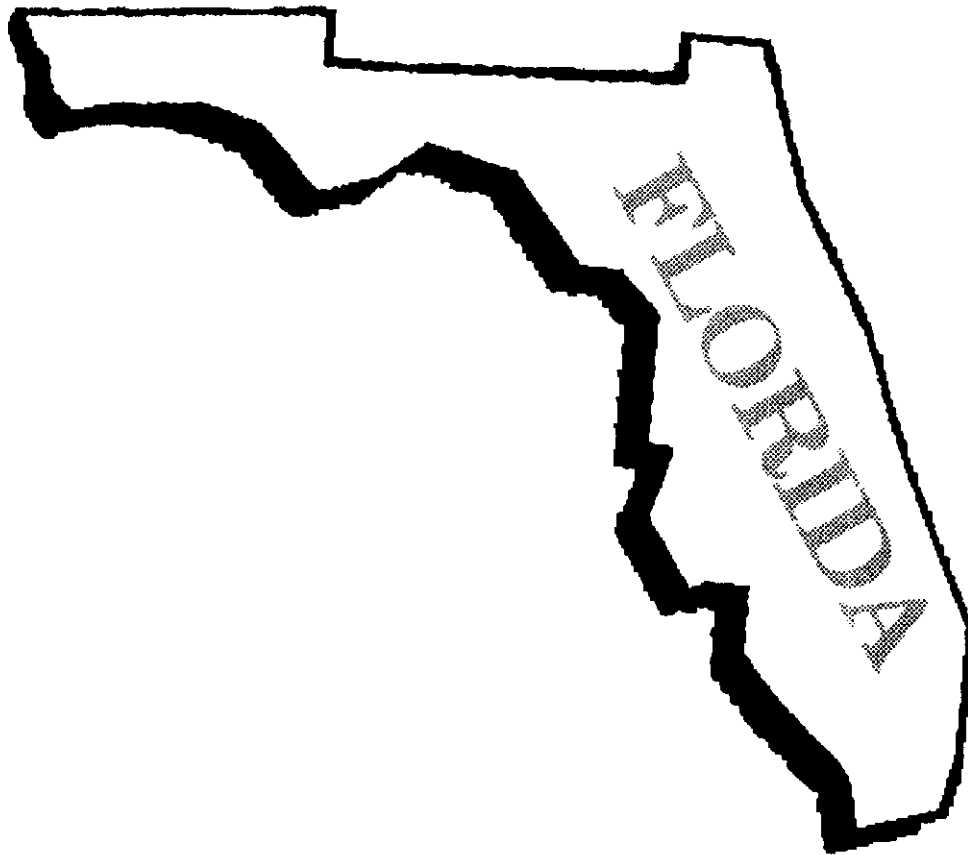


ORIGINAL
FILE COPY

SOUTHERN BELL - FLORIDA
DOCKET 920260 - TL
MINIMUM FILING REQUIREMENTS
JULY 2, 1993



DOCUMENT NUMBER-DATE

07111 JUL-28

7733-RECORDS/REPORTING

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

14. Schedule C-5-- Using unadjusted intrastate rate base and NOI as a starting point, make all necessary adjustments to derive an adjusted rate base and NOI for the five (5) years preceding the test year and the test year. Adjustments shall include only items of a nonrecurring nature (e.g., refund).

Analysis of Attr.
Rate Base and NOI
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year - 1 1992

Schedule C-5
Page 1 of 2
Witness Responsible: W. S. Reid

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

Line No.	Description	TY-6	TY-5	% Change	TY-4	% Change	TY-3	% Change	TY-2	% Change	TY-1	% Change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	1) Intrastate Rate Base	N/A	3,967,658	N/A	4,027,805	1.52%	4,091,207	1.57%	4,114,509	0.57%	4,034,296	-1.95%
2	(Unadjusted)											
3												
4	Adjustments to Rate Base											
5	(Describe):											
6	Excess Plug-In Units	N/A	(9,490)	N/A	(14,365)	-51.37%	(13,036)	9.25%	(13,224)	-1.44%	(18,100)	-36.87%
7	WECO Tax Credits	N/A	32,554	N/A	31,971	-1.79%	34,064	6.55%	33,366	-2.05%	21,632	-35.17%
8	BSS/Bellcore Investment	N/A	14,199	N/A	26,943	89.75%	29,399	9.12%	28,406	-3.38%	5,171	-81.80%
9	ENFIA	N/A	(3,674)	N/A	(2,894)	21.23%	(2,129)	26.43%	(1,497)	29.69%	(733)	51.04%
10	Other	N/A	2,115	N/A	1,510	-28.61%	5,079	236.36%	3,840	-24.39%	3,756	-2.19%
11												
12												
13	To remove Hurricane Deferral										(6,829)	0.00%
14												
15												
16												
17	2) Adjusted Rate Base	N/A	4,003,362	N/A	4,070,970	1.69%	4,144,584	1.81%	4,165,400	0.50%	4,039,193	-3.03%
18												
19												
20												
21												
22	Notes to Pages 1 and 2:											
23												
24	Note A: The Commission reduced rates for 1989 and 1990 based on 13.2% ROE. The Commission then set aside revenues of \$17.1 million for 1989 and \$147.7 million for 1990.											
25	Additional depreciation expense and rate reductions have been approved as offsets to the set aside amounts, and, therefore, are not included in page 2. The NOI											
26	on page 2 and rate base amounts shown above reflect accruals for the net effect of the set asides and the offsets.											
27												
28	Note B: Adjusted achieved rate base reconciles to the Surveillance Reports for each year except TY-1 (1992). Adjusted rate base for 1992 and NOI on page 2 include adjustments											
29	appropriate for use as an achieved basis and to normalize growth between years for rate changes.											
30												
31												
32												
33												

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year - 1 1992

Schedule C-5

Page 2 of 2

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [X] or Year End []

Line (1)	(2)	(3)	1988 (4)	(5)	1989 (6)	(7)	1990 (8)	(9)	1991 (10)	(11)	1992 (12)	(13)
1	3) Intrastate NOI (Unadjusted)	N/A	366,030	N/A	395,758	8.12%	395,564	-0.05%	378,450	-4.33%	366,589	-3.13%
2												
3	Adjustments to NOI (After tax):											
4	a) Refunds	N/A	0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5	b) Net Rate Changes	N/A	(35)	N/A	(2,802)	-7970.04%	(5,370)	-91.65%	(3,508)	34.68%	(2,739)	21.91%
6	c) Depreciation Changes (Note A)		0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%
7	d) Tax Rate Changes	N/A	0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%
8	e) Accounting changes	N/A	0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9	f) Other	N/A		N/A		N/A						
10	Out of Period Adjustments		14,205	N/A	(6,682)	-147.04%	(3,128)	53.19%	3,973	227.01%	(2,812)	-170.78%
11	Separations Adjustment		0	N/A	164	0.00%	0	-100.00%	0	0.00%	0	0.00%
12	Bond Refinancing Expenses		0	N/A	(4,053)	0.00%	0	100.00%	0	0.00%	0	0.00%
13	Other Non-reg changes		360	N/A	676	87.78%	1,815	168.49%	1,432	-21.10%	(5,718)	-499.30%
14	Yellow Page Profits		(7,222)	N/A	(4,629)	35.90%	(194)	95.81%	0	100.00%	0	0.00%
15	Gains on Sales of Property		394	N/A	(28)	-107.11%	(42)	-50.00%	(76)	-80.95%	(144)	-89.47%
16	Income - Temp Cash Investments		14	N/A	435	3007.14%	5	-98.85%	1	-80.00%	152	15100.00%
17	Interest Reconciliation		(1,347)	N/A	(3,389)	-151.60%	(3,295)	2.77%	(3,064)	7.01%	(2,896)	5.48%
18	Interest Imputation		2,402	N/A	2,188	-8.91%	1,869	-14.58%	1,588	-15.03%	1,421	-10.52%
19	ENFIA		618	N/A	531	-14.08%	406	-23.54%	256	-36.95%	141	-44.92%
20	Lobbying Expense (Note B)		315	N/A	508	61.27%	523	2.95%	331	-36.71%	278	-16.01%
21	Corporate Advertising Expense		96	N/A	19	-80.21%	19	0.00%	18	-5.26%	175	872.22%
22	Abandoned Projects		(800)	N/A	(1,058)	-32.25%	(321)	69.66%	(421)	-31.15%	(249)	40.86%
23	Casualty Expense		(34)	N/A	(37)	-8.82%	(15)	59.46%	38	353.33%	10	-73.68%
24	BellSouth Services		1,570	N/A	4,923	213.57%	3,297	-33.03%	3,243	-1.64%	701	-78.38%
25	Telephone Franchise Requirement		0	N/A	2	0.00%	0	-100.00%	0	0.00%	0	0.00%
26	Other Regulatory Adjustments (Note B)		1,111	N/A	1,170	5.31%	1,254	7.18%	1,157	-7.74%	1,022	-11.67%
27												
28	g) Adjustment for 1988 to reflect full annual											
29	effect of rate reductions per Order N		(36,916)	N/A	N/A	100.00%	N/A	0.00%	N/A	0.00%	N/A	0.00%
30	h) Add back VEER costs								5,761	0.00%		-100.00%
31	i) Add back bond restructuring costs								956	0.00%		0.00%
32	j) Add back Hurricane Andrew Costs										19,507	0.00%
33	k) Add bond refinancing costs per Order PSC-92-1412-F0F-TL										(2,369)	0.00%
34												
35	4) Adjusted NOI	N/A	340,761	N/A	383,696	12.60%	392,387	2.27%	390,135	-0.57%	373,069	-4.37%
36												
37	5) Rate of Return (L4/L2)	N/A	8.51%	N/A	9.43%	0.92%	9.47%	0.05%	9.37%	-0.10%	9.24%	-0.13%
38												
39												
40	Supporting Schedules:											

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

15. Schedule C-6-- A source and application of funds statement for the test year and the prior year, using a similar format filed with the Form M annual report.

Consolidated Statement of Cash Flows
12 MONTHS ENDING DECEMBER 31, 1992
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year - 1

Total Southern Bell

1992

Schedule C-6
Page 1 of 2
Witness Responsible: W. S. Reid

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

Line No.	1992 Amount	1992 Total Amount
1		
Cash Flows from Operating Activities:		
2		1,574,299
Net Income		
3		
Adjustments to Reconcile Net Income to Net Cash		
4		
Provided by Operating Activities:		
5	2,859,884	
Depreciation and Amortization		
6	90,921	
Summary tax assessment settlement		
7	142,510	
Provision for Losses on Bad Debt		
8		
Write-off of unamortized debt issuance costs		
9		
due to early extinguishment of debt		
	37,336	
10		
Deferred Income Taxes and Unamortized		
11	(147,454)	
Investment Tax Credit (Net)		
12	(15,306)	
Allowance for Funds Used During Construction		
13	(206,753)	
Net Change in Operating Receivables		
14	(134,952)	
Net Change in Material and Supplies		
15	86,035	
Net Change in Operating Payables and Accrued Liabilities		
16	3,752	
Net Change in Other Assets and Deferred Charges		
17	161,836	
Net Change in Other Liabilities and Deferred Credits		
18	(2,379)	
Other		
19		2,875,430
Total Adjustments		
20		
21		4,449,729
Net Cash Provided by (Used in) Operating Activities		
22		
Cash Flows from Investing Activities:		
24		
Construction/Acquisition of Property, Plant and Equip. (net of		
25	(2,845,750)	
AFUDC and Capital Lease Related Acquisitions)		
26	82,857	
Proceeds from Disposals of Property, Plant and Equipment		
27	0	
Purchase of TCI & Other Investments		
28	0	
Proceeds from Disposition of TCI & Other Investments		
29	(1,085)	
Investments In/Advances to Affiliates		
30	0	
Other Investing Activities		
31		(2,763,978)
Net Cash Used in Investing Activities		
32		
33		
34		1,685,751
SUBTOTAL		

Supporting Schedules:

Recap Schedules:

Consolidated Statement of Cash Flows
12 MONTHS ENDING DECEMBER 31, 1992
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year - 1

Total Southern Bell

1992

Schedule C-6
Page 2 of 2
Witness Responsible: W. S. Reid

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

Line No.		TOTAL SOUTHERN BELL 1992 Amount	1992 Total Amount
		-----	-----
1	Total from Preceding Page		1,685,751
2	Cash Flows from Financing Activities:		
3	Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less		
4	Proceeds of Short-Term Debt	10,713,872	
5	Repayment of Short-Term Debt	(10,674,812)	
6	Advances from Affiliates	267,790	
7	Repayments of Advances from Affiliates	(270,246)	
8	Proceeds from Long-Term Debt	543,177	
9	Repayments of Long-Term Debt	(626,673)	
10	Payment of Call Premium	(33,360)	
11	Payment of Capital Lease Obligations	(13,386)	
12	Proceeds from Issuing Common Stock/Equity Investment from Parent	24,000	
13	Repurchase of Treasury Shares	0	
14	Dividends Paid	(1,618,450)	
15	Other Financing Activities	0	
16	Net Cash Provided by Financing Activities	-----	(1,688,088)
17	Effect of Exchange Rate Changes on Cash		0
18	Net Increase/(Decrease) in Cash and Cash Equivalents		----- (2,337)
19	Cash and Cash Equivalents at Beginning of Period		----- 135,352
20	Cash and Cash Equivalents at End of Period		----- 133,015 =====

Supporting Schedules:

Recap Schedules:

Statement of Cash Flows
12 MONTHS ENDING DECEMBER 31, 1992
(\$000)

Southern Bell - Florida

FLORIDA PUBLIC SERVICE COMMISSION
Company SOUTHERN BELL - FLORIDA
Docket No. 920260-TL
Test Year - 1

1992

Schedule C-6
Page 1 of 2
Witness Responsible: W. S. Reid

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

SOUTHERN BELL - FLORIDA
1992 1992 Total
Amount Amount

Line No.	1992 Amount	1992 Total Amount
1 Cash Flows from Operating Activities:		
2 Net Income		322,165
3 Adjustments to Reconcile Net Income to Net Cash		
4 Provided by Operating Activities:		
5 Extraordinary loss, net of tax	8,816	
6 Depreciation and Amortization	731,598	
7 Provision for Losses on Bad Debt	42,472	
8 Provision for Deferred Income Taxes (Net)	(34,949)	
9 Unamortized Investment Tax Credit (Net)	(24,732)	
10 Allowance for Funds Used During Construction	(1,954)	
11 Net Change in Operating Receivables	(116,095)	
12 Net Change in Material and Supplies	(28,153)	
13 Net Change in Operating Payables and Accrued Liabilities	(30,098)	
14 Net Change in Other Assets and Deferred Charges	(24,488)	
15 Net Change in Other Liabilities and Deferred Credits	43,745	
16 Other	(47,856)	
17 Total Adjustments		518,306
18		
19 Net Cash Provided by (Used in) Operating Activities		840,471
20		
21 Cash Flows from Investing Activities:		
22 Construction/Acquisition of Property, Plant and Equip. (net of		
23 AFUDC and Capital Lease Related Acquisitions)	(657,333)	
24 Proceeds from Disposals of Property, Plant and Equipment	32,330	
25 Purchase of TCI & Other Investments	0	
26 Proceeds from Disposition of TCI & Other Investments	0	
27 Investments In/Advances to Affiliates	0	
28 Other Investing Activities	0	
29 Net Cash Used in Investing Activities		(625,003)
30		
31		
32 SUBTOTAL		215,468

Supporting Schedules:

Recap Schedules:

Statement of Cash Flows
 12 MONTHS ENDING DECEMBER 31, 1992
 (\$000)
 Southern Bell - Florida

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-TL
 Test Year - 1

1992

Schedule C-6
 Page 2 of 2
 Witness Responsible: W. S. Reid

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

Line No.		SOUTHERN BELL - FLORIDA 1992 Amount	1992 Total Amount
-----		-----	
1	Total from Preceding Page		215,468
2	Cash Flows from Financing Activities:		
3	Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less		
4	Advances from Affiliates		
5	Repayments of Advances from Affiliates		
6	Proceeds from Long-Term Debt		
7	Repayments of Long-Term Debt		
8	Payment of Capital Lease Obligations		
9	Proceeds from Issuing Common Stock/Equity Investment from Parent		
10	Repurchase of Treasury Shares		
11	Dividends Paid		
12	Other Financing Activities	(215,468)	
13	Net Cash Provided by Financing Activities		(215,468)
14	Effect of Exchange Rate Changes on Cash		0
15	Net Increase/(Decrease) in Cash and Cash Equivalents		0
16	Cash and Cash Equivalents at Beginning of Period		0
17	Cash and Cash Equivalents at End of Period		0
			=====

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

16. Schedule C-7-- The amount (shown by name and address of recipient and expense account) and proposed ratemaking treatment for all charitable or civic contributions, and social service club membership dues and expenses. Show intrastate portion and segregate between in-state and out-of-state recipients. Amounts of less than \$500 may be grouped by classes provided that the number of items so grouped is shown.

Charitable and Civic Contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 1 of 39
Witness Responsible W.S. Reid

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

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)

Contributions of \$ 500, or more:

- 1
 - 2
 - 3
 - 4
 - 5
- Southern Bell Telephone and Telegraph Company books contributions and social service club dues and expenses below the line. For rate-making purposes, these amounts remain below the line due to previous disallowance by the Florida Public Service Commission. Intra-state amounts are calculated on account totals. Amounts on this schedule are Florida specific amounts.

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 2 of 39
Witness Responsible W.S. Reid

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

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - FEDERATED CAMPAIGNS					
1	CHILD GUIDANCE FOUNDATION INC, JACKSONVILLE		20,000.00			
2	UNITED WAY OF BROWARD COUNTY, FT LAUDERDALE		137,300.00			
3	UNITED WAY OF DADE COUNTY, MIAMI		343,000.00			
4	UNITED WAY OF ESCAMBIA COUNTY, PENSACOLA		19,000.00			
5	UNITED WAY OF SANTA ROSA COUNTY, MILTON		2,600.00			
6	UNITED WAY OF BAY COUNTY, PANAMA CITY		8,250.00			
7	UNITED WAY OF BREVARD COUNTY, COCOA		14,000.00			
8	UNITED WAY OF INDIAN RIVER COUNTY, VERO BEACH		5,125.00			
9	UNITED WAY OF MARTIN COUNTY, STUART		6,000.00			
10	UNITED WAY OF MONROE COUNTY, KEY WEST		9,800.00			
11	UNITED WAY OF WASHINGTON COUNTY, CHIPLEY		1,000.00			
12	UNITED WAY OF PALM BEACH COUNTY, WEST PALM BEACH		71,000.00			
13	UNITED WAY OF ST LUCIE COUNTY, FT PIERCE		6,500.00			
14	UNITED WAY OF ST JOHNS COUNTY, ST AUGUSTINE		2,500.00			
15	UNITED WAY OF ALACHUA COUNTY, GAINESVILLE		12,125.00			
16	UNITED WAY OF COLUMBIA COUNTY, LAKE CITY		2,100.00			
17	UNITED WAY OF FLAGLER COUNTY INC, FLAGLER BEACH		1,600.00			
18	UNITED WAY OF VOLUSIA COUNTY INC, DAYTONA BEACH		14,500.00			
19	BROWARD COUNTY COMMUNITY FOUNDATION, FT LAUDERDALE		1,000.00			
20	HEART OF FLORIDA UNITED WAY, ORLANDO		55,000.00			
21	UNITED WAY OF BROWARD COUNTY, CELEBRITY GOLF					
22	TOURNAMENT, FT LAUDERDALE		700.00			
23	GOODWILL INDUSTRIES OF S FLA, MIAMI		5,000.00			

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 3 of 39

Witness Responsible W.S. Reid

Check Whether Data is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - FEDERATED CAMPAIGNS (Continued)					
24	UNITED WAY OF NORTHEAST FLA, JACKSONVILLE		100,000.00			
25	UNITED WAY OF HERNANDO COUNTY, BROOKSVILLE		5,000.00			
26	UNITED WAY OF LEON COUNTY INC, TALLAHASSEE		2,000.00			
27	FLORIDA INDEPENDENT COLLEGE FUND, ORLANDO		15,000.00			
28	VARIOUS OTHER (2)		368.85			
29	TOTAL HEALTH HUMAN SERVICES - FEDERATED CAMPAIGNS		860,468.85			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 4 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - HEALTH CARE & HUMAN SERVICES					
1	CAMILLUS HOUSE, MIAMI		2,000.00			
2	CURE AIDS NOW, MIAMI		1,500.00			
3	THE HEART GUILD OF NORTHEAST FLA, JACKSONVILLE		10,000.00			
4	SPACE COAST EARLY INTERVENTION CENTER, PALM BAY		1,000.00			
5	UNITED CEREBRAL PALSY BABY HOUSE, MIAMI		10,000.00			
6	YOUTH CRISIS CENTER INC, JACKSONVILLE		5,000.00			
7	AMERICAN CANCER SOCIETY SOUTH PALM BEACH, BOCA RATON		1,100.00			
8	AMERICAN HEART ASSOC, PALM BEACH COUNTY, BOCA RATON		700.00			
9	AMERICAN LUNG ASSOC OF FLA, TALLAHASSEE		500.00			
10	AMERICAN RED CROSS, MIAMI		20,000.00			
11	CENTER FOR GROUP COUNSELING, BOCA RATON		500.00			
12	CHILD CARE CONNECTION OF BROWARD COUNTY, FT LAUDERDALE		5,200.00			
13	CYSTIC FIBROSIS FOUNDATION, FT LAUDERDALE		500.00			
14	DAVID B PERINI JR PROGRAM, CHERRYFIELD, MASS				1,000.00	
15	DEAF SERVICE CENTER, DAYTONA BEACH		500.00			
16	DEAF SERVICE CENTER OF PALM BEACH COUNTY, WEST PALM BEACH		1,750.00			
17	EDGEWOOD CHILDREN'S RANCH, ORLANDO		2,000.00			
18	EPILEPSY ASSOC OT THE PALM BEACHES, WEST PALM BEACH		500.00			
19	FELLOWSHIP FOUNDATION, FELLOWSHIP HOUSE, SOUTH MIAMI		1,000.00			
20	FLORENCE FULLER CHILD DEVELOPMENT CENTER, BOCA RATON		1,500.00			
21	FLORIDA KEYS CHILDRENS SHELTER, KEY LARGO		2,000.00			
22	FLORIDA'S FIRST COMPREHENSIVE HOSPICE, METHODIST MEDICAL					
23	CENTER, JACKSONVILLE		2,000.00			
24	HERNANDO ASSOC FOR RETARDED CITIZENS, BROOKSVILLE		1,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 5 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - HEALTH CARE & HUMAN SERVICES (CONTINUED)					
25	INFORMED FAMILIES OF DADE COUNTY, INC, MIAMI		2,500.00			
26	SUICIDE PREVENTION CENTER OF JACKSONVILLE INC, JACKSONVILLE		1,500.00			
28	INFORMED FAMILIES OF MONROE COUNTY, KEY WEST		750.00			
29	JUBILEE SOUP KITCHEN, HOLLYWOOD		1,000.00			
30	LEUKEMIA SOCIETY OF AMERICA, MIAMI		809.00			
31	LIGA CONTRA EL CANCER, MIAMI		3,250.00			
32	MARCH OF DIMES OF PALM BEACH COUNTY, WEST PALM BEACH		500.00			
33	MEMORIAL HOSPITAL FOUNDATION, HOLLYWOOD		5,000.00			
34	SPECIAL OLYMPICS PALM BEACH COUNTY, LAKE WORTH		1,500.00			
35	AMERICAN CANCER SOCIETY, MIAMI		10,000.00			
36	AMERICAN CANCER SOCIETY, GAINESVILLE		700.00			
37	AMERICAN CANCER SOCIETY, BROOKSVILLE		500.00			
38	CHARLEE, FT LAUDERDALE		750.00			
39	CHILDREN'S HOME SOCIETY, WEST PALM BEACH		500.00			
40	CHILDREN'S MIRACLE NETWORK, GAINESVILLE		500.00			
41	EASTER SEAL SOCIETY OF DADE COUNTY INC, MIAMI		28,700.00			
42	LOG CABIN ENTERPRISES INC, MIAMI BEACH		1,000.00			
43	MARCH OF DIMES BIRTH DEFECTS FOUNDATION, MIAMI		2,000.00			
44	MENTAL HEALTH SERVICES INC, GAINESVILLE		500.00			
45	MERCY WATCH INC, MERRITT ISLAND		750.00			
46	MIAMI BRIDGE INC, MIAMI		5,000.00			
47	THE MIAMI PROJECT TO CURE PARALYSIS, MIAMI		590.00			
48	NFL ALUMNI, MIAMI		1,375.00			
49	NORTHWEST DADE CENTER INC, HIALEAH		2,500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 6 of 39
Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - HEALTH CARE & HUMAN SERVICES (CONTINUED)					
50	ROY CLARK CELEBRITY GALA, DELRAY BEACH		500.00			
51	SERVICE AGENCY FOR SENIOR CITIZENS OF BROWARD COUNTY, FT LAUDERDALE		525.00			
52	SUNRISE COMMUNITY PROMOTIONS INC, MIAMI		2,500.00			
53	INFORMED PARENTS, TALLAHASSEE		650.00			
54	HAVEN SCHOOL OF THE MENTALLY RETARDED, MIAMI		2,000.00			
55	HEALTHCARE EDUCATION & RESEARCH FOUNDATION INC, FT LAUDERDALE		1,000.00			
56	ALZHEIMER'S FAMILY CENTER, MARGATE		10,150.00			
57	AMERICAN CANCER SOCIETY, MERRITT ISLAND		750.00			
58	AMERICAN LUNG ASSOCIATION OF FLORIDA, JACKSONVILLE		1,100.00			
59	AMERICAN LUNG ASSOCIATION, FT LAUDERDALE		1,000.00			
60	COALITION FOR THE HOMELESS, ORLANDO		25,000.00			
61	COMMISSIONER FRED STREETMAN ROAST, SANFORD		500.00			
62	COMMUNITY COUNSELING SERVICES, BOCA RATON		1,000.00			
63	DADE COMMUNITY FOUNDATION, MIAMI		10,000.00			
64	JAYHAVEN, WEST PALM BEACH		500.00			
65	LINDA RAY CHILDREN'S CENTER, MIAMI		1,500.00			
66	PREVENT BLINDNESS, JACKSONVILLE		630.00			
67	SALVATION ARMY WOMENS AUXILIARY, JACKSONVILLE		1,000.00			
68	UNITED WAY OF BAY COUNTY, PANAMA CITY		2,750.00			
69	AREA AGENCY ON AGING OF BROWARD COUNTY, FT LAUDERDALE		1,760.00			
70	AMERICAN CANCER SOCIETY, JACKSONVILLE		5,000.00			
71	AMERICAN RED CROSS, JACKSONVILLE		5,600.00			
72	CHILDREN'S HOME SOCIETY OF FLA, JACKSONVILLE		1,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 7 of 39
Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected
Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES -- HEALTH CARE & HUMAN SERVICES (CONTINUED)					
74	CLAY COUNTY COUNCIL ON AGING, GREEN COVE SPRINGS		500.00			
75	THE COMMUNITY ALLIANCE AGAINST AIDS, MIAMI		750.00			
76	DAILY BREAD INC, MELBOURNE		1,000.00			
77	EPILEPSY FOUNDATION OF SO FLA, MIAMI		2,350.00			
78	FLORIDA ASSOC OF WORKERS FOR THE BLIND, MIAMI		15,000.00			
79	HANDS IN ACTION, MIAMI		3,500.00			
80	HANLEY HAZELDEN CENTER, WEST PALM BEACH		10,000.00			
81	HEARING AND SPEECH CENTER OF FLA, CORAL GABLES		2,500.00			
82	HERE'S HELP INC, OPA-LOCKA		2,000.00			
83	HORSES & THE HANDICAPPED, DELRAY BEACH		550.00			
84	COMMUNITY COUNCIL, JACKSONVILLE		1,000.00			
85	N E ALZHEIMERS DAY CARE CENTER, DEERFILED BEACH		2,003.00			
86	NCCJ, ORLANDO		1,000.00			
87	NORTH BREVARD CHARITIES, TITUSVILLE		750.00			
88	CHARLES E PASSMORE, BOCA RATON		875.00			
89	ROTARY CLUB, DAYTONA BEACH		1,000.00			
90	SHARING CENTER OF CENTRAL BREVARD, COCOA		500.00			
91	STEWART TREATMENT CENTER INC, DAYTONA BEACH		500.00			
92	TRANSPLANT FOUNDATION OF SOUTH FLORIDA, MIAMI		500.00			
93	UNITED CEREBRAL PALSY, MIAMI		1,000.00			
94	UNITED HEARING & DEAF SERVICES INC, LAUDERDALE LAKES		1,350.00			
95	AMERICAN HEART ASSOCIATION, MIAMI		750.00			
96	CHARLEE OF DADE COUNTY INC, MIAMI		500.00			
97	CHILDREN'S CANCER CARING CENTER, WEST PALM BEACH		500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7

Page 8 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - HEALTH CARE & HUMAN SERVICES (CONTINUED)					
98	CHILDREN'S OPPORTUNITY GROUP, FT LAUDERDALE		1,000.00			
99	THE HAVEN, MELBOURNE		1,000.00			
100	LEUKEMIA SOCIETY OF AMERICA, JACKSONVILLE		500.00			
101	MUSCULAR DYSTROPHY ASSOC, JACKSONVILLE		1,200.00			
102	SPACE COAST DISABILITY RIGHTS ASSOCIATION, ROCKLEDGE		500.00			
103	T R GIBSON MEMORIAL FUND INC, COCONUT GROVE		1,000.00			
04	UNITED CEREBRAL PALSY, FT LAUDERDALE		660.00			
05	UNIVERSITY OF MIAMI MEDICAL SCHOOL, MIAMI		500.00			
106	VINCEREMOS RIDING CENTER, LAKE WORTH		500.00			
107	WOODHOUSE INC, POMPAHO BEACH		500.00			
108	COUNCIL ON AGING OF MARTIN COUNTY, STUART		500.00			
109	FLORIDA COUNCIL ON AGING, TALLAHASSEE		2,000.00			
110	INDUSTRIAL HOME FOR THE BLIND, MIAMI		750.00			
111	MARIAN CENTER AUXILIARY, CORAL GABLES		2,500.00			
112	NACOPRW, MIAMI		1,000.00			
113	SAVE EYES, MIAMI		500.00			
114	WEST ORANGE YMCA, WINTER GARDEN		5,000.00			
115	WORK ORIENTED REHABILITATION CENTER INC, DAYTONA BEACH		500.00			
116	ALTRUSA CLUB, LAKE CITY		500.00			
117	AREA AGENCY ON AGING OF PALM BEACH/TREASURE COAST, INC,					
118	WEST PALM BEACH		975.00			
119	BREVARD REGIONAL ASSOCIATION OF THE DEAF, MERRITT ISLAND		500.00			
120	C.O.P.E., MELBOURNE		1,000.00			
121	CIRCLES OF CARE, MELBOURNE		500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 9 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - HEALTH CARE & HUMAN SERVICES (CONTINUED)					
122	HABILITATION CENTER FOR THE HANDICAPPED, INC, BOCA RATON		1,000.00			
123	SPINA-BIFIDA ASSN OF JAX, JACKSONVILLE		750.00			
124	CHILDREN'S CANCER CARING CENTER INC, MIAMI		1,000.00			
125	COMMUNITY CRUSADE AGAINST DRUGS, MIAMI		1,000.00			
126	DADE COUNTY SICKELL CELL FOUNDATION INC, MIAMI		1,500.00			
127	THE FLORIDA FORUM/THE WOMEN'S BOARD WOLFSON CHILDREN'S					
128	HOSPITAL, JACKSONVILLE		720.00			
129	HALFAX URBAN MINISTRIES, DAYTONA BEACH		500.00			
130	KYLE RYNNING TRUST FUND, PEMBROKE PINES		1,000.00			
131	NATIONAL MULTIPLE SCLEROSIS SOCIETY,		600.00			
132	RUTH RALES JEWISH FAMILY SERVICE, BOCA RATON		1,000.00			
133	SPECIAL EVENTS ADVISORY COUNCIL, JACKSONVILLE		500.00			
134	AMERICAN RED CROSS, FT LAUDERDALE		1,000.00			
135	ELDERLY INTEREST FUND INC, FT LAUDERDALE		500.00			
136	HEALTH CRISIS NETWORK, MIAMI		500.00			
137	LEARN TO READ VOLUNTEER OF MIAMI INC, MIAMI		1,000.00			
138	SPINA-BIFIDA ASSOC OF SE FLA, WEST PALM BEACH		500.00			
139	AMERICAN HEART ASSOC, WEST PALM BEACH		1,500.00			
140	AMERICAN RED CROSS, ORLANDO		2,500.00			
141	FAMILY HEALTH CENTER, MIAMI		800.00			
142	FRONTLINE FOUNDATION INC, ORLANDO		1,500.00			
143	HOPE CENTER, MIAMI		1,500.00			
144	SALVATION ARMY, WEST PALM BEACH		500.00			
145	SECOND HARVEST FOOD BANK OF CENTRAL FLORIDA, ORLANDO		1,500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260--TL
Test Year -1 1992

Schedule C-7
Page 10 of 39
Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - HEALTH CARE & HUMAN SERVICES (CONTINUED)					
146	AMERICAN RED CROSS, HIALEAH		1,000.00			
147	CHILDREN'S CANCER CARING CENTER INC, BROWARD					
148	CHAPTER, DAVIE		1,000.00			
149	CHILDREN'S HOME SOCIETY, NORTH BROWARD AUXILIARY,					
150	LIGHTHOUSE POINT		500.00			
151	CITY RESCUE MISSION INC, JACKSONVILLE NEW LIFE INN,					
152	JACKSONVILLE		557.95			
153	DEAF SERVICES BUREAU, MIAMI		1,000.00			
154	EASTER SEAL SOCIETY, DAYTONA BEACH		1,000.00			
155	MARIAN CENTER AUXILIARY, NORTH BAY VILLAGE		1,500.00			
156	VARIOUS OTHER (55)		10,931.24			
157	TOTAL HEALTH HUMAN SERVICES - HEALTH CARE					
158	& HUMAN SERVICES		333,161.19			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 11 of 39
Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected
Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - YOUTH AGENCIES					
1	BIG BROTHERS-BIG SISTERS OF GREATER MIAMI, CORAL GABLES		1,500.00			
2	YWCA, JACKSONVILLE		1,100.00			
3	BOY SCOUTS OF AMERICA, CENTRAL FLA COUNCIL, ORLANDO		1,500.00			
4	BOYS & GIRLS CLUBS OF BROWARD COUNTY, FT LAUDERDALE		5,000.00			
5	NATIONAL AAU USA JR MENS CHAMPIONS, JACKSONVILLE		500.00			
6	NORTHEAST FLA BOY SCOUTS OF AMERICA, JACKSONVILLE		6,950.00			
7	YMCA, BOCA RATON		1,000.00			
8	YOUTH LEADERSHIP, JACKSONVILLE		5,000.00			
9	FLORIDA CHRISTIAN ASSOCIATION OF AMERICA INC, MIAMI		1,400.00			
10	FLORIDA SHRINE BOWL, JACKSONVILLE		500.00			
11	FLORIDA YOUTH LEADERSHIP, ORLANDO		500.00			
12	GULFSTREAM COUNCIL BOY SCOUTS OF AMERICA,					
13	WEST PALM BEACH		7,250.00			
14	JR ACHIEVEMENT OF CENTRAL EAST FLA,		3,000.00			
15	JR ACHIEVEMENT, MID-FLA BUSINESS HALL OF FAME, ORLANDO		3,500.00			
16	JR ACHIEVEMENT, JACKSONVILLE		12,825.00			
17	JR ACHIEVEMENT, MIAMI		4,000.00			
18	JR ACHIEVEMENT OF BROWARD & SOUTH PALM BEACH					
19	COUNTIES, FT LAUDERDALE		10,320.00			
20	NINETY AND NINE BOYS RANCH, PENSACOLA		500.00			
21	OLDER AMERICANS MONTH COMMITTEE, ORLANDO		500.00			
22	YWCA, MIAMI		7,500.00			
23	ASPIRA OF FLORIDA INC, MIAMI		1,000.00			
24	BOY SCOUTS OF AMERICA, MIAMI LAKES		500.00			
25	BOY SCOUTS OF AMERICA, LAKE CITY		500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 12 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - YOUTH AGENCIES (CONTINUED)					
26	BOYS & GIRLS CLUBS OF HOLLYWOOD, HOLLYWOOD		5,000.00			
27	POLICE ATHLETIC LEAGUE, DELAND		500.00			
28	T.S.C. SPORTS INC, NORTH MIAMI		500.00			
29	YMCA OF GREATER MIAMI, MIAMI		500.00			
30	BOY SCOUTS OF AMERICA, TALLAHASSEE		650.00			
31	GATEWAY GIRL SCOUT COUNCIL, JACKSONVILLE		1,000.00			
32	HERNANDO YOUTH LEAGUE, BROOKSVILLE		800.00			
33	YMCA, JACKSONVILLE		5,000.00			
4	CLAY COUNTY YMCA, ORANGE PARK		500.00			
35	RICHARD V MOORE COMMUNITY CENTER, DAYTONA BEACH		950.00			
36	SEMINOLE SOCCER CLUB, LONGWOOD		500.00			
37	YOUTH CRIME WATCH OF AMERICA, MIAMI		1,000.00			
38	SHERATON HOUSE FAMILY MINISTRIES, FT LAUDERDALE		500.00			
39	EDGEWOOD CHILDREN'S RANCH, ORLANDO		1,000.00			
40	HOUSE OF HOPE, ORLANDO		2,500.00			
41	NATIONAL GOLF FOUNDATION, PALM BEACH GARDENS		500.00			
42	YWCA OF PALM BEACH COUNTY, WEST PALM BEACH		650.00			
43	JUNIOR ACHIEVEMENT MID-FLA BUSINESS HALL OF FAME, ORLANDO		700.00			
44	YMCA AQUATIC CENTER, ORLANDO		500.00			
45	BARTON'S BOOSTERS INC, BOCA RATON		1,000.00			
46	BOYS GIRLS CLUBS OF ALACHUA COUNTY INC, GAINESVILLE		500.00			
47	CALGREEN FOUNDATION, WEST PALM BEACH		1,000.00			
48	FISHIN' KIDS STAY CLEAN, LAKE WORTH		500.00			
49	FLORIDA NETWORK FOR YOUTH & FAMILY SERVICES,					
50	TALLAHASSEE		5,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 13 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastste (4)	Total (5)	Intrastste (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - YOUTH AGENCIES (CONTINUED)					
51	THE HONDA CLASSIC, FT LAUDERDALE		10,000.00			
52	YMCA, MIAMI LAKES		500.00			
53	RIVER CITIES YMCA, MIAMI		500.00			
54	WJNO CHILDRENS FUND, PANAMA CITY		500.00			
55	JR ACHIEVEMENT-LEVY COUNTY, GAINESVILLE		500.00			
56	ORLANDO MAGIC FOUNDATION, ORLANDO		2,500.00			
57	VARIOUS OTHER (33)		7409.31			
58	TOTAL HEALTH HUMAN SERVICES-YOUTH AGENCIES		129,504.31			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 14 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	HEALTH HUMAN SERVICES - HOSPITALS					
1	BAPTIST MEDICAL CENTER, JACKSONVILLE		20,000.00			
2	DEBBIE RAND MEMORIAL SERVICE LEAGUE, BOCA RATON		500.00			
3	METHODIST HOSPITAL FOUNDATION MEDICAL CENTER PLAZA,					
4	JACKSONVILLE		1,000.00			
5	ST VINCENT'S HOSPITAL, JACKSONVILLE		12,500.00			
6	UNIVERSITY MEDICAL CENTER, JACKSONVILLE		1,000.00			
7	ALZHEIMER'S CARE & RESEARCH CENTER, JACKSONVILLE		10,000.00			
8	BAPTIST HEALTH CARE FOUNDATION, PENSACOLA		500.00			
9	JACKSON MEMORIAL FOUNDATION, MIAMI		10,000.00			
10	WOMEN'S BOARD MEMORIAL MEDICAL CENTER, JACKSONVILLE		750.00			
11	WUESTHOFF HOSPITAL DEVELOPMENT COUNCIL, ROCKLEDGE		12,500.00			
12	TALLAHASSEE MEMORIAL REGIONAL MEDICAL CENTER,					
13	TALLAHASSEE		500.00			
14	FLORIDA TELEPHONE ASSOCIATION, TALLAHASSEE		500.00			
15	MEMORIAL MEDICAL CENTER PRESENTATION CENTER,					
16	JACKSONVILLE		10,000.00			
17	SACRED HEART FOUNDATION, PENSACOLA		500.00			
18	FLORIDA HOSPITAL FOUNDATION, ORLANDO		10,000.00			
19	HALIFAX MEDICAL CENTER, DAYTONA BEACH		500.00			
20	THE MEMORIAL HEALTH, EDUCATION AND RESEARCH					
21	FOUNDATION, JACKSONVILLE		1,000.00			
22	FOUNDATION OF BAY MEDICAL CENTER, PANAMA CITY		1,100.00			
23	MIAMI CHILDRENS HOSPITAL, MIAMI		2,500.00			
24	VARIOUS OTHER (5)		1,606.00			
25	TOTAL HEALTH HUMAN SERVICES - HOSPITALS		96,956.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 15 of 39

Witness Responsible W.S. Reid

Check Whether Data is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - EDUCATIONAL INSTITUTIONS					
1	UNIVERSITY OF MIAMI, CORAL GABLES		20,000.00			
2	UNIVERSITY OF NORTH FLA FOUNDATION INC, JACKSONVILLE		1,000.00			
3	DADE COUNTY PUBLIC SCHOOLS SCHOOL BOARD, MIAMI		4,500.00			
4	FCCJ FOUNDATION, JACKSONVILLE		5,000.00			
5	KEY LARGO MIDDLE SCHOOL, KEY LARGO		500.00			
6	R R MOTON ELEMENTARY SCHOOL, PERRINE		500.00			
7	RICHMOND HEIGHTS MIDDLE SCHOOL, MIAMI		500.00			
8	RONALD MCNAIR MIDDLE SCHOOL, COCOA		2,000.00			
9	SANTA FE COMMUNITY COLLEGE ENDOWMENT CORP, GAINESVILLE		6,190.00			
10	SOUTHWOOD MIDDLE SCHOOL, MIAMI		1,000.00			
11	SUGARLOAF ELEMENTARY SCHOOL, MIAMI		500.00			
12	VOLUSIA COUNTY SCHOOL BOARD, DELAND		1,000.00			
13	BROWARD COMMUNITY COLLEGE, FT LAUDERDALE		11,000.00			
14	CAMPBELL DRIVE ELEMENTARY SCHOOL, MIAMI		500.00			
15	FLORIDA STATE UNIVERSITY, PANAMA CITY CAMPUS,					
16	PANAMA CITY		2,000.00			
17	GLORIA FLOYD ELEMENTARY, MIAMI		500.00			
18	GOAL INC, NORTH MIAMI		500.00			
19	GULF COAST COMMUNITY COLLEGE, PANAMA CITY		2,000.00			
20	HERNANDO SCHOLARSHIP FUND, BROOKSVILLE		2,000.00			
21	KEY WEST HIGH SCHOOL, KEY WEST		500.00			
22	MARATHON HIGH SCHOOL, MARATHON		500.00			
23	SOUTHWEST SENIOR HIGH SCHOOL, MIAMI		500.00			
24	REDLAND MIDDLE SCHOOL, HOMESTEAD		500.00			
25	ROCKWAY MIDDLE SCHOOL, MIAMI		500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260--TL

Test Year --1 1992

Schedule C--7

Page 16 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION -- EDUCATIONAL INSTITUTIONS (CONTINUED)					
26	SEABREEZE HIGH SCHOOL, DAYTONA BEACH		500.00			
27	STETSON UNIVERSITY, DELAND		10,000.00			
28	UNIVERSITY OF NORTH FLORIDA, JACKSONVILLE		20,000.00			
29	BETHUNE COOKMAN COLLEGE, DAYTONA BEACH		5,800.00			
30	FLORIDA ATLANTIC UNIVERSITY, UNIVERSITY TOWER,					
31	FT LAUDERDALE		600.00			
32	JACKSONVILLE UNIVERSITY, JACKSONVILLE		900.00			
33	ORANGE COUNTY PUBLIC SCHOOLS, ORLANDO		5,000.00			
34	DADE MARINE INSTITUTE, MIAMI		5,000.00			
35	F.A.C.T.S., SANFORD		1,500.00			
36	PASCO HERNANDO COMMUNITY COLLEGE FUND FOR PERFORMING					
37	ARTS, DADE CITY		1,000.00			
38	PENSACOLA JUNIOR COLLEGE, PENSACOLA		5,000.00			
39	FLORIDA INTERNATIONAL UNIVERSITY FOUNDATION, MIAMI		15,000.00			
40	FLORIDA STATE UNIVERSITY FOUNDATION, FT LAUDERDALE		8,615.00			
41	THE FOUNDATION FOR EXCELLENCE, PENSACOLA		750.00			
42	INTERGENERATIONAL LEGISLATIVE PROGRAM, MIAMI		500.00			
43	JR ACHIEVEMENT OF GREATER MIAMI INC, MIAMI		10,000.00			
44	SANTA ROSA COUNTY EDUCATIONAL FOUNDATION, MILTON		750.00			
45	VALENCIA COMMUNITY COLLEGE, ORLANDO		1,500.00			
46	FLORIDA A & M UNIVERSITY, TALLAHASSEE		9,000.00			
47	RIVERVIEW LEARNING CENTER, DAYTONA BEACH		500.00			
48	WALTER A HURST ELEMENTARY, HOLLY HILL		500.00			
49	BARRY UNIVERSITY, MIAMI SHORES		10,000.00			
50	DAYTONA BEACH COMMUNITY COLLEGE FOUNDATION,					
51	DAYTONA BEACH		500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 17 of 39
Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected
Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - EDUCATIONAL INSTITUTIONS (CONTINUED)					
52	LYNN UNIVERSITY, BOCA RATON		800.00			
53	UNIVERSITY OF CENTRAL FLORIDA, ORLANDO		1,000.00			
54	PALM BEACH COUNTY COMMUNITY COLLEGE FOUNDATION					
55	INC, LAKE WORTH		800.00			
56	SPACE COAST SCIENCE CENTER, MELBOURNE		500.00			
57	UNIVERSITY OF MIAMI SCHOOL OF MUSIC, MIAMI		2,000.00			
58	FOUNDATION FOR ORANGE COUNTY PUBLIC SCHOOLS					
59	INC, ORLANDO		550.00			
60	ROLLINS COLLEGE, WINTER PARK		7,500.00			
61	FLORIDA INTERNATIONAL UNIVERSITY GOLDEN PANTHER					
62	CLUB, MIAMI		6,000.00			
63	FLORIDA INTERNATIONAL UNIV COMMUNICATIONS SCHOLAR-					
64	SHIP, MIAMI		5,000.00			
65	FLORIDA INTERNATIONAL UNIVERSITY, MIAMI		1,000.00			
66	FLORIDA MEMORIAL COLLEGE, MIAMI		15,000.00			
67	HOMESTEAD SR HIGH SCHOOL BAND PARENTS ASSOC,					
68	HOMESTEAD		2,000.00			
69	SOUTH DAYTONA ELEMENTARY, SOUTH DAYTONA		645.00			
70	UNIV OF MIAMI ATHLETIC DEPT, CORAL GABLES		6,800.00			
71	UNIV OF MIAMI SCHOOL OF BUSINESS ADMINISTRATION,					
72	CORAL GABLES		5,000.00			
73	VARIOUS (4)		1,250.00			
74	TOTAL EDUCATION - EDUCATIONAL INSTITUTIONS		232,450.00			

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year - 1 1992

Schedule C-7

Page 18 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - STATE/NATIONAL FUND RAISING ORGANIZATIONS					
1	BREVARD COMMUNITY COLLEGE, COCOA		1,100.00			
2	NATIONAL MERIT SCHOLARSHIP CHICAGO, IL				22,260.00	
3	VARIOUS OTHER (3)		650.00			
4	TOTAL EDUCATION-STATE/NATIONAL FUND RAISING ORGANIZATIONS		1,750.00		22,260.00	

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule C-7

Page 19 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - OTHER					
1	ENTERPRISE AMBASSADOR PROGRAM, NOVA UNIVERSITY					
2	SCHOOL OF BUSINESS, FT LAUDERDALE		500.00			
3	FLORIDA COMMUNITY COLLEGE, JACKSONVILLE		10,000.00			
4	BETHUNE COOKMAN COLLEGE ALUMNI ASSOC OF PALM					
5	BEACH COUNTY, WEST PALM BEACH		1,000.00			
6	BOARD OF REGENTS FOUNDATION, TALLAHASSEE		500.00			
7	BOCA RATON ROTARY FUND INC, BOCA RATON		850.00			
8	BODY POSITIVE, MIAMI		2,000.00			
9	BREVARD SCHOOLS FOUNDATION, MELBOURNE		4,500.00			
10	CITIES IN SCHOOLS OF FLORIDA, WEST PALM BEACH		21,250.00			
11	CITIES IN SCHOOLS OF MIAMI, MIAMI		10,000.00			
12	CORAL SHORES HIGH SCHOOL, TAVERNIER		500.00			
13	DADE PUBLIC EDUCATION FUND, MIAMI		5,000.00			
14	DADE PUBLIC EDUCATION FUND IMPACT PROGRAM, MIAMI		2,500.00			
15	DADE READING COUNCIL, MIAMI BEACH		2,000.00			
16	FIU FOUNDATION, INC, MIAMI		5,250.00			
17	FLORIDA KEYS EDUCATIONAL FOUNDATION, INC, KEY WEST		3,500.00			
18	THE FOUNDATION OF HEALTHCARE INC, JACKSONVILLE		900.00			
19	GATOR BOOSTERS INC, GAINESVILLE		9,800.00			
20	HONG KONG INTERNATIONAL INC, HONG KONG					
21	RESTAURANT, MIAMI		500.00			
22	HORACE O'BRYANT MIDDLE SCHOOL, KEY WEST		500.00			
23	THE JEFFERSON REAVES SR FOUNDATION, MIAMI		500.00			
24	JUNIOR ACHIEVEMENT, PENSACOLA		2,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule C-7

Page 20 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - OTHER (CONTINUED)					
25	JR ACHIEVEMENT OF THE PALM BEACHES INC, RMIERA BEACH		1,095.00			
26	MIAMI DADE COMMUNITY COLLEGE WOLFSON CAMPUS, MIAMI		675.00			
27	MIAMI DADE COMMUNITY COLLEGE NORTH CAMPUS, MIAMI		8,000.00			
28	NFL ALUMNI, MIAMI		5,200.00			
29	PALM BEACH COMMUNITY COLLEGE SCHOLARSHIP FUND,					
30	LAKE WORTH		6,650.00			
31	ST FRANCIS OF ASSISI WILDLIFE ASSOC INC,					
2	TALLAHASSEE		1,080.00			
33	UM SPORTS HALL OF FAME DINNER, MIAMI		750.00			
34	WHISPERING PINES CHAMBER SINGERS, MIAMI		500.00			
35	ACHIEVERS CIVIC CLUB, MIAMI		500.00			
36	BROWARD EDUCATION FOUNDATION INC, FT LAUDERDALE		2,840.00			
37	DELPHI FOUNDATION INSTITUTE INC, MIAMI		1,000.00			
38	DUVAL PUBLIC EDUCATION PROGRAM, JACKSONVILLE		2,000.00			
39	FLORIDA ATLANTIC UNIVERSITY, FT LAUDERDALE		1,000.00			
40	FLORIDA FOUNDATION FOR FUTURE SCIENTISTS, GAINESVILLE		4,000.00			
41	HOLOCAUST MEMORIAL RESOURCE AND EDUCATION CENTER					
42	OF CENTRAL FLORIDA, MAITLAND		500.00			
43	HUGH O'BRIAN YOUTH FOUNDATION, TALLAHASSEE		2,250.00			
44	CITIES IN SCHOOLS, JACKSONVILLE		10,675.74			
45	JIM BACCHUS STUDENT INTERN PROGRAM INC, ORLANDO		500.00			
46	LEAGUE OF ENVIRONMENTAL EDUCATORS INC, HOBIE SOUND		500.00			
47	NORTHWESTERN SENIOR HIGH SCHOOL, MIAMI		700.00			
48	PALMETTO SR HIGH SCHOOL, MIAMI		500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule C-7

Page 21 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - OTHER (CONTINUED)					
49	NORTH MIAMI CHAMBER OF COMMERCE SCHOLARSHIP FUND,					
50	NORTH MIAMI		500.00			
51	AMATEUR ATHLETIC ASSOC, ORLANDO		2,000.00			
52	ST THOMAS UNIVERSITY, MIAMI		1,200.00			
53	VERO BEACH HIGH SCHOOL, VERO BEACH		1,076.00			
54	WUFT TV FRIENDS OF FIVE INC, GAINESVILLE		1,500.00			
55	BETA PI SCHOLARSHIP FUND, GAINESVILLE		500.00			
56	FLAGLER COUNTY EDUCATION FOUNDATION, BUNNELL		500.00			
57	FUTURES, INC, HOLLY HILL		1,000.00			
58	LEON HIGH SCHOOL CREW TEAM, TALLAHASSEE		500.00			
59	ROLLINS COLLEGE, WINTER PARK		2,500.00			
60	SALES AIDS INC, WALTHAM, MASS				1,160.00	
61	SEMINOLE BOOSTERS INC, TALLAHASSEE		6,000.00			
62	TREASURE ISLAND ELEMENTARY, NORTH BAY VILLAGE		500.00			
63	UNIVERSITY OF FLORIDA FOUNDATION INC, GAINESVILLE		1,000.00			
64	UNIVERSITY OF MIAMI, CORAL GABLES		10,000.00			
65	WQCS, INDIAN RIVER COMMUNITY COLLEGE, FT PIERCE		1,500.00			
66	ADULT LITERACY SERVICE OF INDIAN RIVER COUNTY,					
67	VERO BEACH		500.00			
68	CHARLES R DREW ELEMENTARY, MIAMI		1,591.40			
69	COLLEGE ASSISTANCE PROGRAM, MIAMI		7,500.00			
70	DBCC FOUNDATION, DAYTONA BEACH		2,500.00			
71	FAMCO LEARNING & DEVELOPMENT, INC, JACKSONVILLE		1,000.00			
72	HOPE HAVEN CHILDREN'S CLINIC, JACKSONVILLE		7,000.00			
73	JACKSONVILLE UNIVERSITY SCHOLARSHIP, JACKSONVILLE		4,000.00			
74	MARTIN COUNTY LITERACY COUNCIL, STUART		500.00			
75	SUPERINTENDENTS BALL/CAP INC, MIAMI		700.00			

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule C-7

Page 22 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - OTHER (CONTINUED)					
76	UNIVERSITY OF MIAMI SCHOOL OF CONTINUING STUDIES,					
77	CORAL GABLES		1,000.00			
78	BROWARD COUNTY ACT-SO NAACP, POMPANO BEACH		1,500.00			
79	DILLARD HIGH SCHOOL, SCHOOL FOOD SERVICE,					
80	FT LAUDERDALE		850.00			
81	FAU ALUMNI ASSOC, BOCA RATON		500.00			
2	FLORIDA INTERNATIONAL UNIVERSITY, MIAMI		7,000.00			
83	INDIAN RIVER COMMUNITY COLLEGE, FT PIERCE		3,000.00			
84	JUNIOR ACHIEVEMENT OF NORTH CENTRAL FLORIDA,					
85	GAINESVILLE		1,000.00			
86	KINLOCK PARK MIDDLE COMMUNITY SCHOOL, MIAMI		500.00			
87	MIAMI-DADE COMMUNITY COLLEGE MEDICAL CENTER					
88	CAMPUS, MIAMI		2,500.00			
89	UNIVERSITY OF CENTRAL FLORIDA FOUNDATION, ORLANDO		2,500.00			
90	BROWARD COMMUNITY COLLEGE, FT LAUDERDALE		4,500.00			
91	FAMILY TRADITIONS, EIGHT KEYS TO A BETTER ME,					
92	CHARLOTTE, NC				8,000.00	
93	JUNIOR ACHIEVEMENT OF CENTRAL FLORIDA, ORLANDO		1,800.00			
94	NATIONAL HISPANIC SCHOLARSHIP FUND, NOVATO, CA				3,000.00	
95	BREVARD LITERACY COALITION, COCOA		500.00			
96	C ROBERT MARKHAM FOUNDATION, PLANTATION		500.00			
97	FLORIDA EDUCATION FOUNDATION, TALLAHASSEE		4,000.00			
98	GILCHRIST CO PUBLIC SCHOOLS FOUNDATION, TRENTON		750.00			
99	MCKNIGHT ACHIEVERS, JACKSONVILLE		2,500.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule C-7

Page 23 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - OTHER (CONTINUED)					
100	JUNIOR ACHIEVEMENT OF BROWARD AND SOUTH PALM					
101	BEACH COUNTIES, POMPAHO BEACH		16,300.00			
102	PALM BEACH COMMUNITY COLLEGE FOUNDATION, INC,					
103	LAKE WORTH		700.00			
104	UNIVERSITY OF CENTRAL FLORIDA, DAYTONA BEACH		1,000.00			
105	EMBRY RIDDLE AERONAUTICAL UNIVERSITY REGIONAL					
106	AIRPORT, DAYTONA BEACH		1,500.00			
107	CITIES IN SCHOOLS OF PALM BEACH COUNTY INC,					
108	LAKE WORTH		2,700.00			
109	JUNIOR ACHIEVEMENT, COCOA BEACH		1,000.00			
110	PINEVIEW ELEMENTARY SCHOOL, TALLAHASSEE		500.00			
111	DADE COUNTY ALUMNAE CHAPTER DELTA SIGMA THETA					
112	INC, MIAMI		500.00			
113	DADE COUNTY PUBLIC SCHOOLS MAGNET ACCOUNT, MIAMI		2,500.00			
114	FLORIDA A & M UNIVERSITY LIFE GETS BETTER					
115	PROGRAM, TALLAHASSEE		15,000.00			
116	FLORIDA STATE UNIVERSITY FOUNDATION, TALLAHASSEE		500.00			
117	CHAMBER OF COMMERCE, LAKE MARY		1,000.00			
118	LEAGUE OF ENVIRONMENTAL EDUCATORS IN FLORIDA					
119	INC, FT WHITE		500.00			
120	MIAMI DADE COMMUNITY COLLEGE SOUTH ACTIVITIES,					
121	MIAMI		500.00			
122	PAVAC, MIAMI NORTHWESTERN SR HIGH, MIAMI		1,000.00			
123	BROWARD COUNTY SCHOOLS, FT LAUDERDALE		2,170.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule C-7

Page 24 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	EDUCATION - OTHER (CONTINUED)					
124	RAYMOND F KRAVIS CENTER OF PERFORMING ARTS,					
125	WEST PALM BEACH		5,000.00			
126	BROWARD EMPLOYMENT & TRAINING ADMINS, FT LAUDERDALE		1,000.00			
127	BROWARD PUBLIC LIBRARY FOUNDATION INC,					
128	FT LAUDERDALE		10,000.00			
129	COLUMBIA COUNTY SCHOOL SYSTEM, LAKE CITY		600.00			
130	CORAL PARK SENIOR HIGH SCHOOL, MIAMI		500.00			
131	FLORIDA ATLANTIC UNIVERSITY, BOCA RATON		12,000.00			
132	FLA COUNCIL ON ECONOMIC EDUCATION, TAMPA		5,000.00			
133	GAINESVILLE AREA CHAMBER OF COMMERCE, GAINESVILLE		500.00			
134	THE IVANHOE FOUNDATION, INC, ORLANDO		5,000.00			
135	MIAMI-DADE FOUNDATION, INC, MIAMI		2,500.00			
136	PALMS REGION ODYSSEY OF THE MIND, PALM BEACH GARDENS		800.00			
137	SCHOOL BOARD OF ALACHUA COUNTY VOCATIONAL DEPT,					
138	GAINESVILLE		1,200.00			
139	VARIOUS OTHER (44)		10,067.70			
140	TOTAL EDUCATION - OTHER		326,470.84		12,160.00	

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year - 1 1992

Schedule C-7

Page 25 of 39

Witness Responsible W.S. Reid

Check Whether Data is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CULTURE & THE ARTS - PERFORMING & VISUAL ARTS					
1	SYMPHONY ORCHESTRA, TALLAHASSEE		5,420.00			
2	ACTOR'S PLAYHOUSE, MIAMI		2,000.00			
3	THE AFRICAN AMERICAN CULTURAL ARTS ORGANIZATION					
4	INC, WEST PALM BEACH		1,000.00			
5	FILM SOCIETY OF MIAMI INC, MIAMI		6,500.00			
6	FLORIDA SYMPHONIC POPS, BOCA RATON		4,500.00			
7	INDIAN RIVER ARTS COUNCIL, VERO BEACH		500.00			
8	MUSIC & DRAMA CLUB, KEY BISCAYNE		500.00			
9	NORTHSHORE CONCERT SERIES, MIAMI		10,000.00			
10	PACE, MIAMI		25,000.00			
11	RAYMOND F KRAVIS CENTER OF PERFORMING ARTS,					
12	WEST PALM BEACH		15,500.00			
13	RIVERSIDE THEATRE, VERO BEACH		7,500.00			
14	SOUTH FLORIDA SHAKESPEARE FESTIVAL, MIAMI		5,000.00			
15	TREASURE COAST OPERA SOCIETY, FT PIERCE		800.00			
16	TRUTHS INC, WEST PALM BEACH		1,000.00			
17	THE ARTS COUNCIL, PENSACOLA		1,500.00			
18	DANCE ALIVE, GAINESVILLE		500.00			
19	FLORIDA ARTS CELEBRATION, GAINESVILLE		5,175.00			
20	FLORIDA PHILHARMONIC ORCHESTRA, FT LAUDERDALE		5,000.00			
21	INNER CITY CHILDREN TOURING DANCE COMPANY, MIAMI		3,000.00			
22	BUSINESS VOLUNTEERS FOR THE ARTS, MIAMI		1,500.00			
23	MIAMI CITY BALLET, MIAMI BEACH		18,000.00			
24	OPERA ANTICA OF THE PALM BEACHES, WEST PALM BEACH		500.00			
25	GREATER MIAMI OPERA ASSOC, MIAMI		15,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 26 of 39
Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected
Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
CULTURE & THE ARTS - PERFORMING & VISUAL ARTS (CONTINUED)						
26	SYMPHONY ORCHESTRA, JACKSONVILLE		956.00			
27	SYMPHONY ASSOC, JACKSONVILLE		10,000.00			
28	SEASIDE MUSIC THEATER, DAYTONA BEACH		1,300.00			
29	SOUTH FLORIDA YOUTH SYMPHONY INC, MIAMI		2,500.00			
30	UNITED ARTS OF CENTRAL FLORIDA INC, ORLANDO		20,000.00			
31	ACME ACTING CO, MIAMI		2,000.00			
32	BIG ORANGE CHORUS, JACKSONVILLE		500.00			
33	CALDWELL THEATRE COMPANY INC, BOCA RATON		2,000.00			
34	COCONUT GROVE THEATRE, COCONUT GROVE		15,000.00			
35	M ENSEMBLE, MIAMI		500.00			
36	PALM BEACH COUNTY COUNCIL OF THE ARTS,					
37	WEST PALM BEACH		4,000.00			
38	QUEST THEATRE & INSTITUTE, WEST PALM BEACH		1,000.00			
39	SOUTH FLORIDA THEATRE OF THE DEAF, HOLLYWOOD		1,500.00			
40	COCONUT GROVE PLAYHOUSE, COCONUT GROVE		900.00			
41	MARTIN COUNTY COUNCIL FOR THE ARTS, STUART		500.00			
42	MARY STREET DANCE THEATRE, MIAMI		500.00			
43	BREVARD SYMPHONY ORCHAESTRA, MELBOURNE		1,000.00			
44	DELRAY BEACH PLAYHOUSE, DELRAY BEACH		1,000.00			
45	HIPPODROME STATE THEATRE, GAINESVILLE		1,000.00			
46	SUNRISE SYMPHONIC POPS ORCHESTRA, SUNRISE		700.00			
47	VERY SPECIAL ARTS FLORIDA-PALM BEACH COUNTY,					
48	LAKE WORTH		500.00			
49	CIVIC THEATRE, ORLANDO		500.00			
50	THE CUBAN AMERICAN NATIONAL FOUNDATION, MIAMI		625.00			
51	FLORIDA INTERNATIONAL FESTIVAL, MIAMI		25,000.00			
52	HALLANDALE SYMPHONIC POPS, HALLANDALE		1,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 27 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CULTURE & THE ARTS - PERFORMING & VISUAL ARTS (CONTINUED)					
53	MUSIC CENTER OF LOS ANGELES ED DIV CHILDREN'S					
54	CULTURAL ED FUND, LOS ANGELES					2,500.00
55	SURFSIDE PLAYERS INC, COCOA BEACH		500.00			
56	PLAYHOUSE INC, TITUSVILLE		500.00			
57	BALLET FLORIDA, WEST PALM BEACH		3,000.00			
58	CORAL SPRINGS CITY CENTRE INC, CORAL SPRINGS		500.00			
59	SYMPHONY SOCIETY, DAYTONA BEACH		500.00			
0	FLORIDA SINGING SONS, FT LAUDERDALE		500.00			
61	VARIOUS OTHER (9)		1,625.00			
62	TOTAL CULTURAL & THE ARTS - PERFORMING & VISUAL ARTS		237,001.00			2,500.00

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7

Page 28 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CULTURE & THE ARTS - CULTURAL CENTERS					
1	FRIENDS OF THE LEON COUNTY PUBLIC LIBRARY,					
2	TALLAHASSEE		640.00			
3	ZOOLOGICAL SOCEITY OF FLORIDA, OFFICE OF					
4	DEVELOPMENT, MIAMI		15,000.00			
5	BREVARD CULTURAL ALLIANCE, SATELLITE BEACH		2,250.00			
6	COLUMBUS DISCOVERY COMMEMORATIVE FUND, MIAMI		25,000.00			
7	CONCERT ASSOC OF GREATER MIAMI, INC, MIAMI BEACH		10,000.00			
8	CUMMER GALLERY OF ART, JACKSONVILLE		3,000.00			
9	THE DISCOVERY CENTER, FT LAUDERDALE		25,000.00			
10	THE EAST COAST ZOOLOGICAL SOCIETY, ROCKLEDGE		1,000.00			
11	HERNANDO HISTORICAL SOCIETY, BROOKSVILLE		1,500.00			
12	ART & HISTORICAL SOCIETY, KEY WEST		600.00			
13	MIAMI YOUTH MUSEUM, MIAMI		1,000.00			
14	RENAISSANCE HISTORICAL SOCIETY, MIAMI SHORES		1,000.00			
15	ST JOHNS COUNTY COLUMBUS COMMISSION, ST AUGUSTINE		500.00			
16	THE STRANAHAN HOUSE INC, FT LAUDERDALE		1,000.00			
17	FRIENDS OF DUNNELLOM LIBRARY FUND, DUNNELLOM		500.00			
18	NORTH MIAMI MUSEUM & ART CENTER, NORTH MIAMI		2,000.00			
19	MUSEUM OF ARTS & SCIENCES, DAYTONA BEACH		2,000.00			
20	SAN CARLOS INSTITUTE, KEY WEST		1,500.00			
21	CENTER FOR THE FINE ARTS ASSOC, MIAMI		25,000.00			
22	CHILDRENS MUSEUM OF BOCA RATON AT SINGING PINES,					
23	BOCA RATON		1,000.00			
24	THE IVANHOE FOUNDATION, INC, ORLANDO		5,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7

Page 29 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CULTURE & THE ARTS - CULTURAL CENTERS (CONTINUED)					
25	MUSEUM OF SCIENCE, MIAMI		2,000.00			
26	THE BREVARD MUSEUM INC, COCOA		500.00			
27	OLD CITY HALL FUND, HOMESTEAD		1,000.00			
28	BREVARD ART CENTER & MUSEUM, MELBOURNE		1,000.00			
29	THE HISTORICAL ASSOC OF SOUTHERN FLORIDA, MIAMI		12,000.00			
30	BLACK ARCHIVES HISTORICAL RESEARCH FOUNDATION					
31	OF SOUTH FLORIDA, MIAMI		1,500.00			
32	OLD SCHOOL SQUARE, DELRAY BEACH		1,000.00			
33	HISPANIC HERITAGE COUNCIL INC, MIAMI		500.00			
34	BREVARD REGIONAL ARTS GROUP HENEGAR CULTURAL					
35	CENTER, MELBOURNE		500.00			
36	FRIENDS OF THE LEON COUNTY PUBLIC LIBRARY,					
37	TALLAHASSEE		1,140.00			
38	HUGH'S CATERING, WILTON MANORS		949.76			
39	NORTON GALLERY, WEST PALM BEACH		750.00			
40	VARIOUS OTHER (14)		3,125.00			
41	TOTAL CULTURE & THE ARTS - CULTURAL CENTERS		150,454.76		0.00	

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 30 of 39
Witness Responsible W.S. Reid

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

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CULTURE & THE ARTS - PUBLIC TELEVISION & RADIO					
1	WJCT, CHANNEL 7, JACKSONVILLE		7,000.00			
2	VARIOUS OTHER (1)		200.00			
3	TOTAL PUBLIC TELEVISION & RADIO		7,200.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 31 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CULTURE & THE ARTS - FESTIVALS, FAIRS, & LIKE ACTIVITIES					
1	FLORIDA INTERNATIONAL FESTIVAL, UNIVERSITY PARK		25,000.00			
2	OLUSTEE FESTIVAL BLUE GREY ARMY INC, LAKE CITY		500.00			
3	SOUTH FLORIDA BLACK FILM FESTIVAL, LAUDERHILL		2,000.00			
4	SUNFEST OF PALM BEACH COUNTY, WEST PALM BEACH		1,500.00			
5	JAZZ FESTIVAL, JACKSONVILLE		900.00			
6	HISPANIC CULTURAL ARTS INC, WEST PALM BEACH		2,000.00			
	VARIOUS OTHER (1)		350.00			
8	TOTAL CULTURE & THE ARTS - FESTIVALS, FAIRS, & LIKE ACTIVITIES		32,250.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 32 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CIVIC & COMMUNITY ACTIVITIES - CIVIC & COMMUNITY ACTIVITIES					
1	KIWANIS CLUB, JACKSONVILLE		500.00			
2	LEADERSHIP JACKSONVILLE, JACKSONVILLE		1,045.00			
3	LIONS CLUB INTERNATIONAL FOUNDATION, OAK BROOK, IL				1,500.00	
4	NATIONAL CONFERENCE OF CHRISTIANS AND JEWS, MIAMI		2,250.00			
5	PIG BOWL CHARITY FUND, MIAMI		5,000.00			
6	ROTARY CLUB, PLANTATION		500.00			
7	AMERICAN JEWISH CONGRESS, MIAMI BEACH		1,000.00			
8	CENTER FOR MARINE CONSERVATION, WASHINGTON, DC				12,000.00	
9	JR WOMENS CLUB, CORAL GABLES		500.00			
10	DUVAL COUNTY RETIRED TEACHERS ASSN, JACKSONVILLE		1,000.00			
11	GREATER SEMINOLE CHAMBER OF COMMERCE,					
12	ALTAMONTE SPRINGS		4,000.00			
13	INDIAN RIVER COMMUNITY COLLEGE PATRONS OF THE					
14	ARTS, FT PIERCE		1,000.00			
15	JR ORANGE BOWL, CORAL GABLES		2,000.00			
16	JR LEAGUE, PENSACOLA		500.00			
17	KHOURY LEAGUE, PLANTATION		1,000.00			
18	PULSE, MIAMI		1,000.00			
19	PUSH AMERICA '92, TROY, AL		1,000.00			
20	URBAN LEAGUE OF GREATER MIAMI INC, MIAMI		1,500.00			
21	FLORIDA GOVERNOR'S MANSION FOUNDATION, TALLAHASSEE		5,000.00			
22	JR LEAGUE OF TALLAHASSEE INC, TALLAHASSEE		4,100.00			
23	JUSTICE FOR ALL IN BROWARD INC, FT LAUDERDALE		1,500.00			
24	MIAMI COALITION FOR THE CARE FOR THE HOMELESS,					
25	MIAMI		1,000.00			
26	PGA SENIORS CHAMPIONSHIP, WEST PALM BEACH		1,250.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7

Page 33 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
CIVIC & COMMUNITY ACTIVITIES - CIVIC & COMMUNITY ACTIVITIES (CONTINUED)						
27	NATIONAL CONFERENCE OF CHRISTIANS AND JEWS, JACKSONVILLE		900.00			
29	URBAN LEAGUE OF BROWARD COUNTY, FT LAUDERDALE		5,000.00			
30	NATIONAL CONFERENCE OF CHRISTIANS AND JEWS, FT LAUDERDALE		1,500.00			
32	PAINT YOUR HEART OUT HERNANDO, BROOKSVILLE		500.00			
33	VOLUNTEER JACKSONVILLE CEVC, JACKSONVILLE		1,200.00			
34	TURTLE WATCH INC, JENSEN BEACH		500.00			
35	BREVARD ACHIEVEMENT CENTER INC, ROCKLEDGE		500.00			
36	BREVARD COUNTY VETERANS ADVISORY COUNCIL, INC, MERRITT ISLAND		1,000.00			
38	THE BRIDGE THE GAP, JACKSONVILLE		500.00			
39	THE CUBAN AMERICAN NATIONAL FOUNDATION, MIAMI		500.00			
40	FRONTIERS INTERNATIONAL, MIAMI		1,000.00			
41	GREATER MIAMI PROGRESS FOUNDATION, MIAMI		1,000.00			
42	JAMES E SCOTT COMMUNITY ASSOC, MIAMI		6,300.00			
43	NATIONAL ASSOC FOR THE ADVANCEMENT OF COLORED PEOPLE, MIAMI		2,000.00			
45	UNDER THE OAKS PROJECT, PANAMA CITY		1,000.00			
46	FLORIDA OCEANOGRAPHIC SOCIETY, STUART		500.00			
47	KEEP BREVARD BEAUTIFUL INC, COCOA		1,580.00			
48	METROPOLITAN DADE COUNTY COMMUNITY RELATIONS BOARD, MIAMI		500.00			
50	MIAMI-DADE BRANCH NAACP, OPALOCKA		500.00			
51	GREATER MIAMI JEWISH FEDERATION, MIAMI		2,500.00			
52	TREASURE COAST CRIME STOPPERS, PORT ST LUCIE		500.00			
53	CITIZENS FOR A BETTER SOUTH FLORIDA, MIAMI		5,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 34 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CIVIC & COMMUNITY ACTIVITIES - CIVIC & COMMUNITY ACTIVITIES (CONTINUED)					
54	COMMUNITY FOUNDATION OF BREVARD COUNTY INC,					
55	MELBOURNE		6,035.00			
56	URBAN LEAGUE, JACKSONVILLE		5,000.00			
57	OLD SCHOOL SQUARE, DELRAY BEACH		1,000.00			
58	THE VOLUNTEER CENTER, GAINESVILLE		500.00			
59	CRIME STOPPERS OF PALM BEACH COUNTY,					
60	WEST PALM BEACH		500.00			
61	FLORIDA HOUSE, WASHINGTON, DC				1,000.00	
62	GREATER MIAMI CHAPTER OF THE CONTINENTAL					
63	SOCIETIES, MIAMI		500.00			
64	THE CENTRAL FLORIDA WOMEN'S RESOURCE CENTER					
65	INC, WINTER PARK		500.00			
66	FLORIDA ASSOCIATION OF NONPORFIT ORGANIZATIONS					
67	INC, HIALEAH		1,000.00			
68	MCL TOYS FOR TOTS, TALLAHASSEE		500.00			
69	CHAMBER OF COMMERCE, MIAMI BEACH		1,000.00			
70	PRIVATE INDUSTRY COUNCIL, JENSEN BEACH		750.00			
71	HABITAT FOR HUMANITY, TALLAHASSEE		500.00			
72	WE WILL REBUILD, CORAL GABLES		345,000.00			
73	CONGRESSMAN CHARLES E BENNETT APPRECIATION					
74	DINNER, JACKSONVILLE		600.00			
75	KIWANIS CLUB OF HIALEAH, HIALEAH		2,000.00			
76	ORLANDO WHEELCHAIR GAMES INC, ORLANDO		500.00			
77	SER-JOBS FOR PROGRESS INC, MIAMI		500.00			
78	VOLUNTEER CENTER OF CENTRAL FLORIDA, ORLANDO		800.00			
79	HOGAR DE TRANSITO Y ST CHURCH, KEY WEST		1,000.00			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 35 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	CIVIC & COMMUNITY ACTIVITIES - CIVIC & COMMUNITY ACTIVITIES (CONTINUED)					
80	NATIONAL WOMEN'S CONFERENCE, POMPANO BEACH		1,000.00			
81	ROTARY FUND INC, POMPANO BEACH		1,500.00			
82	VARIOUS OTHER (65)		10,782.35			
83	TOTAL CIVIC & COMMUNITY ACTIVITIES - CIVIC & COMMUNITY ACTIVITIES		452,572.35		14,500.00	

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 36 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	OTHER ACTIVITIES - OTHER ACTIVITIES					
1	A NIGHT IN HARMONY, MIAMI BEACH		8,000.00			
2	MIAMI DESIGN PRESERVATION LEAGUE, MIAMI		500.00			
3	FRONTIERS INTERNATIONAL MIAMI CLUB, MIAMI		500.00			
4	CRIME STOPPERS OF DADE COUNTY, MIAMI		2,000.00			
5	THE MIAMI LIGHT PROJECT, COCONUT GROVE		500.00			
6	12 WHO CARES, JACKSONVILLE		600.00			
7	FIRE PREVENTION DIVISION, JACKSONVILLE		750.00			
8	CITIZENS CRIME WATCH OF DADE COUNTY INC, MIAMI		700.00			
9	JEWISH NATIONAL FUND, WINTER PARK		875.00			
10	UNITED STATES OLYMPIC COMMITTEE, TAMPA		1,750.00			
11	100 BLACK MEN OF SOUTH FLA INC, MIAMI		500.00			
12	NCCJ, ORLANDO		4,500.00			
13	PEOPLE ACTING FOR COMMUNITY TOGETHER, MIAMI		1,000.00			
14	EASE FOUNDATION INC, DAVIE		1,000.00			
15	MICHAEL PATRICK HENION BENEFIT FUND,					
16	HOLLYWOOD		1,000.00			
17	NORTH BROWARD NAACP, POMPANO BEACH		1,500.00			
18	SO FLA NEUROFIBROMATOSIS, POMPANO BEACH		500.00			
19	THE SUNSHINE CRUISER CLUB, MIAMI		800.00			
20	AMERICAN RED CROSS, WEST PALM BEACH		1,700.00			
21	ANTI DEFAMATION LEAGUE OF B'NAI B'RITH, MIAMI		1,500.00			
22	COGHLAN'S LTD, WINNIPEG MB, CANADA				3,200.00	
23	GREATER ORLANDO CHAMBER OF COMMERCE, ORLANDO		500.00			
24	NAACP - BAY COUNTY, PANAMA CITY		5,000.00			
25	LAUREN RADACK PHOTOGRAPHY, INC, NORTH MIAMI BEACH		570.84			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Clubs Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone and Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-7
 Page 37 of 39
 Witness Responsible W.S. Reid

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

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
	Contributions of \$ 500, or more:	7370.2000				
	OTHER ACTIVITIES - OTHER ACTIVITIES					
26	GREATER MIAMI HOST COMMITTEE, MIAMI		5,000.00			
27	VARIOUS OTHER (17)		3,397.77			
28	TOTAL OTHER ACTIVITIES - OTHER ACTIVITIES		44,843.61		3,200.00	
28	TOTAL CONTRIBUTIONS		2,904,882.91	2,119,987.08	55,820.00	40,591.54

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-7

Page 38 of 39

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [] or Year End [X]

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
Social and Service Club Dues of \$ 500, or more:						
SOCIAL AND ATHLETIC CLUBS		7370.3100				
1	KILLEARN COUNTRY CLUB AND INN, TALLAHASSEE		7,341.88			
2	PALM BEACH YACHT CLUB		500.00			
3	PONTE VEDRA INN AND CLUB		954.00			
4	SWEETWATER GOLF AND COUNTRY CLUB		1,051.63			
5	BRICKELL CLUB		2,031.90			
6	CAPITOL CITY COUNTRY CLUB		898.80			
7	CITRUS CLUB		714.94			
8	CITY CLUB OF THE PALM BEACHES		1,200.20			
9	MIAMI CLUB		1,350.00			
10	HERITAGE CLUB		742.00			
11	RIVER CLUB OF JACKSONVILLE		950.00			
12	TOWER CLUB		795.00			
13	GOVERNOR'S CLUB OF THE PALM BEACHES		784.00			
14	GOVERNOR'S CLUB, TALLHASSEE		1,108.01			
15	CITY CLUB OF MIAMI		876.00			
16	OTHER (9)		2,275.46			
17	TOTAL SOCIAL AND ATHLETIC CLUBS		23,573.82			
SERVICE CLUBS		7370.3200				
18	KIWANIS, DAYTONA BEACH		916.00			
19	KIWANIS, JACKSONVILLE		500.00			
20	KIWANIS, VARIOUS(9)		1,543.00			
21	ROTARY, PLANTATION		630.00			
22	ROTARY, POMPANO BEACH		573.29			
23	ROTARY, WEST JACKSONVILLE		652.00			
24	ROTARY, JACKSONVILLE		1,147.50			

Supporting Schedules:

Recap Schedules:

Charitable and Civic Contributions and
Social Service Club Dues and Expenses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone and Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-7
Page 39 of 39
Witness Responsible W. S. Reid

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

Line No.	Organization (1)	Account (2)	In State		Out of State	
			Total (3)	Intrastate (4)	Total (5)	Intrastate (6)
Social and Service Club Dues of \$ 500, or more:						
SERVICE CLUBS(CONTINUED)						
25	ROTARY, SOUTH JACKSONVILLE		515.00			
26	ROTARY, MANDARIN		750.00			
27	ROTARY, ORMOND BEACH		625.00			
28	ROTARY, PERRINE-CUTLER RIDGE		683.50			
29	ROTARY, FT LAUDERDALE NORTH		501.00			
30	ROTARY, WEST PALM BEACH		776.00			
31	ROTARY, VARIOUS(35)		8,156.00			
32	VARIOUS OTHER SERVICE CLUBS(12)		2,118.00			
33	TOTAL SERVICE CLUBS		20,086.29			
	OTHER ORGANIZATIONS	7370.3900				
34	CRIMELINE OF CENTRAL FLORIDA		3,500.00			
35	FLORIDA CULTURAL ACTION/EDUCATIONAL					
36	ALLIANCE, WEST PALM BEACH		500.00			
37	EXECUTIVE ASSOCIATION OF GREATER MIAMI		983.00			
38	HISTORICAL SOCIETY, JACKSONVILLE		500.00			
39	PUSH PENSACOLA		500.00			
40	MUSEUM OF ART		2,500.00			
41	VOLUNTEER JACKSONVILLE		500.00			
42	VARIOUS OTHER ORGANIZATIONS (14)		1,644.00			
	TOTAL OTHER ORGANIZATIONS		10,627.00			
43	TOTAL SOCIAL AND SERVICE CLUB DUES	7370.3000	54,287.11	39,618.80		

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

17. Schedule C-8-- The amount and proposed ratemaking treatment for lobbying and other governmental liaison and support expenses by type of expense, intrastate portion and account for the test year. Amounts of less than \$500 may be grouped by classes provided that the number of items so grouped is shown.

LOBBYING AND OTHER POLITICAL EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year - 1 1992

Schedule C-8

Page 1 of 1

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [] or Year End [X]

Line No.	Organizations	Description of Expense	Account	Florida Total	Florida Intrastate	Florida Intrastate Included in Rate-making
	(1)	(2)	(3)	(4)	(5)	
1	Florida Operations	Grassroots Lobbying	7370	529,970	N/A	0
2						
3	Florida Operations	Other Lobbying	7370	104,256	N/A	0
4						
5	Florida Operations	Other Lobbying & Liaison	6121,6123,6623			
6		Activities	6711,6722,6728	598,276	446,200	0
7						
8	Allocation of BellSouth Federal Relations expenses based					
9		on percent of Florida Public Affairs Office expenses	6722	666,000	496,739	0
10		deemed to be lobbying (61.04%)				
11						
12	Allocation of BellSouth Federal Regulatory expenses based					
13		on percent of Florida State Regulatory Office expenses	6722	234,000	174,530	0
14		deemed to be lobbying (33.65%)				
15						
16						
17						
18				-----	-----	-----
19						
20		Total Lobbying Expense		2,132,502	1,117,469	0
21				=====	=====	=====
22						
23						
24	State the company's proposed ratemaking treatment for amounts shown on this schedule.					
25						
26		Amounts in Account 7370 excluded from ratemaking (booked below the line)		634,226	N/A	0
27		Amounts excluded from ratemaking by proforma adjustment on Surveillance				
28		Report		1,498,276	1,117,469	0
29						
30				-----	-----	-----
31				2,132,502	1,117,469	0
32				=====	=====	=====
33						
34						
35						

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

18. Schedule C-9-- Industry association dues for the test year separated between total and intrastate portions. Indicate the name and nature of each organization and the expense account number.

Industry Association Dues

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-9

Page 1 of 1

Witness Responsible: W. S. Reid

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

<u>Line No.</u>	<u>Name of Organization</u> (1)	<u>Account</u> (2)	<u>Nature of Organization</u> (3)	<u>Total</u> (4)	<u>Intrastate</u> (5)
1.	Florida Telephone Association	6728.9000	Association of Telecommunications Companies	\$85,490	\$65,481

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

19. Schedule C-10-- Amount and proposed ratemaking treatment for advertising expense by subaccount (intrastate portion). Segregate between promotional, institutional, informational, and community affairs.

Advertising Expenses
By Subaccount

Schedule C-10
Page 1 of 1
Witness Responsible: W. S. Reid

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year - 1 1992

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

Line No.	Account/ Subaccount	(Product) Promotional	(Corporate) Institutional	Informational	Community Affairs	Intrastate Total
	(1)	(2)	(3)	(4)	(5)	(6)
18 1.	6613.0000	11,450,381	68,418			11,518,799
19 2.						
20 3.	6623.0000			2,201,569		2,201,569
21 4.						
22 5.	6722.0000	41,304	579,800		714,336 †	1,335,441
23 6.						
24 7.	Affiliated Billing from BellCORE/BCI -included					
25 8.	in overhead charges for various services		72,981			72,981
26 9.						
27 10.						
28 11.		11,491,685	648,219	2,201,569	714,336	15,055,809
29 12.						
30 13.						
31 14.						
32 15.						
33 16.						
34 17.	† This amount includes both Community Affairs and Informational					
35 18.	Advertising; breakdown not available.					
36 19.						
37 20.						
38 21.						
39						
40						
41	State the company's proposed ratemaking treatment for accounts shown on this schedule:					
42						
43	The Institutional (Corporate) Advertising total in Column 3 has been excluded					
44	from ratemaking via proforma adjustments. All other amounts are included in					
45	ratemaking expenses.					
46						
47						
48						
49						
50	Supporting Schedules:		Recap Schedules:			
51						

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

20. Schedule C-11a-- Bare (before loading) gross payroll expense by function (e.g.; Construction, Cost of Removal, Clearing Accounts, Plant Specific, Plant Nonspecific, Customer Operations, Executive, General Accounting, Revenue Accounting, Other Corporate Operations) for each month of the test year and for the total preceding 12-month period. Show administrative and general salaries allocated to construction, percentage increase in each payroll function and final distribution of clearing account payroll by month. An allocation may be used if based on reasonable special studies.

Bare (before loading) Gross Payroll Dollars by Function

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL – FLORIDA
 Docket No. 920260–TL
 Test Year 1992

Schedule C–11a
 Page 1 of 1
 Witness Responsible W. S. Reid

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

Line No.	Month	Construction	Cost of Removal	Clearing Accounts (A)	Plant Specific	Plant Nonspecific	Customer Operations	Executive	General Accounting	Revenue Accounting	Other (B) Corp Operations	Total (C)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Total 1991	71,432,198	4,574,536	0	223,756,588	156,175,882	190,579,324	2,440,894	8,318,440	13,082,179	25,239,263	695,599,304
2												
3	1992:											
4	January	5,624,732	449,517	0	20,142,948	13,348,753	16,561,706	318,480	1,353,749	1,223,326	5,167,120	64,190,331
5	February	5,662,721	389,974	0	19,659,457	13,448,871	15,666,494	264,086	1,311,126	1,154,134	5,397,165	62,954,030
6	% Change	0.68%	-13.25%	N/A	-2.40%	0.75%	-5.41%	-17.08%	-3.15%	-5.66%	4.45%	-1.93%
7	March	5,834,838	357,527	0	20,243,192	13,858,814	16,169,837	205,055	1,328,799	1,202,867	5,482,388	64,683,317
8	% Change	3.04%	-8.32%	N/A	2.97%	3.05%	3.21%	-22.35%	1.35%	4.22%	1.58%	2.75%
9	April	5,767,764	368,985	0	19,456,280	13,909,357	16,310,765	261,762	1,332,141	1,225,165	5,488,702	64,120,922
10	% Change	-1.15%	3.20%	N/A	-3.89%	0.36%	0.87%	27.65%	0.25%	1.85%	0.12%	-0.87%
11	May	5,598,404	382,222	0	18,810,483	13,927,132	16,108,582	265,554	1,282,415	1,136,138	5,434,799	62,945,729
12	% Change	-2.94%	3.59%	N/A	-3.32%	0.13%	-1.24%	1.45%	-3.73%	-7.27%	-0.98%	-1.83%
13	June	6,095,300	348,717	0	22,267,097	14,314,766	16,290,621	258,362	1,329,033	1,207,213	5,771,195	67,882,305
14	% Change	8.88%	-8.77%	N/A	18.38%	2.78%	1.13%	-2.71%	3.64%	6.26%	6.19%	7.84%
15	July	5,982,747	334,062	0	22,649,007	14,247,152	16,846,907	263,163	1,343,852	1,287,590	5,663,903	68,618,382
16	% Change	-1.85%	-4.20%	N/A	1.72%	-0.47%	3.41%	1.86%	1.11%	6.66%	-1.86%	1.08%
17	August	5,840,603	377,577	0	23,749,012	15,735,672	17,646,186	263,444	1,320,224	1,394,030	5,563,263	71,890,012
18	% Change	-2.38%	13.03%	N/A	4.86%	10.45%	4.74%	0.11%	-1.76%	8.27%	-1.78%	4.77%
19	September	8,099,529	645,217	0	37,006,455	21,049,548	18,769,113	270,993	1,388,961	1,355,258	6,236,751	94,821,825
20	% Change	38.68%	70.88%	N/A	55.82%	33.77%	6.36%	2.87%	5.21%	-2.78%	12.11%	31.90%
21	October	9,155,856	636,585	0	39,343,134	17,504,370	18,948,259	480,905	1,416,274	1,333,675	5,976,076	94,795,133
22	% Change	13.04%	-1.34%	N/A	6.31%	-16.84%	0.95%	77.46%	1.97%	-1.59%	-4.18%	-0.03%
23	November	8,463,918	657,325	0	30,426,477	16,183,837	16,250,590	238,506	1,288,709	1,271,196	5,422,752	80,203,310
24	% Change	-7.56%	3.26%	N/A	-22.86%	-7.54%	-14.24%	-50.40%	-9.01%	-4.88%	-9.26%	-15.39%
25	December	9,922,864	864,738	0	30,998,612	17,696,187	18,520,843	259,422	1,432,079	1,598,904	4,985,292	86,278,940
26	% Change	17.24%	31.55%	N/A	1.88%	9.34%	13.97%	8.77%	11.13%	25.78%	-8.07%	7.58%
27												
28	Total – 1992	82,049,275	5,812,447	0	304,752,152	185,224,460	204,089,905	3,349,732	16,127,362	15,389,496	66,589,407	883,384,236
29	% Change from 1991 (D)	14.86%	27.06%	N/A	36.20%	18.60%	7.09%	37.23%	93.87%	17.64%	163.83%	27.00%

Notes:

- (A) Clearing accounts are shown as zero because the activity in these accounts has been cleared to final accounts and is included as salary expense in the other columns on this schedule.
- (B) Under Part 32 rules there is no allocation of general and administrative salaries to construction.
- (C) The total excludes \$ 229,929 for 1991 and \$ 1,953,475 for 1992 which are recorded in below the line accounts or in other asset accounts.
- (D) Effective January 1, 1992, BellSouth Services, Inc. was merged into Southern Bell. As a result of that merger, salary and wage expense that would previously have been recorded as inter-area billing from BellSouth Services, Inc. without being designated as salary or wage expense is now identifiable as salary and wage expense.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

21. Schedule C-11b-- Total number of company and contract personnel, by department, at the end of the test year. Separately show company salaried employees, supervisory and other, and employees receiving hourly compensation, both on a regular and temporary basis. Separate contract personnel between supervisory, engineer, foreman, or craft positions.

Breakdown of Personnel by Department

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11b

Page 1 of 1

Witness Responsible: W. S. Reid

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

As of DECEMBER 31, 1992		Company Personnel						Contract Personnel *		
Line No.	Department (1)	Total Personnel		Salaried		Hourly		Supervisory (8)	Engineer or Foreman (9)	Craft (10)
		Company (2)	Contract * (3)	Supervisory (4)	Other (5)	Regular (6)	Temporary (7)			
1.	COMPROLLERS	627	0	57	47	424	99			
2.	CUSTOMER SERVICES	3,556	0	341	43	3,169	3			
3.	EXECUTIVE	155	0	26	69	59	1			
4.	LEGAL	15	0	7	8	0	0			
5.	MARKETING	357	0	36	13	305	3			
6.	NETWORK	10,137	0	915	1,098	8,080	44			
7.	OPERATOR SERVICES	1,915	0	101	16	1,582	216			
8.	HUMAN RESOURCES	86	0	12	43	31	0			
9.	PROPERTY, PROCUREMENT & SERVICES MANAGEMENT	542	0	66	110	362	4			
10.	TOTAL	17,390	0	1,561	1,447	14,012	370			

* Southern Bell contracts on an individual job basis, not an employee basis. All such contracts are open to review upon request. Waiver requested in May 28, 1993 letter (see letter attached to MFR A1A).

Supporting Schedules: None

Recap Schedules: None

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

22. Schedule C-11c-- Total employee compensation, by type (salaried, hourly, and contract), for the three years preceding the test year, and the test year. "Overtime" shall include all working hours in excess of 40 hours per week. Loading charges for company salaried and hourly personnel shall be included in deriving employee compensation amounts reported in this schedule. Loading charges shall also include Social Security, pension benefits, workers' compensation, health insurance benefits, sick pay and any other company provided benefits. Contract compensation shall be broken down between hourly rate bid projects and compensation to employees of other telephone companies. Company supervisory compensation applicable to contract labor shall also be reported as employee compensation.

Employee Compensation

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11c

Page 1 of 1

Witness Responsible: W. S. Reid

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

Line No.		<u>1989</u> (1)	<u>1990</u> (2)	<u>1991</u> (3)	<u>1992</u> (4)
1.	Company				
2.	<u>Salaried Company Personnel</u>				
3.	Regular Pay *	238,219,808	237,902,298	238,197,096	290,692,617
4.	Overtime Pay	3,812,807	3,788,014	3,451,447	19,117,768
5.	Other Pay (a)	21,928,164	30,370,354	21,466,237	28,209,490
6.	Total Salaried Pay	<u>263,960,779</u>	<u>272,060,666</u>	<u>263,114,780</u>	<u>338,019,875</u>
7.	<u>Hourly Company Personnel</u>				
8.	Regular Pay *	540,731,653	576,609,853	578,471,961	604,221,549
9.	Overtime Pay	43,392,422	45,992,567	48,436,783	119,260,147
10.	Other Pay (a)	18,998,872	17,421,156	12,172,530	31,920,633
11.	Total Hourly Pay	<u>603,122,947</u>	<u>640,023,576</u>	<u>639,081,274</u>	<u>755,402,329</u>
12.	Total Company Labor	<u>867,083,726</u>	<u>912,084,242</u>	<u>902,196,054</u>	<u>1,093,422,204</u>
13.	<u>Contract</u>				
14.	<u>Outside Plant Construction</u>				
15.	Hourly Rate Bid Projects				
16.	Supervisory Compensation				
17.	Total Hourly Rate Bid Projects				
18.	Labor Provided by Other Telephone				
19.	Company Employees				
20.	Supervisory Compensation				
21.	Total Other Telephone Compensation				
22.	Total Contract Labor				

Southern Bell contracts on an individual job basis, not an employee basis. All such contracts are open to review upon request. Waiver requested in May 28, 1993 letter (see letter attached to MFR A1A).

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

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

Supporting Schedules: None

Recap Schedules: None

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

23. Schedule C-11d-- The loaded hourly labor rate for company and contract personnel by each work classification (e.g., cable splicer, general construction installer, etc.). The Company hourly rate shall be calculated based on the average rates in effect during the test year including the company's labor loading and vehicle and other work equipment expenses applicable to the work classification. The contract hourly rate shall be the actual bid rate and shall be an average hourly loaded rate including vehicle and other work equipment costs billed the company for each work classification. Distinguish between master contract rates and per project contract rates.

Loaded Hourly Labor Rates

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11d
 Page 1 of 10
 Witness Responsible: W. S. Reid

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

Line No.	Year	Work Classification	Loaded Hourly Labor Rates*		Contractor
			Company	Contractor	Hourly Labor Rate Per Master Contract **
	(1)	(2)	(3)	(4)	(5)
1.	1992	Local Assignment, Installation Control			
2.		Dispatch and Maintenance Operations	38.07	N/A	
3.	1992	Outside Plant Construction and Repair	44.78	22.52	
4.	1992	Network - Installation, Maintenance,			
5.		Assignment and Testing	44.77	N/A	
6.	1992	Installation and Maintenance Network			
7.		Distribution/Bell Public Communications	41.95	N/A	
8.	1992	Building Maintenance	83.41	23.50	
9.	1992	Building Services	123.38	10.00	
10.	1992	Material Services	45.34	N/A	
11.	1992	Motor Vehicles	41.71	N/A	

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

** Provided are three (3) sample contractor bills/invoices. Contract rates vary by area and are available for review upon request.

Supporting Schedules:

Recap Schedules:

OPCC PAS INVOICE
 RECEIVED DATE : 06/24/93

INVOICE DATE : 06/20/93
 INVOICE NO. : 01-331042
 ACCOUNT : 1968366

HENKELS & MCCOY, INC.
 P.O. BOX 7610

SOUTHERN BELL TEL & TEL CO.
 NORTHERN DIVISION - OPCC
 CONTRACT NO. : M790

PHILADELPHIA, PA 19101 * PHONE: (904)781-3935

AUTHORIZATION : PW0931580
 PRINT :
 STEP :
 AUTHORIZED BY : PRM

JOB DESC. : BELOW
 JOB LOCATION : NE CORN. 13TH ST. W.&MYRTLE
 JOB DATES : 06/16/93
 PERFORMED BY : BELOW

AUTH	ITEM NO.	DESCRIPTION	UNITS	UNIT PRICE	EXTENSION	EXTC	FRC	GED LOC
PW0931580	990	REPAIR DUCTS & CLEAN OUT DUCTS DAMAGED	0.00	0.00	0.00			
PW0931580	990	CITY WATER CREW	0.00	0.00	0.00			
PW0931580	LC01A	FOREMAN/OP./WORK LEAD.REG.	8.00	14.93	119.44	484		
PW0931580	LC01B	FOREMAN/OPER./W.L.OVERTIME	1.00	22.38	22.38	484		
PW0931580	LC02A	LABOR REGULAR	16.00	9.85	157.60	484		
PW0931580	LC02B	LABOR OVERTIME	2.00	14.77	29.54	484		
PW0931580	EC02A	1-1/2 TON - 2 TON TRUCK 5828	8.00	8.43	67.44	484		
PW0931580	990	F. HARRELL 266-64-8050	0.00	0.00	0.00			
PW0931580	990	L. RUDD 265-58-1925	0.00	0.00	0.00			
PW0931580	990	K. PREVATT 263-70-6226	0.00	0.00	0.00			

CORRECT : -----

TOTAL : 396.40

Loaded Hourly Labor Rates
 Schedule C-11d
 Page 2 of 10

OPCC B) INVOICE
 RECIEVE DATE : 06/23/93

INVOICE DATE : 06/21/93
 INVOICE NO. : 311028005
 ACCOUNT : 11445

BURNUP & SIMS TELCOM, INC.
 D860479

SOUTHERN BELL TEL & TEL CO.
 SBT MAR 45
 CONTRACT NO. : M330

EXHIBIT B

ORLANDO, FL 32886 • PHONE: (407)683-8311

AUTHORIZATION : 3EA2204N
 PRINT : DW6.1
 STEP : LOC.21
 AUTHORIZED BY : LS

JOB DESC. : PIT WORK
 JOB LOCATION : POMPANO
 JOB DATES : 6/15/93
 PERFORMED BY : BRADDY

AUTH	ITEM NO.	DESCRIPTION	UNITS	UNIT PRICE	EXTENSION	EXTC	FRC	6EO LOC
3EA2204N	-----	WHERE:101 S POMPANO PKWY	0.00	0.00	0.00			
3EA2204N	-----	WHAT:LOOK FOR 100 PR CAB #2270	0.00	0.00	0.00			
3EA2204N	LC01A	FOREMAN/OPERATOR RT	4.50	20.00	90.00		484	
3EA2204N	-----	E ANTONSANTI SS#581-94-1160	0.00	0.00	0.00			
3EA2204N	LC02A	LABOR RT	4.50	16.00	72.00		484	
3EA2204N	-----	D MALHERBEE SS#592-06-5134	0.00	0.00	0.00			
3EA2204N	EC01A	1 TON TRUCK OR LESS	4.50	6.00	27.00		484	
3EA2204N	-----	C3379	0.00	0.00	0.00			

CORRECT

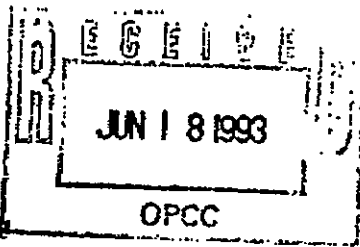
TOTAL : 189.00

Loaded Hourly Labor Rates
 Schedule C-11d
 Page 3 of 10

OPCC BIF INVOICE
 RECEIVED DATE : 06/18/93

CHURCH & TOWER OF FLORIDA, INC.
 10441 S.W. 187TH STREET

PERRINE, FL 33157 * PHONE: (305)233-6548



INVOICE DATE : 06/07/93
 INVOICE NO. : 8303956
 ACCOUNT : 241

SOUTHERN BELL TEL & TEL CO.
 NORTH DADE OPCC
 CONTRACT NO. : M968

AUTHORIZATION : PW0932499
 PRINT :
 STEP :
 AUTHORIZED BY : SLK/EFL

JOB DESC. : OPEN PIT
 JOB LOCATION : 16001 KINGSMOORWAY
 JOB DATES : 06/04/93
 PERFORMED BY : SM

AUTH	ITEM NO.	DESCRIPTION	UNITS	UNIT PRICE	EXTENSION	EXTC	FRC	SEO LOC
PW0932499	452A	M.OP/W.LDR CARAWAY 249 11 6364	4.00	18.19	72.76	484		45M
PW0932499	453A	LABOR RT MATHURIN 590 01 3544	4.00	15.24	60.96	484		✓
PW0932499	455	1 TON TRUCK 260	4.00	7.74	30.96	484		
PW0932499	998	MB015 CATRBL	0.00	0.00	0.00			

CORRECT :

TOTAL : 164.68

No. 92-00142

J & N Services, Inc.
902 Citrus Avenue
Ft Pierce, FL 34950

RECEIVED
AUG 3 1992
INDIAN RIVER DISTRICT

INVOICE DATE 07-29-92
05-21, 05-22,
CUSTOMER'S ORDER NO. 06-05-92

SOLD TO:
Southern Bell
Engineering Dept.
3300 Okeechobee Rd
Ft Pierce, FL
Attn: Jim Kiernan

SHIP TO:

SALESMAN SHIPPED VIA TERMS F.O.B.
Same as Above Location

QTY. ORDERED	QTY. SHIPPED	DESCRIPTION	UNIT	AMOUNT
	05/21-	Carry up boxes of office supplies and computer forms. (1) man 1 1/2 hr		
	05/22-	Relocate office partitions and furniture in drafting area. Secure same. (1) man 8 hrs (1) man 6 hrs		
	06/05-	Relocate drafting table and desk. Carry up boxes of copier/printer paper. (2) men 2 1/2 hrs/ea		
Labor:	05/21-	1 1/2 hrs		
	05/22-	14 hrs		
	06/05-	5 hrs		
		Total 20 1/2 hrs @ \$22/hr		\$ 451 00
		Invoice Total		\$ 451 00

SOUTHEAST AREA AUTHORITY
CODE
EXTC 48-17
REASON
Mullins
Certified Proc
Title

BUILDING
MAINT



Loaded Hourly Labor Rates

Schedule C-11c
Page 6 of 10

1341 N.W. 91st Avenue
Coral Springs, Florida 33071
Phone: (305) 726-6551

1964-10819-01 ***** SERVICE INVOICE ***** PARTIAL BILL *****

CUSTOMER'S ORDER NO. 916 JOB PHONE: 930-0954
BILL TO: So. Bell ADDRESS: 715 N. Federal Hwy.
CITY: Hollywood, Fl. JOB NAME: E-4348
LOCATION: 211 N.E. 2nd St. ORDERED BY: Joe Regula
DATE COMPLETED: 9/5/91

DESCRIPTION OF WORK

Removed & replaced damaged STAIR Threads on
MAIN STAIRCASE between 1st & 2nd Floor.

24 Ft. Vinyl STAIR Thread (498sq.) \$199.52
1 Gal. Adhesive 17.98

1¹⁰ MAN - 4 hrs. AT \$21 per hr.

OWNED LEASED "C" LEASED

EXTC	AMOUNT	ACCOUNT OR FIELD CODE	RC-C	FUNCTION CODES	LOCATION CODE	GRP #	CODE *
					E		
					E		
					E		
					E		
					E		
					E		
					E		

MATERIALS: \$217.50
TAX: 13.05
SUB TOTAL: 230.55
LABOR: \$84.00
TOTAL: \$314.55

DATE _____ CORRECT _____ BLDG. _____
SS # _____ DISTRICT _____

EXPL: _____



CORPORATE

ELECTRIC SERVICES, INC.
 5448 Hoffner Avenue Suite 103
 P.O. Box 720818
 ORLANDO, FLORIDA 32872
 Office (407) 277-5958
 FAX (407) 277-0897

BUILDING MAINT

invoice H-2507

SALESPERSON	DATE OF INVOICE
	11/30/92
SHIP TO	

BELL SOUTH TELECOMMUNICATION
 BUILDING SERVICE CENTER
 P.O. BOX 44252
 JACKSONVILLE, FL 32231-4252

ACCOUNT NO.	DATE SHIPPED	SHIPPED VIA	COURT	FOB POINT	TERMS	YOUR ORDER NUMBER
					NET 10 DAYS	3050-21129-01 JM01
QUANTITY	DESCRIPTION				UNIT PRICE	AMOUNT
	SEMORAN DAS #33313					
	PICKED-UP AND DELIVERED FIRE EXTINGUISHERS TO VENDORS FOR TESTING/INSPECTIONS FOR VARIOUS LOCATIONS, ALSO THE FOLLOWING BUILDING AREA NUMBERS: 1-3E916, 2-34122, 3-34991, 4-3E422, 5-33790, 6-35289, 7-3E870.					
	LABOR: 11/19/92 MECH. 4hrs. @				\$23.phr.	92.00
	<i>13.14</i>					
	<i>Thank You</i>				TOTAL	\$92.00

ORIGINAL

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

24. Schedule C-11e-- A comparison of unit construction costs included in the latest master contracts with the test year costs of similar units if performed by company personnel.

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-11e

Page 1 of 25

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [X] or Year End []

Line No.	Year	Description of Unit Cost	Unit	Contractor Rate		Company Cost if Done by Company
				Name of Contractor	Cost per Unit	
	(1)	(2)	(3)	(4)	(5)	(6)
1.	1992	Outside Plant Construction	*	Church & Towers	*	See Company
2.	1992	Outside Plant Construction	*	Burnup & Sims	*	Loaded Hourly
3.	1992	Outside Plant Construction	*	Henkels & McCoy	*	Labor Rates on
4.	1992	Direct Buried Wire	*	Church & Towers	*	Schedule C-11d.
5.	1992	Direct Buried Wire	*	Burnup & Sims	*	
6.	1992	Direct Buried Wire	*	Henkels & McCoy	*	
7.	1992	Air Dryer Maint.		Byers	\$218.50	\$720.00
8.	1992	Cable Locate		STS	\$13.50	\$45.00
9.	1992	Cable Locate		Central Locating	\$17.00	\$45.00

• See attached detail.

Note: The attached detail represents three (3) sample Master Contracts.

Contract rates vary by area and are available for review upon request.

Supporting Schedules:

Recap Schedules:

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 2 of of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	PL01A	PL. 1-3 POLES 25 FT. & UNDER	POLE	151.07	100.00	54.08
2.	PL01B	PL. 4-10 POLES 25 FT. & UNDER	POLE	149.75	95.00	51.82
3.	PL01C	PL. >10 POLES 25 FT. & UNDER	POLE	149.75	95.00	51.82
4.	PL02A	PL. 1-3 POLES 30 FT.	POLE	164.79	105.00	56.34
5.	PL02B	PL. 4-10 POLES 30 FT.	POLE	163.41	100.00	54.08
6.	PL02C	PL. >10 POLES 30 FT.	POLE	162.03	100.00	52.97
7.	PL03A	PL. 1-3 POLES 35 FT.	POLE	173.04	120.00	61.97
8.	PL03B	PL. 4-10 POLES 35 FT.	POLE	171.65	115.00	59.72
9.	PL03C	PL. >10 POLES 35 FT.	POLE	170.28	115.00	56.34
10.	PL04A	PL. 1-3 POLES 40 FT.	POLE	181.26	125.00	76.60
11.	PL04B	PL. 4-10 POLES 40 FT.	POLE	179.90	120.00	69.85
12.	PL04C	PL. >10 POLES 40 FT.	POLE	178.52	120.00	67.61
13.	PL05A	PL. 1-3 POLES 45 FT.	POLE	199.13	150.00	98.03
14.	PL05B	PL. 4-10 POLES 45 FT.	POLE	197.75	150.00	95.76
15.	PL05C	PL. >10 POLES 45 FT.	POLE	196.37	150.00	89.01
16.	PL06A	PL. 1-3 POLES 50 FT.	POLE	248.76	200.00	135.20
17.	PL06B	PL. 4-10 POLES 50 FT.	POLE	225.21	200.00	132.95
18.	PL06C	PL. >10 POLES 50 FT.	POLE	223.84	200.00	132.95
19.	PL07A	PL. 1-3 POLES 55 FT.	POLE	354.20	225.00	225.33
20.	PL07B	PL. 4-10 POLES 55 FT.	POLE	335.10	225.00	214.07
21.	PL07C	PL. >10 POLES 55 FT.	POLE	333.71	225.00	214.07
22.	PL08A	PL. 1-3 POLES 60 FT.	POLE	526.85	250.00	394.34
23.	PL08B	PL. 4-10 POLES 60 FT.	POLE	524.63	250.00	394.34
24.	PL08C	PL. >10 POLES 60 FT.	POLE	522.42	250.00	394.34
25.	PL09A	PL. 1-3 POLES 65 FT. & OVER	POLE	687.68	300.00	450.68
26.	PL09B	PL. 4-10 POLES 65 FT. & OVER	POLE	687.68	300.00	450.68
27.	PL09C	PL. >10 POLES 65 FT. & OVER	POLE	687.68	300.00	450.68
28.	PL11A	PL. GW NEW POLES	POLE	6.56	20.00	16.90
29.	PL11M	PL. GW NEW POLES MATERIAL	POLE	10.52	25.00	20.28
30.	PL12A	PL. NEW POLE EXTRA DEPTH	FOOT	2.78	35.00	16.90

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 3 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	PL13A	PL. CARRY-IN POLE	POLE	168.04	200.00	169.01
2.	PL14A	DEL. POLE TO JOB OR POLE YARD	POLE	66.55	120.00	45.06
3.	PL15M	FURNISH 15FT. < STUB POLE	POLE	51.03	110.00	45.06
4.	PL1DM	PRICE PER POLE 25-4	POLE	86.39	111.40	92.48
5.	PL1EM	PRICE PER POLE 25-5	POLE	75.67	97.58	81.19
6.	PL1FM	PRICE PER POLE 25-6	POLE	65.99	80.39	69.36
7.	PL1GM	PRICE PER POLE 25-7	POLE	58.39	74.62	62.14
8.	PL1HM	PRICE PER POLE 25-9	POLE	42.88	57.50	46.93
9.	PL2AM	PRICE PER POLE 30-1	POLE	171.78	218.20	188.83
10.	PL2BM	PRICE PER POLE 30-2	POLE	152.48	194.85	159.75
11.	PL2CM	PRICE PER POLE 30-3	POLE	135.24	168.67	141.05
12.	PL2DM	PRICE PER POLE 30-4	POLE	115.84	148.20	124.13
13.	PL2EM	PRICE PER POLE 30-5	POLE	102.87	129.23	109.60
14.	PL2FM	PRICE PER POLE 30-6	POLE	88.76	112.42	90.76
15.	PL2GM	PRICE PER POLE 30-7	POLE	76.29	98.44	76.56
16.	PL2HM	PRICE PER POLE 30-9	POLE	58.16	74.38	60.30
17.	PL3AM	PRICE PER POLE 35-1	POLE	221.36	280.39	245.90
18.	PL3BM	PRICE PER POLE 35-2	POLE	195.41	249.77	205.21
19.	PL3CM	PRICE PER POLE 35-3	POLE	172.01	216.02	181.26
20.	PL3DM	PRICE PER POLE 35-4	POLE	151.65	195.00	160.00
21.	PL3EM	PRICE PER POLE 35-5	POLE	133.58	167.74	137.98
22.	PL3FM	PRICE PER POLE 35-6	POLE	113.41	142.98	118.13
23.	PL3GM	PRICE PER POLE 35-7	POLE	99.26	129.30	97.39
24.	PL4BM	PRICE PER POLE 40-2	POLE	245.70	308.99	264.54
25.	PL4CM	PRICE PER POLE 40-3	POLE	215.50	268.44	237.49
26.	PL4DM	PRICE PER POLE 40-4	POLE	207.98	255.79	214.43
27.	PL4EM	PRICE PER POLE 40-5	POLE	180.61	225.39	184.03
28.	PL5AM	PRICE PER POLE 45-1	POLE	332.06	421.02	355.01
29.	PL5BM	PRICE PER POLE 45-2	POLE	297.08	373.52	306.08
30.	PL5CM	PRICE PER POLE 45-3	POLE	261.77	328.75	270.35

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 4 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	PL5DM	PRICE PER POLE 45-4	POLE	230.69	292.04	245.14
2.	PL5EM	PRICE PER POLE 45-5	POLE	200.85	257.04	218.90
3.	PL6AM	PRICE PER POLE 50-1	POLE	399.66	510.70	422.43
4.	PL6BM	PRICE PER POLE 50-2	POLE	354.99	450.15	367.63
5.	PL6CM	PRICE PER POLE 50-3	POLE	310.57	390.00	317.50
6.	PL6DM	PRICE PER POLE 50-4	POLE	267.38	338.60	278.23
7.	PL6EM	PRICE PER POLE 50-5	POLE	267.38	338.60	278.23
8.	PL7AM	PRICE PER POLE 55-1	POLE	465.66	619.45	516.35
9.	PL7BM	PRICE PER POLE 55-2	POLE	421.41	536.02	448.25
10.	PL7CM	PRICE PER POLE 55-3	POLE	358.50	454.54	388.89
11.	PL7DM	PRICE PER POLE 55-4	POLE	311.43	394.45	339.74
12.	PL8AM	PRICE PER POLE 60-1	POLE	583.57	785.79	652.81
13.	PL8BM	PRICE PER POLE 60-2	POLE	518.48	676.73	554.16
14.	PL8CM	PRICE PER POLE 60-3	POLE	420.47	565.17	455.33
15.	PL9BM	PRICE PER POLE 65-2	POLE	711.44	922.89	768.08
16.	PL9CM	PRICE PER POLE 65-3	POLE	505.09	756.64	573.78
17.	PL31A	RESET/STRAIGHTEN POLE W/P	POLE	0.00	250.00	67.61
18.	PL32A	RESET/STRAIGHTEN 35-40FT. W/P	POLE	0.00	300.00	78.88
19.	PL33A	RESET/STRAIGHTEN 45-50FT. W/P	POLE	0.00	400.00	90.13
20.	PL34A	RESET/STRAIGHTEN POLE 55 FT>	POLE	0.00	450.00	169.01
21.	PL36A	MOVING POLE 30FT< 2FT OR LESS	POLE	0.00	200.00	56.34
22.	PL36B	EACH ADDL. FT OR LESS	POLE	0.00	100.00	13.52
23.	PL37A	MOVING POLE 35-40FT 2FT OR <	POLE	0.00	225.00	56.34
24.	PL37B	EACH ADDL. FT OR LESS	POLE	0.00	125.00	15.78
25.	PL38A	MOVING POLES 45-50FT 2FT OR <	POLE	0.00	350.00	84.51
26.	PL38B	EACH ADDL. FT OR LESS	POLE	0.00	175.00	18.03
27.	PL50A	RM. POLES 30 FT UNDER 1-3	POLE	92.12	80.00	24.78
28.	PL50B	RM. POLES 30 FT UNDER 4-10	POLE	90.79	80.00	24.78
29.	PL50C	RM. POLES 30 FT UNDER >10	POLE	89.48	80.00	24.78
30.	PL51A	RM. POLES 35-40 ST 1-3	POLE	105.28	100.00	30.42

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 5 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	PL51B	RM. POLES 35-40 FT 4-10	POLE	103.97	100.00	30.42
2.	PL51C	RM POLES 35-40 FT >10	POLE	102.64	100.00	30.42
3.	PL52A	RM. PLLES 45 FT OVER 1-3	POLE	111.85	125.00	45.06
4.	PL52B	RM. POLES 45 FT OVER 4-10	POLE	110.54	125.00	45.06
5.	PL52C	RM. POLES 45 FT OVER >10	POLE	109.22	125.00	45.06
6.	PL53A	RM. SALVAGE/DEL POLES 30FT<1-3	POLE	87.62	100.00	39.43
7.	PL53B	RM. SALVAGE/DEL POLES 30FT<4-10	POLE	86.51	100.00	39.43
8.	PL53C	RM. SALVAGE/DEL POLES 30FT<>10	POLE	85.40	100.00	39.43
9.	PL54A	RM. SLVG/DEL POLES 35-40FT 1-3	POLE	98.70	125.00	45.06
10.	PL54B	RM SLVG/DEL POLES 35-40FT 4-10	POLE	97.38	125.00	45.06
11.	PL54C	RM SLVG/DEL POLES 35-40FT >10	POLE	95.40	125.00	45.06
12.	PL55A	RM SLVG/DEL POLES 45FT >1-3	POLE	109.81	135.00	56.34
13.	PL55B	RM SLVG/DEL POLES 45FT >4-10	POLE	108.70	135.00	56.34
14.	PL55C	RM SLVG/DEL POLES 45FT> 10	POLE	107.60	135.00	56.34
15.	AI01A	PAT/EXPANDING 5/8 IN < 1-3	POLE	64.48	65.00	27.04
16.	AI01B	PAT/EXPANDING 5/8 IN < 4-10	POLE	63.16	65.00	27.04
17.	AI01C	PAT/EXPANDING 5/8 IN < 11 OVER	POLE	63.16	65.00	27.04
18.	AI02A	PAT/EXPANDING 3/4 IN > 1-3	POLE	67.13	75.00	28.17
19.	AI02B	PAT/EXPANDING 3/4 IN > 4-10	POLE	65.80	75.00	28.17
20.	AI02C	PAT/EXPANDING 3/4 IN >11 OVER	POLE	65.80	75.00	28.17
21.	AI03A	B GUY ALL SIZES 1-3	POLE	0.00	65.00	30.42
22.	AI03B	B GUY ALL SIZES 4-10	POLE	68.77	65.00	29.30
23.	AI03C	B GUY ALL SIZES >11	POLE	67.65	65.00	29.30
24.	AI04A	C GUY ALL SIZES 1-3	POLE	87.62	80.00	30.42
25.	AI04C	C GUY ALL SIZES >11	POLE	85.40	80.00	29.30
26.	AI05A	10"SCREW SWAMP 1 1/2" PIPE 1-3	POLE	52.64	75.00	33.80
27.	AI05B	10"SCREW SWAMP 1 1/2" 4-10	POLE	52.14	75.00	33.80
28.	AI05C	10"SCREW SWAMP 1 1/2" 11>	POLE	51.03	75.00	33.80
29.	AI05M	10"SCREW SWAMP 1 1/2" MATL	POLE	42.11	65.00	28.17
30.	AI06A	12"SCREW SWAMP 2"PIPE 1-3	POLE	81.57	85.00	39.43

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 6 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	AI06B	12"SCREW SWAMP 2" 4-10	POLE	81.57	85.00	39.43
2.	AI06C	12"SCREW SWAMP 2" PIPE >11	POLE	79.85	85.00	39.43
3.	AI06M	12"SCREW SWAMP 2" MATERIAL	POLE	55.25	75.00	33.80
4.	AI07A	15"SCREW SWAMP 2"PIPE 1-3	POLE	85.53	100.00	45.06
5.	AI07B	15"SCREW SWAMP 2"PIPE 4-10	POLE	84.21	100.00	45.06
6.	AI07C	15"SCREW SWAMP 2"PIPE >11	POLE	82.07	100.00	45.06
7.	AI07M	15"SCREW SWAMP 2"PIPE MATL	POLE	89.23	75.00	29.30
8.	AI08A	ROCK B OR D 1-3	POLE	69.88	200.00	45.06
9.	AI08B	ROCK B OR D 4-1	POLE	68.77	200.00	45.06
10.	AI08C	ROCK B OR D 11 OR MORE	POLE	67.65	200.00	45.06
11.	AI09A	ROCK GUY ROD ANC 1-3	POLE	0.00	200.00	45.06
12.	AI09B	ROCK GUY ROD ANC 4-10	POLE	0.00	200.00	45.06
13.	AI09C	ROCK GUY ROD ANC 11 OR MORE	POLE	0.00	200.00	45.06
14.	AI09M	ROCK GUY ROD ANC MATERIAL	POLE	0.00	60.00	33.80
15.	AI10A	CEMENT ANCHOR 1-3	POLE	52.64	200.00	0.00
16.	AI10B	CEMENT ANCHOR 4-10	POLE	51.32	200.00	0.00
17.	AI10C	CEMENT ANCHOR 11 OR MORE	POLE	51.24	200.00	0.00
18.	AI10M	CEMENT ANCHOR MATERIAL	POLE	9.21	60.00	0.00
19.	AI11A	C GUY EXTENSION 1-3	ANCH	0.00	50.00	0.00
20.	AI11B	C GUY EXTENSION 4-10	ANCH	0.00	50.00	0.00
21.	AI11C	C GUY EXTENSION 11 OR MORE	ANCH	0.00	50.00	0.00
22.	AI12A	MANTA RAY MR1 1" OR 3/4" ROD	ANCH	0.00	55.00	0.00
23.	AI12B	MANTA RAY MR1 1" OR 3/4" ROD	ANCH	0.00	55.00	0.00
24.	AI12C	MANTA RAY MR1 1" OR 3/4" ROD	ANCH	0.00	55.00	0.00
25.	AI12M	MANTA RAY MR1 MATERIAL	ANCH	0.00	80.00	0.00
26.	AI13A	MANTA RAY MR2 1-3	ANCH	0.00	55.00	0.00
27.	AI13B	MANTA RAY MR2 4-10	ANCH	0.00	55.00	0.00
28.	AI13C	MANTA RAY MR2 11 OR MORE	ANCH	0.00	55.00	0.00
29.	AI13M	MANTA RAY MR2 MATERIAL	ANCH	0.00	80.00	0.00
30.	AI14A	MANTA RAY MR3 1-3	ANCH	0.00	55.00	0.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 7 of of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	AI14B	MANTA RAY MR3 4-10	ANCH	0.00	55.00	0.00
2.	AI14C	MANTA RAY MR3 11 OR MORE	ANCH	0.00	55.00	0.00
3.	AI14M	MANTA RAY MR3 MATERIAL	ANCH	0.00	65.00	0.00
4.	AI15A	MANTA RAY MR4 1-3	ANCH	0.00	55.00	0.00
5.	AI15B	MANTA RAY MR4 4-10	ANCH	0.00	55.00	0.00
6.	AI15C	MANTA RAY MR4 11 OR MORE	ANCH	0.00	55.00	0.00
7.	AI15M	MANTA RAY MR4 MATERIAL	ANCH	0.00	65.00	0.00
8.	FT01A	TRENCH F/O 24" 1-200 FT	FOOT	4.34	4.25	1.80
9.	FT01B	TRENCH F/O 24" 201-1000 FT	FOOT	2.70	3.75	1.46
10.	FT01C	TRENCH F/O 24" OVER 1,000 FT	FOOT	2.61	3.30	1.35
11.	FT02A	TRENCH F/O 30" 1-200 FT	FOOT	4.34	4.40	1.90
12.	FT02B	TRENCH F/O 30" 201-10000 FT	FOOT	2.95	4.20	1.52
13.	FT02C	TRENCH F/O 30" OVER 1000 FT	FOOT	2.72	3.50	1.41
14.	FT03A	TRENCH F/O 36" 1-200 FT	FOOT	4.68	4.75	2.04
15.	FT03B	TRENCH F/O 36" 201-1000 FT	FOOT	3.11	4.40	1.58
16.	FT03C	TRENCH F/O 36" OVER 1000 FT	FOOT	2.95	3.75	1.46
17.	FT04A	TRENCH F/O 42" 1-200 FT	FOOT	4.98	5.50	2.14
18.	FT04B	TRENCH F/O 42" 201-1000 FT	FOOT	3.41	5.00	1.64
19.	FT04C	TRENCH F/O 42" OVER 1000 FT	FOOT	3.26	4.50	1.52
20.	FT05A	TRENCH F/O 48" 1-200 FT	FOOT	5.29	6.00	2.24
21.	FT05B	TRENCH F/O 48" 201-1000 FT	FOOT	3.72	5.50	1.69
22.	FT06A	CHRG EA 6" IN EXCESS OF 48"	FOOT	0.68	1.25	0.24
23.	CT01A	TRENCH ALL OTHER 12" MIN. 1-200	FOOT	4.22	4.00	1.21
24.	CT01B	TRENCH 12" 201-1000 FT	FOOT	2.26	3.25	0.92
25.	CT01C	TRENCH 12" OVER 1000 FT	FOOT	2.16	2.75	0.92
26.	CT02A	TRENCH 18" 1-200 FT	FOOT	4.34	4.00	1.30
27.	CT02B	TRENCH 18" 201-1000 FT	FOOT	2.56	3.25	1.13
28.	CT02C	TRENCH 18" OVER 1000 FT	FOOT	2.44	2.75	1.13
29.	CT03A	TRENCH 24" 1-200 FT	FOOT	4.34	4.25	1.52
30.	CT03B	TRENCH 24" 201-1000 FT	FOOT	2.70	3.25	1.12

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e

Page 8 of 25

Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	CT03C	TRENCH 24" OVER 1000 FT	FOOT	2.61	2.75	1.04
2.	CT04A	TRENCH 30" 1-200 FT	FOOT	4.34	4.50	1.58
3.	CT04B	TRENCH 30" 201-1000 FT	FOOT	2.95	3.50	1.17
4.	CT04C	TRENCH 30" OVER 1000 FT	FOOT	2.72	3.00	1.11
5.	CT05A	TRENCH 36" 1-200 FT	FOOT	4.68	5.00	1.69
6.	CT05B	TRENCH 36" 201-1000 FT	FOOT	3.11	4.00	1.29
7.	CT050	TRENCH 36" OVE 1000 FT	FOOT	2.95	3.50	1.18
8.	AT06A	CHRG EA 6" IN EXCESS OF 36"	FOOT	0.68	0.75	0.16
9.	AT10A	PL PIPE W/BUR CABLE <500'LOC	FOOT	1.36	1.50	0.41
10.	AT11A	PL PIPE W/BUR CAB 500 FT>	FOOT	1.36	0.75	0.75
11.	AT12A	1 ADDL PIPE CONJ W/AT10A	FOOT	1.67	0.75	0.41
12.	AT13A	PLC 1 CABLE > THAN 2" DIAMETER	FOOT	0.80	1.00	0.16
13.	AT14A	PLC ADDL CABLE W/1ST CABLE	FOOT	0.55	0.50	0.31
14.	AT15A	PLC ADDL BURIED WIRE W/1ST	FOOT	0.24	0.50	0.16
15.	AT16M	SAND CUSHION MATL PRICE ONLY	FOOT	0.83	1.00	0.00
16.	AT17A	PLC 6" MARKING TAPE	FOOT	0.10	0.00	0.00
17.	AT31A	DIR. BORING 48" 1-200'	FOOT	0.00	14.00	0.00
18.	AT31B	DIR. BORING 48" 201-1000'	FOOT	0.00	13.00	0.00
19.	AT31C	DIR. BORING 48" OVER 1000'	FOOT	0.00	11.00	0.00
20.	AT32A	DIR. BORING >2" 1-200'	FOOT	0.00	22.00	0.00
21.	AT32B	DIR. BORING >2" 201-1000'	FOOT	0.00	21.00	0.00
22.	AT32C	DIR. BORING >2" OVER 1000'	FOOT	0.00	20.00	0.00
23.	AT33A	ADDED CHRS PLC DUCT 2"	FOOT	0.00	3.00	0.00
24.	AT33B	ADDED CHRG PLC DUCT 4"	FOOT	0.00	5.00	0.00
25.	AT34A	ADDED CHRG DIR BOR >48"	FOOT	0.00	4.00	0.00
26.	FP01A	PER CBL FT 36" MIN 1-1,000	FOOT	0.00	0.00	1.50
27.	FP01B	PER CBL FT 36" MIN 1,001-2,500	FOOT	0.00	0.00	1.01
28.	FP01C	36" MIN 2,501-15,000 FT	FOOT	0.00	0.00	0.91
29.	FP01D	36" MIN 15,001-25,000 FT	FOOT	0.00	0.00	0.84
30.	FP01E	36" MIN OVER 25,000 FT	FOOT	0.00	0.00	0.84

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e

Page 9 of 25

Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	FP02A	PLOW 42" MIN 1-1,000 FT	FOOT	0.00	0.00	1.60
2.	FP02B	PLOW 42" MIN 1,001-2,500 FT	FOOT	0.00	0.00	1.13
3.	FP02C	PLOW 42" MIN 2,501-15,000 FT	FOOT	0.00	0.00	0.96
4.	FP02D	PLOW 42" 15,001-25,000 FT	FOOT	0.00	0.00	0.91
5.	FP02E	PLOW 42" OVER 25,000 FT	FOOT	0.00	0.00	0.91
6.	FP03A	PLOW 48" MIN 1-1,000 FT	FOOT	0.00	0.00	1.75
7.	FP03B	PLOW 48" 1,001-2,500 FT	FOOT	0.00	0.00	1.30
8.	FP03C	PLOW 48" 2,501-15,000 ST	FOOT	0.00	0.00	1.25
9.	FP03D	PLOW 48" 15,001-25,000 ST	FOOT	0.00	0.00	1.20
10.	FP03E	PLOW 48" OVER 25,000 FT	FOOT	0.00	0.00	1.20
11.	FP04A	EACH 6" IN EXCESS OF 48"	FOOT	0.00	0.00	0.24
12.	FP05A	PLOW G/WIRE W/CABLE 1' SEP	FOOT	0.00	0.00	0.21
13.	FP06M	FURN #6 GW CONJ W/ITEM FP05A	FOOT	0.00	0.00	0.26
14.	FP09A	FRN/PLC 4X4X8 TIMBER IN TRENCH	EACH	0.00	100.00	0.00
15.	FH01A	PLC PRECAST F/O HANDHOLE	HOLE	417.59	700.00	563.34
16.	FH02M	FURNISH PRECAST F/O HANDHOLE	HOLE	998.25	650.00	732.36
17.	FH03A	EXPOSE F/O HH, RM LID,BACHFILL	HOLE	208.87	125.00	125.00
18.	FH04A	PLC 4260 HH FURN BY SBT	HOLE	1,044.00	0.00	0.00
19.	CP01A	PLWD 12" MIN 1-1000	FOOT	0.00	0.00	0.35
20.	CPO1B	PLWD 12" MIN 1,001-2,500	FOOT	0.00	0.00	0.35
21.	CP01C	PLWD 12" 2,501-15,000 FT <2"	FOOT	0.00	0.00	0.35
22.	CP01D	PLOWED 12" 15,001-25,000 FT <2"	FOOT	0.00	0.00	0.35
23.	CP01E	PLOWED 12" OVER 25,000 <2"	FOOT	0.00	0.00	0.35
24.	CP02A	PLOW 18" 1-1,000	FOOT	0.00	0.00	0.50
25.	CP02B	PLOW 18" 1,001-2,500 FT	FOOT	0.00	0.00	0.36
26.	CP02C	PLOW 18" 2,501-15,000 FT	FOOT	0.00	0.00	0.36
27.	CP02D	PLOW 18" 15,001-25,000 FT	FOOT	0.00	0.00	0.36
28.	CP02E	PLOW 18" OVER 25,000 FT	FOOT	0.00	0.00	0.36
29.	CP03A	PLOW 24" 1-1,000 FT	FOOT	0.00	0.00	0.70
30.	CP03B	PLOW 24" 1,001-2,500 FT	FOOT	0.00	0.00	0.48

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 10 of of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	CP03C	PLOW 24" 2,501-15,000 FT	FOOT	0.00	0.00	0.44
2.	CP03D	PLOW 24" 15,001-25,000 FT	FOOT	0.00	0.00	0.37
3.	CP03E	PLOW 24" OVER 25,000 FT	FOOT	0.00	0.00	0.37
4.	CP04A	PLOW 30" 1-1,000 FT	FOOT	0.00	0.00	0.80
5.	CP04B	PLOW 30" 1,001-2,500 FT	FOOT	0.00	0.00	0.49
6.	CP04C	PLOW 30" 2,501-15,000 FT	FOOT	0.00	0.00	0.47
7.	CP04D	PLOW 30" 15,001-25,000 FT	FOOT	0.00	0.00	0.42
8.	CP04E	PLOW 30" OVER 25,000 FT	FOOT	0.00	0.00	0.44
9.	CP05A	PLOW 36" 1-1,000 FT	FOOT	0.00	0.00	1.00
10.	CP05B	PLOW 36" 1,001-2,500 FT	FOOT	0.00	0.00	0.57
11.	CP05C	PLOW 36" 2,501-15,000 FT	FOOT	0.00	0.00	0.55
12.	CP05D	PLOW 36" 15,001-25,000 FT	FOOT	0.00	0.00	0.44
13.	CP05E	PLOW 36" OVER 25,000 FT	FOOT	0.00	0.00	0.47
14.	CP11A	ADDED CHRG 1 CBL >2"	FOOT	0.00	0.00	0.25
15.	CP12A	EACH 6" EXCESS OF 36" FOR 20FT	FOOT	0.00	0.00	0.34
16.	CP13A	PLOW PRE-TERM CABLE	FOOT	0.00	0.00	56.34
17.	CP14A	ROCK TRENCHING 6" INCREMENTS	FOOT	0.00	0.00	5.07
18.	CP15A	PLOW 2ND CABLE W/1ST CABLE	FOOT	0.00	0.00	0.26
19.	CP16A	TRENCH 20FT > 24" COVER MIN	FOOT	0.00	0.00	0.44
20.	CP17A	TRENCH 20FT > 30" COVER MIN	FOOT	0.00	0.00	0.47
21.	CP18A	TRENCH 20FT > 36" COVER MIN	FOOT	0.00	0.00	0.52
22.	CP19A	TRENCH 20FT > 42" COVER MIN	FOOT	0.00	0.00	0.62
23.	CP20A	TRENCH 20FT > 48" COVER MIN	FOOT	0.00	0.00	0.75
24.	CP21A	TEENCH EA 6" COVER> 48" 20FT>	FOOT	0.00	0.00	1.00
25.	CP01A	SPL PIT 60CU. FT NEW CONST	EACH	241.66	70.00	92.68
26.	CP01B	SPLICE PIT EXISTING CA	EACH	241.66	125.00	94.68
27.	CP01C	SPLICE PIT @ ADDL 25 CU.FT.	EACH	41.54	40.00	25.36
28.	CP02A	SPL PIT SHORING REQ NEW CONST	EACH	407.56	350.00	201.51
29.	CP02B	SPL PIT SHORIGN REA EXISTING CBL	EACH	458.51	385.00	203.76
30.	CP02C	SPL PIT @ ADD 25 CU.FT SHORING	EACH	61.13	150.00	56.34

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule C-11e

Page 11 of 25

Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	CP03A	ROCK EXCAVATION PER CU. FT.	CUFT	0.00	0.00	5.63
2.	CP04A	SAFETY LIGHTS PER DAY	DAY	10.16	1.00	3.94
3.	CP05A	BUSY ABOVE GROUND SPL PER LOC	LOC	0.00	125.00	84.51
4.	CP06A	BACKFILL PIT ONLY	PIT	52.19	100.00	45.06
5.	CP06B	BACKFILL ONLY - ADD. 25 CU-FT	EACH	26.08	0.00	12.50
6.	CP07A	PLATE SPLICE PIT PER CYCLE	EACH	99.85	125.00	120.00
7.	CP07B	PLATE CHARGE/DAY NO ACTIVITY		8.15	20.00	75.00
8.	AC01A	PLACE PED, TERM, OR CLOSURE	EACH	12.35	12.00	33.80
9.	AC02A	REMOVE/DISPOSE PED TERM/EACH	EACH	0.00	40.00	0.00
10.	AC03A	PLACE LOAD COIL CASES/NEW	EACH	46.18	75.00	33.80
11.	AC03B	PLACE LOAD COIL CASES/EXISTING	EACH	66.55	250.00	33.80
12.	AC04A	INSTALL DRIVE NEW	EACH	22.88	35.00	22.54
13.	AC04B	INSTALL DRIVE EXISTING	EACH	43.26	50.00	22.54
14.	AC05A	CREOSOTED WOOD POST AND PLATES	EACH	30.65	50.00	78.88
15.	AC05B	FURN CREOSOTED WOOD POST EXIST	EACH	51.03	75.00	78.88
16.	AC06A	INSTALL CONCRETE CABLE MARKER	EACH	26.21	125.00	22.54
17.	AC07A	WALL/POLE MOUNTED BLDG TERM	EACH	41.73	20.00	67.61
18.	AC07B	WALL/POLE BLDG TERM EXISTING	EACH	62.11	30.00	67.61
19.	AC08A	PLC FLEX SIGN E/W NEW	EACH	40.76	10.00	20.00
20.	AC08B	PLC FLEX SIGN E/W EXISTING	EACH	61.13	75.00	20.00
21.	AC09A	BSW CLOSURE (ALL TYPES)	EACH	12.82	3.00	4.51
22.	AC15A	FURN/INSTALL CONC PAD 4" SQ ST	SQFT	6.11	7.50	18.00
23.	AC15M	MATERIAL	SQFT	6.83	7.50	8.00
24.	AC16A	FURN/INSTALL W/STEEL 4" SQ FT	SQFT	9.17	8.50	20.00
25.	AC16M	MATERIAL	SQFT	8.15	3.50	10.00
26.	AC17A	FURN/INSTALL CONC PAD 6" SQ FT	SQFT	7.13	9.50	25.00
27.	AC17M	MATERIAL	SQFT	7.64	4.00	12.50
28.	AC18A	FURN/INSTALL PAD STEEL REINFOR	SQFT	11.21	10.50	30.00
29.	AC18M	MATERIAL	SQFT	10.19	4.50	15.00
30.	AC19A	ADDL 1" ADDED TO 158A/158B	SQFT	5.09	0.50	5.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 12 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	AC19M	MATERIAL	SQFT	4.08	0.50	2.50
2.	AC23A	36/51/40 PRECAST FOUND/CABINET	UNIT	243.46	300.00	130.98
3.	AC23M	36/51/40 FOUND-MATERIAL	UNIT	183.50	260.00	202.81
4.	AC24A	DMS-URBAN/42 ALL TYPES	UNIT	377.12	400.00	366.18
5.	AC24M	DMS-URBAN/42 ALL TYPES MATL	UNIT	443.66	325.00	281.68
6.	AC25A	80C/80D/ ALL TYPES	UNIT	394.79	350.00	357.38
7.	AC25M	80C/80D/ ALL TYPES MATERIAL	UNIT	665.49	675.00	619.70
8.	AC26A	FUJITSU/80E/DMS-600 ALL TYPES	EACH	521.98	600.00	600.00
9.	AC26M	FUJITSU/80E/DMS-600 MATERIAL	EACH	693.19	925.00	812.00
10.	AC31A	PLC 36/51/40 CABINETS	EACH	209.84	120.00	129.57
11.	AC32A	REMOV/DISPOSE 36/51/40 TYPE CAB	EACH	194.10	250.00	250.00
12.	AC33A	PLC 80C/80D/TYPE CABINETS	EACH	658.02	250.00	394.34
13.	AC34A	PLC FUJITSU/80E/DMS 600 CAB	EACH	658.02	400.00	400.00
14.	AC40A	60-AMP SVC 0-50 FT	EACH	991.77	1,100.00	0.00
15.	AC40B	60-AMP SVC 51-100 FT	EACH	323.63	400.00	0.00
16.	AC40C	60-AMP SVC OVER 100 FT	FOOT	8.35	8.00	0.00
17.	AC41A	100-AMP SVC 0-50 FT	EACH	1,148.00	1,300.00	0.00
18.	AC41B	100-AMP SVC 51-100 FT	EACH	313.19	500.00	0.00
19.	AC41C	100-AMP SVC OVER 100 FT	EACH	10.44	11.00	0.00
20.	AC42A	INST. WEATHER PROOF MAIN DISC	EACH	313.19	250.00	0.00
21.	AC43A	WIRE 2ND CAB EXIST. LOC	EACH	626.38	625.00	0.00
22.	AC50A	DRILL MH FOR BUR CAB/LC STUB	EACH	197.41	225.00	169.01
23.	AC51A	PUSH WIRE/INNERDUCT COND/PIPE	FOOT	0.79	1.00	0.37
24.	AC52A	BORE ROADWAY 1-2" DIA	FOOT	40.93	9.00	5.07
25.	AC52B	BORE ROADWAY 2 1/4 - 3" DIA	FOOT	40.93	9.50	6.48
26.	AC52C	BORE ROADWAY 3 1/4 - 5" DIA	FOOT	40.93	13.00	7.54
27.	AC53A	PLACE CASING 1 -1 3/4" DIA	FOOT	6.77	6.00	2.24
28.	AC53B	PLACE CASING 2 - 2 3/4" DIA	FOOT	6.77	6.00	2.24
29.	AC53C	PLACE CASING 3 - 4 3/4" DIA	FOOT	6.77	8.00	2.92
30.	AC5AM	FURNISH STEEL PIPE 2" DIA	FOOT	14.42	2.00	3.39

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 13 of of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	AC5BM	FURN. STEEL PIPE 3" DIA PER FT	FOOT	14.42	0.00	4.51
2.	AC5CM	FURN. STEEL PIPE 4" DIA PER FT	FOOT	14.42	7.00	5.92
3.	AC56A	PLC CA/WIRE OPEN/CLSD BY OTHER	FOOT	0.88	1.00	0.68
4.	AC57A	PLC CA/WIRE BACKFILL 12" COVER	FOOT	0.00	1.25	0.00
5.	AC58A	PLC 1 DUCT UP TO 500' 14"	FOOT	5.77	4.50	2.65
6.	AC58B	PLC 1 DUCT UP TO 500' 18"	FOOT	5.94	4.50	3.10
7.	AC58C	PLC 1 DUCT UP TO 500' 24"	FOOT	6.03	4.75	3.39
8.	AC58D	PLC 1 DUCT UP TO 500' 30"	FOOT	6.08	5.00	3.94
9.	AC58E	PLC 1 DUCT UP TO 500' 36"	FOOT	8.98	6.00	4.51
10.	AC58F	PLC 1 DUCT UP TO 500' 42"	FOOT	11.09	6.50	4.80
11.	AC58G	PLC 1 DUCT UP TO 500' 48"	FOOT	11.97	7.00	5.07
12.	AC58A	PLC 2 DUCT IN CONJ. AC58 14"	FOOT	1.04	1.00	3.15
13.	AC59B	PLC 2 DUCT IN CONJ. AC58 18:"	FOOT	1.05	1.00	3.39
14.	AC59D	PLC 2 DUCT IN CONJ. AC58 30"	FOOT	1.14	1.35	4.28
15.	AC59E	PLC 2 DUCT IN CONJ AC58 36"	FOOT	1.24	1.40	4.80
16.	AC59F	PLC 2 DUCT IN CONJ. AC58 42"	FOOT	1.34	1.50	4.90
17.	AC59G	PLC 2 DUCT IN CONJ AC58 48"	FOOT	1.59	1.75	5.19
18.	AC60A	12" STEEL JACK AND BORE TO 48"	FOOT	115.37	55.00	0.00
19.	AC60B	12" STEEL JACK AND BORE 49" >	FOOT	25.47	80.00	0.00
20.	AC61M	MATERIAL	FOOT	34.38	22.00	0.00
21.	AC62A	16"-18" STEEL CASING J/B 48"	FOOT	138.85	65.00	0.00
22.	AC62B	16"-18" STEEL JACK AND BORE 49" >	FOOT	35.66	80.00	0.00
23.	AC63M	MATERIAL	FOOT	43.84	35.00	0.00
24.	AC64A	24" STEEL CASING BORE 48" DEEP	FOOT	147.20	85.00	0.00
25.	AC64B	24" STEEL CASING J&B 49">	FOOT	40.76	150.00	0.00
26.	AC65M	MATERIAL	FOOT	56.38	62.00	0.00
27.	AC66A	30-36" STEEL CASING J&B 48"	FOOT	224.16	100.00	0.00
28.	AC66B	30-36" STEEL JACK & BORE 49">	FOOT	61.13	200.00	0.00
29.	AC67M	MATERIAL	EACH	81.51	105.00	0.00
30.	UC01A	2 DUCTS FIRM 18-30"	FOOT	7.34	6.00	2.71

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 14 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	UC01B	2 DUCTS FIRM 31-42"	FOOT	7.98	6.25	3.33
2.	UC01C	2 DUCTS FIRM 43-54"	FOOT	9.31	10.00	3.94
3.	UC01D	2 DUCTS FIRM 55-66"	FOOT	13.31	25.00	4.23
4.	UC01E	3 DUCTS FIRM 67-78"	FOOT	24.39	35.00	4.51
5.	UC02A	4 DUCTS FIRM 18-30"	FOOT	7.98	9.00	4.00
6.	UC02B	4 DUCTS FIRM 31-42"	FOOT	9.16	10.00	4.51
7.	UC02C	4 DUCTS FIRM 43-54"	FOOT	10.80	13.00	4.73
8.	UC02D	4 DUCTS FIRM 55-66"	FOOT	14.42	25.00	5.47
9.	UC02E	4 DUCTS FIRM 67-78"	FOOT	31.06	25.00	6.76
10.	UC03A	6 DUCTS FIRM 18-30"	FOOT	10.34	11.00	5.53
11.	UC03B	6 DUCTS FIRM 43-54"	FOOT	10.70	11.50	5.87
12.	UC03C	6 DUCTS FIRM 43-54"	FOOT	13.10	20.00	6.76
13.	UC03D	6 DUCTS FIRM 55-66"	FOOT	15.46	35.00	6.76
14.	UC03E	6 DUCTS FIRM 67-78"	FOOT	33.27	45.00	7.89
15.	UC04A	9 DUCTS FIRM 18-30"	FOOT	13.88	14.20	5.92
16.	UC04B	9 DUCTS FIRM 31-42"	FOOT	14.28	16.00	6.19
17.	UC04C	9 DUCTS FIRM 43-54"	FOOT	15.46	25.00	7.04
18.	UC04D	9 DUCTS FIRM 55-66"	FOOT	24.39	45.00	8.73
19.	UC04E	9 DUCTS FIRM 67-78"	FOOT	35.49	55.00	9.57
20.	UC05A	12 DUCTS FIRM 18-30"	FOOT	16.31	18.00	7.89
21.	UC05B	12 DUCTS FIRM 31-42"	FOOT	16.66	19.00	9.01
22.	UC05C	12 DUCTS FIRM 43-54"	FOOT	17.85	70.00	9.57
23.	UC05D	12 DUCTS FIRM 55-66"	FOOT	27.73	75.00	10.14
24.	UC05E	12 DUCTS FIRM 67-78"	FOOT	38.26	85.00	10.71
25.	UC06A	2 DUCTS UNSTA/FLU 18-30"	FOOT	7.34	6.00	3.40
26.	UC06B	2 DUCTS UNSTA/FLU 31-42"	FOOT	7.98	6.25	3.80
27.	UC06C	2 DUCTS UNSTA/FLU 43-54"	FOOT	9.31	10.00	4.62
28.	UC06D	2 DUCTS UNSTA/FLU 55-66"	FOOT	13.31	25.00	5.00
29.	UC06E	2 DUCTS UNSTA/FLU 67-78"	FOOT	24.39	35.00	6.00
30.	UC07A	4 DUCTS UNSTA/FLU 18-30"	FOOT	7.98	9.00	4.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 15 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	UC07B	4 DUCTS UNSTA/FLU 31-42"	FOOT	9.16	10.00	5.05
2.	UC07C	4 DUCTS UNSTA/FLU 43-54"	FOOT	10.80	13.00	6.35
3.	UC07D	4 DUCTS UNSTA/FLU 55-66"	FOOT	14.42	25.00	7.42
4.	UC07E	4 DUCTS UNSTA/FLU 67-78"	FOOT	31.06	35.00	9.57
5.	UC08A	6 DUCTS UNSTA/FLU 18-30"	FOOT	10.34	11.00	8.00
6.	UC08B	6 DUCTS UNSTA/FLU 31-42"	FOOT	10.70	11.50	12.40
7.	UC08C	6 DUCTS UNSTA/FLU 43-54"	FOOT	13.10	20.00	13.52
8.	UC08D	6 DUCTS UNSTA/FLU 55-66"	FOOT	15.46	35.00	14.64
9.	UC08E	6 DUCTS UNSTA/FLU 67-78"	FOOT	33.27	45.00	15.78
10.	UC09A	9 DUCTS UNSTA/FLU 18-30"	FOOT	13.88	14.20	12.00
11.	UC09C	9 DUCTS UNSTA/FLU 43-54"	FOOT	15.46	25.00	15.78
12.	UC09D	9 DUCTS UNSTA/FLU 55-66"	FOOT	24.39	45.00	17.00
13.	UC09E	9 DUCTS UNSTA/FLU 67-78"	FOOT	35.49	55.00	18.00
14.	UC10A	12 DUCTS UNSTA/FLU 18-30"	FOOT	16.31	18.00	13.00
15.	UC10B	12 DUCTS UNSTA/FLU 31-42"	FOOT	16.66	19.00	14.00
16.	UC10C	12 DUCTS UNSTA/FLU 43-54"	FOOT	17.85	70.00	16.00
17.	UC10D	12 DUCTS UNSTA/FLU 55-66"	FOOT	27.78	75.00	18.00
18.	UC10E	12 DUCTS UNSTA/FLU 67-78"	FOOT	38.26	85.00	19.00
19.	UC01F	2 DUCTS FIRM 79-90"	FOOT	47.60	55.00	8.00
20.	UC01G	2 DUCTS FIRM 91-102"	FOOT	117.58	65.00	8.20
21.	UC01H	2 DUCTS FIRM 103-114"	FOOT	178.58	70.00	10.00
22.	UC01I	2 DUCTS FIRM 115-126"	FOOT	255.11	95.00	11.00
23.	UC02F	4 DUCTS FIRM 79-90"	FOOT	51.03	60.00	9.00
24.	UC02G	4 DUCTS FIRM 91-102"	FOOT	127.57	70.00	10.00
25.	UC02H	4 DUCTS FIRM 103-114"	FOOT	188.56	80.00	10.50
26.	UC02I	4 DUCTS FIRM 115-126"	FOOT	266.20	105.00	11.50
27.	UC03F	6 DUCTS FIRM 79-90"	FOOT	54.35	75.00	11.12
28.	UC03G	6 DUCTS FIRM 91-102"	FOOT	142.81	80.00	14.06
29.	UC03H	6 DUCTS FIRM 103-114"	FOOT	199.65	90.00	16.38
30.	UC03I	6 DUCTS FIRM 115-126"	FOOT	281.73	115.00	18.73

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 16 of of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	UC04F	9 DUCTS FIRM 79-90"	FOOT	63.22	80.00	12.29
2.	UC04G	9 DUCTS FIRM 91-102"	FOOT	152.90	85.00	14.63
3.	UC04H	9 DUCTS FIRM 103-114"	FOOT	205.21	95.00	17.57
4.	UC04I	9 DUCTS FIRM 115-126"	FOOT	291.70	120.00	23.41
5.	UC05F	12 DUCTS FIRM 79-90"	FOOT	69.88	90.00	14.06
6.	UC05G	12 DUCTS FIRM 91-102"	FOOT	162.49	95.00	16.38
7.	UC05H	12 DUCTS FIRM 103-114"	FOOT	214.06	100.00	18.73
8.	UC05I	12 DUCTS FIRM 115-126"	FOOT	301.70	130.00	25.77
9.	UC06F	2 DUCTS UNSTA/FLU 79-90"	FOOT	47.60	55.00	10.00
10.	UC06G	2 DUCTS UNSTA/FLU 91-102"	FOOT	117.58	65.00	11.00
11.	UC06H	2 DUCTS UNSTA/FLU 103-114"	FOOT	178.58	70.00	12.00
12.	UC06I	2 DUCTS UNSTA/FLU 115-126"	FOOT	255.11	95.00	14.00
13.	UC07F	4 DUCTS UNSTA/FLU 79-90"	FOOT	51.03	60.00	12.00
14.	UC07G	4 DUCTS UNSTA/FLU 91-102"	FOOT	127.57	70.00	13.00
15.	UC07H	4 DUCTS UNSTA/FLU 103-114"	FOOT	188.56	80.00	14.00
16.	UC07I	4 DUCTS UNSTA/FLU 115-126"	FOOT	266.20	105.00	15.00
17.	UC08F	6 DUCTS UNSTA/FLU 79-90"	FOOT	54.35	75.00	11.25
18.	UC08G	6 DICTS UNSTA/FLU 91-102"	FOOT	142.81	80.00	15.00
19.	UC08H	6 DUCTS UNSTA/FLU 103-114"	FOOT	199.65	90.00	20.00
20.	UC08I	6 DUCTS UNST/FLU 115-126"	FOOT	281.73	115.00	22.50
21.	UC09F	9 DUCTS UNSTA/FLU 79-90"	FOOT	63.22	80.00	15.00
22.	UC09G	9 DUCTS UNSTA/FLU 91-102"	FOOT	152.90	85.00	16.00
23.	UC09H	9 DUCTS UNSTA/FLU 103-114"	FOOT	205.21	95.00	21.00
24.	UC09I	9 DUCTS UNSTA/FLU 115-126"	FOOT	291.70	120.00	26.00
25.	UC10F	12 DUCTS UNSTA/FLU 79-90"	FOOT	69.88	90.00	15.50
26.	UC10G	12 DUCTS UNSTA/FLU 91-102"	FOOT	162.49	95.00	17.50
27.	UC10H	12 DUCTS UNSTA/FLU 103-114"	FOOT	214.06	100.00	22.00
28.	UC10I	12 DUCTS UNSTA/FLU 115-126"	FOOT	301.70	130.00	28.00
29.	UC19A	EA 12" ADDL COVER >126" FIRM	FOOT	35.66	15.00	2.35
30.	UC19B	EA 12" ADDL COVER >126" FLUID	FOOT	35.66	15.00	4.51

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 17 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	UC20A	@ ADDL 1 DUCT ABOVE UC01-UC10	FOOT	0.82	1.25	2.35
2.	UC20B	@ ADDL 1 DUCT FLUID	FOOT	0.82	1.25	3.39
3.	UC21A	PLC 4" STEEL PIPE PER DUCT FT	FOOT	4.99	6.00	3.39
4.	UC22M	FURNISH 4" STEEL PIPE DUCT FT	FOOT	10.98	5.00	5.92
5.	UC23A	PLC MULTI-BORE COND. DUCT FT	FOOT	0.51	1.00	0.50
6.	UC24A	13-18" STAND BASE PER FT	FOOT	6.53	7.50	2.24
7.	UC24B	13-18" STAND TOP PER FT	FOOT	5.71	9.00	3.10
8.	UC25B	19-23" STAND TOP PER FT	FOOT	7.20	10.00	4.23
9.	UC26A	24-28" STAND BASE PER FT	FOOT	9.87	10.00	4.91
10.	UC26B	24-28" STAND TOP PER FT	FOOT	7.49	12.00	5.63
11.	UC27B	CONCRETE ENCASE 1 DUCT	FOOT	13.10	9.00	3.58
12.	UC28B	2 DUCTS CONCRETE ENCASEM'T	FOOT	16.66	10.00	5.00
13.	UC29B	4 DUCTS CONCRETE ENCASEM'T	FOOT	16.66	15.00	6.65
14.	UC30B	6 DUCTS CONCRETE ENCASEM'T	FOOT	29.74	18.00	11.82
15.	UC31B	9 DUCTS CONCRETE ENCASEM'T	FOOT	86.88	20.00	16.90
16.	UC32A	12 DUCTS SAND ENCASEM'T	FOOT	98.72	0.00	0.00
17.	UC32B	12 DUCTS CONCRETE ENCASEM'T	FOOT	98.72	25.00	22.54
18.	UC33B	> 12 DUCTS CONCRETE ENCASEM'T	FOOT	0.00	3.00	4.33
19.	UC36A	@ ADDL 1 DUCT TRENCH FT	FOOT	7.13	3.00	4.33
20.	UC37A	PNEUMATIC RODDING CONDUIT @ FT	FOOT	0.49	0.50	0.24
21.	UC38A	MECH RODDING CONDUIT @ DUCT FT	FOOT	0.88	1.50	0.35
22.	UC39A	HAND RODDING CONDUIT EA FT	FOOT	0.75	1.50	0.41
23.	UC40A	MANDREL CONDUIT PER DUCT FT	FOOT	0.79	1.75	0.47
24.	UC41A	RODDING CONDUIT/EXIS CABLE @ FT	FOOT	1.67	2.00	0.88
25.	UC42A	EXTEND EXISTING COND PER OCCUR	EACH	149.53	250.00	22.54
26.	UC43A	PL ANY TYPE TERM PIPE	BEND	0.00	0.00	22.54
27.	UC44A	@ ADDL COND IN CONJ W/UC42A	EACH	36.68	100.00	20.00
28.	UC45A	BRDGE TRNCH W/STEEL PLTS & REM	SQFT	3.70	8.00	4.51
29.	UC46A	PL ANY CA N COND TRENCH	FOOT	0.73	1.25	0.57
30.	UC47A	PLACE INNERDUCT NO RODDING	FOOT	0.00	1.25	0.68

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 18 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	UC48A	PLACE INNERDUCT INCLDS RODDING	FOOT	0.00	1.50	1.13
2.	UC50M	B-THIN WALL CONDUIT	FOOT	1.74	2.25	0.00
3.	UC51M	B-HEAVY WALL CONDUIT	FOOT	1.78	2.70	0.00
4.	UC52M	C - 4" CONCUIT MATERIAL	FOOT	2.02	2.10	0.00
5.	UC53M	D - 4" CONDUIT	FOOT	2.22	3.00	0.00
6.	UC54M	DB -120 2" CONDUIT	FOOT	1.43	1.50	0.00
7.	MH01A	MANHOLE WL6X12 84" CAST IN PLC	HOLE	16,947.00	17,500.00	11,267.00
8.	MH01B	MANHOLE WL6X12 96" CAST IN PLC	HOLE	20,609.00	20,500.00	12,394.00
9.	MH01C	MANHOLE WL6X12 120" CAST IN PL	HOLE	34,662.00	24,500.00	13,520.00
10.	MH01D	MANHOLE WL6Z12 144" CAST IN PL	HOLE	43,480.00	27,500.00	15,774.00
11.	MH02A	MH 10Z12 84" CAST IN PLC	HOLE	27,619.00	22,500.00	15,774.00
12.	MH02B	MH 10X12 96" CAST IN PLC	HOLE	40,041.00	26,500.00	16,900.00
13.	MH02C	MH 10X12 120" CAST IN PLC	HOLE	43,702.00	28,500.00	18,027.00
14.	MH02D	MH 10X12 144" CAST IN PLC	HOLE	47,971.00	32,500.00	19,154.00
15.	MH03A	MH 12X12 84" CAST IN PLC	HOLE	32,443.00	27,500.00	16,900.00
16.	MH03B	MH 12X12 96" CAST IN PLC	HOLE	42,481.00	30,500.00	18,027.00
17.	MH03C	MH 12X12 120" CAST IN PLC	HOLE	50,079.00	33,500.00	19,154.00
18.	MH03D	MH 12X12 144" CAST IN PLC	HOLE	54,792.00	37,500.00	21,407.00
19.	MH04A	MH 6X12 84" CAST IN PLC	HOLE	16,947.00	17,500.00	12,394.00
20.	MH04B	MH 6X12 96" CAST IN PLC	HOLE	20,609.00	20,500.00	13,520.00
21.	MH04C	MH 6X12 120" CAST IN PLC	HOLE	34,662.00	24,500.00	14,647.00
22.	MH04D	MH 6X12 144" CAST IN PLC	HOLE	43,480.00	27,500.00	15,774.00
23.	MH05A	MH 10X12 84" CAST IN PLC	HOLE	27,619.00	22,500.00	17,900.00
24.	MH05B	MH 10X12 96" CAST IN PLC	HOLE	40,041.00	26,500.00	18,500.00
25.	MH05C	MH 10X12 120" CAST IN PLC	HOLE	43,702.00	28,500.00	19,600.00
26.	MH05D	MH 10X12 144" CAST IN PLC	HOLE	47,971.00	32,500.00	20,700.00
27.	MH06A	MH 12X12 84" CAST IN PLC	HOLE	32,443.00	27,500.00	19,000.00
28.	MH06B	MH 12X12 96" CAST IN PLC	HOLE	42,481.00	30,500.00	21,000.00
29.	MH06C	MH 12X12 120" CAST IN PLC	HOLE	50,079.00	33,500.00	20,500.00
30.	MH06D	MH 12X12 144" CAST IN PLC	HOLE	54,792.00	37,500.00	22,500.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 19 of of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	MH10A	26' CEV FIRM	HOLE	28,284.00	26,000.00	0.00
2.	MH10B	26 FOOT CEV UNSTABLE/FLUID	HOLE	28,284.00	26,000.00	0.00
3.	MH11A	24 FOOT CEV FIRM	HOLE	21,091.00	22,500.00	0.00
4.	MH11B	24 FOOT CEV UNSTABLE/FLUID	HOLE	21,091.00	22,500.00	0.00
5.	MH12B	16 FOOT CEV UNSTABLE/FLUID	HOLE	14,646.00	15,500.00	26,200.00
6.	MH13A	6'X9'X8X MINI-VALUT FIRM	EACH	11,589.00	12,000.00	15,000.00
7.	MH13B	6'X9'X8' MINI-VAULT UNST/FL	EACH	11,589.00	12,000.00	19,000.00
8.	MH15A	PL EX GRND BED (4) NEW	PER	407.56	400.00	0.00
9.	MH15B	PL EX GRND BED (4) EXISTING	PER	611.34	600.00	0.00
10.	MH16A	PL EX GRND 5 OR > NEW	PER	611.34	500.00	0.00
11.	MH16B	PL EX GRND 5 OR > EXISTING	PER	815.12	800.00	0.00
12.	MH17A	6 X 12 X 7 PRECAST MANHOLE	HOLE	8,041.00	7,000.00	0.00
13.	MH17B	6' X12' X7' PRECAST MH	HOLE	8,041.00	7,000.00	0.00
14.	MH18A	6X12X12 PRECAST MANHOLE	HOLE	15,750.00	13,000.00	0.00
15.	MH18B	6'X12'X12' PRECAST MH	HOLE	15,750.00	13,000.00	0.00
16.	MH19A	6X15X9 PRECAST MANHOLE	HOLE	15,362.00	12,000.00	0.00
17.	MH19B	6'X15'X9' PRECAST MH	HOLE	15,362.00	12,000.00	0.00
18.	MH20A	6X12X7 PRECAST MH FIRM	HOLE	6,823.00	4,800.00	2,028.00
19.	MH20B	6X12X7 PRECAST MH UNS/FLUID	HOLE	6,823.00	4,800.00	2,447.00
20.	MH21A	6X12X12 PRECAST MANHOLE	HOLE	13,477.00	8,000.00	2,704.00
21.	MH21B	6'X12'X12' PRECAST MH	HOLE	13,477.00	8,000.00	2,917.00
22.	MH22A	6X15X9 PRECAST MANHOLE	HOLE	12,090.00	7,000.00	2,929.00
23.	MH22B	6'X15'X9' PRECAST MH	HOLE	12,090.00	7,000.00	3,142.00
24.	MH26A	PLC/CONS MH EXIS CONDUIT @ENTR	ENTR	1,430.00	2,500.00	901.36
25.	MH27A	PLC/CONS MH EXIS B.CABLE @ENTR	ENTR	1,430.00	1,500.00	788.69
26.	MH28A	PLC ADDL PRECAST COLLAR 3"	EACH	194.10	200.00	0.00
27.	MH28B	PLC ADDL PRECAST COLLAR 6"	EACH	213.97	250.00	0.00
28.	MH28C	PLC ADDL PRECAST COLLAR 9"	EACH	238.47	300.00	0.00
29.	MH28D	PLC ADDL PRECAST COLLAR 12"	EACH	244.54	350.00	0.00
30.	MH28E	PLC ADDL PRECAST COLLAR 15"	EACH	260.65	400.00	0.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 20 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	MH29A	PLC ADDL COLLAR 3" PER @	EACH	94.29	200.00	112.67
2.	MH29B	PLC ADDL COLLAR 6" PER @	EACH	99.85	200.00	124.00
3.	MH29C	PLC ADDL COLLAR 9" PER @	EACH	105.37	250.00	135.20
4.	MH29D	PLC ADDL COLLAR 12" PER @	EACH	113.10	300.00	140.70
5.	MH29E	PLC ADDL COLLAR 15" PER @	EACH	127.57	350.00	146.47
6.	MH30A	CONSTRUCT NON-STANDRD MH/CU'	CUFT	0.00	0.00	13.52
7.	MH30B	CONSTRUCT NON-STANDRD MH/CU'	CUFT	0.00	0.00	16.28
8.	MH35A	1ST PRECAST COLLAR REM 3" PER @	EACH	333.23	300.00	112.67
9.	MH35B	1ST PRECAST COLLAR REM 6" PER@	EACH	353.56	325.00	112.67
10.	MH35C	1ST PRECAST COLLAR REM 9" PER @	EACH	377.12	350.00	112.67
11.	MH35D	1ST PRECAST COLLAR REM 12"	EACH	387.18	400.00	152.00
12.	MH35E	1ST PRECAST COLLAR REM 15"	EACH	404.86	500.00	202.81
13.	MH36A	@ ADDL PRECAST COLLAR 3" PER @	EACH	44.37	100.00	90.13
14.	MH36B	EA ADDL PRECAST COLLAR 6" PER @	EACH	45.85	125.00	102.00
15.	MH36C	EA ADDL PRECAST COLLAR 9" PER @	EACH	47.60	150.00	112.67
16.	MH36D	EA ADDL PRECAST COLLAR REM 12"	EACH	51.96	0.00	132.00
17.	MH36E	EA ADDL PRECAST COLLAR REM 15"	EACH	56.56	0.00	152.10
18.	MH37A	FIRST 4" BRICK ADDED OR REMVED	INCH	285.63	500.00	253.51
19.	MH38A	EACH 1" BRICK ADDED OR REMOVED	INCH	39.29	100.00	56.34
20.	MH39A	FIRST PRECAST COLLAR ADDED 3"	EACH	297.53	325.00	135.20
21.	MH39B	FIRST PRECAST COLLAR ADDED 6"	EACH	308.73	375.00	145.20
22.	MH39C	FIRST PRECAST COLLAR ADDED 9"	EACH	321.33	400.00	152.10
23.	MH39D	1ST PRECAST COLLAR ADDED 12"	EACH	356.62	450.00	175.10
24.	MH39E	1ST PRECAST COLLAR ADDED 15"	EACH	399.30	500.00	208.44
25.	MH40A	ADDL PRECAST COLLAR ADDED 3"	EACH	39.29	75.00	84.51
26.	MH40B	ADDL PRECAST COLLAR ADDED 6"	EACH	43.81	125.00	99.00
27.	MH40C	ADDL PRECAST COLLAR ADDED 9"	EACH	49.93	150.00	112.67
28.	MH40D	ADDL PRECAST COLLAR ADDED 12"	EACH	51.96	0.00	141.00
29.	MH40E	ADDL PRECAST COLLAR ADDED 15"	EACH	55.46	0.00	169.01
30.	MH41A	ENLARGMENT EX MH UNIT PRICE	CUFT	0.00	80.00	0.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 21 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	MH41B	ENLARGMENT EX MH UNIT PRICE	CUFT	0.00	125.00	0.00
2.	MH46A	OPEN & POINT UP CSTNPL MH 1-6	ENTR	362.99	500.00	250.12
3.	MH47A	OPEN & POINT UP MH PRCST 1-6	ENTR	371.96	600.00	265.00
4.	MH52A	EXCAVATE ROCK PER CU. FT.	CUFT	0.00	0.00	6.76
5.	MH53A	BURY LOAD COIL IN MH	EACH	0.00	0.00	56.34
6.	MH54A	PLACE LOAD COIL IN MH	EACH	66.55	0.00	56.34
7.	MH55A	BRIDGE MH WITH STEEL PLATES	SQFT	3.57	0.00	4.51
8.	SR01A	REMOVE SOD PER SQ. FT.	SQFT	0.16	1.25	0.24
9.	SR01B	RESTORE SOD PER SQ. FT.	SQFT	0.58	0.50	0.47
10.	SR01M	MATERIAL COST FOR SOD	SQFT	0.16	0.30	0.57
11.	SR02A	REMOVE GRAVEL/CRUSHED ROCK	SQFT	0.23	1.00	0.24
12.	SR02B	RESTORE GRAVEL/CRUSHED ROCK	SQFT	0.51	0.50	0.44
13.	SR02M	MATERIAL COST GRAVEL/CRSHD ROC	SQFT	0.23	0.50	0.29
14.	SR03B	RESTORE FURNISH & SPREAD GR	SQFT	0.00	1.25	0.00
15.	SR03M	MAT'L COST FURN & SPREAD GR	SQFT	0.00	0.50	0.00
16.	SR04A	REMOVE ASPHALT INC OF 2"	SQFT	0.37	0.50	0.24
17.	SR04B	RESTORE ASPHALT INC OF 2"	SQFT	1.93	1.75	1.46
18.	SR04M	MATL COST FOR ASPHALT INC 2"	SQFT	0.87	1.00	0.63
19.	SR05A	REMOVE 4" SIDEWALK	SQFT	0.34	1.00	0.94
20.	SR05B	RESTORE 4" SIDEWALK	SQFT	3.09	2.50	1.52
21.	SR05M	MATERIAL COST FOR 4" SIDEWALK	SQFT	1.38	1.00	1.16
22.	SR06A	REMOVE 6" SIDEWALK	SQFT	0.47	1.50	1.04
23.	SR06B	RESTORE 6" SIDEWALK	SQFT	3.38	3.50	1.76
24.	SR06M	MATERIAL COST FOR 6" SIDEWALK	SQFT	2.05	1.75	1.58
25.	SR07A	REMOVE ADDNTL 2" INC CONCRETE	SQFT	0.67	1.25	0.99
26.	SR07B	RESTORE ADDNTL 2" CONCRETE	SQFT	1.00	1.25	2.14
27.	SR07M	MATERL COST FOR ADDNTL 2" CONC	SQFT	0.79	1.25	1.25
28.	SR08A	REMOVE REINFORCEMENT MESH	SQFT	0.88	1.00	0.30
29.	SR08B	PLACE REINFORCEMENT MESH	SQFT	4.79	1.00	1.16
30.	SR08M	MATERIAL COST REINFORCEMENT	SQFT	3.43	1.00	1.13

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 22 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	SR09A	REMOVE COBBLESTONE/BRICK	SQFT	0.00	2.00	0.00
2.	SR09B	RESTORE COBBLESTONE/BRICK	SQFT	0.00	3.00	0.00
3.	SR09M	MATL COST COBBLESTONE/BRICK	SQFT	0.00	5.00	0.00
4.	SR10A	FURN & PL BASE	FOOT	4.73	5.00	0.00
5.	SR10M	FURN/PLACE BASE 1-10 MIX MATL	FOOT	6.83	10.00	0.00
6.	SR11A	< 2" MACH. OVERLAY < 3000'	SQFT	1.87	1.25	1.75
7.	SR11B	< 2" MACH. OVERLAY > 3000'	SQFT	1.11	1.00	1.16
8.	SR11M	MATL COST FOR OVERLAY < 2"	SQFT	0.44	0.75	0.41
9.	SR12A	CONVENTL SEED/MULCH < 10 K'	SQFT	0.00	0.15	0.12
10.	SR12B	CONVENTL SEED/MULCH > 10 K'	SQFT	0.00	0.10	0.10
11.	SR12C	CONV TRACKING ONLY	SQFT	0.00	0.20	0.00
12.	SR12M	MATERIAL COST SEED/MULCH	SQFT	0.00	0.06	0.06
13.	SR13A	HYDRO SEED < 10K	SQFT	0.00	0.30	0.24
14.	SR13B	HYDRO SEED > 10K	SQFT	0.00	0.30	0.17
15.	SR13C	HYDRO SEED TRACKING ONLY	SQFT	0.00	0.50	0.00
16.	SR13M	MATERIAL COST HYDRO SEED	SQFT	0.00	0.10	0.06
17.	SR14A	REMOVE CONCRETE CURB	LNFT	2.37	6.00	1.16
18.	SR14B	RESTORE CONCRETE CURB	LNFT	12.88	12.00	9.36
19.	SR14M	MATL COST FOR CONCRETE CURB	LNFT	3.16	4.50	1.16
20.	SR15A	REMOVE CONCRETE GUTTER	LNFT	2.45	6.00	1.16
21.	SR15B	RESTORE CONCRETE GUTTER	LNFT	13.10	12.00	13.52
22.	SR15M	MATERIAL COST CONCRETE GUTTER	LNFT	3.88	4.50	4.68
23.	SR16A	REMOV CONC CURB & GUTTER	LNFT	2.42	7.00	1.16
24.	SR16B	RESTORE CONC CURB & GUTTER	LNFT	19.07	18.00	13.52
25.	SR16M	MATL COST CONC CURB & GUTTER	LNFT	6.04	9.00	4.68
26.	SR17A	REMOVE GRANITE CURB	LNFT	8.87	12.00	1.04
27.	SR17B	RESTORE GRANITE CURB	LNFT	29.05	25.00	2.63
28.	SR18A	SAW CONCRETE PER LINEAR FOOT	LNFT	0.00	0.00	2.92
29.	SR20A	REMOVE PRECAST SWK BLOCK	SQFT	0.00	10.00	0.00
30.	SR20B	RESTORE SWK BLOCK (PRECAST)	SQFT	0.00	15.00	0.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 23 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	LC01A	FORMN-OPR OR WRKING LEADER RE	HOUR	18.81	20.00	14.93
2.	LC01B	FORMN OPR/WORKING LEADER OT	HOUR	28.01	30.00	22.38
3.	LC02A	LABORER REGULAR	HOUR	15.53	16.00	9.85
4.	LC02B	LABORER OT	HOUR	23.29	24.00	14.77
5.	LC03A	POLICE OFFICER REG	HOUR	0.00	35.00	22.00
6.	LC04A	FLAGMN REG	HOUR	15.53	16.00	9.85
7.	LC04B	FLAGMN OT	HOUR	23.29	24.00	14.77
8.	LC05A	WAREHOUSE LABOR REG	HOUR	15.53	16.00	9.85
9.	LC05B	WAREHOUSE LABOR OT	HOUR	23.29	24.00	14.77
10.	EC01A	0 TO 1 TON TRUCK	HOUR	7.89	6.00	6.15
11.	EC02A	1 1/2 TO 2 TON TRUCK	HOUR	8.31	7.00	8.43
12.	EC03A	1 1/2 TO 2 TON WITH WINCH	HOUR	9.16	8.00	10.14
13.	EC04A	TRACTOR W/SEMI-TRAILER	HOUR	27.23	20.00	39.43
14.	EC05A	AIR COMP. 1-2 PNEUMATIC HAMMER	HOUR	21.06	14.00	13.34
15.	EC06A	2-3 INCH WATER PUMP	HOUR	6.56	5.00	3.51
16.	EC06A	4 INCH WATER PUMP	HOUR	12.82	6.00	4.91
17.	EC08A	BLOWER (GAS OR ELECTRIC)	HOUR	13.16	3.50	3.15
18.	EC09A	POLE TRAILER/CABLE TRAILER	HOUR	10.52	4.00	3.15
19.	EC10A	TRENCHER ANY SIZE	HOUR	32.88	30.00	17.46
20.	EC11A	PIPE PUSHER OR BORING MACH	HOUR	39.47	20.00	15.78
21.	EC12A	TRACTOR (BULLDOZER)	HOUR	65.80	50.00	45.06
22.	EC13A	BACKHOE (RUBBER TIRES)	HOUR	46.06	25.00	22.25
23.	EC14A	HYDRAULIC POLE TRUCK	HOUR	116.46	35.00	18.58
24.	EC15A	MOTORIZED TAMPER	HOUR	6.56	10.00	5.56
25.	EC16A	RODDING TAMPER	HOUR	0.00	40.00	0.00
26.	EC17A	PORTABLE GENERATOR	HOUR	11.83	5.00	3.39
27.	EC18A	GEN > 2000 WATTS	HOUR	0.00	10.00	0.00
28.	EC19A	ASPHALT OR CONCRETE	HOUR	2.11	15.00	3.54
29.	EC20A	FRONT END LOADER	HOUR	65.80	25.00	67.61
30.	EC21A	MANTA RAY ANC. PLCG. EQUIPMENT	HOUR	0.00	20.00	0.00

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e

Page 24 of 25

Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	EC22A	GRAWLER BACKHOE	HOUR	65.80	60.00	73.24
2.	EC23A	CA PLOW	HOUR	0.00	30.00	15.78
3.	EC24A	DUMP TRUCK	HOUR	17.11	25.00	25.00
4.	EC25A	FORK LIFT	HOUR	36.59	50.00	13.52
5.	EC26A	PUMP 6 INCHES	HOUR	26.32	20.00	3.39
6.	EC27A	VIBRATING PLOW	HOUR	0.00	25.00	23.00
7.	EC29A	HOE RAM ATTACH	HOUR	25.47	80.00	30.00
8.	EC30A	ELEC HANDSAW	HOUR	0.00	10.00	5.63
9.	EC40A	SNOW FENCE-TO RESTRICT ACCESS	DAY	4.33	0.00	0.00
10.	EC50A	COMPLETE WELLPOINT SYS PER DAY	DAY	69.39	25.00	50.00
11.	EC51A	BARRICADES/LIGHTS (PER DAY)	DAY	21.76	1.00	2.12
12.	EC52A	HWY DIR FLASHING SIG	DAY	62.50	40.00	30.00
13.	EC53A	CONCRETE BARRIERS 5' PER DAY	DAY	25.90	80.00	80.00
14.	EC54A	DUCT RODS	DAY	0.00	300.00	0.00
15.	EC55A	ELEC HAMMER	DAY	0.00	100.00	0.00
16.	EC56A	ASPHALT ROLLER	DAY	0.00	20.00	11.27
17.	EC57A	CHAIN SAW	DAY	0.00	10.00	4.12
18.	BW01A	BSW 6" MIN. 500'	EACH	0.00	0.00	41.43
19.	BW01B	BSW 6" MIN. EA ADDL 500'	EACH	0.00	0.00	37.33
20.	BW02A	BSW 12" MIN. 500'	EACH	0.00	0.00	50.53
21.	BW02B	BSW 12" MIN. EA ADDL 500'	EACH	0.00	0.00	45.48
22.	BW03A	BSW 18" 500'	EACH	0.00	0.00	108.16
23.	BW03B	BSW 18" MIN. EA ADDL 500'	EACH	0.00	0.00	97.34
24.	BW04A	BSW 24" MIN. 500'	EACH	0.00	0.00	208.16
25.	BW04B	BSW 24" MIN. EA ADDL 500'	EACH	0.00	0.00	187.34
26.	BW05A	BSW 30" MIN. 500'	EACH	0.00	0.00	308.16
27.	BW05B	BSW 30" MIN. EA ADDL 500'	EACH	0.00	0.00	277.34
28.	BW06A	BSW 2" MIN. 500'	EACH	57.32	34.16	0.00
29.	BW06B	BSW 2" MIN. EA ADDL 500'	EACH	57.32	34.16	0.00
30.	BW07A	SITE VISIT (DEAD RUN)	VSIT	28.66	17.08	25.27

Loaded Construction Costs - Unit Method

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-11e
 Page 25 of 25
 Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	BW08A	PLC BSW CLOSURE ALL TYPES	OCUR	20.00	20.00	4.39
2.	BW09A	UNCOVER CUST COND PLC BSW	LOCA	0.00	0.00	75.00
3.	BW10A	PLC. PIPE IN ADVANCE OF BSW	FOOT	5.75	6.90	4.71
4.	BW12A	GW FURN BY TELCO 12" DEEP 1-10	EACH	25.00	25.00	15.00
5.	BW12B	GW FURN BY TELCO 12" @ ADDL FT	EACH	1.00	1.00	0.85
6.	BW13A	PLC. ADDITIONAL WIRE W/FIRST	EACH	10.00	10.77	6.91
7.	BW14A	BORE 1-2" HOLE (BORING MACH.)	FOOT	5.75	7.14	4.92
8.	BW14B	BORE 1-2" HOLE W/O CASING	FOOT	5.75	7.14	2.15
9.	BW14M	MATERIAL	FOOT	2.13	1.53	2.77
10.	BW15A	PLC SFT U-GUARD AT POLE LOC.	OCUR	0.00	0.00	10.00
11.	BW16A	CUT/REST ASPHALT PLC BSW	FOOT	5.75	7.14	4.92
12.	BW17A	PLC NETWORK INTERFACE	OCUR	0.00	8.34	4.79
13.	BW18A	PLC/ATTACH 6FT RISER COND.	OCUR	0.00	0.00	10.00

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

25. Schedule C-12-- An analysis of uncollectibles for telephone service for the test year and the two (2) prior years, as follows:
- a. Beginning balance.
 - b. Reserve accrual (not applicable for projected test year).
 - c. Bad debts written off (not applicable for projected test year).
 - d. Adjustments (not applicable for projected test year).
 - e. Ending balance.
 - f. Target reserve level.
 - g. Basis for determining target reserve level.
 - h. The results of any study done in the last five years where the accrual rate was changed, with the reason, date and effect of the change.
 - i. Description of the internal control procedures employed by the company to comply with Rule 25-4.110(5) to ensure that the lost revenue associated with misbilling that was not corrected within one year is borne by the stockholders. Show dollar amount of revenue lost from such misbilling.
 - j. Statement of company policy on accruing reserves and writing off uncollectible accounts.

Uncollectibles
Test Year and Two Prior Years

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-12

Page 1 of 1
Witness Responsible: W. S. Reid

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

Line No.	Year	Beginning Balance	Reserve Accrual	Bad Debts Written Off	Adjustments	Bad Debts Ending Balance
	(1)	(2)	(3)	(4)	(5)	(6)
1.	1990	27,950,175	30,637,123	39,882,556	3,474,194	22,178,936
2.	1991	22,178,936	37,227,644	32,449,141	(2,677,330)	24,280,109
3.	1992	25,172,940	35,561,822	30,766,532	(2,030,035)	27,938,195
4.	Target Reserve Level: 70% of Southern Bell's portion of both final accounts and accounts referred to collection agencies.					
5.	Basis for Determination: Historical Trend.					
6.	Describe the internal control procedures used to ensure that lost revenue associated with misbilling that was not corrected within one year per					
7.	Rule 25-4.110(5) is borne by the stockholders and show such amounts:					
8.	Lost revenues are charged to unbillable/uncollectible accounts or to departmental expense accounts. Any significant write-offs would be identified in					
9.	the monthly results review process and analyzed for amounts subject to this rule. In completing these MFR's, the personnel responsible for billing were					
10.	contacted, and a review of the monthly expense explanations was conducted. This analysis did not identify any revenues applicable to Rule 25-4.110(5).					
11.	Provide the results of any study done in the last five years where the accrual rate was changed, with the reason for, date and effect of the change:					
12.	Based on historical trends, the accruals were gradually decreased from 105% to 75% beginning in April 1990 and ending December 1990 at 75% of					
13.	Southern Bell's portion of both final accounts and accounts referred to collection agencies. In February 1991 it was decided to further reduce					
14.	the overall level of the reserve to approximately 70% of final accounts.					
15.	The reason for the difference in 1991 ending balance and 1992 beginning balance is due to the transfer of certain Receivables, Prepaids & Liabilities to					
16.	BellSouth Communication Systems in connection with the formation of BellSouth Telecommunications, Inc.					

Supporting Schedules: None

Recap Schedules: None

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

27. Schedule C-13-- Calculation of the test year revenue expansion multiplier.

Calculation of Revenue Expansion Multiplier

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-13

Page 1 of 1

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.		Test Year
1.	Local Service Revenue	1,395,109,226
2.	Access Revenue	281,895,757
3.	Toll Revenue	345,436,710
4.	Miscellaneous Revenue	286,209,306
5.	Total Service Revenue	2,308,650,999
6.	Total Uncollectibles	38,737,641
7.	Ratio Uncollectibles	1.67793%
8.	Gross	100.00000%
9.	Uncollectibles	1.67793%
10.	Public Utility Tax	0.15589%
11.	Net	98.16617%
12.	Gross Receipts Tax	1.19226%
13.	Franchise Fees *	0
14.	Net	96.97392%
15.	State Income Tax	5.33357%
16.	Net	91.64035%
17.	Federal Income Tax	31.15772%
18.	Net	60.48263%

* Included in line 12, Gross Receipts Tax

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

28. Schedule C-14-- A statement of the company's policy for treatment of gains and losses from reacquired bonds. Identify bonds reacquired during the test period together with date reacquired, face value, net proceeds, gain or loss, accounting treatment and reason for reacquisition.

Reacquired Bonds

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL – FLORIDA
 Docket No. 920260–TL
 Test Year–1 1992

Schedule C–14
 Page 1 of 1
 Witness Responsible W. S. Reid

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

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

Southern Bell did not reacquire any bonds during 1992.

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

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

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

29. Schedule C-15-- A five (5) year analysis, ending with the test year, of all gains and losses (separated between utility and nonutility) from the sale of any telephone property which had been in rate base or used in providing telephone service with a value in excess of \$1,000, excluding customer premises equipment showing:
- a. Date of original purchase.
 - b. Date of sale.
 - c. Description of property.
 - d. Name of purchaser (designate if affiliate).
 - e. Original cost.
 - f. Net book value.
 - g. Net sales price (sales price less cost of sale).
 - h. Reason for sale.
 - i. Previous Commission consideration.

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-15

Page 1 of 7

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

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

Supporting Schedules: None

Recap Schedules: None

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-15

Page 2 of 7

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [] or Year End [X]

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

Supporting Schedules: None

Recap Schedules: None

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-15

Page 3 of 7

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

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

Supporting Schedules: None

Recap Schedules: None

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-15

Page 4 of 7

Witness Responsible: W. S. Reid

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

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

Supporting Schedules: None

Recap Schedules: None

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-15

Page 5 of 7

Witness Responsible: W. S. Reid

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

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

Supporting Schedules: None

Recap Schedules: None

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-15

Page 6 of 7

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

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

Supporting Schedules: None

Recap Schedules: None

Gains and Losses

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-15

Page 7 of 7

Witness Responsible: W. S. Reid

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

Line No.	Date of Purchase (1)	Date of Sale (2)	Description (3)	Name of Purchaser (4)	Original Cost (5)	(1) Net Book (6)	Net Sale Price (7)	Gain or Loss (8)	Reason for Sale (9)	Previous Commission Consideration (10)
1.	1974	DEC 1991	Land & Building	Latin Express Service,	357,122	353,696	349,219	(4,477)	Surplus.	Previously in service
2.			Miami Grande SOC	Inc.					No longer	at one time.
3.			600 N.E. 7 Ave.						required.	
4.			Miami, Fla.							
5.	1954	OCT 1992	Land & Building	Gerasimos & Nikolaos	14,454	19,304	21,121	1,817	Surplus	Previously in service
6.			Oakland Repeater	Solomos					No longer	at one time.
7.			3739-3741 Dixie Hwy.						required.	
8.			Ft. Lauderdale, Fla.							
9.	1947	NOV 1992	Land & Building	Terry L. &	25,806	8,335	8,069	266	Surplus	Previously in service
10.			Palatka Repeater	Billie J. Geck					No longer	at one time.
11.			State Road 100						required.	
12.			Palatka, Fla.							

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

Supporting Schedules: None

Recap Schedules: None

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

30. Schedule C-16-- Statement of company policy for determining which items are charged to the insurance reserve or receive other special accounting or ratemaking treatment (e.g., a five-year amortization of casualty expenses). A casualty expense is defined as an expenditure in excess of \$1 million or 1% of Account 2001 (Telephone Plant In Service) that results from sudden, unexpected or unusual cause such as fire, weather, theft or vandalism. Include an analysis of uninsured casualty expenses incurred for the five years ending with the test year. State the type of loss, accounting treatment used and amount involved by year. If a reserve account is used for self-insured risks, show amounts charged to the reserve and the current reserve balance. Indicate the preferable level of the reserve balance.

Property Damage and Reserve

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-16
 Page 1 of 2
 Witness Responsible W. S. Reid

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

<u>Line No.</u>	<u>Date of Loss</u> (1)	<u>Description</u> (2)	<u>Accounts</u> (3)	<u>Amount</u> (4)	<u>Charges to Reserve</u> (5)
1	August 24, 1992	Hurricane Andrew		See Attached	
2		Casualty Losses-South Florida			
3					
4					
5					
6					
7		Southern Bell self insures the deductible layer of casualty damages as well as damage amounts in			
8		excess of the insurance policy limits. Based on prior Florida Public Service Commission (FPSC)			
9		treatment of casualty losses for Southern Bell, the Company amortized the incremental intrastate			
10		expense impact of Hurricane Andrew over a 5 year period. For the five year period preceding 1992,			
11		the Company did not incur casualty losses in Florida exceeding \$1 million. At this time Southern			
12		Bell does not maintain an insurance reserve for casualty losses but has proposed in its testimony			
13		filed with this proceeding that the FPSC approve the funding of such a reserve.			
14					
15					
16					

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year-1 1992

Schedule C-16

Page 2 of 2

Witness Responsible: W. S. Rei

HURRICANE ANDREW
ESTIMATED INCREMENTAL
COMBINED EXPENSE

	<u>1992</u>	<u>1993</u>
6120	4,082	1,641
6210	5,535	2,933
6230	5,535	2,934
6351	1,506	14
6360	6,306	3,630
6420	90,773	48,106
6530	8,746	2,945
6620	998	37
6710	1,956	593
6720	8,003	5,647
8701	12,214	6,058
TOTAL	145,653	74,538

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

31. Schedule C-17-- The terms and conditions of all property insurance policies (excluding casualty insurance) including, at a minimum:
- a. The insurance carrier
 - b. Type and amount of coverage
 - c. Annual premium
 - d. Deductible
 - e. All claims during the test year

PROPERTY INSURANCE

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Tel. & Tel. Co.
 Docket No. 920260-TL
 Test Year-1 1992

Schedule C-17
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Name of Carrier	Type of Policy	Amount of Coverage	BST Portion of Premium	Deductible	Test Year Claims
1	1. Lloyd's and Home Insurance	Comprehensive "All-risk"	\$400,000,000	\$1,953,470	\$ 2,000,000 - all property, all perils	8/24 - Hurricane Andrew
2	(Primary)	(BellSouth Coverage)	Combined any one		per occurrence, except	- Under negotiation
3			occurrence for "all-		\$ 1,000,000 - extra expense	
4			risk" coverage including		\$ 300,000 - household moves	
5			flood and quake		\$ 100,000 - transit	
6					\$ 100,000 - accounts receivable	
7					\$ 100,000 - EDP, reproduction of media	
8						
9	2. Kemper	Boiler and Machinery	\$100,000,000	\$94,621	\$ 2,000,000	None
10		(BellSouth Coverage)				
11						
12	3. Lloyd's	Outside plant	\$70,000,000	\$3,305,926	\$10,000,000	8/24 - Hurricane Andrew
13	(Primary)	"All-risk"				- Under negotiation
14						
15	4. National Union	Blanket Crime	\$20,000,000	\$113,194	\$ 1,000,000	None
16	Fire Ins. Co.	(BellSouth Coverage)				
17	of Pittsburgh, PA					
18						
19	5. CIGNA	Household Moves	\$300,000 any one conveyance	\$69,732	None	Not available
20		(BellSouth Coverage)	\$300,000 per employee,			
21			per location			
22			\$ 25,000 per automobile			
23			or mobile home when			
24			in operation under its			
25			own power			
26			\$ 1,000 per employee as			
27			respects furs, jewelry and			
28			unset precious stones			

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

32. Schedule C-18a-- Extraordinary or nonrecurring expenses and revenues during the test year and the prior year. For purposes of this rule, extraordinary is defined as expenses that are material in nature and exceed \$1 million or 1% of Account 2001 (Telephone Plant in Service). Nonrecurring is defined as those instances that do not occur in the normal course of business, e.g., refunds.

Extraordinary Expense and Revenue

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-18a
 Page 1 of 2
 Witness Responsible: W. S. Reid

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

Line No.	Date (1)	Description (2)	Accounts (3)	(000) Amount (4)
<u>EXTRAORDINARY EXPENSES</u>				
1.	Oct-Dec, 1991	VEER (Voluntary Enhanced Early Retirement)	6728	18,806
2.	Aug, Nov, 1991	Bond solicitation (BST reorganization)	6721	2,172
3.	Jan, 1992	Delayed 1991 Vouchers.	6112	1,218
4.	Jan-Dec, 1992	Consulting Fees for McKinsey & Company for Foundation Network Strategy Initiative.	Primarily 6711	3,637
5.	Jan-Dec, 1992	Consulting Fees for Authur Andersen in connection with CORE, (Comptrollers: Optimizing Resource Effectiveness).	Primarily 6721	1,858
6.	Aug-Dec, 1992	Hurricane Andrew Expenditures:		
		1992 Gross Incremental Expense	Various	147,205
		1993 Expense Accrued in 1992	Various	50,435
		Total Expense		197,640
		Adjustments (Insurance Credits & Deferrals)	Various	(129,056)
		Net Hurricane Andrew Effect		68,584
7.	Sept, 1992	Expense Associated with Up-front cost of Attorney General Settlement.	7370.9	1,442
8.	Oct, 1992	Environmental Issues.	6121	4,019
9.	Dec, 1992	Settlement of several claims with AT&T.	6828.9	1,830

Supporting Schedules: None

Recap Schedules: None

Extraordinary Expense and Revenue

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year - 1 1992

Schedule C-18a

Page 2 of 2

Witness Responsible: W. S. Reid

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

Line No.	Date (1)	Description (2)	Accounts (3)	(000) Amount (4)
<u>EXTRAORDINARY EXPENSES (cont.)</u>				
10.	Aug & Dec, 1992	In Aug 1992 BST (So Bell) redeemed a debenture which had been called on 7/31/92. Fla's portion of the call premium, unamortized discount and unamortized issuance expense was \$16.9M to account 7360.2. In Dec 1992, this transaction was reclassified to account 7620.	7360.2 7620	16,919
<u>EXTRAORDINARY REVENUES</u>				
11.	Jan 91 - Dec 91	Intrastate Refund Accrual	5264	(31,300)
12.	Nov 91 - Dec 91	Reversal of Intrastate Refund Accrual (1989-1990)	5100,5264	60,761
13.	Nov 1991	Intrastate Refund (1989-1990)	5001,5010	(64,571)
14.	Jan 92 - Dec 92	Intrastate Refund (1992)	5001,5010	(44,928)
15.	Feb 1992	Reversal of 1991 Refund Accrual	5264	31,300
16.	Feb 1992	Intrastate 1991 Refund	5001,5010	(27,909)
17.	Aug 92 - Dec 92	Services Removed Refund	5001,5002,5060,5230	(5,076)
18.	Sept 92 - Dec 92	Hurricane Andrew Refund	5001 - 5069,5100,5230 - 5270	(1,878)

Supporting Schedules: None

Recap Schedules: None

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

33. Schedule C-18b-- Analysis of all accounting changes mandated by this Commission, the Federal Communications Commission, the Financial Accounting Standards Board and the Securities Exchange Commission along with significant internal accounting changes during the last three (3) years. Include a description of the change, the source of the change, the reasons for the change and the annual intrastate revenue requirement effect of the change for the test year.

Summary of Accounting Changes

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-TL
 Test Year - 1 1992

Schedule C-18b
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Description	Effective Date	Source	Reason	Intrastate Revenue Requirement Effect
(1)	(2)	(3)	(4)	(5)	(6)
1	(1) Leveraged Employee Stock Ownership Plan	1/1/90	Internal	To fund Company matching benefits for the employee savings plans	3,000,000
2					
3					
4	(2) Change in separations procedure for mixed-use special access lines	1/28/90	FCC	To require direct assignment of costs associated with mixed-use special access lines which carry "de minimus" amounts of interstate traffic	N/A This change had minimal financial impact
5					
6					
7					
8	(3) Change in definition of demarcation point between regulated and non-regulated inside wire	8/13/90	FCC	To allow customers to access wiring at locations where there is no substantial risk of network harm and near where the wiring enters the customer's premises	N/A This change had minimal financial impact
9					
10					
11					
12	(4) Change in accounting classification of Network Terminating Wire expense from account 6426 to account 6362	1/1/91	FCC	To comply with Part 32 Accounting classification for Network Terminating Wire expense	(2,176,000)
13					
14					
15					
16	(5) Establishment of additional accounting codes to record fiber circuit equipment and fiber cable based on supporting interoffice, feeder, and distribution functions	1/1/91	FL PSC Dkt. 890256	To enable the Florida PSC to monitor Southern Bell's investment in its fiber network	0
17					
18					
19					
20	(6) Change in treatment of "No Trouble Found" costs and Trouble Determination costs	1/1/91	FCC	To allocate "No Trouble Found" costs between regulated and nonregulated and to charge Trouble Determination costs to nonregulated when the Company does not perform the repair	(1,736,000)
21					
22					
23					
24	(7) Reclassification of Corporate Communications equipment from account 2123 to account 2124	1/1/91	Internal	To provide consistent classification of these assets as computer equipment	3,602,000
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

34. Schedule C-19-- Analysis of all cost saving programs which were implemented over the last five (5) years or will be implemented within the next year. For each program with an annual savings of \$25,000 or more, provide a full description, cost savings achieved and relevant dates for each program.

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 1 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>
1	Automated Alternate	Permits customers to	Deployed 01/90, completed	1990 \$ 1,359,600
2	Billing Service (AABS)	automatically complete station	06/90. Implemented ASR 08/91.	1991 6,726,928
3		collect and billed to third		1992 5,398,879
4		(B23) calls. Includes Automated		1993 5,236,913
5		Speech Recognition (ASR) that		
6		allows non-Touchtone customers		
7		to use AABS.		
8	Corporate Communications	Headcount reductions	1991	1991 \$ 222,000
9	Reorganization	Expense savings		
10	Database Integrity System	Compares data elements from	1989	1990 \$ 71,100
11	(DIS)	various databases and makes		1991 56,600
12		logical corrections.		1992 32,400
13				1993 20,600
14				1994 0
15	Minicomputer Reuse	Capital savings resulting from	1990	1990 41,000
16		reuse of equipment freed from		1991 6,000
17		discontinued applications.		1992 512,000
18				1993 200,000
19	Consolidation	Interexchange Carrier Service	1991	1991 \$ 665,000
20		Center Operation		1992 2,875,000
21				1993 2,917,125

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 2 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>
1	Regionalization	Restructuring effort within	1991	1991 \$ 1,000,000
2	Initiative-Administrative	Administrative Services		
3	Services			
4	Regionalization	Restructuring effort within	1991	1991 1,300,000
5	Initiative - Fleet	Fleet Operations		
6	Operations			
7	Regionalization	Restructuring effort within	1991	1991 1,100,000
8	Initiative - Property	Property Management		
9	Management			
10	Data Center Deployment	Automation of manual functions	1992	1992 \$ 6,150,000 *
11	and Automated Operations	performed at the Data Center &		1993 12,700,000 *
12	Centralization (AOC)	centralization of functions		
13		performed remotely and headcount		
14		savings.		
15	Enhanced Service	Automation of various support	1991	1991 \$ 150,000
16	Activation (ESA)	system activities directed		1992 0 #
		toward customer service.		

* Cumulative Regional Total

Forecasted Savings not realized in 1992.

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 3 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Multipurpose positions	Multipurpose positions permit a reduction in Toll operator work time.	Deployed 08/89 completing 3Q92	1989	\$ 229,000
2	(MP)			1990	622,600
3				1991	821,952
4				1992	764,862
5				1993	763,225
6	Cellular/Pager	Expense savings by increasing constraints for corporate cellular use and converting leased pagers to a single vendor significantly reducing cost. Program continued into 1991.	1990	1991	\$ 341,500
7				1992	\$ (156,600) *
8					
9					
10					
11					
12	Digital Automatic Call	DACD and the multipurpose operator position permit a reduction in operator work time.	Deployment began 08/90 on a limited basis and has been projected to complete in 1993.	1991	\$ 241,300
13	distributors (DACD)			1992	1,039,383
14				1993	1,359,680

* This plan has not been continued and the actual costs have increased.

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 4 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Consolidation ^	Combined Teller Operation	June, 1989	1989	\$ 99,528
2				1990	102,016
3				1991	107,180
4				1992	130,500
				1993	134,000
5	Consolidation	Combined BSC	April 15, 1992	1992	\$ 57,566
6				1993	65,700
7	Veer 1991 ^	Eliminated management positions	October, 1991	1991	\$ 68,294
8		in Customer Svcs. through Veer		1992	2,000,200
9		Program.		1993	2,100,000
10	Consolidation	Combination of Public	June, 1991	1991	\$ 98,348
11		Maintenance Centers			
12	BellSouth Engineering	Provides engineers with a	1992	1992	\$ 325,000
13	Records Access and	mechanized method for accessing		1993	\$ 325,000
14	Markup System (BERAM)	and updating central office		1994	\$ 325,000
15		records.			

^ The cost savings provided for these programs are based on estimated savings.

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 5 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Audichron Interactive	An automated system that permits	12/88, completed 1989	1989	\$ 1,026,588
2	Repair Ordering (AIRO)	customers to input trouble		1990	2,633,622
3		reports.		1991	2,708,010
				1992	2,143,711
4	Automated Alternate	AABS Operator Handoff permits	06/91	1991	\$ 516,900
5	Billing Service Operator	the operator to release the		1992	728,351
6	Handoff	calling party to the automated		1993	763,225
7		system for call completion.			
8	Vendor Negotiation	Capital Savings by negotiating	1989	1990	\$ 319,000
9		with vendors to achieve quantity			
10		discounts for equipment.			

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 6 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	MACS +	(See Attachment A)	1989	1989	\$ 164,470
2	JMOS	(See Attachment A)	1991	1991	\$ 202,572
3				1992	1,268,400 &
4				1993	1,471,100 &
5				1994	1,717,200 &
6	Pressure Map +	(See Attachment A)	1989	1989	\$ 164,470
7	Cable Locate +	(See Attachment A)	Ongoing	1989	\$ 624,986
8				1990	506,430
9				1991	202,572
10	Flow Thru +	(See Attachment A)	1989	1989	\$ 98,682

& Cumulative Florida total.

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

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 7 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	HAL +	(See Attachment A)	1990	1990	\$ 472,668
2				1991	236,334
3	PLRMS Deployment =+	(See Attachment A)	Ongoing	1989	\$ 690,774
4				1990	1,147,908
5				1991	1,181,670
6	Work Print Generation +	(See Attachment A)	Ongoing	1989	\$ 98,682
7				1990	33,762
8				1991	168,810
9	IDLC +	(See Attachment A)	1989	1989	\$ 230,258
10				1990	67,524
11				1991	101,286

= System scheduled for replacement in 1994, plans not complete.

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

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 8 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	LCCSM +	(See Attachment A)	1990	1990	\$ 67,524
2				1991	33,762
3	RMAS +	(See Attachment A)	1988	1988	\$ 31,038
4				1990	33,762
5	USHER +	(See Attachment A)	1991	1991	\$ 67,524
6	CDA +	(See Attachment A)	1990	1990	\$ 30,275
7	TASKMATE +	(See Attachment A)	1990	1990	\$ 67,524
8	IC/Call Report to MAC +	(See Attachment A)	1990	1990	\$ 67,524
9	OPS/INE	New functionality to support	1992	1993	\$ 3,889,600 @
10		future intelligent network element type devices		1994	4,468,500 @
11	SSCAS	Special Services Craft Access	1993	1993	\$ 2,398,800 @
12		System (Capital and Expense		1994	1,187,000 @
13		Savings)			

@ Regional Total

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

Supporting Schedules:

Recap Schedules:

Cost Savings Programs
Last Five Years

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

Docket No. 920260-TL

Check Whether Data Is:

Historic [X] or Projected [X]

Average [X] or Year End [X]

DATA IS HISTORIC FOR YEARS THROUGH 1992 AND PROJECTED 1993 AND BEYOND

Schedule C-19

Page 9 of 9

Witness Responsible

Becky Higdon Ed Miller

Tom Avery Larry Keaton

C. E. Graham Ron Cashin

<u>Line No.</u>	<u>Title</u>	<u>Description</u>	<u>Date Implemented/Planned</u>	<u>Annual Savings</u>	
1	Pub. Svcs. UBP	Capability to measure local coin		1992	\$ 940,000
2		calls.			
3	Regional Negotiation Sys.	Platform for sales, servicing,		1993	\$ 3,323,000
4	(RNS)	ordering, & billing		1994	9,175,000
5		negotiations.			
6	Integrated Network	Integration & efficiency of		1991	\$ 2,420,000 @
7	Planning System	operations systems		1992	5,000,000 @
8	(INPLANS)	Software for Ntwk. Png. & Traf.		1993	3,900,000 @
9		Engr. applications		1994	4,600,000 @
10	DIALS	Direct Inward Access Line	1992	1992	\$ 0 @
11		Security (capital savings)		1993	1,500,000 @
12				1994	1,350,000 @
13	Reengineering	13 Core Telecommunications Work	1992	1992	\$ (5,900,000)
14		Processes involving expenses		1993	(12,200,000)
15		savings & revenue generation		1994	3,000,000
16		activities (AOC/DCD savings			
17		reflected on page 2, lines 10			
18		and 11).			

@ Regional Total.

| Reflects both one-time annual savings and cumulative savings.

Supporting Schedules:

Recap Schedules:

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

BERAM - BellSouth Engineering Records Access and Markup System. Provides engineers with a mechanized method for accessing and updating central office records.

Cable Locate - Contracting of cable locating services.

CDA - Computerized Data Access. Automatic logging to save manual input.

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

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

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

DIALS - Direct Inward Access Line Security. A centralized security system to provide data and computer security.

DIS - Database Integrity System. A system which compares data elements from various database systems, identifies discrepancies, makes logical corrections and generates updated files.

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

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

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

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

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

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

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

INPLANS - Integrated Network Planning System. Integration and efficiency of operations systems software for network planning and traffic engineering applications.

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

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

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

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

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

OPS/INE - Operation Systems/Intelligent Network Element. OPS/INE provides an interface between provisioning and the Digital Cross Connect Systems.

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

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

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

RNAS - Remote Memory Administration System. This systems loads and updates recent change memory in the electronic switching systems.

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

SSCAS - Special Services Craft Access System - allows technicians more efficient and economic access to various mechanized systems.

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

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

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

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

35. Schedule C-20a-- Description of each service(s), estimated fee, travel and other expenses for accounting, legal, engineering or other consultant services in connection with the current rate case.

Detail of Rate Case Expenses *

Schedule C-20a
Page 1 of 2
Witness Responsible: W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year - 1 1992

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

Line No.	Counsel Consultant or Witness (1)	Vendor Name (2)	Fee (3)	Basis of Charge (4)	Travel Expenses (5)	Other (6)	Total (7)	Type of Service (8)	Specific Service Rendered (9)	
19	1	Randall S. Billingsley		self employed	\$ 32,000	Formula	\$ 3,800	\$ 150	\$ 35,950 @ C	Testimony on Cost of Capital
20	2									
21	3	John D. McClellan		Deloitte & Touche	50,000	\$240 per hour	5,000	150	55,150 @ A	Testimony on Earnings Attrition
22	4									
23	5	James H. Vander Weide		Financial Strategy Associates	5,500	\$2,400 per day	0	300	5,800 C	Consultant on Cost of Capital
24	6									
25	7	Janice Obuchowski		Freedom Technologies, Incorporated	73,431	**	0	2,738	76,167 O	Testimony on Competitive Trends in Telecommunications
26	8									
27	9									
28	10									
29	11	David E. M. Sappington		self employed	7,500	Formula	0	0	7,500 O	Testimony on Incentive Regulation
30	12									
31	13									
32	14	William E. Taylor		National Economic Research Assoc., Inc.	46,294	***	558	976	47,928 O	Testimony on Incentive Regulation
33	15									
34	16									
35	17			Subtotal - Outside Consultants/witnesses	214,725		9,458	4,312	228,495	
36	18									
37	19	Southern Bell does not plan to retain outside legal services								
38	20									
39	21			Subtotal - Outside Legal Services	0		0	0	0	
40	22									
41	23									
42	24			Total	\$ 214,725		\$ 9,458	\$ 4,312	\$ 228,495	
43										

45 * Data should be projected for entire current case.
46 ** Time spent at individual hourly rates: Principal, \$350 per hour; Staff Attorney, \$170 per hour; Specialist, \$120 per hour.
47 *** Time spent at individual hourly rates: Officers, \$300 per hour; Analysts, \$200 per hour; Research Staff, \$75 per hour.
48 @ Estimated; billings not complete.

Instructions
Detail of Rate Case Expenses

58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112

Column
Number

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

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

36. Schedule C-20b-- Comparison of incremental rate case expenses incurred or anticipated for outside services, reimbursement of PSC auditors' out-of-state travel costs, paid overtime, other expenses and total of all rate case expenses for the current case and the most immediately prior case with explanations of each change in excess of 10% on an annual basis. Show total rate case expense as a percentage of jurisdictional rate base, of operating revenues, and the dollar amount of rate case expenses and per access line. Also, include a schedule of amortization showing for each relevant rate case, the total expense amount, the date of the order initiating amortization, amortization period, unamortized balance at the end of the test year, and test year amortization. Provide estimated amounts with the initial filing updated amounts on the first day of hearing.

Total Rate Case Expenses and Comparison *

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year - 1 1992

Schedule C-20b
 Page 1 of 2
 Witness Responsible: W. S. Reid

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

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

Line No.	<u>Item</u> (1)	<u>Current Case</u> (2)	<u>Prior Case * **</u> (3)	<u>Reason for Changes</u> (if 10% or greater) (4)
1	Outside Consultants (From Sch C-20a)	\$ 228,495	N/A **	The current rate proceeding (Docket 920260-TL) is more extensive than the prior proceeding. The current proceeding includes preparation and filing of Minimum Filing Requirements, including calculation of proforma adjustments, and the preparation of certain MFR schedules on a forecasted basis. Southern Bell did not prepare MFRs in the prior proceeding. In addition, because the time period between initiation of the current docket and its expected conclusion is longer, Southern Bell anticipates increased expenses in connection with discovery.
2	Outside Legal Services (From Sch C-20a)	0	N/A **	
3	Reimbursement of PSC Out of State			
4	Audit Travel Costs	5,000	N/A **	
5	Paid Overtime	181,024	N/A **	
6	Other Expenses	160,282	N/A **	
7		-----	-----	
8	Total Rate Case Expense	\$ 574,801 =====	181,849 =====	

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

Line No.	<u>Rate Case</u> (5)	<u>Total Expense</u> (6)	<u>Rate Order Date</u> (7)	<u>Amortization Period</u> (8)	<u>Unamortized Amount</u> (9)	<u>Test Year Amortization</u> (10)
9	Current Dkt No.	574,801		N/A	N/A	0
10	Prior Case Dkt No. 880069-TL **	181,849	Order 20162, 10/13/88	None	0	0
11	Prior Case Dkt No. 820294-TP @	1,397,000	Order 12221, 7/13/83	2 years	0	0
12						
	Total				0	0

Line No.	<u>Statistics</u> (11)	<u>Current Case</u> (12)	<u>Prior Case</u> (13)
13			
14	Rate Case Expense Incurred (Anticipated)	0.0142%	0.0043%
15	as a Percentage of Jurisdictional Rate Base		
16	Rate Case Expense Incurred (Anticipated)	0.0250%	0.0081%
17	as a Percentage of Jurisdictional Revenues		
	Rate Case Expense Incurred per Access Lines	\$ 0.12	\$ 0.04

* Data should be projected for entire current case.
 ** As shown on Schedule 39 of the 1988 Annual Report "Form M." Total includes Fees, Retainers, Expenses, and Other Billed Items.
 @ As estimated in the Minimum Filing Requirements in Docket 820294-TP.

Instructions
Total Rate Case Expense and Comparisons

Schedule C--20b
Page 2 of 2

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

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

37. Schedule C-21a-- Prepaid and accrued taxes for each type of tax (other than income taxes) for the test year and two prior years showing:
- a. Beginning balances
 - b. Accruals or amortization
 - c. Annual payments
 - d. Adjustments
 - e. Ending balance

Disaggregate item b. Accruals or amortization between the taxes charged to expense accounts, clearing accounts, and construction.

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

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21a
Page 1 of 6
Witness Responsible W. S. Reid

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

TYPE OF TAX – PROPERTY
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		TYPE OF TAX – PROPERTY Accruals or Amortization			Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080	Taxes Expenses	Clearing Account	Construction			Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1992	86,365	10,512,274	106,213,396			104,403,013	(693,833)	0	11,542,459
2	1991	0	9,771,579	105,193,180			104,539,208	(357)	86,365	10,512,273
3	1990	6,265,043	12,921,883	104,568,960			101,620,624	(166,403)	0	9,771,579

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year—1 1992

Schedule C-21a
Page 2 of 6
Witness Responsible W. S. Reid

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

TYPE OF TAX – GROSS RECEIPTS *
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1992	660,290	4,606,676	58,989,415			58,150,163		629,058	5,414,696
2	1991	604,697	4,117,704	50,064,889			49,631,510		660,290	4,606,676
3	1990	880,343	3,490,193	43,493,695			42,590,538		604,697	4,117,704

* Includes gross receipts taxes, PSC assessment, and franchise taxes.

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

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year--1 1992

Schedule C-21a
Page 3 of 6
Witness Responsible W. S. Reid

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

Line No.	Year	Beginning Balance in Accrual		TYPE OF TAX -- SOCIAL SECURITY Accruals or Amortization			Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080	Taxes Expenses	Clearing Account	Construction			Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1992	0	2,728,347 [a]	62,415,449 [b]			64,083,520	0	0	1,060,276
2	1991	0	3,228,712	55,056,739			55,558,275	222	0	2,726,954
3	1990	0	2,683,795	55,700,557			56,143,859	(988,219)	0	3,228,712

[a] 1/1/92 beginning balance differs from 12/31/91 ending balance due to midnight entries associated with BellSouth Services and BellSouth Human Resources transfer to BellSouth Telecommunications.

[b] Includes December entry of \$1,640,573 for year end true-up (made to Account 6728) and allocation Headquarters payroll tax expense for the year of \$10,555,478 (includes HQ allocation for year end true-up).

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year – 1 1992

Schedule C-21a
Page 4 of 6
Witness Responsible W. S. Reid

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

TYPE OF TAX – SALES AND USE
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1992	0	(75,828)	4,425,793			3,822,480		0	527,485
2	1991	0	529,427	551,152			1,157,258		0	(76,649)
3	1990	0	526,952	277,218			574,743		0	529,427

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21a
Page 5 of 6
Witness Responsible W. S. Reid

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

TYPE OF TAX – CAPITAL STOCK
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1992	0	0	(2)			0	0	0	(2)
2	1991	0	0	0			0	0	0	0
3	1990	0	(101,798)	588			588	(101,798)	0	0

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year – 1 1992

Schedule C-21a
Page 6 of 6
Witness Responsible W. S. Reid

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

Line No.	Year	Beginning Balance in Accrual		TYPE OF TAX – OTHER Accruals or Amortization			Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080	Taxes Expenses	Clearing Account	Construction			Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1992	24,997	64,623				47,725		28,403	52,804
2	1991	44,807	23,589				99,152		24,997	64,623
3	1990	36,629	(25,749)				133,083		44,807	23,589

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

38. Schedule C-21b-- An analysis of each non-utility properties as follows:

- a. Description and location
- b. Book cost
- c. Effective tax rate
- d. Associated property taxes for the test period
- e. Amounts charged to operating expense
- f. Account numbers

Nonutility Property and Associated Property Taxes
Test Year

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
Docket No. 920260--TL
Test Year--1 1992

Schedule C--21b
Page 1 of 2
Witness Responsible W. S. Reid

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

Line No.	Location & Description	Book Cost	Effective Tax Rate	Test Year Property Taxes	Amount Charged to Operating Expenses	Account Number
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			(mills)			
1	BAY--PANAMA CITY LAND & BUILDING	26,243	18.8360	237	NONE	Charged to
2	BROWARD--DEERFIELD BEACH LAND	1,649	26.2290	123	"	7440.1000
3	BROWARD--HALLANDALE LAND & BUILDING	9,084	27.4419	87,579	"	"
4	BROWARD--OAKLAND PARK LAND & BUILDING	14,454	26.6841	553	"	"
5	BROWARD--OAKLAND PARK LAND & BUILDING	1,708,128	26.6836	10,639	"	"
6	BROWARD--TAMARAC LAND	89,363	26.2751	2,906	"	"
7	BROWARD--OUTSIDE LAND	10,919	22.6948	240	"	"
8	CITRUS--OUTSIDE LAND & BUILDING	20,202	19.0747	181	"	"
9	CLAY--OUTSIDE LAND & BUILDING	16,407	18.1236	161	"	"
10	CLAY--OUTSIDE LAND & BUILDING	10,507	18.1243	151	"	"
11	DADE--DOWNTOWN LAND & BUILDING	5,215,480	46.0199	81,886	81,886	"
12	DADE--MIAMI LAND & BUILDING	737,825	31.6023	29,612	28,884	"
13	DADE--MIAMI LAND & BUILDING	390,132	31.6023	10,497	NONE	"
14	DADE--MIAMI BEACH LAND & BUILDING	222,508	31.5190	16,263	"	"
15	DADE--MIAMI BEACH LAND & BUILDING	864,220	31.5190	21,873	"	"
16	DADE--MIAMI BEACH LAND & BUILDING	1,348,665	31.5190	16,251	"	"
17	DADE--MIAMI BEACH LAND & BUILDING	215,491	31.5190	14,745	"	"
18	DADE--NORTH MIAMI LAND & BUILDING	5,185	29.9157	678	"	"
19	DADE--OUTSIDE LAND & BUILDING	17,870	24.8432	585	"	"
20	DADE--OUTSIDE LAND	20,914	24.3900	738	"	"
21	DUVAL--JACKSONVILLE LAND	80,362	22.1397	15,938	"	"
22	DUVAL--JACKSONVILLE LAND	4,305	21.5667	50	"	"
23	DUVAL--OUTSIDE BUILDING	476,514	21.5670	4,933	"	"
24	ESCAMBIA--OUTSIDE LAND	4,073	17.5330	12	"	"

NOTE: The two parcels in Dade county in which non--operating property tax expense was booked to the operating property tax expense accounts has been corrected and the appropriate amount transferred to the non--operating property tax expense account in May, 1993. Southern Bell has adjusted its surveillance report to reflect operating taxes appropriately for regulatory purposes.

Supporting Schedules:

Recap Schedules:

Nonutility Property and Associated Property Taxes
Test Year

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone and Telegraph Company
Docket No. 920260-TL
Test Year - 1 1992

Schedule C-21b
Page 2 of 2
Witness Responsible W. S. Reid

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

Line No.	Location & Description	Book Cost	Effective Tax Rate	Test Year Property Taxes	Amount Charged to Operating Expenses	Account Number
	(1)	(2)	(3) (mills)	(4)	(5)	(6)
25	HERNANDO-OUTSIDE LAND & BUILDING	143,139	21.7586	842	None	Charged to
26	HERNANDO-WEEKIWACHEE SPRINGLAND	488	18.3219	22	"	7440.1000
27	INDIAN RIVER-FELLSMERE LAND	19,140	35.1620	72	"	"
28	INDIAN RIVER-OUTSIDE LAND	13,273	26.1698	27	"	"
29	INDIAN RIVER-OUTSIDE LAND	24,612	19.4724	318	"	"
30	INDIAN RIVER-OUTSIDE LAND	15,343	20.6478	253	"	"
31	LEVY-CHIEFLAND LAND	14,085	23.7699	52	"	"
32	MARTIN-OUTSIDE LAND	38,825	16.7771	338	"	"
33	MONROE-MARATHON LAND & BUILDING	60,373	13.5152	128	"	"
34	ORANGE-ORLANDO LAND	7,935	19.8314	76	"	"
35	ORANGE-ORLANDO LAND	305,995	19.8314	243	"	"
36	ORANGE-ORLANDO LAND	244,537	19.8314	2,328	"	"
37	PALM BEACH-BOCA RATON LAND & BUILDING	4,824	21.3820	957	"	"
38	PALM BEACH-DELRAY BEACH LAND & BUILDING	8,115	23.7528	1,356	"	"
39	PALM BEACH-OUTSIDE LAND	15,606	19.3800	167	"	"
40	PALM BEACH-OUTSIDE LAND	13,550	19.3831	121	"	"
41	PALM BEACH-OUTSIDE LAND	55,853	19.3787	140	"	"
42	PALM BEACH-OUTSIDE LAND	56,112	19.3784	474	"	"
43	PALM BEACH-OUTSIDE LAND	3,498	19.3784	33	"	"
44	PUTNAM-PALATKA LAND	19,432	24.9330	233	"	"
45	ST. LUCIE-FORT PIERCE LAND	62,765	25.2768	1,690	"	"
46	ST. LUCIE-FORT PIERCE LAND	20,071	20.4472	63	"	"
47	ST. LUCIE-PORT ST. LUCIE LAND	8,178	23.9484	160	"	"
48	ST. LUCIE-PORT ST. LUCIE LAND	7,207	23.9540	115	"	"
49	SANTA ROSA-GULF BREEZE LAND & BUILDING	233,426	17.1640	5,364	"	"
50	VOLUSIA-PONCE INLET LAND	10,780	22.8954	212	"	"
	TOTAL			332,615	110,770	
	TOTAL NON-OP PROPERTY TAX EXPENSE BOOKED IN 1992			221,845		

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

39. Schedule C-21c-- All local and municipal taxes and franchise fees, segregated by taxing authority and areas. Further segregate the amounts and percentages of these taxes and fees between those passed on directly to the customers and those reported as expenses, showing account numbers. Show effective rate, basis, amount and intrastate portion. Also show discounts foregone with an explanation of why such discounts were foregone.

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year- 1 1992

Schedule C-21c
Page 1 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense *	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Occupational License	Baker	County	##	Telephones	1.20	0.00	1.20	1.20	None	No discounts foregone
2	Occupational License	Bradford	County	##	Telephones	0.45	0.00	0.45	0.45	"	"
3	Occupational License	Brevard	County	Fixed Fee	Telephones	375.00	0.00	375.00	375.00	"	"
4	Occupational License	Broward	County	FF4	Telephones	150.00	0.00	150.00	150.00	"	"
5	Retail License	Broward	County	FF3	Telephones	150.00	0.00	150.00	150.00	"	"
6	Occupational License	Dade	County	#10	Telephones	3,591.16	0.00	3,591.16	3,591.16	"	"
7	Occupational License	Unincorp. Dade	County	Fixed Fee	Telephones	562.50	0.00	562.50	562.50	"	"
8	Occupational License	Dixie	County	#11	Telephones	14.10	0.00	14.10	14.10	"	"
9	Occupational License	Duval	County	##	Telephones	652.68	0.00	652.68	652.68	"	"
10	Occupational License	Escambia	County	##	Telephones	182.76	0.00	182.76	182.76	"	"
11	Occupational License	Flagler	County	##	Telephones	15.15	0.00	15.15	15.15	"	"
12	Occupational License	Gilchrist	County	Fixed Fee	Telephones	10.00	0.00	10.00	10.00	"	"
13	Occupational License	Hernando	County	##	Telephones	44.25	0.00	44.25	44.25	"	"
14	Occupational License	Hillsborough	County	Fixed Fee	Telephones	30.00	0.00	30.00	30.00	"	"
15	Occupational License	Indian River	County	#9	Telephones	129.01	0.00	129.01	129.01	"	"
16	Occupational License	Levy	County	##	Telephones	12.75	0.00	12.75	12.75	"	"
17	Occupational License	Marion	County	##	Telephones	5.25	0.00	5.25	5.25	"	"
18	Occupational License	Martin	County	#12	Telephones	133.35	0.00	133.35	133.35	"	"
19	Occupational License	Monroe	County	#1	Telephones	252.90	0.00	252.90	252.90	"	"
20	Occupational License	Nassau	County	##	Telephones	13.65	0.00	13.65	13.65	"	"
21	Occupational License	Orange	County	Fixed Fee	Telephones	562.50	0.00	562.50	562.50	"	"
22	Occupational License	Palm Beach	County	#9	Telephones	686.17	0.00	686.17	686.17	"	"
23	Occupational License	Putnam	County	##	Telephones	22.65	0.00	22.65	22.65	"	"
24	Occupational License	St. Johns	County	FF	Telephones	150.00	0.00	150.00	150.00	"	"
25	Occupational License	St. Lucie	County	##	Telephones	230.16	0.00	230.16	230.16	"	"
26	Occupational License	Santa Rosa	County	#9	Telephones	38.38	0.00	38.38	38.38	"	"
27	Occupational License	Seminole	County	****	Telephones	54.75	0.00	54.75	54.75	"	"
28	Occupational License	Volusia	County	**	Telephones	247.35	0.00	247.35	247.35	"	"
29	Occupational License	Gainesville	Municipality	Fixed Fee	Telephones	436.50	0.00	436.50	436.50	"	"
30	Occupational License	Hawthorne	Municipality	Fixed Fee	Telephones	35.25	0.00	35.25	35.25	"	"
31	Occupational License	Newberry	Municipality	Fixed Fee	Telephones	25.00	0.00	25.00	25.00	"	"
32	Occupational License	Cedar Grove	Municipality	Fixed Fee	Telephones	100.00	0.00	100.00	100.00	"	"
33	Occupational License	Lynn Haven	Municipality	Fixed Fee	Telephones	1,000.00	0.00	1,000.00	1,000.00	"	"
34	Occupational License	Panama City	Municipality	Fixed Fee	Telephones	2,500.00	0.00	2,500.00	2,500.00	"	"
35	Occupational License	Springfield	Municipality	Fixed Fee	Telephones	1,000.00	0.00	1,000.00	1,000.00	"	"

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

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21c
Page 2 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
36	Occupational License	Cape Canaveral	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	None	No discounts foregone
37	Occupational License	Cocoa	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
38	Occupational License	Cocoa Beach	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
39	Occupational License	Melbourne	Municipality	Fixed Fee		400.00	0.00	400.00	400.00	"	"
40	Occupational License	Rockledge	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
41	Occupational License	Titusville	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
42	Occupational License	West Melbourne	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
43	Occupational License	Cooper City	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
44	Occupational License	Dania	Municipality	Fixed Fee		400.00	0.00	400.00	400.00	"	"
45	Occupational License	Deerfield Beach	Municipality	Fixed Fee		150.00	0.00	150.00	150.00	"	"
46	Occupational License	Ft. Lauderdale	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
47	Occupational License	Hallandale	Municipality	#2		200.00	0.00	200.00	200.00	"	"
48	Occupational License	Hollywood	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
49	Occupational License	Lauderdale Lakes	Municipality	Fixed Fee		100.50	0.00	100.50	100.50	"	"
50	Occupational License	Margate	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
51	Occupational License	Miramar	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
52	Occupational License	Oakland Park	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
53	Occupational License	Pembroke Park	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
54	Occupational License	Pembroke Pines	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
55	Occupational License	Plantation	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
56	Occupational License	Pompano Beach	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
57	Occupational License	Sunrise	Municipality	FF***		250.00	0.00	250.00	250.00	"	"
58	Occupational License	Micanopy	Municipality	Fixed Fee		40.00	0.00	40.00	40.00	"	"
59	Occupational License	Tamarac	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
60	Occupational License	Wilton Manors	Municipality	GR - Note 15	Note 15	17,046.61	0.00	17,046.61	17,046.61	"	"
61	Occupational License	Green Cove Springs	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
62	Occupational License	Keystone Heights	Municipality	Fixed Fee		15.00	0.00	15.00	15.00	"	"
63	Occupational License	Lake City	Municipality	Fixed Fee	Telephones	12.25	0.00	12.25	12.25	"	"
64	Occupational License	Coral Gables	Municipality	Fixed Fee		388.00	0.00	388.00	388.00	"	"
65	Occupational License	Hialeah	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
66	Occupational License	Homestead	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
67	Occupational License	Medley	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
68	Occupational License	Miami	Municipality	Fixed Fee		461.50	0.00	461.50	461.50	"	"
69	Occupational License	Miami Shores Vil.	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
70	Occupational License	Miami Springs	Municipality	Fixed Fee		275.00	0.00	275.00	275.00	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year--1 1992

Schedule C-21c
Page 3 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
71	Occupational License	North Bay Village	Municipality	FF1		500.00	0.00	500.00	500.00	None	No discounts foregone
72	Occupational License	North Miami	Municipality	Fixed Fee		750.00	0.00	750.00	750.00	"	"
73	Occupational License	North Miami Beach	Municipality	Fixed Fee		150.00	0.00	150.00	150.00	"	"
74	Occupational License	Opa Locka	Municipality	Fixed Fee		75.00	0.00	75.00	75.00	"	"
75	Occupational License	South Miami	Municipality	Fixed Fee		175.00	0.00	175.00	175.00	"	"
76	Occupational License	Virginia Gardens	Municipality	#7	Telephones	1.15	0.00	1.15	1.15	"	"
77	Occupational License	Cross City	Municipality	Fixed Fee		50.25	0.00	50.25	50.25	"	"
78	Occupational License	Atlantic Beach	Municipality	#2	Telephones	0.75	0.00	0.75	0.75	"	"
79	Occupational License	Baldwin	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
80	Occupational License	Jacksonville	Municipality		Telephones	205.92	0.00	205.92	205.92	"	"
81	Occupational License	Jacksonville Bch	Municipality	FF2	Telephones	72.00	0.00	72.00	72.00	"	"
82	Occupational License	Century	Municipality	Fixed Fee		15.50	0.00	15.50	15.50	"	"
83	Occupational License	Pensacola	Municipality	#E	Employees	2,375.00	0.00	2,375.00	2,375.00	"	"
84	Occupational License	Bunnell	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
85	Occupational License	Flagler Beach	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
86	Occupational License	Havana	Municipality	#4	Telephones	75.00	0.00	75.00	75.00	"	"
87	Occupational License	Bell	Municipality	Fixed Fee		5.25	0.00	5.25	5.25	"	"
88	Occupational License	Trenton	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
89	Occupational License	Tampa	Municipality	#E		492.50	0.00	492.50	492.50	"	"
90	Occupational License	Brooksville	Municipality	#7	Telephone	7.35	0.00	7.35	7.35	"	"
91	Occupational License	Fellsmere	Municipality	Fixed Fee		25.25	0.00	25.25	25.25	"	"
92	Occupational License	Vero Beach	Municipality	Fixed Fee		200.00	0.00	200.00	200.00	"	"
93	Occupational License	Graceville	Municipality	Fixed Fee		44.00	0.00	44.00	44.00	"	"
94	Agency Corp. License	Tallahassee	Municipality	#E	Employees	150.00	0.00	150.00	150.00	"	"
95	Occupational License	Bronson	Municipality	Fixed Fee		11.00	0.00	11.00	11.00	"	"
96	Occupational License	Cedar Key	Municipality	Fixed Fee		30.50	0.00	30.50	30.50	"	"
97	Occupational License	Chieffand	Municipality	Fixed Fee		15.00	0.00	15.00	15.00	"	"
98	Occupational License	Inglis	Municipality	Fixed Fee		10.00	0.00	10.00	10.00	"	"
99	Occupational License	Dunnellon	Municipality	#5	Telephones	50.00	0.00	50.00	50.00	"	"
100	Occupational License	Stuart	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
101	Occupational License	Key West	Municipality	Fixed Fee		1,000.00	0.00	1,000.00	1,000.00	"	"
102	Occupational License	Orlando	Municipality	#S	Subscribers	2,510.00	0.00	2,510.00	2,510.00	"	"
103	Occupational License	Winter Park	Municipality	#6	Telephones	125.00	0.00	125.00	125.00	"	"
104	Occupational License	Atlantis	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
105	Occupational License	Belle Glade	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year--1 1992

Schedule C--21c
Page 4 of 18
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
106	Occupational License	Boca Raton	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	None	No discounts foregone
107	Occupational License	Boynton Beach	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	"	"
108	Occupational License	Delray Beach	Municipality	Fixed Fee		450.00	0.00	450.00	450.00	"	"
109	Occupational License	Glen Ridge	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
110	Occupational License	Greenacres City	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
111	Occupational License	Haverhill	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
112	Occupational License	Highland Beach	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
113	Occupational License	Jupiter	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
114	Occupational License	Lake Clark Shores	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
115	Occupational License	Lake Park	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	"	"
116	Occupational License	Lake Worth	Municipality	Fixed Fee		375.00	0.00	375.00	375.00	"	"
117	Occupational License	W. Palm Beach	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
118	Occupational License	Pahokee	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
119	Occupational License	Palm Beach	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
120	Occupational License	Palm Springs	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
121	Occupational License	Riviera Beach	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
122	Occupational License	Royal Palm Bch.	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
123	Occupational License	South Bay	Municipality	Fixed Fee		100.00	0.00	100.00	100.00	"	"
124	Occupational License	Palatka	Municipality	Fixed Fee		500.00	0.00	500.00	500.00	"	"
125	Occupational License	Welaka	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
126	Occupational License	St. Augustine	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	"	"
127	Occupational License	St. Augustine Bch	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
128	Occupational License	Ft. Pierce	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
129	Occupational License	Jay	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
130	Occupational License	Milton	Municipality	Fixed Fee		125.25	0.00	125.25	125.25	"	"
131	Occupational License	Oviedo	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
132	Occupational License	Sanford	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
133	Occupational License	Daytona Beach	Municipality	Fixed Fee		350.00	0.00	350.00	350.00	"	"
134	Retail License	Daytona Bch. Shores	Municipality	Fixed Fee		30.00	0.00	30.00	30.00	"	"
135	Occupational License	Deland	Municipality	Fixed Fee		300.00	0.00	300.00	300.00	"	"
136	Occupational License	New Smyrna Bch	Municipality	Fixed Fee		175.00	0.00	175.00	175.00	"	"
137	Occupational License	Pierson	Municipality	Fixed Fee		15.00	0.00	15.00	15.00	"	"
138	Occupational License	Port Orange	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	"	"
139	Occupational License	Chipley	Municipality	Fixed Fee		250.00	0.00	250.00	250.00	"	"
140	Occupational License	Vernon	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"
141	Occupational License	Orange Park	Municipality	Fixed Fee		25.00	0.00	25.00	25.00	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21c
Page 5 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
142	Occupational License	North Palm Beach	Municipality	Fixed Fee		50.00	0.00	50.00	50.00	None	No discounts foregone
Total						54,895.40		54,895.40	54,895.40		

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

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21c
Page 6 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
142	Municipal Excise	Alachua County (Uninc)	Municipality	10%	Recurring	184,290.71	184,290.71	0	N/A	N/A	N/A
143	Municipal Excise	Altamonte Springs	Municipality	7%	local	28,608.50	28,608.50	0	N/A	N/A	N/A
144	Municipal Excise	Archer	Municipality	10% not to exceed \$10.00	service	8,600.27	8,600.27	0	N/A	N/A	N/A
145	Municipal Excise	Atlantic Beach	Municipality	10%	revenue and	117,028.31	117,028.31	0	N/A	N/A	N/A
146	Municipal Excise	Bal Harbour Village	Municipality	5%	associated	42,867.99	42,867.99	0	N/A	N/A	N/A
147	Municipal Excise	Baldwin	Municipality	10%	fractional	13,359.19	13,359.19	0	N/A	N/A	N/A
148	Municipal Excise	Bay Harbour Islands	Municipality	5%	revenues	43,605.18	43,605.18	0	N/A	N/A	N/A
149	Municipal Excise	Bell	Municipality	10%		2,274.13	2,274.13	0	N/A	N/A	N/A
150	Municipal Excise	Belle Glade	Municipality	7%		129,736.03	129,736.03	0	N/A	N/A	N/A
151	Municipal Excise	Biscayne Park	Municipality	7%		19,578.24	19,578.24	0	N/A	N/A	N/A
152	Municipal Excise	Booa Raton	Municipality	7%		1,889,577.81	1,889,577.81	0	N/A	N/A	N/A
153	Municipal Excise	Boynton Beach	Municipality	7%		720,668.41	720,668.41	0	N/A	N/A	N/A
154	Municipal Excise	Bronson	Municipality	5% not to exceed \$5.00		4,298.83	4,298.83	0	N/A	N/A	N/A
155	Municipal Excise	Bunnell	Municipality	10%		22,374.86	22,374.86	0	N/A	N/A	N/A
156	Municipal Excise	Callaway	Municipality	10%		77,073.04	77,073.04	0	N/A	N/A	N/A
157	Municipal Excise	Cape Canaveral	Municipality	8.53%		77,642.21	77,642.21	0	N/A	N/A	N/A
158	Municipal Excise	Cedar Grove	Municipality	10%		16,364.78	16,364.78	0	N/A	N/A	N/A
159	Municipal Excise	Cedar Key	Municipality	10%		6,173.89	6,173.89	0	N/A	N/A	N/A
160	Municipal Excise	Chiefland	Municipality	10%		23,946.64	23,946.64	0	N/A	N/A	N/A
161	Municipal Excise	Chipley	Municipality	10% not to exceed \$25.00		27,090.15	27,090.15	0	N/A	N/A	N/A
162	Municipal Excise	Cocoa	Municipality	10%		208,740.23	208,740.23	0	N/A	N/A	N/A
163	Municipal Excise	Cocoa Beach	Municipality	10% not to exceed \$3.50		138,243.17	138,243.17	0	N/A	N/A	N/A
164	Municipal Excise	Coconut Creek	Municipality	8%		248,959.97	248,959.97	0	N/A	N/A	N/A
165	Municipal Excise	Cooper City	Municipality	10%		205,460.42	205,460.42	0	N/A	N/A	N/A
166	Municipal Excise	Coral Gables	Municipality	7%		1,082,280.91	1,082,280.91	0	N/A	N/A	N/A
167	Municipal Excise	Coral Springs	Municipality	7%		996,138.63	996,138.63	0	N/A	N/A	N/A
168	Municipal Excise	Cross City	Municipality	10% not to exceed \$350 in billing		11,088.80	11,088.80	0	N/A	N/A	N/A
169	Municipal Excise	Dade County (Uninc)	Municipality	7%		13,435,464.39	13,435,464.39	0	N/A	N/A	N/A
170	Municipal Excise	Dania	Municipality	7%		337,513.13	337,513.13	0	N/A	N/A	N/A
171	Municipal Excise	Davie	Municipality	7%		751,986.34	751,986.34	0	N/A	N/A	N/A
172	Municipal Excise	Daytona Beach	Municipality	10%		840,403.35	840,403.35	0	N/A	N/A	N/A
173	Municipal Excise	Daytona Beach Shores	Municipality	4%		33,827.04	33,827.04	0	N/A	N/A	N/A
174	Municipal Excise	Deland	Municipality	7%		178,667.54	178,667.54	0	N/A	N/A	N/A
175	Municipal Excise	Delray Beach	Municipality	7%		847,384.45	847,384.45	0	N/A	N/A	N/A
176	Municipal Excise	Dunnellon	Municipality	6%		19,942.51	19,942.51	0	N/A	N/A	N/A
177	Municipal Excise	Edgewater	Municipality	10%		127,752.30	127,752.30	0	N/A	N/A	N/A

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21c
Page 7 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
178	Municipal Excise	El Portal	Municipality	7%		20,913.12	20,913.12	0	N/A	N/A	N/A
179	Municipal Excise	Fellsmere	Municipality	10% not to exceed \$1.50		7,605.89	7,605.89	0	N/A	N/A	N/A
180	Municipal Excise	Fernandina Beach	Municipality	7%		106,304.27	106,304.27	0	N/A	N/A	N/A
181	Municipal Excise	Flagler Beach	Municipality	10% not to exceed \$5.00		38,197.11	38,197.11	0	N/A	N/A	N/A
182	Municipal Excise	Florida City	Municipality	7%		40,323.06	40,323.06	0	N/A	N/A	N/A
183	Municipal Excise	Fort Lauderdale	Municipality	7%		3,574,434.44	3,574,434.44	0	N/A	N/A	N/A
184	Municipal Excise	Fort Pierce	Municipality	7%		414,677.10	414,677.10	0	N/A	N/A	N/A
185	Municipal Excise	Gainesville	Municipality	7%		723,952.82	723,952.82	0	N/A	N/A	N/A
186	Municipal Excise	Graceville	Municipality	10% 1st \$250 billing; 1% over \$250		21,020.51	21,020.51	0	N/A	N/A	N/A
187	Municipal Excise	Green Cove Springs	Municipality	10%		61,464.72	61,464.72	0	N/A	N/A	N/A
188	Municipal Excise	Greenacres City	Municipality	7%		229,614.25	229,614.25	0	N/A	N/A	N/A
189	Municipal Excise	Hallandale	Municipality	7%		472,672.19	472,672.19	0	N/A	N/A	N/A
190	Municipal Excise	Hawthorne	Municipality	10% 1st \$10 billing; 1% over \$10		5,997.52	5,997.52	0	N/A	N/A	N/A
191	Municipal Excise	Hialeah	Municipality	10%		2,269,816.36	2,269,816.36	0	N/A	N/A	N/A
192	Municipal Excise	Highland Beach	Municipality	10% 1st \$25 billing; 5% next \$50; 1% over \$75		52,554.39	52,554.39	0	N/A	N/A	N/A
193											
194	Municipal Excise	Holly Hill	Municipality	10%		136,642.90	136,642.90	0	N/A	N/A	N/A
195	Municipal Excise	Hollywood	Municipality	7%		1,935,837.18	1,935,837.18	0	N/A	N/A	N/A
196	Municipal Excise	Homestead	Municipality	10%		165,240.77	165,240.77	0	N/A	N/A	N/A
197	Municipal Excise	Horseshoe Beach	Municipality	10% 1st \$50 billing		1,405.13	1,405.13	0	N/A	N/A	N/A
198	Municipal Excise	Indian Harbour Beach	Municipality	8%		61,896.92	61,896.92	0	N/A	N/A	N/A
199	Municipal Excise	Indiatlantic	Municipality	10%		43,433.86	43,433.86	0	N/A	N/A	N/A
200	Municipal Excise	Inglis	Municipality	4%		7,181.95	7,181.95	0	N/A	N/A	N/A
201	Municipal Excise	Jacksonville	Municipality	7%		7,981,719.72	7,981,719.72	0	N/A	N/A	N/A
202	Municipal Excise	Jacksonville Beach	Municipality	10%		235,632.44	235,632.44	0	N/A	N/A	N/A
203	Municipal Excise	Juno Beach	Municipality	7%		21,456.26	21,456.26	0	N/A	N/A	N/A
204	Municipal Excise	Jupiter	Municipality	5%		202,292.10	202,292.10	0	N/A	N/A	N/A
205	Municipal Excise	Key Biscayne	Municipality	7%		160,550.53	160,550.53	0	N/A	N/A	N/A
206	Municipal Excise	Keystone Heights	Municipality	5%		5,766.92	5,766.92	0	N/A	N/A	N/A
207	Municipal Excise	Lake City	Municipality	10% 1st \$100 billing; 1% over \$100		95,001.99	95,001.99	0	N/A	N/A	N/A
208	Municipal Excise	Lake Mary	Municipality	7%		122,944.20	122,944.20	0	N/A	N/A	N/A
209	Municipal Excise	Lake Worth	Municipality	7%		305,518.48	305,518.48	0	N/A	N/A	N/A
210	Municipal Excise	Lantana	Municipality	7.5%		80,795.57	80,795.57	0	N/A	N/A	N/A
211	Municipal Excise	Lauderdale by the Sea	Municipality	10%		55,065.11	55,065.11	0	N/A	N/A	N/A
212	Municipal Excise	Lauderhill	Municipality	7%		612,194.09	612,194.09	0	N/A	N/A	N/A
213	Municipal Excise	Light House Point	Municipality	10%		144,122.74	144,122.74	0	N/A	N/A	N/A
214	Municipal Excise	Lynn Haven	Municipality	10% not to exceed \$50		70,067.61	70,067.61	0	N/A	N/A	N/A

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-- 1 1992

Schedule C--21c
Page 8 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
215	Municipal Excise	Malabar	Municipality	7%		18,039.19	18,039.19	0	N/A	N/A	N/A
216	Municipal Excise	Mangonia Park	Municipality	7%		45,158.14	45,158.14	0	N/A	N/A	N/A
217	Municipal Excise	Margate	Municipality	10%		529,873.91	529,873.91	0	N/A	N/A	N/A
218	Municipal Excise	Medley	Municipality	10%		186,586.52	186,586.52	0	N/A	N/A	N/A
219	Municipal Excise	Melbourne	Municipality	7%		700,856.89	700,856.89	0	N/A	N/A	N/A
220	Municipal Excise	Melbourne Beach	Municipality	6.65% not to exceed \$1.60		15,643.22	15,643.22	0	N/A	N/A	N/A
221	Municipal Excise	Melbourne Village	Municipality	6%		3,312.31	3,312.31	0	N/A	N/A	N/A
222	Municipal Excise	Miami	Municipality	7%		5,159,358.02	5,159,358.02	0	N/A	N/A	N/A
223	Municipal Excise	Miami Beach	Municipality	7%		1,313,705.41	1,313,705.41	0	N/A	N/A	N/A
224	Municipal Excise	Miami Shores Village	Municipality	7%		123,890.28	123,890.28	0	N/A	N/A	N/A
225	Municipal Excise	Miami Springs	Municipality	10%		176,848.54	176,848.54	0	N/A	N/A	N/A
226	Municipal Excise	Micanopy	Municipality	5%		2,288.63	2,288.63	0	N/A	N/A	N/A
227	Municipal Excise	Miramar	Municipality	7%		465,596.22	465,596.22	0	N/A	N/A	N/A
228	Municipal Excise	Neptune Beach	Municipality	10%		74,002.13	74,002.13	0	N/A	N/A	N/A
229	Municipal Excise	New Smyrna Beach	Municipality	10% 1st \$20 billing; 5% over \$20		193,504.36	193,504.36	0	N/A	N/A	N/A
230	Municipal Excise	Newberry	Municipality	10%		13,352.03	13,352.03	0	N/A	N/A	N/A
231	Municipal Excise	North Bay Village	Municipality	10%		95,492.41	95,492.41	0	N/A	N/A	N/A
232	Municipal Excise	North Lauderdale	Municipality	10%		209,560.89	209,560.89	0	N/A	N/A	N/A
233	Municipal Excise	North Miami	Municipality	10%		654,423.73	654,423.73	0	N/A	N/A	N/A
234	Municipal Excise	North Miami Beach	Municipality	7%		666,297.03	666,297.03	0	N/A	N/A	N/A
235	Municipal Excise	Oak Hill	Municipality	10% 1st \$75 billing; 5% next \$25; 2% over \$100		6,616.49	6,616.49	0	N/A	N/A	N/A
236	Municipal Excise	Oakland Park	Municipality	7%		637,970.69	637,970.69	0	N/A	N/A	N/A
238	Municipal Excise	Ocoee	Municipality	10%		32,734.64	32,734.64	0	N/A	N/A	N/A
239	Municipal Excise	Opa-Locka	Municipality	10%		230,660.66	230,660.66	0	N/A	N/A	N/A
240	Municipal Excise	Orange County	Municipality	7%		3,284,019.57	3,284,019.57	0	N/A	N/A	N/A
241	Municipal Excise	Orlando	Municipality	7%		2,715,015.61	2,715,015.61	0	N/A	N/A	N/A
242	Municipal Excise	Ormond Beach	Municipality	7%		268,011.55	268,011.55	0	N/A	N/A	N/A
243	Municipal Excise	Oviedo	Municipality	7%		117,628.24	117,628.24	0	N/A	N/A	N/A
244	Municipal Excise	Pahokee	Municipality	10%		39,273.17	39,273.17	0	N/A	N/A	N/A
245	Municipal Excise	Palatka	Municipality	10%		106,834.32	106,834.32	0	N/A	N/A	N/A
246	Municipal Excise	Palm Bay	Municipality	7%		461,270.95	461,270.95	0	N/A	N/A	N/A
247	Municipal Excise	Palm Beach	Municipality	7%		351,965.07	351,965.07	0	N/A	N/A	N/A
248	Municipal Excise	Palm Beach Co. (Uninc)	Municipality	7%		5,397,587.41	5,397,587.41	0	N/A	N/A	N/A
249	Municipal Excise	Palm Shores	Municipality	10%		3,439.98	3,439.98	0	N/A	N/A	N/A
250	Municipal Excise	Palm Springs	Municipality	10%		91,697.56	91,697.56	0	N/A	N/A	N/A

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

Schedule C-21c
Page 9 of 16
Witness Responsible W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year--1 1992

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
251	Municipal Excise	Panama City	Municipality	10% not to exceed \$50		406,605.51	406,605.51	0	N/A	N/A	N/A
252	Municipal Excise	Panama City Beach	Municipality	9.435%		93,912.17	93,912.17	0	N/A	N/A	N/A
253	Municipal Excise	Parker	Municipality	4.4%		29,883.25	29,883.25	0	N/A	N/A	N/A
254	Municipal Excise	Pembroke Park	Municipality	10%		96,588.95	96,588.95	0	N/A	N/A	N/A
255	Municipal Excise	Pembroke Pines	Municipality	7%		801,545.71	801,545.71	0	N/A	N/A	N/A
256	Municipal Excise	Pensacola	Municipality	10% not to exceed \$1,000		818,605.49	818,605.49	0	N/A	N/A	N/A
257	Municipal Excise	Plantation	Municipality	10% 1st \$5,000 billing; 3% over \$5,000		1,123,915.79	1,123,915.79	0	N/A	N/A	N/A
258	Municipal Excise	Pomona Park	Municipality	10% not to exceed \$2		4,046.20	4,046.20	0	N/A	N/A	N/A
259	Municipal Excise	Pompano Beach	Municipality	7%		1,414,798.18	1,414,798.18	0	N/A	N/A	N/A
260	Municipal Excise	Port Orange	Municipality	7%		241,387.89	241,387.89	0	N/A	N/A	N/A
261	Municipal Excise	Riviera Beach	Municipality	7%		390,993.77	390,993.77	0	N/A	N/A	N/A
262	Municipal Excise	Rockledge	Municipality	10%		180,411.46	180,411.46	0	N/A	N/A	N/A
263	Municipal Excise	Royal Palm Beach	Municipality	7%		156,762.62	156,762.62	0	N/A	N/A	N/A
264	Municipal Excise	Sanford	Municipality	10%		330,480.73	330,480.73	0	N/A	N/A	N/A
265	Municipal Excise	Sebastian	Municipality	10% not to exceed \$2.50		71,528.16	71,528.16	0	N/A	N/A	N/A
266	Municipal Excise	Seminole County	Municipality	4%		195,664.42	195,664.42	0	N/A	N/A	N/A
267	Municipal Excise	South Bay	Municipality	7%		25,121.50	25,121.50	0	N/A	N/A	N/A
268	Municipal Excise	South Daytona Beach	Municipality	7%		107,633.60	107,633.60	0	N/A	N/A	N/A
269	Municipal Excise	South Miami	Municipality	10%		258,727.01	258,727.01	0	N/A	N/A	N/A
270	Municipal Excise	South Palm Beach	Municipality	7%		22,343.69	22,343.69	0	N/A	N/A	N/A
271	Municipal Excise	Springfield	Municipality	10%		57,188.51	57,188.51	0	N/A	N/A	N/A
272	Municipal Excise	Stuart	Municipality	10% not to exceed \$7.50		188,772.98	188,772.98	0	N/A	N/A	N/A
273	Municipal Excise	St. Augustine	Municipality	7%		138,932.13	138,932.13	0	N/A	N/A	N/A
274	Municipal Excise	St. Augustine Beach	Municipality	7%		41,465.68	41,465.68	0	N/A	N/A	N/A
275	Municipal Excise	Sunrise	Municipality	7%		917,394.13	917,394.13	0	N/A	N/A	N/A
276	Municipal Excise	Surfside	Municipality	5%		12,344.51	12,344.51	0	N/A	N/A	N/A
277	Municipal Excise	Sweetwater	Municipality	10%		111,728.13	111,728.13	0	N/A	N/A	N/A
278	Municipal Excise	Tequesta	Municipality	8%		55,472.42	55,472.42	0	N/A	N/A	N/A
279	Municipal Excise	Titusville	Municipality	10%		352,527.76	352,527.76	0	N/A	N/A	N/A
280	Municipal Excise	Trenton	Municipality	10%		12,511.39	12,511.39	0	N/A	N/A	N/A
281	Municipal Excise	Vernon	Municipality	6%		2,629.35	2,629.35	0	N/A	N/A	N/A
282	Municipal Excise	Vero Beach	Municipality	10%		303,920.56	303,920.56	0	N/A	N/A	N/A
283	Municipal Excise	Virginia Gardens	Municipality	10%		44,160.35	44,160.35	0	N/A	N/A	N/A
284	Municipal Excise	Volusia County (Uninc)	Municipality	10%		949,907.12	949,907.12	0	N/A	N/A	N/A
285	Municipal Excise	Wausau	Municipality	1.7%		139.71	139.71	0	N/A	N/A	N/A
286	Municipal Excise	West Melbourne	Municipality	10%		116,654.17	116,654.17	0	N/A	N/A	N/A

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21c
Page 10 of 18
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
287	Municipal Excise	West Miami	Municipality	6%		50,376.37	50,376.37	0	N/A	N/A	N/A
288	Municipal Excise	West Palm Beach	Municipality	7%		1,592,684.88	1,592,684.88	0	N/A	N/A	N/A
289	Municipal Excise	Wilton Manors	Municipality	7%		159,305.91	159,305.91	0	N/A	N/A	N/A
290	Municipal Excise	Winter Park	Municipality	7%		845.88	845.88	0	N/A	N/A	N/A
291	Municipal Excise	Winter Springs	Municipality	8%		92,748.93	92,748.93	0	N/A	N/A	N/A
292	Municipal Excise	Yankeetown	Municipality	7%		5,044.76	5,044.76	0	N/A	N/A	N/A
Total						\$79,773,554.07	\$79,773,554.07	\$0.00			

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year--1 1992

Schedule C-21c
Page 11 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
293	Franchise Fee	Altamonte Springs	Municipality	1%	Note 1	3,087.33	3,087.33	3,087.33	3,087.33	None	No discounts foregone
294	Franchise Fee	Atlantis	Municipality	1%	Note 1	4,139.23	4,139.23	4,139.23	4,139.23	"	"
295	Franchise Fee	Archer	Municipality	1%	Note 1	1,575.41	1,575.41	1,575.41	1,575.41	"	"
296	Franchise Fee	Atlantic Beach	Municipality	1%	Note 1	11,873.87	11,873.87	11,873.87	11,873.87	"	"
297	Franchise Fee	Baldwin	Municipality	1%	Note 1	1,425.88	1,425.88	1,425.88	1,425.88	"	"
298	Franchise Fee	Bal Harbour Village	Municipality	1%	Note 1	8,699.11	8,699.11	8,699.11	8,699.11	"	"
299	Franchise Fee	Bay Harbour Islands	Municipality	1%	Note 1	9,904.63	9,904.63	9,904.63	9,904.63	"	"
300	Franchise Fee	Bell	Municipality	1%	Note 1	222.87	222.87	222.87	222.87	"	"
301	Franchise Fee	Belle Glade	Municipality	1%	Note 1	12,624.65	12,624.65	12,624.65	12,624.65	"	"
302	Franchise Fee	Belle Isle	Municipality	1%	Note 1	4,968.02	4,968.02	4,968.02	4,968.02	"	"
303	Franchise Fee	Beverly Beach	Municipality	1%	Note 1	486.04	486.04	486.04	486.04	"	"
304	Franchise Fee	Biscayne Park	Municipality	1%	Note 1	2,476.60	2,476.60	2,476.60	2,476.60	"	"
305	Franchise Fee	Boca Raton	Municipality	1%	Note 1	181,921.66	181,921.66	181,921.66	181,921.66	"	"
306	Franchise Fee	Boynton Beach	Municipality	1%	Note 1	69,170.58	69,170.58	69,170.58	69,170.58	"	"
307	Franchise Fee	Briny Breezes	Municipality	1%	Note 1	561.09	561.09	561.09	561.09	"	"
308	Franchise Fee	Bronson	Municipality	1%	Note 1	1,810.94	1,810.94	1,810.94	1,810.94	"	"
309	Franchise Fee	Brooksville	Municipality	1%	Note 1	13,619.44	13,619.44	13,619.44	13,619.44	"	"
310	Franchise Fee	Bunnell	Municipality	1%	Note 1	3,222.50	3,222.50	3,222.50	3,222.50	"	"
311	Franchise Fee	Callaway	Municipality	1%	Note 1	7,424.01	7,424.01	7,424.01	7,424.01	"	"
312	Franchise Fee	Cape Canaveral	Municipality	1%	Note 1	14,037.70	14,037.70	14,037.70	14,037.70	"	"
313	Franchise Fee	Cedar Key	Municipality	1%	Note 1	848.30	848.30	848.30	848.30	"	"
314	Franchise Fee	Century	Municipality	1%	Note 1	3,732.09	3,732.09	3,732.09	3,732.09	"	"
315	Franchise Fee	Chiefland	Municipality	1%	Note 1	2,421.02	2,421.02	2,421.02	2,421.02	"	"
316	Franchise Fee	Chipley	Municipality	1%	Note 1	5,156.40	5,156.40	5,156.40	5,156.40	"	"
317	Franchise Fee	Cloud Lake	Municipality	1%	Note 1	131.73	131.73	131.73	131.73	"	"
318	Franchise Fee	Cocoa	Municipality	1%	Note 1	22,926.37	22,926.37	22,926.37	22,926.37	"	"
319	Franchise Fee	Cocoa Beach	Municipality	1%	Note 1	53,653.32	53,653.32	53,653.32	53,653.32	"	"
320	Franchise Fee	Coconut Creek	Municipality	1%	Note 1	34,937.19	34,937.19	34,937.19	34,937.19	"	"
321	Franchise Fee	Coral Gables	Municipality	1%	Note 1	136,029.38	136,029.38	136,029.38	136,029.38	"	"
322	Franchise Fee	Coral Springs	Municipality	1%	Note 1	93,979.69	93,979.69	93,979.69	93,979.69	"	"
323	Franchise Fee	Cross City	Municipality	1%	Note 1	1,327.94	1,327.94	1,327.94	1,327.94	"	"
324	Franchise Fee	Cooper City	Municipality	1%	Note 1	19,876.40	19,876.40	19,876.40	19,876.40	"	"
325	Franchise Fee	Dania	Municipality	1%	Note 1	29,797.30	29,797.30	29,797.30	29,797.30	"	"
326	Franchise Fee	Davis	Municipality	1%	Note 1	50,687.93	50,687.93	50,687.93	50,687.93	"	"
327	Franchise Fee	Daytona Beach Shores	Municipality	1%	Note 1	84,775.16	84,775.16	84,775.16	84,775.16	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company BellSouth Telecommunications, Inc.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21c
Page 12 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
328	Franchise Fee	Deland	Municipality	1%	Note 1	28,227.23	28,227.23	28,227.23	28,227.23	None	No discounts foregone
329	Franchise Fee	Delray Beach	Municipality	1%	Note 1	74,521.45	74,521.45	74,521.45	74,521.45	"	"
330	Franchise Fee	Deerfield Beach	Municipality	1%	Note 1	93,801.01	93,801.01	93,801.01	93,801.01	"	"
331	Franchise Fee	Dunnellon	Municipality	1%	Note 1	2,550.58	2,550.58	2,550.58	2,550.58	"	"
332	Franchise Fee	Ebro	Municipality	1%	Note 1	168.01	168.01	168.01	168.01	"	"
333	Franchise Fee	Edgewater	Municipality	1%	Note 1	13,272.79	13,272.79	13,272.79	13,272.79	"	"
334	Franchise Fee	Edgewood	Municipality	1%	Note 1	4,389.27	4,389.27	4,389.27	4,389.27	"	"
335	Franchise Fee	El Portal	Municipality	1%	Note 1	2,310.90	2,310.90	2,310.90	2,310.90	"	"
336	Franchise Fee	Fanning Springs	Municipality	1%	Note 1	319.81	319.81	319.81	319.81	"	"
337	Franchise Fee	Fellsmere	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
338	Franchise Fee	Fernandina Beach	Municipality	1%	Note 1	10,344.20	10,344.20	10,344.20	10,344.20	"	"
339	Franchise Fee	Flagler Beach	Municipality	1%	Note 1	4,124.63	4,124.63	4,124.63	4,124.63	"	"
340	Franchise Fee	Florida City	Municipality	1%	Note 1	5,119.20	5,119.20	5,119.20	5,119.20	"	"
341	Franchise Fee	Fort Lauderdale	Municipality	1%	Note 1	387,468.16	387,468.16	387,468.16	387,468.16	"	"
342	Franchise Fee	Fort Pierce	Municipality	1%	Note 1	43,888.26	43,888.26	43,888.26	43,888.26	"	"
343	Franchise Fee	Gainesville	Municipality	1%	Note 1	116,780.43	116,780.43	116,780.43	116,780.43	"	"
344	Franchise Fee	Glen Ridge	Municipality	1%	Note 1	421.68	421.68	421.68	421.68	"	"
345	Franchise Fee	Golden Beach	Municipality	1%	Note 1	1,195.81	1,195.81	1,195.81	1,195.81	"	"
346	Franchise Fee	Golf	Municipality	1%	Note 1	631.55	631.55	631.55	631.55	"	"
347	Franchise Fee	Golfview	Municipality	1%	Note 1	393.03	393.03	393.03	393.03	"	"
348	Franchise Fee	Graceville	Municipality	1%	Note 1	2,234.04	2,234.04	2,234.04	2,234.04	"	"
349	Franchise Fee	Green Acres City	Municipality	1%	Note 1	22,769.95	22,769.95	22,769.95	22,769.95	"	"
350	Franchise Fee	Green Cove	Municipality	1%	Note 1	8,188.91	8,188.91	8,188.91	8,188.91	"	"
351	Franchise Fee	Gulf Breeze	Municipality	1%	Note 1	6,390.77	6,390.77	6,390.77	6,390.77	"	"
352	Franchise Fee	Gulf Stream	Municipality	1%	Note 1	1,166.25	1,166.25	1,166.25	1,166.25	"	"
353	Franchise Fee	Hallandale	Municipality	1%	Note 1	49,287.05	49,287.05	49,287.05	49,287.05	"	"
354	Franchise Fee	Havana	Municipality	1%	Note 1	1,889.98	1,889.98	1,889.98	1,889.98	"	"
355	Franchise Fee	Haverhill	Municipality	1%	Note 1	1,292.29	1,292.29	1,292.29	1,292.29	"	"
356	Franchise Fee	Hawthorne	Municipality	1%	Note 1	1,106.21	1,106.21	1,106.21	1,106.21	"	"
357	Franchise Fee	Hialeah	Municipality	1%	Note 1	236,379.20	236,379.20	236,379.20	236,379.20	"	"
358	Franchise Fee	Hialeah Gardens	Municipality	1%	Note 2	13,038.38	13,038.38	13,038.38	13,038.38	"	"
359	Franchise Fee	Highland Beach	Municipality	1%	Note 1	5,850.64	5,850.64	5,850.64	5,850.64	"	"
360	Franchise Fee	Hillsboro Beach	Municipality	1%	Note 1	3,385.75	3,385.75	3,385.75	3,385.75	"	"
361	Franchise Fee	Holly Hill	Municipality	1%	Note 1	14,221.99	14,221.99	14,221.99	14,221.99	"	"
362	Franchise Fee	Hollywood	Municipality	1%	Note 1	200,495.95	200,495.95	200,495.95	200,495.95	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year--1 1992

Schedule C--21c
Page 13 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
363	Franchise Fee	Homestead	Municipality	1%	Note 1	23,599.58	23,599.58	23,599.58	23,600	None	No discounts foregone
364	Franchise Fee	Horseshoe Beach	Municipality	1%	Note 1	182.73	182.73	182.73	182.73	"	"
365	Franchise Fee	Hypoluxo	Municipality	1%	Note 1	2,302.50	2,302.50	2,302.50	2,302.50	"	"
366	Franchise Fee	Indianalantic	Municipality	2%	Note 1	7,431.08	7,431.08	7,431.08	7,431.08	"	"
367	Franchise Fee	Indian Creek	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
368	Franchise Fee	Indian Harbor	Municipality	1%	Note 1	7,816.94	7,816.94	7,816.94	7,816.94	"	"
369	Franchise Fee	Indian River Shores	Municipality	1%	Note 1	4,032.02	4,032.02	4,032.02	4,032.02	"	"
370	Franchise Fee	Inglis	Municipality	1%	Note 1	982.13	982.13	982.13	982.13	"	"
371	Franchise Fee	Cons. Jacksonville	Municipality	2%	Note 2	1,754,000.72	1,754,000.72	1,754,000.72	1,754,000.72	"	"
372	Franchise Fee	Jacksonville Beach	Municipality	1%	Note 1	23,934.72	23,934.72	23,934.72	23,934.72	"	"
373	Franchise Fee	Jay	Municipality	1%	Note 1	906.29	906.29	906.29	906.29	"	"
374	Franchise Fee	Jupiter	Municipality	1%	Note 1	46,571.60	46,571.60	46,571.60	46,571.60	"	"
375	Franchise Fee	Jupiter Inlet	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
376	Franchise Fee	Jupiter Island	Municipality	1%	Note 1	2,395.33	2,395.33	2,395.33	2,395.33	"	"
377	Franchise Fee	Juno Beach	Municipality	1%	Note 1	9,655.79	9,655.79	9,655.79	9,655.79	"	"
378	Franchise Fee	Key Colony Beach	Municipality	1%	Note 1	1,451.60	1,451.60	1,451.60	1,451.60	"	"
379	Franchise Fee	Keystone Heights	Municipality	1%	Note 1	1,271.41	1,271.41	1,271.41	1,271.41	"	"
380	Franchise Fee	Key West	Municipality	1%	Note 1	34,217.85	34,217.85	34,217.85	34,217.85	"	"
381	Franchise Fee	Lake City	Municipality	1%	Note 1	13,046.22	13,046.22	13,046.22	13,046.22	"	"
382	Franchise Fee	Lake Clarke Shores	Municipality	1%	Note 1	4,310.28	4,310.28	4,310.28	4,310.28	"	"
383	Franchise Fee	Lake Mary	Municipality	1%	Note 1	10,417.40	10,417.40	10,417.40	10,417.40	"	"
384	Franchise Fee	Lake Park	Municipality	1%	Note 1	12,112.89	12,112.89	12,112.89	12,112.89	"	"
385	Franchise Fee	Lake Worth	Municipality	1%	Note 1	34,092.78	34,092.78	34,092.78	34,092.78	"	"
386	Franchise Fee	Lantana	Municipality	1%	Note 1	12,469.91	12,469.91	12,469.91	12,469.91	"	"
387	Franchise Fee	Lauderdale--By--The Sea	Municipality	1%	Note 1	5,886.09	5,886.09	5,886.09	5,886.09	"	"
388	Franchise Fee	Lauderhill	Municipality	1%	Note 1	66,829.09	66,829.09	66,829.09	66,829.09	"	"
389	Franchise Fee	Lauderdale Lakes	Municipality	1%	Note 1	39,961.58	39,961.58	39,961.58	39,961.58	"	"
390	Franchise Fee	Lazy Lake	Municipality	1%	Note 1	43.66	43.66	43.66	43.66	"	"
391	Franchise Fee	Lighthouse Point	Municipality	1%	Note 1	15,066.44	15,066.44	15,066.44	15,066.44	"	"
392	Franchise Fee	Lynn Haven	Municipality	1%	Note 1	6,350.74	6,350.74	6,350.74	6,350.74	"	"
393	Franchise Fee	Malabar	Municipality	1%	Note 1	2,405.43	2,405.43	2,405.43	2,405.43	"	"
394	Franchise Fee	Manalapan	Municipality	1%	Note 1	1,350.24	1,350.24	1,350.24	1,350.24	"	"
395	Franchise Fee	Margonia	Municipality	1%	Note 1	4,779.04	4,779.04	4,779.04	4,779.04	"	"
396	Franchise Fee	Margate	Municipality	1%	Note 1	57,846.88	57,846.88	57,846.88	57,846.88	"	"
397	Franchise Fee	Marineland	Municipality	1%	Note 1	104.30	104.30	104.30	104.30	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year-- 1 1992

Schedule C-21c
Page 14 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
398	Franchise Fee	Medley	Municipality	1%	Note 1	17,293.39	17,293.39	17,293.39	17,293.39	None	No discounts foregone
399	Franchise Fee	Melbourne	Municipality	1%	Note 1	86,442.38	86,442.38	86,442.38	86,442.38	"	"
400	Franchise Fee	Melbourne Beach	Municipality	1%	Note 1	3,192.64	3,192.64	3,192.64	3,192.64	"	"
401	Franchise Fee	Melbourne Village	Municipality	1%	Note 1	548.90	548.90	548.90	548.90	"	"
402	Franchise Fee	Miami	Municipality	3%	Note 3	2,072,126.62	2,072,126.62	2,072,126.62	2,072,126.62	"	"
403	Franchise Fee	Miami Beach	Municipality	1%	Note 1	151,931.17	151,931.17	151,931.17	151,931.17	"	"
404	Franchise Fee	Miami Shores	Municipality	1%	Note 1	13,359.77	13,359.77	13,359.77	13,359.77	"	"
405	Franchise Fee	Miami Springs	Municipality	1%	Note 1	20,953.09	20,953.09	20,953.09	20,953.09	"	"
406	Franchise Fee	Micanopy	Municipality	1%	Note 1	482.82	482.82	482.82	482.82	"	"
407	Franchise Fee	Milton	Municipality	1%	Note 1	9,384.89	9,384.89	9,384.89	9,384.89	"	"
408	Franchise Fee	Miramar	Municipality	1%	Note 1	51,706.42	51,706.42	51,706.42	51,706.42	"	"
409	Franchise Fee	Neptune Beach	Municipality	1%	Note 1	7,611.24	7,611.24	7,611.24	7,611.24	"	"
410	Franchise Fee	Newberry	Municipality	1%	Note 1	1,495.94	1,495.94	1,495.94	1,495.94	"	"
411	Franchise Fee	New Smyrna Beach	Municipality	1%	Note 1	23,779.44	23,779.44	23,779.44	23,779.44	"	"
412	Franchise Fee	North Bay Village	Municipality	1%	Note 1	9,416.33	9,416.33	9,416.33	9,416.33	"	"
413	Franchise Fee	North Lauderdale	Municipality	1%	Note 1	21,521.52	21,521.52	21,521.52	21,521.52	"	"
414	Franchise Fee	North Miami	Municipality	1%	Note 1	70,648.35	70,648.35	70,648.35	70,648.35	"	"
415	Franchise Fee	North Miami Beach	Municipality	1%	Note 1	75,010.39	75,010.39	75,010.39	75,010.39	"	"
416	Franchise Fee	North Palm Beach	Municipality	1%	Note 1	20,446.41	20,446.41	20,446.41	20,446.41	"	"
417	Franchise Fee	Oak Hill	Municipality	1%	Note 1	771.22	771.22	771.22	771.22	"	"
418	Franchise Fee	Oakland Park	Municipality	1%	Note 1	66,794.03	66,794.03	66,794.03	66,794.03	"	"
419	Franchise Fee	Ocean Ridge	Municipality	1%	Note 1	2,372.56	2,372.56	2,372.56	2,372.56	"	"
420	Franchise Fee	Opa-Locka	Municipality	1%	Note 1	26,152.90	26,152.90	26,152.90	26,152.90	"	"
421	Franchise Fee	Orange Park	Municipality	1%	Note 1	13,704.89	13,704.89	13,704.89	13,704.89	"	"
422	Franchise Fee	Ormond Beach	Municipality	1%	Note 1	33,744.94	33,744.94	33,744.94	33,744.94	"	"
423	Franchise Fee	Orlando	Municipality	1%	Note 4	396,476.64	396,476.64	396,476.64	396,476.64	"	"
424	Franchise Fee	Otter Creek	Municipality	1%	Note 1	88.79	88.79	88.79	88.79	"	"
425	Franchise Fee	Oviedo	Municipality	1%	Note 1	12,017.98	12,017.98	12,017.98	12,017.98	"	"
426	Franchise Fee	Pahokee	Municipality	1%	Note 1	4,481.60	4,481.60	4,481.60	4,481.60	"	"
427	Franchise Fee	Palatka	Municipality	2%	Note 1	27,344.53	27,344.53	27,344.53	27,344.53	"	"
428	Franchise Fee	Palm Bay	Municipality	1%	Note 1	55,294.19	55,294.19	55,294.19	55,294.19	"	"
429	Franchise Fee	Palm Beach	Municipality	1%	Note 1	37,845.06	37,845.06	37,845.06	37,845.06	"	"
430	Franchise Fee	Palm Beach Gardens	Municipality	1%	Note 1	55,243.80	55,243.80	55,243.80	55,243.80	"	"
431	Franchise Fee	Palm Beach Shores	Municipality	1%	Note 1	2,008.94	2,008.94	2,008.94	2,008.94	"	"
432	Franchise Fee	Palm Shores	Municipality	1%	Note 1	601.13	601.13	601.13	601.13	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year-1 1992

Schedule C-21c
Page 15 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
433	Franchise Fee	Palm Springs Vill.	Municipality	1%	Note 1	9,798.80	9,798.80	9,798.80	9,798.80	None	No discounts foregone
434	Franchise Fee	Panama City	Municipality	1%	Note 1	48,539.04	48,539.04	48,539.04	48,539.04	"	"
435	Franchise Fee	Panama City Beach	Municipality	1%	Note 1	9,621.63	9,621.63	9,621.63	9,621.63	"	"
436	Franchise Fee	Parker	Municipality	1%	Note 1	3,884.66	3,884.66	3,884.66	3,884.66	"	"
437	Franchise Fee	Parkland	Municipality	1%	Note 1	4,541.43	4,541.43	4,541.43	4,541.43	"	"
438	Franchise Fee	Pembroke Park	Municipality	1%	Note 1	9,802.87	9,802.87	9,802.87	9,802.87	"	"
439	Franchise Fee	Pembroke Pines	Municipality	1%	Note 1	95,436.52	95,436.52	95,436.52	95,436.52	"	"
440	Franchise Fee	Penny Farms	Municipality	1%	Note 1	257.60	257.60	257.60	257.60	"	"
441	Franchise Fee	Pensacola	Municipality	1%	Note 1	89,260.88	89,260.88	89,260.88	89,260.88	"	"
442	Franchise Fee	Pierson	Municipality	1%	Note 1	1,375.62	1,375.62	1,375.62	1,375.62	"	"
443	Franchise Fee	Plantation	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
444	Franchise Fee	Pomona Park	Municipality	1%	Note 1	547.82	547.82	547.82	547.82	"	"
445	Franchise Fee	Pompano Beach	Municipality	1%	Note 1	112,088.53	112,088.53	112,088.53	112,088.53	"	"
446	Franchise Fee	Ponce Inlet	Municipality	1%	Note 1	2,160.19	2,160.19	2,160.19	2,160.19	"	"
447	Franchise Fee	Port Orange	Municipality	1%	Note 1	32,211.47	32,211.47	32,211.47	32,211.47	"	"
448	Franchise Fee	Port St. Lucie	Municipality	1%	Note 1	52,313.96	52,313.96	52,313.96	52,313.96	"	"
449	Franchise Fee	Riviera Beach	Municipality	1%	Note 1	42,697.14	42,697.14	42,697.14	42,697.14	"	"
450	Franchise Fee	Rockledge	Municipality	1%	Note 1	20,775.72	20,775.72	20,775.72	20,775.72	"	"
451	Franchise Fee	Royal Palm Beach	Municipality	1%	Note 1	21,774.48	21,774.48	21,774.48	21,774.48	"	"
452	Franchise Fee	Sanford	Municipality	1%	Note 1	39,073.63	39,073.63	39,073.63	39,073.63	"	"
453	Franchise Fee	Satellite Beach	Municipality	1%	Note 1	8,500.67	8,500.67	8,500.67	8,500.67	"	"
454	Franchise Fee	Sebastian	Municipality	1%	Note 1	8,588.71	8,588.71	8,588.71	8,588.71	"	"
455	Franchise Fee	Sewall's Point	Municipality	1%	Note 1	1,427.27	1,427.27	1,427.27	1,427.27	"	"
456	Franchise Fee	Sea Ranch	Municipality	1%	Note 1	1,065.68	1,065.68	1,065.68	1,065.68	"	"
457	Franchise Fee	South Bay	Municipality	1%	Note 1	2,451.42	2,451.42	2,451.42	2,451.42	"	"
458	Franchise Fee	South Daytona	Municipality	1%	Note 1	13,339.02	13,339.02	13,339.02	13,339.02	"	"
459	Franchise Fee	South Miami	Municipality	1%	Note 1	27,553.70	27,553.70	27,553.70	27,553.70	"	"
460	Franchise Fee	South Palm Beach	Municipality	1%	Note 1	2,612.76	2,612.76	2,612.76	2,612.76	"	"
461	Franchise Fee	Springfield	Municipality	1%	Note 1	3,509.69	3,509.69	3,509.69	3,509.69	"	"
462	Franchise Fee	St. Augustine	Municipality	1%	Note 4	32,414.03	32,414.03	32,414.03	32,414.03	"	"
463	Franchise Fee	St. Augustine Beach	Municipality	1%	Note 1	4,238.35	4,238.35	4,238.35	4,238.35	"	"
464	Franchise Fee	St. Lucie Village	Municipality	1%	Note 1	423.54	423.54	423.54	423.54	"	"
465	Franchise Fee	Stuart	Municipality	1%	Note 1	31,330.65	31,330.65	31,330.65	31,330.65	"	"
466	Franchise Fee	Sunrise	Municipality	1%	Note 1	91,452.75	91,452.75	91,452.75	91,452.75	"	"
467	Franchise Fee	Surfside	Municipality	1%	Note 1	7,514.13	7,514.13	7,514.13	7,514.13	"	"

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell
 Docket No. 920260-TL
 Test Year- 1 1992

Schedule C-21c
 Page 16 of 16
 Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1992 Total Amount	Amount Passed On to Customer	Amount Charged to Operating Expense	Intrastate Portion	Foregone Discounts	Explanation of Foregone Discounts
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
468	Franchise Fee	Sweetwater	Municipality	1%	Note 1	12,170.71	12,170.71	12,170.71	12,170.71	None	No discounts foregone
469	Franchise Fee	Tamarac	Municipality	1%	Note 1	55,803.22	55,803.22	55,803.22	55,803.22	"	"
470	Franchise Fee	Tequesta	Municipality	1%	Note 1	7,214.32	7,214.32	7,214.32	7,214.32	"	"
471	Franchise Fee	Titusville	Municipality	2%	Note 1	56,993.02	56,993.02	56,993.02	56,993.02	"	"
472	Franchise Fee	Trenton	Municipality	1%	Note 1	1,383.66	1,383.66	1,383.66	1,383.66	"	"
473	Franchise Fee	Vernon	Municipality	1%	Note 1	448.08	448.08	448.08	448.08	"	"
474	Franchise Fee	Vero Beach	Municipality	1%	Note 1	33,612.13	33,612.13	33,612.13	33,612.13	"	"
475	Franchise Fee	Virginia Gardens	Municipality	1%	Note 1	4,993.18	4,993.18	4,993.18	4,993.18	"	"
476	Franchise Fee	Welaka	Municipality	1%	Note 1	488.54	488.54	488.54	488.54	"	"
477	Franchise Fee	West Melbourne	Municipality	1%	Note 1	11,180.39	11,180.39	11,180.39	11,180.39	"	"
478	Franchise Fee	West Miami	Municipality	1%	Note 1	7,574.71	7,574.71	7,574.71	7,574.71	"	"
479	Franchise Fee	Wilton Manors	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
480	Franchise Fee	West Palm Beach	Municipality	1%	Note 1	181,953.50	181,953.50	181,953.50	181,953.50	"	"
481	Franchise Fee	Winter Park	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
482	Franchise Fee	Yankeetown	Municipality	1%	Note 1	519.60	519.60	519.60	519.60	"	"
Total						\$9,058,196.73	\$9,058,196.73	\$9,058,196.73	\$9,058,196.73		

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

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

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

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

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

40. Schedule C-22a-- FPSC depreciation rates in effect during the test year by account and subaccount and any proposed change in depreciation rates by account and subaccount, which impacts the test year. Also, submit supporting documentation for any proposed change in the same format as described in Rule 25-4.175(5).

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22a
 Page 2 of 5
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. (1)***	Plant Account Title (2)	Current			Proposed**		
			Life* (3)	Salvage (4)	Rate (5)	Life* (7)	Salvage (8)	Rate (9)
1.	2211/77,877C	Analog Electronic Switching	6.6 yrs	6%	7.8%	6.8 yrs	6%	5.9%
2.	2212/377,887C	Digital Electronic Switching	12.9 yrs	0%	6.6%	10.7 yrs	0%	7.5%
3.	2220/117C	Operator Systems (Analog)	5.4 yrs	0%	11.4%		Amortized	
4.	2220/117C	Operator Systems (Digital)	14.7 yrs	0%	6%	13.6 yrs	0%	7.1%
5.	2231/167C	Radio (Non-Cellular)	3.5 yrs	(3)%	7.1%	3.0 yrs	(3)%	6.7%
6.	2231/67C	Radio (Other)	10 yrs	(3)%	4.3%	9.8 yrs	(3)%	9.4%
7.	2232/157,257, 357,857C	Digital Circuit Equipment	5 yrs	3%	13.7%	7.7 yrs	2.0%	7.5%
8.	2232/257,357C	Optical Circuit Equipment	10 yrs(B)	0%	10%	6.2 yrs	2.0%	12.0%
9.	2232/57,457C	Analog Circuit Equipment	6.9 yrs	3%	10.7%	2.2 yrs	3.0%	27.5%

- * Indicate if other remaining life. (B)Whole life
- ** Supportive documentation must be submitted for any proposed change.
- *** Should include any account or subaccount for which a separate depreciation rate has been prescribed.

Supporting Schedules:

Recap Schedules:

NOTE: The "Current" information represents the data used to book 1992 actuals. The "Proposed" information is the data approved in Docket 920385-TL, Order PSC-93-0462-FOF-TL.

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22a
 Page 3 of 5
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. (1)***	Plant Account Title (2)	Current			Proposed**		
			Life* (3)	Salvage (4)	Rate (5)	Life* (7)	Salvage (8)	Rate (9)
1.	2351/188,198, 288,298,988,998C	Public Telephone Equipment	3.4 yrs	20%	6.8%	3.0 yrs	20%	6.7%
2.	2311/318,418C	Information Orig/Term. Assets	6 yrs	9%	8.7%	5.7 yrs	9%	7.8%
3.	2341/158,258, 458C,258NC	Information Orig/Term. Assets	6 yrs	9%	8.7%	5.7 yrs	9%	7.8%
4.	2362/358C,358NC 368C,558,828,858, 758,928,958,D758, F758,D958,F958C	Information Orig/Term. Assets	6 yrs	9%	8.7%	5.7 yrs	9%	7.8%
5.	2411/1,811C	Poles	25 yrs	(45)%	4.6%	34 yrs	(51)%	3.5%
6.	2421.1/12,22, 802C	Aerial Cable (Metallic)	10 yrs	(12)%	8.1%	9.7 yrs	(9)%	6.9%
7.	2421.2/D12,F12, T12,D22,F22,T22, 882C	Aerial Cable (Fiber)	20 yrs(B)	(5)%	5.3%	17.7 yrs	0%	5.3%

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: The "Current" information represents the data used to book 1992 actuals. The "Proposed" information is the data approved in Docket 920385-TL, Order PSC-93-0462-FOF-TL.

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22a
 Page 4 Of 5
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. (1)***	Plant Account Title (2)	Current			Proposed**		
			Life* (3)	Salvage (4)	Rate (5)	Life* (7)	Salvage (8)	Rate (9)
1.	2422.1/5,805C	Underground Cable (Metallic)	9.7 yrs	(5)%	7.2%	6.0 yrs	0%	9.0%
2.	2422.2/D5,F5,T5, 885,985C	Underground Cable (Fiber)	16.7 yrs	(5)%	4.9%	16.5 yrs	2%	4.5%
3.	2423.1/45,846C	Buried Cable (Metallic)	9.5 yrs	(5)%	7.7%	9 yrs	(4)%	6.9%
4.	2423.2/D45,F45, T45,856C	Buried Cable (Fiber)	20 yrs(B)	0%	5%	16.9 yrs	3%	4.7%
5.	2424.1/6C	Submarine Cable (Metallic)	10 yrs	(2)%	5.6%	9 yrs	(2)%	5.5%
6.	2424.2/D6,F6, T6,886C	Submarine Cable (Fiber)	20 yrs(B)	0%	5%	16.7 yrs	0%	4.4%
7.	2426.1/52C	Intrablding. Network Cable (Met.)	10 yrs	(12)%	7.5%	9.7 yrs	(9)%	6.0%
8.	2426.2/D52,F52, T52C	Intrablding. Network Cable (Fiber)	20 yrs(B)	(5)%	5.3%	18.6 yrs	(5)%	3.5%

- * Indicate if other remaining life. (B)Whole life
- ** Supportive documentation must be submitted for any proposed change.
- *** Should include any account or subaccount for which a separate depreciation rate has been prescribed.

Supporting Schedules:

Recap Schedules:

NOTE: The "Current" information represents the data used to book 1992 actuals. The "Proposed" information is the data approved in Docket 920385-TL, Order PSC-93-0462-FOF-TL.

Current and Proposed Depreciation Rates

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22a
 Page 5 Of 5
 Witness Responsible W. S. Reid

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

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

- * Indicate if other remaining life. (B)Whole life
- ** Supportive documentation must be submitted for any proposed change.
- *** Should include any account or subaccount for which a separate depreciation rate has been prescribed.

Supporting Schedules:

Recap Schedules:

NOTE: The "Current" information represents the data used to book 1992 actuals. The "Proposed" information is the data approved in Docket 920385-TL, Order PSC-93-0462-FOF-TL.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

41. Schedule C-22b-- Each amortization/recovery amount for the test year currently in effect or proposed, by account and subaccount on a monthly basis. Capital recovery schedule amounts should be shown by account or group of accounts as ordered in the last depreciation represcription. Historic and prospective reserve amortization amounts should each be shown on a total basis rather than on an individual account basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Totals
Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	763,033,225.36	422,152,330.70	381,219.19
1.		Total for Schedule C-22b	JAN-92	760,689,729.02	431,641,608.02	11,588,758.15
2.			FEB-92	761,686,274.63	439,491,413.39	9,427,127.07
3.			MAR-92	762,853,760.21	447,090,133.52	9,930,313.35
4.			APR-92	757,400,058.18	449,406,686.04	9,838,859.20
5.			MAY-92	759,010,493.25	458,033,277.81	10,663,673.04
6.			JUN-92	762,230,132.45	467,794,203.79	10,102,136.15
7.			JUL-92	743,417,317.40	455,689,518.39	9,628,996.20
8.			AUG-92	738,562,164.13	458,184,917.17	8,420,509.89
9.			SEP-92	713,147,778.50	434,629,981.03	8,462,273.02
10.			OCT-92	715,847,024.31	444,775,115.67	13,040,574.85
11.			NOV-92	716,332,887.89	452,884,603.72	10,110,443.94
12.			DEC-92	713,857,540.69	450,147,590.14	9,983,637.65
		Twelve month average/total		742,086,263.39	449,147,420.72	121,197,302.51

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22b
 Page 1 of 29
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
1.	2111/20C	Land	JAN-1-92	49,494,002.07	0.00	0.00
2.			JAN-92	49,482,246.22	0.00	0.00
3.			FEB-92	49,484,629.38	0.00	0.00
4.			MAR-92	49,486,781.38	0.00	0.00
5.			APR-92	49,488,425.15	0.00	0.00
6.			MAY-92	49,491,478.02	0.00	0.00
7.			JUN-92	49,492,506.03	0.00	0.00
8.			JUL-92	49,367,357.16	0.00	0.00
9.			AUG-92	49,368,428.90	0.00	0.00
10.			SEP-92	49,373,299.86	0.00	0.00
11.			OCT-92	49,383,702.85	0.00	0.00
12.			NOV-92	49,384,207.66	0.00	0.00
			DEC-92	49,386,620.94	0.00	0.00
	Twelve month average/total			49,432,473.63	0.00	0.00

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

**Amortization/Recovery Schedule
Test Year - 12 Months**

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 2 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	212,009.85	0.00	0.00
1.	2122/130C	Artworks	JAN-92	212,009.85	0.00	0.00
2.			FEB-92	212,009.85	0.00	0.00
3.			MAR-92	212,009.85	0.00	0.00
4.			APR-92	212,009.85	0.00	0.00
5.			MAY-92	212,009.85	0.00	0.00
6.			JUN-92	212,009.85	0.00	0.00
7.			JUL-92	212,009.85	0.00	0.00
8.			AUG-92	212,031.42	0.00	0.00
9.			SEP-92	212,009.85	0.00	0.00
10.			OCT-92	212,009.85	0.00	0.00
11.			NOV-92	212,009.85	0.00	0.00
12.			DEC-92	212,009.85	0.00	0.00
	Twelve month average/total			212,011.65	0.00	0.00

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 3 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	3,269,153.87	492,604.71	
1.	2115/340,	Garage Work Equipment	JAN-92	3,298,410.16	542,388.98	51,612.64
2.	341C		FEB-92	3,296,875.51	570,872.59	51,975.29
3.			MAR-92	3,240,062.82	520,697.67	51,978.72
4.			APR-92	3,253,077.54	569,225.81	52,427.33
5.			MAY-92	3,251,574.34	620,010.82	52,613.38
6.			JUN-92	3,267,403.53	670,799.62	52,617.17
7.			JUL-92	3,275,624.08	722,394.20	52,823.17
8.			AUG-92	3,275,102.49	771,964.43	52,933.41
9.			SEP-92	3,286,449.41	815,299.36	52,954.53
10.			OCT-92	3,290,848.69	864,747.84	53,108.24
11.			NOV-92	3,081,154.03	705,290.57	53,199.79
12.			DEC-92	3,098,693.14	738,797.37	53,233.97
	Twelve month average/total			3,242,939.65	676,040.77	631,477.64

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 4 of 29

Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	73,740,569.70	35,727,581.25	
1.	2116/540,	Other Work Equipment	JAN-92	73,602,018.18	36,346,960.34	793,493.03
2.	541C		FEB-92	74,587,583.57	37,038,126.80	793,862.96
3.			MAR-92	75,612,766.06	37,468,216.23	806,821.87
4.			APR-92	75,465,971.11	38,104,944.45	823,181.70
5.			MAY-92	75,984,039.01	38,541,256.41	823,398.10
6.			JUN-92	77,241,872.83	39,137,067.32	833,963.23
7.			JUL-92	77,675,486.13	39,434,344.65	851,474.18
8.			AUG-92	78,164,535.06	40,032,959.84	862,846.13
9.			SEP-92	77,661,628.09	39,609,940.04	871,640.25
10.			OCT-92	78,400,280.58	40,209,039.16	880,650.30
11.			NOV-92	78,905,839.33	41,055,258.02	892,550.21
12.			DEC-92	79,980,662.78	41,006,549.10	898,928.47
	Twelve month average/total			76,940,223.56	38,998,721.86	10,132,810.43

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 5 of 29

Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	21,167,096.00	5,298,846.96	
1.	2122/30,230,	Furniture(Except Artworks)	JAN-92	20,964,522.51	5,315,797.30	218,315.40
2.	330,331C		FEB-92	20,784,911.41	5,337,907.07	218,306.05
3.			MAR-92	20,602,924.00	5,355,486.15	218,441.49
4.			APR-92	20,413,302.50	5,391,667.61	218,595.64
5.			MAY-92	20,220,691.17	5,418,941.70	218,626.91
6.			JUN-92	20,071,245.35	5,444,653.39	218,616.63
7.			JUL-92	19,876,543.50	5,453,366.87	218,971.55
8.			AUG-92	19,685,127.20	5,470,691.37	219,098.59
9.			SEP-92	19,511,467.84	5,495,592.13	219,183.18
10.			OCT-92	19,390,615.07	5,510,135.82	219,351.60
11.			NOV-92	19,193,662.65	5,529,698.53	220,037.24
12.			DEC-92	19,030,913.27	5,527,403.63	220,063.99
	Twelve month average/total			19,978,827.21	5,437,611.80	2,627,608.27

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 6 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	11,018,045.84	5,412,286.60	
1.	2123.1/430C,	Office Support Equipment	JAN-92	10,996,434.49	5,535,606.20	135,909.86
2.	731CA		FEB-92	10,980,975.85	5,652,938.64	135,803.64
3.			MAR-92	10,986,075.23	5,758,957.11	135,840.54
4.			APR-92	10,868,496.64	5,802,897.11	136,249.00
5.			MAY-92	10,859,408.13	5,927,322.59	136,012.42
6.			JUN-92	11,068,644.99	6,046,620.78	136,043.61
7.			JUL-92	10,937,467.77	6,137,339.10	138,690.57
8.			AUG-92	10,956,057.49	6,239,774.19	137,718.74
9.			SEP-92	11,060,167.32	6,367,255.92	138,347.01
10.			OCT-92	11,125,441.01	6,489,274.57	139,688.39
11.			NOV-92	11,135,738.24	6,597,211.22	140,635.17
12.			DEC-92	11,012,356.96	6,623,788.50	141,142.21
	Twelve month average/total			10,998,938.68	6,098,248.83	1,652,081.16

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

**Amortization/Recovery Schedule
Test Year - 12 Months**

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 7 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	38,847,186.26	29,086,307.02	
1.	2123.2/618,628	Company Communications	JAN-92	37,982,256.45	29,454,790.00	1,280,554.57
2.	638,658,718,	Equipment	FEB-92	37,543,872.37	30,205,813.53	1,281,276.95
3.	728C,731CB		MAR-92	37,201,322.38	31,031,032.84	1,282,567.94
4.			APR-92	37,262,363.12	32,203,881.84	1,284,058.83
5.			MAY-92	36,445,051.18	32,527,196.95	1,289,701.17
6.			JUN-92	37,712,645.83	34,878,125.32	1,287,689.15
7.			JUL-92	38,417,649.91	36,769,199.42	1,290,201.61
8.			AUG-92	38,297,684.30	37,798,148.31	1,291,622.14
9.			SEP-92	28,237,499.73	(42,989,393.31)	1,293,346.60
10.			OCT-92	28,159,486.68	(42,044,836.48)	1,245,716.70
11.			NOV-92	28,037,951.01	(41,022,298.66)	1,248,337.88
12.			DEC-92	28,023,745.98	(40,046,728.04)	1,249,912.00
	Twelve month average/total			34,443,460.75	8,230,410.98	15,324,985.54

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 8 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	347,408,908.54	184,372,427.88	
1.	2123/530,630C	Computers	JAN-92	346,501,519.12	188,771,964.11	5,112,222.03
2.	531CA		FEB-92	347,658,377.89	193,295,235.23	5,118,191.30
3.			MAR-92	349,172,642.63	198,076,523.74	5,154,060.49
4.			APR-92	344,373,745.91	196,935,766.29	5,194,705.04
5.			MAY-92	346,556,211.60	202,160,958.39	5,215,170.14
6.			JUN-92	347,650,634.86	206,797,924.14	5,264,424.91
7.			JUL-92	345,267,741.70	206,431,635.83	5,304,505.79
8.			AUG-92	339,933,715.12	205,024,354.69	5,305,175.12
9.			SEP-92	325,033,529.25	264,752,059.25	5,249,915.98
10.			OCT-92	328,573,570.23	268,910,364.06	5,355,686.10
11.			NOV-92	329,715,394.99	273,187,694.16	5,442,529.45
12.			DEC-92	338,043,656.52	277,882,380.82	5,486,575.50
	Twelve month average/total			340,706,728.32	223,518,905.06	63,203,161.85

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Page 9 of 29
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	6,997,099.21	2,270,129.85	96,361.08
1.	2121/110C,	Building Computers	JAN-92	7,017,595.62	2,376,311.32	107,002.17
2.	531CB		FEB-92	7,043,661.39	2,482,193.05	107,350.76
3.			MAR-92	7,162,589.39	2,591,767.13	111,043.11
4.			APR-92	7,164,647.02	2,703,330.31	113,032.21
5.			MAY-92	7,249,454.76	2,814,934.77	113,073.49
6.			JUN-92	7,662,617.02	2,928,771.72	114,493.93
7.			JUL-92	7,694,398.68	3,048,689.63	121,386.94
8.			AUG-92	7,787,134.08	3,169,144.22	121,923.62
9.			SEP-92	7,818,742.91	3,291,151.37	123,476.18
10.			OCT-92	7,889,301.62	3,411,137.28	124,009.98
11.			NOV-92	7,958,520.19	3,534,861.18	125,192.93
12.			DEC-92	8,228,070.77	3,659,745.70	126,353.55
	Twelve month average/total			7,556,394.45	3,001,003.14	1,408,338.87

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 10 of 29
Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	(88,573.49)	(88,609.79)	
1.	2211/77,877C	Analog Switchers	JAN-92	(88,573.49)	(88,573.51)	36.29
2.		Retired 1987-1988	FEB-92	(88,573.49)	(88,573.51)	0.00
3.			MAR-92	(88,538.17)	(88,573.51)	0.00
4.			APR-92	(88,798.63)	(106,671.20)	35.34
5.			MAY-92	(88,798.63)	(88,798.63)	17,872.57
6.			JUN-92	(88,798.63)	(88,783.01)	0.00
7.			JUL-92	(88,798.63)	(88,798.63)	(15.62)
8.			AUG-92	(88,798.63)	(88,794.11)	0.00
9.			SEP-92	(88,798.63)	(88,798.63)	(4.52)
10.			OCT-92	(88,539.35)	(88,798.63)	0.00
11.			NOV-92	(88,539.35)	(88,539.36)	259.26
12.			DEC-92	(88,539.35)	(88,539.36)	0.00
	Twelve month average/total			(88,674.58)	(90,186.84)	18,183.32

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule

Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.

Page 11 of 29

Docket No. 920260-TL

Witness Responsible W. S. Reid

Test Year -1 1992

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	114,608,292.66	89,859,102.25	
1.	2211/77,877C	Analog Switchers	JAN-92	114,971,671.65	93,934,670.71	3,462,975.28
2.		Retired 1989-1992	FEB-92	114,381,802.92	94,615,889.55	860,705.14
3.			MAR-92	113,563,069.85	95,232,587.76	1,338,648.30
4.			APR-92	113,176,354.12	96,121,603.74	1,169,662.57
5.			MAY-92	112,592,497.29	97,578,075.97	1,919,425.45
6.			JUN-92	112,340,769.09	99,287,926.77	1,265,000.33
7.			JUL-92	94,986,629.76	84,244,589.08	768,897.66
8.			AUG-92	94,464,272.43	85,136,090.61	(480,188.61)
9.			SEP-92	94,421,228.44	81,936,904.94	(548,468.86)
10.			OCT-92	93,947,725.98	85,854,693.29	3,997,124.98
11.			NOV-92	93,324,670.06	86,940,741.27	997,186.97
12.			DEC-92	81,812,134.12	77,698,779.27	663,745.00
	Twelve month average/total			102,831,902.14	89,881,879.41	15,414,714.21

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

**Amortization/Recovery Schedule
Test Year - 12 Months**

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.

Page 12 of 29

Docket No. 920260-TL

Witness Responsible W. S. Reid

Test Year -1 1992

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	236,852.26	131,625.75	1,441.46
1.	2211/577C	Analog Switchers-Sm Val	JAN-92	233,562.64	129,797.61	1,461.48
2.			FEB-92	230,273.02	127,969.47	1,461.48
3.			MAR-92	226,983.40	126,141.33	1,461.48
4.			APR-92	223,693.78	124,313.19	1,461.48
5.			MAY-92	220,404.16	122,485.05	1,461.48
6.			JUN-92	217,114.54	120,656.91	1,461.48
7.			JUL-92	213,824.92	118,828.77	1,461.48
8.			AUG-92	210,535.30	117,000.63	1,461.48
9.			SEP-92	207,245.68	115,172.49	1,461.48
10.			OCT-92	203,956.06	113,344.35	1,461.48
11.			NOV-92	200,666.44	111,516.21	1,461.48
12.			DEC-92	197,376.82	109,688.07	1,461.48
	Twelve month average/total			215,469.73	119,742.84	17,537.76

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 13 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	120,972.74	48,458.61	993.34
1.	2212/587C	Digital Switchers-Sm Val	JAN-92	119,292.56	47,785.57	1,007.14
2.			FEB-92	117,612.38	47,112.53	1,007.14
3.			MAR-92	115,932.20	46,439.49	1,007.14
4.			APR-92	114,252.02	45,766.45	1,007.14
5.			MAY-92	112,571.84	45,093.41	1,007.14
6.			JUN-92	110,891.66	44,420.37	1,007.14
7.			JUL-92	109,211.48	43,747.33	1,007.14
8.			AUG-92	107,531.30	43,074.29	1,007.14
9.			SEP-92	105,851.12	42,401.25	1,007.14
10.			OCT-92	104,170.94	41,728.21	1,007.14
11.			NOV-92	102,490.76	41,055.17	1,007.14
12.			DEC-92	100,810.58	40,382.13	1,007.14
	Twelve month average/total			110,051.57	44,083.85	12,085.68

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 14 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	0.00	29,293.99	90,433.83
1.	2215/37C	Step by Step Ret 1987	JAN-92	0.00	(10,935.24)	(29,293.99)
2.		and 1988	FEB-92	0.00	(7,034.21)	10,935.24
3.			MAR-92	0.00	(938.91)	7,034.21
4.			APR-92	0.00	(188.80)	938.91
5.			MAY-92	0.00	0.00	188.80
6.			JUN-92	0.00	37,533.59	0.00
7.			JUL-92	0.00	0.00	(37,533.59)
8.			AUG-92	0.00	0.00	0.00
9.			SEP-92	0.00	0.00	0.00
10.			OCT-92	0.00	0.00	0.00
11.			NOV-92	0.00	0.00	0.00
12.			DEC-92	0.00	0.00	0.00
	Twelve month average/total			0.00	1,536.37	(47,730.42)

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 15 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	0.00	52,180.45	42,144.90
1.	2215/47C	Crossbar Ret 1987 & 1988	JAN-92	0.00	16,744.41	(52,779.41)
2.			FEB-92	0.00	35,185.15	(17,343.37)
3.			MAR-92	0.00	15,182.56	(35,784.11)
4.			APR-92	0.00	7,722.04	(15,781.52)
5.			MAY-92	0.00	(16,179.96)	(8,321.00)
6.			JUN-92	0.00	(7,975.48)	15,581.00
7.			JUL-92	0.00	55,283.27	7,376.52
8.			AUG-92	0.00	(8,871.01)	(55,283.27)
9.			SEP-92	0.00	(13,642.99)	8,871.01
10.			OCT-92	0.00	4,829.97	13,642.99
11.			NOV-92	0.00	(20,764.30)	(4,829.97)
12.			DEC-92	0.00	(94,575.61)	20,764.30
	Twelve month average/total			0.00	(2,255.16)	(123,886.83)

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule

Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22b

Page 16 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	4,253.40	890.73	46.06
1.	2215/547C	Crossbar-Sm Val	JAN-92	4,194.33	878.35	46.70
2.			FEB-92	4,135.26	865.98	46.70
3.			MAR-92	4,076.19	856.61	46.70
4.			APR-92	4,017.12	841.24	46.70
5.			MAY-92	3,958.05	828.87	46.70
6.			JUN-92	3,898.98	816.50	46.70
7.			JUL-92	3,839.91	804.13	46.70
8.			AUG-92	3,780.84	791.76	46.70
9.			SEP-92	3,721.77	779.39	46.70
10.			OCT-92	3,662.70	767.02	46.70
11.			NOV-92	3,603.63	754.65	46.70
12.			DEC-92	3,544.56	742.29	46.70
	Twelve month average/total			3,869.45	810.57	560.40

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule

Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22b

Page 17 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	4,954,130.45	3,064,957.74	144,544.36
1.	2220/417C	Oper. Systems-Crossbar	JAN-92	4,954,130.45	3,222,388.80	157,431.06
2.		Retired 1992	FEB-92	4,954,130.45	3,379,819.86	157,431.06
3.			MAR-92	4,955,609.18	3,531,126.81	157,431.06
4.			APR-92	4,955,609.18	3,683,558.56	158,275.82
5.			MAY-92	4,955,609.18	3,842,408.80	159,006.33
6.			JUN-92	4,918,204.24	3,963,457.30	159,028.63
7.			JUL-92	4,918,035.13	4,121,610.32	159,124.49
8.			AUG-92	5,151,395.42	4,513,430.65	159,284.96
9.			SEP-92	5,125,658.85	4,672,921.84	159,491.19
10.			OCT-92	5,125,658.85	4,821,614.92	150,912.34
11.			NOV-92	5,125,019.89	4,971,143.12	152,021.97
12.			DEC-92	5,125,019.89	5,125,019.90	153,876.77
	Twelve month average/total			5,022,006.73	4,154,041.74	1,883,315.68

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.

Page 18 of 29

Docket No. 920260-TL

Witness Responsible W. S. Reid

Test Year -1 1992

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	0.00	0.00	0.00
1.	2220	Oper. Systems-Sm Val	JAN-92	0.00	0.00	0.00
2.			FEB-92	0.00	0.00	0.00
3.			MAR-92	0.00	0.00	0.00
4.			APR-92	0.00	0.00	0.00
5.			MAY-92	0.00	0.00	0.00
6.			JUN-92	0.00	0.00	0.00
7.			JUL-92	0.00	0.00	0.00
8.			AUG-92	0.00	0.00	0.00
9.			SEP-92	0.00	0.00	0.00
10.			OCT-92	0.00	0.00	0.00
11.			NOV-92	0.00	0.00	0.00
12.			DEC-92	0.00	0.00	0.00
	Twelve month average/total			0.00	0.00	0.00

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 19 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	15,463.41	11,781.00	50.44
1.	2231/567C	Microwave Radio-Sm Val	JAN-92	15,248.64	11,617.36	51.14
2.			FEB-92	15,033.87	11,453.73	51.14
3.			MAR-92	14,819.10	11,290.10	51.14
4.			APR-92	14,604.33	11,126.47	51.14
5.			MAY-92	14,389.56	10,962.84	51.14
6.			JUN-92	14,174.79	10,799.22	51.14
7.			JUL-92	13,960.02	10,635.59	51.14
8.			AUG-92	13,745.25	10,471.97	51.15
9.			SEP-92	13,530.48	10,308.34	51.14
10.			OCT-92	13,315.71	10,144.72	51.15
11.			NOV-92	13,100.94	9,981.09	51.14
12.			DEC-92	12,886.17	9,817.48	51.15
		Twelve month average/total		14,067.41	10,717.41	613.71

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.

Page 20 of 29

Docket No. 920260-TL

Witness Responsible W. S. Reid

Test Year -1 1992

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	7,591.93	7,591.93	0.00
1.	2231/527C	Non-Cellular Radio-Sm Val	JAN-92	7,486.48	7,486.48	0.00
2.			FEB-92	7,381.03	7,381.03	0.00
3.			MAR-92	7,275.58	7,275.58	0.00
4.			APR-92	7,170.13	7,170.13	0.00
5.			MAY-92	7,064.68	7,064.68	0.00
6.			JUN-92	6,959.23	6,959.23	0.00
7.			JUL-92	6,853.78	6,853.78	0.00
8.			AUG-92	6,748.33	6,748.33	0.00
9.			SEP-92	6,642.88	6,642.88	0.00
10.			OCT-92	6,537.43	6,537.43	0.00
11.			NOV-92	6,431.98	6,431.98	0.00
12.			DEC-92	6,326.53	6,326.53	0.00
		Twelve month average/total		6,906.51	6,906.51	0.00

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 21 of 29
Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	40,844,017.25	36,920,320.84	
1.	2232/157,257,	Digital Circuit Equipment	JAN-92	40,885,667.80	36,945,605.82	28,880.58
2.	357,857C	Retired 1990-1992	FEB-92	40,878,456.73	37,380,264.03	358,187.47
3.			MAR-92	40,898,502.55	37,775,131.07	349,819.28
4.			APR-92	41,078,047.49	38,043,608.02	347,041.27
5.			MAY-92	41,270,076.41	38,437,000.13	379,304.95
6.			JUN-92	41,325,414.74	38,769,102.06	404,725.17
7.			JUL-92	41,474,682.99	39,194,369.29	426,052.12
8.			AUG-92	41,727,433.02	39,648,217.99	456,062.75
9.			SEP-92	41,736,509.28	40,157,369.98	519,803.74
10.			OCT-92	41,714,734.44	40,670,595.28	526,379.78
11.			NOV-92	41,739,201.09	41,108,762.41	522,069.55
12.			DEC-92	41,420,822.25	41,532,785.38	630,438.68
	Twelve month average/total			41,345,795.73	39,138,567.62	4,948,765.34

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule

Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22b

Page 22 of 29
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	744,846.83	406,095.71	4,640.43
1.	2232.13/557C	Digital Circuit Eqpt-Sm Val	JAN-92	734,501.74	400,455.50	4,704.88
2.			FEB-92	724,156.65	394,815.29	4,704.88
3.			MAR-92	713,811.56	389,175.08	4,704.88
4.			APR-92	703,466.47	383,534.87	4,704.88
5.			MAY-92	693,121.38	377,894.66	4,704.88
6.			JUN-92	682,776.29	372,254.45	4,704.88
7.			JUL-92	672,431.20	366,614.24	4,704.88
8.			AUG-92	662,086.11	360,974.03	4,704.88
9.			SEP-92	651,741.02	355,333.82	4,704.88
10.			OCT-92	641,395.93	349,693.61	4,704.88
11.			NOV-92	631,050.84	344,053.40	4,704.88
12.			DEC-92	620,705.75	338,413.19	4,704.88
		Twelve month average/total		677,603.75	369,434.35	56,458.56

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule

Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22b

Page 23 of 29

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	12,438,494.19	11,579,604.64	
1.	2232/57,457C	Analog Circuit Equipment	JAN-92	12,441,327.56	11,622,107.11	47,231.62
2.		Retired 1990-1992	FEB-92	12,444,400.54	11,689,254.41	74,474.57
3.			MAR-92	12,432,317.68	11,766,462.49	75,514.62
4.			APR-92	12,410,146.52	11,805,212.76	73,983.92
5.			MAY-92	12,409,800.80	11,879,112.77	75,616.72
6.			JUN-92	12,397,977.56	11,939,293.03	75,812.57
7.			JUL-92	12,316,128.54	11,962,383.55	76,447.41
8.			AUG-92	12,310,999.06	12,027,549.82	70,749.00
9.			SEP-92	12,312,830.00	12,094,759.24	70,862.32
10.			OCT-92	12,308,397.51	12,151,070.19	72,690.26
11.			NOV-92	12,306,435.97	12,208,984.25	78,663.65
12.			DEC-92	12,283,519.17	12,296,998.29	97,451.70
		Twelve month average/total		12,364,523.41	11,953,598.99	889,498.36

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.

Page 24 of 29

Docket No. 920260-TL

Witness Responsible W. S. Reid

Test Year -1 1992

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
1.	2232.29/597C	Analog Circuit Eqpt-Sm Val	JAN-1-92	118,980.30	77,860.23	563.29
2.			JAN-92	117,327.80	76,778.83	571.11
3.			FEB-92	115,675.30	75,697.44	571.11
4.			MAR-92	114,022.80	74,616.05	571.11
5.			APR-92	112,370.30	73,534.66	571.11
6.			MAY-92	110,717.80	72,453.27	571.11
7.			JUN-92	109,065.30	71,371.88	571.11
8.			JUL-92	107,412.80	70,290.49	571.11
9.			AUG-92	105,760.30	69,209.10	571.11
10.			SEP-92	104,107.80	68,127.71	571.11
11.			OCT-92	102,455.30	67,046.32	571.11
12.			NOV-92	100,802.80	65,964.93	571.11
			DEC-92	99,150.30	64,883.55	571.11
	Twelve month average/total			108,239.05	70,831.19	6,853.32

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule

Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-22b

Page 25 of 29

Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	8,779,026.00	3,173,447.00	
1.	2681/50,250,	Capital Leases	JAN-92	8,681,426.00	3,262,692.00	186,845.00
2.	450C		FEB-92	8,681,426.00	3,447,503.00	184,811.00
3.			MAR-92	8,600,510.00	3,551,398.00	184,811.00
4.			APR-92	8,520,510.00	3,649,471.00	178,073.00
5.			MAY-92	8,520,510.00	3,825,313.00	175,842.00
6.			JUN-92	7,862,367.00	3,343,016.00	175,846.00
7.			JUL-92	7,862,367.00	3,500,753.00	157,737.00
8.			AUG-92	8,126,191.00	3,685,976.00	185,223.00
9.			SEP-92	8,244,703.00	3,691,211.00	207,869.00
10.			OCT-92	7,238,813.00	3,098,416.00	168,785.00
11.			NOV-92	7,039,668.00	3,186,596.00	147,626.00
12.			DEC-92	6,919,769.00	3,239,695.00	144,662.00
	Twelve month average/total			8,024,855.00	3,456,836.67	2,098,130.00

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

**Amortization/Recovery Schedule
Test Year - 12 Months**

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.

Page 26 of 29

Docket No. 920260-TL

Witness Responsible W. S. Reid

Test Year -1 1992

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	14,332,023.90	7,619,074.80	
1.	2682/350C	Leasehold Improvements	JAN-92	14,071,486.26	7,098,961.42	59,621.55
2.			FEB-92	14,143,500.75	7,150,525.77	62,448.15
3.			MAR-92	14,134,228.55	7,188,222.63	63,379.83
4.			APR-92	14,182,610.51	7,164,637.36	77,865.07
5.			MAY-92	14,436,300.69	7,230,548.10	69,638.07
6.			JUN-92	14,467,385.39	7,302,362.62	71,814.52
7.			JUL-92	14,501,451.40	7,349,736.04	67,195.57
8.			AUG-92	14,485,660.02	7,403,373.94	67,714.17
9.			SEP-92	14,527,458.24	7,468,083.03	69,277.10
10.			OCT-92	14,531,168.84	7,535,234.57	67,151.54
11.			NOV-92	14,635,492.50	7,604,029.99	69,279.67
12.			DEC-92	14,759,242.72	7,651,143.09	70,805.33
	Twelve month average/total			14,406,332.16	7,345,571.55	816,190.57

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

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

**Amortization/Recovery Schedule
Test Year - 12 Months**

FLORIDA PUBLIC SERVICE COMMISSION

Schedule C-22b

Company Southern Bell Telephone & Telegraph Co.

Page 27 of 29

Docket No. 920260-TL

Witness Responsible W. S. Reid

Test Year -1 1992

Check Whether Data Is:

Historic (X) or Projected ()

Average () or Year End (X)

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
1.	2690	Intangibles	JAN-1-92	0.00	393,477.92	
2.			JAN-92	0.00	393,477.92	0.00
3.			FEB-92	0.00	393,477.92	0.00
4.			MAR-92	0.00	393,477.92	0.00
5.			APR-92	0.00	393,477.92	0.00
6.			MAY-92	0.00	393,477.92	0.00
7.			JUN-92	0.00	393,477.92	0.00
8.			JUL-92	0.00	393,477.92	0.00
9.			AUG-92	0.00	393,477.92	0.00
10.			SEP-92	0.00	393,477.92	0.00
11.			OCT-92	0.00	393,477.92	0.00
12.			NOV-92	0.00	393,477.92	0.00
			DEC-92	0.00	393,477.92	0.00
			Twelve month average/total	0.00	393,477.92	0.00

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

**Amortization/Recovery Schedule
Test Year - 12 Months**

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b
Page 28 of 29
Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	235,581.39	0.00	
1.	2002	PHFU	JAN-92	235,581.39	0.00	0.00
2.			FEB-92	235,581.39	0.00	0.00
3.			MAR-92	235,581.39	0.00	0.00
4.			APR-92	235,581.39	0.00	0.00
5.			MAY-92	235,581.39	0.00	0.00
6.			JUN-92	235,581.39	0.00	0.00
7.			JUL-92	235,581.39	0.00	0.00
8.			AUG-92	235,581.39	0.00	0.00
9.			SEP-92	235,581.39	0.00	0.00
10.			OCT-92	235,581.39	0.00	0.00
11.			NOV-92	235,581.39	0.00	0.00
12.			DEC-92	235,581.39	0.00	0.00
	Twelve month average/total			235,581.39	0.00	0.00

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

Amortization/Recovery Schedule
Test Year - 12 Months

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-22b

Page 29 of 29

Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month and Year (3)	Plant Balances* (4)	Reserve Balance* (5)	Monthly Expense (6)
			JAN-1-92	13,527,200.80	6,204,992.63	
1.	2006	Nonoperating Plant	JAN-92	13,248,384.61	6,225,850.63	20,858.02
2.			FEB-92	13,248,384.61	6,246,719.04	20,868.41
3.			MAR-92	13,248,384.61	6,267,581.59	20,862.55
4.			APR-92	13,248,384.61	6,286,254.21	18,672.62
5.			MAY-92	13,246,770.59	6,304,915.30	18,661.09
6.			JUN-92	13,246,770.59	6,323,552.14	18,636.84
7.			JUL-92	13,359,426.93	6,341,370.52	17,818.38
8.			AUG-92	13,359,426.93	6,359,158.20	17,787.68
9.			SEP-92	13,344,972.92	6,377,024.06	17,865.86
10.			OCT-92	13,332,733.00	6,394,858.25	17,834.19
11.			NOV-92	13,332,733.00	6,412,699.97	17,841.72
12.			DEC-92	13,332,460.58	6,430,615.94	17,841.72
	Twelve month average/total			13,295,736.08	6,330,883.32	225,549.08

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

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

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

Supporting Schedules:

Recap Schedules

NOTE: Schedules B-13 and C-22b cannot balance to B-1a because B-13 and C-22b are completed on a PSC combined basis and Schedule B-1a is on an FR basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

42. Schedule C-23a-- This is a summary of the components of income tax expenses calculated in detail on the schedules referenced. The total should be the total income tax expense in the filing.

RECONCILIATION OF TOTAL INCOME TAX PROVISION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY SOUTHERN BELL
 DOCKET NO. 920260-TL
 TEST YEAR--1 1992

Schedule C-23a
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Description	Reference	Intrastate Total Per Books	Utility Adjustments	Intrastate Utility Adjusted
1	Current Income Tax Expense	C-23b	132,517	12,502	145,019
2	Deferred Income Tax Expense	C-23e	(5,239)	(5,347)	(10,586)
3	ITC Realized This Year	B-14a	218	(216)	2
4	ITC Amortization	B-14a	(18,733)	705	(18,028)
5	Parent Debt Adjustment	C-23g	0	0	0
6	Total Income Tax Expense		108,763	7,644	116,407

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

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

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

43. Schedule C-23b-- Calculation of state and federal income taxes for the test year including:

- a. Company operating income
- b. Interest charges
- c. Excess of book over tax depreciation
- d. Other adjustments to taxable income
- e. Taxable income
- f. Adjustments to state taxable income
- g. State taxable income
- h. State income tax rate
- i. State income tax payable
- j. Adjustments to state income tax payable
- k. State income tax
- l. Adjustments for federal taxable income
- m. Federal taxable income
- n. Federal income tax rate
- o. Federal income tax liability
- p. Investment tax credits
- q. Other adjustments to federal income tax
- r. Federal income tax
- s. Capital gains tax

State and Federal Income Tax - Current

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920280-TP
 Test Year 1992

Schedule C-23b and G-6a
 Page 1 of 2
 Witness Responsible Walter S. Reid

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

Line No.	Total Company			Separation Factors		Intrastate		Intrastate-Proposed Rates	
	FL State Income Tax	Co Federal Income Tax	FL Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax	State Income Tax	Federal Income Tax
1	2,211,435,982	2,211,435,982	474,016,378		76.4082%	n/a *	362,187,424	n/a	n/a
2	804,761,469	804,761,469	147,628,772		76.7237%	n/a	113,266,302		
3	588,308,565	588,308,565	148,397,678		75.5089%	n/a	112,053,389		
4	2,427,888,886	2,427,888,886	473,247,472			n/a	363,400,337		
5									
6	(334,318,140)	(52,461,866)	12,291,233		206.2683%		25,352,914		
7	42,722,401	42,722,401	10,077,969		83.1404%		8,378,863		
8	12,151,225	12,151,225	2,873,486		83.1404%		2,389,027		
9	2,138,467	2,138,467	1,166,015		83.1404%		969,429		
10							0		
11	183,651,354	51,590,364	(22,655,178)		177.6729%		(40,252,121)		
12	(93,654,693)	56,140,591	3,753,525			n/a	(3,161,888)		
	State Tax Exemption								
13	2,334,234,193	2,484,029,477	477,000,997			n/a	360,238,449	n/a	n/a
14	1.325400%								
15	30,937,940								
16	(2,354,616)								
21	28,583,324	0	0	67.83%		19,388,273			
22		2,484,029,477	477,000,997				360,238,449		
		2,484,029,477	477,000,997				360,238,449		
23	34.00%	34.00%	34.00%				34.00%		
24	0	844,570,022	162,180,339				122,481,073		
25									
26		(35,533,035)	(11,457,254)				(8,434,546)		
31		0	0				0		
32	0	809,036,988	150,723,085				114,046,527	n/a	n/a
33	-	-	-						
34	0	809,036,988	150,723,085				114,046,527		
35	28,583,324	132,060,990				19,388,273			
36	28,583,324	941,097,978	150,723,085			19,388,273	114,046,527		

Supporting Schedules: C-23c

Recap Schedules:

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

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

Supporting Schedules

Line	Total Company			Separation Factors		Federal Income Tax
	FL State Income Tax	Co Federal Income Tax	FL Federal Income Tax	State Income Tax	Federal Income Tax	
11 Other Adjustments to Taxable Income						
Depreciation re IDC	23,831,767	23,831,767	4,357,847		66.0756%	2,879,475
Depreciation re Intercompany W.E. Profit	21,283,702	21,283,702	4,770,122		66.0756%	3,151,889
Employee Stock Ownership Plan	24,061,716	24,061,716	5,785,979		68.3945%	3,957,291
Depreciation re ITC basis adjustment	13,886,395	13,886,395	1,698,934		66.0757%	1,122,582
Depr. re. Section 266	(1,648,993)	(1,648,993)	(248,900)		66.0755%	(164,462)
Equal Access Amortization/Deferral	9,309,708	9,309,708	1,858,392			0
Bad Debt Reserve/Write-off	18,315,872	18,315,872	14,428,684		68.3945%	9,868,426
Amort. of expense re Called Bonds	34,632,605	34,632,605	14,870,408		74.5319%	11,083,192
Summary Assessment	50,356,331	50,356,331	11,991,203		67.8157%	8,131,919
Environmental Accrual	24,134,000	24,134,000	4,019,000		68.3945%	2,748,775
TN PSC Technology Plan	13,476,259	13,476,259	0			0
Awards	18,496,839	18,496,839	6,512,490		75.5975%	4,923,280
Pension Accruals	131,417,697	131,417,697	33,374,536		71.8531%	23,980,627
Interest on Current Year Accrual	(708,000)	(708,000)	489,722		74.7628%	366,130
Price Cap/Incentive Reg. Sharing	12,879,000	12,879,000	894,002		0.0000%	0
Georgia Rule Nisi	(72,698,377)	(72,698,377)	0			0
Ad Valorem Tax	74,233,401	74,233,401	(2,472,024)		75.5975%	(1,868,788)
Vacation Adjustment	41,572,481	41,572,481	10,910,778		68.3945%	7,462,372
Section 189, Capitalized Interest	(204,766)	(204,766)	(54,682)		74.2584%	(40,606)
LA LOS Plan	(28,033,324)	(28,033,324)	0			0
Voluntary Early Retirement Costs	(29,834,959)	(29,834,959)	(6,941,826)		68.3945%	(4,747,827)
Court Contested Orders	(86,941,424)	(86,941,424)	0			0
Other Commission Set Aside	(32,200,000)	(32,200,000)	(32,200,000)		100.0000%	(32,200,000)
Hurricane Expense	(63,690,011)	(63,690,011)	(63,690,011)		100.0000%	(63,690,011)
Miscellaneous	(12,276,565)	(12,276,565)	(4,426,508)		-49.0655%	2,171,888
State Taxes		(132,060,990)	(28,583,324)		67.8307%	(19,388,273)
Total	183,651,354	51,590,364	(22,655,178)			(40,252,121)
line						
25 Adj. to FIT Payable						
Section 1341	0	0	0			
Other Taxes Adj.	0	116,210	20,691		73.7374%	15,257
Superfund Tax	0	0	0			0
Total Prior Year True-ups	0	(35,649,245)	(11,477,945)		73.6177%	(8,449,803)
Miscellaneous	0	0	0			0
Total	0	(35,533,035)	(11,457,254)			0

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

44. Schedule C-23c-- Amount of interest used to calculate jurisdictional net operating income taxes. Explain any changes in interest expense between or within net operating income schedules in this filing indicating amount and reason for the change. State offset to interest expense for interest during construction and give amount of related telephone plant under construction.

Interest in Tax Expense Calculation
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company SOUTHERN BELL – FLORIDA
Docket No. 920260–TL
Test Year–1 1992

Schedule C–23c
Page 1 of 1
Witness Responsible: W. S. Reid

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

Line No.	Description	Total per Books	Utility Adjustments	Utility Adjusted		
1	Interest on Long–Term Debt	92,544	(8,002)	@		
2	Amortization of Debt Premium, Disc. and Expense Net	1,050		@		
3	Interest on Short–term Debt	4,385		@		
4	Other Interest Expense	11,356		@		
5	Subtotal	109,335	(8,002)	a	101,333	a. Interest Reconciliation
6	AFUDC		(418)	b	(418)	b. Debt portion of AFUDC
7	ITC Interest Synchronization (IRC Section 46(f)(2))		3,779	c	3,779	c. Interest Imputation
8	Total Used for Tax Calculation	109,335	(4,640)		104,694	
BALANCES FROM SCHEDULE D–1		Amount	Ratio	Cost	Weighted Cost	Debt Only Cost
9	Long–Term Debt	1,065,930	35.06%	8.63%	3.03%	3.03%
10	Short–Term Debt	N/A **	0.00%	N/A **	0.00%	0.00%
11	Preferred Stock	0	0.00%	N/A		
12	Common Equity	1,974,394	64.94%	13.20%	8.57%	
13	Total	3,040,324	100.00%			3.03%
14	ITCs	124,736				
15	Weighted Debt Cost (From Line 13)	3.03%				
16	Interest Adjustment (To Line 7)	3,779				

@ See Subtotal

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

Supporting Schedules: D–1

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

45. Schedule C-23d-- Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow-through basis.

BOOK/TAX DIFFERENCES – PERMANENT

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year - 1 1992

Schedule C-23d
 Page 1 of 1
 Witness Responsible Walter S. Reid

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

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

Company	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
20% Meals Disallowance	239,317	341,352	290,334	290,334	290,334	290,334	230,550	230,550	230,550	230,550	308,383	415,739	3,388,327
Insur Contr-Premium Exp	1,518,651	1,518,651	1,518,651	1,518,651	819,638	1,446,539	1,446,539	1,446,539	1,441,674	1,441,674	1,441,672	1,436,676	16,995,555
Insur Contr-Cash Surr Val	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,313)	(1,105,315)	(1,105,311)	(13,263,756)
Superfund Tax	(357,701)	(357,700)	(357,701)	(357,701)	(357,701)	(357,701)	(357,701)	(357,701)	(155,092)	(557,534)	(335,188)	(335,190)	(4,244,611)
AFUDC	(401,044)	(448,598)	(413,616)	(582,653)	(492,325)	(520,251)	(512,832)	(406,714)	(445,848)	(478,670)	(515,676)	(610,667)	(5,828,894)
Nontaxable Lease Gain	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Reorganization	4,000	0	8,000	4,000	4,000	4,000	4,000	4,000	4,000	(36,000)	0	0	0
CSV - Split Dollar Life	(696,076)	(696,076)	(696,076)	(696,076)	(350,200)	(626,901)	(626,901)	(626,901)	(626,901)	(626,901)	(626,901)	(626,901)	(7,522,811)
Premium Exp-Split Dollar	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Death Benefits	0	0	0	0	0	0	(1,529,546)	0	(316,053)	0	0	0	(1,845,599)
FCC Grant Fees	0	10	10	10	10	10	10	10	10	10	(90)	0	0
Disallowed Deprec-IDC	1,816,899	1,816,899	1,816,899	1,816,899	1,816,899	1,816,899	1,816,899	1,816,899	1,816,899	3,507,716	1,985,980	1,985,980	23,831,767
Disall Depr-Relief & Pens	3,343,188	3,343,188	3,343,188	3,343,188	3,343,188	3,343,188	3,343,188	3,343,188	3,343,188	5,513,309	3,560,200	3,560,200	42,722,401
Disall Depr-Soc Sec Cap	990,230	990,230	990,230	990,230	990,230	990,230	990,230	990,230	990,230	1,213,953	1,012,601	1,012,601	12,151,225
Disall Depr-Sales/Use Tax	170,994	170,994	170,994	170,994	170,994	170,994	170,994	170,994	170,994	243,109	178,206	178,206	2,138,467
Disall Depr-WECO	1,789,182	1,789,182	1,789,182	1,789,182	1,789,182	1,789,182	1,789,182	1,789,182	1,789,182	1,633,780	1,773,642	1,773,642	21,283,702
Disall Depr-Sect 266	(135,346)	(135,346)	(135,346)	(135,346)	(135,346)	(135,346)	(135,346)	(135,346)	(135,346)	(156,047)	(137,416)	(137,416)	(1,648,993)
Disall Depr-ITC Basis Adj	1,448,141	1,448,141	1,448,141	1,448,141	1,448,141	1,448,141	1,448,141	1,448,141	1,448,141	(1,461,276)	1,157,201	1,157,201	13,886,395
Total	8,625,122	8,675,614	8,667,577	8,494,540	8,231,731	8,554,005	6,972,094	8,607,758	8,450,315	9,362,360	8,697,299	8,704,760	102,043,175

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

46. Schedule C-23e-- A calculation of deferred state income tax and federal income tax for the test year. Provide detail on additional items resulting in tax deferrals other than accelerated depreciation.

Federal Deferred Income Taxes

Schedule C-23e

Page 1 of 4

Witness Responsible W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year - 1 1992

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

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Intrastate	
			Debit	Credit		Factor	Amount
1							
2							
3							
4	(715,965,798)						
5	713,971,166						
6							
7	(1,994,632)						
8	(13,267,333)						
9	14,469,680						
10	14,159,706						
11	13,367,421						
12							
13	(225,111,853)	32.06%	72,176,527		72,176,527	91.6218%	66,129,444
	(41,135,680)	32.16%	13,228,599		13,228,599	92.4470%	12,229,448
14	224,319,568	40.74%		91,391,438	(91,391,438)	93.5877%	(85,531,125)
	55,295,586	32.28%		17,851,352	(17,851,352)	92.4470%	(16,503,047)
15							
			635,126		635,126	100.0000%	635,126
			113,744		113,744	75.2080%	85,542
16				516,596	(516,596)	75.2080%	(388,511)
17							
18							
19							
20							
21							
22							
23							
24							
25	13,367,421						
26							
27							
28							
29	13,367,421						
30							
31							
32							
33							
34							
35	13,367,421		86,153,996	109,759,386	(23,605,390)*		(23,343,123)

Supporting Schedules:

* Current Year Deferred Tax Only

Federal Deferred Income Taxes

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year -1 1992

Schedule C-23e
 Page 2 of 4
 Witness Responsible W. S. Reid

Check Whether Data Is:

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

Line No.	Total Utility	Tax Rate	Deferred Taxes			Intrastate		
			Debit	Credit	Net	Factor	Amount	
36	Non-Property Related Deferred Income Taxes							
37	Vacation Pay	10,910,778	34.25%		3,737,294	(3,737,294)	76.9314%	(2,875,152)
38	Bond Amortization	14,870,408	43.55%		6,476,679	(6,476,679)	79.8510%	(5,171,690)
39	Lien Date	0	0.00%	295,135		295,135	76.9802%	227,195
40	Equal Access	1,858,392	41.10%		763,727	(763,727)	74.8826%	(571,899)
41	Other	(30,631,323)	62.38%	19,108,989		19,108,989	111.4574%	21,298,390
42								
43	Total Non-Prop Related DIT	(2,991,745)		19,404,124	10,977,700	8,426,424 *		12,906,844
44								
45								
46	Total DIT incl. Property & Non-Prop	10,375,676		105,558,120	120,737,086	(15,178,966)*		(10,436,278)
47								
48	Total Federal DIT incl Out of Periods	(13,245,984)						(8,824,615)
49								
50	Total Federal & State DIT incl OOP	(7,816,149)						(5,238,643)

* Current Year Deferred Tax Only

State Deferred Income Taxes

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year -1 1992

Schedule C-23e
 Page 3 of 4
 Witness Responsible W. S. Reid

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

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Intrastate	
			Debit	Credit		Factor	Amount
1							
2							
3							
4	(772,658,220)						
5	652,309,090						
6							
7	(120,349,129)						
8	(13,806,708)						
9	14,476,125						
10	13,936,769						
11	(105,742,943)						
12	Components of Depreciation Differences:						
13	(221,138,633)	5.36%	11,858,395		11,858,395	72.1045%	8,550,435
	(47,228,437)	5.50%	2,596,305		2,596,305	73.5193%	1,908,785
14	101,458,920	3.81%		3,866,177	(3,866,177)	78.9647%	(3,052,915)
	61,165,206	5.50%		3,364,074	(3,364,074)	73.5193%	(2,473,244)
15	Flow Through Depreciation						
				189,987	(189,987)	100.0000%	(189,987)
			13,681		13,681	76.8957%	10,520
16	Sales Tax Capitalized (JD #17)						
				51,498	(51,498)	76.8957%	(39,600)
17	Book/Tax Basis Activity:						
18	Repair Allowance						
19	ACRS Deferred Retirement Losses:						
20	Normalized						
21	Flow Through						
22	Avoided Interest Cost						
23	AFUDC - Equity						
24	AFUDC - Debit						
25	(105,742,944)						
26	(not including the depreciation relating to normal)						
27	Flowthrough Items (Stated above with Depreciation)						
28							
29	(105,742,944)						
30							
31	Excess Deferred Tax Write Off						
32							
33	State Deferred Income Tax Impact						
34							
35	(105,742,944)		14,468,381	7,471,736	8,996,645 *		4,713,996

Supporting Schedules:
 * Current Year Deferred Tax Only

State Deferred Income Taxes

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year -1 1992

Schedule C-23e
 Page 4 of 4
 Witness Responsible W. S. Reid

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

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Intrastate		
			Debit	Credit		Factor	Amount	
36	Non-Property Related Deferred Income Taxes							
37	Vacation Pay	10,910,778	5.20%		567,396	(567,396)	74.8455%	(424,671)
38	Bond Amortization	14,870,408	5.30%		788,494	(788,494)	79.9843%	(630,672)
39	Lien Date	0	0.00%		868,045	(868,045)	77.1088%	(669,339)
40	Equal Access	1,858,392	7.27%		135,019	(135,019)	75.0077%	(101,275)
41	Other	(30,631,323)	-0.42%		129,529	(129,529)	-124.5969%	161,389
42								
43	Total Non-Prop Related DIT	(2,991,745)		0	2,488,483	(2,488,483)*		(1,664,567)
44								
45								
46	Total DIT incl. Property & Non-Prop	(108,734,689)		14,468,381	9,960,219	4,508,162 *		3,049,429
47								
48	Total State DIT incl Out of Periods	5,429,835						3,585,973

* Current Year Deferred Tax Only

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

47. Schedule C-23f-- Information required to adjust deferred taxes for changes in the state and federal statutory income tax rates.

DEFERRED ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year -1 1992

Schedule C-23f & G-6c
 Page 1 of 2
 Witness Responsible Walter S. Reid

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

NOTE: INCLUDES OPERATING AND NONOPERATING AMOUNTS.

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
STATE TAX ADJUSTMENT		
1.	Adjustment as filed in Order No. _____ Docket No. _____ (if applicable).	
2.	Deferred Tax Balances as for the 1992 Test Year per books.	90,091,739
3.	Deferred tax balances restated as though the present statutory rates had always been in effect.	90,091,739
4.	Excess (deficiency) in deferred tax balance. Protected 0 Unprotected 0	0
5.	Effect of normal reversal of deferred income taxes at rates different than 5.5% as reflected on the company's books. (This represents the amount that will reverse normally without any further adjustment. The adjustment here is an additional adjustment. The tax rate is the current effective rates.)	0
6.	Net effect on state deferred tax balances.	0
FEDERAL TAX ADJUSTMENT		
7.	Adjustment as filed in Order No. _____ Docket No. _____ (if applicable).	
8.	Deferred Tax Balances as for the 1992 Test Year per books.	822,955,108
9.	Deferred tax balances restated as though the present statutory rates had always been in effect.	671,920,695
10.	Excess (deficiency) in deferred tax balance: Unprotected 12,079,075 Protected 138,955,338	151,034,413
11.	Effect of normal reversal of deferred income taxes at rates different than 34% as reflected on the company's books. (This represents the amount that will reverse normally without any further adjustment. The adjustment here is an additional adjustment. The tax rate is the current effective rates.)	0
12.	Net effect on federal deferred tax balances.	151,034,413

DEFERRED TAX ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year - 1 1992

Schedule C-23f & G-6c
 Page 2 of 2
 Witness Responsible Walter S. Reid

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

Vintage Year Ended	Deferred Taxes As Booked	Deferred Taxes Recalculated	Difference
12/31/69	2,310,682	14,191	2,296,491
12/31/70	11,126,463	7,143,713	3,982,750
12/31/71	12,251,266	7,308,938	4,942,328
12/31/72	15,489,447	9,495,932	5,993,515
12/31/73	23,566,868	14,762,204	8,804,664
12/31/74	28,230,620	17,648,011	10,582,609
12/31/75	19,466,728	12,331,777	7,134,951
12/31/76	13,385,923	8,477,515	4,908,408
12/31/77	12,609,272	8,162,128	4,447,144
12/31/78	19,531,978	13,231,706	6,300,272
12/31/79	25,937,755	18,063,265	7,874,490
12/31/80	32,049,531	22,762,455	9,287,076
12/31/81	53,667,090	38,202,694	15,464,396
12/31/82	38,388,870	26,937,366	11,451,504
12/31/83	47,913,116	36,011,434	11,901,682
12/31/84	34,222,031	25,468,529	8,753,502
12/31/85	47,242,996	38,225,525	9,017,471
12/31/86	52,879,607	45,400,317	7,479,290
12/31/87	76,729,542	70,796,923	5,932,619
12/31/88	79,181,749	79,201,792	(20,043)
12/31/89	69,760,189	69,884,026	(123,837)
12/31/90	77,569,321	77,571,442	(2,121)
12/31/91	58,830,240	58,864,529	(34,289)
12/31/92	18,675,534	18,675,530	4
	871,016,818	724,641,942	146,374,876

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

48. Schedule C-23g-- Parent capital structure information required to adjust income tax expense by reason of parent debt invested in subsidiary equity. This should be on a 12-month average basis.

PARENT DEBT INFORMATION*

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Telephone & Telegraph
 Docket No. 920260-TL
 Test Year: 1992

Schedule C-23g
 Page 1 of 2
 Witness Responsible WILLIAM B. KECK

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

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

SEE ATTACHED PAGE 2 OF 2

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

Supporting Schedules:

Recap Schedules:

PARENT DEBT INFORMATION*

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell Telephone & Telegraph
Docket No. 920260-TL
Test Year: 1992

Schedule C-23g
Page 2 of 2
Witness Responsible WILLIAM B. KECK

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

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

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

49. Schedule C-23h-- Copies of the company's most recently filed federal income tax and state income tax returns and the most recent final federal revenue agent's report. If consolidated returns are filed, provide only the company's portion of those returns. A statement of when and where the returns and reports are available for review by all parties can be provided in lieu of providing the returns and reports.

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920620-TL
Test Year-1 1992

Federal and State Federal
Tax Returns and Revenue
Agent's Report

Schedule C-23h
Page 1 of 1
Witness Responsible Walter S. Reid

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

The Company's most recent federal and state income tax returns (1991), along with the most recent revenue agents' report (1986-1987), are available for review by all parties at 1155 Peachtree Street, Room 5B02, Atlanta, Georgia during regular business hours.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

50. Schedule C-23i-- Copies of any existing tax-sharing agreements with affiliated companies.

Tax Sharing Agreement

Schedule C-23i
Page 1 with 7 Pages Attached
Witness Responsible W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year-1 1992

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

Provide a copy of any existing tax-sharing agreement with affiliated companies.
Indicate when utility became a member of the group and when the agreement was executed.
If a formal agreement does not exist, describe how taxes are allocated among
members of the group.

A copy of the BellSouth Corporation Consolidated Federal Income Tax Allocation Policy is
provided as an Attachment, pages 1 - 7. Southern Bell became a member of the affiliated
group January 1, 1984. The attached allocation policy became effective January 1, 1984.

Supporting Schedules:

Recap Schedules:

Schedule C23-i

Schedule C-23i
Attachment
Page 1 of 7

BELLSOUTH CORPORATION
CONSOLIDATED FEDERAL INCOME TAX
ALLOCATION POLICY

(9/15/89)

BELLSOUTH CORPORATION
CONSOLIDATED FEDERAL INCOME TAX ALLOCATION POLICY

PURPOSE

The purpose of this policy is to document the method for allocating the BellSouth Corporation consolidated federal income tax liability among the members of the group. The policy outlined herein will be utilized for allocating the payment of federal income taxes, determining the income taxes to be recorded for financial purposes, and for all other tax purposes including but not limited to calculation of tax earnings and profits and allocation of interest and penalty assessed on any underpayment of federal income tax.

INTRODUCTION

BellSouth Corporation and its eligible subsidiaries file a single consolidated federal income tax return each year reflecting the tax results of all members of the group for the year. As a result of tax regulations which pertain solely to consolidated returns, the total of the federal income tax liability of all companies, calculated on the basis of the facts which would have been shown had each company filed its own separate return, will not generally be the same as that reflected on the consolidated return.

In its 1984 tax return BellSouth elected to allocate consolidated federal income tax liability among its members in accordance with Internal Revenue Code Section 1552(a)(2) and Regulations Sections 1.1552-1(a)(2) and 1.1502-33(d)(2)(ii). This election allows BellSouth to allocate federal income tax based on separate company tax liability and to compensate companies immediately for the losses or excess credits contributed to the consolidated return without running the risk of possible normalization violations. Each company calculates its liability as if it had filed a separate tax return (with certain adjustments for intercompany transactions). The sum of separate company liabilities is then compared to the actual consolidated liability. The difference is considered the benefit of consolidation. The benefit of consolidation is then allocated to those companies contributing benefits (losses, excess credits and capital gains) in proportion to the amounts contributed.

GENERAL PRINCIPLE

It is the intent of this policy to provide the principles for allocating the consolidated federal income tax liability in a consistent, fair, and equitable manner. Generally, no subsidiary should be required to incur a federal income tax liability greater than it would have had it filed a separate federal income tax return for the year.

POLICY

1. The consolidated federal income tax liability of the BellSouth group will be allocated in its entirety to the members of the group each year in accordance with the principles stated in Section 2 below. Each year's liability will stand alone and carrybacks and carryforwards will be permitted only to the extent that there is consolidated carryback or carryforward of an item(s). The principles for allocation of such consolidated carryback or carryforward item(s) are set forth in Section 3 below.
2. The principles to be applied in the allocation of the consolidated federal income tax liability are as follows:
 - (a) A separate return tax liability after credits and other taxes, such as investment tax credit recapture, will be calculated for each member of the group. Such liability will be determined as though the member had filed a separate income tax return for the year except that the tax calculation will reflect the adjustment provisions of Regulations 1.1552-1(a)(2)(ii)(a)-(i). Separate company liability will be calculated using whatever affiliated group rules would apply if the company did not file a consolidated tax return. For example, the Research and Development Credit will be allocated according to the method provided in Proposed Regulations Section 1.44F for controlled groups. Each company must follow the elections made on the consolidated return in computing its separate company liability. The separate return tax liability shall be determined under the same tax system (*i.e.*, regular tax vs. alternative minimum tax) as the consolidated return tax liability. If the computation of separate return tax liability does not result in a positive tax liability, such member's separate return tax liability shall be zero.
 - (b) Exemptions, if any, provided by law will be allocated to the members in accordance with the schedule included in the consolidated income tax return for the year. In general, this will be in proportion to the positive taxable income (excluding capital gain) of each member used in calculating the separate return tax liability in (a) above. In years where no exemption applies for the consolidated group, as will generally be the case for the surtax and alternative minimum taxable income exemptions, no exemption will be used in calculating separate return tax liability.
 - (c) The net positive tax calculated in (a) and (b) above will be allocated to such member subject to further adjustment as provided hereinafter.

- (d) The excess of the total of the positive separate return tax liabilities of all members having a positive liability as determined in (c) over the consolidated income tax liability will be considered the actual benefit received by the consolidated group. This benefit will then be credited proportionately to those members of the group having losses, excess credits, or other benefits which are used in consolidation but are not available to them in their separate return calculation. The tax effect of ordinary losses will be reflected at the statutory tax rate utilized in consolidation for the year. The tax effect of capital losses will be reflected at the statutory rate for capital gains. The tax effect of ordinary and capital losses will then be added to excess credits to determine the total separate company benefits. Except as provided in Section 3, relating to consolidated carryovers, the amount credited to a member will be based on its total excess benefits used in consolidation as a percentage of the total of all such benefits of all members.
 - (e) Other tax calculation limitations (such as the General Business Credit limitation) will be allocated to the members in accordance with the method used in the consolidated tax return for the year. If no method is used in the consolidated return, the limitations will be allocated in accordance with the applicable affiliated company rules.
 - (f) The allocation of any item not covered by this section or Section 3 will be governed by the applicable provision of the tax regulations. Absent specific guidance, such item shall be allocated proportionately under the general principles contained herein.
3. The principles to be applied in the allocation of consolidated carryback and carryforward items are as follows:
- (a) In the event there is a consolidated carryback of an item to a prior tax year, the allocation of benefit will be made only to the extent that the amount carried back can be utilized on a consolidated basis. Accordingly, if the entire carryback amount can be utilized in the carryback period, the members will currently receive full benefit for their contribution to the carryback utilized on the consolidated return. Any amount which cannot be utilized as a carryback will become a carryforward.
 - (b) The benefit allocated to the members will be determined by recomputing the tax allocation for the year to which the benefit is carried back according to the method of

allocation in effect for that year. The appropriate limitations for that year will be applied.

- (c) Tax benefits which cannot be utilized in the current year or carried back to a prior tax year will be allocated to the member deemed to be generating the benefit at such time as the group can utilize the benefit in consolidation. The amount allocable to the members participating in the carryover will be determined by including the amount of carryover in the computation of tax allocation for the year to which the amount is carried.
- (d) In the event of a carryback or carryforward which involves a Separate Return Year of a member of the group, such member's allocation shall be made in accordance with the general provisions of this policy subject to the limitations of Regulations 1.1502-79.

APPLICATION OF POLICY

Each member of the consolidated group will compute its tax liability on an ongoing basis utilizing the current statutory rates and its own tax attributes as if it were filing a separate federal tax return except that it must follow the elections made on the consolidated tax return. In so doing it will consider the various limitations imposed under the Code and Regulations as they pertain to the items considered in arriving at separate company tax liability and as discussed in Section 2(a) of this Policy. To the extent an item cannot be utilized in a current year separate entity tax calculation, or to the extent there is a consolidated limitation of an item, the allocation of benefits related to such item(s) shall be made by the Consolidations Group in accordance with the principles of this policy based on data supplied by all the members of the group.

The amount of consolidated tax payment shall be determined by the Consolidations Group and allocation of such amount shall be made in accordance with the provisions of this policy. Each member will remit its allocable portion of the consolidated tax liability as instructed by Consolidations for the quarterly estimated payments due in April, June, September, and December of the current year, and the final payment due in March of the following year. Proportionate reimbursements to members contributing tax benefits to the consolidated tax liability in excess of that which they could use or were entitled to on a separate return basis will generally be made within one work day after the respective payment dates. A final true-up for the year will be made following the final determination of the consolidated tax liability for the year and will provide each member with its respective adjustment required to reflect its actual allocable federal tax liability in its federal income tax accounts, and to make each member whole for

payment and reimbursement purposes.

Any company becoming a member of the consolidated group will be subject to the terms of this policy except as specifically agreed otherwise (to the extent permitted by applicable tax law). Any member joining in the filing of the consolidated federal income tax return subsequently determined not to be a member of the group or any member leaving the group will settle all taxes due, subject to adjustment upon the final determination of the consolidated liability for all applicable taxable years.

ADMINISTRATION

The Corporate Director - Income Tax Division shall be responsible for decisions related to the proper interpretation and application of this policy.

EFFECTIVE DATES

This policy will be effective for purposes of allocating earnings and profits as of January 1, 1984. For purposes of financial reporting and cash payments of taxes the policy will be effective as of January 1, 1987. Individual impacts associated with the adoption of this policy retroactive to January 1, 1987 for financial reporting and cash payments of taxes should be pursued through the budgeting process.

GLOSSARY

- Carryback - A procedure whereby an item of tax benefit which cannot be utilized in the current year is utilized in a prior year or years.
- Carryforward or Carryover - An item of tax benefit which cannot be utilized in the current year or prior years and which is available for use in a subsequent tax year.
- Consolidated Tax Liability - The consolidated federal income tax liability of the group for the year, determined in accordance with the provisions of the consolidated income tax return regulations.
- Excess Credits - Credits in excess of the amount a member can use on a separate return basis.
- Separate Company Liability - The liability computed as if a company had filed a separate federal income tax return.
- Exemptions - Any base amount that is free from a particular tax or application of methodology. For example, an exemption from the alternative minimum tax is granted by Internal Revenue Code Section 55(d).
- Tax Benefit - An item which reduces the tax liability either on a separate or consolidated return basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

51. Schedule C-23j-- Miscellaneous tax information as follows:

- a. IRC Section 1552 method used for tax allocation.
- b. Open tax years with IRS.
- c. Tax treatment of customer deposits.
- d. For last five tax years, dollars to/from parent to pay federal income taxes.
- e. Treatment of amounts in item d above.
- f. For last five tax years, dollar amount of interest deducted on the parent only tax return.
- g. For last five tax years, income or loss on a book basis and tax basis.

Miscellaneous Tax Information

Schedule C-23j

Page 1 of 2

Witness Responsible Walter S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year - 1 1992

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

1 For profit and loss purposes, which IRC section 1552 method is used for tax allocation? 1552(a)(2)

2 What tax years are open with the IRS?

Year	
1986	(Audit settled 4/9/93)
1987	(Audit settled 4/9/93)
1988	
1989	
1990	
1991	
1992	

3 Is the treatment of customer deposits at issue with the IRS? No.

4 For the last five tax years, what dollars were paid to or received from the parent for federal income taxes?

1988	193,139,092
1989	189,661,113
1990	195,944,831
1991	182,688,495
1992	154,359,879

5 How were the amounts in (4) treated? Taxes are expensed as they are incurred. Once paid, the liability account is reduced.

6 For each of the last five tax years, what was the dollar amount of interest deducted on the parent only tax return?

1988	4,914,651
1989	8,484,136
1990	8,439,181
1991	8,276,322
1992	12,590,327

1992 tax return had not been completed at the time this schedule was due, therefore, 1992 is an estimate.

Miscellaneous Tax Information

Schedule C--23]
 Page 2 of 2
 Witness Responsible Walter S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920620-TL
 Test Year -1 1992

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

7 Complete the following chart for the last five years:

	Income (Loss)									
	Book Basis					Tax Basis				
	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>
Parent Only	1,665,520,651	1,740,330,605	1,632,199,301	1,472,407,305	1,618,227,326	(52,465,054)	2,285,553	(76,989,091)	(110,427,351)	(72,542,196)
Applicant Only	933,209,828	962,486,874	896,934,002	848,373,577	1,548,417,084	1,276,551,469	1,079,371,081	1,357,286,028	1,249,498,466	2,456,858,157
Total Group	3,400,458,723	3,644,209,357	3,427,648,467	3,418,068,739	3,351,216,000	2,154,879,781	2,143,733,364	2,469,402,684	2,459,678,599	2,558,648,970
Total Group excl. Parent & Applicant	801,728,244	941,391,878	898,515,164	1,097,287,857	184,571,590	930,793,366	1,062,076,730	1,189,105,747	1,320,607,484	174,333,009

1992 tax return had not been completed at the time this schedule was due, therefore, 1992 is an estimate.

Supporting Schedules:

Recap Schedules

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

52. Schedule C-24a-- Annual separations trend data for the four (4) calendar years preceding the test year, and the test year including total minutes of use, subscriber plant factor, subscriber line usage factor, traffic units. Separately show interstate toll, intrastate toll (InterLATA and IntraLATA), local and total units for each category of data.

ANNUAL SEPAHATION TREND DATA
TEST YEAR AND HISTORICAL

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Tel. & Tel. Co.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-24a
Page 1 of 1
Witness Responsible : W. S. Reid

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

Line No.	Separations Trend Data (1)	1988 (2)	1989 (3)	1990 (4)	1991 (5)	1992 (6)
1	TOTAL MINUTES OF USE					
2	Toll					
3	Interstate	13,643,241,830	15,061,992,552	14,648,947,444	14,044,276,693	15,071,201,329
4	InterLATA	3,587,424,666	3,706,063,876	4,110,903,759	4,276,223,042	4,670,488,086
5	IntraLATA	4,720,921,335	5,490,145,734	5,504,522,133	5,278,054,962	5,263,109,613
6	Local	59,871,908,075	63,084,347,425	64,812,825,781	63,377,784,154	68,435,762,086
7	TOTAL	81,823,495,906	87,342,549,587	89,077,199,117	86,976,338,851	93,440,561,114
8						
9	SUBSCRIBER LINE USAGE FACTORS					
10	Toll					
11	Interstate	0.163562	0.171768	0.164808	0.162285	0.161705
12	InterLATA	0.042246	0.041664	0.045796	0.048920	0.049762
13	IntraLATA	0.049794	0.053551	0.053083	0.052567	0.051104
14	Local	0.744398	0.733017	0.736313	0.736228	0.737429
15	TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000
16						
17	SUBSCRIBER PLANT FACTORS					
18	Toll					
19	Interstate	0.321411	0.307129	0.292846	0.278564	0.264282
20	InterLATA	0.085546	0.085546	0.085546	0.085546	0.085546
21	IntraLATA	0.059303	0.059303	0.059303	0.059303	0.059303
22	Local	0.533740	0.548022	0.562305	0.576587	0.590869
23	TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000
24						
25	TRAFFIC UNITS					
26	Toll					
27	Interstate	758,462,999	880,884,058	872,011,921	770,337,240	998,128,650
28	InterLATA	395,918,057	497,917,341	527,527,034	451,493,122	442,796,852
29	IntraLATA	1,883,986,161	1,594,729,132	1,197,859,873	922,165,414	1,010,662,335
30	Local	5,919,557,600	5,979,174,675	6,028,758,193	5,677,455,730	6,070,388,108
31	TOTAL	8,957,924,817	8,952,705,206	8,626,157,021	7,821,451,506	8,521,975,945

Supporting Schedules: C-24b

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

53. Schedule C-24b-- Comparative minutes of use, originating and terminating by month for the test period and the previous twelve (12) month period. Separately state for interstate toll, intrastate toll (InterLATA and IntraLATA) local and total.

**Monthly Separation Data
Comparative Minutes of Use
For The Test Period versus Previous 12-Months**

Florida Public Service Commission
Company Southern Bell Tel. & Tel. Co.
Docket No. 920260-TL
Test Year-1 1992

Schedule C-24b
Page 1 of 1
Witness Responsible: W. S. Reid

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

(000)	1992 Total Minutes of Use	INTERSTATE		INTRASTATE INTERLATA		INTRASTATE INTRALATA		LOCAL		TOTAL
		1991	1992	1991	1992	1991	1992	1991	1992	1991
January	7,850,290,997	1,226,053,282	1,322,140,160	358,459,594	402,658,203	439,012,997	478,983,099	5,322,826,592	5,846,509,535	7,346,152,465
February	7,132,600,564	1,113,481,352	1,226,169,320	323,513,004	368,644,868	420,739,828	434,074,464	4,698,193,616	5,103,711,912	6,555,927,800
March	7,932,133,716	1,172,185,392	1,368,608,380	334,227,390	414,310,904	430,672,912	450,426,865	5,164,861,618	5,698,787,567	7,101,947,312
April	7,756,955,044	1,238,796,527	1,281,061,834	368,916,013	398,682,754	438,498,313	446,665,727	5,232,173,661	5,630,544,729	7,278,384,514
May	7,690,959,145	1,183,447,347	1,232,551,741	360,229,867	378,283,421	456,382,248	441,322,178	5,185,312,752	5,638,801,805	7,185,372,214
June	7,516,428,484	1,115,521,029	1,190,184,754	332,093,460	377,645,511	439,885,761	416,510,413	5,127,635,576	5,532,087,808	7,015,135,826
July	7,844,560,602	1,146,767,562	1,200,922,414	352,131,653	379,327,439	444,938,213	425,266,224	5,423,525,946	5,839,044,525	7,367,363,374
August	7,861,346,615	1,110,725,182	1,210,878,520	359,991,056	379,884,398	427,275,024	424,535,262	5,126,529,449	5,846,048,435	7,024,520,711
September	7,636,811,863	1,162,096,110	1,144,044,819	377,023,089	372,364,890	437,624,979	440,249,824	5,421,266,479	5,680,152,330	7,398,030,657
October	8,048,246,726	1,178,458,844	1,246,312,791	380,329,678	403,904,425	444,263,263	446,051,387	5,567,202,075	5,951,978,123	7,570,253,860
November	8,060,886,532	1,172,887,599	1,300,601,644	359,970,000	394,088,173	443,059,041	431,001,099	5,459,268,189	5,935,195,616	7,435,184,829
December	8,109,340,826	1,223,856,467	1,347,724,952	369,338,238	400,693,100	455,702,383	428,023,071	5,649,168,201	5,932,899,703	7,698,065,289
Test Period 1992	93,440,561,114		15,071,201,329		4,670,488,086		5,263,109,613		68,435,762,066	
Prior Year 1991		14,044,276,693		4,276,223,042		5,278,054,962		63,377,784,154		86,976,338,851

Supporting Schedules:

Recap Schedules: C-24a

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

54. Schedule C-24c-- Separation factors [interstate toll, intrastate toll (InterLATA and IntraLATA) and local] that have been used to separate rate base and net operating income. For the test period and the following year, provide factors for each category of investment and expense and also for working capital, deferred income taxes, taxes (other than income), investment credits-net, fixed charges and interest charged to construction. Identify the cost study or studies from which these factors are derived. Also provide, for each category, the portion of investment and associated expenses comprising non-traffic sensitive plant as defined by the NARUC-FCC Separations Manual.

SEPARATION FACTORS *

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Tel. & Tel. Co.
 Docket No. 920260-TL
 Test Year-1 1992

Schedule C-24c
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Accounts (1)	Intrastate Toll			Nontraffic Sensitive Portion (6)	
		Interstate Toll (2)	InterLATA (3)	IntraLATA (4)		Other (5)
1	Telephone Property:					
2	Land and Support Assets	0.226713	0.078047	0.094660	0.600579	0.329644
3	Central Office - Switching	0.184388	0.055446	0.064408	0.695758	0.000000
4	Central Office - Transmission	0.306760	0.096042	0.128854	0.468343	0.575301
5	Information Orig./Term. assets	0.261527	0.084638	0.058777	0.595057	0.000000
6	Cable and Wire Facilities	0.270420	0.089724	0.074053	0.565803	0.930541
7	Amortizable Assets	0.226730	0.078060	0.094698	0.600511	0.000000
8	Plant Acquired and Plant Sold	0.000000	0.000000	0.000000	0.000000	0.000000
9						
10	Total Plant In Service	0.256410	0.083299	0.085134	0.575157	0.606153
11	Depreciation Reserve	0.258363	0.083929	0.084008	0.573700	0.586510
12	Net Plant in Service	0.255117	0.082881	0.085880	0.576122	0.619578
13	Plant Under Construction	0.255549	0.082947	0.084694	0.576810	0.606153
14	Property Held for Future Use	0.256571	0.083358	0.085212	0.574858	0.606153
15	Plant Acquisition Adjustment	0.000000	0.000000	0.000000	0.000000	N/A
16	Net Plant	0.256806	0.083656	0.085120	0.574418	0.625032
17	Working Capital	0.224553	0.075348	0.101675	0.598424	0.417620
18	Deferred Income Taxes	0.247235	0.079239	0.089060	0.584466	0.424730
19						
20	Operating Expenses					
21	Plant Specific	0.252990	0.082891	0.084427	0.579692	0.606380
22	Plant Nonspecific	0.249127	0.080248	0.125657	0.544968	0.557785
23	Depreciation	0.255677	0.082215	0.089995	0.572114	0.519622
24	Customer Operations	0.173072	0.068378	0.113716	0.644835	0.000000
25	Corporate Operations	0.226943	0.078105	0.094457	0.600494	0.565174
26	Other Income and Expense	0.275210	0.055385	0.100772	0.568632	0.000000
27	Total Operating Expenses	0.237065	0.077227	0.098306	0.587402	0.447162
28	Taxes (Other Than Income)	0.204652	0.059400	0.107778	0.628170	N/A
29	Investment Credits - Net	0.256283	0.083400	0.085333	0.574983	0.606153
30						
31	Other					
32	Fixed Charges	0.252578	0.082317	0.083891	0.581214	0.606153
33	Interest Charged to Construction	0.256635	0.083288	0.085076	0.575001	0.606153

* Separations Factors are from the Separations Information System (SIS), except for the Nontraffic Sensitive Portion, which is based on the Universal Service Fund (USF) study.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

55. Schedule C-24d-- Rate of return report (as required by Commission Rule No. 25-4.245) for the test year.

Rate of Return Report As Required by
Commission Rule No. 25-4.245

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule C-24d

Page 1 of 23

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

SEE ATTACHED

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 2 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

RATE BASE(000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total Company Columns (2 + 3)	Interstate Toll	Total Intrastate Columns (4 + 7)	Intrastate Toll Columns (5 + 6)	IntraToll		Local
					Inter- territory	Intra- territory	

AVERAGE RATE BASE

1. General Support	\$1,148,756	\$260,128	\$888,628	\$195,542	\$89,823	\$105,719	\$693,086
2. Central Office	3,321,557	835,428	2,486,129	577,102	259,099	318,003	1,909,027
3. Information Orig/Term	164,420	44,317	120,103	23,580	13,916	9,664	96,523
4. Cable and Wire Facilities	4,410,004	1,194,307	3,215,697	722,414	405,616	316,798	2,493,283
5. Amortizable Assets	<u>21,236</u>	<u>4,847</u>	<u>16,389</u>	<u>3,659</u>	<u>1,680</u>	<u>1,979</u>	<u>12,730</u>
6. Plant in Service	\$9,065,973	\$2,339,027	\$6,726,946	\$1,522,297	\$770,134	\$752,163	\$5,204,649
7. Accumulated Depreciation and Amortization	<u>3,598,992</u>	<u>940,770</u>	<u>2,658,222</u>	<u>602,342</u>	<u>307,809</u>	<u>294,533</u>	<u>2,055,880</u>
8. Net Plant in Service	\$5,466,981	\$1,398,257	\$4,068,724	\$919,955	\$462,325	\$457,630	\$3,148,769
9. Property Held for Future Use	230	59	171	39	20	19	132
1. TPUC (No IDC)	32,687	8,604	24,083	5,458	2,782	2,674	18,627
2. Acquisition Adjustments	0	0	0	0	0	0	0
3. Working Capital Allowance	<u>(79,430)</u>	<u>(20,748)</u>	<u>(58,682)</u>	<u>(13,329)</u>	<u>(6,326)</u>	<u>(7,003)</u>	<u>(45,353)</u>
13. Per Book Average Rate Base	<u>\$5,420,468</u>	<u>\$1,386,172</u>	<u>\$4,034,296</u>	<u>\$912,121</u>	<u>\$458,801</u>	<u>\$453,320</u>	<u>\$3,122,175</u>
14. % Distribution	100%	25.57%	74.43%	16.83%	8.46%	8.36%	57.60%

ADJUSTMENTS TO AVERAGE RATE BASE

15. Adjustments for Achieved Rate Base	\$11,726
16. Adjusted Achieved Rate Base	<u>\$4,046,022</u>

ADJUSTED ANNUALIZED/PRO FORMA YEAR END RATE BASE

17. Year End Rate Base per Books	4,035,820
18. Adjustments for Year End Rate Base	<u>65,990</u>
19. Adjusted Year End Rate Base	<u>\$4,101,810</u>

RATES OF RETURN

20. Average Per Book	<u>9.29%</u>	<u>9.88%</u>	<u>9.09%</u>	<u>15.86%</u>	<u>13.74%</u>	<u>18.00%</u>	<u>7.11%</u>
21. Average Adjusted Achieved			<u>8.86%</u>				
22. Adjusted Year End			<u>8.45%</u>				

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 4 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

	(1) Total Company Columns (2 + 3)	(2) Interstate Toll *	(3) Total Intrastate Columns (4 + 7) #	(4) Intrastate Toll Columns (5 + 6)	(5) Inter- territory	(6) Intra- territory	(7) Local
NET OPERATING INCOME(000)							
BOOKED REVENUE							
1. Basic Local Service Revenue	\$1,395,233	124	\$1,395,109	\$0	0	0	\$1,395,109
2. Network Access Revenue	1,042,698	760,802	281,896	281,896	270,190	11,708	0
3. Long Distance Revenue	347,271	1,834	345,437	345,437	0	345,437	0
4. Miscellaneous Revenue	342,598	25,089	317,508	16,670	13,001	3,669	300,838
5. Uncollectible Revenues	40,951	2,213	38,738	6,943	340	6,602	31,795
6. Net Booked Revenue	\$3,086,849	\$785,636	\$2,301,213	\$637,061	\$282,851	\$354,210	\$1,664,152
OPERATING EXPENSES							
7.							
8. Plant Specific Operation Expense	546,173	153,593	392,580	87,951	43,766	44,185	304,629
9. Plant Non-Specific Operations Exp	276,256	69,558	206,698	56,889	22,572	34,317	149,809
10. Depreciation and Amortization	726,129	171,781	554,348	127,773	62,425	65,348	426,575
11. Customer Operations Expense	412,573	80,198	332,375	82,304	31,184	51,120	250,071
12. Corporate Operations Expense	295,693	85,895	209,798	50,456	23,195	27,261	159,342
13. Other Income and Expense	91	24	67	15	8	7	52
14. Total Operating Expense	\$2,256,915	\$561,049	\$1,695,866	\$405,388	\$183,150	\$222,238	\$1,290,478
15. % Distribution	100%	24.86%	75.14%	17.96%	8.12%	9.85%	57.18%
OPERATING TAXES							
16. Federal Income Tax	126,545	40,757	\$85,788	\$48,030	21,672	26,358	37,758
17. State Income Tax	36,404	13,429	22,975	13,672	5,229	8,443	9,303
18. Other Taxes	163,503	33,508	129,995	25,312	9,742	15,570	104,683
19. Total Operating Taxes	\$326,452	\$87,694	\$238,758	\$87,014	\$36,643	\$50,371	\$151,744
NET OPERATING INCOME							
20. Per Book NOI	\$503,482	\$136,893	\$366,589	\$144,659	\$63,058	\$81,601	221,930
21. NOI Effect of Adjustments(Achieved)			(7,919)				
22. Adjusted Achieved NOI			\$358,670				
23. NOI Effect of Adjustments(Annual/Pro Forma)			(12,267)				
24. Annualized/Pro Forma NOI			\$346,403				
* Includes \$ 16,531,103 for Universal Service Fund							
# Above expenses include regulatory and legislative liaison expenses of \$ 1,219,000. See the Lobbying Expense proforma for the legislative and liaison expenses excluded for rate making purposes.							

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 5 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

	(1)	(2)	(3)	(4)	(5)	(6)
ADJUSTMENTS TO NET OPERATING INCOME	Basic Local	Inter-	Intra-	Misc	Uncollectible	Net
INTRASTATE REVENUE	Service	Territory	Territory	Revenue	Revenues	Booked
(000)	Revenue	Revenues	Revenue	Revenue	Revenues	Revenue
1. Total Intrastate Revenue per Books	\$1,395,109	\$283,191	\$360,812	\$300,839	\$38,738	\$2,301,213
INTRASTATE ACHIEVED ADJUSTMENTS						
OUT OF PERIOD ADJUSTMENTS:						
2. Rev & Sett (Ind Co)		1,053	(78)			\$975
3. Expenses				3		3
4. MR & FR Taxes						0
5. Other Out of Period Revenue	6,360	(2,266)	0	(949)	0	3,145
6.						
7.						
8.						
9.						
10. Other Reg/Nonreg Adjustments	(561)					(561)
11. Yellow Page Profits				0	0	0
12. Gains on Sales of Property	(233)				0	(233)
13. Income Related to Temp Cash Inv	248					248
14. Interest Reconciliation						0
15. Interest Imputation						0
16. ENFIA						0
17. Lobbying Expense						0
18. Corporate Advertising Expense						0
19. Abandoned Projects						0
20. Casualty Expense						0
21. Bellcore Dividends	790					790
22. Telephone Franchise Requirement						0
23. Other Regulatory Adjustments						0
24. Total Accounting Adjustments, Intrastate Achieved	\$6,604	(\$1,213)	(\$78)	(\$946)	\$0	\$4,367
25. Total Achieved Intrastate Revenue	\$1,401,713	\$281,978	\$360,734	\$299,893	\$38,738	\$2,305,580

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 6 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE REVENUE (000)	(1) Basic Local Service Revenue	(2) Inter- Territory Revenues	(3) Intra- Territory Revenue	(4) Misc Revenue	(5) Uncollectible Revenues	(6) Net Booked Revenue
25. Total Achieved Intrastate Revenue	\$1,401,713	\$281,978	\$360,734	\$299,893	\$38,738	\$2,305,580

INTRASTATE ANNUALIZED/PRO FORMA ADJUSTMENTS

ANNUALIZING ADJUSTMENTS:

26.						\$0
27.						0
28.						0
29.						0
30.						
31.						

32. 0

FPSC ADJUSTMENTS (PRO FORMA):

33.						0
4.						0

PRO FORMA ADJUSTMENTS:

35. Employee Level Adjustment						0
36. Nonrecurring Items						0
37. High Cost Universal Service Fund						0
38. Phase Down of SPF				24		24
39. Other Separations Changes				1		1

40. Total Accounting Adjustments,
 Intrastate Annualized \$0 \$0 \$0 \$25 \$0 \$25

41. Total Annualized Intrastate Revenue \$1,401,713 \$281,978 \$360,734 \$299,918 \$38,738 \$2,305,606

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 7 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTMENTS TO NET OPERATING INCOME		Plant	Other					
INTRASTATE OPERATING EXPENSE		Specific	Non-Plant	Depreciation	Customer	Corporate	Other	Total
(000)		Operations	Specific	and	Operations	Operations	Income and	Operating
		Expense	Oper. Exp.	Amortization	Expense	Expenses	Expenses	Expense
1. Total Intrastate Expense per Books	\$0	\$392,580	\$206,698	\$554,348	\$332,375	\$209,798	\$67	\$1,695,866
INTRASTATE ACHIEVED ADJUSTMENTS								
OUT OF PERIOD ADJUSTMENTS:								
2. Rev & Sett (Ind Co)								\$0
3. Expenses		(938)	305	1,411	1,291	4,278		\$6,347
4. MR & FR Taxes								0
5. Other Out of Period Revenue								0
6.								
7.								
8.								
9.								
10. Other Reg/Nonreg Adjustments		12	2,145	17	43	1,586		3,803
Yellow Page Profits								0
Gains on Sales of Property							1	1
13. Income Related to Temp Cash Inv								0
14. Interest Reconciliation								0
15. Interest Imputation								0
16. ENFIA							(214)	(214)
17. Lobbying Expense						(446)		(446)
18. Corporate Advertising Expense						(280)		(280)
19. Abandoned Projects							399	399
20. Casualty Expense		(16)						(16)
21. Bellcore Dividends								0
22. Telephone Franchise Requirement								0
23. Other Regulatory Adjustments							(1,639)	(1,639)
24. Total Accounting Adjustments, Intrastate Achieved	\$0	(\$942)	\$2,450	\$1,428	\$1,334	\$5,138	(\$1,453)	\$7,955
25. Total Achieved Intrastate Expense	\$0	\$391,638	\$209,148	\$555,776	\$333,709	\$214,936	(\$1,386)	\$1,703,821

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 8 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTMENTS TO NET OPERATING INCOME		Plant	Other	Depreciation	Customer	Corporate	Other	Total
INTRASTATE OPERATING EXPENSE		Specific	Non-Plant	and	Operations	Operations	Income and	Operating
(000)		Operations	Specific	Amortization	Expense	Expenses	Expenses	Expense
		Expense	Oper. Exp.					
25. Total Achieved Intrastate Expenses	\$0	\$391,638	\$209,148	\$555,776	\$333,709	\$214,936	(\$1,386)	\$1,703,821

INTRASTATE ANNUALIZED/PRO FORMA ADJUSTMENTS

ANNUALIZING ADJUSTMENTS:

26.								\$0
27.								0
28.								0
29.								0
30.								0
31.								0

32. 0

PRO FORMA ADJUSTMENTS (PRO FORMA):

33.								0
34.								0

PRO FORMA ADJUSTMENTS:

35. Employee Level Adjustment								0
36. Nonrecurring Items								0
37. High Cost Universal								
Service Fund						2,142		2,142
38. Phase Down of SPF		4,751	2,216	5,359		1,486		13,812
39. Other Separations Changes		851	461	1,348		281		2,941

40. Total Accounting Adjustments,
 Intrastate Annualized

	\$0	\$5,602	\$2,677	\$6,707	\$0	\$3,909	\$0	\$18,895
--	-----	---------	---------	---------	-----	---------	-----	----------

41. Total Annualized Intrastate Expense

	\$0	\$397,240	\$211,825	\$562,483	\$333,709	\$218,845	(\$1,386)	\$1,722,716
--	-----	-----------	-----------	-----------	-----------	-----------	-----------	-------------

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 9 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

	(1)	(2)	(3)	(4)	(5)
ADJUSTMENTS TO NET OPERATING INCOME				Total	
INTRASTATE OPERATING TAXES	Federal	State	Other Taxes	Operating	NOI
(000)	Income Tax	Income Tax		Taxes	
1. Total Intrastate Taxes per Books	\$85,788	\$22,975	\$129,995	\$238,758	\$366,589
INTRASTATE ACHIEVED ADJUSTMENTS					
OUT OF PERIOD ADJUSTMENTS:					
2. Rev & Sett (Ind Co)	309	53	13	\$375	\$600
3. Expenses	(2,050)	(347)	(29)	(2,426)	(3,918)
4. MR & FR Taxes	(1,452)	1,137	1,745	1,430	(1,430)
5. Other Out of Period Revenue	997	171	41	1,209	1,936
6.					
7.					
8.					
9.					
10. Other Reg/Non-reg Adjustments	1,188	171	(5)	1,354	(5,718)
11. Yellow Page Profits	0	0	0	0	0
12. Gains on Sales of Property	(74)	(13)	(3)	(90)	(144)
13. Income Related to Temp Cash Inv	79	14	3	96	152
14. Interest Reconciliation	2,473	423		2,896	(2,896)
15. Interest Imputation	(1,213)	(208)		(1,421)	1,421
16. ENFIA	86	15	(28)	73	141
17. Lobbying Expense	143	25		168	278
18. Corporate Advertising Expense	90	15		105	175
19. Abandoned Projects	(128)	(22)		(150)	(249)
20. Casualty Expense	5	1		6	10
21. Bellcore Dividends	76	13		89	701
22. Telephone Franchise Requirement				0	0
23. Other Regulatory Adjustments	527	90		617	1,022
24. Total Accounting Adjustments, Intrastate Achieved	\$1,056	\$1,538	\$1,737	\$4,331	(\$7,919)
25. Total Achieved Intrastate Taxes	\$86,844	\$24,513	\$131,732	\$243,089	\$358,670

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 10 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

	(1)	(2)	(3)	(4)	(5)
ADJUSTMENTS TO NET OPERATING INCOME				Total	
INTRASTATE OPERATING TAXES	Federal	State	Other Taxes	Operating	NOI
(000)	Income Tax	Income Tax		Taxes	
25. Total Achieved Intrastate Taxes	\$86,844	\$24,513	\$131,732	\$243,089	\$358,670
INTRASTATE ANNUALIZED/PRO FORMA ADJUSTMENTS					
ANNUALIZING ADJUSTMENTS:					
26.				\$0	\$0
27.				0	0
28.				0	0
29.					
30.					
31.					
32.				0	0
FPSC ADJUSTMENTS (PRO FORMA):					
33.				0	0
34.				0	0
PRO FORMA ADJUSTMENTS:					
35. Employee Level Adjustment				0	0
36. Nonrecurring Items				0	0
37. High Cost Universal					
Service Fund	(688)	(118)	0	(806)	(1,336)
38. Phase Down of SPF	(4,925)	(811)	960	(4,776)	(9,012)
39. Other Separations Changes	(1,047)	(172)	198	(1,021)	(1,919)
40. Total Accounting Adjustments, Intrastate Annualized	(\$6,660)	(\$1,101)	\$1,158	(\$6,603)	(\$12,267)
41. Total Annualized Intrastate Taxes	\$80,184	\$23,412	\$132,890	\$236,486	\$346,403

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Page 3

Company : Southern Bell Tel. & Tel. Co.

12 Months Ended : December 31, 1992

AVERAGE CAPITAL(INTRASTATE) (000)	(1)	(2)	(3) #	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Average Per Books	Specific Adjustments	Pro Rata Adjustments	Adjusted Amount	% of Total	Floor	Cost Rate Sharing	Cost Rate Ceiling	Floor	Weighted Cost Sharing	Weighted Cost Ceiling
1. Long Term Debt	1,086,911		(22,178)	\$1,064,735	26.32%		8.63%				2.27%
2. Short Term Debt	115,128	5,647	(2,464)	118,311	2.92%		3.91%				0.11%
3. Preferred Stock	0		0	0	0.00%		0.00%				0.00%
4. Customer Deposits	56,064		(1,144)	54,920	1.36%		8.57%				0.12%
5. Common Equity	1,988,909	24,347	(41,077)	1,972,179	48.74%	11.50%	14.00%	16.00%	5.61%	6.82%	7.80%
6. Investment Tax Credits	127,190		(2,595)	124,595	3.08%	10.50%	11.60%	13.42%	0.32%	0.36%	0.41%
7. Cost Free Capital	701,494	24,603	(14,815)	711,282	17.58%		0.00%				0.00%
8. Total Capital	<u>\$4,075,896</u>	<u>\$54,597</u>	<u>(\$84,271)</u>	<u>\$4,046,022</u>	<u>100.00%</u>				<u>8.43%</u>	<u>9.68%</u>	<u>10.71%</u>

INTERNAL FUNDS

9. % Internal funds to construction expenditures after dividends (Total Company)	90.86%
10. Times interest earned (NI+Interest+Income Tax)/Interest (Total Company)	4.15
11. Long Term Debt / Capital (Intrastate)	33.80%
12. Short Term Debt / Capital (Intrastate)	3.58%
13. Average adjusted achieved return on equity (Intrastate)	12.36%
14. Adjusted year end return on equity (Intrastate)	11.53%

See Page 6 for details.

Schedule C-24D
Test Year-1 1992
Page 11 of 23

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 12 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTMENTS TO AVERAGE CAPITAL(000)	LONG TERM	SHORT TERM	PREFERRED	CUSTOMER	COMMON	INVESTMENT	COST FREE	TOTAL
	DEBT	DEBT	STOCK	DEPOSITS	EQUITY	TAX CREDITS	CAPITAL	CAPITAL
1. Total Capital Per Books	1,468,328	155,529	0	58,064	2,586,853	187,178	923,742	\$5,457,694
DESCRIPTION OF ADJUSTMENTS TO SPECIFIC SOURCES								
2. Accrued Dividends					32,891			32,891
3. WECCO Tax Credits							33,639	33,639
4. Accrual for Florida Refund		5,647						5,647
5.								0
6. Sub-total of Specific Adjustments to Sources	\$0	\$5,647	\$0	\$0	\$32,891	\$0	\$33,639	\$72,177
7. Adjusted Total Capital	\$1,468,328	\$161,176	\$0	\$58,064	\$2,719,744	\$187,178	\$957,381	\$5,529,871
DESCRIPTION OF PRO RATA ADJUSTMENTS								
8. Various Diff From Rate Base #	(24,532)	(2,693)	0	(937)	(45,440)	(2,793)	(15,996)	(\$92,391)
9.								
10.								
11.								
12. Sub-total of Pro Rata Adjustments to Sources	(\$24,532)	(\$2,693)	\$0	(\$937)	(\$45,440)	(\$2,793)	(\$15,996)	(\$92,391)
13. Subtotal, Pro Rata Adjusted Total Capital	\$1,443,796	\$158,483	\$0	\$55,127	\$2,674,304	\$164,385	\$941,385	\$5,437,480
14. Interstate Separation Factor	\$379,061	\$40,172	\$0	\$207	\$702,125	\$39,790	\$230,103	\$1,391,458
15. Adjusted Jurisdictional Capital	\$1,064,735	\$118,311	\$0	\$54,920	\$1,972,179	\$124,595	\$711,282	\$4,046,022

See Page 6 for details.

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
Test Year-1 1992
Page 13 of 23

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1992

CUSTOMER BILLING (000)	(1)	(2)	(3)
	Intrastate Toll Columns (2 + 3)	-----Intra toll----- Inter- territory	Intra- territory
ACCESS CHARGES :			
1. End User Charges	(\$0)	(0)	0
2. Capacity Charges (a)	143	143	0
3. MOU Charges To IXC's (b)	258,177	246,472	11,706
4. Special Access Charges (c)	19,948	19,948	0
5. Other (d)	136	136	(0)
6. Total Access Charges	\$278,404	\$266,699	\$11,706
OTHER CHARGES TO IXC'S :			
7. Operator Services (D.A.)	\$5,505	5,505	0
8. Billing and Collecting	9,273	9,273	0
9. Interexchange Lease	75	0	75
10. Total Other Charges to IXC's	\$14,853	\$14,778	\$75
CUSTOMER CHARGES (e) :			
1. MTS	\$261,751	0	261,751
12. WATS	37,973	0	37,973
13. Private Line-FX	52,112	0	52,112
14. Local Exchange	0	0	0
15. Miscellaneous	0	0	0
16. Total Customer Charges	\$351,837	\$0	\$351,837
17. Total Billing	\$645,094	\$281,477	\$363,617
18. Joint Transport Receipts (Payments)	(\$49)	(\$49)	\$0
19. Subsidy Fund Receipts (Payments)	(\$2,423)	(\$2,013)	(\$410)
20. Out-of-Period Billings	\$115	(\$1,053)	\$1,168
21. Intra-LATA Private Line Pool Revenue			(\$5,989)
22. Access Expense			(\$1,096)
23. Other Settlements	(\$8,415)	(2,016)	(6,399)

NOTE: The amounts on this schedule reflect, among other things, all payments from IXC's on a composite basis. However, LEC's are expected to maintain individual side records by IXC in the same level of detail found on this schedule.

(a) Busy Hour minutes of Capacity Charge.

(b) Includes Local Switching, Local Transport, Line Termination and Carrier Common Line.

(c) For Intrastate Interterritory Station Terminals.

(d) Includes testing, ordering, labor, etc.

(e) For Lines 11 through 15, include only charges billed to customer and retained by company, not charges billed on behalf of IXC's.

* MABC Revenues were \$ 11,706 and MABC expenses were \$ 12,802 for twelve months ending December 31, 1992.

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
Test Year-1 1992
Page 14 of 23

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1992

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
NET OPERATING INCOME FOR THE MONTH ENDED December 31, 1992	Total Company Columns (2 + 3)	Interstate Toll	Total Intrastate Columns (4 + 7)	Intrastate Toll Columns (5 + 6)	IntraToll		Local
					Inter- territory	Intra- territory	
BOOKED REVENUE							
1. Basic Local Service Revenue	\$120,841	11	\$120,830	\$0	\$0	\$0	\$120,830
2. Network Access Revenue	102,705	78,444	24,261	24,261	23,462	799	0
3. Long Distance Revenue	28,406	186	28,220	28,220	0	28,220	0
4. Miscellaneous Revenue	27,050	2,543	24,507	1,344	1,033	311	23,163
5. Uncollectible Revenues	452	71	381	84	22	62	297
6. Net Booked Revenue	\$278,550	\$81,113	\$197,437	\$53,741	\$24,473	\$29,268	\$143,696
OPERATING EXPENSES							
7.							
8. Plant Specific Operation Expense	52,414	22,336	30,078	6,663	3,239	3,424	23,415
9. Plant Non-Specific Operations Exp	22,974	6,539	16,435	4,429	1,845	2,584	12,006
10. Depreciation and Amortization	60,135	14,394	45,741	10,283	5,066	5,217	35,458
11. Customer Operations Expense	38,293	7,135	31,158	7,514	2,645	4,869	23,644
12. Corporate Operations Expense	29,285	8,636	20,649	4,782	2,197	2,585	15,867
3. Other Income and Expense	15	4	11	2	1	1	9
14. Total Operating Expense	\$203,116	\$59,044	\$144,072	\$33,673	\$14,993	\$18,680	\$110,399
15. % Distribution	100%	29.07%	70.93%	16.58%	7.38%	9.20%	54.35%
OPERATING TAXES							
16. Federal Income Tax	18,660	5,308	13,352	5,046	2,421	2,625	8,306
17. State Income Tax	5,172	2,154	3,018	1,589	600	989	1,429
18. Other Taxes	12,848	2,391	10,457	2,124	687	1,437	8,333
19. Total Operating Taxes	\$36,680	\$9,853	\$26,827	\$8,759	\$3,708	\$5,051	\$18,068
NET OPERATING INCOME							
20. Per Book NOI for the Month	\$38,754	\$12,216	\$26,539	\$11,309	\$5,772	\$5,537	\$15,229

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1992

RECONCILIATION OF CAPITAL TO RATE BASE
(000)

<u>DESCRIPTION</u>	<u>COMBINED</u>	<u>INTRASTATE</u>
1. Long Term Plant Under Construction	(\$23,811)	(\$17,674)
2. Investments In and Advances to Affiliated Companies	(6,777)	(5,016)
3. Miscellaneous Physical Property	(8,902)	(6,590)
4. Other	(40,495)	(45,085)
5. Rate Base Adjustments		
A. Excess Plug-in Units	(24,182)	(18,100)
B. Bell South Services Investment	6,978	5,171
C. ENFIA	0	(733)
D. Out of Period Items	4,798	3,756
E. Total Rate Base Adjustments	(12,406)	(9,906)
Total	(92,391)	(84,271)

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 16 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

RATE STABILIZATION ORDER
 REPORT OF RATE CHANGES/EXOGENEOUS FACTORS/DEBT CHANGES/TECHNOLOGICAL CHANGES
 Intrastate Amounts
 (000's)

	Annual Revenue Requirement Impact	YTD Effective Portion for 1992	Cumulative Effect
All Price Changes, Exogeneous Factors > \$ 3 Million, Debt Refinancings and Major Technological Changes			
I. RATE CHANGES			
A. Rate Increases	\$17,586	\$17,586	\$63,053
B. Rate Decreases	(8,571)	(8,373)	(19,346)
Net	\$9,015	\$9,213	\$43,707
II. EXOGENEOUS FACTORS			
A. Depr increase due to USOAR Docket	(17,997)	(17,997)	(53,301)
B. Separations change	(7,422)	(7,422)	(27,833)
Net	(\$25,419)	(\$25,419)	(\$81,134)
III. DEBT REFINANCING			
A. Difference between forecast and actual	\$519	\$519	(4,776)
IV. MAJOR TECHNOLOGICAL CHANGES			
NONE			
Grand Net	(\$15,885)	(\$15,687)	(\$42,203)

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 17 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

RATE STABILIZATION ORDER
 REPORT OF RATE CHANGES/EXOGENEOUS FACTORS/DEBT CHANGES/TECHNOLOGICAL CHANGES
 ADDITIONAL DESCRIPTION OF ITEMS
 (000's)

All Price Changes, Exogeneous Factors > \$ 3 Million, Debt Refinancings and Major Technological Changes	Annual Impact	YTD Effective Portion for 1992	Cumulative Effect
I.A. Rate increases (by service)			
1. Nonrecurring FX charges. Tariff offering GSST A-9, Eff. 7/11/88	\$2,465	\$2,465	\$11,093
2. Toll Terminals. Tariff offering GSST A-13. Eff. 1/1/89	2,086	2,086	8,344
3. Mobile Service. Tariff offering GSST A-3. Eff. 4/21/89	2,254	2,254	8,265
4. Custom Calling Services. Tariff offering GSST A-13, Eff. 9/1/89	10,000	10,000	33,333
5. Bad check charge. Tariff offering GSST A-2, Eff. 5/21/90	781	781	2,018
	<u>\$17,586</u>	<u>\$17,586</u>	<u>\$63,053</u>
I.B. Rate decreases (by service)			
1. Megalink service reduction. Private Line B-7. Eff. 8/8/88	(\$90)	(\$90)	(\$359)
2. WATS usage charge. Tariff offering GSST A-19, Eff. 10/20/89	(134)	(134)	(424)
3. Telephone Answering Serv DID. Tariff off GSST A-6,A-8. Eff 3/19/90	(182)	(182)	(501)
4. Saver Service. Tariff offering A-18,A-118. Eff. 8/1/90	(4,205)	(4,205)	(10,997)
5. PIC Change Charge. Access Tariff E-13. Eff. 9/4/90	(2,436)	(2,436)	(5,684)
6. Saver Service and WatsSaver Services. GSST Tariff A-18. Eff. 7/1/91	(104)	(104)	(156)
7. Mobile Service Provider Interconnection. GSST Tariff A-35, Eff 11/11/91	(27)	(27)	(30)
8. CLUB Billing Svs - Optional to Standard, GSST Tariff A-13 Eff 1/16/92	(26)	(25)	(25)
9. Public Tel Access Service for CPE - Interconnection rate reduction; GSST Tariff A-7, Eff 2/10/92	(1,078)	(959)	(959)
10. Eliminate \$.75 NRC B&C surcharge for NPATS providers, GSST Tariff A-7.5, Eff. 3-16-92	(219)	(173)	(173)
11. Nonrecurring Switched & Special Access Charges. Access Tariff E-6, E-7, Eff. 3-31-92	(1)	(1)	(1)
12. Discounted Florida Relay Center toll calls, GSST A-18, Eff. 6/1/92	Not quantified		
13. E911 network service rates, GSST A-6, A-24, A-124, Eff. 6/15/92	(69)	(37)	(37)
	<u>(\$8,571)</u>	<u>(\$8,373)</u>	<u>(\$19,346)</u>
II.A. Depreciation differences due to the USOAR Docket.			
B. Separations change for revenue accounting procedures. The FCC mandated this change be effective on 4/1/89.			
III.A. Difference between actual long term debt cost rate and forecasted rate for the current twelve month ending period, adjusted to exclude the effective portion of the current year interest savings associated with the 1989 refinancing of \$200M of 11.75% debentures.			

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 18 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

RATE STABILIZATION ORDER
 REPORT OF NEW SERVICES
 Intrastate Amounts (000's)

New Services	Effective Date	Estimated Annual Revenue Impact		
		Year 1	Year 2	Year 3
1. Key System cust allowed to partic as STS providers	3/5/88	\$0	\$0	\$0
2. TouchStar Service	8/8/88	131	6,151	13,775
3. Link-Up Florida	9/12/88	0	0	0
4. Pay Per View (TicketTaker)	5/15/89 *	64	67	
5. Private Line Tariff (Megalink Channel)	4/29/88	296	1,690	3,264
6. GeoServ	7/11/88	129	144	N/A
7. 2 Way Measured Tariff	12/2/88	28	109	
8. AccuPulse Service	1/9/89	3	59	
9. Switched Access AccuPulse Service	1/9/89	520	520	
10. ESSX Multi-Account Service	3/28/89	842	842	
11. Special Calling Features	8/15/89	224	1,409	
12. Intralata Only 800 Service	9/1/89	115	128	
13. Dial Backup Service	9/27/89	9	9	
14. 2400 bps Central Office Data Set	9/27/89	5	6	
15. Automatic Call Distribution(ACD-MIS)	10/9/89	1,847	1,847	
16. Switched Data Service	10/9/89	33	33	
17. Simplified Message Desk Interface(SMDI)	10/9/89	109	109	
18. Customer Network Management	11/13/89	19	58	
19. Station Message Detail Recording - Premises	12/1/89	1,013	1,013	
20. Area Communication Service (ACS)	12/19/89	23	23	
21. Billing & Collecting of Subscriber Surcharge	1/1/90	96		
22. Call Forwarding Busy Line	1/15/90	45		
23. Call Forwarding Don't Answer	1/15/90	108		
24. Inward Operator Services Access Service	2/15/90	154		
25. Central Office Local Area Network (CO LAN)	7/31/90	71		
26. Digital Elect Tandem Switching Features(DETS)	7/31/90	141		
27. IntraLATA 800 Service with DID	7/30/90	22		
28. Enhanced CCS Features	8/6/90	18		
29. Outgoing Only Service	8/31/90	0		
30. Exchange Line Data Service (ELDS)	11/30/90 #	181		
31. PulseLink Protocols (SNA/SDLC & X.32)	12/9/90	68		
32. Option 800 Service to Residence Customers	1/7/91 @	17		
33. New Megalink Svs Opt. Feature: Clear Channel Capability	1/16/91	34		
Subtotal from Page 8A		10,660	0	0
Totals		\$17,025	\$14,217	\$17,039

* This service was previously provided under a limited service arrangement which was effective 11/16/87. As of 5/15/89, it was available as a permanent statewide offering. The annual revenue impact has been revised to reflect this tariff change.
 # This service was previously provided under a limited service arrangement which was effective 9/28/88. As of 11/30/90, it was available as a permanent statewide offering.
 @ This service was previously referred to as IntraLATA Only 800 Service.

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year-1 1992
 Page 19 of 23

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1992

RATE STABILIZATION ORDER
 REPORT OF NEW SERVICES
 Intrastate Amounts (000's)

New Services (Continued)	Effective Date	Estimated Annual Revenue Impact		
		Year 1	Year 2	Year 3
34. Digital Electronic Business Set (DEBS) Svs	2/25/91	138		
35. New Features for ESSX and Digital ESSX Service	2/28/91	394		
36. New Network Services (DNA)	3/11/91	583		
37. Digital ESSX - Optional Features	3/15/91	1,051		
38. Derived Data Channel Service (Miami LSO)	4/1/91	0		
39. Telecomm Service Priority (TSP) System	4/8/91	61		
40. Coin/Coinless Credit Card Service	5/28/91	304		
41. Operator Transfer Service	6/17/91	1,389		
42. Caller ID with Per Call Blocking	7/1/91		&	
43. Call Tracking - Bulk Calling Line ID	7/1/91	434		
44. Trunk Side Access Facility & ONA Services	9/2/91	783		
45. Public Inmate Calling Service (ICS) and Customer Provided Public Inmate Calling Svs	9/3/91	N/A	>	
46. New Equipment for Disabled Customers(at cost)	9/16/91	N/A		
47. ESSX ISDN Service	10/1/91	573		
48. Administrative Management Service (AMS)	10/4/91	141		
49. Bill Processing Service - Telemessaging	10/21/91	187		
50. ESSX - Caller ID, Blocking, Display	10/21/91	148		
51. Extended Communication Svs. (EXCS)	10/21/91	772		
52. Essx /Digital Essx Service Very Small	12/24/91	327		
53. Caller ID Multi-Line (Touchstar)	2/20/92	39		
54. Diskette Analyzer Bill(DAB) Service	3/17/92	498		
55. Customer List Services (CNA & CCAS)	4/27/92	538		
56. Derived Data Channel Service	4/27/92	69		
57. Electronic White Pages (EWP)	5/20/92	28		
58. 0+900 Dialing Capability for credit calls	6/7/92	Not quantified		
59. Anonymous Call Rejection (ACR)	8/24/92	199		
60. Network Usage Information Service	10/2/92	1,027		
61. 5ESS SMDI, Message Waiting, ACR	10/5/92	7		
62. N11 Service	10/26/92	970		
Total (to Page 8)		\$10,660	\$0	\$0

& We are not able to quantify Caller ID with the effects of per call blocking. Semiannual reports for 24 months will be filed with the Commission.

> Services to be provided as requested by individual facilities to address desired calling limitations.

SOUTHERN BELL - FLORIDA OPERATIONS
 CALCULATION OF ANNUAL IDC RATE - DECEMBER 31, 1992 DATA

Schedule C-24d
 Test Year-1 1992
 Page 20 of 23

Cost of Capital(000)

	<u>Amount</u>	<u>% of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
1. Long Term Debt	\$1,064,735	26.32%	8.49%	2.23%
2. Short Term Debt	118,311	2.92%	3.91%	0.11%
3. Equity	1,972,179	48.74%	13.20%	6.43%
4. Customer Deposits	54,920	1.36%	8.57%	0.12%
5. Cost Free Capital	711,282	17.58%	0.00%	0.00%
6. Job Dev. Inv. Credit	124,595	3.08%	0.00%	0.00%
7. Total Capital	<u>\$4,046,022</u>	<u>100.00%</u>		<u>8.89%</u>

Annual Percentage Rate Currently Used by Southern Bell 8.59%

Annual Rate per Calculation 12/31/92 8.89%

SOUTHERN BELL - FLORIDA OPERATIONS
 CALCULATION OF ADJUSTED CAPITAL STRUCTURE
 (\$000)

Schedule C-24d
 Test Year-1 1992
 Page 21 of 23

Capital Structure

	Unadjusted Amount -----	Reconciling Adjustment -----	Adjusted Capital Structure -----
1. Long Term Debt	\$1,086,911	(\$22,176)	1,064,735
2. Short Term Debt	120,775	(2,464)	118,311
3. Equity	2,013,256	(41,077)	1,972,179
4. Customer Deposits	56,064	(1,144)	54,920
5. Cost Free Capital	726,097	(14,815)	711,282
6. Job Dev. Inv. Credit	127,190	(2,595)	124,595
	-----	-----	-----
7. Total	\$4,130,293	(\$84,271)	\$4,046,022

Average Rate Base per Books	\$4,034,296
Accounting Adjustments	<u>11,726</u>
Average Adjusted Rate Base	4,046,022

BellSouth Telecommunications, Inc.
Notification of Written Communications with the
Federal Communications Commission,
the Financial Accounting Standards Board, or
the Internal Revenue Service
Florida Public Service Commission
Rule 25-4.017 (7)
For the month ended February 28, 1993

Schedule C-24d
Test Year-1 1992
Page 22 of 23

FILING DATE	AGENCY	SUBJECT	DESCRIPTION
2/22/93	FCC	Review of JCO, CAM, and ARMIS 43 - 03 audit	Letter
2/24/93	FCC	Review of JCO, CAM, and ARMIS 43 - 03 audit	Letter
2/25/93	FCC	Review of JCO, CAM, and ARMIS 43 - 03 audit	Data request

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
Test Year-1 1992
Page 23 of 23

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1992

The attached Surveillance Report was prepared with reliance on various authoritative statements, rules and orders. Following is a listing of those issues which we have identified in compliance with Order No. PSC-92-0720-FOF-PU dated July 28, 1992, based on our interpretation of the Order.

<u>Issue</u>	<u>Amount (\$000)</u>	<u>Account</u>	<u>Reference</u>
1. Unamortized Debt Issuance Expense	21,467	1407	USOA Part 31, SFAS 76 - Extinguishment of Debt
a) Deferred Tax Related to above	10,488 @	4340.2120 4340.2220	Accounting Principles Board Opinion No. 11, Accounting for Income Taxes
2. Unamortized Premium/Discount on LTD	1,851	4220/4230	USOA Part 31, SFAS 76
a) Deferred Tax Related to above	674 @	4340.2190 4340.2290	APB 11
3. Compensated Absence (Embedded Balance)	29,447	1439.9700	R & O, FCC 84-469, 50 FR 48408 Nov. 25, 1985
a) Deferred Tax Related to above	15,422	4340.2110 4340.2210	APB 11
4. Allowance for Funds Used During Construction	2,532 (A)	Various	Florida Rule 25-4.0171
5. Florida Norm (Unrecorded deferred taxes on previously flowed through items)	32,951	Not Recorded	Order No. 5571, Dkt. 72612-PU
6. Call premium, unamortized discount and unamortized issuance expenses to be amortized over 40 years	8,064	--	FPSC Agenda Decision 10/21/92

@ Estimated

(A) Approximate annual amount of IDC based on 12 months ended May 1992

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

56. Schedule C-24e-- Annual extended area service (EAS) settlement revenues, by exchange, for the three (3) years preceding the test year, the test year and one year following the test year. Identify these amounts as debits or credits and describe the arrangement used (e.g., 50-50 plan).

Extended Area Service (EAS) Settlement Revenues
Test Year - Historical & Projected Data

Schedule C-24e

Page 1 of 1

Witness Responsible: W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Check Whether Data Is:

Historic [X] or Projected [X]

Average [] or Year End [X]

Line No.	Description of each Extended Area Service Arrangements (1)	1989 (2)	1990 (3)	1991 (4)	1992 (5)	1993 (6)
1.	Central Telephone Company					
2.	(50-50 Plan)	23,928	15,952	0	0	0
3.	Quincy Telephone Company					
4.	(50-50 Plan)	26	15	0	0	0
5.	St. Joseph Telephone & Telegraph Company					
6.	(50-50 Plan)	4,104	3,078	0	0	0
7.	Vista-United Telecommunications					
8.	(50-50 Plan)	(16,950)	(18,884)	(20,306)	(19,807)	(19,491)
9.	Total	11,108	161	(20,306)	(19,807)	(19,491)

(Credit) Due Independent Company

Debit Due Southern Bell

Supporting Schedules: None

Recap Schedules: None

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

57. Schedule C-24f-- Calculation of intrastate settlement revenues for the test period, based upon average settlement investment base and actual achieved settlement ratio. Provide a composite of final monthly calculations where settlements are calculated on a monthly basis. Show separately InterLATA and IntraLATA, then separate IntraLATA into MTS/WATS and private line. Southern Bell will furnish a calculation of settlements paid to the independent companies.

Intrastate Toll
Revenue Settlement Amount

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year - 1 1992

Schedule C-24f
Page 1 of 2
Witness Responsible W.S. Reid

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

Intrastate Toll

Line No.	Acct. No.	Account Description	IntraLATA		
			InterLATA	MTS/WATS	Private Line
	(1)	(2)	(3)	(4)	(5)
1	2001	PLANT IN SERVICE	770,133,715	561,290,861	190,871,730
2	3100-3420	Accum Depreciation and Amort	(307,808,777)	(220,111,905)	(74,421,190)
3		Net Plant in Service	462,324,938	341,178,956	116,450,540
4	2002	Property Held for Future Use	19,619	14,113	4,870
5	2003	Tel Plant Under Construction - ST	2,781,942	1,985,035	689,282
6	2004	Tel Plant Under Construction - LT	2,031,689	1,460,720	501,056
7	1220	Materials and Supplies	4,954,517	3,182,780	719,748
8	4100,4340	Deferred Taxes	(76,329,218)	(60,060,876)	(21,771,681)
9		Return Base	395,783,487	244,217,366	140,137,177
10		* Settlement Ratio	N/A	N/A	0.45%
11		* Return	N/A	N/A	432,347
12					
13		EXPENSES AND TAXES			
14		Plant Specific	43,765,577	34,029,694	10,155,234
15		Plant Non-specific	22,571,536	28,535,378	5,781,854
16		Customer Operations	31,184,329	45,772,681	5,347,071
17		General Expenses	23,195,464	22,265,415	4,996,001
18		Operating Rents - Net	(270,617)	(261,377)	614
19		Tel Franchise Requirement - Net	0	0	0
20		Relief and Pensions	0	0	0
21	6560	Depreciation	62,425,186	46,505,607	18,842,502
22	7240	Other Taxes	9,589,430	14,260,581	3,024,828
23	7220	Federal Income Tax	25,005,460	27,250,505	(2,604,570)
24	7230	State Income Tax	5,997,934	10,175,770	(862,476)
25		Gen'l Services and Licenses - Net	0	0	0
26	7370	Miscellaneous Income Charges	274,033	276,171	8,259
27	7370	Abandoned Projects	40,372	49,560	0
28		Total Expenses and Taxes	223,778,704	228,859,985	44,689,317
29	7340	Allow for Funds Used Dur Construct	163,784	118,782	40,695
30		Gross Receipts and PSC	**	**	N/A
31					
32		TOTAL SETTLEMENT REVENUES			
33		* Net Revenues	N/A	N/A	45,080,969
34		* Bell Billed	N/A	N/A	51,070,242
35		* Net Settlement Amount	N/A	N/A	(5,989,273)

* These lines do not apply to columns (3) and (4). Actual settlement ratio is .004476
** Included in Other Taxes

Intrastate Toll
Revenue Settlement Amount

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year - 1 1992

Schedule C-24f
Page 2 of 2
Witness Responsible W.S. Reid

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

Line No.	Acct. No.	Account Description	Intrastate Toll		
			InterLATA (Note)	IntraLATA	
				MTS/WATS (Note)	Private Line
(1)	(2)	(3)	(4)	(5)	
1	‡	Settlement Base	N/A	N/A	N/A **
2	‡	Settlement Ratio	N/A	N/A	N/A **
3	‡	Return	N/A	N/A	N/A **
4		Allow for Funds Used Dur Construct	N/A	N/A	N/A **
5		Investment Tax Credit-Amortization	N/A	N/A	N/A **
6		Other Adjustments	N/A	N/A	N/A **
7	‡	Net Return	N/A	N/A	N/A **
8		Fixed Charges	N/A	N/A	N/A **
9		Other Adjustments	N/A	N/A	N/A **
10		After-Tax Income	N/A	N/A	N/A **
11		State Income Tax	N/A	N/A	N/A **
12		Federal Income Tax	N/A	N/A	N/A **
13		Operating Expenses and Taxes	N/A	N/A	N/A **
14		Uncollectibles	N/A	N/A	N/A **
15		Other Adjustments	N/A	N/A	N/A **
16	‡	Net Revenue Requirement	N/A	N/A	N/A **
17		Gross Receipts Taxes	N/A	N/A	N/A **
18		Other Adjustments	N/A	N/A	N/A **
19	‡	Settlement Requirement	N/A	N/A	N/A **

Note: Because InterLATA and IntraLATA MTS/WATS are not pooled, there are no settlement amounts applicable to these services.

‡ These lines do not apply to columns (3) and (4).

** This data is provided by pool participants and is not available until cost studies are completed. BellSouth will provide this information when it is available in late summer 1992.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

58. Schedule C-24g-- List of disputed revenue settlement items along with details concerning these disputed items and the effect on intrastate toll and EAS settlements. State the nature of each dispute, the time period involved and the dollar impact on test period revenues.

Revenue Settlement Items in Dispute

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL – FLORIDA
 Docket No. 920260 – TL
 Test Year – 1 1992

Schedule C – 24g
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Disputed Item	Nature of Dispute	Affected Time Period	Effect on Intrastate Toll	Effect on Extended Area Service Settlements
	(1)	(2)	(3)	(4)	(5)
1	Methodology for determining COE category 4.23 termination counts.	Centel – Florida changed its methodology for determining the termination counts used to allocate COE category 4.23. The industry has traditionally counted one termination per circuit at terminating locations regardless of whether or not they are multiplexed. (muxed). Centel's methodology counts one termination per channel for muxed systems and one termination per DS1 system for non – muxed systems. This method results in a 24 – to – 1 weight for the additional cost of a private line circuit over a message circuit.	Method was changed in 1991 studies.	Not yet quantified	Not yet quantified
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

59. Schedule C-24h-- Separations cost studies for the test period. Companies using monthly studies shall provide microfiche or paper copies of such studies, with adequate indexes. If final studies are not available, explain why and provide preliminary studies for that period and the final study for the preceding year.

Separations Cost Studies

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Company
Docket No. 920260-TL
Test Year-1 1992

Schedule C-24h
Page 1 of 1
Witness Responsible W. S. Reid

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

Southern Bell is providing microfiche copies of the monthly cost studies.
Also provided, as an Attachment, is a listing of the forms included
on the microfiche.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule C-24h
Page 1 of 1
Witness Responsible:
W. S. Reid

Microfiche copies of monthly cost studies for 1992 are provided in a limited number of copies in volume 10.

1 BASIC STUDY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1001-08	TRAF. STUDIES - CAT 1Q0
SS1001-10	TRAF. STUDIES CAT. 1C - STUDY AREA WTSWS
SS1001-12	TRAFFIC ATUDIES - CAT 1P STUDY AREA WTSWS
SS1002-10	CONVERSATION MINUTE MILES
SS1002-11	EXCH. MSG MIXED BSF
SS1002-12	CONVERSATION MINUTE
SS1006-10	C&W BASIC STUDY FACTORS
SS1006-11	C&W DIRECT INPUT OPTIONS
SS1006-12	C&W DIRECT ASSIGNED
SS1008-10	DIRECT INPUT - CAT 4
SS1008-11	BASIC STUDY FACTORS CAT 4
SS1008-12	TRANSMISSION DIRECT ASSIGNED
SS1009-10	GROSS RECEIPTS BASIC STUDY FACTORS
SS1009-69	GROSS RECEIPTS BASIC STUDY
SS1010-10	NET NONCURRENT DEF. OPR. INC. TAXES
SS1011-10	ALLOW. AND DISALLOW. BASIC STUDY FACTORS
SS1013-10	CUST. OPRNS. EXP. BASIC STUDY INPUT
SS1019-10	SURPLUS DEF'D TAXES

2 MONTHLY STUDY FORMS

Schedule C-24h
Attachment
Page 2 of 19

FORM NO.	DESCRIPTION AND CAT.
PM1020-10 SS1020-10	EXCH. LINES
PM1024-10 SS1024-10	MILES
PM1025-10 SS1025-10	C&W MEMO RECORDS
PM1026-10 SS1026-10	INFORMATION O&T EQUIP. DIRECT ASSIGNMENT
PM1027-10 SS1027-10	TERMINATION COUNT CAT 4
PM1030-10 SS1030-10	EQUAL ACCESS (EA)
PM1030-13 SS1030-13	EA ADJ TO
SS1031-10	AMTS. AFFECTING FED. TAXES ON INC. - TOT CO
SS1031-11	NON-REG. AMTS. AFFECT- ING FED. TAXES ON INC.
SS1031-12	LSD AMT AFFT'G FED TAX
SS1031-13	OTHER ADJ AMT AFFT'G FED TAX
SS1032-10	ALLOW & DISALLOW TOT CO
SS1032-11	ALLOW & DISALLOW NON-REG
SS1032-12	ALLOW & DISALLOW LEASED
SS1032-13	ALLOW & DISALLOW OTHER ADJ
SS1033-10	REV INPUT - TOT CO
SS1033-11	REV INPUT - NON-REG
SS1033-12	REV INPUT - LSD TO
SS1033-13	REV INPUT - ADJ TO
SS1034-10	REG. DEP. T.P.I.S. EXP.
SS1034-11	NON-REG. DEP. T.P.I.S. EXP.
SS1034-12	LSD TO DEP T.P.I.S. EXP

2 MONTHLY STUDY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1034-13	ADJ TO DEP T.P.I.S. EXP
SS1036-10	TOT CO CUST. & CORP. OPRNS. MSG. & EXP.
SS1036-11	NON-REG. CUST. OPRNS. EXP
SS1036-12	LSD TO CUST OPRNS EXP
SS1036-13	ADJ TO CUST OPRNS EXP
PM1037-10 SS1037-10	TOTAL CO. ACCTG. REC. INPUT
PM1037-11 SS1037-11	NON-REG. ACCTG. REC INPUT
PM1037-12 SS1037-12	LEASED TO ACCT REC INPUT
PM1037-13 SS1037-13	ADJ TO ACCT REC INPUT
SS1038-10	TOTAL CO. OP. EXP EXCL EA
SS1038-11	NON-REG. OP EXP EXC EA
SS1038-12	LSD TO OP EXP EXCL EA
SS1038-13	ADJ TO OP EXP EXCL EQUAL ACCESS
SS1038-69	PART 69 MONTHLY INPUTS
SS1039-69	PART 69 MONTHLY INPUTS SELECTORS
PM1040-10 SS1040-10	EOM C.O. EQUIP BC BY ACCT AS CAT - TOT CO
PM1040-11 SS1040-11	EOM C.O. EQUIP. BC BY ACCT. AS CAT - NON-REG
PM1040-12 SS1040-12	EOM C.O. EQUIP BC BY ACCT AS CAT - LSD TO
PM1040-13 SS1040-13	EOM C.O. EQUIP BC BY ACCT AS CAT - ADJ TO
SS1045-11	ASSIGNMENT RATIOS CAT 2D0
SS1047-10	TFC DATA - STUDY AREA CAT 2A1/3B0 MOU
SS1054-10	TRAF. APPORT RATIOS CAT. 3

2 MONTHLY STUDY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1054-11	ASSIGNMENT RATIOS CAT 3D0
SS1061-09	TRAF. DATA - TOTZR CALLS CAT 1Q
SS1065-10	REV FOR 43-01 & 43-04 ARMIS RPTG.

3 CALCULATION FORMS - 1100 SERIES

Schedule C-24h
Attachment
Page 5 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1102-10	EXCH. LINES
SS1103-10	AVG. MILEAGE COUNT
SS1104-10	AVG. TERM. COUNT
SS1105-10	C&W MEMO RECORD SUMMARY
SS1106-10	INFORMATION O&T EQUIP. AVG. OF DIR. ASSIGN.
SS1109-10	AVG. OF TOTAL CO. ACCTG.
SS1109-11	AVG. OF NON-REG. ACCTG.
SS1109-12	AVG OF LSD TO ACCTG
SS1109-13	AVG OF ADJ TO ACCTG
SS1110-10	EA AVG INV. RESERVES AND EXP SUBJECT TO SEP
SS1111-10	AVG. REG. ACCTG
SS1112-10	AVG SUBJ TO SEP ACCTG
SS1117-10	REG. AVG. EOM BOOK COST
SS1118-10	MONTHLY BC ADJ'D SUBJ TO SEPARATIONS
SS1125-10	EXCH. LINE SUMMARY
SS1130-10	MONTHLY SEPARATIONS CONSTANTS
SS1133-10	TRAF. APPORT. RATIOS CAT 3
SS1140-10	MILES SUMMARY
SS1150-10	CMM - JOINTLY USED SHARED USE PLANT
SS1150-11	APPORT. FOR CAT. EXCH. MSG. MIXED
SS1150-12	CM - JOINTLY USED/SHARED USE

3 CALCULATION FORMS - 1100 SERIES

Schedule C-24h
Attachment
Page 6 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1165-05	TRAF. APPORT. - CAT 1Q
SS1165-13	TRAFFIC APPORTIONMENT CAT 1J3 (1P0,1C, 1Q)
SS1166-10	OP. SVCS. SYS. STUDY AREA APPORT. RATIOS
SS1175-10	TRAFFIC CALC. - STUDY AREA CAT 2A1/3B0

4 CALCULATION FORMS - 1200 SERIESSchedule C-24h
Attachment
Page 7 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1204-10	REV AMT FOR SEP
SS1205-10	RENT AND MISC REV FOR SEP
SS1206-10	ALLOW. & DISALLOW. REG. CALC. SUBJ TO SEP
SS1207-10	REG. AMTS. AFFTG FED TAXES ON INC SUBJ TO SEP
SS1208-10	CUSTOMER SVCS FOR SEP
SS1209-10	OPRNS SUMMARY SUBJECT TO SEP EXP EXCL EA
SS1211-10	PRECALCULATION FOR CUSTOMER OPRNS
SS1212-10	RENT REV. ALLOC.
SS1219-10	NET NONCURRENT DEF'D OPRN INC TAXES

5 CALCULATION FORMS - 1400 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1420-10	C&W - MAT. & SUP.
SS1430-10	INFO. O&T EQUIP.
SS1440-10	APPORT. OF ACCT. 2210 & 2220
SS1460-10	2230 TRANSMISSION
SS1480-10	COE SUMMARY

Schedule C-24h
Attachment
Page 8 of 19

6 CALCULATION FORMS - 1500 SERIES

Schedule C-24h
Attachment
Page 9 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1510-10	CUST. OP. EXP. ACCT. 6610
SS1511-10	CUST. OP. EXP. TEL. OP. SVCS. & PUBLISHED DIR. EXP. ACCT. 6622 1
SS1514-10	CUST. OP. EXP. ACCT. 6623 CAT 1 LCL BUS OFC EXP.
SS1515-10	CUST. OP. EXP. 6620 CAT 2 REV ACCTG. & CAT 3 ALL OTHER SVCS.
SS1516-10	CUST. OP. EXP. 6620 CUST. SVCS. SUMMARY
SS1520-10	COE, IOT, C&WF & NTWK OPTNS EXP.
SS1560-10	BIG 3 EXP. SUMMARY
SS1570-10	CORP. OPRNS. EXP.
SS1580-10	GEN. SUPPORT, CAP LEASES, LEASEHOLD IMPROVEMENTS

7 CALCULATION FORMS - 1600 SERIES

Schedule C-24h
Attachment
Page 10 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1601-10	2001 TOTAL, 2690, APPORT.
SS1602-10	2002T2005, APPORT
SS1603-10	SUMMARY ACCT 3100
SS1604-10	4100 & 4340 APPORT.
SS1605-10	SUMMARY ACCT. 6560
SS1606-10	RENT REVENUE
SS1610-10	EQUAL ACCESS
SS1620-10	INTERSTATE APPORT. FAC.
SS1630-10	SUMMARY OF BC & RESERVES
SS1640-10	EXP. SUMMARY
SS1642-10	SPEC. CHARGES
SS1650-10	AMTS. AFFTG. FED. TAXES ON INC. & AMORT. OF INV. CREDIT
SS1652-10	OTHER EXP. TAXES
SS1654-10	ST. & LCL. INC. TAXES
SS1660-10	PART 36 SUMMARY
SS1665-10	INTERSTATE MSG. & PL. CURR. MO.
SS1670-10	5260 MISC. REVENUES
SS1672-10	CWC - ALLOC. CALC.
SS1674-10	SFAS 96 ACCTG FOR FIT
SS1676-10	RATE BASE ADJ. - OTHER
SS1678-10	RATE BASE ADJ - FIXED CHARGES & AFUDC

7 CALCULATION FORMS - 1600 SERIES

FORM NO.	DESCRIPTION AND CAT.
SS1680-10	CWC - CASH BALANCES
SS1682-10	CWC - REVENUES
SS1684-10	CWC - EXP.
SS1686-10	CWC - OTHER TAXES
SS1688-10	CWC - CALCULATION
SS1690-10	CWC - SUMMARY

Schedule C-24h
Attachment
Page 11 of 19

8 CALCULATION FORMS - 1700 SERIES

Schedule C-24h
Attachment
Page 12 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1701-69	PART 69 INTERFACE -INV
SS1701-79	COE, IOT, C&WF
SS1703-69	PART 69 INTERFACE
SS1703-79	OTH INV & RESERVES
SS1705-69	PART 69 INTERFACE
SS1705-79	EXP/TAXES/REVENUES
SS1707-69	7610 & 7620 NET
SS1707-79	
SS1721-69	PART 69 INTERFACE
SS1721-79	INFO. ORIG/TERM
SS1722-69	CABLE & WIRE
SS1722-79	
SS1723-69	COE
SS1723-79	
SS1724-69	GEN. SUPPORT INV.
SS1724-79	
SS1725-69	MATERIAL & SUPPLIES &
SS1725-79	OTHER ACCOUNT 2001
SS1729-69	2001 SUMMARY/2002, 2003
SS1729-79	2004, 2005
SS1731-69	DEPREC & AMORT
SS1731-79	RESERVES
SS1733-69	4100 & 4340
SS1733-79	
SS1739-69	NET BC
SS1739-79	AVERAGE NET INVESTMENT
SS1741-69	PLANT SPECIFIC &
SS1741-79	NON-SPECIFIC EXPENSES
SS1743-69	CUST. OPRNS. EXP.
SS1743-79	SUMMARY
SS1745-69	CORP. OPRN
SS1745-79	EXP SUMMARY
SS1747-69	6560 SUMMARY
SS1747-79	
SS1749-69	EXP. SUMMARY &
SS1749-79	5240 RENT REVENUE
SS1751-69	OTH. OPRNS TAXES & INV.
SS1751-79	TAX CREDIT
SS1753-69	NET OPRN IS REVENUES
SS1753-79	
SS1755-69	FIT ADJ/FED &
SS1755-79	ST INC TAXES
SS1757-69	PART 65 ALLOWANCES/ DISALLOWANCES - IS PLANT

8 CALCULATION FORMS - 1700 SERIES

Schedule C-24h
Attachment
Page 13 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1758-69	PART 65 ALLOWANCES/ DISALLOWANCES - IS EXPENSE
SS1784-10	AMOUNTS FOR SEPARATIONS
SS1784-69 SS1784-79	PART 69 ANLYS. CL & TS
SS1785-10	SIS ANLYS. EXP.
SS1785-69 SS1785-79	PART 69 ANLYS.
SS1786-10	SIS ANLYS. INV.
SS1786-69	PART 69 ANLYS.
SS1787-10	EXP ANLYS PART 36 & PART 69
SS1788-10	INVESTMENT ANLYS PART 36 & 69
SS1795-10	PART 36 IS ANLYS. & INPUT VERIF.
SS1796-10	PART 36 IS ANLYS. & INPUT VERIF.
SS1797-10	DIFF. - INPUT & ASSIGN.

9 ARMIS FORMS - 1800 SERIES

Schedule C-24h
Attachment
Page 14 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1800-10	ARMIS INTERFACE
SS1801-10	ARMIS INTERFACE - COMMON LINE
SS1802-10	ARMIS INTERFACE - TS
SS1803-10	ARMIS INTERFACE - SA/B&C AND IX
SS1804-10	ARMIS INTERFACE FORM 04
SS1805-10	ARMIS - INTERFACE FORM 05
SS1806-10	ARMIS - INTERFACE FORM 06
SS1807-10	UNIV SVC FUND STUDY
SS1808-10	INPUT DATA FOR CSS/PPS
SS1809-10	ARMIS INTERFACE INVEST COE SW
SS1810-10	ARMIS INTERFACE INVEST CO TRANS
SS1811-10	INTERFACE FORM INVEST C&W FAC
SS1812-10	INTERFACE FORM TRAFFIC
SS1813-10	RESERVED
SS1814-10	RESERVED
SS1815-10	ARMIS SUMMARY EA
SS1816-10	ARMIS SUMMARY COE
SS1817-10	ARMIS SUMMARY C&WF IOT GSF&TPIS
SS1818-10	ARMIS SUMMARY OTHER TEL PLANT
SS1819-10	ARMIS SUMMARY RESERVES AND DEFERRALS
SS1820-10	RESERVED
SS1821-10	ARMIS SUMMARY DEFERRED TAXES +RESERVED ADJ
SS1822-10	ARMIS SUMMARY INCOME AND REVENUES

9 ARMIS FORMS - 1800 SERIESSchedule C-24h
Attachment
Page 15 of 19

FORM NO.	DESCRIPTION AND CAT.
SS1823-10	ARMIS SUMMARY PLT-SPEC AND PLT-NON SPEC
SS1824-10	ARMIS SUMMARY CUST AND CORPORNS
SS1825-10	ARMIS SUMMARY TAXES
SS1826-10	ARMIS SUMMARY ALLOCATORS
SS1827-10	ARMIS SUMMARY REVENUES
SS1828-10	ARMIS SUMMARY TOT CO EXPENSED
SS1829-10	ARMIS SUMMARY TOT CO INVEST
SS1830-10	ARMIS SUMMARY TOT CO RESERVES
SS1832-10	ARMIS 43-01 MONTHLY SUMMARY

10 SUMMARY FORMS

FORM NO.	DESCRIPTION AND CAT.
SS1991-11	INTERSTATE MSG. & PL CURR. MO.
SS1992-11	INTERSTATE ER MSG. & PL CURR. MO.
SS1993-11	INTERSTATE RA MSG. & PL CURR. MO.
SS1994-11	TRANSMISSION & C&W ANLYS.
SS1995-11	ST ACCESS SEP.
SS1996-11	IS ACCESS SEP. CL, SA & B & C
SS1997-11	IS ACCESS SEP. TS & IX
SS1998-11	ST-ER & ST-RA MSG. & PL CURR. MO.
SS1999-11	INTRASTATE & LSD TO
SS1999-91	PART 36 TO PART 69 ANLYS

11 RETROACTIVE ENTRY AND WORK SHEET FORMS

FORM NO.	DESCRIPTION AND CAT.
RE1991-03	TOT. MO. FINAL AMTS. RETRO EFFECT - DATA MONTHS PRIOR TO 1988
RE1991-12	RETRO IS EFF. CALC
WS1991-12	BYPASS SUMMARY EFF. IS TOT.
RE1991-13	TOT. MO. FINAL AMTS. RETRO EFFECT IS MRB1000 COL B
RE1992-12	IS ER RETRO EFF. CALC
WS1992-12	BYPASS SUMMARY EFFECT IS-ER
RE1992-13	TOT. MO. FINAL AMTS. RETRO EFFECT IS-ER MRB2000 COL B
RE1993-12	IS-RA RETRO EFF. CALC
WS1993-12	BYPASS SUMMARY EFF. IS-RA
RE1993-13	TOT. MO. FINAL AMTS. RETRO EFFECT ER/RA MRB 3000 COL. B
RE1994-12	TRANSMISSION AND C&W DIFFERENCES
WS1994-12	BYPASS SUMMARY EFF. IS-ER
RE1995-12	RETRO EFF. CALC STATE PART 69 MRB 5000 COL B
WS1995-12	BYPASS SUMMARY EFF. ST ACCESS

11 RETROACTIVE ENTRY AND WORK SHEET FORMS

Schedule C-24h
Attachment
Page 18 of 19

FORM NO.	DESCRIPTION AND CAT.
RE1995-13	TOT. FINAL AMTS. RETRO EFF. MRB 5000 - COL B
RE1996-12	IS CL,SA B & C RETRO EFF. CALC
WS1996-12	BYPASS SUMMARY EFF. CL, SA, B & C
RE1996-13	TOT. MO. FINAL AMTS. RETRO EFFECT - CL,SA, B & C MRB 6000 COL B
RE1997-12	IS TS & IX ACCESS EFF. CALC
WS1997-12	BYPASS SUMMARY EFF. IS, TS & IX ACCESS
RE1997-13	TOT. MO. FINAL AMTS. RETRO EFFECT - TS & IX MRB 7000 COL B
RE1998-12	RETRO EFF. CALC SS1998-11 MINUS PREV. 1998-11
WS1998-12	BYPASS SUMMARY EFF. ST-ER & ST-RA
RE1998-13	TOT. MO. FINAL AMTS. RETRO EFFECT - ST-ER & ST-RA - MRB 8000 COL B
RE1999-12	RETRO AND LSD EFF. CALC SS1999-11 MINUS PREV. 1999-11
WS1999-12	BYPASS SUMMARY EFF. INTRASTATE
RE1999-13	TOT. MONTH FINAL AMTS. RETRO EFFECT INTRASTATE & LSD TO MRB 9000 COL B

Schedule C-24h
Attachment
Page 19 of 19

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

60. Schedule C-241-- Copy of each traffic and revenue settlements agreement governing the interconnection of facilities between the applicant and one or more other telephone companies. All supplements and pending revisions to such agreements over the last five (5) years.

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule C-24i
Page 1 of 1
Witness Responsible:
W. S. Reid

Traffic and revenue settlements agreements for 1992 are produced in a limited number of copies in the 1992 historical MFRs, Volume 10.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

61. Schedule C-26-- Test year and three (3) preceding year analysis of payments for any services obtained from any affiliated company, including the portion of work for:
- a. Antitrust litigation
 - b. Nonregulated or nontariffed activity
 - c. Executive salaries or similar parent company expenses
 - d. Legislative liaison
 - e. Lobbying
 - f. Charitable and civic contributions
 - g. Professional dues
 - h. Advertising
 - i. Membership fees and dues
 - j. FCC activities
 - k. Interstate activities
 - l. Stockholder related
 - m. All other payments not identified above by category

Analysis of Payments for Goods and Services
Obtained from Affiliated Companies

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year - 1 1992

Schedule C-26
Page 1 of 1
Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [] or Year End [X]

*****Florida Combined Amounts*****

Line No.	Purpose	1988	1989	1990	1991	1992
		TY-5	TY-4	TY-3	TY-2	TY-1
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
	(1)	(2)	(3)	(4)	(5)	(6)
1.	Antitrust Litigation	64	54	311	79	96
2.	Nonregulated Activity (Note A)	N/A	N/A	N/A	23,128	2,516
3.	Exec. Salaries and Expenses	2,644	3,586	1,895	4,863	2,282
4.	Legislative (Note B)	173	164	157	251	425
5.	Lobbying & Liaison Expenses	1,189	1,223	1,260	1,149	900
6.	Charitable & Civic Contributions	488	491	495	466	524
7.	Professional Dues	256	231	281	555	222
8.	Advertising (Note C)	1,639	2,613	4,259	3,496	1,150
9.	Membership Fees and Dues	35	49	63	44	34
10.	FCC Activity (Note D)	416	436	248	352	462
11.	Interstate Activities (Note E)	N/A	N/A	N/A	N/A	N/A
12.	Stockholder Related	3,207	3,305	3,116	3,167	2,429
13.	All Other	399,900	428,148	436,411	445,150	119,896
14.						
15.		410,012	440,299	448,496	482,700	130,938
16.		=====	=====	=====	=====	=====

19. Note A: Affiliated billing costs are charged to Part 32 accounts by function codes which are either regulated, nonregulated or "common". The expenses charged to "common" codes are allocated to both regulated and nonregulated; and each "common" category has a different regulated/nonregulated split.
20. While the charges to the regulated and nonregulated function codes can be determined in a reasonable amount of time, to determine the dollars which are either regulated or nonregulated in the "common" categories would require a very time intensive manual process.
21. The amounts shown as nonregulated do not take into consideration the expenses charged to "common" function codes.
22. Note B: Legislative activities are not recorded or tracked separately on the company's books. The amount shown represents only the BellSouth DC Federal Relations costs other than those included in Line 5 above.
23. Note C: Advertising includes product, corporate, and community service advertising
24. Note D: FCC Activities are not recorded or tracked separately on the company's books. The amounts shown represent only the BellSouth DC Federal Regulatory costs other than those included in Line 5 above.
25. Note E: Interstate activities are not recorded separately on the company's books.
26. NOTE F: The 1992 affiliated billing amounts are much less than prior years due to the merger of South Central Bell, BellSouth Services, and Southern Bell effective 1/1/92.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

62. Schedule C-27-- Provide revenues included in account 5230 - Directory revenue, part of expenses in account 6622, Number Services (Part 31 Account No. 649) and gross profit derived from the directory operations for 1982 and for the test year. Adjust 1982 gross profits for growth and consumer price index factors for the period 1982 through the test period. For 1982 directory expenses use 40% of revenues or actual expenses whichever is less. Show gross profit for the test period in excess of the adjusted 1982 amount that is eligible for exclusion under Section 364.037, Florida Statutes.

Directory Advertising
Yellow Pages

LORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year -1 1992

Schedule C-27
 Page 1 of 1
 Witness Responsible W. S. Reid

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

<u>Line No.</u>	<u>Description</u>	<u>1982</u>	<u>1992</u>	<u>Nonregulated Allocations (3)</u>
1.	Revenues: (A/C 5230) (4)	170,358,405	226,102,715	XXX
2.	Expenses: (A/C 6622) (1) (4)	68,143,362	2,144,835	XXX
3.	Gross Profit: (L1 - L2)	102,215,043	223,957,880	XXX
4.	Growth Factor: (2)	1.5950	XXX	XXX
5.	Consumer Price Index	1.4539	XXX	XXX
6.	Adjusted Gross Profit (L3 x L4 x L5)	237,033,669		

- (1) For 1982 use 40% of revenues or actual - whichever is less.
- (2) Access line growth for period 1982 through test period.
- (3) Test year excess gross profits as defined in Florida Statutes 364.037.
- (4) Only those revenues and expenses formerly included in Account 523 and 649.

Supporting Schedules: A-6a, A-6b

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

63. Schedule C-28-- Cost of equal access and network reconfiguration including investments associated with the upgrade of existing central offices to MFJ or regulatory standards, equal access tandems, network reconfiguration, call detail recording equipment, other related investments as well as related depreciation and tax reserves. Also, show right to use fees, software maintenance, depreciation and other expenses related to MJF or regulatory standards. Show cost of finance and amounts recovered thru access charges as well as an explanation of separation if these amounts between interstate and intrastate.

Cost of Equal Access and Network Reconfiguration

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Tel. & Tel. Co.
 Docket No. 920260-TL
 Test Year 1992

Schedule C-28
 Page 1 of 1
 Witness Responsible Walter S. Reid

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

Investment	Test Year			Test Year - 1			Total to Date		
	Total (1)	Interstate (2)	Intrastate (3)	Total (4)	Interstate (5)	Intrastate (6)	Total (7)	Interstate (8)	Intrastate (9)
1 General Support	1,049	800	249	1,037	797	240	1,049	800	249
2 Central Office Equipment	12,069,532	8,915,172	3,154,360	12,914,659	9,640,744	3,273,915	12,069,532	8,915,172	3,154,360
3 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0
4 Cable & Wire Facilities	569,682	434,488	135,194	571,041	438,805	132,236	569,682	434,488	135,194
5 Other	0	0	0	0	0	0	0	0	0
6 Subtotal (1 thru 5)	12,640,262	9,350,460	3,289,802	13,486,737	10,080,346	3,406,391	12,640,262	9,350,460	3,289,802
7 Accumulated depreciation	(6,055,473)	(4,726,602)	(1,328,670)	(5,813,594)	(4,415,844)	(1,397,750)	(6,055,473)	(4,726,602)	(1,328,670)
8 Associated deferred taxes	(3,132,735)	(2,376,111)	(756,624)	(4,602,643)	(3,440,667)	(1,161,976)	(3,132,735)	(2,376,111)	(756,624)
9 Unamortized investment tax credits	(459,785)	(350,632)	(109,153)	(580,606)	(446,254)	(134,352)	(459,785)	(350,632)	(109,153)
10 Subtotal (6 thru 9)	2,992,270	1,897,115	1,095,155	2,489,894	1,777,581	712,312	2,992,270	1,897,115	1,095,155
Expense *									
11 Plant Specific *	0	0	0	0	0	0	274,544	213,251	61,293
12 Plant Non-specific *	0	0	0	0	0	0	54	42	12
13 Depreciation	1,117,623	822,922	294,701	1,065,589	820,561	245,028	8,088,987	6,264,469	1,824,518
14 Customer Services *	0	0	0	0	0	0	440,371	345,207	95,164
15 Corporate Operations *	0	0	0	0	0	0	111,100	87,342	23,758
16 Other (includes Part 31 A/C Info.)	236,263	181,763	54,500	20,916	16,273	4,643	19,835,952	12,454,256	7,381,696
17 Subtotal (11 thru 16)	1,353,886	1,004,685	349,201	1,086,505	836,834	249,671	27,397,122	18,359,882	9,037,240
18 Associated finance cost (A) #	#	#	#	#	#	#	#	#	#
19 Total (17 + 18)	1,353,886	1,004,685	349,201	1,086,505	836,834	249,671	27,397,122	18,359,882	9,037,240
19A Amortization Amount	1,858,392	1,858,392	0	1,906,591	1,880,757	25,834	19,399,151	11,939,031	7,460,120

IXC Reimbursement }
 20 Amount recovered thru access }
 charges } #
 21 Amount recovered from surcharge }
 22 Subtotal (20 + 21) }
 23 Total (19-22) }

NOTE:
 Per Commission Order # 14452 of Docket No. 820537-TP, the Commission utilized the benefit of depooling as a source of funds to offset Equal Access. Subsequently, in Docket # 860069, rates were reset for total revenue requirements which included these costs.

* Per FCC requirements in Docket #85-93, Equal Access costs were deferred and amortized.

(A) For intrastate, the determination of finance cost should use average weighted cost of capital as normally used by the Commission excluding the effect of deferred taxes and unamortized tax credit. Also, use the current authorized return on equity for this purpose.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(D) RATE OF RETURN

1. Schedule D-1-- Twelve (12) month average reconciled jurisdictional capital structure and cost rates for each class of capital for the test year and the test year of the last rate case. Classes of capital shall include long term debt, short term debt, preferred stock, customer deposits, common equity, 3% tax credits, 4% and 10% tax credits, accumulated deferred income taxes, and others as needed. The cost rate for common equity shall be the last rate approved by the Commission.

COST OF CAPITAL - 12-MONTH AVERAGE
BellSouth Telecommunications Basis

Florida Public Service Commission

EXPLANATION: Provide the company's 12-month average cost of capital for:

Type of Data Shown:

Company: Southern Bell Telephone and Telegraph

- 1) the test year,
- 2) the prior year if the test year is projected, or
- 3) the test year of the last rate case if an historical test year is used

X Historical Test Year Ended 12/31/92
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

Docket No.: 920260-TL

Investor-supplied capital spread based on BellSouth Telecommunications (9 states) capital structure and BellSouth Telecommunications cost rates are used for Long-Term & Short-Term Debt.

Line No.	Class of Capital	Dollars @ (000)	Ratio @ (%)	Last Rate Case (Prior Year)		Weighted Rate		Dollars (000)	Ratio (%)	Cost Rate (%)	Weighted Cost (%)
				Requested (%)	Approved @ (%)	Requested (%)	Approved @ (%)				
1.	Long Term Debt	\$1,028,516	24.42%	8.88%	8.88%	2.17%	2.17%	\$1,065,930	26.30%	8.63%	2.27%
2.	Short Term Debt	194,017	4.61%	8.45%	8.45%	0.39%	0.39%	118,444	2.92%	3.91%	0.11%
3.	Common Equity	1,959,174	46.51%		13.20%		6.14%	1,974,394	48.71%	14.00%	6.82%
4.	Preferred Stock	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5.	Customer Deposits	46,858	1.11%	7.73%	7.73%	0.09%	0.09%	54,982	1.36%	8.57%	0.12%
6.	Cost Free Capital	811,818	19.27%	0.00%	0.00%	0.00%	0.00%	715,007	17.63%	0.00%	0.00%
7.	Investment Tax Credits	171,677	4.08%		11.71%		0.48%	124,736	3.08%	12.12%	0.37%
8.	Total Capital	\$4,212,060	100.00%				9.26%	\$4,053,493	100.00%		9.69%

@ For purposes of providing these number we are reporting data from the 880069-TL order dated 10/13/88

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule D-2-- Company's year-end capital structure and embedded cost rates for fixed cost capital as reported in the annual report for the past ten calendar years.

Florida Public Service Commission EXPLANATION: Provide the company's year-end capital structure and embedded
cost rates for fixed cost capital as reported in the annual report for
the past 10 calendar years.

Type of Data Shown:
 Historical Test Year Ended 12 /31 /92
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

Docket No.: 920260-TL

Class of Capital	1990			1991			1992		
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)
Long Term Debt	\$6,440.3	34.72%	8.75%	\$6,402.7	34.28%	8.73%	\$6,336.0	33.95%	8.49%
Short Term Debt	706.6	3.81%	8.62%	852.4	4.56%	4.85%	946.9	5.07%	3.65%
Common Equity	11,400.6	61.47%		11,422.5	61.16%		11,382.7	60.98%	
Total Capital	\$18,547.5	100.00%		\$18,677.6	100.00%		\$18,665.6	100.00%	

Supporting Schedules:

Recap Schedules:

COST OF CAPITAL - 10 YEAR HISTORY
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission

EXPLANATION: Provide the company's year-end capital structure and embedded cost rates for fixed cost capital as reported in the annual report for the past 10 calendar years.

Type of Data Shown:

X Historical Test Year Ended 12/31/92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

Class of Capital	1982			1983			1984			1985		
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)
Long Term Debt	\$3,377.4	36.11%	9.20%	\$3,580.4	37.73%	9.43%	\$3,660.9	41.22%	9.43%	\$3,666.8	39.49%	9.28%
Short Term Debt	472.5	5.05%	8.44%	252.4	2.66%	9.54%	432.4	4.87%	8.44%	323.0	3.48%	7.91%
Common Equity	5,503.8	58.84%		5,655.8	59.61%		4,787.3	53.91%		5,296.7	57.03%	
Total Capital	\$9,353.7	100.00%		\$9,488.6	100.00%		\$8,880.6	100.00%		\$9,286.5	100.00%	
Class of Capital	1986			1987			1988			1989		
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)
Long Term Debt	\$3,413.7	37.76%	8.77%	\$3,421.1	35.37%	8.92%	\$3,496.3	34.29%	8.93%	\$3,580.5	33.92%	8.82%
Short Term Debt	83.0	0.92%	8.19%	469.9	4.86%	7.89%	447.5	4.39%	9.49%	527.5	5.00%	8.89%
Common Equity	5,543.1	61.32%		5,780.9	59.77%		6,252.7	61.32%		6,447.7	61.08%	
Total Capital	\$9,039.8	100.00%		\$9,671.9	100.00%		\$10,196.5	100.00%		\$10,555.7	100.00%	
Class of Capital	1990			1991								
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	Amount (\$ M)	Ratio (%)	Cost Rate (%)						
Long Term Debt	\$3,580.4	33.50%	8.82%	\$3,573.9	33.34%	8.80%						
Short Term Debt	519.1	4.86%	8.42%	539.7	5.03%	4.77%						
Common Equity	6,586.7	61.64%		6,607.4	61.63%							
Total Capital	\$10,686.2	100.00%		\$10,721.0	100.00%							

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule D-3-- Analysis of each outstanding issue of short term debt including interest expense, maturity date, and effective cost rate on a 12-month average basis for the test year.

SHORT - TERM DEBT
BellSouth Telecommunications Basis

Florida Public Service Commission
Company: Southern Bell Telephone & Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the specified data on short-term debt issues on a 12-month average basis for the test year.

Type of Data Shown:
X Historical Test Year Ended 12/31/92
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness: WILLIAM B. KECK

Interest Rate	Special Provisions	Maturity Date	Credit line (000)	Average Amount Outstanding During the Year (000)
3.92%	NA	25.561 *	1,016.900 ‡	\$655,625

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Current Maturities @	11,914	1,470	12.34%
Commercial Paper	643,711	24,240	3.77%
Total Short Term Debt	655,625	25,710	3.92%

‡ Credit line for commercial paper
* Average length of commercial paper sold
@ Including Capital Leases

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule D-4-- Narrative description of company policy regarding short term financing, including a discussion of the ratio of short term debt to total capital, methods of short term financing (i.e., bank loans, commercial paper, etc.) and other uses of short term financing.

Florida Public Service Commission Company: Southern Bell Telephone & Telegraph Docket No.: 920260-TL	EXPLANATION: Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered: (1) ratio of short-term debt to total capital, (2) plant expansion, (3) working capital, (4) timing of long-term financing, (5) method of short-term financing (bank loans, commercial paper, etc.), and (6) other uses of short-term financing.	Type of Data Shown: <input checked="" type="checkbox"/> Historical Test Year Ended 12/31/92 <input type="checkbox"/> Projected Test Year Ended ___/___/___ <input type="checkbox"/> Prior Test Year Ended ___/___/___ Witness: WILLIAM B. KECK
--	---	---

For the purpose of obtaining short-term funds, the Treasurer is authorized by the Board of Directors to borrow (a) from BellSouth Corporation (BSC), (b) from banks, insurance companies, financial institutions, other lenders, or (c) through the issuance and sale of unsecured promissory notes. In practice, the primary source of short-term funds has been and continues to be the sale of commercial paper (i.e. unsecured promissory notes). Commercial paper (CP) is the most flexible and least costly alternative for obtaining short-term funds. Bank loans are available, but have not been used for the past several years, primarily because they carry a higher interest cost. Advances from BSC have been used on rare occasions, such as when CP markets are not available (e.g. New York bank or FED holiday).

Short-term debt is limited by the Board of Directors to a maximum of 10% of the Company's capitalization (stock, retained earnings, and intermediate and long-term debt), unless the company has scheduled debt or equity financing in which event the limit is increased to 15%. During 1992, the ratio of short-term debt to capital varied between 2.5% and 5.2%.

Short-term borrowings would be used rarely, if at all, for cash working capital purposes if there was not a need for a large construction program. Over the long-term, the Company's construction program of plant expansion has been financed by internally generated funds and by the temporary use of short-term borrowings which were periodically converted to permanent financing in the form of debt or equity. Generally, long-term financing has been scheduled at times that would prevent short-term debt balances from exceeding the authorized limits discussed above. Other factors, such as market conditions, availability of equity from BellSouth (parent), etc. are also considered. This plan will continue for the foreseeable future. No short-term borrowings were converted to long-term debt or equity during 1992. Because of the cash needs generated by the large construction program, short-term borrowings are used primarily to provide day-to-day cash working capital. Minimal cash balances are maintained to cover uncollected funds and targeted bank balances.

Daily cash balances averaged \$61.4 million during 1992, which is approximately 83% of average daily receipts. The Company's objective is to keep average daily cash balances lower than average daily receipts.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

5. Schedule D-5-- Monthly balances for interest bearing and non-interest bearing residential and commercial customer deposits. Compute a 12-month average effective cost rate for customer deposits. Use the current 30-day commercial paper rate for commercial deposits qualifying under Rule 25-4.109.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell Telephone & Telegraph Co.

DOCKET NO.: 920260-TL

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, and the prior year if the test year is projected. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:

 Historical Test Year Ended 12/31/92 Projected Test Year Ended ___/___/___ Prior Year Ended ___/___/___

Witness: W. S. Reid

(1) Line No.	(2) Month and Year	(3) Active Customer Deposits at 8.00% (000)	(4) Active Customer Deposits at 9.00% (000)	(5) Inactive Customer Deposits (000)	(6) Total Deposits (3)+(4)+(5) (000)	(7) Interest Accrued * (000)	(8) Interest Accrued (000)	(9) Total Interest (7) + (8) (000)	(10) Actual Payments and Credits on Bills (000)
1.	December, 91	52,755	None	None	52,755	399	None	399	
2.	January, 92	53,196			53,196	400		400	
3.	February, 92	53,569			53,569	337		337	
4.	March, 92	54,648			54,648	276		276	
5.	April, 92	55,269			55,269	361		361	
6.	May, 92	55,429			55,429	510		510	1,263
7.	June, 92	55,512			55,512	359		359	
8.	July, 92	55,476			55,476	378		378	
9.	August, 92	54,670			54,670	379		379	
10.	September, 92	54,053			54,053	383		383	
11.	October, 92	54,114			54,114	381		381	
12.	November, 92	53,736			53,736	512		512	1,291
13.	December, 92	54,305			54,305	382		382	
	12-Month Average				<u>\$54,434</u>	<u>\$389</u>		<u>\$389</u>	
	12-Month Total				<u>\$54,305</u>	<u>\$4,658</u>		<u>\$4,658</u>	<u>\$2,554</u>
	Effective Interest Rate 12 Month Interest expense divided by Column (6)					8.57%			

*Interest on Customer Deposits is paid in accordance with the Florida Public Service Commission Rule No. 25-4.109. The amount of interest earned by the deposit is credited on customer's bills each May and November. Interest earned since the last annual credit is paid to the customer at the time of the deposit refund or service disconnection. No interest is paid on deposits which are held less than six months. However after that time interest is accrued retroactively back to the time the deposit was made.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

6. Schedule D-6-- Analysis of each outstanding issue of long term debt and preferred stock for the test period, on a 12-month average basis, including issue, date of issuance, date of maturity, principal, total amount and annual amortization of premium, discount, issuing expenses, life, interest or dividend expense, total annual cost, unamortized principal, discount and issuing expense, and overall effective embedded cost.

LONG - TERM DEBT OUTSTANDING
BellSouth Telecommunications Basis

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
X Historical Test Year Ended 12 / 31 / 92
___ Projected Test Year Ended ___ / ___ / ___
___ Prior Test Year Ended ___ / ___ / ___
Witness: WILLIAM B. KECK

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Description, Coupon Rate	Issue Date	Maturity Date	Principal Amount Sold (Face Value) (000)	12-Month Average Principal Amt. Outstanding (000)	Amount Due Within One Year (000)	Discount (Premium) on Principal Amount Sold (000)	Issuing Expense On Principal Amount Sold (000)	Net Expense (8)+(9) (000)	Life (Years)	Annual Amor-tization (10)/(11) (000)	Interest Expense (Coupon Rate) (2) x (6) (000)	Total Annual Cost (12)+(13) (000)
1	3.25%	10-15-55	10-15-95	\$30,000	\$30,000	\$0	(195)	119	(\$76)	40	(\$2)	\$975	\$973
2	e 4.625%	12-01-58		\$70,000	\$61,250	0	(801)	745	(\$56)	35	(\$2)	\$2,833	\$2,831
3	5.50%	10-01-59		Redeemed	Redeemed	0			\$0		\$73 *		73
4	5.00%	12-01-60	12-01-97	\$75,000	\$75,000	0	(1,925)	838	(\$1,087)	37	(\$29)	3,750	\$3,721
5	4.375%	03-01-61	03-01-98	70,000	70,000	0	(92)	156	\$64	37	\$2	3,063	3,065
6	4.375%	04-01-62	04-01-01	75,000	75,000	0	(1,545)	161	(\$1,384)	39	(\$35)	3,281	3,246
7	4.375%	08-01-63	08-01-03	\$70,000	\$70,000	0	(864)	616	(\$248)	40	(\$6)	3,063	3,056
8	4.750%	09-01-65	09-01-00	\$100,000	\$100,000	0	(1,200)	866	(\$334)	35	(\$9)	4,750	4,741
9	6.00%	10-01-66	10-01-04	\$100,000	\$100,000	0	290	68	\$358	38	\$9	6,000	6,009
10	6.875%	11-01-68	11-01-99	\$85,000	\$85,000	0	(271)	795	\$524	31	\$13	5,844	5,857
11	8.50%	11-01-69	11-01-01	\$125,000	\$125,000	0	(686)	1,237	\$551	32	\$15	10,625	10,640
12	8.00%	07-01-69	07-01-99	\$150,000	\$150,000	0	150	126	\$276	30	\$9	12,000	12,009
13	8.25%	12-01-70	12-01-04	\$150,000	\$150,000	0	(1,500)	1,745	\$245	34	\$4	12,375	12,379
14	9.05%	07-01-70		Redeemed	Redeemed	0			\$0		\$309 *		309
15	7.60%	09-01-71	09-01-08	\$100,000	100,000	0	875	88	\$963	37	\$26	7,600	7,626
16	7.375%	11-01-71	11-01-07	\$100,000	\$100,000	0	875	954	\$1,829	36	\$50	7,375	7,425
17	7.375%	08-01-72	08-01-12	\$100,000	\$100,000	0	0	754	\$754	40	\$19	7,375	7,394
18	7.375%	07-19-72	07-15-10	\$150,000	\$150,000	0	2,384	111	\$2,495	38	\$66	11,063	11,128
19	7.625%	03-20-73	03-15-13	\$350,000	\$350,000	0	3,063	226	\$3,289	40	\$82	26,688	26,770
20	8.25%	08-01-73	08-01-13	\$200,000	\$200,000	0	920	1,775	\$2,695	40	\$67	16,500	16,567
21	8.00%	02-27-74	02-15-14	\$300,000	\$300,000	0	4,740	220	\$4,960	40	\$124	24,000	24,124
22	9.20%	04-01-75	04-01-10	\$200,000	\$200,000	0	0	1,938	\$1,938	35	\$55	18,400	18,455
23	8.250%	04-20-76	04-15-16	\$450,000	\$450,000	0	6,188	299	\$6,487	40	\$162	37,125	37,287
24	8.125%	04-12-77	05-01-17	\$275,000	\$275,000	0	3,248	234	\$3,482	40	\$87	22,344	22,431
25	8.250%	11-01-77	11-01-15	\$250,000	\$250,000	0	0	1,587	\$1,587	38	\$42	20,625	20,667
26	8.250%	03-01-77	03-01-17	\$210,000	\$210,000	0	1,218	35,343	\$36,561	40	\$916	17,325	18,241 #
27	8.625%	09-12-78	09-01-18	\$150,000	\$150,000	0	618	186	\$804	40	\$20	12,938	12,958
28	ee 9.875%	09-15-79	09/15/18	\$250,000	\$156,250	0	1,906	701	\$2,607	39	\$67	15,430	15,497
29	9.625%	03-01-79	03-01-19	\$250,000	\$250,000	0	937	1,911	\$2,848	40	\$71	24,062	24,133
30	10.375%	12-30-85	12-30-25	\$250,000	\$250,000	0	1,062	1,652	\$2,714	40	\$827	25,938	26,765 ##
31	eee 10.75%	12-18-85	12/18/25	\$300,000	\$187,500	0	4,019	21,894	\$25,913	40	\$647	20,156	20,803
32	8.63%	08-21-86	09-01-26	\$500,000	\$500,000	0	19,708	49,052	\$68,760	40	\$1,719	43,125	44,845
33	8.75%	10-30-86	11-01-24	\$300,000	\$300,000	0	39,612	22,632	\$62,244	38	\$1,638	26,250	27,888
34	8.50%	08-01-89	08-01-29	\$300,000	\$300,000	0	11,700	2,925	\$14,625	40	\$366	25,500	25,867
35	8.50%	07-28-89	08-01-29	\$300,000	\$300,000	0	8,250	2,926	\$11,176	40	\$38	25,500	25,538 ###
36	*** 8.25%	06-25-92	07-01-32	\$250,000	\$114,583	0	1,146	1,117	\$2,263	40	\$57	9,453	9,510
37	*** 7.875%	07-29-92	08-01-32	\$300,000	\$112,500	0	1,621	1,078	\$2,699	40	\$67	8,859	8,927
38	Total				\$6,397,083	\$0	\$105,451	\$157,075	\$262,526		\$7,566	\$522,188	\$529,754

Florida Public Service Commission

EXPLANATION: Provide the specified data on long-term
debt issues on a 12-month average basis for the test year.
Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:

X Historical Test Year Ended 12 /31 /92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-TL

39 Total 12-mos avg principal amt. outstanding (from previous pg.) \$6,397,083

40 Unamortized Premium, Discount, and Issuance

Expense Associated with (6). (From Schedule D-6, page 2)

(242,018)

41 Net

\$6,155,065

42 Embedded Cost of Long-Term Debt

8.61%

(Col 14, D-6, page 1a) / (Line 41, D-6, page 1b)

* One year's amortization of net cost of redeeming issues. Call premium and reacquisition costs less unamortized portion of
issue premium, after deduction for savings in taxes, are being amortized over same period as life of called bond issues.

Includes discount and expenses of 40 year Debenture due 2014 (Partial Redemption).

Includes call premium, reacquisition cost and unamortized discount of 40 year, 12 7/8% Debenture due 2020 called January 1986.

As prescribed by part 32, interest is calculated on the effective interest rate method. Annual amortized discount & issuance expense
is calculated by taking the amount amortized in December 1991 times 12.

@ Partial year & Early Redemption on 11/16/92

@@ Partial year, Redeemed 8/3/92

@@@ Partial year, Redeemed 8/31/92

*** New issue, partial year

Supporting Schedules:

Recap Schedules:

LONG - TERM DEBT OUTSTANDING
BellSouth Telecommunications Basis

Florida Public Service Commission

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Company: Southern Bell Telephone and Telegraph

Type of Data Shown:

X Historical Test Year Ended 12 /31 /92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Docket No.: 920260-TL

Witness: WILLIAM B. KECK

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Funded Debt	\$6,155,065	\$529,754	8.61%
Other Long Term Debt	1,514	136	8.98%
Capital Leases	32,856	4,056	12.34%
Total Long Term Debt	\$6,189,435	\$533,946	8.63%

LONG - TERM DEBT OUTSTANDING
BellSouth Telecommunications Basis

Florida Public Service Commission

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
 Historical Test Year Ended 12 /31 /92
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-TL

(1) Line No.	(2) Description, Coupon Rate	(3) 12-Month Average Principal Amt. Outstanding	(4) Unamortized Discount (Premium) Associated With (3)	(5) Unamort. Issuing Expense & Loss on Required Debt Associated With (3)	(6) Total Unamortized Discount (Premium) and Issuing Expense Associated With (3)
1	3.25%	\$30,000	(\$8)	\$0	(\$8)
2	4.625%	\$61,250	(\$2)	0	(\$2)
3	5.50%	Redeemed	164	0	\$164
4	5.00%	\$75,000	(\$159)	0	(\$159)
5	4.375%	70,000	10	0	\$10
6	4.375%	75,000	(311)	0	(\$311)
7	4.375%	70,000	(\$70)	0	(\$70)
8	4.750%	100,000	(\$78)	0	(\$78)
9	6.00%	100,000	116	0	\$116
10	6.875%	85,000	\$99	0	\$99
11	8.50%	125,000	\$135	0	\$135
12	8.00%	150,000	66	0	\$66
13	8.25%	150,000	\$43	0	\$43
14	9.05%	Redeemed	7,365	0	\$7,365
15	7.60%	100,000	421	0	\$421
16	7.375%	100,000	779	0	\$779
17	7.375%	100,000	379	0	\$379
18	7.375%	150,000	1,184	0	\$1,184
19	7.625%	350,000	1,702	0	\$1,702
20	8.25%	200,000	1,420	0	\$1,420
21	8.00%	300,000	2,681	0	\$2,681
22	9.20%	200,000	983	0	\$983
23	8.250%	450,000	3,857	0	\$3,857
24	8.125%	275,000	2,161	0	\$2,161
25	8.250%	250,000	974	0	\$974
26	8.250%	210,000	22,585	0	\$22,585
27	8.625%	150,000	526	0	\$526
28	9.875%	156,250	1,765	0	\$1,765
29	9.625%	250,000	1,899	0	\$1,899
30	10.375%	250,000	27,693	0	\$27,693
31	10.75%	187,500	21,814	0	21,814
32	8.63%	500,000	58,718	0	58,718
33	8.75%	300,000	52,955	0	52,955
34	8.50%	300,000	14,101	0	14,101
35	8.50%	300,000	11,073	0	11,073
36	8.25%	114,583	2,271	0	2,271
37	7.875%	112,500	2,707	0	2,707
38 Total		\$6,397,083	\$242,018	\$0	\$242,018

Florida Public Service Commission

EXPLANATION: Explain significant call provisions and special restrictions on debt outstanding at the end of the test year.

Type of Data Shown:

X Historical Test Year Ended 12/31/92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

Southern Bell's debt call provisions are as follows: In 1955 all debt was callable at any time prior to maturity at 3% premium. 1960-1961 the debt was callable in the 6th (5 year no call protection) year at 3% premium. 1962-1969 debt was callable in the 6th year (5 year no call protection) with a premium of 3 1/2 - 4 1/2%. 1971-1985, all debt was callable in the 6th (5 year no call protection) and premium was paid computed on a formula basis. The formula being:

Take the sum of the public offering price and add the percent interest payable to it. Then reduce that amount by multiplying the amount of this sum in excess of 100% by a fraction computed as follows - the numerator being equal to the number of 12 month periods and the denominator being the number of years of issue to maturity minus 5.

A = price to public of the issue & annual interest rate

B = $(A - 100) \times \frac{\text{annual decrease in premium for}}{\text{years to maturity} - 5 \text{ early call}}$

C = $A - (B \times 5)$ = redemption price for 6th year

D = $A - (B \times \text{number of 12 month periods elapsed since issue})$:
subsequent redemption prices following 6th year

or = $(A - 100) \times \frac{\text{number of 12 month periods elapsed since issue}}{\text{year to maturity} - 5}$

amount to reduce A by to determine premium at call

In 1986 began the current procedure of 5 year no call protection with callable in the 6th year using the same formula as above except for the following changes.

B = $A - 100$
years to maturity - 10

or = $(A - 100) \times \frac{\text{number of 12 month periods elapsed since issue}}{\text{year to maturity} - 10}$

This change simply makes the first call at par 10 years rather than 5 years.

Florida Public Service Commission

EXPLANATION: Provide the data as specified for preferred stock on a 12-month average basis for the test year.

Type of Data Shown:

X Historical Test Year Ended 12/31/92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

(1) Line No.	(2) Description	(3) Issue Date	(4) Call Provisions or Special Restrictions	(5) Principal Amount Sold	(6) 13-Month Average Principal Amt. Outstanding	(7) (Discount) Premium on Principal Amount Sold	(8) (Discount) Premium Associated with (6)	(9) Issuing Expense On Principal Amount Sold	(10) Issuing Expense Associated with (6)	(11) Net Proceeds (6)+(8)-(10)	(12) Dollar Dividend on Face Value (2)x(6)	(13) Effective Cost Rate (12)/(11)
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
11.												
12.												
13.												
14.												
15.												
16.												
17.												
18.												
19.												
20.												
21. Total				-----	-----	-----	-----	-----	-----	-----	-----	-----
				-----	-----	-----	-----	-----	-----	-----	-----	-----

SOUTHERN BELL HAS NO PREFERRED STOCK

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

7. Schedule D-7-- Analysis of common stock issues for the most recent three calendar years, including price per share, number of shares issued, gross proceeds, issue expense, net proceeds per share, and balance of total shares outstanding.

Florida Public Service Commission

EXPLANATION: Provide annual details of common stock issues for
test year and three previous calendar years

Type of Data Shown:

X Historical Test Year Ended 12/31/92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line	Changes for Year	Shares	Amount (000)	Price Per Share	Shares Issued	Gross Proceeds (000)	Issue Expense (000)	Net Proceeds (000)	Net Proceeds Per Share	Total Shares Outstanding
No.										

THERE HAVE BEEN NO PUBLIC OFFERINGS OF BELLSOUTH COMMON STOCK FOR THE TEST YEAR OR THE THREE PREVIOUS CALENDAR YEARS.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

8. Schedule D-8-- A comparison of actual cost of capital data for the test year with the amounts forecasted in the initial budget for that period.

Florida Public Service Commission

EXPLANATION: Provided the test year is projected, compare cost of capital data for the prior year to the amounts forecasted for that period when the initial budget was prepared. If the test year is historical, use test year data instead of prior year data.

Type of Data Shown:

 Historical Test Year Ended 12/31/92
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-TL

Line No.	Item - Unit	Deviation from Forecast				(5) Explanation of Significant Deviations from Forecast
		(1) 1992 BUDGET	(2) 1992 ACTUAL *	(3) Amount (2) - (1)	(4) Percent (3) / (1)	
1	Long Term Debt	8.71%	8.63%	-0.08%	-0.89%	
2	Short Term Debt	7.09%	3.91%	-3.18%	-44.88%	Unanticipated Significant Decline In Short Term Interest Rates
3	Preferred Stock	0.00%	0.00%	0.00%	-	
4	Customer Deposits	7.66%	8.57%	0.91%	11.91%	Conservative Forecast of Stated Interest Rate
5	Common Equity @	11.61%	12.36%	0.75%	6.46%	
6	Deferred Income Tax	0.00%	0.00%	0.00%	-	
7	Investment Tax Credits @	10.57%	11.06%	0.49%	4.66%	
8	Other	-	-	-	-	
9	TOTAL	8.65%	8.86%	0.21%	2.44%	

* From Company Surveillance Report For 12 Months Ending December 31, 1992 (See MFR C-24d)

@ Earned Return Not Cost Of Capital Figures

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

9. Schedule D-9-- Reconciliation of total company capital structure to the twelve (12) month average jurisdictional rate base showing all balance sheet accounts and individual adjustments necessary to construct rate base. The reconciliation of capital structure to the rate base shall be based on current Commission rules and policy as established in recent rate cases.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Reconcile the total capital structure (as shown on Schedule D-1a) with the jurisdictional 13-month average rate base for the corresponding time period (as shown on Schedule B-3b). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historical Test Year Ended 12/31/92
 Projected Test Year Ended ___/___/___
 Prior Test Year Ended ___/___/___
 Witness: W. S. Reid

COMPANY: Southern Bell

DOCKET NO. 920260-TL

Line No	Description	Long-Term Debt (1)	Short-Term Debt (2)	Preferred Stock	Customer Deposits	Common Equity (3)	Tax Credits Zero Cost	Tax Credits Weighted Cost	Deferred Inc. Taxes	Total
1	Total Southern Bell									
2	per Books (000)	6,189,435	655,602	0	120,611	11,464,529	564	646,732	3,730,232	22,807,708
3	Allcation Percentage	23.91%	23.91%	N/A	N/A	23.91%	N/A	N/A	N/A	N/A
4										
5	Florida	1,479,658	156,761	0	56,064	2,741,288	134	167,767	926,017	5,527,991
6	Allcation Percentage	99.21%	99.21%	N/A	96.19%	99.21%	99.62%	99.65%	99.74%	N/A
7										
8	Regulated Florida	1,468,327	155,529	0	55,060	2,719,744	134	167,178	923,609	5,489,570
9	Intrastate %	74.02%	74.02%	N/A	74.02%	74.02%	74.11%	76.08%	75.94%	N/A
10										
11	Intrastate, unadjusted	1,086,911	115,128	0	40,750	2,013,256	99	127,191	701,395	4,064,730
12	Specific Adjustments:									
13	a. Customer Deposits				15,314					15,314
14	b. WECO Tax Credits								21,632	21,632
15	c. Accrual for FL Refund		5,647							5,647
16	d. Out-of-period Taxes								2,971	2,971
17	e. 1992 Depreciation Represcription								2,743	2,743
18	f. Exclusion of NQDCP								241	241
19										0
20										0
21										0
22										0
23										0
24										0
25										0
26										0
27										0
28										0
29										0
30										0
31										0
32	Subtotal	1,086,911	120,775	0	56,064	2,013,256	99	127,191	726,982	4,133,278
33	Pro Rata Adjustments	(20,981)	(2,331)	0	(1,082)	(38,862)	(2)	(2,455)	(14,072)	(79,785)
34										
35	Jurisdictional Cap Struct	1,065,930	118,444	0	54,982	1,974,394	97	124,736	714,910	4,053,493
36										
37	Percent of Total Capital	26.30%	2.92%	0.00%	1.36%	48.71%	0.00%	3.08%	17.63%	100.00%

(1) Includes total long-term debt from Schedule B-3b and Account 1407, Unamortized Bond Issuance Expense.
 (2) Includes accounts 4020, 4050, and 4060.
 (3) Includes Account 4120.2000, Accrued Dividends as follows: Southern Bell, 138,645; Florida Regulated, 32,891; Intrastate, 24,347.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and describe the basis for the pro-rata adjustments appearing on Schedule D-9, page 1 of 2

Type of Data Shown:

 Historical Test Year Ended 12/31/92 Projected Test Year Ended ___/___/___ Prior Test Year Ended ___/___/___

Witness: W. S. Reid

COMPANY: Southern Bell

DOCKET NO. 920280-TL

Line No	Description	Dollar Amount IntraState (000)
1	1. Long-term Plant Under Construction	(17,674)
2	2. Investments in and Advances to Affiliated Companies	(5,016)
3	3. Miscellaneous Physical Property	(8,590)
4	4. Other	
5	a. Adjustment to allocated Cash Working Capital	(2,314)
6	b. Customer Deposits	(15,314)
7	c. Accounts excluded from rate base:	
8	A/C 3300	2,103
9	A/C 1210	(78)
10	A/C 1402	(380)
11	A/C 2007	(358)
12	A/C 4350	(358)
13	A/C 4110	96
14	Allocation Adjustment	(19,570)
15		-----
16	5. Rate Base Adjustments	(36,173)
17	a. Excess Plug-in Units	(18,100)
18	b. BELLCORE Investment	5,171
19	c. ENFIA	(733)
20	d. Other Rate Base Adjustments	3,765
21	e. 1992 Depreciation Represcription	7,167
22	f. Specific Adjustments, Items c. - f. from page 1	(11,802)
23		-----
24		-----
25	Total	(79,785)

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

10. Schedule D-10-- Calculations of financial indicators including interest coverage ratios, preferred dividend coverage, the ratio of earnings to fixed charges, earnings per share, and percentage of construction funds generated internally, (including and excluding AFUDC for each indicator) for the test year and the year following the test year (under current and proposed rates), the prior year, and the three (3) previous calendar years.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide financial indicators for (1) the test year under current and proposed rates, (2) the prior year, and (3) the three previous calendar years.

COMPANY: Southern Bell Telephone &
Telegraph - Florida
DOCKET NO.: 920280-TL

Type of Data Shown:

 Historical Test Year--1 Ended 12/31/92 Projected Test Year Ended 12/31/93 Prior Test Year Ended 12/31/91

Witness: W. S. Reid

Line No	Indicator	1988	1989	1990	Prior Year (1991)	TY-1 (1992) Current Rates	TY-1 (1992) Proposed Rates	TY (1993) Current Rates	TY (1993) Proposed Rates
1 Interest Coverage Ratios:									
2	Including AFUDC in Income Before Interest Charges	4.89	4.30	4.45	4.17	4.16	N/A	5.22	N/A
3	Excluding AFUDC in Income Before Interest Charges	4.88	4.29	4.44	4.15	4.15	N/A	5.21	N/A
4	AFUDC as a percent of Income Available for Common	0.47%	0.28%	0.23%	0.59%	0.53%	N/A	0.34%	N/A
5	Percent of Construction Funds Generated Internally *	92.1%	95.2%	88.4%	87.5%	92.0%	N/A	91.8%	N/A
6 Preferred Dividend Coverage									
7	Including AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	Excluding AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9 Fixed Charges									
10	Interest	150,862,246	161,663,570	159,833,599	158,267,917	147,774,438	N/A	138,804,000	N/A
11	Lease Payments	2,075,138	1,627,123	949,701	608,111	623,240	N/A	771,000	N/A
12 Ratio of Earnings to Fixed Charges									
13	Including AFUDC	2.70	2.40	2.48	2.26	2.17	N/A	2.71	N/A
14	Excluding AFUDC	2.69	2.39	2.47	2.24	2.16	N/A	2.70	N/A

* This information is not available specifically for Florida. The percentages provided are for Southern Bell.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell Telephone &
Telegraph - Florida
DOCKET NO.: 920260-TL

EXPLANATION: Calculate interest and preferred dividend coverage ratios (both including and excluding AFUDC credits from earnings before interest charges) for:
1) the test year under current and proposed rates,
2) the prior year, and
3) three previous calendar years

Type of Data Shown:
 Historical Test Year--1 Ended 12/31/92
 Projected Test Year Ended 12/31/93
 Prior Test Year Ended 12/31/91
Witness: W. S. Reid

Line No	Indicator	1988	1989	1990	Prior Year (1991)	TY-1 (1992) Current Rates	TY-1 (1992) Proposed Rates	TY (1993) Current Rates	TY (1993) Proposed Rates
INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION:									
1	Earnings Before Interest (Including Allowance for Other Funds Used During Construction) **	565,231,231	555,104,412	558,963,442	516,999,811	469,822,573	N/A	516,899,000	N/A
2	Debt Portion of Allowance for Funds Used During Construction	1,013,693	503,681	397,946	907,002	739,688	N/A	583,000	N/A
3	Income Taxes	182,364,065	145,780,231	155,519,972	143,842,167	147,268,825	N/A	211,157,000	N/A
4	Earnings Before Interest and Taxes (1) + (2) + (3)	748,608,989	701,388,324	714,881,360	661,748,980	617,830,886	N/A	728,639,000	N/A
5	Interest (Before Deducting Allowance for Borrowed Funds Used During Construction)	152,937,384	163,290,693	160,783,300	158,876,028	148,397,878	N/A	139,575,000	N/A
6	Interest Coverage Ratio (4)/(5)	4.89	4.30	4.45	4.17	4.16	N/A	5.22	N/A
7	Earnings After Interest, After Taxes (4) - (5) - (3)	413,307,540	392,317,400	398,578,088	359,030,785	322,164,583	N/A	377,907,000	N/A
8	Preferred Dividends	0	0	0	0	0	N/A	0	N/A
9	Preferred Dividends Coverage Ratio (7)/(8)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EXCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION:									
10	Earnings Before Interest (Including Allowance for Other Funds Used During Construction)	565,231,231	555,104,412	558,963,442	516,999,811	469,822,573	N/A	516,899,000	N/A
11	Allowance for Other Funds Used During Construction	1,590,862	813,739	632,178	1,505,878	1,213,767	N/A	917,000	N/A
12	Income Taxes	182,364,065	145,780,231	155,519,972	143,842,167	147,268,825	N/A	211,157,000	N/A
13	Earnings Before Interest and Taxes (10) - (11) + (12)	746,004,434	700,070,904	713,851,236	659,336,100	615,877,431	N/A	727,139,000	N/A
14	Interest (Before Deducting Allowance for Borrowed Funds Used During Construction)	152,937,384	163,290,693	160,783,300	158,876,028	148,397,878	N/A	139,575,000	N/A
15	Interest Coverage Ratio (13)/(14)	4.9	4.3	4.4	4.2	4.2	N/A	5.2	N/A
16	Earnings After Interest, After Taxes (13) - (14) - (12)	410,702,985	390,999,980	397,547,964	356,617,905	320,211,128	N/A	376,407,000	N/A
17	Preferred Dividends	0	0	0	0	0	N/A	0	N/A
18	Preferred Dividends Coverage Ratio (16)/(17)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

** Allowance for Other Funds Used During Construction is the equity portion of Account 7340, AFUDC.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate the AFUDC as a percentage of income available for common for:

Type of Data Shown:

COMPANY: Southern Bell Telephone &
Telegraph - Florida
DOCKET NO.: 920260-TL

- 1) the test year under current and proposed rates,
- 2) the prior year, and
- 3) three previous calendar years (\$000)

Historical Test Year - 1 Ended 12/31/92
 Projected Test Year Ended 12/31/93
 Prior Test Year Ended 12/31/91
 Witness: W. S. Reid

Line No	Indicator	1988	1989	1990	Prior Year (1991)	TY-1 (1992) Current Rates	TY-1 (1992) Proposed Rates	TY (1993) Current Rates	TY (1993) Proposed Rates
1	Allowance for Funds Used During Construction	2,604,555	1,317,420	1,030,124	2,412,880	1,953,455	N/A	1,500,000	N/A
2	Deferred Taxes on Debt Component of AFUDC	644,096	234,837	130,990	308,381	251,494	N/A	198,000	N/A
3	Net Allowance for Funds Used During Construction (1) - (2)	1,960,459	1,082,583	899,134	2,104,499	1,701,961	N/A	1,302,000	N/A
4	Income Available for Common	413,307,540	392,317,400	398,578,088	359,030,785	322,164,583	N/A	377,907,000	N/A
5	AFUDC as a Percentage of Income Available for Common (3)/(4)	0.47%	0.28%	0.23%	0.59%	0.53%	N/A	0.34%	N/A

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

11. Schedule D-11-- Most recent ten (10) year historical market data for the company, or consolidated company (if applicant's stock is not publicly traded) including average market/book ratios, average price earnings ratios, interest coverage ratios (including and excluding AFUDC) earned returns on average book equity, dividends per share, earnings per share, average market value per share and annual average seasonal bond yields from Moody's Standard & Poor's Bond Yield Indexes. The interest coverage ratios shall be calculated consistent with the methodology in Schedule D-10.

Florida Public Service Commission

EXPLANATION: Provide the most recent ten year data for the company, or consolidated parent if the company is not publicly traded as indicated.

Type of Data Shown:

X Historical Test Year Ended 12/31/92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

Line No.		1984 Year	1985 Year	1986 Year	1987 Year	1988 Year	1989 Year	1990 Year	1991 Year	1992 Year
1.	Pre-tax Interest Coverages	4.34	4.63	5.42	5.45	4.48	4.2	4.11	3.74	4.46
2.	Earned Returns on Average Book Equity	14.00%	14.44%	14.71%	14.22%	13.79%	13.70%	12.80%	11.30%	11.89%
3.	Book Value/Share 13-Month Average *	20.40	21.67	23.00	24.32	25.46	26.57	26.44	26.82	27.71
4.	Dividends/Share	1.73	1.87	2.03	2.20	2.32	2.52	2.68	2.76	2.76
5.	Earnings/Share	2.85	3.13	3.38	3.46	3.51	3.64	3.38	3.04	3.30
6.	Market Value/Share 13-Month Average *	20.659	26.271	37.347	39.511	40.250	48.201	53.385	49.723	49.561
7.	Market/Book Ratio 13-Month Average (6) / (3) *	1.01	1.21	1.62	1.62	1.58	1.81	2.02	1.85	1.79
8.	Price/Earning Ratio (6) / (5)	7.94	10.42	11.39	10.51	11.36	15.90	16.20	17.02	15.57
9.	Moody's/Standard & Poor's Bond Yields @	12.72	11.68	8.92	9.52	10.05	9.32	9.45	8.85	8.19

* 12 Month Average - 13 Month Average not readily available

@ Average of the monthly yields on Aaa Public Utility Bonds, taken from Moody's Bond Record

NOTE: BellSouth Corporation, the parent company of Southern Bell, was not in existence prior to 1984.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

12. Schedule D-12-- If the test year is projected, provide a summary of financing plans and assumptions.

Florida Public Service Commission

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

EXPLANATION: If the test year is projected, provide a summary of financing plans and assumptions

Type of Data Shown:

Historical Test Year Ended 12/31/92

Projected Test Year Ended ___/___/___

Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

NOT APPLICABLE

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

13. Schedule D-13-- Provide the company's capital structure objectives, the basis for assumptions made on Schedule D-12 (such as those for issue costs and interest rates), and other significant assumptions made in developing Schedule D-12. Provide a statement of the company's policy on the timing of the entrance into capital markets.

Florida Public Service Commission

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-TL

EXPLANATION: Provide the company's capital structure objectives, the basis for assumptions made on schedule D-12 (such as those for issue costs and interest rates), and any other significant assumptions made in developing Schedule D-12. Provide a statement of the Company's policy on the timing of the entrance into capital markets.

Type of Data Shown:

X Historical Test Year Ended 12/31/92

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Capital Structure Objective

	Percent of Total
Long Term Debt	38%-40%
Preferred stock	
Common Equity	62%-60%

Company's Policy on the Timing of Entrance Into Capital Markets:

On June 25, 1992 the company issued \$250 million in debentures at a coupon rate of 8.25% at an issue price of 99% and with proceeds to the issuer of 98.125%. The re-offer yield was 8.336% and the net interest cost to the issuer is 8.414%. These debentures mature July 1, 2032 and are not callable by the issuer for 10 years. The proceeds of this issue were used to refund the \$250 million of debentures maturing on September 15, 2018 (These debentures were issued at a coupon rate of 9.875% and will be refunded on August 3, 1992.).

On July 29, 1992 the company issued \$300 million in debentures at a coupon rate of 7.875% at an issue price of 98.559% and with proceeds to the issuer of 97.684%. The re-offer yield was 7.995% and the net interest cost to the issuer is 8.07%. These debentures mature August 1, 2032 and are not callable by the issuer for 10 years. The proceeds of this issue were used to refund the \$300 million of debentures maturing on December 18, 2025 (These debentures were issued at a coupon rate of 10.75% and will be refunded on August 31, 1992.).

As of 12-31-92 the Company had \$450,000,000 in debt securities available for issuance. These debt securities were registered under "Shelf Registration" provisions with the Securities and Exchange Commission. The Company may issue any or all of this debt when capital market conditions become favorable. The Company intends to apply the net proceeds from the sale of the securities toward refinancing debt and/or for general corporate purposes. The Company has no other specific financing plans, except for its continued involvement in the short-term Commercial Paper market. The extent of this involvement is subject to the daily requirements of operations.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(E) REVENUE SOURCES, RATES AND TARIFFS

1. Schedule E-1a-- Present and proposed rates and revenues categorized by revenue source. (Present rates shown should be those in effect at the end of the test period.) For those revenues generated by tariff items, a total shall be provided for each tariff section and subsection with a grand total for all revenues from tariff sources. Identify by source, other revenues from non-tariffed items (directory advertising, pole attachment revenues, settlements, rent, interest, etc.) and display those revenues in a manner similar to revenues from tariff sources. Revenues from recurring charges should be shown separately from nonrecurring charges. Do not include tariff items proposed for transfer from one tariff subsection to another, or proposed for pricing modification, in either the old or new tariff subsection but show these items separately. Also, show the monthly cost or revenue requirement for each revenue source, if known, and the type of costing methodology used (e.g., embedded cost, incremental cost, marginal cost, or fully allocated cost). Include as a part of the revenue analysis, a count of average effective billing units (including tariffed items for which there were no units in the test period), present rates, present annual revenues, proposed rates, proposed annual revenues, and the dollar and percentage change on each item. (If the applicant is requesting a year-end base, also separately provide the above information using year-end units and revenues).

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule E-1a
Page 1 of 1
Witness Responsible:
N. H. Sims

The 1992 Schedule E-1a is provided in the 1992 historical MFRs, volumes 12 and 13.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule E-1b-- Identification and description of rate changes during the test year or since the end of the test year. For each rate change, identify the service for which the rate change occurred, the rate at the end of the test year, other rate(s) in effect during and after the test year, the beginning and ending effective date of the other rate, and a description and the reason for the rate change.

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell
 Docket No.: 920260 - TL

Schedule E-1b
 Page 1 of 16
 Witness Responsible: N. Sims
 TEST YEAR: 1992

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

Line No	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			TELPAC BASE CAP.					
1	B103.2.4.C.1	1LKA4	TYPE 5500	44.93	35.94	1/16/91	1/15/92	Restructure Phase 2 Rate Change
2	B103.2.4.C.1	1LKB4	TYPE 5600	50.79	40.63	1/16/91	1/15/92	Restructure Phase 2 Rate Change
3	B103.2.4.C.1	1LKC4	TYPE 5700	58.60	46.88	1/16/91	1/15/92	Restructure Phase 2 Rate Change
4	B103.2.4.C.1	1LKD4	TYPE 5800	136.73	109.38	1/16/91	1/15/92	Restructure Phase 2 Rate Change
5			SPECIAL ACCESS					
6	E7.5.2.A.1	T6E2X	TG LC 2W	13.80	8.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
7	E7.5.2.A.1	T6E4X	TG LC 4W	27.60	17.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
8	E7.5.2.B.1	1L5XX	TG IOC (1-8M) F	21.80	17.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
9	E7.5.2.B.1	1L5XX	TG IOC (1-8M) PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
10	E7.5.2.B.1	1L5XX	TG IOC (9-25M) F	21.80	17.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
11	E7.5.2.B.1	1L5XX	TG IOC (9-25M) PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
12	E7.5.2.B.1	1L5XX	TG IOC (>25M) F	21.80	17.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
13	E7.5.2.B.1	1L5XX	TG IOC (>25M) PM	1.40	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
14	E7.5.2.C.1	BCNT2	TG BRIDGING	1.20	0.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
15	E7.5.2.C.1	BCNT4	TG BRIDGING	1.20	0.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
16	E7.5.3.A.1	T6E2X	VG-V LC 2W	16.10	15.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
17	E7.5.3.A.1	T6E4X	VG-V LC 4W	26.50	16.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
18	E7.5.3.A.1	T6E2X	VG-D LC 2W	21.20	13.20	1/16/91	1/15/92	Restructure Phase 2 Rate Change
19	E7.5.3.A.1	T6E4X	VG-D LC 4W	26.20	16.20	1/16/91	1/15/92	Restructure Phase 2 Rate Change
20	E7.5.3.A.1	EUC2N	VG LC 2W LFNR	2.50	1.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
21	E7.5.3.A.1	EUC4N	VG LC 4W LFNR	2.50	1.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
22	E7.5.3.B.1	1L5XX	VG IOC (1-8M) F	21.80	17.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
23	E7.5.3.B.1	1L5XX	VG IOC (1-8M) PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
24	E7.5.3.B.1	1L5XX	VG IOC (9-25M) F	21.80	17.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
25	E7.5.3.B.1	1L5XX	VG IOC (9-25M) PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
26	E7.5.3.B.1	1L5XX	VG IOC (>25M) F	21.80	17.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
27	E7.5.3.B.1	1L5XX	VG IOC (>25M) PM	1.40	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
28	E7.5.3.C.1.a	BCNV2	VG-V BRIDGING 2W	3.95	3.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
29	E7.5.3.C.1.a	BCNV4	VG-V BRIDGING 4W	3.95	3.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
30	E7.5.3.C.1.b	BCND2	VG-D BRIDGING 2W	6.70	6.70	1/16/91	1/15/92	Restructure Phase 2 Rate Change
31	E7.5.3.C.1.b	BCND4	VG-D BRIDGING 4W	6.70	6.70	1/16/91	1/15/92	Restructure Phase 2 Rate Change
32	E7.5.3.C.1.c	BCNF2	VG TLPHT BRDG 2W	3.95	3.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
33	E7.5.3.C.1.c	BCNF4	VG TLPHT BRDG 4W	3.95	3.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
34	E7.5.3.C.1.d	DXNPS	DSAS PDSS SCE	90.30	56.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
35	E7.5.3.C.1.d	DXNPA	DSAS PDSS ACE	127.30	79.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
36	E7.5.3.C.1.d	DXNP2	DSAS PDSS CC 2W	1.70	1.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
37	E7.5.3.C.1.d	DXNP4	DSAS PDSS CC 4W	8.00	5.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
38	E7.5.3.C.1.e	DXNSS	DSAS SDSS SCE	90.30	56.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
39	E7.5.3.C.1.e	DXNSA	DSAS SDSS ACE	127.30	79.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
40	E7.5.3.C.1.e	DXNS2	DSAS SDSS CC 2W	1.70	1.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
41	E7.5.3.C.1.e	DXNS4	DSAS SDSS CC 4W	8.00	5.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
42	E7.5.3.C.1.f	DXQC1	TABS SBA CEFS	55.00	34.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
43	E7.5.3.C.1.f	DXQC2	TABS SBA CEAS	53.40	33.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
44	E7.5.3.C.1.f	XWB	TABS SBA CEAF IV	18.30	11.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
45	E7.5.3.C.1.f	DXQRX	TABS RMT STA CC	1.10	0.70	1/16/91	1/15/92	Restructure Phase 2 Rate Change
46	E7.5.3.C.1.f	DXQM1	TABS MLCC 1ST	4.40	2.70	1/16/91	1/15/92	Restructure Phase 2 Rate Change
47	E7.5.3.C.1.f	DXQMS	TABS MLCC ADL	3.80	2.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
48	E7.5.3.C.2	X1CPT	VG COND C - TYPE	0.95	0.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
49	E7.5.3.C.2	UHW	VG IMP ATT DIST	66.50	41.30	1/16/91	1/15/92	Restructure Phase 2 Rate Change
50	E7.5.3.C.2	UHY	VG IMP ENV DEL	93.50	58.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell
Docket No.: B20260 - TL

Schedule E - 1b
Page 2 of 16
Witness Responsible: N. Sims
TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51	E7.5.3.C.2	1HEPT	VG COND SEAL CUR	0.30	0.20	1/15/91	1/15/92	Restructure Phase 2 Rate Change
52	E7.5.3.C.3	1RL2W	VG IMP RET LOSS	11.70	7.30	1/16/91	1/15/92	Restructure Phase 2 Rate Change
53	E7.5.3.C.3	UHZ	VG EC 4W ELEPL-2	11.70	7.30	1/16/91	1/15/92	Restructure Phase 2 Rate Change
54	E7.5.3.C.4	RLS	VG C-S REC LEV 2W	13.10	8.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
55	E7.5.3.C.5	XDCPT	VG COND D-TYPE	0.20	0.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
56	E7.5.3.C.6	XTCPT	VG TELPHT CAP	1.60	1.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
57	E7.5.3.C.7	XSS++	VG SIG CAP LOOP	2.50	1.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
58	E7.5.3.C.7	XSSSF	VG SIG CAP SF	4.60	2.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
59	E7.5.3.C.7	XSS++	VG SIG SAP E&M	6.80	4.20	1/16/91	1/15/92	Restructure Phase 2 Rate Change
60	E7.5.3.C.7	XSS++	VG SIG CAP GR	2.00	1.30	1/16/91	1/15/92	Restructure Phase 2 Rate Change
61	E7.5.3.C.7	XSS++	VG SIG CAP C	2.10	1.30	1/16/91	1/15/92	Restructure Phase 2 Rate Change
62	E7.5.3.C.7	XSS++	VG SIG CAP OTHER	4.60	2.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
63	E7.5.3.C.8	UGD	VG IMP TERM	1.60	1.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
64	E7.5.3.C.9	UGJ	VG SIM REV	0.00	0.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
65	E7.5.5.A.1	T6ECS	DDAS 2.4 LC	36.30	22.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
66	E7.5.5.A.1	T6ECS	DDAS 4.8 LC	36.30	22.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
67	E7.5.5.A.1	T6ECS	DDAS 9.6 LC	36.30	22.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
68	E7.5.5.A.1	T6ECS	DDAS 56 LC	50.80	31.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
69	E7.5.5.A.2	TUTA4	DDAS 2.4 HT	7.30	4.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
70	E7.5.5.A.2	TUTB4	DDAS 4.8 HT	7.30	4.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
71	E7.5.5.A.2	TUTC4	DDAS 9.6 HT	7.30	4.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
72	E7.5.5.A.2	TUTD4	DDAS 56 HT	21.80	13.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
73	E7.5.5.B.1	1L5XX	DDAS IOC 2.4 (1-8M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
74	E7.5.5.B.1	1L5XX	DDAS IOC 2.4 (1-8M)PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
75	E7.5.5.B.1	1L5XX	DDAS IOC 2.4 (9-25M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
76	E7.5.5.B.1	1L5XX	DDAS IOC 2.4 (9-25M)PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
77	E7.5.5.B.1	1L5XX	DDAS IOC 2.4 (>25M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
78	E7.5.5.B.1	1L5XX	DDAS IOC 2.4 (>25M)PM	1.40	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
79	E7.5.5.B.2	1L5XX	DDAS IOC 4.8 (1-8M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
80	E7.5.5.B.2	1L5XX	DDAS IOC 4.8 (1-8M)PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
81	E7.5.5.B.2	1L5XX	DDAS IOC 4.8 (9-25M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
82	E7.5.5.B.2	1L5XX	DDAS IOC 4.8 (9-25M)PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
83	E7.5.5.B.2	1L5XX	DDAS IOC 4.8 (>25M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
84	E7.5.5.B.2	1L5XX	DDAS IOC 4.8 (>25M)PM	1.40	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
85	E7.5.5.B.3	1L5XX	DDAS IOC 9.6 (1-8M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
86	E7.5.5.B.3	1L5XX	DDAS IOC 9.6 (1-8M)PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
87	E7.5.5.B.3	1L5XX	DDAS IOC 9.6 (9-25M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
88	E7.5.5.B.3	1L5XX	DDAS IOC 9.6 (9-25M)PM	1.50	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
89	E7.5.5.B.3	1L5XX	DDAS IOC 9.6 (>25M)F	14.50	9.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
90	E7.5.5.B.3	1L5XX	DDAS IOC 9.6 (>25M)PM	1.40	0.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
91	E7.5.5.B.5	1L5XX	DDAS IOC 56 (1-8M)F	29.00	18.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
92	E7.5.5.B.5	1L5XX	DDAS IOC 56 (1-8M)PM	3.00	1.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
93	E7.5.5.B.5	1L5XX	DDAS IOC 56 (9-25M)F	29.00	18.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
94	E7.5.5.B.5	1L5XX	DDAS IOC 56 (9-25M)PM	2.90	1.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
95	E7.5.5.B.5	1L5XX	DDAS IOC 56 (>25M)F	29.00	18.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
96	E7.5.5.B.5	1L5XX	DDAS IOC 56 (>25M)PM	2.80	1.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
97	E7.5.5.C.1	BCNDA	DDAS BRIDG M-M	15.00	11.30	1/16/91	1/15/92	Restructure Phase 2 Rate Change
98	E7.5.5.C.1	BCNDA	DDAS BRIDG 3Y CNTRCT	13.00	22.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
99	E7.5.5.C.1	BCNDA	DDAS BRIDG 5Y CNTRCT	12.00	20.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
100	E7.5.5.C.2	SFS	DDAS - SCC	10.90	6.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell

Docket No.: 820260-7L

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

Schedule F-1b

Page 3 of 16

Witness Responsible: N. Sims

TEST YEAR: 1992

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) In Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
101	E7.5.6.A.1	TMECS	HC 1.544 LC	137.80	85.50	1/16/91	1/15/92	Restructure Phase 2 Rate Change
102	E7.5.6.B.1	1L5TC	HC IOC 64 (0M)	2.20	1.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
103	E7.5.6.B.2	1L5XX	HC IOC 1.544 (1-8M)F	55.00	40.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
104	E7.5.6.B.2	1L5XX	HC IOC 1.544 (1-8M)PM	29.00	26.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
105	E7.5.6.B.2	1L6XX	HC IOC 1.544 (9-25M)F	55.00	40.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
106	E7.5.6.B.2	1L6XX	HC IOC 1.544 (9-25M)PM	27.50	25.70	1/16/91	1/15/92	Restructure Phase 2 Rate Change
107	E7.5.6.B.2	1L5XX	HC IOC 1.544 (>25M)F	55.00	40.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
108	E7.5.6.B.2	1L5XX	HC IOC 1.544 (>25M)PM	26.00	25.20	1/16/91	1/15/92	Restructure Phase 2 Rate Change
109	E7.5.6.C.1.e	MQ1	HC MLTPLX-DS1 TO VOI	158.50	98.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
110	E7.5.6.C.1.f	QMU	HC MLTPLX-DS1 TO DSO	94.40	58.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
111	E7.5.6.C.1.g	QSU24	HC MLTPLX-DS0->SR 2.4	128.90	80.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
112	E7.5.6.C.1.g	QSU48	HC MLTPLX-DS0->SR 4.8	64.50	40.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
113	E7.5.6.C.1.g	QSU96	HC MLTPLX-DS0->SR 9.6	32.30	20.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
114	E7.5.6.C.2	T59	HC AU TO LP TRAN	116.40	72.30	1/16/91	1/15/92	Restructure Phase 2 Rate Change
115								
116			SYNCHRONET® - Month-to-Month					
117	B7.2.3.A.1	1RSD2	2.4 LC	49.35	49.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
118	B7.2.3.A.1	1RSD4	4.8 LC	49.35	49.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
119	B7.2.3.A.1	1RSD9	9.6 LC	49.35	49.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
120	B7.2.3.A.1	1RSD5	56 LC	69.10	69.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
121	B7.2.3.A.2	2UN24	2.4 HT	9.40	9.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
122	B7.2.3.A.2	2UN48	4.8 HT	9.40	9.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
123	B7.2.3.A.2	2UN96	9.6 HT	9.40	9.40	1/16/91	1/15/92	Restructure Phase 2 Rate Change
124	B7.2.3.A.2	2UN56	56 HT	27.80	27.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
125	B7.2.3.A.3	3LBAA	IOC SR (1-8M) F	18.95	18.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
126	B7.2.3.A.3	3LBBA	IOC SR (9-25M) F	18.95	18.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
127	B7.2.3.A.3	3LBCA	IOC SR (>25M) F	18.95	18.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
128	B7.2.3.A.3	3LBAA	IOC 56 (1-8M) F	37.55	37.55	1/16/91	1/15/92	Restructure Phase 2 Rate Change
129	B7.2.3.A.3	3LBBA	IOC 56 (9-25M) F	37.55	37.55	1/16/91	1/15/92	Restructure Phase 2 Rate Change
130	B7.2.3.A.3	3LBCA	IOC 56 (>25M) F	37.55	37.55	1/16/91	1/15/92	Restructure Phase 2 Rate Change
131	B7.2.3.A.3	3LBAA	IOC SR (1-8M) PM	1.90	1.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
132	B7.2.3.A.3	3LBBA	IOC SR (9-25M) PM	1.85	1.85	1/16/91	1/15/92	Restructure Phase 2 Rate Change
133	B7.2.3.A.3	3LBCA	IOC SR (>25M) PM	1.80	1.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
134	B7.2.3.A.3	3LBAA	IOC 56 (1-8M) PM	3.80	3.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
135	B7.2.3.A.3	3LBBA	IOC 56 (9-25M) PM	3.70	3.70	1/16/91	1/15/92	Restructure Phase 2 Rate Change
136	B7.2.3.A.3	3LBCA	IOC 56 (>25M) PM	3.60	3.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
137	B7.2.3.B.1	6BN	Bridging	15.00	23.85	1/16/91	1/15/92	Restructure Phase 2 Rate Change
138								
139			SYNCHRONET® - 3 YEAR CONTRACTS					
140	B7.2.3.A.1	1RSD2	2.4 LC	47.00	48.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
141	B7.2.3.A.1	1RSD4	4.8 LC	47.00	48.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
142	B7.2.3.A.1	1RSD9	9.6 LC	47.00	48.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
143	B7.2.3.A.1	1RSD5	56 LC	62.00	64.20	1/16/91	1/15/92	Restructure Phase 2 Rate Change
144	B7.2.3.A.2	2UN24	2.4 HT	9.00	9.15	1/16/91	1/15/92	Restructure Phase 2 Rate Change
145	B7.2.3.A.2	2UN48	4.8 HT	9.00	9.15	1/16/91	1/15/92	Restructure Phase 2 Rate Change
146	B7.2.3.A.2	2UN96	9.6 HT	9.00	9.15	1/16/91	1/15/92	Restructure Phase 2 Rate Change
147	B7.2.3.A.2	2UN56	56 HT	25.00	25.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
148	B7.2.3.A.3	3LBAA	IOC SR (1-8M) F	18.00	18.45	1/16/91	1/15/92	Restructure Phase 2 Rate Change
149	B7.2.3.A.3	3LBBA	IOC SR (9-25M) F	18.00	18.45	1/16/91	1/15/92	Restructure Phase 2 Rate Change
150	B7.2.3.A.3	3LBCA	IOC SR (>25M) F	18.00	18.45	1/16/91	1/15/92	Restructure Phase 2 Rate Change

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) In Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
151	B7.2.3.A.3	3LBAA	IOC 56 (1-8M) F	33.75	33.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
152	B7.2.3.A.3	3LBBA	IOC 56 (9-25M) F	33.75	33.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
153	B7.2.3.A.3	3LBCA	IOC 56 (>25M) F	33.75	33.80	1/16/91	1/15/92	Restructure Phase 2 Rate Change
154	B7.2.3.A.3	3LBAA	IOC SR (1-8M) PM	1.50	1.75	1/16/91	1/15/92	Restructure Phase 2 Rate Change
155	B7.2.3.A.3	3LBBA	IOC SR (9-25M) PM	1.50	1.70	1/16/91	1/15/92	Restructure Phase 2 Rate Change
156	B7.2.3.A.3	3LBCA	IOC SR (>25M) PM	1.50	1.65	1/16/91	1/15/92	Restructure Phase 2 Rate Change
157	B7.2.3.A.3	3LBAA	IOC 56 (1-8M) PM	3.00	3.55	1/16/91	1/15/92	Restructure Phase 2 Rate Change
158	B7.2.3.A.3	3LBBA	IOC 56 (9-25M) PM	3.00	3.45	1/16/91	1/15/92	Restructure Phase 2 Rate Change
159	B7.2.3.A.3	3LBCA	IOC 56 (>25M) PM	3.00	3.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
160	B7.2.3.B.1	6BN	Bridging	13.00	22.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
161								
162			SYNCHRONET® - 5 YEAR CONTRACTS					
163	B7.2.3.A.1	1RSD2	2.4 LC	44.50	46.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
164	B7.2.3.A.1	1RSD4	4.8 LC	44.50	46.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
165	B7.2.3.A.1	1RSD9	9.6 LC	44.50	46.35	1/16/91	1/15/92	Restructure Phase 2 Rate Change
166	B7.2.3.A.1	1RSD5	66 LC	55.00	59.25	1/16/91	1/15/92	Restructure Phase 2 Rate Change
167	B7.2.3.A.2	2UN24	2.4 HT	8.50	8.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
168	B7.2.3.A.2	2UN48	4.8 HT	8.50	8.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
169	B7.2.3.A.2	2UN96	9.6 HT	8.50	8.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
170	B7.2.3.A.2	2UN56	56 HT	22.00	24.10	1/16/91	1/15/92	Restructure Phase 2 Rate Change
171	B7.2.3.A.3	3LBAA	IOC SR (1-8M) F	17.00	18.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
172	B7.2.3.A.3	3LBBA	IOC SR (9-25M) F	17.00	18.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
173	B7.2.3.A.3	3LBCA	IOC SR (>25M) F	17.00	18.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
174	B7.2.3.A.3	3LBAA	IOC 56 (1-8M) F	30.00	31.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
175	B7.2.3.A.3	3LBBA	IOC 56 (9-25M) F	30.00	31.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
176	B7.2.3.A.3	3LBCA	IOC 56 (>25M) F	30.00	31.90	1/16/91	1/15/92	Restructure Phase 2 Rate Change
177	B7.2.3.A.3	3LBAA	IOC SR (1-8M) PM	1.00	1.65	1/16/91	1/15/92	Restructure Phase 2 Rate Change
178	B7.2.3.A.3	3LBBA	IOC SR (9-25M) PM	1.00	1.60	1/16/91	1/15/92	Restructure Phase 2 Rate Change
179	B7.2.3.A.3	3LBCA	IOC SR (>25M) PM	1.00	1.55	1/16/91	1/15/92	Restructure Phase 2 Rate Change
180	B7.2.3.A.3	3LBAA	IOC 56 (1-8M) PM	2.00	3.25	1/16/91	1/15/92	Restructure Phase 2 Rate Change
181	B7.2.3.A.3	3LBBA	IOC 56 (9-25M) PM	2.00	3.15	1/16/91	1/15/92	Restructure Phase 2 Rate Change
182	B7.2.3.A.3	3LBCA	IOC 56 (>25M) PM	2.00	3.05	1/16/91	1/15/92	Restructure Phase 2 Rate Change
183	B7.2.3.B.1	6BN	Bridging	12.00	20.95	1/16/91	1/15/92	Restructure Phase 2 Rate Change
184								
185			DDAS - NONRECURRING					
186	E7.5.5.A.1	T6ECS	2.4 LC 1ST	350.00	390.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
187	E7.5.5.A.1	T6ECS	2.4 LC ADNL	99.00	125.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
188	E7.5.5.A.1	T6ECS	4.8 LC 1ST	350.00	390.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
189	E7.5.5.A.1	T6ECS	4.8 LC ADNL	99.00	125.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
190	E7.5.5.A.1	T6ECS	9.6 LC 1ST	350.00	390.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
191	E7.5.5.A.1	T6ECS	9.6 LC ADNL	99.00	125.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
192	E7.5.5.A.1	T6ECS	56 LC 1ST	350.00	390.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
193	E7.5.5.A.1	T6ECS	56 LC ADNL	99.00	125.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
194	E7.5.5.A.2	TUTA4	2.4 HT 1ST	57.00	70.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
195	E7.5.5.A.2	TUTA4	2.4 HT ADNL	48.00	49.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
196	E7.5.5.A.2	TUTB4	4.8 HT 1ST	57.00	70.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
197	E7.5.5.A.2	TUTB4	4.8 HT ADNL	48.00	49.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
198	E7.5.5.A.2	TUTC4	9.6 HT 1ST	57.00	70.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
199	E7.5.5.A.2	TUTC4	9.6 HT ADNL	48.00	49.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
200	E7.5.5.A.2	TUTD4	66 HT 1ST	57.00	70.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change

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

Line No.	Tariff Subsector/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) In Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
201	E7.5.5.A.2	TJTD4	56 HT ADNL	48.00	49.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
202	E7.5.5.B.1-3,5	1L5XX	IOC FIXED	36.00	67.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
203	E7.5.5.C	BCNDA	Bridging	20.00	25.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
204								
205			SYNCHRONET® - NONREC					
206	B7.2.3.A.1	1RSD2	2.4 LC 1ST	260.00	340.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
207	B7.2.3.A.1	1RSD2	2.4 LC ADNL	76.00	105.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
208	B7.2.3.A.1	1RSD4	4.8 LC 1ST	260.00	340.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
209	B7.2.3.A.1	1RSD4	4.8 LC ADNL	76.00	105.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
210	B7.2.3.A.1	1RSD9	9.6 LC 1ST	260.00	340.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
211	B7.2.3.A.1	1RSD9	9.6 LC ADNL	76.00	105.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
212	B7.2.3.A.1	1RSD5	56 LC 1ST	260.00	340.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
213	B7.2.3.A.1	1RSD5	56 LC ADNL	76.00	105.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
214	B7.2.3.A.2	2UN24	2.4 HT 1ST	25.00	44.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
215	B7.2.3.A.2	2UN24	2.4 HT ADNL	19.00	38.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
216	B7.2.3.A.2	2UN48	4.8 HT 1ST	25.00	44.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
217	B7.2.3.A.2	2UN48	4.8 HT ADNL	19.00	38.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
218	B7.2.3.A.2	2UN96	9.6 HT 1ST	25.00	44.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
219	B7.2.3.A.2	2UN96	9.6 HT ADNL	19.00	38.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
220	B7.2.3.A.2	2UN56	56 HT 1ST	25.00	44.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
221	B7.2.3.A.2	2UN56	56 HT ADNL	19.00	38.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
222	B7.2.3.A.3	3LB+A	IOC Fixed	95.00	100.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change
223	B7.2.3.B.1	6BN	Bridging	20.00	28.00	1/16/91	1/15/92	Restructure Phase 2 Rate Change

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at end of Test Period	Other Rate(s) In Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Section A7 9TH REVISED PG. 9	N/A	COCOT INTERCONN. RATE REDUCTION	.03/.015 Init. Min./ Add'l. Min.	.04/.02 Init. Min./ Add'l. Min.	11/4/88	2/9/92	Commission Order In Effect.
2	Section A7 2ND REVISED PG. 13	N/A	BILLING AND COLLECTION SUBSCRIBER SURCHARGE FOR COCOT SERVICE	00.00	13.45	8/1/90	3/15/92	FPSC ORDER

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell
 Docket No.: 920260-TL

Schedule E-1b
 Page 7 of 16
 Witness Responsible: N. Sims
 TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at end of Test Period	Other Rate(s) In Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	A29.1	DAXPC	DERIVED DATA CHAN. (NR CHARGE)	90.00	173.00	5/1/91	4/26/92	Revision to the Study for NR Charges
2	A29.1	N/A	DERIVED DATA CHAN. (SO CHARGE)	80.00	103.00	5/1/91	4/26/92	Revision to the Study for NR Charges
3	A29.1	DAXPI	DSO-B INTERFACE (NR CHARGE)	24.00	23.00	5/1/91	4/26/92	Revision to the Study for NR Charges
4	A29.1	N/A	DSO-B INTERFACE (SO CHARGE)	66.00	92.00	5/1/91	4/26/92	Revision to the Study for NR Charges
5	A29.1	DAXP2	DSO-B ACCESS FAC. (NR CHARGE)	139.00	144.00	5/1/91	4/26/92	Revision to the Study for NR Charges
6	A29.1	DAXP3	FIXED RATE (NR CHARGE)	36.00	30.00	5/1/91	4/26/92	Revision to the Study for NR Charges
7	A29.1	DAXP5	FIXED RATE (NR CHARGE)	36.00	30.00	5/1/91	4/26/92	Revision to the Study for NR Charges
8	A29.1	DAXP7	FIXED RATE (NR CHARGE)	36.00	30.00	5/1/91	4/26/92	Revision to the Study for NR Charges
9	A29.1	APM2M	ASYNCH PORT (SUBRATE MUX) (NO CHARGE)	219.00	194.00	5/1/91	4/26/92	Revision to the Study for NR Charges

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell
 Docket No.: 920260-TL

Schedule E-1b
 Page 8 of 16
 Witness Responsible: N. Sims
TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at end of Test Period	Other Rate(s) In Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Section A35.1.6	N/A	MOBILE ORIGINATED USAGE RATES	0.0347 (PEAK)	0.0350 (PEAK)	10/1/90	3/30/92	Rate Tied to Intrastate Switched Access Charges. These Charges were Reduced.
1	Section A35.1.6	N/A	MOBILE ORIGINATED USAGE RATES	0.0244 (OFF-PEAK)	0.0247 (OFF-PEAK)	10/1/90	3/30/92	Rate Tied to Intrastate Switched Access Charges. These Charges were Reduced.

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell

Docket No.: 920260-TL

Schedule E-1b

Page 9 of 16

Witness Responsible: N. Sims

TEST YEAR: 1992

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at end of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	A13.4.4c.1.(a)	N/A	COLLECT CALLS	0.00	2.50	6/15/87	1/15/92	Computer Processing, Billing & Administration Cost Reduced If ALL customers have Optional Features
2	A13.4.4c.1.(b)	N/A	INTERNATIONAL CALLS	0.00	8.25	6/15/87	1/15/92	" "
3	A13.4.4c.1.(c)	N/A	DA CALLS	0.00	13.50	6/15/87	1/15/92	" "

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at end of Test Period	Other Rate(s) In Effect During/ After Test Year	Beginning Effective Date of Other Rates(s)	Ending Effective Date of Other Rates(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Section E3., Page 6	N/A	COMMON LINE	0.0262	0.0266	1/16/91	1/15/92	Offset to Private Line

Rate Changes During/After Test Year

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

Schedule E-1b
 Page 11 of 16
 Witness Responsible N. Sims
 TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rate(s)	Ending Effective Date of Other Rate(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	B7.3.4.A.1	VUM24	MTM	250.00	280.00	02-01-90	01-15-92	Market Response
			24/48 M	210.00	230.00	"	"	"
			49/72 M	200.00	220.00	"	"	"
			73/96 M	190.00	210.00	"	"	"
		VUM48	MTM	340.00	370.00	"	"	"
			24/48 M	280.00	310.00	"	"	"
			49/72 M	270.00	300.00	"	"	"
			73/96 M	260.00	290.00	"	"	"
		VUM96	MTM	650.00	710.00	"	"	"
			24/48 M	540.00	590.00	"	"	"
			49/72 M	520.00	570.00	"	"	"
			73/96 M	500.00	550.00	"	"	"
		VUM14	MTM	910.00	1,000.00	"	"	"
			24/48 M	780.00	860.00	"	"	"
			49/72 M	760.00	830.00	"	"	"
			73/96 M	730.00	800.00	"	"	"
		VUM19	MTM	1,170.00	1,290.00	"	"	"
			24/48 M	1,010.00	1,110.00	"	"	"
			49/72 M	970.00	1,070.00	"	"	"
			73/96 M	940.00	1,030.00	"	"	"
		VUM20	MTM	1,420.00	1,560.00	"	"	"
			24/48 M	1,220.00	1,340.00	"	"	"
			49/72 M	1,170.00	1,290.00	"	"	"
			73/96 M	1,140.00	1,250.00	"	"	"
		VUM28	MTM	1,730.00	1,900.00	"	"	"
			24/48 M	1,530.00	1,680.00	"	"	"
			49/72 M	1,470.00	1,620.00	"	"	"
			73/96 M	1,440.00	1,580.00	"	"	"

Rate Changes During/After Test Year

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

Schedule E-1b
 Page 12 of 16
 Witness Responsible N. Sims
 TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rate(s)	Ending Effective Date of Other Rate(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	B7.3.4.A.1	VUM38	MTM					
			24/48 M	2,220.00	2,440.00	02-01-90	01-15-92	Market Response
			49/72 M	1,960.00	2,150.00	"	"	"
			73/96 M	1,870.00	2,060.00	"	"	"
		VUM40	MTM	1,820.00	2,000.00	"	"	"
			24/48 M	2,740.00	3,010.00	"	"	"
			49/72 M	2,380.00	2,610.00	"	"	"
			73/96 M	2,290.00	2,520.00	"	"	"
		VUM57	MTM	2,230.00	2,450.00	"	"	"
			24/48 M	3,340.00	3,670.00	"	"	"
			49/72 M	2,900.00	3,190.00	"	"	"
			73/96 M	2,810.00	3,090.00	"	"	"
		VUM67	MTM	2,710.00	2,980.00	"	"	"
			24/48 M	3,820.00	4,200.00	"	"	"
			49/72 M	3,330.00	3,660.00	"	"	"
			73/96 M	3,210.00	3,530.00	"	"	"
		VUM13	MTM	3,120.00	3,430.00	"	"	"
			24/48 M	7,650.00	8,410.00	"	"	"
			49/72 M	6,680.00	7,340.00	"	"	"
			73/96 M	6,430.00	7,070.00	"	"	"
				6,240.00	6,860.00	"	"	"
		VUM26	MTM	11,470.00	12,600.00	"	"	"
			24/48 M	10,010.00	11,000.00	"	"	"
			49/72 M	9,650.00	10,600.00	"	"	"
			73/96 M	9,360.00	10,290.00	"	"	"

Rate Changes During/After Test Year

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

Schedule E-1b
 Page 13 of 16
 Witness Responsible N. Sims
 TEST YEAR: 1992

Check Whether Data IS:

Historic or Projected

Average or Year End

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rate(s)	Ending Effective Date of Other Rate(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	B7.3.4.A.2	VFC24	MTM	320.00	360.00	04-29-88	01-15-92	Market Response
			24/48 M	260.00	290.00	"	"	"
			49/72 M	250.00	280.00	"	"	"
			73/96 M	240.00	270.00	"	"	"
		VFC48	MTM	360.00	400.00	"	"	"
			24/48 M	280.00	310.00	"	"	"
			49/72 M	270.00	300.00	"	"	"
			73/96 M	260.00	290.00	"	"	"
		VFC96	MTM	560.00	620.00	"	"	"
			24/48 M	430.00	480.00	"	"	"
			49/72 M	420.00	470.00	"	"	"
			73/96 M	410.00	460.00	"	"	"
		VFC14	MTM	760.00	840.00	"	"	"
			24/48 M	600.00	660.00	"	"	"
			49/72 M	590.00	650.00	"	"	"
			73/96 M	580.00	640.00	"	"	"
		VFC19	MTM	960.00	1,070.00	"	"	"
			24/48 M	770.00	850.00	"	"	"
			49/72 M	740.00	820.00	"	"	"
			73/96 M	720.00	800.00	"	"	"
		VFC20	MTM	1,250.00	1,390.00	"	"	"
			24/48 M	990.00	1,100.00	"	"	"
			49/72 M	960.00	1,070.00	"	"	"
			73/96 M	940.00	1,040.00	"	"	"
		VFC28	MTM	1,460.00	1,620.00	"	"	"
			24/48 M	1,160.00	1,290.00	"	"	"
			49/72 M	1,130.00	1,250.00	"	"	"
			73/96 M	1,090.00	1,210.00	"	"	"

Rate Changes During/After Test Year

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

Schedule E-1b
 Page 14 of 16
 Witness Responsible N. Sims
 TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rate(s)	Ending Effective Date of Other Rate(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	B7.3.4.A.2	VFC38	MTM	1,900.00	2,110.00	04-29-88	01-15-92	Market Response
			24/48 M	1,500.00	1,670.00	"	"	"
			49/72 M	1,470.00	1,630.00	"	"	"
			73/96 M	1,430.00	1,590.00	"	"	"
		VFC40	MTM	2,390.00	2,650.00	"	"	"
			24/48 M	1,840.00	2,040.00	"	"	"
			49/72 M	1,790.00	1,990.00	"	"	"
			73/96 M	1,730.00	1,920.00	"	"	"
		VFC57	MTM	2,730.00	3,030.00	"	"	"
			24/48 M	2,150.00	2,390.00	"	"	"
			49/72 M	2,070.00	2,300.00	"	"	"
			73/96 M	2,000.00	2,220.00	"	"	"
		VFC67	MTM	3,290.00	3,650.00	"	"	"
			24/48 M	2,550.00	2,830.00	"	"	"
			49/72 M	2,480.00	2,750.00	"	"	"
			73/96 M	2,390.00	2,660.00	"	"	"
		VFC13	MTM	6,490.00	7,210.00	"	"	"
			24/48 M	5,090.00	5,650.00	"	"	"
			49/72 M	4,890.00	5,430.00	"	"	"
			73/96 M	4,730.00	5,250.00	"	"	"
		VFC26	MTM	9,710.00	10,790.00	"	"	"
			24/48 M	7,610.00	8,450.00	"	"	"
			49/72 M	7,330.00	8,140.00	"	"	"
			73/96 M	7,070.00	7,860.00	"	"	"
						"	"	"

Rate Changes During/After Test Year

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

Schedule E-1b
 Page 15 of 16
 Witness Responsible N. Sims
 TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rate(s)	Ending Effective Date of Other Rate(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	B7.3.4.B.1	1PQW2	MTM 24/96 M	13.00 11.00	16.00 14.00	04-29-88 "	01-15-92 "	Market Requests "
		1PQW4	MTM 24/96 M	13.00 11.00	16.00 14.00	" "	" "	" "
		1PQW9	MTM 24/96 M	13.00 11.00	16.00 14.00	" "	" "	" "
		1PQPL	MTM 24/96 M	13.00 11.00	16.00 14.00	12-04-91 "	N/A "	New Element "
		1PQW5	MTM 24/96 M	18.00 16.00	22.00 20.00	04-29-88 "	01-15-92 "	Market Requests "
		1PQWE	MTM 24/96 M	18.00 16.00	22.00 20.00	12-04-91 "	N/A "	New Element "
	B7.3.4.B.1	1PQP2	MTM 24/96 M	29.00 27.00	42.00 39.00	04-29-88 "	01-15-92 "	Market Requests "
		1PQP4	MTM 24/96 M	29.00 27.00	42.00 39.00	" "	" "	" "
		1PQP9	MTM 24/96 M	29.00 27.00	42.00 39.00	" "	" "	" "
		1PQPL	MTM 24/96 M	29.00 27.00	42.00 39.00	12-04-91 "	N/A "	New Element "
		1PQP5	MTM 24/96 M	33.00 31.00	47.00 44.00	04-29-88 "	01-15-92 "	Market Requests "
		1PQPE	MTM 24/96 M	33.00 31.00	47.00 44.00	12-04-91 "	N/A "	New Element "
	E7.5.6.A.1	TMECS	MTM	137.80	85.50	01-16-91	01-15-92	Phased Increase

Rate Changes During/After Test Year

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

Schedule E-1b
 Page 16 of 16
 Witness Responsible N. Sims
 TEST YEAR: 1992

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

Line No.	Tariff Subsection/ Page No. or Other Source Identification	Tariff Code	Service Description	Rate at End of Test Period	Other Rate(s) in Effect During/ After Test Year	Beginning Effective Date of Other Rate(s)	Ending Effective Date of Other Rate(s)	Description of Reason for Rate Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	E7.5.6.B.2	1L5XX	MTM Fixed	55.00	40.00	01-16-91	01-15-92	Phased Increase
			1-8 Per Mi.	29.00	26.60	"	"	"
			9-25 Per Mi.	27.50	25.70	"	"	"
			25+ Per Mi.	26.00	25.20	"	"	"
	E7.5.6.C.1	HQ1	MTM	158.50	98.40	01-16-91	01-15-92	Phased Increase
		QMU	MTM	94.40	58.60	"	"	"
		QSU24	MTM	128.90	80.00	"	"	"
		QSU48	MTM	64.50	40.00	"	"	"
		QSU96	MTM	32.30	20.00	"	"	"
	E7.5.6.C.3	T59	MTM	116.40	72.30	"	"	"

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule E-1c-- Narrative explanation of how test year units were determined for Schedule E-1a, including references to specific supporting company documents that can be audited to confirm units.

FLORIDA PUBLIC SERVICE COMMISSION
SOUTHERN BELL - FLORIDA
FPSC DOCKET 920260-TL
TEST YEAR: 1992

SCHEDULE E-1c
PAGE 1 OF 2
WITNESS RESP:
N. H. SIMS

1992 Elc

Test year units for recurring and non-recurring items in the GSST and Private Line tariffs are taken from extractions of the Customer Records Information System (CRIS).

Test year units for all items taken from the Access Services tariff are developed from the Carrier Access Billing System (CABS).

MTS units and revenues are based on a December 1992 MASTERS sample, which has been balanced to the 1992 MA #4 revenues.

WATS and 800 message and minutes are based on a December 1992 extract from CRIS Message Processing, which has been balanced to the 1992 MA #4 revenues.

Saver Service minutes and revenues are taken from the December 1992 Extended Community Calling Tracking Reports (Form MP-4814-REV).

Local Calling Plus, RCF and UAN/ANI usage revenues and units are from report MP-4901, a special extract from CRIS-Message Processing.

Public Local Sent Paid, Semi-Public Local Sent Paid and IMTS usage revenues and units are from report MA #4. Non-sent paid revenues came from the PCIS database.

Cellular, Measured Service, Message Rate service, Shared Tenant Service and NPATS usage revenues and units are developed from report MP-4901 .

OEAS and EOEAS usage revenues and units are from report MP_4814-REV, a special extract from CRIS-Message Processing.

Public Announcement usage revenues and units are from the Product Performance System.

976 Service usage revenues and units are from the Product Performance System.

FLORIDA PUBLIC SERVICE COMMISSION
SOUTHERN BELL - FLORIDA
FPSC DOCKET 920260-TL
TEST YEAR: 1992

SCHEDULE E-1c
PAGE 2 OF 2
WITNESS RESP.:
N. H. SIMS

Usage Sensitive 3-Way Calling usage revenues and units are from report MP-1508, a special extract from CRIS-Message Processing.

TicketTaker Service usage revenues and units are based on an extract from the network equipment. The per order revenue was based on a customer billing extract.

PulseLink and AccuPulse usage revenues and units are from the Product Performance System.

Personal Signaling Service usage revenues and units are from a 1992 report produced by Carrier Services Performance Management.

Late Payment and Return Check charges are from the MP1580, Account 5260.1300 and Account 5260.1200.

Billing and Collections revenues are based on a report from the Carrier Access Billing System.

UniServ usage revenues are from the Product Performance System.

PTAS Billing and Collection revenues are from actual business office records.

Per Call Tracing revenues are from the BellSouth Information Management System.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule E-2-- Repression or stimulation equations and cost changes for each item in which repression or stimulation of revenues is anticipated. Identify tariff or other revenue source identification, annual quantity provided at present and proposed rate, annual units repressed/stimulated, percent repression/stimulation, present and proposed rates, present revenue and proposed revenue with and without repression/stimulation, revenue repressed/stimulated, cost changes anticipated if service is repriced to proposed rate level and annual effect of the price change.

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule E-2
Page 1 of 1
Witness Responsible:
N. H. Sims

Repression or stimulation of earnings is provided in Schedule E-2 of the 1993 test year MFRs.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

5. Schedule E-3a-- Cost of installing local exchange service by service connection tariff item and account number and name. Separately identify expensed versus capitalized costs for each service connection tariff item, for the test year on a total and per unit basis. On service order expenses, distinguish, at a minimum, between initial installation, subsequent service orders, record keeping changes and other. On central office line expenses, distinguish, at a minimum, between central office work and outside plant work. Show residential and business service separately and justify any cost differences. If a change in tariff structure is proposed, provide the above information based on both the present and proposed price structure.

SERVICE CONNECTION COST STUDY SUMMARY

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

DOCKET NO. 920260-TL TEST YEAR: 01/01/92 - 12/31/932

PRESENT TARIFF STRUCTURE

FPSC SCHEDULE E-3A

PAGE 1 OF 2

WITNESS RESPONSIBLE: N.H.SIMS

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Line No.	Service Connection Tariff Item & Tariff Code	Account No. & Name*	Test Yr. Capitalized Costs	Total Expensed Cost	Test Test Yr. Costs	Total Year Units	Per Unit Capitalized Costs	Per Unit Expensed Costs	Total Per Unit Costs	Present Rate	Proposed Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	A4.3.1 A 1a Service Ordering Charge, Primary Residence, per service order		\$0	\$28,728,196	\$28,728,196	1070749	\$0	\$26.83	\$26.83	\$25.00	NA
2	A4.3.1 A 1b Service Ordering Charge, Primary Business, per service order		\$0	\$6,495,368	\$6,495,368	179232	\$0	\$36.24	\$36.24	\$35.00	NA
3	A4.3.1 A 2a Service Ordering Charge, Secondary Residence, per service order		\$0	\$7,183,292	\$7,183,292	746704	\$0	\$9.62	\$9.62	\$9.00	NA
4	A4.3.1 A 2b Service Ordering Charge, Secondary Business, per service order		\$0	\$1,397,848	\$1,397,848	102632	\$0	\$13.62	\$13.62	\$12.50	NA
5	A4.3.1 B 1a Access Line Connection Charge Per Access Line or Trunk (Res) Central Office Work Charge		\$0	\$18,675,536	\$18,675,536	1085787	\$0	\$17.20	\$17.20	\$19.50	NA
6	A4.3.1 B 1b Access Line Connection Charge Per Access Line or Trunk (Res) New Line Connection Charge		\$0	\$7,221,642	\$7,221,642	165596	\$0	\$43.61	\$43.61	\$31.50	NA
7	A4.3.1 B 2a Access Line Connection Charge Per Access Line or Trunk (Bus) Central Office Work Charge		\$0	\$4,752,921	\$4,752,921	366455	\$0	\$12.97	\$12.97	\$19.50	NA
8	A4.3.1 B 2b Access Line Connection Charge Per Access Line or Trunk (Bus) New Line Connection Charge		\$0	\$9,646,949	\$9,646,949	227791	\$0	\$42.35	\$42.35	\$31.50	NA
9	A4.3.1 C 1a Premises Visit Charge Per Customer Request, (Res)		\$0	\$48,938	\$48,938	3663	\$0	\$13.36	\$13.36	\$16.00	NA
10	A4.3.1 C 1b Premises Visit Charge Per Customer Request, (Bus)		\$0	\$142,611	\$142,611	9945	\$0	\$14.34	\$14.34	\$19.00	NA
11	A4.4.3 A 1a Premises Work Charge Per Customer Request, Schedule 1 (Res)		\$0	\$165,105	\$165,105	18345	\$0	\$9.00	\$9.00	\$8.75	NA
12	A4.4.3 A 1a Premises Work Charge Per Customer Request, Schedule 2 (Res)		\$0	\$1,590	\$1,590	151	\$0	\$10.53	\$10.53	\$10.00	NA
13	A4.4.3 A 1a Premises Work Charge Per Customer Request, Schedule 3 (Res)		\$0	\$453	\$453	37	\$0	\$12.25	\$12.25	\$11.50	NA
14	A4.4.3 A 1b Premises Work Charge Per Customer Request, Schedule 1 (Bus)		\$0	\$47,250	\$47,250	5250	\$0	\$9.00	\$9.00	\$9.00	NA
15	A4.4.3 A 1b Premises Work Charge Per Customer Request, Schedule 2 (Bus)		\$0	\$484	\$484	46	\$0	\$10.53	\$10.53	\$10.25	NA
16	A4.4.3 A 1b Premises Work Charge Per Customer Request, Schedule 3 (Bus)		\$0	\$0	\$0	0	\$0	\$12.25	\$12.25	\$11.75	NA
17	A4.5.5 A 1a Premises Work Charge Per Customer Request, Schedule 1 (Complex)		\$0	\$4,320	\$4,320	480	\$0	\$9.00	\$9.00	\$12.50	NA
18	A4.5.5 A 1a Premises Work Charge Per Customer Request, Schedule 2 (Complex)		\$0	\$2,843	\$2,843	270	\$0	\$10.53	\$10.53	\$16.00	NA
19	A4.5.5 A 1a Premises Work Charge Per Customer Request, Schedule 3 (Complex)		\$0	\$12	\$12	1	\$0	\$12.25	\$12.25	\$18.50	NA

* Account 6623, Customer Services

SERVICE CONNECTION COST STUDY SUMMARY
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell
 DOCKET NO. 920260-TL TEST YEAR: 01/01/92 - 12/31 92

FPSC SCHEDULE E-3A
 PAGE 2 OF 2
 WITNESS RESPONSIBLE: N.H. SIMS

PRESENT TARIFF STRUCTURE

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Line No.	Service Connection Tariff Item & Tariff Code	Account No. & Name*	Test Yr. Capitalized Costs	Total Expensed Cost	Test Test Yr. Costs	Total Year Units	Per Unit Capitalized Costs	Per Unit Expensed Costs	Total Per Unit Costs	Present Rate	Proposed Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	A4.3.2 Telephone Number Change Residence										
	-SSOC per Customer Request		\$0	\$4,147,836	\$4,147,836	431168	\$0	\$9.62	\$9.62	\$9.00	NA
	-per Telephone Number Changed		\$0	\$4,101,711	\$4,101,711	432214	\$0	\$9.49	\$9.49	\$11.50	NA
2	A4.3.2 Telephone Number Change Business										
	-SSOC per Customer Request		\$0	\$396,723	\$396,723	29128	\$0	\$13.62	\$13.62	\$12.50	NA
	-per Telephone Number Changed		\$0	\$215,292	\$215,292	29212	\$0	\$7.37	\$7.37	\$11.50	NA
3	A4.3.3 Restoration Charge Residence										
	-SSOC per Customer Request		\$0	\$4,147,836	\$4,147,836	431168	\$0	\$9.62	\$9.62	\$9.00	NA
	-per Telephone Number Restored		\$0	\$4,101,711	\$4,101,711	432214	\$0	\$9.49	\$9.49	\$11.50	NA
4	A4.3.3 Restoration Charge Business										
	-SSOC per Customer Request		\$0	\$396,723	\$396,723	29128	\$0	\$13.62	\$13.62	\$12.50	NA
	-per Telephone Number Restored		\$0	\$215,292	\$215,292	29212	\$0	\$7.37	\$7.37	\$11.50	NA

* Account 6623, Customer Services

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

6. Schedule E-3b-- Description of the individual activities and associated costs that comprise the per unit work activity cost for the tariff items contained in Schedule E-3a.

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 01/01/92 - 12/31/92

FPSC SCHEDULE E-3B
 PAGE 1 OF 6
 WITNESS RESPONSIBLE: N.H. SIMS

PRESENT TARIFF STRUCTURE

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required		Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
			Per Work Activity	Source				
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-SERVICE ORDERING CHARGE, Primary							
	-Residence-per service order							
1	A4.3.1 A 1a							
	(a) Business Office		0.5310		\$34.03	\$18.07	\$0.00	\$18.07
	(b) Comptroller		0.0180		\$22.22	\$0.40	\$0.00	\$0.40
	(c) Directory		0.0790		\$14.68	\$1.16	\$0.00	\$1.16
	(d) Network Services		0.2240		\$21.21	\$4.75	\$0.00	\$4.75
	(e) Assignment		0.0720		\$25.00	\$1.80	\$0.00	\$1.80
	(f) Gross Receipts & Central Service Fee							\$0.65
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 1							\$26.83
	-SERVICE ORDERING CHARGE, Primary							
	-Business-per service order							
2	A4.3.1 A 1b							
	(a) Business Office		0.8570		\$28.53	\$24.45	\$0.00	\$24.45
	(b) Comptroller		0.0200		\$22.65	\$0.45	\$0.00	\$0.45
	(c) Directory		0.2700		\$14.63	\$3.95	\$0.00	\$3.95
	(d) Network Services		0.2240		\$21.12	\$4.73	\$0.00	\$4.73
	(e) Assignment		0.0720		\$24.86	\$1.79	\$0.00	\$1.79
	(f) Gross Receipts & Central Service Fee							\$0.87
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 2							\$36.24
	-SERVICE ORDERING CHARGE, Secondary							
	-Residence-per service order							
3	A4.3.1 A 2a							
	(a) Business Office		0.3510		\$17.35	\$6.09	\$0.00	\$6.09
	(b) Comptroller		0.0090		\$26.67	\$0.24	\$0.00	\$0.24
	(c) Directory		0.0390		\$17.44	\$0.68	\$0.00	\$0.68
	(d) Network Services		0.0520		\$25.19	\$1.31	\$0.00	\$1.31
	(e) Assignment		0.0360		\$29.72	\$1.07	\$0.00	\$1.07
	(f) Gross Receipts & Central Service Fee							\$0.23
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 3							\$9.62

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 01/01/92 - 12/31/92

FPSC SCHEDULE E-3B
 PAGE 2 OF 6
 WITNESS RESPONSIBLE: N.H. SIMS

PRESENT TARIFF STRUCTURE

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Item No.	Service Connection		Hours Required		Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	Tariff Item & Tariff Code	Work Activity	Per Work Activity	Source				
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
4	-SERVICE ORDERING CHARGE, Secondary -Business-per service order A4.3.1 A 2b							
		(a) Business Office	0.8230		\$10.44	\$8.59	\$0.00	\$8.59
		(b) Comptroller	0.0100		\$27.00	\$0.27	\$0.00	\$0.27
		(c) Directory	0.1350		\$17.41	\$2.35	\$0.00	\$2.35
		(d) Network Services	0.0400		\$25.25	\$1.01	\$0.00	\$1.01
		(e) Assignment	0.0360		\$29.72	\$1.07	\$0.00	\$1.07
		(f) Gross Receipts & Central Service Fee						\$0.33
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 4							\$13.62
5	-ACCESS LINE CONNECTION CHARGE -Residence-per Access Line or Trunk Central Office Work Charge A4.3.1 B 1a							
		(a) Central Office	0.3943		\$24.73	\$9.75	\$0.00	\$9.75
		(b) Assignment	0.2820		\$24.96	\$7.04	\$0.00	\$7.04
		(f) Gross Receipts & Central Service Fee						\$0.41
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 5							\$17.20
6	-ACCESS LINE CONNECTION CHARGE -Residence-per Access Line or Trunk New Line Connection Charge A4.3.1 B 1b							
		(a) Installation	0.7373		\$31.52	\$23.24	\$0.00	\$23.24
		(b) Network Interface	0.2533		\$31.62	\$8.01	\$11.31	\$19.32
		(f) Gross Receipts & Central Service Fee						\$1.05
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 6							\$43.61

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 01/01/92 - 12/31/92

FPSC SCHEDULE E-3B
 PAGE 3 OF 6
 WITNESS RESPONSIBLE: N.H. SIMS

PRESENT TARIFF STRUCTURE

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required		Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
			Per Work Activity	Source				
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
7	-ACCESS LINE CONNECTION CHARGE -Business-per Access Line or Trunk Central Office Work Charge A4.3.1 B 2a							
		(a) Central Office	0.3708		\$24.54	\$9.10	\$0.00	\$9.10
		(b) Assignment	0.1420		\$25.07	\$3.56	\$0.00	\$3.56
		(f) Gross Receipts & Central Service Fee						\$0.31
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 7							\$12.97
8	-ACCESS LINE CONNECTION CHARGE -Business-per Access Line or Trunk New Line Connection Charge A4.3.1 B 2b							
		(a) Installation	0.7040		\$31.26	\$22.01	\$0.00	\$22.01
		(b) Network Interface	0.2533		\$31.62	\$8.01	\$11.31	\$19.32
		(f) Gross Receipts & Central Service Fee						\$1.02
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 8							\$42.35
9	-PREMISES VISIT CHARGE -Per Customer Request, Residence A4.3.1 C 1a							
		(a) Assignment	0.0769		\$24.45	\$1.88	\$0.00	\$1.88
		(b) Travel	0.2700		\$31.61	\$8.53	\$0.00	\$8.53
		(c) Service Order Completion	0.0833		\$31.61	\$2.63	\$0.00	\$2.63
		(f) Gross Receipts & Central Service Fee						\$0.32
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 9							\$13.36

PRESENT TARIFF STRUCTURE

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity		Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
			(3)	Source				
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-PREMISES VISIT CHARGE							
	-Per Customer Request, Business							
10	A4.3.1 C 1b							
		(a) Assignment	0.0769		\$24.45	\$1.88	\$0.00	\$1.88
		(b) Travel	0.3000		\$31.61	\$9.48	\$0.00	\$9.48
		(c) Service Order Completion	0.0833		\$31.61	\$2.63	\$0.00	\$2.63
		(f) Gross Receipts & Central Service Fee						\$0.35
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 10						\$14.34
	-PREMISES WORK CHARGE							
	-Residence, Schedule 1							
11	A4.4.3.A 1a							
		(a) Installation	0.2500		\$31.61	\$7.90	\$0.88	\$8.78
		(f) Gross Receipts & Central Service Fee						\$0.22
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 11						\$9.00
	-PREMISES WORK CHARGE							
	-Residence, Schedule 2							
12	A4.4.3.A 1a							
		(a) Installation	0.2500		\$37.59	\$9.40	\$0.88	\$10.28
		(f) Gross Receipts & Central Service Fee						\$0.25
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 12						\$10.53

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 01/01/92 - 12/31/92

FPSC SCHEDULE E-3B
 PAGE 5 OF 6
 WITNESS RESPONSIBLE: N.H. SIMS

PRESENT TARIFF STRUCTURE

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Item No.	Service Connection		Hours Required		Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	Tariff Item & Tariff Code	Work Activity	Per Work Activity	Source				
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-PREMISES WORK CHARGE -Residence, Schedule 3							
13	A4.4.3.A 1a	(a) Installation	0.2500		\$44.26	\$11.07	\$0.88	\$11.95
		(f) Gross Receipts & Central Service Fee						\$0.30
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 13							\$12.25
	-PREMISES WORK CHARGE -Business, Schedule 1							
14	A4.4.3.A 1b	(a) Installation	0.2500		\$31.61	\$7.90	\$0.88	\$8.78
		(f) Gross Receipts & Central Service Fee						\$0.22
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 14							\$9.00
	-PREMISES WORK CHARGE -Business, Schedule 2							
15	A4.4.3.A 1b	(a) Installation	0.2500		\$37.59	\$9.40	\$0.88	\$10.28
		(f) Gross Receipts & Central Service Fee						\$0.25
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 15							\$10.53
	-PREMISES WORK CHARGE -Business, Schedule 3							
16	A4.4.3.A 1b	(a) Installation	0.2500		\$44.26	\$11.07	\$0.88	\$11.95
		(f) Gross Receipts & Central Service Fee						\$0.30
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 16							\$12.25

PRESENT TARIFF STRUCTURE

Check whether data is: (x)Historic ()Projected

()Average (x)Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity		Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
			(3)	Source				
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-PREMISES WORK CHARGE -Complex, Schedule 1							
17	A4.5.5.A 1a							
		(a) Installation	0.2500		\$31.61	\$7.90	\$0.88	\$8.78
		(f) Gross Receipts & Central Service Fee						\$0.22
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 17							\$9.00
	-PREMISES WORK CHARGE -Complex, Schedule 2							
18	A4.5.5.A 1a							
		(a) Installation	0.2500		\$37.59	\$9.40	\$0.88	\$10.28
		(f) Gross Receipts & Central Service Fee						\$0.25
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 18							\$10.53
	-PREMISES WORK CHARGE -Complex, Schedule 3							
19	A4.5.5.A 1a							
		(a) Installation	0.2500		\$44.26	\$11.07	\$0.88	\$11.95
		(f) Gross Receipts & Central Service Fee						\$0.30
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 19							\$12.25

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

7. Schedule E-4-- Narrative describing company policy and procedure followed in developing rates to meet the requested gross revenue requirement. Indicate the extent and manner in which cost, value of service, competition, and other factors affected pricing decisions. Also indicate any specific studies performed (i.e., cost, marketing, etc.) to aid in the development of rates and the return on investment used in pricing services, by type of service.

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule E-4
Page 1 of 1
Witness Responsible:
N. H. Sims

Pricing philosophy is provided in schedule E-4 of the 1993 test year binder.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

8. Schedule E-5-- Proposed tariff sheets, indicating all proposed changes from previously effective tariffs. Existing rates and language shall be struck through where proposed for change and all newly proposed rates and language shall be underlined. Also, supply a cross-reference index for material which is proposed for relocation in the tariffs.

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule E-5
Page 1 of 1
Witness Responsible:
N. H. Sims

Proposed tariff sheets are provided in schedule E-5 of the 1993 test year MFRs.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

9. Schedule E-6-- Underlying rationale and cost support for the number of present and proposed rate groups and their break points in the exchange grouping plan for local service. If changes are proposed in the grouping plan, identify present and proposed groups for each exchange. Also, identify each exchange regrouped during the test period or anticipated during the pendency of the rate case or the year following the rate case. For each regrouping, provide the exchange name, date of regrouping and resulting annual revenue increase from regrouping.

RATE GROUPING PLAN

Florida Public Service Commission
Company Southern Bell Tel. and Tel. Co.
Docket No. 920260-TL
Test Year 1992

Schedule E-6
Page 1 of 1
Witness Responsible: N. Sims

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

<u>Line No.</u>	<u>Exchanges Anticipated To Be Regrouped Within One Year After Test Year</u>	<u>(1)</u>		<u>Effective Date</u>	<u>Annual Revenue Effect</u>
		<u>From RG</u>	<u>To RG</u>	<u>(2)</u>	<u>(3)</u>
1	Boca Raton	9	10	May 5, 1992	\$1,446,000
2	Hollywood	11	12	May 18, 1992	651,000
3	Middleburg	8	9	August 14, 1992	31,000
4	Orange Park	8	9	August 14, 1992	127,000
5	Jax Beach	8	9	August 16, 1992	125,000
6	Ponte Vedra Beach	8	9	August 16, 1992	47,000
7	Sunny Hills	2	3	November 7, 1992	4,600
8	Vernon	2	3	November 8, 1992	8,400
9	Hobe Sound	5	6	November 28, 1992	45,700

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

10. Schedule E-7-- Comparison (and reconciliation if amounts are not equal) of the revenue information contained in Schedules A-5a, C-1, C-4a, and E-1a.

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule E-7
Page 1 of 1
Witness Responsible:
N. H. Sims

As discussed with Staff on April 7, 1993, revenue reconciliation schedule E-7 will be provided for the 1993 test year only.

As a result of the use of actual year end demand to develop the 1992 schedule E-1a, the annualized revenues shown in schedules E-1a and A-5a cannot be reconciled with schedule C-1b and C-4a which are based on average annual revenues.

Schedule E-8(a - d)

Because Florida zone/mileage charges applicable to local exchange service have been eliminated, this schedule is not applicable.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

11. Schedule E-8a-- Current and proposed zone/mileage charges applicable to local exchange service, including any existing cost support and reasons for the present and proposed levels of those charges.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

12. Schedule E-8b-- Table listing each exchange and the date of last review for base rate area boundary locations pursuant to Rule 25-4.35(2).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

13. Schedule E-8c-- Company policy and procedure in applying the application of the term "contiguous and well developed" as it is used for purposes of the review required by Rule 25-4.35(2).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

14. Schedule E-8d-- Narrative description of company policy and procedure in establishing zone boundaries along with a description of existing exceptions to this policy by exchange.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

15. Schedule E-9-- Traffic usage study of relative usage between individual line nonrotary business service and two-party business service, business rotary line service, PBX trunk service, business local measured service, Centrex access lines, individual line residential service, two-party residential service, four-party residential service and residential local measured service. Study shall be conducted during the busy hour as that term is defined for purpose of Schedule F-2. If study cannot be conducted for the busy hour, explain why and also explain how study period actually used was chosen.

TRAFFIC USAGE STUDY

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

SCHEDULE E-9
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. H. SIMS

Test Year: 1992

<u>LINE NO.</u>	<u>SERVICE</u> (2)	<u>AVERAGE HOLDING TIME/LINE</u> (3) MIN.	<u>RATIO TO B-1</u> (4)	<u>RATIO TO R-1</u> (5)
1	BUSINESS - FLAT RATE SINGLE LINE	1.177	1.00	0.94
2	BUSINESS - FLAT RATE ROTARY	1.688	1.43	1.34
3	BUSINESS - MEASURED RATE SINGLE LINE	0.191	0.16	0.15
4	BUSINESS - MEASURED RATE ROTARY	0.168	0.14	0.13
5	BUSINESS - MESSAGE RATE SINGLE LINE	0.426	0.36	0.34
6	BUSINESS - MESSAGE RATE ROTARY	0.541	0.46	0.43
7	ESSX (CENTREX) - MESSAGE RATE ROTARY	0.663	0.56	0.53
8	ESSX (CENTREX) - FLAT RATE ROTARY	3.955	3.36	3.15
9	PBX TRUNK - FLAT RATE ROTARY	5.535	4.70	4.41
10	PBX TRUNK - MESSAGE RATE ROTARY	1.384	1.18	1.10
11	PBX TRUNK - HOTEL/HOSPITAL ROTARY	2.532	2.15	2.02
12	RESIDENCE - FLAT RATE SINGLE LINE	1.256	1.07	1.00
13	RESIDENCE - FLAT RATE ROTARY	2.258	1.92	1.80
14	RESIDENCE - MEASURED RATE SINGLE LINE	0.408	0.35	0.32
15	RESIDENCE - MESSAGE RATE SINGLE	0.353	0.30	0.28

Schedule E-9

11. Narrative Description of Methodology (including time period) Used to Develop Holding Time/Line

In order to provide the data required on Schedule E-9, Southern Bell devised a study methodology that included construction of a random sample of ten percent of the wire centers in Florida, weighted by the number of lines in the various rate groups. Wire centers included in the study were from each of the following exchanges: Cedar Key, Belle Glade, Bronson, Welaka, Sugar Loaf Key, Daytona Beach, DeLand, Jensen Beach, Eau Gallie, Gulf Breeze, Jupiter, Middleburg, Jacksonville, Jacksonville Beach, Mandarin, Orlando, Hollywood, Pompano Beach, Fort Lauderdale, Miami and North Dade.

Usage data was collected via Southern Bell's billing system for each and every line in these 22 wire centers and sorted by category of service for the three month period of February, April and May, 1992. The data was aggregated for business day, busy hours in each of the twenty-two wire centers. The busy hour usage was then added together, divided by the number of business days in the period and then by the number of lines in the particular category of service. The result of this method is the average number of minutes (holding time) per line during the average business day busy hour.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(F) SERVICE AND MISCELLANEOUS SCHEDULES

1. Schedule F-1a-- Dollar amount of out-of-service credits and amount of coin telephone refunds, on a monthly basis for the most recent 12-month period, using available data and shown separately for business and residential customers.

**Billing Performance Indicators
Rebates and Credits for Service Interruptions
Monthly**

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year -1 1992

Schedule F-1a

Page 1 of 1

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Year	Month	Out of Service Credits*		Coin Telephone Refunds**
			Business	Residence	
1.	1992	JANUARY	\$8,521.48	\$6,299.78	\$4,536.60
2.	1992	FEBRUARY	\$9,670.55	\$11,944.47	\$4,681.20
3.	1992	MARCH	\$9,140.29	\$6,546.69	\$4,526.01
4.	1992	APRIL	\$3,406.65	\$6,138.57	\$4,435.17
5.	1992	MAY	\$5,882.44	\$6,115.77	\$3,253.73
6.	1992	JUNE	\$5,472.89	\$6,996.13	\$3,596.05
7.	1992	JULY	\$5,228.03	\$17,511.89	\$4,233.90
8.	1992	AUGUST	\$16,764.74	\$12,167.54	\$3,977.40
9.	1992	SEPTEMBER	\$57,394.27	\$220,879.47	\$3,954.75
10.	1992	OCTOBER	\$159,480.29	\$518,886.51	\$3,463.35
11.	1992	NOVEMBER	\$219,511.82	\$795,080.44	\$3,235.00
12.	1992	DECEMBER	\$253,875.63	\$377,088.73	\$3,336.15

* The out-of-service credits represent only those considered mechanized (in excess of 24 hours) and have appeared on the OC&C portion of the customer bill.

** This information represents refunds to customers when money is lost in a coin telephone (HOBIS).

Supporting Schedules: None

Recap Schedules: None

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule F-1b-- Annual average and range (high and low) of performance for each quality-of-service standard established by Commission rule for the test year and each of the two prior years.

Annual Quality of Service Standards

FLORIDA PUBLIC SERVICE COMMISSION

Company **Southern Bell Telephone & Telegraph Co.**

Docket No. **920260-TL**

Test Year -1 **1992**

Schedule F-1b

Page 1 of 2

Witness Responsible: **B. North**

C. Shagnea

D. Simerson

J. Thomas

N. Munglin

Check Whether Data Is:

Historic or Projected]

Average or Year End]

Line No.	PSC Standards	Objective	PERFORMANCE					
			1990		1991		1992	
			Average	Range	Average	Range	Average	Range
1.	Dial Tone Availability (Note 1) 3 Seconds	95%	99.3%	100.0-92.2	99.0%	100.0-98.0	99.4%	100.0-55.9
2.	Call Completions (Note 2)							
	Intra-Office	95%	N/A		N/A		99.9%	
	Inter-Office	95%	N/A		N/A		99.2%	
	EAS	95%	N/A		N/A		99.7%	
	DDD-Company	92%	N/A		N/A		98.2%	
	DDD-State	90%	N/A		N/A		N/A	
3.	Answer Time							
	Operator-10 Seconds	90%	90.3%	92.0-90.0	90.5%	90.0-92.1	89.6%	79.8-94.0
	Directory Assistance-20 Seconds	90%	94.0%	96.0-88.0	93.1%	91.3-94.5	93.0%	80.8-96.3
	Repair Service-20 Seconds	90%	87.5%	98.9-66.8	97.8%	99.6-84.9	86.9%	99.6-32.2
	Business Office-20 Seconds	80%						
	NF Residence		73.0%	81.0-53.0	80.0%	88.0-62.0	80.5%	92.0-52.0
	SF Residence		83.0%	86.0-80.0	82.0%	87.0-72.0	74.0%	90.0-41.0
	NF Business		82.0%	91.0-70.0	88.0%	95.0-73.0	77.6%	91.0-57.0
	SF Business		85.0%	90.0-82.0	84.0%	88.0-78.0	70.3%	85.0-56.0
4.	Adequacy of Intercept (Note 2)							
	Changed Number	90%	N/A		N/A		100.0%	
	Disconnected Service	80%	N/A		N/A		100.0%	
	Disconnected Non-Pay	80%	N/A		N/A		98.1%	
5.	Customer Appointments							
	Installation Service	95%	97.7%	99.5-95.4	94.9%	96.1-93.3	94.8%	97.5-89.4
	Repair Service	95%	95.7%	99.2-91.8	96.3%	98.4-91.9	96.7%	99.1-92.0

Supporting Schedules:

Recap Schedules:

Annual Quality of Service Standards

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year -1 1992

Schedule F-1b

Page 2 of 2

Witness Responsible: B. North

C. Shagnea

D. Simerson

J. Thomas

N. Mungin

Check Whether Data Is:

Historic [X] or Projected []

Average [X] or Year End []

Line No.	PSC Standards	Objective	PERFORMANCE					
			1990		1991		1992	
			Average	Range	Average	Range	Average	Range
6.	Repair Service							
	Restoral-24 Hours	95%	97.0%	98.0-93.9	95.8%	97.9-91.8	87.9%	96.5-64.6
	Rebates-24 Hours	100%	N/A		100.0%		100.0%	
7.	Service Orders-New Service							
	3 Days (No construction-Exchangewide)	90%	97.3%	98.3-96.3	96.5%	99.8-94.6	90.1%	96.7-76.9
	30 Days (IBRA)	95%	99.9%	99.9-99.8	99.7%	99.9-99.7	99.8%	99.9-99.3
	60 Days (OBRA-Minimum grade)	100%	99.9%	100.0-99.9	99.9%	99.9-99.9	99.9%	99.9-99.9
8.	Service Orders-Regrades (IBRA)							
	30 Days (Note 3)	95%	N/A		N/A		N/A	
9.	911 Emergency Service-Calls Completed		494,150	591,331-	498,620	584,129-	513,579	606,680-
				428,301		426,004		391,214

Note 1: The low for 1992 was due to Hurricane Andrew.

Note 2: Results provided are from FPSC Service Evaluations conducted in 1992. No Service Evaluation was conducted in 1990, 1991 or 1993.

The DDD-State Results were provided by IXC.

Note 3: As a result of the FPSC approval of Southern Bell's request to convert all residence and business party service to primary service in 1989, Service Order-

Regrades are no longer applicable. The conversion was completed in November 1989.

Supporting Schedules:

Recap Schedules:

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule F-2-- Copies of the most recent demand and facility charts for a minimum of three (3) years preceding the test year, the test year, and the four (4) years following the test year. Also include a narrative description of the assumptions of future demand and techniques used to project future demand and facility requirements. For trunk requirements, include the actual and projected busy hour minutes of use or average busy hour CCSs (hundred call seconds), describe the method used to determine busy hour minutes of use or average busy hour CCSs (hundred call seconds) and the method used to project trunk requirement.

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1992

Schedule F-2
Page 1 of 1
Witness Responsible:
Wayne Tubaugh

Demand and facility charts are provided for 1993 only, in a limited number of copies in volumes 16 through 18.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule F-3-- Describe all productivity measures upon which the company maintains records. Also, include the increase or decrease in productivity for each of the following measures over the most recent five (5) year period and a trend analysis. Include a narrative description of the assumptions made and methods used in each trend analysis.
- a) Total Station Installation Work, Manhours ("C" hours)/Inward Access Lines.
 - b) Total Station Rearrangement and Changes. Work, Manhours ("M" hours)/Inward Access Lines.
 - c) Total Station Repair Work, Manhours ("R" hours)/Access Lines in Service.
 - d) Total Outside Plant Construction Work, Manhours ("C" hours)/100 Conductor Miles Placed.
 - e) Total Outside Plant Rearrangement and Changes Work, Manhours ("M" hours)/100 Conductor Miles Placed.
 - f) Total Outside Plant Repair Work, Manhours ("R" hours)/100 Conductor Miles in Service.
 - g) Total Central Office Equipment Rearrangements and Changes Work, Manhours ("M" hours)/Access Lines in Service.
 - h) Total Central Office Equipment Repair Work, Manhours ("R" hours)/Access Lines in Service.
 - i) Percent of orders for new service completed within three (3) days.
 - j) Percent of service interruptions cleared within twenty-four (24) hours.
 - k) Average clearing time to restore an outside plant trouble.
 - l) Average clearing time to restore a central office trouble.
 - m) Average clearing time to restore a station trouble.
 - n) Percent of troubles where a dispatch was made.
 - o) Percent of troubles found "OK" outside.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule F-3-- Continued

- p) Percent of troubles found "OK" inside.
- q) Average answer time for operator response.
- r) Average work time for operator per call.
- s) Average answer time for directory assistance response per contact.
- t) Average work time for directory assistance operator per call.
- u) Average answer time for business office response per contact.
- v) Average answer time for service representative per contact.
- w) Average answer time for repair service per service call.
- x) Average work time for repair clerk per call.
- y) All company productivity measures.

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1992

Schedule F-3
 Page 1 of 12

Witness Responsible
 C. Shagnea
 Bob Williams
 Ben North
 J. Funderburg
 W. S. Reid

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

Line No.	Productivity Measures	1988	1989	Percent Increase (Decre.)	1990	Percent Increase (Decre.)	1991	Percent Increase (Decre.)	1992	Percent Increase (Decre.)	Average Annual Percent Increase (Decre.)	Reasons for Trend
1.	Total Station (Installation Work, Manhours ("C" Hours)/Inward Access Lines.	0.06	0.10	66.67%	0.1	0.00%	0.07	-30.00%	0.06	-14.29%	5.60%	Note 1
2.	Total Station Rearrangement and Changes Work, Manhours ("M" Hours) /Inward Access Lines.	0.46	1.40	204.35%	1.33	-5.00%	1.53	15.04%	1.36	-11.11%	50.82%	Note 2
3.	Total Station Repair Work, Manhours ("R" Hours)/Access Lines In Service.	N/A	N/A	N/A	N/A	N/A	0.04	N/A	0.03	-25.00%	-25.00%	Note 3
4.	Total Outside Plant Construction Work, Manhours ("C" Hours)/100 Conductor miles placed.	143.53	178.44	24.32%	212.21	18.93%	224.08	5.59%	-0.1736	-17.36%	7.87%	Note 4
5.	Total Outside Plant Rearrangements and Change Work Manhours ("M" Hours)/100 Conductor miles placed.	193.47	230.99	19.39%	258.44	11.88%	255.94	-0.97%	265.68	3.81%	8.53%	Note 5

Supporting Schedules:

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1992

Schedule F-3
 Page 2 of 12

Witness Responsible
 C. Shagnea
 Bob Williams
 Ben North
 J. Funderburg
 W. S. Reid

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

Line No.	Productivity Measures	1988	1989	Percent Increase (Decre.)	1990	Percent Increase (Decre.)	1991	Percent Increase (Decre.)	1992	Percent Increase (Decre.)	Average Annual Percent Increase (Decre.)	Reasons for Trend
6.	Total Outside Plant Repair Work Manhours ("R" Hours)/100 Conductor miles in service.	7.87	7.44	-5.46%	7.36	-1.08%	6.80	-7.61%	8.31	22.21%	2.02%	Note 6
7.	Total Central Office Equipment Rearrangements, and Change Work Manhours ("M" Hours)/Access Lines In Service.	0.35	0.31	-11.43%	0.29	-6.45%	0.29	0.00%	0.29	0.00%	-4.47%	Note 7
8.	Total Central Office Equipment Repair Work Manhours ("R" Hours)/Access lines in service.	0.27	0.27	0.00%	0.26	-3.70%	0.26	0.00%	0.29	11.54%	1.96%	Note 8
9.	Percent of orders for new service completed within 3 days.	97.56%	97.97%	0.41%	97.34%	-0.63%	96.53%	-0.81%	90.15%	-6.38%	-1.85%	Note 9
10.	Percent of service interruptions cleared within 24 hours.	96.90%	96.80%	-0.10%	97.00%	0.20%	95.82%	-1.18%	87.96%	-7.86%	-2.24%	Note 10

Supporting Schedules:

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule F-3

Page 3 of 12

Witness Responsible

C. Shagnea

Bob Williams

Ben North

J. Funderburg

W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [X] or year End []

Line No.	Productivity Measures	1988	1989	Percent Increase (Decre.)	1990	Percent Increase (Decre.)	1991	Percent Increase (Decre.)	1992	Percent Increase (Decre.)	Average Annual Percent Increase (Decre.)	Reasons for Trend
11.	Average clearing time to restore an outside plant trouble. (Hours)	14:31	15:53	9.37%	10:41	10.30%	11:47	10.30%	18:55	64.95%	37.63%	Note 11
12.	Average clearing time to restore a central office trouble.	N/A	N/A	N/A	03:55	N/A	05:00	27.55%	06:17	25.60%	26.58%	Note 12
13.	Average clearing time to restore a station trouble.	N/A	N/A	N/A	03:36	N/A	04:10	15.83%	07:23	76.98%	46.41%	Note 13
14.	Percent of troubles where a dispatch was made.	62.30%	60.50%	-1.80%	61.80%	1.30%	61.22%	-0.58%	58.65%	-2.57%	-0.91%	Note 14
15.	Percent of troubles found okay outside.	11.90%	12.60%	0.70%	12.70%	0.10%	14.29%	1.59%	13.48%	-0.81%	-0.77%	Note 15

Supporting Schedules:

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 820260-TL

Test Year 1992

Schedule F-3

Page 4 of 12

Witness Responsible

C. Shagnea

Bob Williams

Ben North

J. Funderburg

W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or year End

Line No.	Productivity Measures	1988	1989	Percent Increase (Decre.)	1990	Percent Increase (Decre.)	1991	Percent Increase (Decre.)	1992	Percent Increase (Decre.)	Average Annual Percent Increase (Decre.)	Reasons for Trend
16.	Percent of troubles found okay inside.	1.17%	1.00%	-0.17%	1.16%	0.16%	1.36%	0.20%	1.43%	0.07%	0.07%	Note 16
17.	Average answer time for operator response - (Seconds) (Toll)	3.00	3.10	3.33%	3.1	0.00%	3.04	-1.94%	3.19	4.93%	1.58%	Note 17
18.	Average work time for operator per call - (Seconds) (Toll)	26.50	25.10	-5.80%	25.8	2.79%	24.81	-3.84%	25.86	4.23%	-0.53%	Note 18
19.	Average answer time for directory assistance response per contact. (Seconds)	6.00	6.00	0.00%	6.00	0.00%	5.94	-1.00%	5.29	-10.94%	-2.99%	Note 19

Supporting Schedules:

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1992

Schedule F-3

Page 5 of 12

Witness Responsible

C. Shagnea

Bob Williams

Ben North

J. Funderburg

W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [X] or year End []

Line No.	Productivity Measures	1988	1989	Percent Increase (Decre.)	1990	Percent Increase (Decre.)	1991	Percent Increase (Decre.)	1992	Percent Increase (Decre.)	Average Annual Percent Increase (Decre.)	Reasons for Trend
20.	Average work time for directory assistance operator per call. (Seconds)	21.00	20.40	-28.60%	20.30	-0.49%	20.42	0.59%	21.18	3.72%	0.24%	Note 20
21.	Average answer time for business office response per contact (seconds):											Note 21
	Florida Res	N/A	35	N/A	81	131.00%	80.00	-1.00%	77	-4.00%	42.00%	
	Florida Bus	N/A	80	N/A	89	11.00%	85.00	-4.00%	73	-14.00%	-2.33%	
22.	Average work time for service representative per contact: (Minutes)											Note 22
	Res	N/A	8.3	N/A	7.5	-10.00%	7.10	-5.00%	7.1	0.00%	-5.00%	
	Bus	N/A	7.3	N/A	6.7	-8.00%	6.90	3.00%	7.6	-10.00%	-5.00%	
23.	Average answer time for repair service per service call. (Seconds)	13.10	10.80	-17.56%	15.00	38.89%	6.10	-59.33%	12.1	98.36%	15.09%	Note 23
24.	Average work time per repair clerk per call. (Seconds)	129.00	127.00	-1.55%	123.00	-3.15%	110.00	-10.57%	122	10.91%	-1.09%	Note 24

Supporting Schedules:

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 820260-TL
 Test Year 1992

Schedule F-3
 Page 6 of 12

Witness Responsible
 C. Shagnea
 Bob Williams
 Ben North
 J. Funderburg
 W. S. Reid

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

Line No.	Productivity Measures	1988	1989	Percent Increase (Decre.)	1990	Percent Increase (Decre.)	1991	Percent Increase (Decre.)	1992	Percent Increase (Decre.)	Average Annual Percent Increase (Decre.)	Reasons for Trend
25.	Company productivity measures:											
	Employees per 10,000 access lines all departments w/o BSS	46.58	44.15	-5.22%	41.33	-6.39%	35.52	-14.06%	36.05	1.49%	-6.04%	Note 25
	Expenses per average access line:	552.22	540.29	-2.16%	534.13	-1.14%	532.81	-0.25%	538.18	1.01%	-0.63%	Note 25

Supporting Schedules:

Recap Schedules

Southern Bell Florida Productivity

Note 1. Total Station (Installation Work, Manhours ("C" Hours)/Inward Access Lines.

Increase from 1988 to 1989 due to recombination of Advanced Systems Inc. (CPE) functions. Downward shift from 1990 due to decrease in placement of metallic cable and increased deployment of the more efficient fiber technology.

1992 manhour results were affected by hurricane Andrew restoration.

Note 2: Total Station Rearrangement and Changes Work, Manhours ("M" Hours)/Inward Access Lines.

Implementation of Subscriber Loop Carrier Systems generated increase from 1988 to 1989. Increase from 1990 to 1991 resulted from account changes mandated in FCC Docket 88-57, shifting Network Terminating Wire charges from Outside Plant (Intrabuilding cable) to station accounts.

1992 manhour results were affected by hurricane Andrew restoration.

Note 3: Total Station Repair Work, Manhours ("R" Hours)/Access Lines In Service.

Until 1991 the Company did not have station repair codes. In 1991 riser cable codes were moved from outside plant accounts to station accounts and codes were created for station repair and maintenance. Significant increase from 1990 to 1991 resulted from account changes mandated in FCC Docket 88-57, shifting Network Term Plant (Intrabuilding cable) to Station accounts.

1992 manhour results were affected by hurricane Andrew restoration.

Note 4: Total Outside Plant Construction Work, Manhours ("C" Hours)/100 Conductor miles placed.

Year-to-year deviations represent the impact of deploying Fiber Optic technology and the associated shift in complexity of labor efforts.

Southern Bell Florida Productivity

Compounding factors such as the long-term considerations for high density development for fiber and the new labor functions for electronic installation required distort year-to-year comparisons.

1992 manhour results were affected by hurricane Andrew restoration.

Note 5: Total Outside Plant Rearrangements and Change Work Manhours ("M" Hours)/100 Conductor miles placed.

Implementation of Subscriber Loop Carrier Systems generated increase from 1988 to 1989. Decrease from 1990 to 1991 resulted from account changes mandated in FCC Docket 88-57, shifting Network Terminating Wire charges from Outside Plant (Intrabuilding cable) to station accounts.

1992 manhour results were affected by hurricane Andrew restoration.

Note 6: Total Outside Plant Repair Work Manhours ("R" Hours)/100 Conductor miles in service.

Significant decrease from 1990 to 1991 resulted from account changes mandated in FCC Docket 88-57, shifting Network Term (Intra-building cable) to Station accounts.

1992 manhour results were affected by hurricane Andrew restoration.

Note 7: Total Central Office Equipment Rearrangements and Change Work Manhours ("M" Hours)/Access Lines In Service.

Solid downward trend is due to deployment of digital central office switching systems which are less labor intensive than electromechanical equipment.

1992 manhour results were affected by hurricane Andrew restoration.

Note 8: Total Central Office Equipment Repair Work Manhours ("R" Hours)/Access Lines In Service.

Southern Bell Florida Productivity

Overall downward trend is due to deployment of digital central office switching systems which are less labor intensive than electromechanical equipment.

1992 manhour results were affected by hurricane Andrew restoration.

Note 9: Percent of orders for new service completed within 3 days.

1991 continues a flat trend line and indicates our continued emphasis on the FPSC Schedule 2 objectives.

Note 10: Percent of service interruptions cleared within 24 hours.

The high percentage of Out-of-Service restorals within 24 hours is the result of Company efforts to meet FPSC objectives.

Note 11: Average clearing time to restore an outside plant trouble. (Hours)

Includes dispatched out troubles that were closed to Disposition 4 (Cable). For 1990 through 1992 only the first trouble on a multiple failure is marked dispatched out. In 1988 and 1989 overall clearing times were for all disposition codes. For this reason 1989 and 1989 data should not be compared with subsequent years based on outside plant disposition codes only. The average percentage increase/decrease column reflects years 1990 through 1992 only. Hurricane Andrew substantially impacted 1992 results.

Note 12: Average clearing time to restore a central office trouble.

Prior to 1990 average clearing time for central office troubles was not maintained in a database. 1990 data was available from February through December. Hurricane Andrew substantially impacted 1992 results.

Note 13: Average clearing time to restore a station trouble.

Prior to 1990 average clearing time to restore a station trouble was not maintained in a database. 1990 data was available from February

Southern Bell Florida Productivity

through December. This time includes dispatched out troubles that were closed to Disposition 3 (Drop/Protector) or 9 (Found OK-Out). Hurricane Andrew substantially impacted 1992 results.

Note 14: Percent of troubles where a dispatch was made.

The dispatch rate for customer trouble reports has remained stable within a range of 1.8%.

Note 15: Percent of troubles found okay outside.

A constant percentage of dispatched trouble reports do not have an identifiable cause.

Note 16: Percent of troubles found okay inside.

Central office replacement of analog switches with digital switches, weather during 1991 and Hurricane Andrew in 1992 affected trend.

Note 17: Average answer time for operator response - (Seconds) (Toll)

Trend indicates average answer time for operator responses (Toll) was handled efficiently.

Efficiency accomplished through:

- o scheduling
- o mechanization of collect and third party calls

Note 18: Average work time for operator per call - (Seconds) (Toll)

Efficiencies due to mechanization in:

- o collect calls
- o third party calls

Southern Bell Florida Productivity

Note 19: Average Answer time for directory assistance response per contact.
(Seconds)

Trend indicates average answer time for operator responses (Directory Assistance) was handled more efficiently. Efficiency realized due to:

- o scheduling
- o installation of digital automatic call distributors (DACD)
- o installation of intelligent workstations (MPX)

Note 20: Average work time for for directory assistance operator per call.
(Seconds)

Efficiencies in average work time (Directory Assistance) due to:

- o reduced response time on data base queries from installation of Digital Automatic Call Distributors (DACD)
- o installation of intelligent workstations (MPX)

Note 21: Average Answer time for business office per contact.

- o Increased force 6% from 1989 to 1990. Held flat 1990-1991.
- o 1992 impact of Hurricane Andrew for 3 months (bus. & res.)
- o Measurement is percent of time in which 80% of calls were answered within 20 seconds

Note 22: Average work time for service representative per contact. (Minutes)

- o sales contacts down due to economy
- o 1991-92 removing of clerical and administrative type work from Service Representatives' job.

Note 23: Average answer time for repair service per call. (Seconds)

Increase due to:

Florida Public Service Commission
Company Southern Bell Telephone & TeleGraph Co.
Docket No. 920260-TL
Test Year: 1991

Schedule F-3
Page 12 of 12
Witness Responsible

Southern Bell Florida Productivity

- o call volume
- o productivity and experience level of employees

Note 24: Average work time for repair clerk per call. (Seconds)

Increase in average work time due to:

- o experience level of employees
- o management emphasis on quality improvement programs (may continue increasing trend due to emphasis on quality)

Note 25: Company productivity measures.

Various productivity measures are used by different departments. However, the only overall company measurements identified are employees per 10,000 access lines and expenses per average access lines.

The following "G" schedules are not being filed since no interim rates changes are being requested.

- G-1a Calculation of revenue deficiency
- G-1b Revenue expansion multiplier
- G-1c Rate of return analysis
- G-2a Rate base summary
- G-2b Florida separated average balance sheet
- G-2c 12-month average basis of all current assets and liabilities
- G-2d Rate of return calculation
- G-3 Operating income statement
- G-4a Index of adjustments
- G-4b Rate case adjustments
- G-4c Summary of adjustments to rate base
- G-4d Summary of adjustments to income
- G-4e Previous adjustments not made for interim purposes
- G-5 Reconciliation of the total capital structure with the jurisdictional 12-month average rate base.
- G-6a State and federal income tax
- G-6b Interest used to calculate jurisdictional Net Operating Income
- G-6c Deferred state and federal income tax adjustment
- G-7 Proposed rates and revenue
- G-8 Revenue reconciliation
- G-9 Tariff sheets