17	29	41	54	69	85	104	(L25(-1)+L25)/2
26	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	L27/L25.1
27	1	2	4	6	7	9	11	14	L7+L17
28	0	0	0	0	0	0	0	0	L8+L19
28.1	0	0	0	0	0	0	0	0	L28(-1)+L28
29	201	200	199	199	196	193	190	184	L9+L19
30	202	203	203	204	203	202	201	197	L27+L28+L28.1+L29

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-OUT
7/21/92

REVENUE REQUIREMENT SUMMARY
(Dollars in millions)

WORKPAPER 3.2
BUSINESS AS USUAL

	1993	1994	1995	1996	1997	1998	1999	2000	
INTRASTATE:									
1 ACCUM. TELEPHONE PLANT	11	22	34	45	57	68	80	91	#2.2,L6
2 ACCUMULATED RESERVE	0	-2	-4	-6	-10	-15	-20	-25	#2.2,L12
3 ACCRUED LIABILITY <i>Accrual = Payment</i>	0	0	0	0	0	0	0	0	Zero filled
4 DEFERRED TAX ASSET	0	0	0	0	0	0	0	0	#4.2,L7
5 RATE BASE IMPACT	11	21	30	39	46	54	60	65	L1+L2+L3+L4
5 AVERAGE RATE BASE	5	21	36	49	62	73	83	92	(L5(-1)+L5)/2
6 84 TAX RATE OF RETURN	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	#5.1,L6
7 R/B REVENUE REQT	1	4	6	8	10	12	14	15	L5.1+L6
8 SECONDARY IMPACTS	0	0	0	0	0	0	0	0	Zero filled
9 EXPENSE REV REQT	151	152	153	154	156	156	157	156	#3.2,L6
10 TOTAL INTRA REV REQT	152	156	159	162	166	169	171	172	L7+L8+L9
INTERSTATE:									
11 ACCUM. TELEPHONE PLANT	3	6	9	12	15	19	22	25	#2.2,L16
12 ACCUMULATED RESERVE	0	0	-1	-2	-3	-4	-5	-7	#2.2,L24
13 ACCRUED LIABILITY	0	0	0	0	0	0	0	0	Zero filled
14 DEFERRED TAX ASSET	0	0	0	0	0	0	0	0	#4.2,L14
15 RATE BASE IMPACT	3	6	9	11	13	15	16	19	L11+L12+L13+L14
15 AVERAGE RATE BASE	1	6	10	13	17	20	23	25	(L15(-1)+L15)/2
16 84 TAX RATE OF RETURN	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	#5.1,L15
17 R/B REVENUE REQT	0	1	2	2	3	3	4	4	L15.1+L16
18 SECONDARY IMPACTS	0	0	0	0	0	0	0	0	Zero filled
19 EXPENSE REV REQT	41	41	42	42	42	43	43	42	#3.2,L11
20 TOTAL INTER REV REQT	41	42	43	44	45	46	46	46	L17+L18+L19
TOTAL REVENUE REQUIREMENT:									
21 ACCUM. TELEPHONE PLANT	14	28	43	57	72	87	102	116	L1+L11
22 ACCUMULATED RESERVE	-1	-2	-5	-8	-13	-18	-25	-33	L2+L12
23 ACCRUED LIABILITY	0	0	0	0	0	0	0	0	L3+L13
24 DEFERRED TAX ASSET	0	0	0	0	0	0	0	0	L4+L14
25 RATE BASE IMPACT	14	26	39	49	59	68	76	83	L21+L22+L23+L24
25 AVERAGE RATE BASE	7	27	46	63	79	93	106	118	(L25(-1)+L25)/2
26 84 TAX RATE OF RETURN	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	L27+L28+L1
27 R/B REVENUE REQT	1	4	8	10	13	15	18	19	L7+L17
28 SECONDARY IMPACTS	0	0	0	0	0	0	0	0	L8+L18
29 EXPENSE REV REQT	153	194	195	196	198	199	200	198	L9+L19
30 TOTAL REV REQT	194	198	202	207	211	214	217	218	L27+L28+L29

BELLSOUTH
OTHER POSTRETIREMENT BENEFITS PRICE-OUT
9/21/92

REVENUE REQUIREMENT SUMMARY
(Dollars in Millions)

WORKPAPER 5.3
INCREMENTAL IMPACT

	1993	1994	1995	1996	1997	1998	1999	2000	
INTRASTATE:									
1 ACCUM. TELEPHONE PLANT	12	23	34	44	54	63	72	80	WS.1,L1-WS.2,L1
2 ACCUMULATED RESERVE	0	-2	-4	-7	-10	-14	-19	-25	WS.1,L2-WS.2,L2
3 ACCRUED LIABILITY	-18	-33	-45	-54	-59	-60	-56	-47	WS.1,L3-WS.2,L3
4 DEFERRED TAX ASSET	2	4	4	4	2	-1	-6	-13	WS.1,L4-WS.2,L4
5 RATE BASE IMPACT	-4	-8	-11	-13	-13	-12	-9	-4	WS.1,L5-WS.2,L5
5 AVERAGE RATE BASE	-2	-8	-13	-17	-19	-19	-17	-11	WS.1,L5.1-WS.2,L5.1
5 84 TAX RATE OF RETURN	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	16.72%	L7/L5.1
7 R/B REVENUE REBT	0	-1	-3	-4	-5	-5	-5	-5	WS.1,L7-WS.2,L7
8 SECONDARY IMPACTS	0	0	0	0	0	0	0	0	WS.1,L8.1
8 EXPENSE REV REBT	6	5	7	2	-2	-4	-8	-11	WS.1,L9-WS.2,L9
10 TOTAL INTRA REV REBT	7	4	1	-2	-6	-10	-13	-17	WS.1,L10-WS.2,L10
INTERSTATE:									
11 ACCUM. TELEPHONE PLANT	3	6	9	12	15	17	20	22	WS.1,L11-WS.2,L11
12 ACCUMULATED RESERVE	0	0	-1	-2	-3	-4	-5	-7	WS.1,L12-WS.2,L12
13 ACCRUED LIABILITY	-5	-9	-12	-15	-16	-16	-15	-13	WS.1,L13-WS.2,L13
14 DEFERRED TAX ASSET	1	1	1	1	1	0	-2	-3	WS.1,L14-WS.2,L14
15 RATE BASE IMPACT	-1	-2	-3	-3	-4	-3	-2	-1	WS.1,L15-WS.2,L15
15 AVERAGE RATE BASE	-1	-2	-3	-5	-5	-5	-4	-3	WS.1,L15.1-WS.2,L15.1
16 84 TAX RATE OF RETURN	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	15.76%	L17/L15.1
17 R/B REVENUE REBT	0	0	-1	-1	-1	-1	-1	0	WS.1,L17-WS.2,L17
18 SECONDARY IMPACTS	0	0	0	0	0	0	0	0	WS.1,L18.1
19 EXPENSE REV REBT	2	1	1	1	0	-1	-2	-3	WS.1,L19-WS.2,L19
20 TOTAL INTER REV REBT	2	1	0	0	-1	-2	-3	-4	WS.1,L20-WS.2,L20
TOTAL REVENUE REQUIREMENT:									
21 ACCUM. TELEPHONE PLANT	15	29	43	56	69	81	91	102	WS.1,L21-WS.2,L21
22 ACCUMULATED RESERVE	-1	-2	-5	-8	-13	-19	-24	-31	WS.1,L22-WS.2,L22
23 ACCRUED LIABILITY	-22	-41	-57	-69	-75	-76	-71	-60	WS.1,L23-WS.2,L23
24 DEFERRED TAX ASSET	3	5	5	5	3	-2	-8	-16	WS.1,L24-WS.2,L24
25 RATE BASE IMPACT	-5	-10	-13	-16	-17	-15	-11	-5	WS.1,L25-WS.2,L25
25 AVERAGE RATE BASE	-3	-10	-16	-21	-23	-24	-21	-14	WS.1,L25.1-WS.2,L25.1
26 84 TAX RATE OF RETURN	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	16.51%	L27/L25.1
27 R/B REVENUE REBT	0	-2	-3	-5	-6	-6	-6	-6	WS.1,L27-WS.2,L27
28 SECONDARY IMPACTS	0	0	0	0	0	0	0	0	WS.1,L28.1
29 EXPENSE REV REBT	9	5	4	2	-2	-6	-10	-14	WS.1,L29-WS.2,L29
30 TOTAL REV REBT	8	4	1	-2	-6	-12	-16	-21	WS.1,L30-WS.2,L30

SUMMARY OF OPEB ASSUMPTIONS AND ALLOCATION PERCENTAGES

	9/21/92 Version	6/26	5/19/92 Version
ASSUMPTIONS			
Discount Rate (Expense)	9%		9%
Discount Rate (Funding)	8%		8%
Return On Assets (Expense)	8%		8%
Return On Assets (Funding)	8%/6%		8%/6%
TBO Amortization Period	15 Years	15 years	20 Years (FL filed 15 years)
BST Allocation (Expense) <small>on active headcount - & wtd for mat v. nonmat</small>	.92%		.93
BST Allocation (Funding) <small>on total - active plus retired</small>	.93%		.94%
Entities Included	BST/BBS/80% of BSC		BST/BBS/85% of BSC
Reg/Non Reg Split (Expense & Funding)	93.84%/6.16%		93.82%/6.18%
Capitalization Percentage (Expense)	12%		12%
Capitalization Percentage (Funding) <small>active v. retired w/ 6728 - not capitalized - active w/ 5701 w/ 6728 - not capitalized</small>	6.3%		8.2%

Plan amended as result of new contract

Item 30 Do you want a deferred tax impact? (1=Yes,0=No)

Description Reorganization
 -----> Revised 12/8/92 for revised VEER nonrecurring, previously omitted 0
 marketing exp from model, revised BSS invest & dividend reversal,
 incl. negation of Uncoll, BRT, SIT, FIT computed by formulas

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	(5,148)	N/A	N/A	N/A	(5,148)		
Interstate Rev	(1,186)	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	(84)	N/A	N/A	N/A	(79)	(3)	(1)
Misc net Unc	(2,737)	N/A	N/A	N/A	(2,452)	(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	(9)	80.789000%	7.359700%	12.195300%	(7)	(1)	(1)
Corp Op	(2,538)	76.241900%	7.719200%	9.259300%	(1,935)	(196)	(235)
Oth	(1,030)	76.169000%	7.916000%	10.477200%	(785)	(82)	(108)
Tot Op Exp	(24,268)				(18,065)	(1,955)	(3,137)
PLANT & SERV:							
Gen'l Supp	(2,026)	76.917974%	7.709761%	9.243814%	(1,558)	(156)	(187)
COE SW	(12,386)	79.334760%	5.910098%	7.120990%	(9,826)	(732)	(882)
C&W	(18,541)	71.602200%	9.060500%	7.410200%	(13,276)	(1,680)	(1,374)
I/OT	(743)	72.433300%	8.464800%	5.980500%	(538)	(63)	(44)
Amort.	3,449	76.669348%	7.792891%	9.327612%	2,644	269	322
Tot Plt in Svc	(30,247)				(22,554)	(2,362)	(2,165)
OTH INV & RES:							
Depr 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	(57)				(53)	(2)	(0)
Oth excl BRT	837	79.416500%	6.315500%	10.092900%	717	55	84
Tot Oth Taxes	780				664	53	84
SIT Current	1,039				719	97	167
SIT Curr Def	53				40	5	4
Tot SIT	1,092				759	102	171
FIT Current	6,072				4,198	566	975
FIT C - Def	(83)				(56)	(5)	(10)
Tot	5,989				4,142	560	965
ITC Realized					0	0	0
ITC Amort	3	73.933100%	8.103500%	8.040000%	2	0	0
FIT Net of ITC	5,992				4,144	561	966

Test Year 1991
 Item # 0
 Description BST Reorg
 Return factor _____
 Uncoll factor _____

----- Tax facts -----
 Exp SIT _____ Rev SIT _____ Do you want deferred tax? (1=Yes, 0=No)
 Exp FIT _____ Rev FIT _____ 0
 GRT rate _____ Tax gross-up _____

Whole \$ - round to thousands!

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES: Model							
Local Rev	<1904707> - 3188000 (C)	N/A	N/A	N/A	<1904707> - 3188000 (C)	-0-	-0-
Interstate Rev	<1147000> (F)	N/A	N/A	N/A			
InterLATA Rev	<21176000> (F)	N/A	N/A	N/A			
IntraLATA Rev							
Misc Rev	<2821337>						
Uncollectible	+58,000 0 (E)	N/A	N/A	N/A	58,000 0 (E)	0	0
Misc net Unc	0	N/A	N/A	N/A	0	0	0
OPER EXPENSES: Model							
Plt Sp	<596581>				0	0	0
Plt Non Sp	<21969151>				0	0	0
Depr (C)	1875375				0	0	0
Cust Op	<4686207> + 887191 + 3,789,786 (G)				0	0	0
Corp Op	17,181,585 - 17,621,489 (H) - 1986,988 (I) - 17,709,400 (J)				0	0	0
Oth	48,187 - 1078105 (D)				0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV: assets, wkl							
Gen'l Supp	5870375 - 2726815 (K) - 51170,000				0	0	0
COE	1857555 - 1424200 (L) - 1424,000 (M)				0	0	0
C&W	<18,538,000> (N) 18,541,000				0	0	0
L/OI	<743,000> (O)				0	0	0
Amort.	3540,176 - 91,000 (P)				0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES: assets, wkl							
Deon Reserve	Depr exp: 2 (Q)				0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC	<5703384>				0	0	0
Matl & Supp	6839771				0	0	0
M&S incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	53,000 0 (R)				0	0	0
Oth excl GRT	779,699 - GRT				39,000 0 (S)	0	0
Tot Oth Taxes	0	.794165	.063155	.110929	0	0	0
SIT Current	+236,000 (T) 0 ← excise degn exp				0	0	0
SIT Curr Def	0 ← degn -1 * .0251				+173,000 (U)	0	0
Tot SIT	0				0	0	0
FIT Current	+1,381,000 (V) ← exc. degn exp.				0	0	0
FIT Curr Def	0 ← degn -1 * .356619				11,011,000 (W)	0	0
Tot FIT	0				0	0	0
ITC Realized	0				0	0	0
ITC Amort	0				0	0	0
FIT Net of ITC	DR. 3106				0	0	0

For D-9
 Deferred tax CR
 Midwayed $4662.861 \times .738039 = 489,217$
 7250 Intra 17,000
 4320 CR
 $279,255 \times .731531 = 204,631$
 (7210 factor)
 Intra from model 1,000

- a. UER nonrecognition
- b. bond solicitation
- c. rec'd chgn. exp. + reserve
- d. ESS cell
- e. capital exp shifts (all tak n in Gen'l Support)
- f. Reverse FIT P&S Invol + Divided performance + suppk tax effect in tax at...
- g. Marketing expense from model previously omitted

Test Year	1991	----- Tax factors -----		Do you want
Item #		Exp SIT	Rev SIT	deferred tax?
Description	Reversal of BSS Invest & Divid	Exp FIT	Rev FIT	(1=Yes, 0=No)
Return factor	in Reg. Proforma	GRT rate	Tax gross-up	0
Uncoil factor				

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	<3243>	N/A	N/A	N/A	<3243>		
Interstate Rev	<1186>	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					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
C&W					0	0	0
I/DT					0	0	0
Amort.					0	0	0
Tot Plt in Svc	<38,789> 0				<28,406> 0	0	0
OTH INV & RES:							
Deon Reserve						0	0
Plt und Constr						0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Supp					0	0	0
M&S incl CWC	0				0	0	0
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	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

Amounts for uncollectibles, GRT, SIT, & FIT are input to negate impact of these items (which do not apply) in computer formulas.

Do you want a deferred tax impact?

(Y=Yes, N=No)

Description: Scratch pad

To calc tax amounts to be reported in Return prepare for 665 Inv & Div

01/01/2000 - 12/31/2000

	INPUT Combined \$	INPUT Intra%	INPUT ER%	INPUT RA%	INPUT REV: OTH CALC'D Intra \$	INPUT REV: OTH CALC'D ER \$	INPUT REV: OTH CALC'D RA \$
REVENUES:							
Local Rev	3,243	N/A	N/A	N/A	3,243		
Interstate Rev	1,180	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	58	N/A	N/A	N/A	58	0	0
Misc net Unc	(58)	N/A	N/A	N/A	(58)	0	0
OPER EXPENSES:							
Plt Sp					0	0	0
Plt Non Sp					0	0	0
Depn					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0

Tot Op Exp	0				0	0	0
=====							
PLAN SERV:							
Gen l supp	5,170				5,757	0	0
COE	14,244				10,430	0	0
D&W	16,541				13,578	0	0
I/DT	743				544	0	0
Amort.	91				27	0	0

Tot Plt in Svc	38,789				28,406	0	0
=====							
OTH INV & RES:							
Depon Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
DWD					0	0	0
Matl & Supp					0	0	0
M&E incl DWD	0				0	0	0
TAX ITEMS:							
Gross Receipts	53				39	0	0
Oth excl BRT					0	0	0
Tot Oth Taxes	53				39	0	0
BIT Current	235				173	0	0
BIT Curr Def	0				0	0	0
Tot BIT	235				173	0	0
FIT Current	1,381				1,011	0	0
FIT Curr Def	0				0	0	0
Tot FIT	1,381				1,011	0	0
ITC Annualized					0	0	0
ITC Report					0	0	0
FIT of ITC	1,381				1,011	0	0

The attached Case 5 has been adjusted to remove the estimated impact of 2 months of VEER Savings and 6 months of the impact of BEI.

Also attached is the individual Case 1-4 which has the investment detail. The following revisions have been made to this schedule:

- (1) BSS + BBS Asset transfers have been separated between Intra-state and Inter-state based on EOP 6-91 Net Book Cost (previously based on 75/25 split).
- (2) BSS Eliminated Dividend + Investment has also been separated based on EOP 6-91 Net Book Cost. (Note: CASE 5 includes the Div Elim. as all Non-Reg.)
- (3) These schedules do not reflect an adjustment for the assets transferred to BEI on 7-1-91 of \$1,145,986 NBV. This asset transfer is included in actual results and in the BSS merger impact (BBS case). Technically, the assets impacted due to the merger should be adjusted upward to negate the double counting of this asset transfer however - the impact is relatively insignificant.

RLH

4-2-92

BELLSOUTH TELECOMMUNICATIONS (BSY)
 COMPARATIVE INCOME STATEMENT
 ANNUALIZED DIFFERENCE SUMMARY
 CASE 5
 FOR FLORIDA

	A TOTAL	B CFR	C OTH N-REG	D INTRA REG	E INTER REG	F COMBINED REG
8 1 LOCAL SERVICE REVENUES	-1904707			-1904707	0	-1904707
9 2 NETWORK ACCESS REVENUE-INTERSTATE	0			0	0	0
10 3 NETWORK ACCESS REVENUE-INTRASTATE	0			0	0	0
11 4 LONG DISTANCE REVENUE	0			0	0	0
12 5 MISCELLANEOUS REVENUE	-40874752			-2484670	-336867	-2421337
13 6 LESS - CORRECTABLES REVENUE	0			0	0	0
14 7 TOTAL OPERATING REVENUES	-42779042			-4389177	-336867	-4726044
15 8 NETWORK SUPPORT EXPENSE	-508784			-347235	-104275	-455510
16 9 GENERAL SUPPORT EXPENSE	-559734			908508	305037	1293625
17 10 CENTRAL OFFICE TRANSMISSION EXPENSE	-192279			-140748	-51557	-192305
18 11 OPERATOR SYSTEMS EXPENSE	0			0	0	0
19 12 CENTRAL OFFICE SWITCHES EXPENSE	-625031			-457670	-168161	-625031
20 13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-34035126			-435155	-170742	-645097
21 14 CABLE & WIRE FACILITIES EXPENSE	-10663			-7559	-3104	-10663
22 15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-28261327			-16149523	-5019620	-21969153
23 16 CUSTOMER ASSISTANCE EXPENSE	-6600722			-3080146	-790061	-4666207
24 COST OF SERVICES	-70774466			-20437448	-6814491	-27251039
25 17 DEPRECIATION & AMORTIZATION EXPENSE	134392			642327	248164	887191
26 19 MARKETING EXPENSE	-11834572			3705114	1004673	3709786
27 20 CORPORATE EXPENSE	10000959			12872444	4309141	37381585
28 21 SELLING, GENERAL & ADMINISTRATIVE	-1743713			15657550	5313013	20771371
29 22 TAXES OTHER THAN INCOME	110189			612609	167090	779699
30 23 OTHER EXPENSES	-49271			36887	11300	48187
31 24 TOTAL OPERATING EXPENSE	-72322869			-3488067	-1077424	-4565491
32 25 NET OPERATING REVENUES	29543827			-901110	740557	-160953
33 26 NON-OPERATING INCOME AND EXPENSES	3557616			9007	3743	13548
34 27 ALLOWANCE FUNDS USED DURING CONST.	0			0	0	0
35 28 INC BEFORE INTEREST AND INCOME TAXES	25986211			-910917	736816	-174101
36 29 INTEREST AND RELATED ITEMS	49932			406346	102015	669263
37 30 INCOME BEFORE INCOME TAXES	25936219			-1397263	554001	-843262
38 31 FEDERAL INCOME TAXES	8412758			-414572	166653	-247919
39 32 STATE AND LOCAL INCOME TAXES	3689325			-173554	69767	-103707
40 33 TOTAL INCOME TAXES	12502083			-588126	236420	-351706
41 34 EXTRAORDINARY ITEMS						
42 35 INCOME TAXES ON EXTRAORDINARY ITEMS						
43 NET INCOME	13434136			-809137	317501	-91556

PH. Spec.
(596, 5217)

PH. Non Sp.
Cust. op

use rec'd
Cust. op.
Corp. op.

am.

Fit adj.

Fit

dit

- DENOTES CREDIT AMOUNT

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

12/12 Proforma Springs

Permanently

Revision of adjustment (a) VEER nonrecursing exp.

$$\text{was } 18,806,446 \times .936992 = 17,621,489$$

$$\text{s/b } 18,900,268 \times .936992 = 17,709,400$$

input 12/7/92

FLORIDA'S
1991 VEER EXPENSES

Revised
11/6/92
Audit Request
#56
E

<u>A</u> MONTH	<u>B</u> ACCOUNT	<u>C</u> DESCRIPTION	<u>D</u> AMOUNT	
SEPT 91	6728.9000	Initial Accrual - VEER Southern Bell Costs	13,395,870	13,395,870
SEPT 91	6728.9000	Accrual for Southern Bell's portion of BSSI VEER Costs	2,677,919	2,691,400
OCT 91	6728.9000	Accrual True-up	(262,343)	<262,343>
// 12 NOV 91	6728.9000			
DEC 91	6728.9000	Accrual True-up	(2,915,000)	<2,915,000>
TOTAL EFFECT OF VEER-FLORIDA			13,276,446	13,358,059

1991 VEER RELOCATION EXPENSES

OCT 91	6728.9000	Oct YTD Actuals	1,131,000	1,131,000
NOV 91	6728.9000	Initial Accrual for Florida Relocation Exp	4,060,000	4,060,000
19 20 DEC 91	6728.9000			
DEC 91	6728.9000	Accrual True-up	220,000	220,000
TOTAL EFFECT OF VEER RELOCATION EXPENSE-FLORIDA			5,530,000	5,542,200
			13,206,446	13,900,269

Florida Public Service Commission Staff
 Audit of Southern Bell Rate Case
 Docket 920260-TL
 Auditor: Gabriela Leon
 Document/Record Request No. 56
 November 6, 1992

REQUEST: Please provide the amounts for every early retirement package for the last 5 years, and the account charged to.

RESPONSE:

<u>Plan</u>	<u>Year</u>	<u>Account</u>	(000) <u>Florida Total</u>
VEER 1991	1991	6728.9000	(1) 18,900
VEER 1990	1991	6728.9000	(200)
Total 1991			18,700
VEER 1990	1990	6728.9000	2,866
VSIPP	1989	6728.9000	9,696
VSIPP	1988	6728.9000	988

(1) Includes VEER 1991 relocation expense of \$5.542M

Note: We have not provided data prior to 1988 (pre-USOAR) because changes in the account definitions and structures allow for no meaningful comparison of financial data to post USOAR periods.

INFORMATION PROVIDED BY: H. A. Paisant
 Operations Manager
 675 W. Peachtree Street
 Atlanta, Georgia 30375

Judy Klover
 530-5659

PK

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION
DOCUMENT / RECORD REQUEST

TO: Judy Butler
UTILITY: Southern Bell
FROM: Gabriela Leon
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 56

DATE OF REQUEST: 10/9/92

AUDIT PURPOSE: Rate Case

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY _____
(DATE) 10/13/92

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the amounts for every early retirement package for the last 5 years, and the account charged to.

TO: AUDIT MANAGER _____ DATE _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Process Date: 11/03/92 Time: 13:25

Actual Dollars early retirement

RCC : 00000000
RJ : FL

Total/Incr : T
FC : 561Z 561249 561288

Rounding : D Year : 1991

Function Code Account	Code	Year To Date	January July	February August	March September	April October	May November	June December
OT BEN EX VSIPP LUM SUN-REG	561Z	1,792	0 0	0 0	0 0	0 0	0 0	0 1,792
OT BEN EX VSIPP LUM SUN-COMM	561Z88	13,094,007	0 0	2,925,000 ^① 0	0 13,395,870	0 311,863- ^③	0 2,755,815- ^②	0 159,185- ^②
MAIN ACCOUNT	6728	13,095,799	0 0	2,925,000 0	0 13,395,870	0 311,863-	0 2,755,815-	0 157,393-
REPORT TOTAL		13,095,799	0 0	2,925,000 0	0 13,395,870	0 311,863-	0 2,755,815-	0 157,393-

① Reversal of 1990 amount

② $\Sigma = \langle 2,915,000 \rangle$

③ $\langle 262,343 \rangle$ VEER'91 + $\langle 49,520 \rangle$ VEER'90

Does not include FL portion of
BE + 2075 VFE...

F01B07V00868

COPY

General Purpose Keypunch Form

Sheet 1 of 1

Expansion VEER 1991 ACCRUAL	Pack 013
	Date SEPTEMBER 1991
	Site COMPANY HEADQUARTERS

Pack ID	PEC	Pack Origin	Year	Month	Number	Record Count	Total Quantity	Debit Quantity	Debit Amount
99.PCC	80	G.N.P.R.S.P.C	91	09	013				3,214,517.00

OTC Source Code	Responsibility Code Originating	Responsibility Code Charged	Geographic Code		Function Code	Job Star	EC	Authorization	Pre-Rate	Rate	Mts. Prod.	Yr. Prod.	Social Security Number / Product Identity	Account			Hours/Quantity	EXTC	Amount
			Area Number	Area Number										Main	SAC/FRG	Lr.			
JTJF	AL204000	J0000000			561288									267289000				CYB 1,339,587.00	
														7					935,790.750
														4					552,325.500
														5					386,853.750
					5C88									14101000					CZ3 1,876,822.53
					5D5K88									41209000					491,105.760
					5DA1									43101000					896,628.703

CONTRACT: <i>Keggy Carlson</i> <i>Alison Hale</i>	Approved: <i>Raymond B. [Signature]</i> OPERATIONS MANAGER	Total	Debits 32,145,510 Credits 32,145,510
--	--	-------	---

FOI B07V00869

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Factor	Anticipated Allocation of BST Amount	Anticipated Billing From BSS	Anticipated Total State Effect	Actual Allocation of BST Amount	Actual Sept. Billing From BSS	Actual Aug. Billing From BSS	Actual July Billing From BSS	Actual Tot Billing From BSS
FL	23.72%	\$13,395,870.00	\$2,691,271.20	\$16,087,141.20	\$13,395,870.00	\$2,677,919.03	\$9,833.51	\$3,647.33	\$2,691,399.
GA	16.57%	\$9,357,907.50	\$1,880,032.20	\$11,237,939.70	\$9,357,907.50	\$1,870,302.86	\$6,518.01	\$2,417.58	\$1,879,238.
NC	9.78%	\$5,523,255.00	\$1,109,638.80	\$6,632,893.80	\$5,523,255.00	\$1,103,806.36	\$3,756.22	\$1,393.21	\$1,108,955.
SC	6.85%	\$3,868,537.50	\$777,201.00	\$4,645,738.50	\$3,868,537.50	\$772,921.45	\$2,492.84	\$924.61	\$776,338.
SB	56.92%	\$32,145,570.00	\$6,458,143.20	\$38,603,713.20	\$32,145,570.00	\$6,424,949.70	\$22,600.58	\$8,382.73	\$6,455,933.
AL	8.95%	\$5,054,512.50	\$1,015,467.00	\$6,069,979.50	\$5,054,512.50	\$1,010,476.18	\$4,063.02	\$1,507.00	\$1,016,046.
LY	6.19%	\$3,495,802.50	\$702,317.40	\$4,198,119.90	\$3,495,802.50	\$698,774.91	\$2,495.49	\$925.60	\$702,196.
LA	10.32%	\$5,828,220.00	\$1,170,907.20	\$6,999,127.20	\$5,828,220.00	\$1,165,111.13	\$4,849.73	\$1,798.80	\$1,171,759.
MS	6.38%	\$3,603,105.00	\$723,874.80	\$4,326,979.80	\$3,603,105.00	\$719,684.67	\$2,956.53	\$1,096.60	\$723,737.
TN	11.24%	\$6,347,790.00	\$1,275,290.40	\$7,623,080.40	\$6,347,790.00	\$1,268,687.36	\$5,253.89	\$1,948.70	\$1,275,889.
SCB	43.08%	\$24,329,430.00	\$4,887,856.80	\$29,217,286.80	\$24,329,430.00	\$4,862,734.25	\$19,618.66	\$7,276.70	\$4,889,629.
BSE							\$199.93	\$74.15	\$274.
BSC							\$119.11	\$44.19	\$163.
TOT	100.00%	\$56,475,000.00	\$11,346,000.00	\$67,821,000.00	\$56,475,000.00	\$11,287,683.95	\$42,219.24	\$15,659.43	\$11,346,000.

NOTE: Difference between anticipated billing from BSS and actual billing is due to billing of VEER '91 expenses in July and August before new allocation factors for Authority Code ACT3803 were established in BSS (ACP3803 in SB, ACR3803 in SCB).

VEER '91 expenses were billed by BSS in July and August for employees who left the payroll in those months.

PREPARED BY: Daniel E. Retter
 TITLE: Manager - Corporate Reports
 DATE: October 7, 1991

(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
Sept. Billing From BSS	Actual Aug. Billing From BSS	Actual July Billing From BSS	Actual Tot. Billing From BSS	YTD Actual Total State Effect	YTD Anticip vs. Actual Difference	Effect of BSE/BSC Correction	Final Actual Total State Effect	Final Anticip vs. Actual Difference
7,919.03	\$9,833.51	\$3,647.33	\$2,691,399.87	\$16,087,269.87	\$128.67	\$103.75	\$16,087,373.62	\$232.42
0,302.86	\$6,518.01	\$2,417.58	\$1,879,238.45	\$11,237,145.95	(\$793.75)	\$72.47	\$11,237,218.42	(\$721.28)
3,806.36	\$3,756.22	\$1,393.21	\$1,108,955.79	\$6,632,210.79	(\$683.01)	\$42.78	\$6,632,253.57	(\$640.23)
2,921.45	\$2,492.84	\$924.61	\$776,338.90	\$4,644,876.40	(\$862.10)	\$29.96	\$4,644,906.36	(\$832.14)
4,949.70	\$22,600.58	\$8,382.73	\$6,455,933.01	\$38,601,503.01	(\$2,210.19)	\$248.96	\$38,601,751.97	(\$1,961.23)
0,476.18	\$4,063.02	\$1,507.00	\$1,016,046.20	\$6,070,558.70	\$579.20	\$39.15	\$6,070,597.85	\$618.35
8,774.91	\$2,495.49	\$925.60	\$702,196.00	\$4,197,998.50	(\$121.40)	\$27.07	\$4,198,025.57	(\$94.33)
5,111.13	\$4,849.73	\$1,798.80	\$1,171,759.66	\$6,999,979.66	\$852.46	\$45.14	\$7,000,024.80	\$897.60
9,684.67	\$2,956.53	\$1,096.60	\$723,737.80	\$4,326,842.80	(\$137.00)	\$27.90	\$4,326,870.70	(\$109.10)
8,687.36	\$5,253.89	\$1,948.70	\$1,275,889.95	\$7,623,679.95	\$599.55	\$49.16	\$7,623,729.11	\$648.71
2,734.25	\$19,618.66	\$7,276.70	\$4,889,629.61	\$29,219,059.61	\$1,772.81	\$188.42	\$29,219,248.03	\$1,961.23
	\$199.93	\$74.15	\$274.08	\$274.08	\$274.08	(\$274.08)	\$0.00	\$0.00
	\$119.11	\$44.19	\$163.30	\$163.30	\$163.30	(\$163.30)	\$0.00	\$0.00
\$7,683.95	\$42,219.24	\$15,659.43	\$11,346,000.00	\$67,821,000.00	\$0.00	\$0.00	\$67,821,000.00	\$0.00

NOTE: BSE/BSC Correction to be done in October business.

		SCB/SB	Yr. to Date	Total	Total	Total State
	Factor	Accruals	From BSS	Billing	Billing	Effect
					From BCI	
5	FL	23.72%	\$17,193,526.80	\$2,691,399.87		
6	GA	16.57%	\$12,014,643.30	\$1,879,238.45		
7	NC	9.78%	\$7,095,088.20	\$1,108,955.79		
8	SC	6.85%	\$4,962,776.50	\$776,338.90		
9	SB	56.92%	\$41,266,034.80	\$6,455,933.01		
10	AL	8.95%	\$6,425,525.50	\$1,016,046.20		
11	KY	6.19%	\$4,427,341.10	\$702,196.00		
12	LA	10.32%	\$7,524,080.80	\$1,171,759.66		
13	MS	6.38%	\$4,602,542.20	\$723,737.80		
14	TX	11.24%	\$8,173,475.60	\$1,275,889.95		
15	SCB	43.08%	\$31,152,965.20	\$4,889,629.61		
	BSE			\$274.08		\$274.08
	BSC			\$163.30		\$163.30
18	---	100.00%	\$72,419,000.00	\$11,346,000.00		

Prepared by D. Ketter
12/16/91

① 13,375,770
4,060,000 Relocation
<262,343> True-up 1/91
17,193,529

	a)	(b)	(c)	(d)	(e)	(f)	Spc.Term.Ben. Bas.Sep.Allow.		(i)
							Debit 4310.1000 EXTC C23	Credit 4120.9000 EXTC C23	
		Special Termination Benefits	Term. Benefits Exceeding IRC 415 Limits	Total Charges 6728.9000 EXTC CYB	Bas. Sep. Allow. 6728.9000 EXTC 199	Total Per RL 91-09-0448S	Credit 6728.9000 EXTC CYB	Debit 6728.9000 EXTC 199	Total Per RL 91-10-0508S
FL	23.72%	\$11,349,308.40	\$124,530.00	\$11,473,838.40	\$1,922,031.60	\$13,395,870.00	(\$307,411.20)	\$45,068.00	(\$262,343.20)
GA	16.57%	\$7,928,247.90	\$86,992.50	\$8,015,240.40	\$1,342,667.10	\$9,357,907.50	(\$214,747.20)	\$31,483.00	(\$183,264.20)
NC	9.78%	\$4,679,436.60	\$51,345.00	\$4,730,781.60	\$792,473.40	\$5,523,255.00	(\$126,748.80)	\$18,582.00	(\$108,166.80)
SC	6.85%	\$3,277,519.50	\$35,962.50	\$3,313,482.00	\$555,055.50	\$3,868,537.50	(\$88,776.00)	\$13,815.00	(\$75,761.00)
SB	56.92%	\$27,234,512.40	\$298,830.00	\$27,533,342.40	\$4,612,227.60	\$32,145,570.00	(\$737,683.20)	\$108,148.00	(\$629,535.20)
AL	8.95%	\$4,282,306.50	\$46,987.50	\$4,329,294.00	\$725,218.50	\$5,054,512.50	(\$115,992.00)	\$17,005.00	(\$98,987.00)
KY	6.19%	\$2,961,729.30	\$32,497.50	\$2,994,226.80	\$501,575.70	\$3,495,802.50	(\$80,222.40)	\$11,761.00	(\$68,461.40)
LA	10.32%	\$4,937,810.40	\$54,180.00	\$4,991,990.40	\$836,229.60	\$5,828,220.00	(\$133,747.20)	\$19,608.00	(\$114,139.20)
MS	6.38%	\$3,052,638.60	\$33,495.00	\$3,086,133.60	\$516,971.40	\$3,603,105.00	(\$82,684.80)	\$12,122.00	(\$70,562.80)
TN	11.24%	\$5,378,002.80	\$59,010.00	\$5,437,012.80	\$910,777.20	\$6,347,790.00	(\$145,670.40)	\$21,356.00	(\$124,314.40)
000	43.08%	\$20,612,487.60	\$226,170.00	\$20,838,657.60	\$3,490,772.40	\$24,329,430.00	(\$558,316.80)	\$81,852.00	(\$476,464.80)
TOT	100.00%	\$47,847,000.00	\$525,000.00	\$48,372,000.00	\$8,103,000.00	\$56,475,000.00	(\$1,296,000.00)	\$190,000.00	(\$1,106,000.00)

NOTE: Columns (g) and (h) reflect adjustments made on the books of South Central Bell and Southern Bell in October 1991 business due to the BOC transfer of employees to BellSouth Communications.

Prepared by: *Naomi Rother*
11/1/91

subject: VEER '91 Revised Accruals for BellSouth Communications, Inc.

TYPE: Strong Recommendation

Date: October 28 1991

Distribution Lists: Attached

DRAFT

Related Letters: AR 91-009
RL 91-09-044BS

File
No.

Other: N/A

To: Vice President and Comptroller-BellSouth Telecommunications

Entities: BST

From: Vice President and Comptroller-BellSouth Corporation

Description: Transmits Voluntary Enhanced Early Retirement Program 1991 Expense
Accrual Information Revised for BellSouth Communications, Inc.

* * *

This Region Letter provides revised accrual information for the Voluntary Enhanced Early Retirement Program 1991 (VEER '91) expense for BellSouth Communications, Inc., Southern Bell, South Central Bell and BellSouth Services. VEER '91 accruals were revised to reflect the July 1, 1991 transfer of employees from Southern Bell, South Central Bell and BellSouth Services to BellSouth Communications. The attached schedule provides adjustments that should be recorded in October activity. As consistent with the initial accrual provided in RL 91-09-044BS, Southern Bell and South Central Bell have been combined in order to provide cost information pertinent to state allocations.

Questions related to this matter should be addressed to Helen Price (404/249-2932) or Greg Griffin (404/249-3037).

Patrick H. Casey
Vice President and Comptroller

Attachment

Notice

Not for use or disclosure outside the
BellSouth Corporation except under written agreement.

F01B07V00874

DRAFT

Attachment I

BELLSOUTH CORPORATION
VOLUNTARY ENHANCED EARLY RETIREMENT PROGRAM 1991

ACCRUAL INFORMATION

(\$000)

BELLSOUTH COMMUNICATIONS, INC.

	Expense CTB 611999 (Debit)	Prepaid Pension Asset* CTB 168200 (Credit)	Accrued Pension Liability** CTB 239100 (Credit)	Accrued Expense Other CTB 218990 (Credit)
<u>Payable from the Pension Plan:</u>				
11	- Special Termination Benefits			
<u>Payable from Operating Assets:</u>				
13	- Special Termination Benefits exceeding IRC 415 Limitations #			
16	- Basic Separation/Alternate Pension Formula Allowance #			
17	TOTAL			

BELLSOUTH CORPORATION
 VOLUNTARY ENHANCED EARLY RETIREMENT PROGRAM 1991
 ADJUSTING ACCRUAL INFORMATION
 (\$000)
 SOUTHERN BELL/SOUTH CENTRAL BELL

DRAFT

	Expense CTB 611999 (Debit)	Prepaid Pension Asset* CTB 169200 (Credit)	Accrued Pension Liability* CTB 239100 (Credit)	Accrued Expense Other CTB 218990 (Credit)
<u>Payable from the Pension Plan:</u>				
- Special Termination Benefits	(1,296)	1,296		
<u>Payable from Operating Assets:</u>				
- Special Termination Benefits exceeding IRC 415 Limitations #	0			0
- Basic Separation/Alternate Pension Formula Allowance #	190			(190)
TOTAL	(1,106)	1,296	0	(190)

NOTE: THE AFOREMENTIONED JOURNAL ENTRIES ARE IN ADDITION TO AMOUNTS RECORDED IN ACCORDANCE WITH RL 91-09-044BS.

Attachment 1

BELLSOUTH CORPORATION
 VOLUNTARY ENHANCED EARLY RETIREMENT PROGRAM 1991
 ADJUSTING ACCRUAL INFORMATION
 (\$000)
 BELLSOUTH SERVICES

DRAFT

	Expense CTB 611999 (Debit)	Prepaid Pension Asset* CTB 169200 (Credit)	Accrued Pension Liability* CTB 239100 (Credit)	Accrued Expense Other CTB 218900 (Credit)
<u>Payable from the Pension Plan:</u>				
- Special Termination Benefits	(18)	18		
<u>Payable from Operating Assets:</u>				
- Special Termination Benefits exceeding IRC 415 Limitations #	0			0
- Basic Separation/Alternate Pension Formula Allowance #	(57)			57
	-----	-----	-----	-----
TOTAL	(75)	18	0	57
	-----	-----	-----	-----

NOTE: THE AFOREMENTIONED JOURNAL ENTRIES ARE IN ADDITION TO AMOUNTS RECORDED IN ACCORDANCE WITH RL 91-09-0448S.

COPY

General Purpose Key Punch Form

Sheet 1 of 1

EXPLANATION TO CORRECT EITC FOR YEER 1991															Pack 019	
															Date OCTOBER, 1991	
															State COMPANY HEADQUARTERS	

ID	PEC	Pack Origin	Year	Month	Number	Record Count	Total Quantity	Debit Quantity	Debit Amount
99.P.C.80.	G.N.P.R.5.P.C.	9.11.00.1.9							46,122,276.0

Source	Responsibility Code Originating	Responsibility Code Charged	Geographic Code		Function Code	Job Stat	EC	Authorization	Pre-Rate	Mo. Pled.	W. Pled.	V.A.G.	Social Security Number/Product Identity	Account			Hours/Quantity	EITC	Amount
			Area Number	Area Number										Main	SAC/FAC	LV.			
T.J.F.	AG,30,40,00	00000000			516,128.8	MO							21,778,900.0				199	1,923,031.60	
																		1,342,667.10	
																		792,873.40	
																		5,550,555.0	
																	C.T.B.	1,923,031.60	
																		1,342,667.10	
																		792,873.40	
																		5,550,555.0	

Approved <i>[Signature]</i>	Approved <i>[Signature]</i> OPERATIONS MANAGER
--------------------------------	---

Debit	46,122,276.0
Credit	46,122,276.0

FOI B07V00878

COPY

General Purpose Keypunch Form

Sheet 1 of 1

TO REVISE ACCRUAL FOR YEER 1991							Fact	D20
							Date	OCTOBER 1991
							Site	COMPANY HEADQUARTERS

Pack ID	PEC	Pack Origin	Year	Month	Number	Record Count	Total Quantity	Debit Quantity	Debit Amount
79, ACC 80	G,N,P,R	S,PC	91	10	020				845831.20

Source Code	Responsibility Code Originating	Responsibility Code Charged	Geographic Code		Function Code	Job Stat	EC	Authorization	Pr-Rate	Mo. Pld.	Yr. Pld.	Social Security Number/ Product Identity	Account				Hours/Quantity	ETC	Amount
			Area Number	Area Number									Main	SAC/FAC	LR	Asst. Type			
TJF	A61204000	J00000000			SDA16								43101000				C23	73768320	
					561788								267289000				CYB	30741120	
													7					(21474730)	
													4					(12674880)	
													5					(8877600)	
					SDSK88								41209000				C23	10814800	
					561788								267289000				199	4506800	
													7					3148300	
													4					1858200	
													5					1301500	

Approved: <i>Leagy Carlson</i> Approved: <i>Alberca Glass</i>	Approved: <i>NEP</i> OPERATIONS MANAGER
--	--

Total	Debit	845,831.20
	Credit	845,831.20

FO1B07V00879

DL
199
CR
CYB

DL
4310.1000
CZ3

DL
4120.9000
CZ3

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
	Special Termination Benefits	Term. Benefits Exceeding IRC 415 Limits	Total Charges 6728.9000 EXTC CYB	Bas. Sep. Allow. 6728.9000 EXTC 199	Total Per RL 91-09-0448S	Correction Spc. Term. Ben. EXTC CYB	Correction Bas. Sep. Allow. 6728.9000 EXTC 199	Total Per RL 91-10-0508S	
FL	23.72%	\$11,349,308.40	\$124,530.00	\$11,473,838.40	\$1,922,031.60	\$13,395,870.00	(\$307,411.20)	\$45,068.00	(\$262,343.20)
GA	16.57%	\$7,928,247.90	\$86,992.50	\$8,015,240.40	\$1,342,667.10	\$9,357,907.50	(\$214,747.20)	\$31,483.00	(\$183,264.20)
NC	9.78%	\$4,679,436.60	\$51,345.00	\$4,730,781.60	\$792,473.40	\$5,523,255.00	(\$126,748.80)	\$18,582.00	(\$108,166.80)
SC	6.85%	\$3,277,519.50	\$35,962.50	\$3,313,482.00	\$555,055.50	\$3,868,537.50	(\$88,776.00)	\$13,015.00	(\$75,761.00)
SB	56.92%	\$27,234,512.40	\$298,830.00	\$27,533,342.40	\$4,612,227.60	\$32,145,570.00	(\$737,683.20)	\$108,148.00	(\$629,535.20)
AL	8.95%	\$4,282,306.50	\$46,987.50	\$4,329,294.00	\$725,218.50	\$5,054,512.50	(\$115,992.00)	\$17,005.00	(\$98,987.00)
KY	6.19%	\$2,961,729.30	\$32,497.50	\$2,994,226.80	\$501,575.70	\$3,495,802.50	(\$80,222.40)	\$11,761.00	(\$68,461.40)
LA	10.32%	\$4,937,810.40	\$54,180.00	\$4,991,990.40	\$836,229.60	\$5,828,220.00	(\$133,747.20)	\$19,608.00	(\$114,139.20)
MS	6.38%	\$3,052,638.60	\$33,495.00	\$3,086,133.60	\$516,971.40	\$3,603,105.00	(\$82,684.80)	\$12,122.00	(\$70,562.80)
TN	11.24%	\$5,378,002.80	\$59,010.00	\$5,437,012.80	\$910,777.20	\$6,347,790.00	(\$145,670.40)	\$21,356.00	(\$124,314.40)
SCB	43.08%	\$20,612,487.60	\$226,170.00	\$20,838,657.60	\$3,490,772.40	\$24,329,430.00	(\$558,316.80)	\$81,852.00	(\$476,464.80)
BSE									
BSC									
	1.00%	\$47,847,000.00	\$525,000.00	\$48,372,000.00	\$8,103,000.00	\$56,475,000.00	(\$1,296,000.00)	\$190,000.00	(\$1,106,000.00)

①

②

① TO CORRECT EXTC FOR VEER 1991

② TO REVISE ACCRUAL FOR VEER 1991

Southern Bell Communications, Inc

DATE: November 20, 1991

Southern Bell
ATTN: Corporate Matters
OM77
75 W. Peachtree Street
Atlanta, GA 30375

Make Payable To:
BellSouth Communications, Inc

Remit To Address:

If any inquiries, please contact
Fred Harris (205) 985-1888
Asst. Mgr. - Accounting Services
BellSouth Communications, Inc
1000 Riverchase Galleria Suite 1700
Birmingham, AL 35244

Brenda Donald/Asst. Treasurer
1G1
3700 Colonnade Pkwy.
Birmingham, AL 35243

BILL NO:11910002

WE BILL YOU FOR THE FOLLOWING:

MARKETING SERVICES PROVIDED FOR
15 THE MONTH OF OCTOBER 91
16
ATTN: JEAN KERR

DETAILS ATTACHED
PLEASE REMIT BY WIRE TRANSFER

NET AMOUNT DUE IN 30 DAYS

21

TOTAL AMT

Expense
 1/2/22

SOUTHERN BELL October 91	Hours	%	\$
A	B	C	D
SB REG NF	12,865.02	0.1136	1,861,935.22
SB REG SF	20,619.49	0.1821	2,393,736.07
SB REG GA	28,394.09	0.2507	3,401,314.13
SB REG NC	17,847.75	0.1576	2,108,309.10
SB REG SC	9,688.53	0.0856	1,138,922.71
10 SB NREG NF			
11 SB NREG SF			
12 SB NREG GA			
13 SB NREG NC			
14 SB NREG SC			
TOTAL	113,244.19	1.00	13,831,214.65

E
 1,449,086.39
 1,322,875.28
 2,319,215.37
 2,010,352.24
 1,091,917.21
 1,511,517.29

12,756,042.15
 ↑

Ac 6612 Expense To
 Be Booked

BILLING BEFORE ROI	13,749,562.77
Return	58,285.67
Taxes	23,366.21
TOTAL SOUTHERN BELL	13,831,214.65

View To Be Booked TO $\frac{6727.9000}{(Comma)}$

Fh	41.68%	448,131.90
GA	29.11	312,982.71
NC	17.18	184,714.64
SC	12.03	129,343.25
		<u>1,075,172.50</u>

SOUTHERN BELL October 91	Hours B	% C	\$ D
8 SB REG NF	12,865.02	0.1136	1,861,935.22
9 SB REG SF	20,619.49	0.1821	2,393,736.07
10 SB REG GA	28,394.09	0.2507	3,401,314.13
11 SB REG NC	17,847.75	0.1576	2,108,309.10
12 SB REG SC	9,688.53	0.0856	1,138,922.71
8 SB NREG NF			
9 SB NREG SF			
10 SB NREG GA			
11 SB NREG NC			
12 SB NREG SC			
TOTAL	113,244.19	1.00	13,831,214.65

BILLING BEFORE ROI	13,749,562.77
Return	58,285.67
Taxes	23,366.21
TOTAL SOUTHERN BELL	13,831,214.65

Replace amt to be billed
with modified attachment.

A
 SOUTHERN BELL (Veer Expense included in invoice)
 October 91

B

	\$
SB REG NF	192,444.80
SB REG SF	268,583.28
SB REG GA	118,287.00
SB REG NC	166,500.40
SB REG SC	92,161.95
8 SB NREG NF	
9 SB NREG SF	
10 SB NREG GA	
11 SB NREG NC	
12 SB NREG SC	
TOTAL	<u><u>1,075,172.50</u></u>

BILLING BEFORE ROI	1,075,172.50
Return	0.00
Taxes	0.00
TOTAL SOUTHERN BELL	<u><u>1,075,172.50</u></u>

Pension

*Disregard this breakdown
 of R/NR and jurisdiction.*

*Dollars will be allocated to states
 based on VEER % & allocated to
 R/NR by CAM guidelines.*

y6227

D. Fri Dec 6 16:55:01 1991
FROM:Kerr-jak10
TO:King-fvk00, Retter-der30
CC:Solomon-jns10
SUBJECT:BCI VEER Relocation Expense

* MSG *

Fred/Dan

I talked with Gerald Adams today. Our December bill from BCI will include their VEER relocation costs. I assume we will want to book it to 6728 the same as we did SB's.

We the bill arrives, someone needs to reduce the total bill be the VEER relocation amount and book this to 6728 via a GNPR. Expense should be directed to states using the VEER percentages.

The remaining dollars represent the premise sales expense amount for November. The states' reg and nonreg dollars need to be recalculated using the adjusted amount before sending a copy of the bill to IBITS. Only the marketing expense is billed through IF).

Someone needs to take responsibility for following through with this.

Jean

=====

529-6263
Dan Retter

BELLSOUTH TELECOMMUNICATIONS INC

VOLUNTARY ENHANCED EARLY RETIREMENT PROGRAM 1991
ADJUSTMENT ALLOCATION



TOTAL ADJUSTMENT

(\$12,289)
=====

SOUTHERN BELL

FL	23.72%	(2,915)
GA	16.57%	(2,036)
NC	9.78%	(1,202)
SC	6.85%	(842)
Total		56.92% (6,995)

SOUTH CENTRAL BELL

AL	8.95%	(1,100)
KY	6.19%	(761)
LA	10.32%	(1,268)
MS	6.38%	(784)
TN	11.24%	(1,381)
Total		43.08% (5,294)

TOTAL 100.00% (12,289)
=====

*COPS entry
for VEBR.
ca 6728.9000
dr 4120.9000*

PRELIMINARY BELLSOUTH

subject: VEER '91 Final Adjustment

Type: Strong Recommendation

Date: January 20, 1992

Distribution List: Attached

File
No.

Related Letters: AR 91-009; RL 91-09-044BS; RL 91-10-049BS

Other: N/A

To: Vice President and Comptroller-BellSouth Telecommunications
Assistant Vice President and Comptroller-BellSouth Enterprises

Entities: BSC, BST, BSE

From: Vice President and Comptroller-BellSouth Corporation

Description: Transmits Documentation of the Final Adjustment Related to the 1991
Voluntary Enhanced Early Retirement Program (VEER '91)

* * *

This Region Letter provides documentation for entries recorded by all companies in December 1991 business related to the final adjustment for VEER '91. The amounts of the adjustment for each company are contained in the attachments to this letter and are provided for information and documentation purposes only. This adjustment reflects revisions in the calculations of the Special Termination Benefits payable from the pension trust fund for lump sum settlements through November 1991.

Questions regarding this matter or other VEER '91 issues should be directed to Merrill McCreary at (404) 249-3045 or to Greg Griffin at (404) 249-3037.

Patrick H. Casey
Vice President and Comptroller

Attachments

NOTICE

Not for use or disclosure outside the
BellSouth Corporation except under written agreement.

F01B07V00888

Attachment B

BELLSOUTH TELECOMMUNICATIONS, INC.
 VOLUNTARY ENHANCED EARLY RETIREMENT PROGRAM 1991
 ADJUSTMENT ALLOCATION

Dollars in Thousands

	TOTAL ADJUSTMENT	<u>\$12,289</u>
SOUTHERN BELL		
FL	23.72%	\$2,915
CA	16.57%	2,036
NC	9.78%	1,202
SC	6.85%	842
	<u>Total</u>	<u>6,995</u>
SOUTH CENTRAL BELL		
AL	8.95%	1,100
KY	6.19%	761
LA	10.32%	1,268
MS	6.38%	784
TN	11.24%	1,381
	<u>Total</u>	<u>5,294</u>
TOTAL	<u>100.00%</u>	<u>\$12,289</u>

BELLSOUTH CORPORATION
VOLUNTARY ENHANCED EARLY RETIREMENT PROGRAM 1991
FINAL ADJUSTMENT INFORMATION
(\$000)

(FOR DOCUMENTATION PURPOSES ONLY)

The final adjustment to recognize expense for VLER '91 termination benefits should be recorded by each company based upon the amounts listed below. The entry should credit the appropriate expense account (CTB 611999) and debit either "Prepaid Pension Asset" (CTB 169200) or "Accrued Pension Liability" (CTB 239100), depending upon the company's funded pension status.

	Special Termination Benefits Final Adjustment
<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>4310.1000</p> <p>↓</p> </div> <div style="text-align: center;"> <p>1410.1000</p> <p>↓</p> </div> </div>	
BELLSOUTH HEADQUARTERS	76
BELLSOUTH D.C.	0
BELLSOUTH HUM RESOURCES	53
ESC	129
SOUTHERN BELL/SOUTH CENTRAL BELL BELLSOUTH SERVICES	10,121 2,168
	12,289 *
24 BELLSOUTH COMMUNICATIONS, INC.	
BST	12,575
26 BELLSOUTH ADVERTISING & PUBLISHING	
27 BELLSOUTH MOBILITY	
28 BSE HEADQUARTERS	
29 FINS	
30 BELLSOUTH RESOURCES	
31 BIS	
32 SUNLINK	
	0
34 BSE	
TOTAL CORPORATION	13,044

* Amount allocated by state on Attachment B.

REPORT FORM: MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: DECEMBER 1991
PRODUCED ON 09/25/91 AT 18:17:56

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 1

JOURNAL ENTRY: *LN*

CORPORATE JOURNAL ENTRY
SEPTEMBER, 1991

PREPARED BY:

NAME: Celeste Cooper PC
TITLE: Accounting Specialist
DATE: 1/8/92

APPROVED:

NAME: David L. Platt
TITLE: OPERATIONS MANAGER
DATE: 1/8/92

ENTERED TO COPS:

NAME: Gloria H. Law
TITLE: Asst. Asst.
DATE: 1/8/92

REPORT: FORM MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
 MONTH: ~~NOV~~, 1991 *DEC.*
 PRODUCED ON 11/21/91 AT 19:53:17

SOUTHERN BELL
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

PAGE: 2

JOURNAL ENTRY: *IN*

OTC SRC	FA	TRAN	RCO	RCC	JSC	FC/EC	EXTC	ACCOUNT	EDIT	AMOUNT	TRAN NO.	ENTERED
CODE	ADJ	DATE						MAIN SRC LTR TYPE	9001 OK?			OK
CORP			JA6200000	J00000000	561288		CY1 H	67289000	M		DR 0001	<input checked="" type="checkbox"/>
COMMENTS: <i>Year 1991 Adjustment Allocation</i>												
CORP			JA6200000				CY1 H		G	2,915,000.00	DR 0002	<input checked="" type="checkbox"/>
COMMENTS:											2,036,000.00	
CORP			JA6200000				CY1 H		N		DR 0003	<input checked="" type="checkbox"/>
COMMENTS:											1,202,000.00	
CORP			JA6200000				CY1 H		S		DR 0004	<input checked="" type="checkbox"/>
COMMENTS:											842,000.00	
CORP			JA6200000		505K88		CY1 H	41209000		6,995,000.00	DR 0005	<input checked="" type="checkbox"/>
COMMENTS:											CR	
CORP			JA6200000	JJ00000000			CY1 H				DR 0006	<input type="checkbox"/>
COMMENTS:											CR	
CORP			JA6200000	JJ00000000			CY1 H				DR 0007	<input type="checkbox"/>
COMMENTS:											CR	
CORP			JA6200000	JJ00000000			CY1 H				DR 0008	<input type="checkbox"/>
COMMENTS:											CR	
CORP			JA6200000	JJ00000000			CY1 H				DR 0009	<input type="checkbox"/>
COMMENTS:											CR	
CORP			JA6200000	JJ00000000			CY1 H				DR 0010	<input type="checkbox"/>
COMMENTS:											CR	

1
 FO1B07V00892

5

FLOPE 1st POD
 Item #14
 Book 1, Tab 29,30

INTEROFFICE MEMORANDUM

Date: 09-Jan-1991 01:05am EST
 From: Teri Betts
 BETTS_T
 Dept: RSC
 Tel No: 249-3046

TO: See Below

Subject: Final VEER Numbers

I have received from Human Resources the final VEER numbers, assuming no exceptions, of course. There seems to be a misunderstanding that is currently circulating about the numbers given. The numbers in my previous E-mail is the value of the lump sum payments only. When you talk about the total expense associated with the VEER Plan it includes not only the VEER lump sum payments, but also the In Lieu of Vacation Allowance. The In Lieu of Vacation Allowance is not an additional expense in 1990 because this expense is included in the 1990 VAPAY accrual.

I have included the final VEER numbers as of 1/8/90. As some companies recorded their accruals before the final number was available some companies will have a minor discrepancy between the amount given below and the amount recorded as of 12/31/90.

-Also, note that these numbers are pretax.

	Lump Sum	VAPAY	Vacation	Total Cost
RLS Corp.	1.4M	n/a	0	1.4M
EST	2.5M	1.6M	0	5.9M
003				
000	1.7M	n/a	0	1.7M
00E				114.5M
Total	15.0M	1.6M	4.9M	19.4M

VEER - Summary
Soulter Bill
1/2/91

Florida 2831126

Georgia

HQ 390780

NC

SC

~~~~~  
6536827

INTEROFFICE MEMORANDUM

Date: 11-Jan-1991 16:00:00 EST  
From: Cathy Harris  
JHM:2083 41 41 AT 288601  
Dist: 1056  
Tel No:

TO: BETTS, T J AT 8 SIGVA1

Subject: SSS VEER JOURNALIZATION

DATE: Fri Jan 11 16:01:16 1991  
FROM: Harris-cath00  
TO: Betts-tj06  
CLASS: RFP  
SUBJECT: SSS VEER JOURNALIZATION  
1 RFP :

Listed below are the amounts booked and billed by SSS for VEER:

|                       |              |
|-----------------------|--------------|
| South Central Bell    |              |
| Southern Bell         | 194,583.51   |
| BellSouth Enterprises |              |
| BellSouth Corp        | 5,241.54     |
| Total                 | 1,871,981.00 |

Please call me at 205-477-3808 if you have any more questions.

Thanks

File Code: 710.0000

Birmingham, Alabama  
December 4, 1991

*Don  
file  
for COPS  
entry  
Fred*

TO: F. V. King, Operations Manager-Corporate Matters  
D. B. Parker, Operations Manager-Corporate Accounting

FROM: S. G. Patterson, Operations Manager - Acctg. Research & Development

SUBJECT: Accrual of VEER '91 Related Relocation Costs

In November business the following amounts should be accrued for relocation costs related to the VEER '91 offering:

|                |                  |
|----------------|------------------|
| Southern Bell: |                  |
| Florida        | 4,060,000        |
| Georgia        | 2,840,000        |
| North Carolina | 1,680,000        |
| South Carolina | <u>1,170,000</u> |
| Total          | 9,750,000        |

|                     |                  |
|---------------------|------------------|
| South Central Bell: |                  |
| Alabama             | 1,470,000        |
| Kentucky            | 1,000,000        |
| Louisiana           | 1,810,000        |
| Mississippi         | 1,070,000        |
| Tennessee           | <u>1,950,000</u> |
| Total               | 7,300,000        |

Total BST 17,050,000

The expense should be recorded to Account 6728.9000, ERIC 259, and SPFC 561588. The RCs to be charged are J0000000 in Southern Bell and K0000000 in South Central. The liability should be recognized in Account 4120.9000. *Hy*  
*debit*  
*or it*

These amounts are based on the VEER '91 related relocations effective through November. An additional accrual will be provided in December for VEER '91 related relocations effective in December. Any questions or comments regarding this information should be directed to Jim Byrd at 205/977-3212.

*Selene*

cc: C. J. Lathram

*Nov. 19.*

| OTC                                                           | SRC | FA   | TRAN | RCO       | RCC      | JSC    | FC/EC | EXTC   | ACCOUNT           | EDIT     | AMOUNT | TRAN | ENTERED                |         |   |
|---------------------------------------------------------------|-----|------|------|-----------|----------|--------|-------|--------|-------------------|----------|--------|------|------------------------|---------|---|
| CODE                                                          | ADJ | DATE |      |           |          |        |       |        | MAIN SRC LTR TYPE | 9001 OK? |        | NO.  | OK                     |         |   |
| CORP                                                          |     |      |      | JA6200000 | J0000000 | 561588 | ✓     | 259    | ✓                 | 67289000 | ✓      | MV   | 4,060,000.00 DR ✓ 0001 | ✓       |   |
| COMMENTS: <i>Accrual of Dec. '91 Related relocation costs</i> |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        | ✓     |        | ✓                 |          | ✓      | GV   | 2,840,000.00 DR ✓ 0002 | ✓       |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        | ✓     |        | ✓                 |          | ✓      | N    | 1,680,000.00 DR ✓ 0003 | ✓       |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        | ✓     |        | ✓                 |          | ✓      | S    | 1,170,000.00 DR ✓ 0004 | ✓       |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        | ✓     | 505K88 | ✓                 | 41       | ✓      |      | 41209000 ✓             | DR 0005 | ✓ |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | 9,750,000.00 CR ✓      |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        |       |        |                   |          |        |      | DR 0006                |         |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        |       |        |                   |          |        |      | DR 0007                |         |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        |       |        |                   |          |        |      | DR 0008                |         |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        |       |        |                   |          |        |      | DR 0009                |         |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |
| CORP                                                          |     |      |      | JA6200000 |          |        |       |        |                   |          |        |      | DR 0010                |         |   |
| COMMENTS:                                                     |     |      |      |           |          |        |       |        |                   |          |        |      | CR                     |         |   |

Billing From BSC to Southern Bell (Reduced for VEER Relocation Expense)  
November 1991

| Total Billed    | VEER Relo.<br>Billed to SB | % Hrs. to<br>Total Hrs. | Total Bill Less<br>VEER Relo. Amt. | Oct.<br>Adj.   | Total<br>Acct. 6612<br>Expense |
|-----------------|----------------------------|-------------------------|------------------------------------|----------------|--------------------------------|
| \$1,674,918.32  | \$89,974.76                | 0.1258                  | \$1,584,943.56                     | \$124.58       | \$1,585,068.14                 |
| \$2,206,067.75  | \$134,533.00               | 0.1881                  | \$2,071,534.75                     | (\$1,016.70)   | \$2,070,518.05                 |
| \$2,909,335.85  | \$170,365.56               | 0.2382                  | \$2,738,970.29                     | (\$272,687.25) | \$2,466,283.04                 |
| \$1,877,139.78  | \$109,428.76               | 0.1530                  | \$1,767,711.02                     | (\$837.90)     | \$1,766,873.12                 |
| \$1,092,346.69  | \$63,726.16                | 0.0891                  | \$1,028,620.53                     | (\$406.10)     | \$1,028,214.43                 |
| \$536,273.53    | \$28,894.91                | 0.0404                  | \$507,378.62                       | (\$72.31)      | \$507,306.31                   |
| \$688,955.51    | \$42,627.15                | 0.0596                  | \$646,328.36                       | (\$153.05)     | \$646,175.31                   |
| \$734,608.12    | \$43,556.94                | 0.0609                  | \$691,051.18                       | (\$75,223.63)  | \$615,827.55                   |
| \$283,131.83    | \$16,593.12                | 0.0232                  | \$266,538.71                       | (\$122.51)     | \$266,416.20                   |
| \$263,076.00    | \$15,520.29                | 0.0217                  | \$247,555.71                       | (\$257.71)     | \$247,298.00                   |
| \$12,265,853.38 | \$715,220.65               | 1.0000                  | \$11,550,632.73                    | (\$350,652.58) | \$11,199,980.15                |

VEER To Be Booked To Account 6728.9000 (Common)

|             |        |              |
|-------------|--------|--------------|
| Florida     | 0.4168 | \$298,103.97 |
| Goergia     | 0.2911 | \$208,200.73 |
| N. Carolina | 0.1718 | \$122,874.91 |
| S. Carolina | 0.1203 | \$86,041.04  |
| Total       | 1.0000 | \$715,220.65 |

|       | VEER<br>Relocation | Other<br>Relocation |
|-------|--------------------|---------------------|
|       | 131,209            |                     |
| Total | 314,208            | 400,420             |

Prepared by: Daniel Retter 12/20/91

*Daniel Retter*

Jan 14 09:45 1992 Retter-der30's folder:veer Page 1

DA: Fri Jan 10 11:37 CST 1992  
FROM: alis01!adams\_gl  
TO: uos1!der3  
SUBJECT: Breakdown of Veer Relocation Expense  
-----

\* MSG \*

I N T E R O F F I C E M E M O R A N D U M

Date: 10-Jan-1992 11:19am CST  
From: Gerald L. Adams  
ADAMS\_GL AT A1 AT ALIS01  
Dept: IS/ES  
Tel No: 205-985-6758

TO: CURTIS, PAT ( PLC!UOS5 @ BRIDGE )  
TO: RETTER, DANIEL ( DER3!UOS1 @ BRIDGE )  
CC: SCHENK, JIM M ( SCHENK\_JM @ A1 @ MOMSD )  
Subject: Breakdown of Veer Relocation Expense

The breakdown of the new Veer Relocation expense number which replaces the one forwarded to you in November follows:

|                    |              |
|--------------------|--------------|
| Southern Bell      | \$314,800.00 |
| South Central Bell | \$185,200.00 |
|                    | -----        |
|                    | \$500,000.00 |

Call me if you have questions.

=====



INVOICE

Southern Bell  
ATTN: Corporate Matters  
20M77  
675 W. Peachtree Street  
Atlanta, GA 30375

Date: December 12, 1991

Make Payable To:  
BellSouth Communications, Inc

Remit To Address:

If any inquiries, please contact  
Chris B. Griffin (205) 985-6655  
Asst. Mgr. - Accounting Services  
BellSouth Communications, Inc  
3000 Riverchase Galleria Suite 1700  
Birmingham, AL 35244

Brenda Donald/Asst. Treasurer  
1G1 .  
3700 Colonnade Pkwy.  
Birmingham, AL 35243

BILL NO: 11910014

TO BILL YOU FOR THE FOLLOWING:

MARKETING SERVICES PROVIDED FOR  
THE MONTH OF NOVEMBER 91

16  
17

~~SALES LEAD KERR~~

DETAILS ATTACHED  
PLEASE REMIT BY WIRE TRANSFER

NET AMOUNT DUE IN 30 DAYS

TOTAL AMOUNT

21



| A<br>SOUTHERN BELL<br>ember 91 | B<br>Hours       | C<br>%              | D<br>\$              | E<br>OCT ADJ        | F<br>TOTAL           |
|--------------------------------|------------------|---------------------|----------------------|---------------------|----------------------|
| SB REG NF                      | 11,522.27        | 0.1258              | 1,674,918.32         | 124.58              | 1,675,042.90         |
| SB REG SF                      | 17,235.98        | 0.1881 <sup>3</sup> | 2,206,067.75         | (1,016.70)          | 2,205,051.05         |
| SB REG GA                      | 21,826.96        | 0.2382 <sup>d</sup> | 2,909,335.85         | (272,687.25)        | 2,636,648.60         |
| SB REG NC                      | 14,016.22        | 0.1530              | 1,877,139.78         | (837.90)            | 1,876,301.88         |
| SB REG SC                      | 8,165.20         | 0.0891 <sup>2</sup> | 1,092,346.69         | (406.10)            | 1,091,940.59         |
| 8 SB NREG NF                   |                  |                     |                      |                     |                      |
| 9 SB NREG SF                   |                  |                     |                      |                     |                      |
| 10 SB NREG GA                  |                  |                     |                      |                     |                      |
| 11 SB NREG NC                  |                  |                     |                      |                     |                      |
| 12 SB NREG SC                  |                  |                     |                      |                     |                      |
| <b>TOTAL</b>                   | <b>91,617.32</b> | <b>1.00</b>         | <b>12,265,853.38</b> | <b>(350,652.58)</b> | <b>11,915,200.80</b> |

|                            |                                                 |
|----------------------------|-------------------------------------------------|
| BILLING BEFORE ROI         | 12,198,811.72                                   |
| Return                     | 47,856.33                                       |
| Taxes                      | 19,185.32                                       |
| <b>TOTAL SOUTHERN BELL</b> | <b>12,265,853.37 (350,652.58) 11,915,200.80</b> |

VEER EXPENSE INCLUDED IN INVOICE

INVOICE #: 11910014  
INVOICE DATE: 12-Dec-91  
COMPANY: SOUTHERN BELL

314,800.00 VEER

Per normal review

Per General Manager

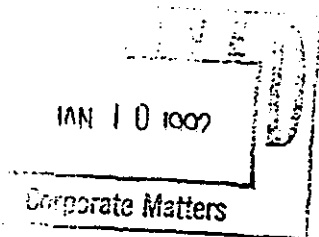
TOTAL VEER EXPENSE

\$715,220.65

Rebo

and visit  
Part

File Code: 710.0000



*Dan  
this is  
original  
of JEF's  
memo.*

Birmingham, Alabama  
January 7, 1992

TO: F. V. King, Operations Manager-Corporate Matters  
FROM: S. G. Patterson, Operations Manager - Acctg. Research & Development  
SUBJECT: Accrual of VEER '91 Related Relocation Costs

In December business the following amounts should be accrued for relocation costs related to the VEER '91 offering:

*CORP JE 1R*

|                |                |
|----------------|----------------|
| Southern Bell: |                |
| Florida        | 220,000        |
| Georgia        | 180,000        |
| North Carolina | 20,000         |
| South Carolina | <u>180,000</u> |
| Total          | 600,000        |

|                     |                  |
|---------------------|------------------|
| South Central Bell: |                  |
| Alabama             | 360,000          |
| Kentucky            | 290,000          |
| Louisiana           | 440,000          |
| Mississippi         | 200,000          |
| Tennessee           | <u>(210,000)</u> |
| Total               | 1,080,000        |

Total BST 1,680,000

The expense should be recorded to Account 6728.9000, EXTC 259, and SPFC 561588. The RCs to be charged are J0000000 in Southern Bell and K0000000 in South Central. The liability should be recognized in Account 4120.9000.

These amounts are based on estimated costs for VEER '91 related relocations effective through December adjusted for actual costs incurred in 1991 and amounts previously accrued. In order to properly reverse the accruals, all VEER '91 related relocation costs paid in 1992 should be charged to FC 5D5K88, Account 4120.9000, and RC OXX00000. The status of the accrued liability should be reviewed periodically to determine if any additional expense needs to be recognized. Any accrued liability remaining at the end of 1992 should be reversed against Account 6728.9000. The relocation coordinators and voucher office supervisors have been notified of this procedure. Any questions or comments regarding this information should be directed to Jim Byrd at 205/977-3212.

*Selene*

cc: C. J. Latham  
T. G. Cox

| ACCOUNT  | BOOKED ENTRIES |            |            | OFF-BOOK ENTRIES |         | JDIF ENTRIES |           |
|----------|----------------|------------|------------|------------------|---------|--------------|-----------|
|          | JE             | DEBITS     | CREDITS    | DEBITS           | CREDITS | DEBITS       | CREDITS   |
| 6611     | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 66120000 | 1GG            | 1005637.00 | 1005637.00 | .00              | .00     | .00          | .00       |
| 66120000 | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 6612     | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 66230000 | 1AA            | 758.14     | 758.14     | .00              | .00     | .00          | .00       |
| 66230000 | 1DD            | 1588.90    | 1588.90    | .00              | .00     | .00          | .00       |
| 66230000 | 1GG            | 917765.00  | 917765.00  | .00              | .00     | .00          | .00       |
| 66230000 | 1T             | 2344.12    | 2344.12    | .00              | .00     | .00          | .00       |
| 66230000 | 1U             | 10854.13   | 10854.13   | .00              | .00     | .00          | .00       |
| 66230000 | 1Z             | 11549.47   | 11549.47   | .00              | .00     | .00          | .00       |
| 66230000 | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 6623     | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 67220000 | 1Z             | 95.55      | 95.55      | .00              | .00     | .00          | .00       |
| 67220000 | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 6722     | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 67230000 | 1Z             | 16616.03   | 16616.03   | .00              | .00     | .00          | .00       |
| 67230000 | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 6723     | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 67281900 | 1Q             | 1235470.68 | 3436319.73 | .00              | .00     | .00          | .00       |
| 67281900 | TOTAL          | .00        | 2200849.05 | .00              | .00     | .00          | .00       |
| 67284000 | 1DD            | 25555.59   | 25555.59   | .00              | .00     | .00          | .00       |
| 67284000 | TOTAL          | .00        | .00        | .00              | .00     | .00          | .00       |
| 67289000 | 1J             | .00        | 23000.00   | .00              | .00     | .00          | .00       |
| 67289000 | 1N             | .00        | 6995000.00 | .00              | .00     | .00          | .00       |
| 67289000 | 1R             | 600000.00  | .00        | .00              | .00     | .00          | .00       |
| 67289000 | 1X             | 106836.58  | 38473.04   | .00              | .00     | .00          | .00       |
| 67289000 | TOTAL          | .00        | 6349636.46 | .00              | .00     | .00          | .00       |
| 6728     | TOTAL          | .00        | 8550485.51 | .00              | .00     | .00          | .00       |
| 71400000 | 1S             | .00        | 4096.48    | .00              | .00     | .00          | .00       |
| 71400000 | TOTAL          | .00        | 4096.48    | .00              | .00     | .00          | .00       |
| 7140     | TOTAL          | .00        | 4096.48    | .00              | .00     | .00          | .00       |
| 72102100 | 02JD           | .00        | .00        | .00              | .00     | 17066.00     | 375368.00 |

FO1B07V00905

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REPORT: FORM HP417, CORPORATE PRORATE JOURNAL  
 MONTH: DECEMBER, 1991  
 PRODUCED ON 01/10/92 AT 14:42:59

SOUTHERN BELL  
 SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM  
 PASS NUMBER 6

PAGE: 100

| ACCOUNT     | BOOKED      | PREDETERMINED<br>OFF-BOOK | JDIF | BOOKED | PRORATED<br>OFF-BOOK | JDIF | RATE |
|-------------|-------------|---------------------------|------|--------|----------------------|------|------|
| SC DISB     | -624204.73  | .00                       | .00  | .00    | .00                  | .00  |      |
| CORPORATE   | 6349636.46  | .00                       | .00  | .00    | .00                  | .00  |      |
| 6728        |             |                           |      |        |                      |      |      |
| N FLA REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| S FLA REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| FT LAUD REV | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| NC REVENUE  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| SC REVENUE  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| ATL DISB    | -2092962.78 | .00                       | .00  | .00    | .00                  | .00  |      |
| MACON REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| ATLANTA REV | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| N FLA DISB  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| S FLA DISB  | -3605553.62 | .00                       | .00  | .00    | .00                  | .00  |      |
| NC DISB     | -2157888.75 | .00                       | .00  | .00    | .00                  | .00  |      |
| SC DISB     | -694080.36  | .00                       | .00  | .00    | .00                  | .00  |      |
| CORPORATE   | 8550485.51  | .00                       | .00  | .00    | .00                  | .00  |      |
| 71400000    |             |                           |      |        |                      |      |      |
| N FLA REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| S FLA REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| FT LAUD REV | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| NC REVENUE  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| SC REVENUE  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| ATL DISB    | -1228.40    | .00                       | .00  | .00    | .00                  | .00  |      |
| MACON REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| ATLANTA REV | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| N FLA DISB  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| S FLA DISB  | -1722.05    | .00                       | .00  | .00    | .00                  | .00  |      |
| NC DISB     | -678.46     | .00                       | .00  | .00    | .00                  | .00  |      |
| SC DISB     | -467.57     | .00                       | .00  | .00    | .00                  | .00  |      |
| CORPORATE   | 4096.48     | .00                       | .00  | .00    | .00                  | .00  |      |
| 7140        |             |                           |      |        |                      |      |      |
| N FLA REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| S FLA REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| FT LAUD REV | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| NC REVENUE  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| SC REVENUE  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| ATL DISB    | -1228.40    | .00                       | .00  | .00    | .00                  | .00  |      |
| MACON REV   | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| ATLANTA REV | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| N FLA DISB  | .00         | .00                       | .00  | .00    | .00                  | .00  |      |
| S FLA DISB  | -1722.05    | .00                       | .00  | .00    | .00                  | .00  |      |
| NC DISB     | -678.46     | .00                       | .00  | .00    | .00                  | .00  |      |
| SC DISB     | -467.57     | .00                       | .00  | .00    | .00                  | .00  |      |
| CORPORATE   | 4096.48     | .00                       | .00  | .00    | .00                  | .00  |      |

F01B07V00906

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MP418 CORPORATE JOURNAL DETAIL REPORT  
TH: DECEMBER, 1991  
DUCEC ON 01/10/92 AT 14:42:59

SOUTHERN BELL  
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM  
PASS NUMBER 6

PAGE: 327

| CKING FIELDS    | IDENTIFIERS      | TRANSFER STATUS |
|-----------------|------------------|-----------------|
| 1MM             | OTC-SRC-CDE CORP | 9001-IND F      |
| V-NUM 4         | FA-ADJ           |                 |
| T-DATE 92/01/09 | TRN-DATE         | A N             |
| E 17:01:24      | RCO JA6200000    | B S             |
| A62043CC        | RCC JJ0000000    | D               |
| ATE-COUNT 1     | JSC              | E               |
| -DATE 12/91     | FC/EC 55HD       | F -554000.00    |
| S-NUMBER 5      | EXTC CY1         | G               |
| -SERIAL 195     | MAIN-ACCT 9004   | H               |
| H-SERIAL 197    | SRC-ACCT 1300    | I               |
| -TO-CAP? YES    | ACCT-LET         | J               |
| CURRING? NO     | ACCT-TYPE        | M               |
| H-NUM           |                  |                 |

JOURNAL ACCOUNT 90041300

JE 1MM TRAN-NUM 4

DEBIT CREDIT 554000.00

| CKING FIELDS    | IDENTIFIERS      | TRANSFER STATUS |
|-----------------|------------------|-----------------|
| 1N              | OTC-SRC-CDE CORP | 9001-IND M      |
| N-NUM 1         | FA-ADJ           |                 |
| T-DATE 92/01/08 | TRN-DATE         | A N             |
| E 14:07:44      | RCO JA6200000    | B S             |
| A62043GG        | RCC J00000000    | D               |
| ATE-COUNT 1     | JSC              | E               |
| -DATE 12/91     | FC/EC 561Z88     | F               |
| S-NUMBER 3      | EXTC CYB         | G               |
| -SERIAL 960     | MAIN-ACCT 6728   | H               |
| H-SERIAL 962    | SRC-ACCT 9000    | I               |
| -TO-CAP? YES    | ACCT-LET         | J               |
| CURRING? NO     | ACCT-TYPE        | M -2915000.00   |
| H-NUM           |                  |                 |

JOURNAL ACCOUNT 67289000

JE 1N TRAN-NUM 1

DEBIT CREDIT 2915000.00

| CKING FIELDS    | IDENTIFIERS      | TRANSFER STATUS |
|-----------------|------------------|-----------------|
| 1N              | OTC-SRC-CDE CORP | 9001-IND G      |
| N-NUM 2         | FA-ADJ           |                 |
| T-DATE 92/01/08 | TRN-DATE         | A N             |
| E 14:08:14      | RCO JA6200000    | B S             |
| A62043GG        | RCC J00000000    | D               |
| ATE-COUNT 1     | JSC              | E               |
| T-DATE 12/91    | FC/EC 561Z88     | F               |
| S-NUMBER 3      | EXTC CYB         | G -2036000.00   |
| -SERIAL 963     | MAIN-ACCT 6728   | H               |
| H-SERIAL 965    | SRC-ACCT 9000    | I               |
| -TO-CAP? YES    | ACCT-LET         | J               |
| CURRING? NO     | ACCT-TYPE        | M               |
| H-NUM           |                  |                 |

JOURNAL ACCOUNT 67289000

JE 1N TRAN-NUM 2

DEBIT CREDIT 2036000.00

(W)

F01B07V00907

| TRACKING FIELDS    | IDENTIFIERS      | TRANSFER STATUS |
|--------------------|------------------|-----------------|
| JE 1QQ             | OTC-SRC-CDE CORP | 9001-IND N      |
| TRAN-NUM 15        | FA-ADJ           |                 |
| UPDT-DATE 92/01/09 | TRN-DATE         | A N -8767.00    |
| TIME 19:58:18      | RCO JA6200000    | B S             |
| ID A62043CC        | RCC JJ0000000    | D               |
| UPDATE-COUNT 1     | JSC              | E               |
| ACT-DATE 12/91     | FC/EC 5E0V       | F               |
| PASS-NUMBER 5      | EXTC CY1         | G               |
| LOW-SERIAL 325     | MAIN-ACCT 7250   | H               |
| HIGH-SERIAL 327    | SRC-ACCT 2290    | I               |
| REL-TO-CAP? YES    | ACCT-LET         | J               |
| RECURRING? NO      | ACCT-TYPE        | M               |
| AUTH-NUM           |                  |                 |

JOURNAL ACCOUNT 72502290  
 JE 1QQ TRAN-NUM 15  
 DEBIT CREDIT 8767.00

| TRACKING FIELDS    | IDENTIFIERS      | TRANSFER STATUS |
|--------------------|------------------|-----------------|
| JE 1QQ             | OTC-SRC-CDE CORP | 9001-IND S      |
| TRAN-NUM 16        | FA-ADJ           |                 |
| UPDT-DATE 92/01/09 | TRN-DATE         | A N -3975.00    |
| TIME 19:59:05      | RCO JA6200000    | B S             |
| ID A62043CC        | RCC JJ0000000    | D               |
| UPDATE-COUNT 1     | JSC              | E               |
| ACT-DATE 12/91     | FC/EC 5E0V       | F               |
| PASS-NUMBER 5      | EXTC CY1         | G               |
| LOW-SERIAL 328     | MAIN-ACCT 7250   | H               |
| HIGH-SERIAL 330    | SRC-ACCT 2290    | I               |
| REL-TO-CAP? YES    | ACCT-LET         | J               |
| RECURRING? NO      | ACCT-TYPE        | M               |
| AUTH-NUM           |                  |                 |

JOURNAL ACCOUNT 72502290  
 JE 1QQ TRAN-NUM 16  
 DEBIT CREDIT 3975.00

| TRACKING FIELDS    | IDENTIFIERS      | TRANSFER STATUS |
|--------------------|------------------|-----------------|
| JE 1R              | OTC-SRC-CDE CORP | 9001-IND M      |
| TRAN-NUM 1         | FA-ADJ           |                 |
| UPDT-DATE 92/01/08 | TRN-DATE         | A N             |
| TIME 13:10:59      | RCO JA6200000    | B S             |
| ID A62043GG        | RCC J00000000    | D               |
| UPDATE-COUNT 1     | JSC              | E               |
| ACT-DATE 12/91     | FC/EC 561588     | F               |
| PASS-NUMBER 3      | EXTC 259         | G               |
| LOW-SERIAL 1065    | MAIN-ACCT 6728   | H               |
| HIGH-SERIAL 1067   | SRC-ACCT 9000    | I               |
| REL-TO-CAP? YES    | ACCT-LET         | J               |
| RECURRING? NO      | ACCT-TYPE        | M 220000.00     |
| AUTH-NUM           |                  |                 |

JOURNAL ACCOUNT 67289000  
 JE 1R TRAN-NUM 1  
 DEBIT 220000.00 CREDIT



Item 31 Do you want a deferred tax impact? .(1=Yes,0=No)  
 Description Bellcore Inv & Divid  
 Revised 12/7/92 0

|                           | INPUT<br>Combined \$      | INPUT<br>IntraZ | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|---------------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                           |                 |              |              |                                      |                                   |                                   |
| 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                  | 1,078                     | N/A             | N/A          | N/A          | 791                                  | 0                                 | 0                                 |
| Uncollectible             | 0                         | N/A             | N/A          | N/A          | 0                                    | 0                                 | 0                                 |
| Misc net Unc              | 1,078                     | N/A             | N/A          | N/A          | 791                                  | 0                                 | 0                                 |
| <b>OPER EXPENSES:</b>     |                           |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op                   |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>0</b>                  |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>PLAN: IN SERV:</b>     |                           |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                | 887 (spread to all invest |                 |              |              | 650                                  | 0                                 | 0                                 |
| COE                       | 2,542 accts on actuals)   |                 |              |              | 1,865                                | 0                                 | 0                                 |
| C&W                       | 3,401                     |                 |              |              | 2,495                                | 0                                 | 0                                 |
| I/OT                      | 136                       |                 |              |              | 100                                  | 0                                 | 0                                 |
| Amort.                    | 15                        |                 |              |              | 11                                   | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>6,981</b>              |                 |              |              | <b>5,121</b>                         | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                           |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr            |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                         |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                           |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | 0                         |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth excl GRT              |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | 0                         |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Current               | 18                        |                 |              |              | 13                                   | 0                                 | 0                                 |
| SIT Curr Def              | 0                         |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT                   | 18                        |                 |              |              | 13                                   | 0                                 | 0                                 |
| FIT Current               | 104                       |                 |              |              | 76                                   | 0                                 | 0                                 |
| FIT F - Def               | 0                         |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot                       | 104                       |                 |              |              | 76                                   | 0                                 | 0                                 |
| ITC Realized              |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                           |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>FIT Net of ITC</b>     | <b>104</b>                |                 |              |              | <b>76</b>                            | <b>0</b>                          | <b>0</b>                          |



Test Year 1991  
 Item # 31  
 Description  
 Return factor  
 Uncoll factor

Exp SIT  
 Exp FIT  
 GRT rate

Rev SIT  
 Rev FIT  
 Tax gross-up

1055 X 30%  
 314 X 30%  
 Do you want deferred tax?  
 (1=Yes, 0=No)  
 01

Bell Core  
 Inv. + Dividend

|                    | Regulated<br>INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ER% | INPUT<br>RA% | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER % | INPUT REV;<br>OTH CALC'D<br>RA % |
|--------------------|-----------------------------------|-----------------|--------------|--------------|--------------------------------------|----------------------------------|----------------------------------|
| REVENUES:          |                                   |                 |              |              |                                      |                                  |                                  |
| Local Rev          | 1,078,791                         | N/A             | N/A          | N/A          | 791                                  |                                  |                                  |
| Interstate Rev     | 1,078,791                         | 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      | N/A                               | 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             |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Plt Non Sp         |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Depr               |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Cust Op            |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Corp Op            |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Oth                |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Tot Op Exp         | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| PLANT IN SERV:     |                                   |                 |              |              |                                      |                                  |                                  |
| Gen'l Supp         |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| COE                |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| C&W                |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| I/OI               |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Amort.             | 6,981                             |                 |              |              | 5,121                                | 0                                | 0                                |
| Tot Plt in Svc     | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| OTH INV & RES:     |                                   |                 |              |              |                                      |                                  |                                  |
| Depr Reserve       |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Plt und Constr     |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Prop Fut Use       |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| CWC                |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| Matl & Supp        |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| M&S incl CWC       | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| TAX ITEMS:         |                                   |                 |              |              |                                      |                                  |                                  |
| Gross Receipts = 0 | 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       | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| Tot SIT            | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| FIT Current        | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| FIT Curr Def       | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| Tot FIT            | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |
| ITC Realized       |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| ITC Amort          |                                   |                 |              |              | 0                                    | 0                                | 0                                |
| FIT Net of ITC     | 0                                 |                 |              |              | 0                                    | 0                                | 0                                |

30% of ...  
 30% of ...

Schedule  
 D-9 Entries

4340

ITC

avg. Intra - indicate  
 DR or CR.

Uncoll + GRT = 0,  
 so use exp tax rate  
 for SIT & FIT

Florida Public Service Commission Staff  
Audit of Southern Bell Rate Case  
Docket 920260-TL  
Auditor: Gabriela Leon  
Document/Record Request No. 49M, 49Q  
November 20, 1992

REQUEST 49M: Please provide backup (Journal entries, vouchers, orders, invoices) and outside correspondence for the following N.O.I. adjustments:

BellCore dividend (49M)

Request 49Q: Please provide backup for the following Rate Base adjustments (contracts, journal entries, invoices, vouchers, orders and outside correspondence):

BellCore investment

RESPONSE: Since the adjustment is for 1992 dividend and investment, the amounts used for these proforma adjustments came from the budget detail for 1992 and 1993. A copy of the applicable page from the 2/10/92 Commitment View Budget and the proforma workpaper were provided on November 6.

We have revised this proforma based on actuals year-to-date, annualized. Attached is the computation of the revised dividend of \$791 and the revised investment of \$5,121. Also attached are copies of the Company ledger for Account 1401-1400 Investment in BellCore, and Account 7360.3000 BellCore Dividends. The new revenue requirement amount is as follows:

|                             |         |
|-----------------------------|---------|
|                             | (\$000) |
| Rate Base Amount            | 5,121   |
| NOI Effect of Rate Base     | (475)   |
| Revenue                     | 791     |
| Income Taxes                | 89      |
| Net Income                  | 702     |
| Total NOI Effect            | 227     |
| Revenue Requirements (Decr) | (375)   |

INFORMATION PROVIDED BY: H. A. Paisant  
Operations Manager  
675 W. Peachtree Street  
Atlanta, Georgia 30375

ACCT  
7360  
PRORATE

FLA  
7360  
PRORATE

(Avg Net Inv.)

|     |          |
|-----|----------|
| OCT |          |
| NOV |          |
| DEC |          |
| JAN | 24.6501% |
| FEB | 24.6501% |
| MAR | 24.4764% |
| APR | 24.6262% |
| MAY | 24.4684% |
| JUN | 24.4411% |
| JUL | 24.4436% |
| AUG | 24.4115% |
| SEP | 24.3440% |
| OCT | 24.2914% |

7360.3000  
FLA

| DR/(CR)<br>(CR)=INCOME | BST<br>BELLCORE<br>Dividend | FLA<br>BELLCORE<br>Dividend |
|------------------------|-----------------------------|-----------------------------|
| NOV                    |                             |                             |
| DEC                    |                             |                             |
| JAN                    |                             |                             |
| FEB*                   | 101,912.00                  | 24,936.00                   |
| MAR                    | (1,124,928.00)              | (275,252.00)                |
| APR                    |                             |                             |
| MAY                    |                             |                             |
| JUN                    | (1,121,200.00)              | (274,033.61)                |
| JUL                    |                             |                             |
| AUG                    | 56,357.57                   | 13,757.73                   |
| SEP                    | (1,120,400.00)              | (272,750.18)                |
| OCT                    |                             |                             |
| 12 MO. TOTAL           | (3,208,258.43)              | (783,342.06)                |

<808,278>  
x 4/3

<1,077,704>  
x .733577

<790,579>

Dividend

Intra Rsn %  
Avg Net Inv.

\* FEB \* REFLECT TRUE-UP OF 4TH QTR 91 ACCR

A/c 1401.1400

| DR/(CR)<br>(CR)=INCOME | BST<br>BELLCORE<br>Investment | FLA<br>BELLCORE<br>Investment |
|------------------------|-------------------------------|-------------------------------|
| OCT                    | 0.00                          |                               |
| NOV                    | 0.00                          |                               |
| DEC                    | 0.00                          |                               |
| JAN                    | 28,514,965.92                 | 7,028,967.61                  |
| FEB                    | 28,514,965.92                 | 7,028,967.61                  |
| MAR                    | 28,514,965.92                 | 6,979,437.12                  |
| APR                    | 28,514,965.92                 | 7,022,152.54                  |
| MAY                    | 28,514,965.92                 | 6,977,155.92                  |
| JUN                    | 28,514,965.92                 | 6,969,371.34                  |
| JUL                    | 28,514,965.92                 | 6,970,084.21                  |
| AUG                    | 28,514,965.92                 | 6,960,930.91                  |
| SEP                    | 28,514,965.92                 | 6,941,683.30                  |
| OCT                    | 28,514,965.92                 | 6,926,684.43                  |
| YTD AVG                | 28,514,965.92                 | 6,980,543.50                  |

6,980,544

x .733577

5,120,767

Rate Base

Intra Rsn %  
Avg Net Inv.

Account 1277.  
6/4/92

5. A dividend payment of \$1,124,928 was received from Bellcore in May for dividends related to the first quarter of 1992. This dividend had not been accrued in the first quarter. In addition, an entry totaling \$101,912 was made in May to correct the overaccrual of first quarter Bellcore dividends which was made in December 1991. Following is the effect by State. (Dan Retter 404-529-6263)

Net Credit to Account 7360.3000 (via CSAP)

|          |           | (CASH<br>RECEIPT)<br>CREDIT | (OVER-<br>ACCRUAL)<br>DEBIT | NET CREDIT  |
|----------|-----------|-----------------------------|-----------------------------|-------------|
| AL       | 9.6835%   | \$ 108,932                  | \$ 9,869                    | \$ 99,063   |
| FL       | 24.4684%  | 275,252                     | 24,936                      | 250,316     |
| GA       | 17.8030%  | 200,271                     | 18,143                      | 182,128     |
| KY       | 5.3650%   | 60,352                      | 5,468                       | 54,884      |
| IA       | 9.4720%   | 106,553                     | 9,653                       | 96,900      |
| MS       | 6.4691%   | 72,773                      | 6,593                       | 66,180      |
| NC       | 9.6285%   | 108,314                     | 9,812                       | 98,502      |
| SC       | 6.6979%   | 75,347                      | 6,826                       | 68,521      |
| TN       | 10.4126%  | 117,134                     | 10,612                      | 106,522     |
| CO TOTAL | 100.0000% | \$1,124,928                 | \$101,912                   | \$1,023,016 |

In the future, an accrual will be made in the third month of each quarter for the forecast of the Bellcore dividend which is provided by Regulatory Affairs. Any difference between the forecast and the actual dividend will be journalized in the month the dividend payment is received. No further mention will be made of this item.

26 6. A recent Internal Audit disclosed that

27  
28  
29

A journal entry in May business will have the following effect by state. The effect by year is shown for information purposes only, since the total amount is to be journalized in May business. (Dan Retter 404-529-6263)

ACCOUNT 1401-1000-1400

| MONTH     | BEGINNING BALANCE | DEBITS | CREDITS | NET ACTIVITY | ENDING BALANCE |
|-----------|-------------------|--------|---------|--------------|----------------|
| JANUARY   | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| FEBRUARY  | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| MARCH     | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| APRIL     | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| MAY       | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| JUNE      | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| JULY      | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| AUGUST    | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| SEPTEMBER | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |
| YTD TOTAL | 28,514,965.92     | .00    | .00     | .00          | 28,514,965.92  |

ACCOUNT 1401-1000-1500

| MONTH     | BEGINNING BALANCE | DEBITS       | CREDITS | NET ACTIVITY | ENDING BALANCE |
|-----------|-------------------|--------------|---------|--------------|----------------|
| JANUARY   | 806,987.12-       | 66,125.57    | .00     | 66,125.57    | 740,861.55-    |
| FEBRUARY  | 740,861.55-       | 114,938.42   | .00     | 114,938.42   | 625,923.13-    |
| MARCH     | 625,923.13-       | 161,207.07   | .00     | 161,207.07   | 464,716.06-    |
| APRIL     | 464,716.06-       | 263,209.69   | .00     | 263,209.69   | 201,506.37-    |
| MAY       | 201,506.37-       | 250,330.31   | .00     | 250,330.31   | 48,823.94      |
| JUNE      | 48,823.94         | 169,804.71   | .00     | 169,804.71   | 218,628.65     |
| JULY      | 218,628.65        | 360,129.12   | .00     | 360,129.12   | 578,757.77     |
| AUGUST    | 578,757.77        | 27,478.47    | .00     | 27,478.47    | 606,236.24     |
| SEPTEMBER | 606,236.24        | 507,437.97   | .00     | 507,437.97   | 1,113,674.21   |
| YTD TOTAL | 806,987.12-       | 1,920,661.33 | .00     | 1,920,661.33 | 1,113,674.21   |

ACCOUNT 1401-1000-1600

| MONTH     | BEGINNING BALANCE | DEBITS        | CREDITS       | NET ACTIVITY   | ENDING BALANCE |
|-----------|-------------------|---------------|---------------|----------------|----------------|
| JANUARY   | 140,667,997.50    | .00           | 3,389,628.44  | 3,389,628.44-  | 137,278,369.06 |
| FEBRUARY  | 137,278,369.06    | .00           | 3,203,975.51  | 3,203,975.51-  | 134,074,393.55 |
| MARCH     | 134,074,393.55    | .00           | 2,187,505.48  | 2,187,505.48-  | 131,886,888.07 |
| APRIL     | 131,886,888.07    | 20,147,030.68 | 5,401,284.74  | 14,745,745.94  | 146,632,634.01 |
| MAY       | 146,632,634.01    | 465,951.28    | 2,513,716.39  | 2,047,765.11-  | 144,584,868.90 |
| JUNE      | 144,584,868.90    | .00           | 1,788,876.36  | 1,788,876.36-  | 142,795,992.54 |
| JULY      | 142,795,992.54    | .00           | 15,630,995.46 | 15,630,995.46- | 127,164,997.08 |
| AUGUST    | 127,164,997.08    | .00           | 3,407,894.81  | 3,407,894.81-  | 123,757,102.27 |
| SEPTEMBER | 123,757,102.27    | 5,000,000.00  | 3,284,426.87  | 1,715,573.13   | 125,472,675.40 |
| YTD TOTAL | 140,667,997.50    | 25,612,981.96 | 40,808,304.06 | 15,195,322.10- | 125,472,675.40 |

*Filed 10/29/92*  
*Beil*

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ACCOUNT 7300-7360-2000

| MONTH     | BEGINNING BALANCE | DEBITS        | CREDITS    | NET ACTIVITY  | ENDING BALANCE |
|-----------|-------------------|---------------|------------|---------------|----------------|
| JANUARY   | .00               | 267,830.33    | 73,870.00  | 193,960.33    | 193,960.33     |
| FEBRUARY  | 193,960.33        | 37,683.73     | 8,269.67   | 29,414.06     | 223,374.39     |
| MARCH     | 223,374.39        | 203,686.21    | .00        | 203,686.21    | 427,060.60     |
| APRIL     | 427,060.60        | 124,808.58    | .00        | 124,808.58    | 551,869.18     |
| MAY       | 551,869.18        | 126,183.97    | .00        | 126,183.97    | 678,053.15     |
| JUNE      | 678,053.15        | 128,482.26    | .00        | 128,482.26    | 806,535.41     |
| JULY      | 806,535.41        | 209,135.88    | 16,579.00  | 192,556.88    | 999,092.29     |
| AUGUST    | 999,092.29        | 71,074,105.67 | 47,994.47  | 71,026,111.20 | 72,025,203.49  |
| SEPTEMBER | 72,025,203.49     | 144,567.68    | 7,049.00   | 137,518.68    | 72,162,722.17  |
| YTD TOTAL | .00               | 72,316,484.31 | 153,762.14 | 72,162,722.17 | 72,162,722.17  |

ACCOUNT 7300-7360-3000

| MONTH     | BEGINNING BALANCE | DEBITS       | CREDITS      | NET ACTIVITY  | ENDING BALANCE |
|-----------|-------------------|--------------|--------------|---------------|----------------|
| JANUARY   | .00               | 2,572,422.99 | 2,572,422.99 | .00           | .00            |
| FEBRUARY  | .00               | .00          | .00          | .00           | .00            |
| MARCH     | .00               | .00          | .00          | .00           | .00            |
| APRIL     | .00               | .00          | .00          | .00           | .00            |
| MAY       | .00               | 1,328,748.43 | 2,351,765.15 | 1,023,016.72- | 1,023,016.72-  |
| JUNE      | 1,023,016.72-     | 1,121,200.00 | 2,242,400.00 | 1,121,200.00- | 2,144,216.72-  |
| JULY      | 2,144,216.72-     | .00          | .00          | .00           | 2,144,216.72-  |
| AUGUST    | 2,144,216.72-     | 112,715.14   | 56,357.57    | 56,357.57     | 2,087,859.15-  |
| SEPTEMBER | 2,087,859.15-     | 1,120,400.00 | 2,240,800.00 | 1,120,400.00- | 3,208,259.15-  |
| YTD TOTAL | .00               | 6,255,486.56 | 9,463,745.71 | 3,208,259.15- | 3,208,259.15-  |

ACCOUNT 7300-7360-4000

| MONTH     | BEGINNING BALANCE | DEBITS | CREDITS      | NET ACTIVITY  | ENDING BALANCE |
|-----------|-------------------|--------|--------------|---------------|----------------|
| JANUARY   | .00               | .00    | 66,125.57    | 66,125.57-    | 66,125.57-     |
| FEBRUARY  | 66,125.57-        | .00    | 114,938.42   | 114,938.42-   | 181,063.99-    |
| MARCH     | 181,063.99-       | .00    | 161,207.07   | 161,207.07-   | 342,271.06-    |
| APRIL     | 342,271.06-       | .00    | 263,209.69   | 263,209.69-   | 605,480.75-    |
| MAY       | 605,480.75-       | .00    | 250,330.31   | 250,330.31-   | 855,811.06-    |
| JUNE      | 855,811.06-       | .00    | 169,804.71   | 169,804.71-   | 1,025,615.77-  |
| JULY      | 1,025,615.77-     | .00    | 360,129.12   | 360,129.12-   | 1,385,744.89-  |
| AUGUST    | 1,385,744.89-     | .00    | 27,478.47    | 27,478.47-    | 1,413,223.36-  |
| SEPTEMBER | 1,413,223.36-     | .00    | 507,437.97   | 507,437.97-   | 1,920,661.33-  |
| YTD TOTAL | .00               | .00    | 1,920,661.33 | 1,920,661.33- | 1,920,661.33-  |

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

DATE 11/19/92  
 TIME 15:30:54

BELLSOUTH TELECOMMUNICATIONS INC.  
 STATE: FLORIDA  
 AVG  
 ENDING PERIOD: 09 1992

MR BASIS

| NET INVESTMENT                        | BOOKED        | NONREG     | COMBINED      | INTERSTATE    | INTRASTATE    |
|---------------------------------------|---------------|------------|---------------|---------------|---------------|
| 1 General Support                     | 1,195,809,942 | 48,301,811 | 1,147,508,131 | 259,912,804   | 887,595,327   |
| 2 Central Office Switching            | 1,571,180,273 | 14,289,132 | 1,556,891,141 | 299,442,061   | 1,257,449,080 |
| 3 Operator Systems                    | 35,517,992    | 0          | 35,517,992    | 5,065,383     | 30,452,609    |
| 4 Central Office Transmission         | 1,697,698,158 | 0          | 1,697,698,158 | 525,792,906   | 1,171,905,252 |
| 5 Information Orig/Term               | 171,697,518   | 4,711,523  | 166,985,995   | 45,604,193    | 121,381,802   |
| 6 Cable & Wire Facilities             | 4,369,425,002 | 0          | 4,369,425,002 | 1,196,667,867 | 3,172,757,135 |
| 7 Tangible Assets                     | 21,855,129    | 1,269,540  | 20,585,589    | 4,703,183     | 15,882,406    |
| 8 Intangible Assets                   | 0             | 0          | 0             | 0             | 0             |
| 9 Telecom. Plant in Service           | 9,063,184,014 | 68,572,006 | 8,994,612,008 | 2,337,188,397 | 6,657,423,611 |
| 10 Telecom. Plant Under Const-ST      | 34,638,898    | 398,040    | 34,240,858    | 9,081,721     | 25,159,137    |
| 11 Telecom. Plant Under Const-LT      | 20,631,999    | 299,765    | 20,332,234    | 5,256,417     | 15,075,817    |
| 12 Property Held for Future Use       | 248,101       | 6,449      | 241,652       | 62,715        | 178,937       |
| 13 Telecom. Plt Adjustment            | 0             | 0          | 0             | 0             | 0             |
| 14 Material & Supplies                | 47,852,545    | 2,755,023  | 45,097,522    | 12,352,150    | 32,745,372    |
| 15 GROSS PLANT, MAT & SUPPL.          | 9,166,555,557 | 72,031,283 | 9,094,524,274 | 2,363,941,400 | 6,730,582,874 |
| 16 Depreciation Reserve-CR            | 3,554,265,896 | 26,539,351 | 3,527,726,545 | 925,413,076   | 2,602,313,469 |
| 17 Deferred Income Tax Reserve-CR     | 906,058,115   | 2,906,310  | 903,151,805   | 227,666,393   | 675,485,412   |
| 18 NET BOOK COST                      | 4,706,231,546 | 42,585,622 | 4,663,645,924 | 1,210,861,931 | 3,452,783,993 |
| 19 Unamortized ITC-Sec.38-CR          | 145,376       | 542        | 144,834       | 37,964        | 106,870       |
| 20 Unamortized ITC-Sec.50-CR          | 160,884,375   | 599,967    | 160,284,408   | 41,953,340    | 118,331,068   |
| 21 OPERATING INVESTMENT               | 4,545,201,795 | 41,985,113 | 4,503,216,682 | 1,168,870,627 | 3,334,346,055 |
| NON-OPERATING INVESTMENT              |               |            |               |               |               |
| 22 Non-operating Plant                | 13,372,480    | 358,460    | 13,014,020    | 3,377,958     | 9,636,062     |
| 23 Non-op Depreciation Reserve-CR     | 6,218,879     | 168,147    | 6,050,732     | 1,570,546     | 4,480,186     |
| 24 Non-op Deferred Inc Tax Reserve-CR | -170,036      | 0          | -170,036      | -44,135       | -125,901      |
| 25 Non-op Unamortized ITC-CR          | 0             | 0          | 0             | 0             | 0             |
| 26 NET INVESTMENT                     | 4,552,525,432 | 42,175,426 | 4,510,350,006 | 1,170,722,174 | 3,339,627,832 |

733577

DATE 11/19/92  
 TIME 15:30:57

BELLSOUTH TELECOMMUNICATIONS INC.  
 STATE: FLORIDA  
 AVG  
 ENDING PERIOD: 09 1992

MR BASIS

| NET INVESTMENT                        | INTRASTATE    | INTRA TOLL  | INTRA ACCESS | LOCAL         |
|---------------------------------------|---------------|-------------|--------------|---------------|
| 1 General Support                     | 887,595,327   | 107,329,364 | 89,363,418   | 690,902,545   |
| 2 Central Office Switching            | 1,257,449,080 | 101,127,569 | 88,832,496   | 1,067,489,015 |
| 3 Operator Systems                    | 30,452,609    | 3,488,490   | 2,057,412    | 24,906,707    |
| 4 Central Office Transmission         | 1,171,905,252 | 214,414,730 | 168,318,225  | 789,172,297   |
| 5 Information Orig/Term               | 121,381,802   | 9,815,924   | 14,134,432   | 97,431,446    |
| 6 Cable & Wire Facilities             | 3,172,757,135 | 316,559,082 | 401,974,323  | 2,454,223,730 |
| 7 Tangible Assets                     | 15,882,406    | 1,947,079   | 1,621,394    | 12,313,933    |
| 8 Intangible Assets                   | 0             | 0           | 0            | 0             |
| 9 Telecom. Plant in Service           | 6,657,423,611 | 754,682,238 | 766,301,700  | 5,136,439,673 |
| 10 Telecom. Plant Under Const-ST      | 25,159,137    | 2,830,984   | 2,920,952    | 19,407,201    |
| 11 Telecom. Plant Under Const-LT      | 15,075,817    | 1,695,319   | 1,747,856    | 11,632,642    |
| 12 Property Held for Future Use       | 178,937       | 20,233      | 20,699       | 138,005       |
| 13 Telecom. Plt Adjustaent            | 0             | 0           | 0            | 0             |
| 14 Material & Supplies                | 32,745,372    | 3,288,127   | 4,158,698    | 25,298,547    |
| 15 GROSS PLANT, MAT & SUPPL.          | 6,730,582,874 | 762,516,901 | 775,149,905  | 5,192,916,068 |
| 16 Depreciation Reserve-CR            | 2,602,313,469 | 292,097,255 | 302,996,232  | 2,007,219,982 |
| 17 Deferred Income Tax Reserve-CR     | 675,485,412   | 79,241,174  | 73,480,702   | 522,763,536   |
| 18 NET BOOK COST                      | 3,452,783,993 | 391,178,472 | 398,672,971  | 2,662,932,550 |
| 19 Unamortized ITC-Sec.38-CR          | 106,870       | 12,397      | 12,133       | 82,340        |
| 20 Unamortized ITC-Sec.50-CR          | 118,331,068   | 13,762,746  | 12,577,478   | 91,990,844    |
| 21 OPERATING INVESTMENT               | 3,334,346,055 | 377,403,329 | 386,083,360  | 2,570,859,366 |
| NON-OPERATING INVESTMENT              |               |             |              |               |
| 22 Non-operating Plant                | 9,636,062     | 1,090,666   | 1,115,757    | 7,429,639     |
| 23 Non-op Depreciation Reserve-CR     | 4,480,186     | 507,094     | 518,760      | 3,454,332     |
| 24 Non-op Deferred Inc Tax Reserve-CR | -125,901      | -14,250     | -14,578      | -97,073       |
| 25 Non-op Unamortized ITC-CR          | 0             | 0           | 0            | 0             |
| 26 NET INVESTMENT                     | 3,339,627,832 | 378,001,151 | 386,694,935  | 2,574,931,746 |



.....  
 Item 32 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description Reverse ENFIA 0

|                           | INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| Local Rev                 |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| Interstate Rev            | (1)                  | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| InterLATA Rev             |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| IntraLATA Rev             |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| Misc Rev                  | 1                    |                 |              |              | 1                                    | 1                                 | 0                                 |
| Uncollectible             | 0                    | N/A             | N/A          | N/A          | 0                                    | 0                                 | 0                                 |
| Misc net Unc              | 1                    | N/A             | N/A          | N/A          | 1                                    | 1                                 | 0                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Pit Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Pit Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Dp                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Dp                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 415                                  | 415                               | 0                                 |
| <b>Tot Op Exp</b>         | <b>0</b>             |                 |              |              | <b>415</b>                           | <b>415</b>                        | <b>0</b>                          |
| <b>PLAN) IN SERV:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 192                                  | 0                                 | 0                                 |
| COE                       |                      |                 |              |              | 423                                  | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 1,704                                | 0                                 | 0                                 |
| I/OT                      |                      |                 |              |              | 75                                   | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 3                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>2,397</b>                         | <b>2,397</b>                      | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              |                      |                 |              |              | 934                                  | 934                               | 0                                 |
| Pit und Constr            |                      |                 |              |              | 18                                   | 18                                | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 16                                   | 16                                | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 16                                   | 16                                | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth excl GRT              |                      |                 |              |              | 33                                   | 33                                | 0                                 |
| Tot Oth Taxes             | 0                    |                 |              |              | 33                                   | 33                                | 0                                 |
| SIT Current               | 0                    |                 |              |              | (27)                                 | (25)                              | 0                                 |
| SIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT                   | 0                    |                 |              |              | (27)                                 | (25)                              | 0                                 |
| FIT Current               | 0                    |                 |              |              | (157)                                | (144)                             | 0                                 |
| FIT - Def                 | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot                       | 0                    |                 |              |              | (157)                                | (144)                             | 0                                 |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                      |                 |              |              | (7)                                  | 0                                 | 0                                 |
| <b>FIT Net of ITC</b>     | <b>0</b>             |                 |              |              | <b>(164)</b>                         | <b>(144)</b>                      | <b>0</b>                          |

Item 33 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description Expiring Amortizations 0

|                           | INPUT<br>Combined \$ | INPUT<br>IntraZ | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| Local Rev                 | (21,869)             | N/A             | N/A          | N/A          | (21,869)                             |                                   |                                   |
| 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             | (391)                | N/A             | N/A          | N/A          | (391)                                | 0                                 | 0                                 |
| Misc net Unc              | 391                  | N/A             | N/A          | N/A          | 391                                  | 0                                 | 0                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>PLAN) IN SERV:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| COE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/OT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Inv in BCR                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Mati & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | (262)                |                 |              |              | (262)                                | 0                                 | 0                                 |
| Oth excl GRT              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | (262)                |                 |              |              | (262)                                | 0                                 | 0                                 |
| SIT Current               | (1,167)              |                 |              |              | (1,167)                              | 0                                 | 0                                 |
| SIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT                   | (1,167)              |                 |              |              | (1,167)                              | 0                                 | 0                                 |
| FIT Current               | (6,817)              |                 |              |              | (6,817)                              | 0                                 | 0                                 |
| FIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot                       | (6,817)              |                 |              |              | (6,817)                              | 0                                 | 0                                 |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Net of ITC            | (6,817)              |                 |              |              | (6,817)                              | 0                                 | 0                                 |

Item 34 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description 1992 Impact of Re prescription

1

|                           | INPUT<br>Combined \$ | INPUT<br>IntraZ | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| 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                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      | (5,492)              |                 |              |              | 28                                   | (1,809)                           | (1,645)                           |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>(5,492)</b>       |                 |              |              | <b>28</b>                            | <b>(1,809)</b>                    | <b>(1,645)</b>                    |
| <b>PLANT IN SERV:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| COE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&M                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/DT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              | (2,746)              |                 |              |              | 14                                   | (905)                             | (823)                             |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth excl BRT              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Current               | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Curr Def              | 138                  |                 |              |              | (1)                                  | 45                                | 41                                |
| Tot SIT                   | 138                  |                 |              |              | (1)                                  | 45                                | 41                                |
| FIT Current               | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Def                   | 1,958                |                 |              |              | (10)                                 | 645                               | 586                               |
| Tot                       | 1,958                |                 |              |              | (10)                                 | 645                               | 586                               |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 | 197                  |                 |              |              | (1)                                  | 65                                | 59                                |
| FIT Net of ITC            | 2,155                |                 |              |              | (11)                                 | 710                               | 645                               |

2/8/92

|               |                                    |              |               |
|---------------|------------------------------------|--------------|---------------|
| Test Year     | 1991                               | tax factors  | Do you want   |
| Item #        | 0                                  | Exp SIT      | deferred tax? |
| Description   | 1992 Depreciation (Represcription) | Rev SIT      | (1=Yes, 0=No) |
| Return factor |                                    | Exp FIT      |               |
| Uncoil factor |                                    | Rev FIT      |               |
|               |                                    | GRT rate     | 1/8           |
|               |                                    | tax gross-up |               |

no chg. since 7/15/92  
 except A/C 4340  
 correction for  
 D-9  
 (averaging)

|                | INPUT<br>Combined \$<br>Regulated | INPUT<br>Intra% | INPUT<br>ER% | INPUT<br>RA% | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>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         |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp     | < 5,491,755 >                     |                 |              |              | 27,888.                              | < 1,808,959 >                     | < 1,644,560 >                     |
| Depr           |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Lust Op        |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op        |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Uth            |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Op Exp     | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| PLANT IN SERV: |                                   |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp     |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| CUE            |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W            |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/OI           |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.         |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Plt in Svc | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| OTH INV & RES: |                                   |                 |              |              |                                      |                                   |                                   |
| Deon Reserve   | < 2,745,878 >                     |                 |              |              | 13,944.                              | < 904,480 >                       | < 822,280 >                       |
| Plt und Constr |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use   |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC            |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp    |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC   | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| TAX ITEMS:     |                                   |                 |              |              |                                      |                                   |                                   |
| Gross Receipts | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| Uth excl GRT   |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Uth Taxes  | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Current    | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Curr Def   | 137,845                           |                 |              |              | < 700 >                              | 45,405.                           | 41,279.                           |
| Tot SIT        | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Current    | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Curr Def   | 1,958,377                         |                 |              |              | < 9,945 >                            | 645,081.                          | 586,455.                          |
| Tot FIT        | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Realized   |                                   |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort      | 197,118                           |                 |              |              | < 1,001 >                            | 64,930.                           | 59,029.                           |
| FIT Net of ITC | 0                                 |                 |              |              | 0                                    | 0                                 | 0                                 |

Tax Reserve  
 DR < CR > INTRA  
 \$ 50 500.  
 \$ 38 -0-  
 NET TAXES 5,323

Florida annual change in depreciation expense under proposed depreciation prescription:

Year: 1992

| Calculation of tax effect inputs:  | Total       | Regulated   | Intrastate | St-ER       | ST-RA       |
|------------------------------------|-------------|-------------|------------|-------------|-------------|
| 1 Incr (Decr) in depn exp          | (5,349,004) | (5,491,755) | 27,888     | (1,808,959) | (1,644,560) |
| 2 FIT 7250 (CR) DR (Tax Ofc)       |             |             | (9,945)    |             |             |
| 3 SIT 7250 (CR) DR (Tax Ofc)       |             |             | (700)      |             |             |
| 4 ITC Anort 7210 (CR) DR (Tax Ofc) |             |             | (1,001)    |             |             |
| 5 FIT as % of exp                  |             |             | -35.6603%  |             |             |
| 6 SIT as % of exp                  |             |             | -2.5.00%   |             |             |
| 7 ITC as % of exp                  |             |             | -3.5193%   |             |             |
| 8 FIT 7250 calc'd (CR) DR          | 1,907,472   | 1,958,377   |            | 645,081     | 586,455     |
| 9 SIT 7250 calc'd (CR) DR          | 134,261     | 137,845     |            | 45,405      | 41,279      |
| 10 ITC 7210 calc'd (CR) DR         | 191,994     | 197,118     |            | 64,930      | 59,029      |

Other impacts:

|                            |             |             |           |           |           |
|----------------------------|-------------|-------------|-----------|-----------|-----------|
| Deferred Tax (A/C 4340)    | (2,041,733) | (2,096,222) | 10,645/2  | (690,486) | (627,734) |
| Tot Unanort ITC (A/C 4320) | (191,994)   | (197,118)   | 1,001     | (64,930)  | (59,029)  |
| Sec 50 CR (DR)             | 191,802     | 196,921     | (1,000)/2 | 64,865    | 58,970    |
| Sec 39 CR (DR)             | 192         | 197         | (1)       | 65        | 59        |

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 Item 35 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description 1993 Impact of Reoprescription  
 ----> Revised 12/8/92 1

|                           | INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ER% | INPUT<br>RA% | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| 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                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      | (6,636)              |                 |              |              | (6,042)                              | (166)                             | (282)                             |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>(6,636)</b>       |                 |              |              | <b>(6,042)</b>                       | <b>(166)</b>                      | <b>(282)</b>                      |
| <b>PLAN: IN SERV:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Gen 1 Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| COE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/OT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depn Reserve              | (3,318)              |                 |              |              | (3,021)                              | (83)                              | (141)                             |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| 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              | 167                  |                 |              |              | 152                                  | 4                                 | 7                                 |
| Tot SIT                   | 167                  |                 |              |              | 152                                  | 4                                 | 7                                 |
| FIT Current               | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Curr Def              | 2,366                |                 |              |              | 2,155                                | 59                                | 101                               |
| Tot                       | 2,366                |                 |              |              | 2,155                                | 59                                | 101                               |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 | 194                  |                 |              |              | 176                                  | 5                                 | 8                                 |
| <b>FIT Net of ITC</b>     | <b>2,560</b>         |                 |              |              | <b>2,331</b>                         | <b>64</b>                         | <b>109</b>                        |

12/8/92

Test Year 1991  
 Item # 0  
 Description 1993 Depreciation (Represcription)  
 Return factor  
 Uncoll factor

Exp SIT  
 Exp FIT  
 GRT rate

Tax factors  
 Rev SIT  
 Rev FIT  
 tax gross-up

Do you want deferred tax?  
 (1=Yes, 0=No)  
 1/0

|                           | INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ER% | INPUT<br>RA% | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| 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                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      | <6,635,857> ✓        |                 |              |              | <6,042,127> ✓                        | <165,756> ✓                       | <282,289> ✓                       |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| -----                     |                      |                 |              |              |                                      |                                   |                                   |
| Tot Op Exp                | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| =====                     |                      |                 |              |              |                                      |                                   |                                   |
| <b>PLANT IN SERV:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| COE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/OI                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| -----                     |                      |                 |              |              |                                      |                                   |                                   |
| Tot Plt in Svc            | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| =====                     |                      |                 |              |              |                                      |                                   |                                   |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              | <3,317,929> ✓        |                 |              |              | <3,021,064> ✓                        | <82,878> ✓                        | <141,145> ✓                       |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth excl GRT              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Current               | 166,580 ✓            |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| tot SIT                   | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Current               | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Curr Def              | 2,366,469 ✓          |                 |              |              | 0                                    | 0                                 | 0                                 |
| tot FIT                   | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Realized              | 193,767 ✓            |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Net of ITC            | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |

Tax Process  
 OR(CA) INTRA

550 < 88,074 >  
 538 < 141 >  
 NET TAXES < 1,153,205 >

Florida annual change in depreciation expense under proposed depreciation prescription

Year: 1993

| Calculation of tax effect inputs:  | Total       | Regulated   | Intrastate    | St-ER     | ST-RA     |
|------------------------------------|-------------|-------------|---------------|-----------|-----------|
| 1 Increase in depn exp             | (6,692,333) | (6,635,857) | (6,042,127)   | (165,756) | (282,289) |
| 2 FIT 7250 (CR) DR (Tax Dfc)       |             |             | 2,154,734 ②   |           |           |
| 3 SIT 7250 (CR) DR (Tax Dfc)       |             |             | 151,676 ①     |           |           |
| 4 ITC Amort 7210 (CR) DR (Tax Dfc) |             |             | 176,430 ③     |           |           |
| 5 FIT as % of exp                  |             |             | -35,66182     |           |           |
| 6 SIT as % of exp                  |             |             | -2,51032      |           |           |
| 7 ITC as % of exp                  |             |             | -2,92002      |           |           |
| 8 FIT 7250 calc'd (CR) DR          | 2,386,610   | 2,366,469 ② |               | 59,112    | 100,670   |
| 9 SIT 7250 calc'd (CR) DR          | 167,998     | 166,580 ①   |               | 4,161     | 7,086     |
| 10 ITC 7210 calc'd (CR) DR         | 195,416     | 193,767     |               | 4,840     | 8,243     |
| Other impacts:                     |             |             |               |           |           |
| Deferred Tax (A/C 4340)            | (2,554,608) | (2,533,050) | (2,306,410)/2 | (63,273)  | (107,756) |
| Tot Unamort. ITC (A/C 4320)        | (195,416)   | (193,767)   | (176,430)     | (4,840)   | (8,243)   |
| Sec 50 DR (CR)                     | 195,104     | 193,457     | 176,148/2     | 4,832     | 8,230     |
| Sec 38 DR (CR)                     | 312         | 310         | 282/2         | 8         | 13        |



Florida annual change in depreciation expense under proposed depreciation prescription  
**INCREMENTAL IMPACT**

| Recap 1992            | Total              | Regulated          | Intrastate       | St-ER              | ST-RA              |
|-----------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| 2110 General Support  | 985,596            | 940,248            | 723,206          | 72,494             | 86,921             |
| 2210 COE Switching    | 26,540,246         | 26,374,449         | 20,996,277       | 1,536,655          | 1,886,643          |
| 2220 Operator Systems | 3,899,940          | 3,899,940          | 3,431,019        | 225,959            | 384,713            |
| 2230 COE Transmission | (30,542,515)       | (30,503,742)       | (20,829,694)     | (3,042,260)        | (3,581,170)        |
| <b>Total COE</b>      | <b>(102,330)</b>   | <b>(229,353)</b>   | <b>3,597,602</b> | <b>(1,279,647)</b> | <b>(1,309,813)</b> |
| 2310 Info Orig/Tera   | (949,635)          | (922,454)          | (668,164)        | (78,084)           | (54,245)           |
| 2410 Cable & Wire     | (4,960,784)        | (4,958,345)        | (3,550,284)      | (449,251)          | (367,423)          |
| 2110 Equal Access     | 16                 | 16                 | 4                | 4                  | 0                  |
| 2210 Equal Access     | 12,926             | 12,926             | 2,992            | 2,992              | 0                  |
| 2230 Equal Access     | (332,816)          | (332,816)          | (77,010)         | (77,010)           | 0                  |
| 2410 Equal Access     | (1,976)            | (1,976)            | (458)            | (458)              | 0                  |
| <b>Total</b>          | <b>(5,349,004)</b> | <b>(5,491,755)</b> | <b>27,888</b>    | <b>(1,808,959)</b> | <b>(1,644,560)</b> |

**Recap 1993**

|                              |                     |                     |                     |                    |                    |
|------------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| 2210 Analog ESS Switch       | (24,709,000)        | (24,554,643)        | (19,547,558)        | (1,430,627)        | (1,756,467)        |
| 2220 Oper Sys Crossbar       | (1,889,000)         | (1,889,000)         | (1,661,870)         | (109,447)          | (186,342)          |
| <b>Total COE</b>             | <b>(26,598,000)</b> | <b>(26,443,643)</b> | <b>(21,209,428)</b> | <b>(1,540,074)</b> | <b>(1,942,809)</b> |
| 2123 Off.Comm.Equip.         | (9,805,000)         | (9,353,872)         | (7,194,671)         | (721,193)          | (864,719)          |
| 2124 Computers               | (16,091,000)        | (15,350,653)        | (11,807,185)        | (1,183,551)        | (1,419,091)        |
| <b>Total Gen.Support</b>     | <b>(25,896,000)</b> | <b>(24,704,525)</b> | <b>(19,001,856)</b> | <b>(1,904,744)</b> | <b>(2,283,810)</b> |
| 2124 Computers - Net Adds    | 6,995,950           | 6,674,067           | 5,133,458           | 514,577            | 616,984            |
| 2123 Off.Comm.Equip-Net Adds | 1,706,069           | 1,627,573           | 1,251,872           | 125,487            | 150,461            |
| <b>Total Represcription</b>  | <b>(43,791,981)</b> | <b>(42,846,529)</b> | <b>(33,825,954)</b> | <b>(2,804,753)</b> | <b>(3,459,174)</b> |
| Reverse Present Rates        | 37,099,648          | 36,210,672          | 27,783,827          | 2,638,997          | 3,176,885          |
| <b>Total 1993 Increment</b>  | <b>(6,692,333)</b>  | <b>(6,635,857)</b>  | <b>(6,042,127)</b>  | <b>(165,756)</b>   | <b>(282,289)</b>   |

FLORIDA MFR REVISIONS  
 PREPARED FOR HAL PAISANT  
 REPRESCRIPTION

FILE NAME:DEPR TAX1218  
 5-DEC-92

|                         | REPRESCRIPTION | REPRESCRIPTION   |      |
|-------------------------|----------------|------------------|------|
|                         | 1992           | 1993             | 1994 |
|                         | ====           | ====             | ==== |
| <u>DEFERRED TAXES</u>   |                |                  |      |
| DR (CR) 7250.1111       |                |                  |      |
| CHANGE TO FIT DEFERRALS | (2,725)        | 590,488          | 0    |
| CHANGE TO FIT PAYBACK   | (7,220)        | 1,564,246        | 0    |
|                         | <u>(9,945)</u> | <u>2,154,734</u> |      |
| DR (CR) 7250.1211       |                |                  |      |
| CHANGE TO SIT DEFERRALS | (373)          | 80,741           | 0    |
| CHANGE TO SIT PAYBACK   | (327)          | 70,935           | 0    |
|                         | <u>(700)</u>   | <u>151,676</u>   |      |
| <u>ITC AMORTIZATION</u> |                |                  |      |
| DR (CR) 7210.2100       |                |                  |      |
| Total change            | (1,001)        | 176,430          | 0    |
| - Sect 50 change        | (1,000)        | 176,148          | 0    |
| - '38 change            | (1)            | 282              | 0    |

✓

Ron Moreira  
565-8412  
x-5163

Run Date : 04/17/92 - 09.50.16  
Report : STF\_A\_RL, PSC\_HIST  
Proposed

Company : BellSouth Telecommunications  
State : Florida  
Statement A - Remaining Life

Summary of Changes in Depreciation Rates

| Account Number | Class or Subclass of Plant   | Rates in Effect            |          |        |                            | Rates Effective 1992 |        |     |      |    |
|----------------|------------------------------|----------------------------|----------|--------|----------------------------|----------------------|--------|-----|------|----|
|                |                              | RL                         | Future   | Depr.  | RL                         | Future               | Depr.  |     |      |    |
|                |                              | Life Reserve Years Percent | Net Salv | Rate % | Life Reserve Years Percent | Net Salv             | Rate % |     |      |    |
|                |                              | A                          | B        | C      | D                          | E                    | F      | G   | H    |    |
| 2112.00        | Motor Vehicle-Light          | 3.5                        | 67.0     | 14     | 5.4                        | 3.9                  | 45.1   | 14  | 10.5 | ✓  |
|                | Motor Vehicle-Other          | 3.5                        | 67.0     | 14     | 5.4                        | 2.6                  | 71.4   | 14  | 5.6  | ✓  |
| 2114.00        | Special Purpose Vehicle      | 5.0                        | 67.2     | 0      | 6.5                        | 5.0                  | 87.7   | 0   | 2.5  | ✓  |
| 2115.00        | Garage Work Equipment        | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | .0   | Rm |
| 2116.00        | Other Work Equipment         | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | .0   | Rm |
| 2121.90        | Bldg. Large ADM's & DPC's    | 36.0                       | 18.7     | 6      | 2.1                        | 36.0                 | 19.4   | 6   | 2.1  | ✓  |
|                | Bldg. Large Central Offices  | 33.0                       | 27.1     | 3      | 2.1                        | 33.0                 | 18.7   | 3   | 2.4  | ✓  |
|                | Bldg. Local Central Offices  | 42.0                       | 9.3      | 3      | 2.1                        | 42.0                 | 19.3   | 3   | 1.9  | ✓  |
|                | Bldg. Miscellaneous          | 23.0                       | 25.9     | 5      | 3.0                        | 23.0                 | 15.3   | 6   | 3.4  | ✓  |
|                | Building Computers           | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | .0   | ✓  |
| 2123.00        | Furniture                    | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | .0   | Rm |
| 2123.10        | Office Support Equipment     | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | .0   | ✓  |
| 2123.20        | Official Comm. Equipment     | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | .0   | ✓  |
| 2124.00        | General Purpose Computers    | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | .0   | Rm |
| 2211.00        | Analog ESS                   | 6.6                        | 42.3     | 6      | 7.8                        | 6.8                  | 51.0   | 6   | 6.2  | ✓  |
|                | Analog ESS CRS               | .0                         | .0       | 0      | 4.6                        | ---                  | ---    | --- | ---  | ✓  |
| 2212.00        | Digital ESS                  | 12.9                       | 14.7     | 0      | 6.6                        | 9.9                  | 19.8   | 1   | 8.0  | ✓  |
| 2220.00        | Operator Sys-Analog          | 5.4                        | 38.7     | 0      | 11.4                       | .0                   | 31.5   | 0   | .0   | ✓  |
|                | Operator Sys-Cross Bar       | ---                        | ---      | ---    | ---                        | ---                  | ---    | --- | ---  | ✓  |
|                | Operator Sys-Digital         | 14.7                       | 21.3     | 0      | 6.0                        | 13.6                 | -13.5  | 0   | 8.3  | ✓  |
| 2231.22        | Non-Cellular                 | 3.5                        | 78.1     | -3     | 7.1                        | 3.0                  | 82.9   | -3  | 6.7  | ✓  |
| 2231.90        | Radio, Microwave & Other     | 10.0                       | 60.4     | -3     | 4.3                        | 9.8                  | 10.9   | -3  | 9.4  | ✓  |
| 2232.10        | Circuit Digital              | 5.0                        | 41.2     | 3      | 13.7                       | 7.7                  | 39.7   | 3   | 7.4  | ✓  |
|                | Circuit Digital CRS          | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | 7.4  | ✓  |
| 2232.13        | Circuit, Optical Eq.         | 10.0                       | 18.5     | 0      | 10.0                       | 6.2                  | 23.4   | 0   | 12.4 | ✓  |
| 2232.20        | Circuit Analog               | 6.9                        | 45.9     | 3      | 10.7                       | 2.2                  | 34.3   | 3   | 28.5 | ✓  |
|                | Circuit Analog CRS           | ---                        | ---      | ---    | ---                        | .0                   | .0     | 0   | 28.5 | ✓  |
| 2351.00        | Public Telephone             | 3.4                        | 56.0     | 20     | 6.8                        | 3.0                  | 59.8   | 20  | 6.7  | ✓  |
| 2362.00        | Info.Orig.Term.(2311.41,62)  | 4.0                        | 39.0     | 9      | 8.7                        | 5.7                  | 46.7   | 9   | 7.8  | ✓  |
| 2421.00        | Poles                        | 25.0                       | 30.2     | -45    | 4.6                        | 34.0                 | 33.7   | -51 | 3.5  | ✓  |
| 2421.10        | Aerial Cable Metal           | 10.0                       | 31.3     | -12    | 8.1                        | 9.7                  | 42.4   | -9  | 6.9  | ✓  |
| 2421.20        | Aerial Cable Fiber           | 20.0                       | 15.1     | -5     | 5.3                        | 17.7                 | 6.1    | 0   | 5.3  | ✓  |
| 2422.10        | Underground Cable Metal      | 9.7                        | 34.8     | -5     | 7.2                        | 6.0                  | 46.0   | -3  | 9.5  | ✓  |
| 2422.20        | Underground Cable Fiber      | 16.7                       | 22.5     | -5     | 4.9                        | 16.5                 | 23.7   | 2   | 4.5  | ✓  |
| 2423.10        | Buried Cable Metal           | 9.5                        | 32.1     | -5     | 7.7                        | 9.0                  | 42.1   | -4  | 6.9  | ✓  |
| 2423.20        | Buried Cable Fiber           | 20.0                       | 14.4     | 0      | 5.0                        | 16.9                 | 17.1   | 3   | 4.7  | ✓  |
| 2424.00        | Submarine Cable Metal        | 10.0                       | 46.3     | -2     | 5.6                        | 9.0                  | 52.6   | -2  | 5.5  | ✓  |
| 2424.20        | Submarine Cable Fiber        | 20.0                       | 15.9     | 0      | 5.0                        | 16.7                 | 27.1   | 0   | 4.4  | ✓  |
| 2426.10        | Intra-Bldg Netwk Cable Metal | 10.0                       | 36.8     | -12    | 7.5                        | 9.7                  | 50.8   | -12 | 6.3  | ✓  |
| 2426.20        | Intra-Bldg Netwk Cable Fiber | 20.0                       | 6.4      | -5     | 5.3                        | 18.6                 | 39.0   | -5  | 3.5  | ✓  |
| 2431.00        | Aerial Wire                  | 5.9                        | 106.4    | -20    | 2.3                        | 6.5                  | 68.8   | -35 | 10.2 | ✓  |
| 2441.00        | Conduit System               | 44.0                       | 19.1     | -5     | 2.0                        | 43.0                 | 21.1   | -30 | 2.5  | ✓  |
|                | Composite Rate (Excl. RIAs)  |                            |          |        |                            | 7.0                  |        |     | 6.5  |    |
|                | Composite Rate (Incl. RIAs)  |                            |          |        |                            | 7.4                  |        |     | 7.3  |    |

\* Reflects complete recovery of existing RIAs  
 @ Accounts 2114, 2115, and 2116

|           |      |       |                            |               |       |       |           |        |              |              |              |             |             |
|-----------|------|-------|----------------------------|---------------|-------|-------|-----------|--------|--------------|--------------|--------------|-------------|-------------|
|           | 2212 | 377C  | Digital Switch             | 808,039,707   | 6.6%  | 8.1%  |           | 1.5%   | 12,120,596   |              |              |             |             |
|           | 2212 | 587C  | Embed. Inv./Small Items    | 131,034       | 6.6%  | 8.1%  |           | 1.5%   | 1,966        |              |              |             |             |
|           | 2215 | 37C   | Step-by-Step               | 0             | 0.0%  | 0.0%  |           | 0.0%   | 0            |              |              |             |             |
|           | 2215 | 937C  | Embed. Inv./Small Items    | 0             | 0.0%  | 0.0%  |           | 0.0%   | 0            |              |              |             |             |
|           | 2215 | 47C   | Crossbar Switching         | 0             | 0.0%  | 0.0%  |           | 0.0%   | 0            |              |              |             |             |
|           | 2215 | 547C  | Embed. Inv./Small Items    | 4,608         | 0.0%  | 0.0%  |           | 0.0%   | 0            |              |              |             |             |
|           | 2215 | 17C   |                            | 0             | 0.0%  | 0.0%  |           | 0.0%   | 0            |              |              |             |             |
|           |      |       | Total                      | 1,526,999,400 |       |       |           |        | 26,540,246   | 26,374,449   | 20,996,277   | 1,536,655   | 1,886,643   |
| 2220      | 2220 | 117C  | Oper Sys-Analog            | 14,021,175    | 11.4% | 0.0%  | 5,178,000 | -11.4% | 3,579,586    | 100.0000%    | 67.9762%     | 5.7939%     | 9.6646%     |
| COE       | 2220 | 117C  | Oper Sys-Digital           | 13,920,424    | 6.0%  | 8.3%  |           | 2.3%   | 320,354      |              |              |             |             |
|           | 2220 | 417C  | Crossbar-BA,FL,MC,SC only  | 5,002,761     |       |       | 1,889,000 | 0.0%   | 0            |              |              |             |             |
|           | 2220 | 507C  | Embed. Inv./Small Items    | 0             |       |       | 0         | 0.0%   | 0            |              |              |             |             |
|           |      |       | Total                      | 32,932,360    |       |       |           |        | 3,899,940    | 3,899,940    | 3,431,015    | 225,959     | 384,713     |
| 2230      | 2231 | 567C  | Embed. Inv./Small Items    | 16,752        | 4.3%  | 9.4%  |           | 5.1%   | 854          | 99.6731%     | 68.2857%     | 9.9734%     | 11.7401%    |
| COE       | 2231 | 167C  | Non-Cellular               | 7,708,417     | 7.1%  | 6.7%  |           | -0.4%  | (30,834)     |              |              |             |             |
|           | 2231 | 527C  | Embed. Inv./Small Items    | 8,225         | 4.3%  | 9.4%  |           | 5.1%   | 419          |              |              |             |             |
|           | 2231 | 47C   | Other                      | 1,819,264     | 4.3%  | 9.4%  |           | 5.1%   | 92,782       |              |              |             |             |
|           | 2231 | 967C  | Network Reconfiguration    | 0             | 4.3%  | 9.4%  |           | 5.1%   | 0            |              |              |             |             |
|           | 2232 | 157C  | Digital Data Service       | 23,346,858    | 13.7% | 7.4%  |           | -6.3%  | 11,470,852   |              |              |             |             |
|           | 2232 | 257C  | Digital Circuit            | 668,553,442   | 13.7% | 7.4%  |           | -6.3%  | (42,118,867) |              |              |             |             |
|           | 2232 | CRS   | Digital Circuit Recovery S | 15,152,000    |       |       | 3,484,000 |        | (3,484,000)  |              |              |             |             |
|           | 2232 | CRS   | Digital Circuit Recovery S | 39,193,000    | 9.0%  | 7.4%  |           | 7.4%   | 2,900,282    |              |              |             |             |
|           | 2232 | 0257C | Fiber Optic Distribution   | 16,122        | 10.0% | 12.4% |           | 2.4%   | 387          |              |              |             |             |
|           | 2232 | F237C | Fiber Optic Feeder         | 107,637,516   | 10.0% | 12.4% |           | 2.4%   | 2,583,300    |              |              |             |             |
|           | 2232 | F97C  | COE - Circuit Equipment    | 39,156        | 10.0% | 12.4% |           | 2.4%   | 940          |              |              |             |             |
|           | 2232 | R237C | COE Sub. Digit. Pair Gain  | 2,636,701     | 10.0% | 12.4% |           | 2.4%   | 63,281       |              |              |             |             |
|           | 2232 | 357C  | Other Digital Circuit Eq.  | 439,438,340   | 13.7% | 7.4%  |           | -6.3%  | (27,684,615) |              |              |             |             |
|           | 2232 | F357C |                            | 6             | 10.0% | 12.4% |           | 2.4%   | 0            |              |              |             |             |
|           | 2232 | T357C | Fiber Optic Intaoffice     | 120,809,825   | 10.0% | 12.4% |           | 2.4%   | 2,899,436    |              |              |             |             |
|           | 2232 | 557C  | Embed. Inv./Small Items    | 806,929       | 13.7% | 7.4%  |           | -6.3%  | (50,837)     |              |              |             |             |
|           | 2232 | R857C | COE Equal Access           | 5,133         | 10.0% | 12.4% |           | 2.4%   | 123          |              |              |             |             |
|           | 2232 | 957C  | Network Reconfiguration    | 0             | 10.7% | 28.5% |           | 17.8%  | 0            |              |              |             |             |
|           | 2232 | 457C  | Pair Gain Systems          | 173,997       | 10.7% | 28.5% |           | 17.8%  | 30,971       |              |              |             |             |
|           | 2232 | 597C  | Embed. Inv./Small Items    | 128,895       | 10.7% | 28.5% |           | 17.8%  | 22,943       |              |              |             |             |
|           | 2232 | 57C   | Other                      | 183,562,024   | 10.7% | 28.5% |           | 17.8%  | 32,674,040   |              |              |             |             |
|           | 2232 | CRS   | Analog Circuit Recovery Sc | 4,714,000     |       |       | 731,000   |        | (731,000)    |              |              |             |             |
|           | 2232 | CRS   | Analog Circuit Recovery Sc | 13,188,000    |       |       |           | 28.5%  | 3,758,580    |              |              |             |             |
|           | 2232 | R57C  | COE Equip. Analog Other    | 6,197         | 10.0% | 12.4% |           | 2.4%   | 149          |              |              |             |             |
|           |      |       | Total                      | 1,628,960,794 |       |       |           |        | (30,542,515) | (30,503,742) | (20,829,694) | (3,042,260) | (3,581,170) |
|           |      |       | COE Total                  | 4,748,864,314 |       |       |           |        | (102,330)    | (229,353)    | 3,597,602    | (1,279,647) | (1,309,813) |
| 2310      | 2311 | 318C  | Y11 - Regulated            | 379,275       | 8.7%  | 7.8%  |           | -0.9%  | (3,413)      | 97.1378%     | 72.4333%     | 8.4648%     | 5.8805%     |
| INFD      | 2311 | 318NC |                            | 0             | 8.7%  | 7.8%  |           | -0.9%  | 0            |              |              |             |             |
| OR16/TERM | 2311 | 418C  | Regulated                  | 282,258       | 8.7%  | 7.8%  |           | -0.9%  | 12,540       |              |              |             |             |
|           | 2311 | 418NC |                            | 0             | 8.7%  | 7.8%  |           | -0.9%  | 0            |              |              |             |             |

Florida Current and Proposed Depreciation Rates by Field Code

| Summary Account    | Acct | FRC                        | Description                | 1991 Avg \$   | FFSC Old Rate | FFSC New Rate | FPSC Old Aort | FPSC New Aort | Rate Difference | Impact on Deprec Exp | I Regulated | I Intrastate | I Intra ER | I Intra RA |
|--------------------|------|----------------------------|----------------------------|---------------|---------------|---------------|---------------|---------------|-----------------|----------------------|-------------|--------------|------------|------------|
| GENERAL<br>SUPPORT | 2110 | 20C                        | Land                       | 49,170,459    | 0.0%          | 0.0%          |               |               | 0.0%            | 0                    | 95.3990%    | 76.9165%     | 7.7101%    | 9.2445%    |
|                    | 2112 | 40C                        | Motor Vehicles-Light       | 12,122,794    | 5.4%          | 10.5%         |               |               | 5.1%            | 618,262              |             |              |            |            |
|                    | 2112 | 40C                        | Motor Vehicles-Other       | 17,272,927    | 5.4%          | 5.6%          |               |               | 0.2%            | 34,546               |             |              |            |            |
|                    | 2113 | 140C                       | Aircraft                   | 0             | 0.0%          | 0.0%          |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2114 | 240C                       | Special Purpose Vehicles   | 3,049         | 6.5%          | 2.5%          |               |               | -4.0%           | (122)                |             |              |            |            |
|                    | 2114 | 240MC                      | Special Purpose Vehicles   | 0             | 9.0%          | 0.0%          |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2115 | 340C                       | Other                      | 2,904,376 }   |               |               | 676,000       | 676,000       | 0.0%            | 0                    |             |              |            |            |
|                    | 2115 | 341C                       | Embed. Inves./Small Value  | 142,613 }     |               |               |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2116 | 540C                       | Other                      | 59,774,155 }  |               |               | 9,214,000     | 9,214,000     | 0.0%            | 0                    |             |              |            |            |
|                    | 2116 | 341C                       | Embed. Inves./Small Value  | 3,108,939 }   |               |               |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2121 | 110C                       | Buildings - Computers      | 5,872,922     |               |               | 1,331,000     | 1,331,000     | 0.0%            | 0                    |             |              |            |            |
|                    | 2121 | 10C                        | Buildings-Lg Adm & OPCs    | 230,980,919   | 2.1%          | 2.1%          |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2121 | 10C                        | Buildings-Lg C.O.s         | 139,148,063   | 2.1%          | 2.4%          |               |               | 0.3%            | 417,444              |             |              |            |            |
|                    | 2121 | 10C                        | Buildings-Local C.O.s      | 172,779,566   | 2.1%          | 1.9%          |               |               | -0.2%           | (345,559)            |             |              |            |            |
|                    | 2121 | 10C                        | Buildings-Misc             | 65,256,063    | 3.0%          | 3.4%          |               |               | 0.4%            | 261,024              |             |              |            |            |
|                    | 2122 | 130C                       | Artworks                   | 171,161 }     |               |               |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2122 | 230C                       |                            | (415) }       |               |               |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2122 | 330C                       |                            | 0 }           |               |               |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2122 | 331C                       | Embed. Inves./Small Value  | 14,496,916 }  |               |               | 2,762,000     | 2,762,000     | 0.0%            | 0                    |             |              |            |            |
|                    | 2122 | 30C                        | Other                      | 6,856,343 }   |               |               |               |               | 0.0%            | 0                    |             |              |            |            |
|                    | 2123 | 430C                       | Office Support Equipment   | 10,110,698 }  |               |               | 1,610,000     | 1,610,000     | 0.0%            | 0                    |             |              |            |            |
| 2123               | 718C | Other                      | 10,641,008 }               |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 768C | Mobile Two-Way             | 163,774 }                  |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 778C | Mobile Two-Way             | 22,236 }                   |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 738C | Apparatus Transfer         | 0 }                        |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 728C | Ofc Ent-Co. Communication  | 3,472,640 }                |               |               | 17,427,000    | 17,427,000    | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 658C | PBX Installations          | 4,675,223 }                |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 618C | Co. Comm. Intrasystem Ep.  | 853,616 }                  |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 638C |                            | 0 }                        |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 628C | Other Costs                | 1,837,916 }                |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2123               | 731C | Embed. Inv. Individ. Items | 20,592,009 }               |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2124               | 530C | Other                      | 243,407,434 }              |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2124               | 630C | Data Control./Workstations | 74,163,931 }               |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2124               | 730C | General Purpose Computers  | 13,292,709 }               |               |               | 64,772,000    | 64,772,000    | 0.0%          | 0               |                      |             |              |            |            |
| 2124               | 531C | Embed. Inv. Individ. Items | 121,380 }                  |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| 2124               | 830C | Equal Access               | 0 }                        |               |               |               |               | 0.0%          | 0               |                      |             |              |            |            |
| Total              |      |                            |                            | 1,163,417,420 |               |               |               |               |                 | 985,596              | 940,248     | 723,206      | 72,494     | 86,921     |
| 2210               | 2211 | 77C                        | Analog Electronic Switch   | 439,762,422   | 7.8%          | 6.3%          |               |               | -1.5%           | (6,596,436)          | 99.3753%    | 79.6084%     | 5.8263%    | 7.1533%    |
| 2210               | 2211 | CRS                        | Analog ESS Recovery Schedu | 77,460,000 }  | 4.6%          | 0.0%          | 15,434,000    |               | -4.6%           | (18,997,160)         |             |              |            |            |
| 2210               | 2211 | CRS                        | Analog ESS Recovery Schedu | 201,343,000 } | 4.6%          | 0.0%          |               | 277,000       | -4.6%           | (40,015,130)         |             |              |            |            |
| 2210               | 2211 | 577C                       | Embed. Invest./Small Items | 256,610       | 7.8%          | 6.3%          |               |               | -1.5%           | (3,849)              |             |              |            |            |

|      |       |                            |               |      |       |       |              |
|------|-------|----------------------------|---------------|------|-------|-------|--------------|
| 2421 | F12C  | Feeder (GA,FL,NC,SC Only)  | 1,346,594     | 5.3% | 5.3%  | 0.0%  | 0            |
| 2421 | T12C  | Interoffice(GA,FL,NC,SC)   | (80,310)      | 5.3% | 5.3%  | 0.0%  | 0            |
| 2421 | 982C  | Equal Access               | 0             | 5.3% | 5.3%  | 0.0%  | 0            |
| 2422 | 9C    | Metallic                   | 735,913,425   | 7.2% | 9.5%  | 2.3%  | 16,926,009   |
| 2422 | B9C   | Undergrd. Cable-Metallic O | 43,089        | 7.2% | 9.5%  | 2.3%  | 971          |
| 2422 | B9C   | Metallic                   | 56,671        | 7.2% | 9.5%  | 2.3%  | 1,303        |
| 2422 | B9C   | Other(AL,KY,LA,MS,TN Only) | 0             | 4.9% | 4.5%  | -0.4% | 0            |
| 2422 | B95C  | Undergr. Cable-Non-Metal.  | 0             | 4.9% | 4.5%  | -0.4% | 0            |
| 2422 | B95C  | Undergrd. Cab. Non-Metal.  | 3,009         | 4.9% | 4.5%  | -0.4% | (12)         |
| 2422 | B95C  | Undergrd. Cab. Non-Metal.  | 500,021       | 4.9% | 4.5%  | -0.4% | (2,000)      |
| 2422 | B9C   | Distribution(GA,FL,NC,SC)  | 20,317        | 4.9% | 4.5%  | -0.4% | (51)         |
| 2422 | F5C   | Feeder(GA,FL,NC,SC)        | 129,536,599   | 4.9% | 4.5%  | -0.4% | (518,146)    |
| 2422 | R93C  |                            | 0             | 4.9% | 4.5%  | -0.4% | 0            |
| 2422 | T5C   | Interoffice(GA,FL,NC,SC)   | 7,286,191     | 4.9% | 4.5%  | -0.4% | (29,145)     |
| 2422 | 985C  | Network Reconfiguration    | 1,119         | 4.9% | 4.5%  | -0.4% | (4)          |
| 2423 | 49C   | Other                      | 1,938,551,125 | 7.7% | 6.9%  | -0.8% | (15,508,409) |
| 2423 | B19C  | Buried Cable-Metal. Other  | 539,160       | 7.7% | 6.9%  | -0.8% | (4,313)      |
| 2423 | R19C  | Buried Cable-Metal. Other  | 881,170       | 7.7% | 6.9%  | -0.8% | (7,049)      |
| 2423 | B49C  | Other(AL,KY,LA,MS,IN Only) | 0             | 5.0% | 4.7%  | -0.3% | 0            |
| 2423 | B049C | Buried Cable-Non-Metallic  | 0             | 5.0% | 4.7%  | -0.3% | 0            |
| 2423 | B049C | Bur. Cab.-NonMetal Other O | 127,220       | 5.0% | 4.7%  | -0.3% | (382)        |
| 2423 | BF49C | Bur. Cab.-NonMetal Feeder  | 855,271       | 5.0% | 4.7%  | -0.3% | (2,566)      |
| 2423 | D49C  | Distribution(GA,FL,NC,SC)  | 19,011        | 5.0% | 4.7%  | -0.3% | (57)         |
| 2423 | F49C  | Feeder(GA,FL,NC,SC only)   | 64,045,909    | 5.0% | 4.7%  | -0.3% | (192,138)    |
| 2423 | R049C | Buried Cable-Non-Metallic  | 0             | 5.0% | 4.7%  | -0.3% | 0            |
| 2423 | R049C | Bur. Cab.-Fib. Optic-Dist. | 0             | 5.0% | 4.7%  | -0.3% | 0            |
| 2423 | RF49C | Bur.Cab.-Fiber Optic Feede | 405,640       | 5.0% | 4.7%  | -0.3% | (1,217)      |
| 2423 | RT49C | Bur.Cab.-Fib.Opt. Interofc | 0             | 5.0% | 4.7%  | -0.3% | 0            |
| 2423 | T49C  | Feeder(GA,FL,NC,SC only)   | 4,102,031     | 5.0% | 4.7%  | -0.3% | (12,306)     |
| 2423 | 956C  | Network Reconfiguration    | 0             | 5.0% | 4.7%  |       | 0            |
| 2424 | 4C    | Other                      | 9,414,736     | 5.6% | 5.5%  | -0.1% | (9,415)      |
| 2424 | B6C   | Submarine Cable-Metallic   | 0             | 5.6% | 5.5%  | -0.1% | 0            |
| 2424 | RF6C  | Submar. Cable-Fiber Optic  | 20,538        | 5.0% | 4.4%  | -0.6% | (123)        |
| 2424 | R16C  | Submar. Cable-Fiber Optic  | 29            | 5.0% | 4.4%  | -0.6% | (0)          |
| 2424 | B6C   | Other(AL,KY,LA,MS,TN Only) | 0             | 5.0% | 4.4%  | -0.6% | 0            |
| 2424 | F6C   | Feeder(GA,FL,NC,SC Only)   | 514,511       | 5.0% | 4.4%  | -0.6% | (5,467)      |
| 2424 | R06C  | Submar. Cable-Non-Metal.   | 0             | 5.0% | 4.4%  | -0.6% | 0            |
| 2424 | T6C   | Interoffice (GA,FL,NC,SC)  | 198,482       | 5.0% | 4.4%  | -0.6% | (1,191)      |
| 2426 | 52C   | Metallic                   | 41,123,393    | 7.5% | 6.3%  | -1.2% | (493,431)    |
| 2426 | B52C  | Non-Metal(AL,KY,LA,MS,IN)  | 0             | 7.5% | 6.3%  | -1.2% | 0            |
| 2426 | B52C  | Distrib.(GA,FL,NC,SC Only) | 894           | 5.3% | 3.9%  | -1.8% | (16)         |
| 2426 | F52C  | Feeder (GA,FL,NC,SC Only)  | 105,886       | 5.3% | 3.5%  | -1.8% | (1,706)      |
| 2426 | T52C  | Interoffice(GA,FL,NC,SC)   | 2,420         | 5.3% | 3.5%  | -1.8% | (44)         |
| 2431 | 3C    | Aerial Wire                | 4,395,120     | 2.3% | 10.2% | 7.9%  | 347,214      |
| 2441 | 4C    | Other                      | 604,880,657   | 2.0% | 2.5%  | 0.5%  | 3,024,403    |
| 2441 | B4C   | Conduit Systems            | 68,041        | 2.0% | 2.5%  | 0.5%  | 340          |
| 2441 | R4C   | Conduit Systems Other      | 1,027,507     | 2.0% | 2.5%  | 0.5%  | 5,138        |
| 2441 | R04C  | Conduit - Equal Access     | 0             |      |       | 0.0%  | 0            |
| 2441 | 94C   | Network Reconfiguration    | 0             |      |       | 0.0%  | 0            |

|       |       |                            |                            |             |      |       |           |             |           |          |          |         |
|-------|-------|----------------------------|----------------------------|-------------|------|-------|-----------|-------------|-----------|----------|----------|---------|
| 2321  | 19C   | Teleyp. Ins. Wire Instal.  | 0                          | 0.7%        | 7.9% | -0.8% | 0         |             |           |          |          |         |
| 2321  | 69C   | Network Distribution       | 0                          | 0.7%        | 7.9% | -0.8% | 0         |             |           |          |          |         |
| 2321  | 79C   | Complex                    | 0                          | 0.7%        | 7.9% | -0.8% | 0         |             |           |          |          |         |
| 2321  | 89C   | Public                     | 0                          | 0.7%        | 7.9% | -0.8% | 0         |             |           |          |          |         |
| 2321  | 39C   | Mobile Radio Eqpt. Wiring  | 0                          | 0.7%        | 7.9% | -0.8% | 0         |             |           |          |          |         |
| 2321  | 49C   | Secondary Distrib. Wires   | 0                          | 0.7%        | 7.9% | -0.8% | 0         |             |           |          |          |         |
| 2341  | 150C  | 911 Installations          | 5,580,567                  | 0.7%        | 7.8% | -0.9% | (50,225)  |             |           |          |          |         |
| 2341  | 258C  | Regulated                  | 239,671                    | 0.7%        | 7.8% | -0.9% | (2,157)   |             |           |          |          |         |
| 2341  | 258NC | Non-Regulated              | 324                        | 0.7%        | 7.8% | -0.9% | (3)       |             |           |          |          |         |
| 2341  | 58NC  |                            | 0                          | 0.7%        | 7.8% | -0.9% | 0         |             |           |          |          |         |
| 2351  | 198C  | Retirements Units          | 38,553,361                 | 6.8%        | 6.7% | -0.1% | (38,553)  |             |           |          |          |         |
| 2351  | 186C  | Other Costs                | 2,467,097                  | 6.6%        | 6.7% | -0.1% | (2,467)   |             |           |          |          |         |
| 2351  | 298C  | Retirement Units           | 1,107,521                  | 6.8%        | 6.7% | -0.1% | (1,108)   |             |           |          |          |         |
| 2351  | 288C  | Other Costs                | 24,444                     | 6.8%        | 6.7% | -0.1% | (24)      |             |           |          |          |         |
| 2351  | 998C  | Retirement Units           | 21,659,806                 | 6.8%        | 6.7% | -0.1% | (21,660)  |             |           |          |          |         |
| 2351  | 988C  | Other Costs                | 13,963,158                 | 6.8%        | 6.7% | -0.1% | (13,963)  |             |           |          |          |         |
| 2362  | 358C  | Digital Data Service       | 2,866,627                  | 0.7%        | 7.8% | -0.9% | (28,800)  |             |           |          |          |         |
| 2362  | 358NC | Digital NCTE               | 833,926                    | 0.7%        | 7.8% | -0.9% | (7,505)   |             |           |          |          |         |
| 2362  | 368C  | Digit. Data Svc.-Regulated | 1,378,453                  | 0.7%        | 7.8% | -0.9% | (12,486)  |             |           |          |          |         |
| 2362  | 858C  | Retirement Units           | 53,939,267                 | 0.7%        | 7.8% | -0.9% | (485,453) |             |           |          |          |         |
| 2362  | 358C  | Other Costs                | 22,753,453                 | 0.7%        | 7.8% | -0.9% | (204,781) |             |           |          |          |         |
| 2362  | 758C  | Subscriber Pair Gain Eqpt. | 1,782,272                  | 0.7%        | 7.8% | -0.9% | (16,040)  |             |           |          |          |         |
| 2362  | 8D18C | SBI Term Eqpt.-Pair-Fiber  | 161                        | 0.7%        | 7.8% | -0.9% | (1)       |             |           |          |          |         |
| 2362  | 8758C | Fiber Optic Distribution   | 58                         | 0.7%        | 7.8% | -0.9% | (1)       |             |           |          |          |         |
| 2362  | F758C | Fiber Optic Feeder         | 111,050                    | 0.7%        | 7.8% | -0.9% | (997)     |             |           |          |          |         |
| 2362  | 458C  | EVII - Peripheral Equip.   | 0                          | 0.7%        | 7.8% | -0.9% | 0         |             |           |          |          |         |
| 2362  | 828C  | Retirement Units           | 812,098                    | 0.7%        | 7.8% | -0.9% | (7,509)   |             |           |          |          |         |
| 2362  | 928C  | Other Costs                | 333,747                    | 0.7%        | 7.8% | -0.9% | (3,004)   |             |           |          |          |         |
| 2362  | 958C  | Regulated                  | 5,503,111                  | 0.7%        | 7.8% | -0.9% | (49,528)  |             |           |          |          |         |
| 2362  | 958NC |                            | 7,064                      | 0.7%        | 7.8% | -0.9% | (64)      |             |           |          |          |         |
| 2362  | 968NC | Inmate Svcs.-Nonregulated  | 0                          | 0.7%        | 7.8% | -0.9% | 0         |             |           |          |          |         |
| 2362  | 8958C | Term Equip.-Regulated      | 45,794                     | 0.7%        | 7.8% | -0.9% | (412)     |             |           |          |          |         |
| 2362  | 8F28C | SBI Term Eqpt.-Reg Fiber   | 75                         | 0.7%        | 7.8% | -0.9% | (1)       |             |           |          |          |         |
| 2362  | 8958C | Fiber Optic Distribution   | 24,034                     | 0.7%        | 7.8% | -0.9% | (216)     |             |           |          |          |         |
| 2362  | F958C | Fiber Optic Feeder         | 0                          | 0.7%        | 7.8% | -0.9% | 0         |             |           |          |          |         |
| Total |       |                            | 174,648,673                |             |      |       | (949,635) | (922,454)   | (668,164) | (78,084) | (54,245) |         |
| ----- |       |                            |                            |             |      |       |           |             |           |          |          |         |
| 2410  | 2411  | IC                         | Other                      | 112,111,173 | 4.6% | 3.5%  | -1.1%     | (1,233,223) | 99.9506%  | 71,6022% | 9,0605%  | 7,4102% |
| CABLE | 2411  | RIC                        | Pole Lines - Other         | 10,164      | 4.6% | 3.5%  | -1.1%     | (112)       |           |          |          |         |
| ----- |       |                            |                            |             |      |       |           |             |           |          |          |         |
| WIRE  | 2421  | 22C                        | Other                      | 497,585,923 | 6.1% | 6.9%  | -1.2%     | (5,971,031) |           |          |          |         |
|       | 2421  | R22C                       |                            | 0           | 0.1% | 6.9%  | -1.2%     | 0           |           |          |          |         |
|       | 2421  | 12C                        | Equal Access               | 106,026,851 | 6.1% | 6.9%  | -1.2%     | (1,272,322) |           |          |          |         |
|       | 2421  | 812C                       | Aerial Cable-Metal.-Bldg.  | 558         | 0.1% | 6.9%  | -1.2%     | (7)         |           |          |          |         |
|       | 2421  | R12C                       |                            | 0           | 0.1% | 6.9%  | -1.2%     | 0           |           |          |          |         |
| ----- |       |                            |                            |             |      |       |           |             |           |          |          |         |
|       | 2421  | 822C                       | Other(AL,KY,LA,MS,TN only) | 0           | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | 822C                       | Distrib.(GA,FL,NC,SC,Only) | 9,512       | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | F22C                       | Feeder(GA,FL,NC,SC,Only)   | 11,361,298  | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | 8822C                      |                            | 0           | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | F22C                       | Interoffice(GA,FL,NC,SC)   | 648,388     | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | 812C                       | Bldg. Entrance             | 0           | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | 8D12C                      | Aerial Cab.-NonMetal-Bldg. | 14          | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | 8F12C                      | Aerial Ca.-NonMetal. Bldg. | 1,117       | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |
|       | 2421  | 812C                       | Distribution(GA,FL,NC,SC)  | 11,348      | 5.3% | 5.3%  | 0.0%      | 0           |           |          |          |         |

|                    |       |       |                              | Total          | 4,274,071,823 |      | (4,960,784) | (4,958,345) | (3,550,284) | (449,251)   | (367,423)   |         |
|--------------------|-------|-------|------------------------------|----------------|---------------|------|-------------|-------------|-------------|-------------|-------------|---------|
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
| EQUAL              | 2121  | 810C  | Buildings                    | 1,037          | 2.1%          | 3.6% | 1.5%        | 16          | 100.0000%   | 23.1437%    | 23.1437%    | 0.0000% |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
| ACCESS             | 2211  | 877C  | Analog Electronic Switch     | 3,365,059      | 7.8%          | 6.3% | -1.3%       | (50,776)    | 100.0000%   | 23.1467%    | 23.1467%    |         |
|                    | 2212  | 887C  | Digital Electronic Switch    | 4,246,801      | 6.6%          | 8.1% | 1.5%        | 63,702      |             |             |             |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
|                    |       |       |                              | Subtotal       | 7,631,860     |      | 12.926      | 12.926      | 2.992       | 2.992       | 0           |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
|                    | 2231  | 867C  | Terrestrial Microwave        | 0              | 4.3%          | 9.4% | 5.1%        | 0           | 100.0000%   | 23.1388%    | 23.1388%    | 0.0000% |
|                    | 2232  | 857C  | Digital Circuit Equipment    | 5,282,799      | 13.7%         | 7.4% | -6.3%       | (332,816)   |             |             |             |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
|                    |       |       |                              | Subtotal       | 5,282,799     |      | (332,816)   | (332,816)   | (77,010)    | (77,010)    | 0           |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
|                    | 2411  | 811C  | Poles                        | 1              | 4.6%          | 3.5% | -1.1%       | (0)         | 100.0000%   | 23.1570%    | 23.1570%    | 0.0000% |
|                    | 2421  | 802C  | Aerial Cable-Metallic        | 8,419          | 8.1%          | 6.9% | -1.2%       | (101)       |             |             |             |         |
|                    | 2421  | 882C  | Aerial Cable-Non-Metallic    | 33,088         | 5.3%          | 5.3% | 0.0%        | 0           |             |             |             |         |
|                    | 2422  | 805C  | Undergrnd Cable-Metallic     | 2,361          | 7.2%          | 9.3% | 2.3%        | 54          |             |             |             |         |
|                    | 2422  | 885C  | Undergrnd Cable-Non-Metallic | 479,409        | 4.9%          | 4.5% | -0.4%       | (1,918)     |             |             |             |         |
|                    | 2423  | 846C  | Buried Cable-Metallic        | 1,122          | 7.7%          | 6.9% | -0.8%       | (9)         |             |             |             |         |
|                    | 2423  | 856C  | Buried Cable-Non-Metallic    | 29,501         | 5.0%          | 4.7% | -0.3%       | (89)        |             |             |             |         |
|                    | 2424  | 886C  | Submarine Cable-Non-Metall   | 0              | 5.0%          | 4.4% | -0.6%       | 0           |             |             |             |         |
|                    | 2441  | 84C   | Conduit System               | 17,139         | 2.0%          | 2.5% | 0.5%        | 86          |             |             |             |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
|                    |       |       |                              | 571,041        |               |      | 11,976      | (1,976)     | (458)       | (458)       | 0           |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
|                    |       |       |                              | Total          | 1,037         |      | (321,851)   | (321,851)   | (74,472)    | (74,472)    | 0           |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
| AMORTIZABLE ASSETS | 2681  | 50C   | Buildings - Other            | 3,004,752      |               |      | 0.0%        | 0           | 93.1594%    | 76.6607%    | 7.7956%     | 9.3312% |
|                    | 2681  | 150C  | Motor Vehicles               | 0              |               |      | 0.0%        | 0           |             |             |             |         |
|                    | 2681  | 250C  | General Purpose Computers    | 4,579,815      |               |      | 0.0%        | 0           |             |             |             |         |
|                    | 2681  | 450C  | Other                        | 571,836        |               |      | 0.0%        | 0           |             |             |             |         |
|                    | 2681  | 750NC |                              | 0              |               |      | 0.0%        | 0           |             |             |             |         |
|                    | 2681  | 850C  | Other                        | 0              |               |      | 0.0%        | 0           |             |             |             |         |
|                    | 2682  | 350C  | Buildings - Other            | 13,050,286     |               |      | 0.0%        | 0           |             |             |             |         |
|                    | 2682  | 950C  | Other                        | 0              |               |      | 0.0%        | 0           |             |             |             |         |
|                    | 2682  | 950NC |                              | 0              |               |      | 0.0%        | 0           |             |             |             |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
|                    |       |       |                              | Total          | 21,206,687    |      | 0           | 0           | 0           | 0           | 0           | 0       |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |
| TOTAL              | Total |       |                              | 10,382,209,953 |               |      | (3,349,004) | (5,491,755) | 27,880      | (1,808,959) | (1,644,560) |         |
|                    |       |       |                              | -----          |               |      |             |             |             |             |             |         |



Item 36 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description SFAS 109 Acctg for Inc Taxes  
 -----> Revised 12/7/92 (Price out as of 12/7/92) 0

|                           | INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ER% | INPUT<br>RA% | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| 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                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>PLAN 1 IN SERV:</b>    |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CGE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/OT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| 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              | (85)73.803900%       |                 |              |              | (63)                                 | 0                                 | 0                                 |
| Tot SIT                   | (85)                 |                 |              |              | (63)                                 | 0                                 | 0                                 |
| FIT Current               | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Curr Def              | 2,636 73.803900%     |                 |              |              | 1,945                                | 0                                 | 0                                 |
| Tot                       | 2,636                |                 |              |              | 1,945                                | 0                                 | 0                                 |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Net of ITC            | 2,636                |                 |              |              | 1,945                                | 0                                 | 0                                 |

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Florida's estimated impact as of 12/7/92

net impact on A/C 7250, deferred taxes, 1993:

|         | COMBINED  | REGULATED* | INTRAS*   | percentages based on A/C 4340 NB |
|---------|-----------|------------|-----------|----------------------------------|
|         |           | 99.3901%   | 73.8039%  |                                  |
| Federal | 2,652,305 | 2,636,150  | 1,945,566 |                                  |
| State   | (85,027)  | (85,026)   | (62,753)  |                                  |
| Total   |           |            | 1,882,814 |                                  |

INPUT FOR PROFORMA AND RATE BASE-CAPITAL RECONCILIATION (000):

|         | Sched. A-6b<br>REGULATED<br>A/C 7250<br>DR (CR) | Sched. D-9<br>INTRASTATE<br>A/C 7250<br>DR (CR) | Sched. D-9<br>INTRASTATE<br>A/C 4340<br>DR (CR)<br>Average |
|---------|-------------------------------------------------|-------------------------------------------------|------------------------------------------------------------|
| Federal | 2,636                                           | 1,946                                           |                                                            |
| State   | (85)                                            | (63)                                            |                                                            |
| Total   |                                                 |                                                 | (941)                                                      |

*input  
A-6B 204 WK1*

*input  
B-5A 204 WK1*

Fax  
525-7045

12/7/92

SELLSOUTH TELECOMMUNICATIONS  
1992 BUDGET VIEW OF 1992-1995  
ADDITIONAL JD#5 AMOUNTS FOR FLORIDA SFAS 109 EFFECTS

WHOLE DOLLARS

| DR(CR)                                                  | INITIAL<br>FL<br>ONLY | 1993         | 1994         | 1995        | 1996             |
|---------------------------------------------------------|-----------------------|--------------|--------------|-------------|------------------|
| BALANCE INPUT AT 3/31/93                                |                       |              |              |             |                  |
| <b>##FEDERAL##</b>                                      | <b>DR(CR)</b>         |              |              |             |                  |
| TRANSITION ADJUSTMENT TO AMORTIZE                       |                       |              |              |             |                  |
| 4340/4350 MR. NON-DEPR-RELATED                          | 6,462,165             |              |              |             |                  |
| 4340/4350 FR. NON-DEPR-RELATED                          | 502,581               |              |              |             |                  |
| 4340/4350 JD. NON-DEPR-RELATED                          | (304,976)             |              |              |             |                  |
| 4100/4110 MR. NON-DEPR-RELATED                          | (105,121)             |              |              |             |                  |
| 4100/4110 FR/JD. NON-DEPR-RELATED                       | 120,129               |              |              |             |                  |
| TOTAL BAL. SHEET ENTRY NON-DEPR.                        | 6,674,778             |              |              |             |                  |
| DIVIDED BY 4= FLOW-THRU BY YEAR<br>NON-DEPR-RELATED     |                       |              | DR 4340.2190 |             |                  |
| TOTAL 4340.2190 ENTRY                                   | 1,668,695             | CR 7250.2190 |              |             |                  |
| (A) A/C 7250.2190 FLOW-THROUGH<br>NEEDED ON AN FR BASIS |                       | (1,668,695)  | (1,668,695)  | (1,668,695) | (1,668,695)      |
| FR BASIS FLOW-THROUGH AS BUDGETED--7250.2190            |                       | 1,179,000    | 1,170,000    | 1,114,000   | NOT YET BUDGETED |
| (A)-(B) 7250.2190 ENTRY FOR NON-DEPR.-RELATED           |                       | (2,847,695)  | (2,838,695)  | (2,782,695) | N/A              |
| PLUS: DEPR.-RELATED 7250.1111 ENTRY                     |                       | 5,500,000    | 4,500,000    | 4,500,000   | N/A              |
| → TOTAL 7250 ENTRY TO JD #5 - FEDERAL                   |                       | 2,652,306    | 1,661,306    | 1,717,306   | 0                |
| <b>##STATE##</b>                                        | <b>DR(CR)</b>         |              |              |             |                  |
| TRANSITION ADJUSTMENT TO AMORTIZE                       |                       |              |              |             |                  |
| 4340/4350 MR. NON-DEPR-RELATED                          | 998,269               |              |              |             |                  |
| 4340/4350 FR. NON-DEPR-RELATED                          | 180,164               |              |              |             |                  |
| 4340/4350 JD. NON-DEPR-RELATED                          | 642,281               |              |              |             |                  |
| 4100/4110 MR. NON-DEPR-RELATED                          | (139,285)             |              |              |             |                  |
| 4100/4110 FR/JD. NON-DEPR-RELATED                       | (353,321)             |              |              |             |                  |
| TOTAL BAL. SHEET ENTRY NON-DEPR.                        | 1,328,108             |              |              |             |                  |
| DIVIDED BY 4= FLOW-THRU BY YEAR<br>NON-DEPR-RELATED     |                       |              | DR 4340.2290 |             |                  |
| TOTAL 4340.2290 ENTRY                                   | 332,027               | CR 7250.2290 |              |             |                  |
| (A) A/C 7250.2290 FLOW-THROUGH<br>NEEDED ON AN FR BASIS |                       | (332,027)    | (332,027)    | (332,027)   | (332,027)        |
| (B) FR BASIS FLOW-THROUGH AS BUDGETED--7250.2290        |                       | (247,000)    | (191,000)    | (194,000)   | NOT YET BUDGETED |
| (A)-(B) 7250.2290 ENTRY FOR NON-DEPR.-RELATED           |                       | (85,027)     | (141,027)    | (138,027)   | N/A              |

DR Exp.  
CR Liab.

PLUS: DEPR.-RELATED 7250.1211 ENTRY

→ TOTAL 7250 ENTRY TO JD #5 - STATE

| 0        | 0         | 0         | N/A |
|----------|-----------|-----------|-----|
| (85,027) | (141,027) | (138,027) | 0   |

DR<CR> Exp.  
CR<DR> Liab.

.....  
 Item 37 Do you want a deferred tax impact? (1=Yes,0=No)

Description: Attrition  
 Assumptions: Rev is net of GRT and uncollectibles: ER,RA,Loc computed on Rev distrib 0  
 Rate base impact distributed to Plt a/c's on unadj TPIS dist  
 FIT and SIT at exp tax factor: \$1,457 tax effect of interest added; all current tax

|  | INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ER% | INPUT<br>RA% | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>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 (net) | 23,667 |     | 1 14.150850% | 20.280100% | 23,667 | 3,349 | 4,800 |
| Uncollectible  | 0      | N/A | N/A          | N/A        | 0      | 0     | 0     |
| Misc net Unc   | 23,667 | N/A | N/A          | N/A        | 23,667 | 3,349 | 4,800 |

OPER EXPENSES:

|            |          |  |              |            |          |         |         |
|------------|----------|--|--------------|------------|----------|---------|---------|
| Plt Sp     | (12,605) |  | 1 14.150850% | 20.280100% | (12,605) | (1,784) | (2,556) |
| Plt Non Sp | (6,708)  |  | 1 14.150850% | 20.280100% | (6,708)  | (949)   | (1,360) |
| Depr       | 12,763   |  | 1 14.150850% | 20.280100% | 12,763   | 1,806   | 2,588   |
| Cust Op    | (10,484) |  | 1 14.150850% | 20.280100% | (10,484) | (1,484) | (2,126) |
| Corp Op    | (7,244)  |  | 1 14.150850% | 20.280100% | (7,244)  | (1,025) | (1,469) |
| Oth        | 17       |  | 1 14.150850% | 20.280100% | 17       | 2       | 4       |
| 24,270     | -----    |  |              |            | -----    | -----   | -----   |
| Tot Op Exp | (24,260) |  |              |            | (24,260) | (3,433) | (4,920) |

PLAN: IN SERV: <<145,017> distrib to A/C's on intra TPIS per books, distrib to ER, Ra, Loc on Rev

|                |           |  |              |            |           |          |          |
|----------------|-----------|--|--------------|------------|-----------|----------|----------|
| Gen'l Supp     | (19,331)  |  | 1 14.150850% | 20.280100% | (19,331)  | (2,735)  | (3,920)  |
| COE            | (53,250)  |  | 1 14.150850% | 20.280100% | (53,250)  | (7,535)  | (10,799) |
| C&M            | (69,316)  |  | 1 14.150850% | 20.280100% | (69,316)  | (9,809)  | (14,057) |
| I/OT           | (2,776)   |  | 1 14.150850% | 20.280100% | (2,776)   | (393)    | (563)    |
| Amort.         | (343)     |  | 1 14.150850% | 20.280100% | (343)     | (49)     | (70)     |
| Tot Plt in Svc | (145,017) |  |              |            | (145,017) | (20,521) | (29,410) |

|                |                  |            |  |  |   |   |   |
|----------------|------------------|------------|--|--|---|---|---|
| OTH INV & RES: | NOI impact ----> | 13,464     |  |  |   |   |   |
| Depn Reserve   | Implied ROR      | -9.284429% |  |  | 0 | 0 | 0 |
| Plt und Constr |                  |            |  |  | 0 | 0 | 0 |
| Prop Fut Use   |                  |            |  |  | 0 | 0 | 0 |
| CWC            |                  |            |  |  | 0 | 0 | 0 |
| Matl & Supp    |                  |            |  |  | 0 | 0 | 0 |
| M&S incl CWC   | 0                |            |  |  | 0 | 0 | 0 |

TAX ITEMS:

|                                                    |        |                                |            |  |        |       |       |
|----------------------------------------------------|--------|--------------------------------|------------|--|--------|-------|-------|
| Gross Receipts                                     | 0      |                                |            |  | 0      | 0     | 0     |
| Oth excl GRT                                       |        |                                |            |  | 0      | 0     | 0     |
| Tot Oth Taxes (included in Expenses oth than Depn) |        |                                |            |  | 0      | 0     | 0     |
| SIT Current                                        | 2,849  | 14.150850%                     | 20.280100% |  | 2,848  | 403   | 578   |
| SIT Curr Def                                       | 0      |                                |            |  | 0      | 0     | 0     |
| Tot SIT                                            | 2,849  |                                |            |  | 2,848  | 403   | 578   |
| FIT Current                                        | 16,644 | 14.150850%                     | 20.280100% |  | 16,642 | 2,355 | 3,375 |
| FIT Curr Def                                       | 0      |                                |            |  | 0      | 0     | 0     |
| Tot                                                | 16,644 | (Note that formula for SIT and |            |  | 16,642 | 2,355 | 3,375 |
| ITC Realized                                       |        | FIT have been chg'd to reflect |            |  | 0      | 0     | 0     |
| ITC Amort                                          |        | that revenues are net of GRT   |            |  | 0      | 0     | 0     |
| FIT Net of ITC                                     | 16,644 | and Uncollectibles)            |            |  | 16,642 | 2,355 | 3,375 |

# 37

BREAKDOWN OF ATTRITION ADJUSTMENT

|                         | 5024852 | (000)<br>NOI Effect |
|-------------------------|---------|---------------------|
| Access Lines            |         |                     |
| Revenues                | 4.71    | 23,667              |
| Depreciation            | -2.54   | (12,763)            |
| Oper. Exp & Other/Taxes | 7.37    | 37,033              |
| Income Taxes (37.63%)   | -3.59   | (18,039)            |
| Tax Effect of Interest  | -0.29   | (1,457)             |
| Total Income Taxes      |         | <u>(19,496)</u>     |
| Net Operating Income    | 5.66    | 28,438              |
| Investment              | 2.68    | <u>13,464</u>       |
| NOI Effect              | 8.34    | 41,901              |
| Revenue Requirement     |         | (69,249)            |

|                    |                  |                  |            |
|--------------------|------------------|------------------|------------|
| Rate Base:         | 5024852          |                  |            |
| Sch 4 Ext. Funding | -28.86           | 13366            |            |
|                    | <u>(145,017)</u> | <u>(145,017)</u> | = -9.2168% |

SOUTHERN BELL  
FLORIDA ATTRITION ANALYSIS  
REVENUE IMPACT OF ATTRITION

McClellan Exhibit No.  
Schedule 1  
Florida Docket 920260-TL  
Page 1 of 1  
Revised 12/92

INTRASTATE OPERATIONS

| Line | Description                             | 1993           |
|------|-----------------------------------------|----------------|
| 1    | Access Lines                            | 5024852 (1)    |
| 2    | Attrition/Access Line                   |                |
| 3    | Net Operating Income                    | (5.66)(2)      |
| 4    | Investment                              | (2.68)(3)      |
| 5    | Total                                   | <u>(8.34)</u>  |
| 6    | Impact on Earnings<br>(Line 1 x Line 6) | (\$41,900,234) |
| 7    | Revenue Expansion Factor                | 1.6527 (4)     |
| 8    | Revenue Requirements                    | (\$69,248,517) |

- (1) Schedule 3, page 1
- (2) Schedule 8, line 8
- (3) Schedule 8, line 12
- (4) Based upon a tax rate of 39.49%

.....  
 Item 38 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description Prop'd Sw Access Reduction 0

|                           | INPUT<br>Combined \$ | INPUT<br>IntraZ | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| Local Rev                 |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| Interstate Rev            |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| InterLATA Rev             | (5,000)              | N/A             | N/A          | N/A          | (5,000)                              | (5,000)                           |                                   |
| IntraLATA Rev             |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| Misc Rev                  |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Uncollectible             | (89)                 | N/A             | N/A          | N/A          | (89)                                 | (89)                              | 0                                 |
| Misc net Unc              | 89                   | N/A             | N/A          | N/A          | 89                                   | 89                                | 0                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>PLAN IN SERV:</b>      |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| COE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/DT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | (60)                 |                 |              |              | (60)                                 | (60)                              | 0                                 |
| Oth excl BRT              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | (60)                 |                 |              |              | (60)                                 | (60)                              | 0                                 |
| SIT Current               | (267)                |                 |              |              | (267)                                | (267)                             | 0                                 |
| SIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT                   | (267)                |                 |              |              | (267)                                | (267)                             | 0                                 |
| FIT Current               | (1,559)              |                 |              |              | (1,559)                              | (1,559)                           | 0                                 |
| FIT " - Def               | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot .                     | (1,559)              |                 |              |              | (1,559)                              | (1,559)                           | 0                                 |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>FIT Net of ITC</b>     | <b>(1,559)</b>       |                 |              |              | <b>(1,559)</b>                       | <b>(1,559)</b>                    | <b>0</b>                          |



Item 39 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description Propd Option Expndd Loc Serv 0

|                           | INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>DTH CALC'D<br>Intra \$ | INPUT REV;<br>DTH CALC'D<br>ER \$ | INPUT REV;<br>DTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| Local Rev                 | 11,000               | N/A             | N/A          | N/A          | 11,000                               |                                   |                                   |
| Interstate Rev            |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| InterLATA Rev             |                      | N/A             | N/A          | N/A          |                                      |                                   |                                   |
| IntraLATA Rev             | (18,700)             | N/A             | N/A          | N/A          | (18,700)                             |                                   | (18,700)                          |
| Misc Rev                  |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Uncollectible             | (138)                | N/A             | N/A          | N/A          | (138)                                | 0                                 | (334)                             |
| Misc net Unc              | 138                  | N/A             | N/A          | N/A          | 138                                  | 0                                 | 334                               |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>PLANT IN SERV:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CDE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/DT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>DTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Debn Reserve              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CMC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CMC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | (92)                 |                 |              |              | (92)                                 | 0                                 | (224)                             |
| Oth excl GRT              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | (92)                 |                 |              |              | (92)                                 | 0                                 | (224)                             |
| SIT Current               | (411)                |                 |              |              | (411)                                | 0                                 | (998)                             |
| SIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT                   | (411)                |                 |              |              | (411)                                | 0                                 | (998)                             |
| FIT Current               | (2,400)              |                 |              |              | (2,400)                              | 0                                 | (5,829)                           |
| FIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot                       | (2,400)              |                 |              |              | (2,400)                              | 0                                 | (5,829)                           |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>FIT Net of ITC</b>     | <b>(2,400)</b>       |                 |              |              | <b>(2,400)</b>                       | <b>0</b>                          | <b>(5,829)</b>                    |

Item 40 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description Propso Interconnect Rate Reduction 0

|                           | INPUT<br>Combined \$ | INPUT<br>IntraZ | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| Local Rev                 | (600)                | N/A             | N/A          | N/A          | (600)                                |                                   |                                   |
| 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             | (11)                 | N/A             | N/A          | N/A          | (11)                                 | 0                                 | 0                                 |
| Misc net Unc              | 11                   | N/A             | N/A          | N/A          | 11                                   | 0                                 | 0                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>PLAN: IN SERV:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CDE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/OT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CMC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CMC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | (7)                  |                 |              |              | (7)                                  | 0                                 | 0                                 |
| Oth excl GRT              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | (7)                  |                 |              |              | (7)                                  | 0                                 | 0                                 |
| SIT Current               | (32)                 |                 |              |              | (32)                                 | 0                                 | 0                                 |
| SIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT                   | (32)                 |                 |              |              | (32)                                 | 0                                 | 0                                 |
| FIT Current               | (187)                |                 |              |              | (187)                                | 0                                 | 0                                 |
| FIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot                       | (187)                |                 |              |              | (187)                                | 0                                 | 0                                 |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>FIT Net of ITC</b>     | <b>(187)</b>         |                 |              |              | <b>(187)</b>                         | <b>0</b>                          | <b>0</b>                          |

.....  
 Item 41 Do you want a deferred tax impact? (1=Yes,0=No)  
 Description Bond Refinancing 0

|                           | INPUT<br>Combined \$ | INPUT<br>IntraZ | INPUT<br>ERZ | INPUT<br>RAZ | INPUT REV;<br>OTH CALC'D<br>Intra \$ | INPUT REV;<br>OTH CALC'D<br>ER \$ | INPUT REV;<br>OTH CALC'D<br>RA \$ |
|---------------------------|----------------------|-----------------|--------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUES:</b>          |                      |                 |              |              |                                      |                                   |                                   |
| 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                                 |
| <b>OPER EXPENSES:</b>     |                      |                 |              |              |                                      |                                   |                                   |
| Plt Sp                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op                   |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth                       | (2,175)              |                 |              |              | (2,175)                              | 0                                 | 0                                 |
| <b>Tot Op Exp</b>         | <b>(2,175)</b>       |                 |              |              | <b>(2,175)</b>                       | <b>0</b>                          | <b>0</b>                          |
| <b>PLAN IN SERV:</b>      |                      |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp                |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| COE                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/DT                      |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.                    |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>Tot Plt in Svc</b>     | <b>0</b>             |                 |              |              | <b>0</b>                             | <b>0</b>                          | <b>0</b>                          |
| <b>OTH INV &amp; RES:</b> |                      |                 |              |              |                                      |                                   |                                   |
| Depr Reserve              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr            |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC                       |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Matl & Supp               |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>TAX ITEMS:</b>         |                      |                 |              |              |                                      |                                   |                                   |
| Gross Receipts            | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth excl GRT              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Oth Taxes             | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| SIT Current               | 120                  |                 |              |              | 120                                  | 0                                 | 0                                 |
| SIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT                   | 120                  |                 |              |              | 120                                  | 0                                 | 0                                 |
| FIT Current               | 699                  |                 |              |              | 699                                  | 0                                 | 0                                 |
| FIT Curr Def              | 0                    |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot                       | 699                  |                 |              |              | 699                                  | 0                                 | 0                                 |
| ITC Realized              |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort                 |                      |                 |              |              | 0                                    | 0                                 | 0                                 |
| <b>FIT Net of ITC</b>     | <b>699</b>           |                 |              |              | <b>699</b>                           | <b>0</b>                          | <b>0</b>                          |

Test Year 1991  
 Item # 41  
 Description Bond Refinancing  
 Return factor  
 Uncoll factor

Exp SII  
 Exp FIT  
 GRT rate

Rev SII  
 Rev FIT  
 Tax gross-up

Do you want deferred tax?  
 (1=Yes, 0=No)  
 0

Effect of Bond Refinancing

|                | Required<br>INPUT<br>Combined \$ | INPUT<br>Intra% | INPUT<br>ER% | INPUT<br>RA% | INPUT REV:<br>OTH CALC'D<br>Intra \$ | INPUT REV:<br>OTH CALC'D<br>ER \$ | INPUT REV:<br>OTH CALC'D<br>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         |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt Non Sp     |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Depr           |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Cust Op        |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Corp Op        |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Oth            | <2,175>                          |                 |              |              | <2,175>                              | 0                                 | 0                                 |
| Tot Op Exp     | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| PLANT IN SERV: |                                  |                 |              |              |                                      |                                   |                                   |
| Gen'l Supp     |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| COE            |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| C&W            |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| I/OI           |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Amort.         |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot Plt in Svc | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| OTH INV & RES: |                                  |                 |              |              |                                      |                                   |                                   |
| Deon Reserve   |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Plt und Constr |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| Prop Fut Use   |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| CWC            |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| M&S incl CWC   | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| 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   | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot SIT        | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Current    | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Curr Def   | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| Tot FIT        | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Realized   |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| ITC Amort      |                                  |                 |              |              | 0                                    | 0                                 | 0                                 |
| FIT Net of ITC | 0                                |                 |              |              | 0                                    | 0                                 | 0                                 |

Schedule D-9 Entries

4340

ITC

orig. interest savings  
 26,000

Comb

Intra  
000

<2,377> Interest Savings <2,377>

202 Amort. of Costs 202  
 <2,175> <2,175>

P. Klein  
12/10/92

Agenda 10/20/92

FL Cost of Bond Refinancing  
1992 int. savings

Revenue Req.

12,812,970  
<549,715>  
12,263,255.

|          |                           |           |
|----------|---------------------------|-----------|
|          | Interest Savings - 1992 : |           |
|          | Combined                  | <727,817> |
| Proforma | Intra                     | <533,308> |
| Income → | After Tax                 | <332,624> |
|          | Rev. Req.                 | <549,715> |

1993 →

Annual

|               |
|---------------|
| <3,244,415>   |
| <2,377,344> * |
| <1,482,750>   |
| <2,450,486>   |

Per Agenda

12,812,970

Applied to 1992 set aside

3,917,357

8,895,613

Interest Savings  
Amortize over 40 yrs  
beginning 1/1/93

<549,715>

8,345,898

x .605034

5,049,769

÷ .6237

Pretax expense  
to be amortized

8,096,792

÷ 40

1993 proforma expense 202,420

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

|                                |   |                              |
|--------------------------------|---|------------------------------|
| In re: Petitions of SOUTHERN   | ) | DOCKET NO. 880069-TL         |
| BELL TELEPHONE AND TELEGRAPH   | ) | ORDER NO. PSC-92-1412-FOF-TL |
| COMPANY for rate stabilization | ) | ISSUED: 12/07/92             |
| and implementation orders and  | ) |                              |
| other relief.                  | ) |                              |

The following Commissioners participated in the disposition of this matter:

SUSAN F. CLARK  
J. TERRY DEASON  
BETTY EASLEY  
LUIS J. LAUREDO

*faxed*  
**RECEIVED**

DEC 7 1992

NOTICE OF PROPOSED AGENCY ACTION  
ORDER IDENTIFYING AND DISPOSING OF EXCESS REVENUES  
PRMS. REG. - REG. RELATIONS  
TALLAHASSEE, FL

BY THE COMMISSION:

NOTICE IS HEREBY GIVEN by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code. Any petition for formal proceeding regarding any portion of the Order shall specifically state the section of the Order subject to protest. Any portion of the Order not subject to a protest shall become final on the date described below.

I. Background

As a result of prior actions of this Commission regarding disposition of excess earnings and other revenues earmarked for certain proposes, we must now address the final disposition of revenues in question before we can finally close this docket. By Order No. 25367, issued November 20, 1991, BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company (Southern Bell or Company) was ordered to refund \$68.3 million for 1990 and \$32.5 million for 1991. Based on Southern Bell's interim report of the refunds filed June 11, 1992, there are certain refund amounts for 1990 and 1991 that remain unclaimed.

By Order No. 24861, issued July 29, 1991, we implemented an optional residential message rate with an estimated revenue impact of \$8,428,000. We also required that if the revenue effect after six months from the October 1, 1991, date of implementation significantly departed from the estimate, the difference would be addressed subsequently.

DOCUMENT NUMBER-DATE

14193 DEC-7 1992

FOI B07V00947

ORDER NO. PSC-92-1412-FOF-TL  
DOCKET NO. 880069-TL  
PAGE 2

By Order No. 20162, issued October 13, 1988, we set aside certain amounts (\$10 million) for the implementation of EAS. Southern Bell filed a motion on December 18, 1991, to apply the revenue impacts from additional extended area service (EAS) decisions against the \$10 million set-aside.

Southern Bell is currently crediting on a monthly basis 1/12 of \$44.9 million in revenues subject to disposition for 1992. On August 14, 1992, Southern Bell filed an additional motion seeking to apply the cost of refinancing higher cost debt of \$12.3 million against excess revenues accruing during 1992. Public Counsel, the Attorney General, and the Florida Consumer Action Network filed a request for evidentiary hearing on this matter on August 26, 1992. Southern Bell filed a response to this request on September 8, 1992.

## II. Effect of EAS Traffic Stimulation on 1992 Earnings

In various EAS dockets, the Commission ordered the implementation of EAS on numerous routes:

| <u>EAS Route</u>                                                                                           | <u>Docket</u> | <u>Projected Eff. Date</u> |
|------------------------------------------------------------------------------------------------------------|---------------|----------------------------|
| Bradford County                                                                                            | 910022        | 11-26-92                   |
| Putnam County                                                                                              | 910528        | 9-17-92*                   |
| Ponte Vedra -<br>St. Augustine                                                                             | 910763        | 10-1-92                    |
| Pasco County<br>Brooksville-Dade City (UTF)<br>Brooksville-Hudson (GTE) *<br>Brooksville-San Antonio (UTF) | 910529        | 10-28-92*                  |

\* Tentative; MFJ Waiver required

On several of these routes, the Commission has required that the traffic and revenue stimulation associated with the implementation the \$.25 plan should be considered in determining the economic impact on four routes. These routes are a few of those eligible for revenue offsets set forth in the Southern Bell Rate Stabilization plan. The stimulation effect would, therefore, be included in the calculations of the 1992 dollars available for disposition. However, the Commission also allowed other costs such as for facilities and directories to be considered for each of these routes. Recognizing these costs offsets the stimulation

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effect of the \$.25 plan. Moreover, the stimulation effect, if any, will be very small in 1992. The actual implementation dates on the Pasco County and Putnam County routes are tentative because MFJ waivers are required.

Because these routes are scheduled to be implemented in the latter part of the year, the stimulation impact, if any, should be minor for 1992. In addition, our decision to include stimulation required that stimulation be calculated six months following implementation. As a result of the late-year implementation, the six-month period will be well into next year.

Upon consideration of the foregoing, we find it appropriate to not include the 1992 effects of stimulation from the implementation of EAS in determining the available revenues for disposition for 1992. We will include the effects of such stimulation for these routes in 1993 in conjunction with our actions in Docket No. 920260-TL.

### III. Motion to Offset EAS Impacts with Set-Aside Revenues

By Order No. 20162 in this docket, the Commission set aside \$10 million on an annual basis to offset revenue impacts of implementation of EAS on certain specific routes. Implementation of EAS on those routes did not consume the entire set-aside amount. As a result, we have allowed the revenue impacts of additional EAS routes to be applied against the EAS set-aside. In its December 18, 1991, Motion, Southern Bell proposes that the revenue impact from eight additional routes also be applied against the remaining set-aside dollars. These routes and their 1992 revenue impacts are:

|                               | <u>1992</u>          |
|-------------------------------|----------------------|
| 1. Maxville-Middleburg        |                      |
| Middleburg-Orange Park        | (\$ 116,000)         |
| 2. Yulee-Jacksonville         | (\$ 563,100)         |
| 3. Keystone Heights-Florahome | (\$ 14,200)          |
| 4. Lake City-White Springs    | (\$ 75,900)          |
| 5. St. Augustine-Hastings     | (\$ 162,000)         |
| 6. Havana-Greensboro          | (\$ 6,200)           |
| 7. Havana-Chattahoochee       | (\$ 7,300)           |
| 8. Indiantown-Stuart          | (\$ 101,480)         |
|                               | <u>(\$1,046,180)</u> |

We note that the Indiantown-Stuart route was not implemented until 1992. Therefore, the total 1991 revenue impact of the additional routes is \$944,700.



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DOCKET NO. 880069-TL  
PAGE 4

In addition, Southern Bell has identified certain revenue differences between the estimated revenue impacts shown in Orders Nos. 23960 and 23961 and the related implementation tariff filings. These differences are approximately \$388,100 for 1991 and \$488,600 for 1992. The major difference between the orders and the tariffs stems from a calculation error in the original order on the Port St. Lucie North/Stuart route. The estimated revenue impact in the order reflected only one way of that two-way route. The remaining differences result from including access line growth in the tariff filing estimates. Upon consideration, we find it appropriate to grant Southern Bell's Motion to apply the revenue impacts of eight additional EAS routes to the funds set aside in Order No. 20162, but for the 1992 revenue impacts only. As discussed below, we have previously disposed of the 1991 EAS set-aside funds. Therefore, the 1991 revenue impacts from the eight routes should be applied against other available funds for 1991. With respect to Southern Bell's request to apply the differences between the amount estimated in Orders Nos. 23960 and 23961 and the impacts as calculated in the related tariff filings, we find it appropriate to approve the request for 1992. The 1991 differences between the orders and tariffs should be applied against available funds for 1991.

#### IV. 1991 Excess Revenue Subject to Disposition

In accordance with Order No. 24861, Southern Bell implemented an optional message rate for residential customers on October 1, 1991. Based on information submitted by Southern Bell, the revenue impact was estimated to be a decrease of \$8,428,000 on an annual basis. Due to the uncertainty regarding customer participation, we determined it appropriate to establish a true-up of the revenue impact.

By Order No. 25367, we required Southern Bell to refund excess revenues accrued in 1990 and 1991. Included in the calculation of the refund for 1991 was an estimate of the revenue impact of implementing the plan for 1991 of \$1.5 million. For 1991, October through December, the revenue impact of the message rate plan was only \$25,938 based on Southern Bell's priceout. The impact on 1991 revenue was, therefore, overestimated by approximately \$1.474 million.

Southern Bell's Motion, discussed above in Section III, requested that the revenue impact of eight additional EAS routes be recognized as an offset against the \$10 million amount set aside for EAS in Order No. 20162. The 1991 revenue impact of these additional eight EAS routes is \$944,700. The Motion also requested that differences in the EAS impacts between Orders Nos. 23960 and

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PAGE 5

23961 and the tariffs that were subsequently filed be applied against the set-aside. The 1991 difference amounts to an additional offset of \$388,100.

By Order No. 25367, we ordered Southern Bell to refund approximately \$100.8 million of excess revenues. The remaining 1991 EAS set-aside revenues were included in the calculation of the refund. As discussed above, we have determined that there are now approximately \$1.474 million now remaining in additional excess 1991 revenues subject to disposition. As discussed above, we will allow Southern Bell to offset the \$944,700 impact from eight EAS routes and the \$388,100 from the EAS tariff calculations against the \$1.474 million, leaving \$141,262 of 1991 excess revenues subject to further disposition.

V. 1992 Excess Revenues Subject to Disposition

By Order No. PSC-92-0028-FOF-TL, Southern Bell's interLATA subsidy payments to ALLTEL were reduced by \$334,000 on an annual basis, effective April 1, 1992. This amount was added to Southern Bell's annual \$10 million set-aside amount for further disposition. Since the reduction in subsidy payments was effective for only a portion of 1992, the actual amount for 1992 is \$250,500. This brings the amount subject to disposition to \$10,250,500.

As discussed above, the true-up of the revenue effects of implementing the optional message rate option increases the amount subject to disposition by \$5,187,072. Adding this to the \$10,250,500 leaves a total of \$15,437,572, subject to disposition.

The 1992 revenue impact of EAS routes that have been approved to be applied against the EAS set-aside is \$5,848,800. As discussed above, Southern Bell is requesting in its motion that the revenue impact of \$1,046,180 representing eight additional EAS routes be applied against the EAS set-aside. In addition, Southern Bell is requesting that the difference between the revenue impacts identified in Orders Nos. 23960 and 23961 and the subsequent tariffs filed for 1992 of \$488,600 be applied against the EAS amount set aside. By Order No. 25558 we required an annual amount of \$5,000,000 of EAS set-aside revenues to be included as a monthly credit on customers' bills beginning with the first billing cycle in 1992.

The additional 1992 excess revenues subject to disposition is summarized as follows:

|                                                        | <u>1992</u>                     |
|--------------------------------------------------------|---------------------------------|
| 1. EAS Set aside - Order 20162                         | \$10,000,000                    |
| 2. Reduction of ALLTEL subsidy                         | 250,500                         |
| 3. Res. Opt. Message Plan estimate,<br>per Order 24861 | \$8,428,000                     |
| 4. Actual revenue impact                               | <u>(3,240,928)</u> \$ 5,187,072 |
| 5. Sub-total                                           | \$15,437,572                    |
| 6. Previously approved EAS offsets                     | (\$ 5,848,800)                  |
| 7. Additional requested EAS offsets                    | (\$ 1,046,180)                  |
| 8. Difference - Orders vs. Tariffs                     | (\$ 488,600)                    |
| 9. EAS credit on bill - Order 25558                    | <u>(\$ 5,000,000)</u>           |
| 10. Amount subject to disposition                      | <u>\$ 3,053,992</u>             |

VI. Unclaimed Refunds for 1990 and 1991

Pursuant to Order No. 23567, Southern Bell submitted a report on the results of the refunds required for disposal of 1990 and 1991 excess revenues. Of the approximate \$100.8 million required to be refunded, \$722,103, remained unclaimed as either uncashed or undeliverable checks as of July 21, 1992. \$678,365 relates to the 1990 excess revenues, and \$43,738 relates to 1991 revenues. The refund checks expire after 180 days. To the extent that any 1991 revenues remained unclaimed after 180 days, that amount constitutes an additional amount subject to disposition.

VII. Request to Apply Excess Revenues to Cost of Refinancing Debt

Southern Bell filed a motion on August 14, 1992, seeking to apply the cost of refinancing higher cost debt against excess revenues identified for 1992. Southern Bell is currently crediting on a monthly basis an amount to reduce Southern Bell's annual revenue by \$44.9 million, including \$5 million in EAS set-aside amounts discussed above. According to Southern Bell, it refinanced \$250 million of 9.875% thirty-nine year debentures with forty year 8.25% debentures in June 1992. In July 1992, Southern Bell refinanced \$300 million of forty year 10.75% debentures with \$300

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*net of interest savings 1992*

million of forty year 7.875% debentures. The cost associated with these refinancings is \$12,263,256 on a revenue requirements basis for Florida net of interest savings for 1992.

On August 26, 1992, Public Counsel, the Attorney General, and the Florida Consumer Action Network (FCAN) filed a response opposing Southern Bell's request to apply funds against the cost of refinancing higher cost debt. These parties ask in the alternative that if their motion is denied, the Commission hold an evidentiary hearing on Southern Bell's Motion.

Southern Bell filed a response to the request for an evidentiary hearing on September 8, 1992. Southern Bell argues that by granting a hearing, which in all likelihood could not be held this year, will deny Southern Bell's motion to apply the cost of refinancing against revenues subject to disposition. If the Commission should grant a hearing, Southern Bell asks that we grant its motion subject to a refund of the revenues in question if the Commission ultimately denies the Company's request.

Upon consideration of the foregoing, we find it appropriate to grant in part and deny in part Southern Bell's Motion. The cumulative total of the excess revenues identified above yet available for disposition is approximately \$3,917,357 (\$141,262 + \$3,053,992 + \$722,103). This is in addition to the \$44.9 million previously identified in Order No. 25558, which is being credited to customers bills during 1992. The current credit that Southern Bell customers are receiving shall continue until the end of 1992. However, we find it appropriate to allow Southern Bell to apply the additional \$3,917,357 in excess revenues that have been identified to offset the cost of refinancing higher cost debt for 1992. The remaining cost of refinancing of \$8,345,899 shall be amortized over the life of the refinancing beginning January 1, 1993. Our action to allow Southern Bell to offset a portion of the debt refinancing cost is consistent with our action in Order No. 22793. There we allowed Southern Bell to offset the net cost of refinancing of \$5.85 million against EAS amounts set aside in 1989. With respect to our decision to amortize the remaining debt refinancing cost, this will properly match savings from reduced interest cost with the cost associated with the decision to refinance. The benefit of the reduced debt cost will be realized over the life of the debt, approximately 40 years. Amortization avoids a situation where current ratepayers pay a disproportionate amount compared to future ratepayers for the same benefit.

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PAGE 8

VIII. Closure

Our decisions herein essentially complete the remaining actions required in this docket. Any items still pending in Docket No. 880069-TL shall be addressed in Docket No. 920260-TL. We anticipate that the final details will include the determination of any sharing of earnings required by Order 20162, permanent disposition of EAS set asides of less than \$3 million, permanent disposition of \$39.9 million from Order 24861 related to amortization schedules expiring, and revenues of approximately \$4.9 million remaining from the implementation of the Optional Message Rate Plan.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the revenue effect of stimulation for the Bradford County, Putnam County, Pasco County and Ponte Vedra-St. Augustine EAS routes shall not be considered in regards to a determination of Southern Bell Telephone and Telegraph Company's excess earnings for 1992 as set forth in the body of this Order. It is further

ORDERED that Southern Bell Telephone and Telegraph Company's Motion to apply the revenue impacts of eight additional EAS routes to the funds set aside in Order No. 20162 shall be granted for the 1992 revenue impacts only as set forth in the body of this Order. It is further

ORDERED that the 1991 revenue impacts of eight additional EAS routes shall be applied against other available funds for 1991. It is further

ORDERED that Southern Bell's request to apply to the EAS set-aside the differences between the revenue effects as estimated in Orders Nos. 23960 and 23961 and the associated tariffs is granted for 1992 as set forth in the body of this Order. It is further

ORDERED that the 1991 differences between the impact estimated by Orders Nos. 23960 and 23961 and the associated tariffs shall be applied against available funds in 1991 as set forth in the body of this Order. It is further

ORDERED that the revenue remaining for 1991 which needs to be disposed of is approximately \$141,262 as set forth in the body of this Order. It is further

ORDERED that the additional revenue for 1992 that is subject to further disposition is approximately \$3,053,922. It is further

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ORDERED that the amount of unclaimed 1990 and 1991 refunds is approximately \$722,103. It is further

ORDERED that Southern Bell's Motion to apply the cost of debt refinancing in the amount of \$12,812,970 is granted in part and denied in part as set forth in the body of this Order. It is further

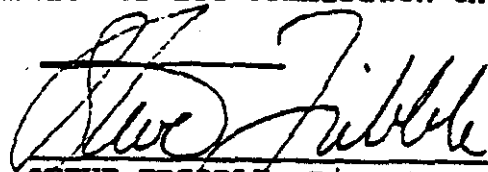
ORDERED that any remaining items related to this proceeding shall be addressed in Docket No. 920260-TL. It is further

ORDERED that a protest of any action proposed herein shall expressly state the specific action subject to the protest. It is further

ORDERED that any portion of this Order that is not specifically protested shall become final as provided below. It is further

ORDERED that this docket shall be closed if no protest is received within the prescribed timeframe.

By ORDER of the Florida Public Service Commission this 7th day of December, 1992.



STEVE TRIBBLE, Director  
Division of Records and Reporting

( S E A L )

TH

Commissioner Luis J. Lauredo dissented from the Commission's decision authorizing Southern Bell to offset a portion of the debt refinancing cost with excess revenues.

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on December 28, 1992.

In the absence of such a petition, this order shall become effective on the day subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

PROPRIETARY

Return on Investment and Return on Equity  
for BAPCO, 1991

\$000

- 10 Average Investment (Net Assets)
- 11 Average Equity
- 12 Net Income
- 13 Return on Average Investment
- 14 Return on Average Equity



PROPRIETARY

Capital Structure for BAPCO for Florida  
for 1991

|                            | <u>\$000</u> |
|----------------------------|--------------|
| 10 Average Debt            | \$           |
| 11 Average Equity          | -            |
| 12 Total Capital Structure | \$           |

Southern Bell Tel. & Tel. Co.  
 FPSC Docket No. 920260-TL  
 Walter S. Reid Late Filed  
 Deposition Exhibit No. 6  
 January 7, 1993  
 Page 1 of 1

Exhibit 6

PIU AUDITS

( P R O P R I E T A R Y )

|     | <u>(A)</u><br><u>IXC</u> | <u>(B)</u><br><u>1990</u> | <u>(C)</u><br><u>1991</u> | <u>(D)</u><br><u>1992</u> |
|-----|--------------------------|---------------------------|---------------------------|---------------------------|
| 11. |                          |                           |                           |                           |
| 12. |                          |                           |                           |                           |
| 13. |                          |                           |                           |                           |
| 14. |                          |                           |                           |                           |
| 15. |                          |                           |                           |                           |
| 16. |                          |                           |                           |                           |
| 17. |                          |                           |                           |                           |
| 18. |                          |                           |                           |                           |
| 19. |                          |                           |                           |                           |
| 20. |                          |                           |                           |                           |
| 21. |                          |                           |                           |                           |
| 22. |                          |                           |                           |                           |
| 23. |                          |                           |                           |                           |
| 24. |                          |                           |                           |                           |
| 25. |                          |                           |                           |                           |
| 26. |                          |                           |                           |                           |
| 27. |                          |                           |                           |                           |
| 28. |                          |                           |                           |                           |
| 29. |                          |                           |                           |                           |
| 30. | Net Amount Billed        | \$1,988,323.82            | \$619,989.69              | \$924,991.18              |
| 31. | Interstate Amount        | <u>2,621,769.64</u>       | <u>731,597.77</u>         | <u>1079,824.47</u>        |
| 32. | Intrastate Amount        | 4,610,093.46              | 1351,587.46               | 2003,185.05               |
| 33. | Billed in 1991/          |                           |                           |                           |
| 34. | Related to 1990          | 1,351,587.46              | (1351,587.46)             |                           |
| 35. | Billed in 1992/Related   |                           |                           |                           |
| 36. | to 1991 & 1990           | <u>1,126,869.10</u>       | <u>819,170.29</u>         | <u>(1946,039.39)</u>      |
| 37. | Intrastate Adjusted      | 7,088,550.02              | 819,170.29                | 57,145.66                 |