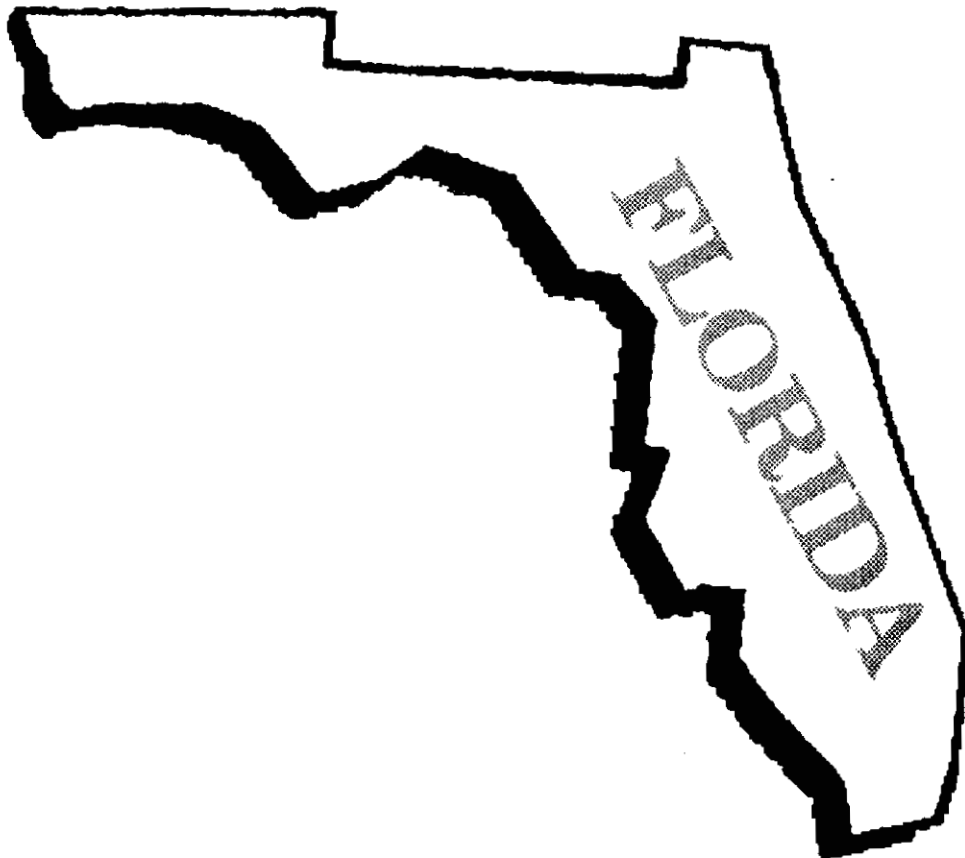


ORIGINAL
FILE COPY

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



DOCUMENT NUMBER-DATE

07113 JUL-28

FPSC-RECORDS/REPORTING

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

(C) OPERATING INCOME

1. Schedule C-1a-- A booked operating income summary for the test year separately showing: total company Florida operations, interstate toll, total intrastate operations, intrastate toll (InterLATA and IntraLATA), and local exchange operations.

Operating Income Statement
Per Books
(000)

FLORIDA PUBLIC SERVICE COMMISSION
ComSouthern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1993

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

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

Line No.	Description (1)	(3 + 4) Total Company (2)	Interstate Toll (3)	(5 + 8) Total Intrastate (4)	(6 + 7) Intrastate Toll (5)	Intrastate Toll InterLATA (6)	IntraLATA (7)	Local (8)
1.	Operating revenues	3,192,127	774,188	2,417,939	0	0	0	2,417,939
2.	Operating expenses	1,592,957	366,741	1,226,216	0	0	0	1,226,216
3.	Depreciation	695,026	163,848	531,178	0	0	0	531,178
4.	Taxes - Other	169,996	29,731	140,265	0	0	0	140,265
5.	Federal Income Taxes	209,949	59,069	150,880	0	0	0	150,880
6.	State Income Taxes	30,749	9,335	21,414	0	0	0	21,414
7.	Deferred Income Tax Net							
8.	Federal	(28,804)	(2,016)	(26,788)	0	0	0	(26,788)
9.	State	5,257	1,497	3,760	0	0	0	3,760
10.	Investment Tax Credit	0	0	0	0	0	0	0
11.	Amortization of ITC	(22,423)	(4,271)	(18,152)	0	0	0	(18,152)
12.	Total Operating							
13.	Expenses and Taxes	2,652,707	623,934	2,028,773	0	0	0	2,028,773
14.	Net Operating Income	539,420	150,254	389,166	0	0	0	389,166
15.	Rate Base	5,466,395	1,316,276	4,150,119	0	0	0	4,150,119
16.	Rate of Return			9.38%	N/A	N/A	N/A	9.38%

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

Recap Schedules: B-1b

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

2. Schedule C-1b-- An adjusted operating income summary for the test year separately showing: total company Florida operations, interstate toll, total intrastate operations, intrastate toll (InterLATA and IntraLATA), and local exchange operations.

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Operating Income Statement
 Adjusted
 Company Basis
 (000)

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

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

Line No.	Description (1)	(3 + 4) Total Company (2)	Interstate Toll (3)	(5 + 6) Total Intrastate (4)	(6 + 7) Intrastate Toll (5)	Intrastate Toll InterLATA (6)	IntraLATA (7)	Local (8)
1.	Operating revenues	3,167,164	774,188	2,412,996	0	0	0	2,412,996
2.	Operating expenses	1,625,767	370,915	1,254,872	0	0	0	1,254,872
3.	Depreciation	661,551	163,848	517,703	0	0	0	517,703
4.	Taxes - Other	169,905	29,731	140,174	0	0	0	140,174
5.	Federal income Taxes	210,473	59,069	151,404	0	0	0	151,404
6.	State income Taxes	30,836	9,335	21,501	0	0	0	21,501
7.	Deferred income Tax Net							
8.	Federal	(32,879)	(3,357)	(29,522)	0	0	0	(29,522)
9.	State	3,946	1,267	2,679	0	0	0	2,679
10.	Investment Tax Credit	0	0	0	0	0	0	0
11.	Amortization of ITC	(22,423)	(4,271)	(18,152)	0	0	0	(18,152)
12.	Total Operating Expenses and Taxes	2,667,195	626,537	2,040,658	0	0	0	2,040,658
14.	Net Operating Income	519,989	147,651	372,338	0	0	0	372,338
15.	Rate Base	5,374,727	1,317,265	4,057,462	0	0	0	4,057,462
16.	Rate of Return			9.18%	N/A	N/A	N/A	9.18%

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

Recap Schedules: B-1b

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

3. Schedule C-2a-- A summary of the effect of the proposed rate case adjustments on the booked total company net operating income for the test year. Adjustments should be the same as those identified in Schedule B-2a.

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

Schedule C-2a
Page 1 of 3
Witness Responsible W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920280-TL
Test Year 1993

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

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total 2 thru 7	Total Exp.	Other Taxes	Inc. Tax	Def IT	Tax Credit	Inv. Amort of ITC	Expenses & Taxes (9 thru 14)	Net Total Oper. Income (8-15)	
			Interstate	Local	Inter LATA	Intra LATA	Misc.										Uncoll
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1		Unadjusted	751,578	1,508,981	314,410	843,444	318,837	42,123	3,192,127	2,287,983	169,996	240,698	(23,547)	0	(22,423)	2,652,707	539,420
2																	
3	1	Excess Plug-ins	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																	
5	2	Yellow Page Profits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																	
7	3	Gains on Sales of Property	0	(73)	0	0	0	0	(73)	0	(1)	(27)	0	0	0	(28)	(45)
8																	
9	4	Income Related to Temporary Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																	
11	5	Lobbying Expense	0	0	0	0	0	0	0	(459)	0	172	0	0	0	(287)	287
12																	
13	6	Corporate Advertising	0	0	0	0	0	0	0	(53)	0	20	0	0	0	(33)	33
14																	
15	7	Abandoned Projects	0	0	0	0	0	0	0	537	0	(206)	0	0	0	334	(334)
16																	
17	8	Casualty Expense	0	0	0	0	0	0	0	(74)	0	28	0	0	0	(46)	46
18																	
19	9	Bellcore Investment and Dividends	0	792	0	0	0	0	792	0	0	67	0	0	0	67	705
20																	
21	10	Interest Reconciliation and AFUDC	0	0	0	0	0	0	0	0	0	4,572	0	0	0	4,572	(4,572)
22																	
23	11	Interest Imputation	0	0	0	0	0	0	0	0	0	(1,073)	0	0	0	(1,073)	1,073
24																	
25	12	Impact of 1992 Refinancing	0	0	0	0	0	0	0	176	0	(67)	0	0	0	109	(109)

Supporting Schedules: A-6b, C-4a

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

Schedule C-2a
Page 2 of 3
Witness Responsible W. S. Reid

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

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues							Total Exp.	Other Taxes	Inc. Tax	Def IT	Tax Credit	Inv. Amort of ITC	Expenses & Taxes (9 thru 14)	Net Total Oper. Income (8-15)
			Interstate	Local	Inter LATA	Intra LATA	Misc.	Uncoil	Total 2 thru 7								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
26	13	Impact of 1993 Refinancing	0	0	0	0	0	0	0	7,776	0	(2,926)	0	0	0	4,850	(4,850)
27																	
28	14	WECCO Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29																	
30	15	Implementation of SFAS 112	0	0	0	0	0	0	0	19,054	0	0	(7,170)	0	0	11,884	(11,884)
31																	
32	16	Hurricane Trueup	0	0	0	0	0	0	0	6,841	0	0	(2,574)	0	0	4,267	(4,267)
33																	
34	17	Out-of-Period Revenues	0	0	0	1,500	0	25	1,475	0	20	547	0	0	0	567	908
35																	
36	18	Expiring Amortizations - 1994	0	0	0	0	0	0	0	(17,650)	0	0	6,616	0	0	(11,034)	11,034
37																	
38	19	Attrition	0	959	0	0	0	0	959	(6,554)	0	3,902	0	0	0	(2,652)	3,611
39																	
40	20	Other Regulatory Adjustments	0	0	0	0	0	0	0	(2,676)	0	1,007	0	0	0	(1,669)	1,669
41																	
42	21	Casualty Damage Reserve Accrual	0	0	0	0	0	0	0	6,000	0	0	(2,256)	0	0	3,742	(3,742)
43																	
44	22	Extraordinary Retirement Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45																	
46	23	Dade/Broward County \$.25 Plan	0	0	0	(4,600)	0	(61)	(4,719)	5,500	(65)	(3,622)	0	0	0	1,613	(6,332)
47																	
48	24	Co Proposal - ELS	0	0	0	0	0	0	0	937	0	(353)	0	0	0	584	(584)
49																	
50	25	Co Proposal - Message Rate Restr	0	1,384	0	0	0	23	1,361	0	19	505	0	0	0	524	637
51																	
52																	

Supporting Schedules: A-6b, C-4a

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

Schedule C-2a
Page 3 of 3
Witness Responsible W. S. Reid

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

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues							Total Exp.	Other Taxes	Inc. Tax	Def IT	Tax Credit	Inv. Amort of ITC	Expenses & Taxes (9 thru 14)	Net Total Oper. Income (8-15)
			Interstate	Local	Inter LATA	Intra LATA	Misc.	Uncoll	Total 2 thru 7								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
51	26	Co Proposal - Hunting on FX	0	177	0	0	0	9	174	0	2	64	0	0	0	66	107
52																	
53	27	Co Proposal - Switched Access	0	0	0	(4,995)	0	(84)	(4,911)	0	(67)	(1,622)	0	0	0	(1,689)	(3,022)
54																	
55	28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56																	
57	29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58																	
59	30		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																	
61	31		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62																	
63	32		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64																	
65	33		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66																	
67	34		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68																	
69	35		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70																	
71	36		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Adjusted Results	751,578	1,509,219	314,410	335,149	316,837	42,009	3,187,184	2,307,338	169,905	241,309	(26,933)	0	(22,423)	2,667,195	519,989

Supporting Schedules: A-6b, C-4a

Recap Schedules:

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

4. Schedule C-2b-- A summary of the effect of the proposed rate case adjustments on the booked intrastate net operating income for the test year.

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

Schedule C-2b
Page 1 of 3
Witness Responsible W. S. Reid

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

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total Exp.	Other Taxes	Income Taxes		Deferred Income Taxes		Inv. Tax Credit	Inv. Amort of ITC	Expenses & Taxes (8 thru 15)	Net Total Oper. Income (7-16)	
			Local	Inter LATA	Intra LATA	Misc.	Uncoll			Total (2 thru 6)	State	Federal	State					Federal
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1		Unadjusted	1,505,981	314,410	343,444	294,077	39,973	2,417,939	1,757,394	140,265	21,414	150,880	3,760	(26,785)	0	(18,152)	2,028,773	389,166
2																		
3	1	Excess Plug-ins	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																		
5	2	Yellow Page Profits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																		
7	3	Gains on Sales of Property	(73)	0	0	0	0	(73)	0	(1)	(4)	(23)	0	0	0	0	(28)	(45)
8																		
9	4	Income Related to Temporary Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10																		
11	5	Lobbying Expense	0	0	0	0	0	0	(459)	0	25	147	0	0	0	0	(287)	287
12																		
13	6	Corporate Advertising	0	0	0	0	0	0	(53)	0	9	17	0	0	0	0	(33)	33
14																		
15	7	Abandoned Projects	0	0	0	0	0	0	537	0	(30)	(173)	0	0	0	0	334	(334)
16																		
17	8	Casualty Expense	0	0	0	0	0	0	(74)	0	4	24	0	0	0	0	(46)	46
18																		
19	9	Belcore Investment and Dividends	792	0	0	0	0	792	0	0	13	74	0	0	0	0	87	705
20																		
21	10	Interest Reconciliation and AFUDC	0	0	0	0	0	0	0	0	668	3,904	0	0	0	0	4,572	(4,572)
22																		
23	11	Interest Imputation	0	0	0	0	0	0	0	0	(157)	(916)	0	0	0	0	(1,073)	1,073
24																		
25	12	Impact of 1992 Refinancing	0	0	0	0	0	0	176	0	(10)	(57)	0	0	0	0	109	(109)

Supporting Schedules: A-6b

Recap Schedules: A-1a, A-2b, A-2e, C-1b

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

Schedule C-2b
Page 2 of 3
Witness Responsible W. S. Reid

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

Line No.	Entry No.	Description	Operating Expenses and Taxes													Net Total Oper. Income (7-16)	
			Operating Revenues					Total Exp. (8)	Other Taxes (9)	Income Taxes		Deferred Income Taxes		Inv. Tax Credit (14)	Inv. Amort of ITC (15)		Expenses & Taxes (8 thru 15) (16)
			Local (2)	Inter LATA (3)	Intra LATA (4)	Misc. (5)	Uncoll (6)			Total (2 thru 6) (7)	State (10)	Federal (11)	State (12)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
26	13	Impact of 1993 Refinancing	0	0	0	0	0	7,776	0	(426)	(2,496)	0	0	0	0	4,850	(4,850)
27																	
28	14	WECCO Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29																	
30	15	Implementation of SFAS 112	0	0	0	0	0	14,880	0	0	0	(816)	(4,781)	0	0	9,281	(9,281)
31																	
32	16	Hurricane Trueup	0	0	0	0	0	6,841	0	0	0	(376)	(2,198)	0	0	4,267	(4,267)
33																	
34	17	Out-of-Period Revenues	0	0	1,500	0	25	1,475	0	20	80	467	0	0	0	567	908
35																	
36	18	Expiring Amortizations - 1994	0	0	0	0	0	(17,650)	0	0	0	443	6,173	0	0	(11,034)	11,034
37																	
38	19	Attrition	959	0	0	0	0	959	(6,554)	0	570	3,332	0	0	0	(2,652)	3,611
39																	
40	20	Other Regulatory Adjustments	0	0	0	0	0	(2,676)	0	147	660	0	0	0	0	(1,669)	1,669
41																	
42	21	Casualty Damage Reserve Accrual	0	0	0	0	0	6,000	0	0	0	(330)	(1,928)	0	0	3,742	(3,742)
43																	
44	22	Extraordinary Retirement Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45																	
46	23	Dade/Broward County \$.25 Plan	0	0	(4,800)	0	(81)	(4,719)	5,500	(65)	(559)	(3,263)	0	0	0	1,613	(6,332)
47																	
48	24	Co Proposal - ELS	0	0	0	0	0	937	0	(52)	(301)	0	0	0	0	584	(584)
49																	
50	25	Co Proposal -- Message Rate Rest	1,364	0	0	0	23	1,361	0	19	74	431	0	0	0	524	837
51																	
52																	

Supporting Schedules: A-6b

Recap Schedules: A-1a, A-2b, A-2a, C-1b

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920290-TL
Test Year 1993

Schedule C-2b
Page 3 of 3
Witness Responsible W. S. Reid

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

Operating Expenses and Taxes

Line No.	Entry No.	Description	Operating Revenues					Total Exp.	Other Taxes	Income Taxes		Deferred Income Taxes		Inv. Tax Credit	Inv. Amort of ITC	Expenses & Taxes (8 thru 15)	Net Total Oper. Income (7-16)	
			Local	Inter LATA	Intra LATA	Misc.	Uncoll			Total (2 thru 6)	State	Federal	State					Federal
			(2)	(3)	(4)	(5)	(6)			(7)	(10)	(11)	(12)					(13)
51	26	Co Proposal - Hunting on FX	177	0	0	0	3	174	0	2	9	55	0	0	0	0	56	107
52																		
53	27	Co Proposal - Switched Access	0	0	(4,995)	0	(64)	(4,911)	0	(67)	(266)	(1,556)	0	0	0	0	(1,869)	(3,022)
54																		
55	28		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56																		
57	29		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58																		
59	30		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60																		
61	31		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62																		
63	32		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64																		
65	33		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66																		
67	34		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68																		
69	35		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70																		
71	36		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Adjusted Results	1,509,219	314,410	335,149	294,077	39,859	2,412,996	1,772,575	140,174	21,501	151,404	2,679	(29,522)	0	(18,152)	2,040,658	372,338

Supporting Schedules: A-8b

Recap Schedules: A-1a, A-2b, A-2e, C-1b

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

5. Schedule C-3-- An income statement for the test year and the prior year separately showing: total company Florida operations, interstate toll, total intrastate operations, intrastate toll (InterLATA and IntralATA), and local exchange operations. Show average equity and rate of return for each category.

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1993

Schedule C-3

Page 1 of 2

Witness Responsible W.S. Reid

Check Whether Data Is:

Historic [] or Projected [X]

Average [X] or Year End [X]

Line No.	Description (1)	(3 + 4)	Interstate Toll (3)	(5 + 8)	(6 + 7)	Intrastate Toll		Local (8)
		Total Company (2)		Total Intrastate (4)	Intrastate Toll (5)	InterLATA (6)	IntraLATA (7)	
1.	Operating Revenue	3,192,127	774,188	2,417,939	0	0	0	2,417,939
2.	Opr Expenses and Taxes	2,652,707	623,934	2,028,773	0	0	0	2,028,773
3.	Net Operating Income	539,420	150,254	389,166	0	0	0	389,166
4.	Nonoperating Inc and Exp	(5,318)	(1,315)	(4,003)	0	0	0	(4,003)
5.	Nonoperating Taxes	2,455	614	1,841	0	0	0	1,841
6.	Fixed Charges	138,128	33,338	104,790	0	0	0	104,790
7.	Extraordinary Items	(22,975)	(6,076)	(16,899)	0	0	0	0
8.	Inc. Eff of Juris. Diff	0	0	0	0	0	0	0
9.	Nonregulated Net Income	(2,973)	0	0	0	0	0	0
10.	Net Income - Regulated	370,544	108,911	261,633	0	0	0	261,633
11.	Average Equity	2,705,385	651,441	2,053,944	0	0	0	2,053,944
12.	Rate of Return			12.74%				

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year - 1 1992

Schedule C-3

Page 2 of 2

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [X] or Year End [X]

Line No.	Description (1)	(3 + 4)	Interstate Toll (3)	(5 + 8)	(6 + 7)	Intrastate Toll		Local (8)
		Total Company (2)		Total Intrastate (4)	Intrastate Toll (5)	InterLATA (6)	IntraLATA (7)	
1.	Operating Revenue	3,086,849	785,636	2,301,213	637,061	282,851	354,210	1,664,152
2.	Operating Expense	2,583,367	648,743	1,934,624	497,469	219,881	277,588	1,437,155
3.	Net Operating Income	503,482	136,893	366,589	139,592	62,970	76,622	226,997
4.	Nonoperating Inc and Exp	(8,027)	(1,970)	(6,057)	(1,307)	(650)	(657)	(4,750)
5.	Nonoperating Taxes	(138)	53	(191)	(47)	(17)	(30)	(144)
6.	Fixed Charges	147,027	37,692	109,335	24,670	12,507	12,163	84,665
7.	Extraordinary Items	8,816	2,324	6,492	1,440	733	707	5,052
8.	Inc. Eff of Juris. Diff	0	0	0	0	0	0	0
9.	Nonregulated Net Income	(17,586)	0	0	0	0	0	0
10.	Net Income - Regulated	339,750	94,854	244,896	112,222	49,097	63,125	132,674
11.	Average Equity	2,750,600	703,448	2,047,152	462,845	232,813	230,032	1,584,307
12.	Rate of Return			11.96%	24.25%	21.09%	27.44%	8.37%

Supporting Schedules:

Recap Schedules:

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

6. Schedule C-4a-- Operating revenues for each of the three years preceding the test year, the test year, and one year following the test year. Show effective date and amount of rate case increases (InterLATA, IntraLATA, and Miscellaneous) granted during these periods.

Operating Revenues

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-4a
 Page 1 of 2
 Witness Responsible: W. S. Reid

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

Line No.	Revenues (1)	1990 Amount (2)	Date & Amt of Rate Increase (3)	1991 Amount (4)	Date & Amt of Rate Increase (5)	1992 Amount (6)	Date & Amt of Rate Increase (7)	Test Year Amount (8)	Date & Amt of Rate Increase (9)	1994 Amount (10)
1.	Local Service:									
2.	Basic Area Service	827,092,839		798,297,449		818,367,896		864,687,709		889,848,319
3.	Optional Extended Area	5,048,775		5,808,930		6,714,527		7,496,605		8,163,832
4.	Cellular Mobile Service	0		0		0		0		0
5.	Other Mobile Service	3,186,226		3,350,201		2,876,022		3,211,008		3,496,800
6.	Public Telephone	72,749,779		76,213,864		76,805,103		85,751,016		93,383,194
7.	Local Private Line	32,651,936		41,595,819		47,798,877		50,742,000		53,338,000
8.	Customer Premises Revenue	3,467,847		3,757,504		5,032,728		5,618,917		6,119,023
9.	Other Local Exchange	399,878,123		418,936,798		437,536,579		488,498,873		527,977,196
10.	Other Local Exchange Revenue Settlements	19,141		(74,705)		(22,507)		(25,128)		(27,365)
10a	Interstate *	86,813		104,961		124,062		0		0
11.	InterLATA:									
12.	End User Charge	5,889,726		(1,237)		(1)		0		0
13.	Capacity Charges	17,396,068		167,043		143,334		160,096		181,596
14.	MOU Charges to IXC's	226,871,487		235,792,609		246,517,917		275,347,147		298,423,956
15.	Special Access Charges	19,893,179		19,259,293		19,947,612		22,280,401		22,750,000
16.	Private Line FX	0		0		0		0		0
17.	Interexchange Lease	See Misc.		See Misc.		See Misc.		See Misc.		See Misc.
18.	Operator Services	4,852,833		5,755,247		5,841,027		6,300,721		7,146,866
19.	Joint Transport Receipts (Pmts)	181,715		(79,496)		(48,267)		(53,911)		(61,151)
20.	Subsidy Fund Receipts (Pmts.)	(2,264,000)		(2,264,000)		(2,013,496)		(1,907,000)		(1,907,000)
21.	Others	379,244		3,395		1,977		2,208		2,505
21a	Interstate *	784,705,633		752,242,601		760,783,995		749,874,000		754,160,000
22.	IntraLATA:									
23.	End User Charge	0		0		0		0		0
24.	Capacity Charges	787,786		0		0		0		0
25.	MOU Charges to IXC's	11,853,232		12,499,629		11,705,653		13,074,579		14,830,409
26.	Private Line—Pooling	57,609,162		50,043,166		46,123,217		51,517,133		58,435,542
27.	MTS/WATS	289,309,041		277,705,445		296,673,547		289,840,000		276,607,000
28.	Joint Transport Receipts (Pmts)	0		0		0		0		0
29.	Subsidy Fund Receipts (Pmts.)	(607,670)		(410,000)		(410,000)		(410,000)		(410,000)
30.	Others	3,848,809		3,473,278		3,049,947		1,702,626		1,931,277
30a	Interstate *	409,516		1,006,029		1,851,905		1,704,000		1,660,000

Supporting Schedules: None

Recap Schedules: None

Operating Revenues

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-4a
 Page 2 of 2
 Witness Responsible: W. S. Reid

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

Line No.	Revenues (1)	1990 Amount (2)	Date & Amt of Rate Increase (3)	1991 Amount (4)	Date & Amt of Rate Increase (5)	1992 Amount (6)	Date & Amt of Rate Increase (7)	Test Year Amount (8)	Date & Amt of Rate Increase (9)	1994 Amount (10)
1.	Miscellaneous:									
2.	Directory Revenue	229,147,407		239,258,792		247,676,744		252,780,000		257,655,000
3.	Rent Revenue	4,837,527		11,902,221		5,475,950		5,906,857		6,145,324
3a.	Interexchange Lease	615,362		119,006		74,650		80,524		83,775
4.	Corporate Operations	0		0		0		0		0
5.	Miscellaneous	269,393		236,731		267,522		288,574		300,224
6.	Customer Operations	221,021		237,293		327,101		352,841		367,086
7.	Plant Operations	990		190		12		13		14
8.	Other Incidental Reg. Rev.	(37,054,101)		49,495,646		54,386,410		24,097,190		23,657,577
9.	Other Rev. Settlements	0		0		0		0		0
10.	Billing and Collecting-Interstate	41,055,430		30,876,865		23,549,639		22,294,000		24,142,000
11.	Billing and Collecting-Intrastate	11,697,684		13,350,019		9,300,913		10,571,000		10,537,000
11a	Other Misc. Interstate	1,930,285		1,896,678		1,538,987		2,466,000		3,208,000
12.	Uncollectible	(29,816,433)		(39,941,241)		(38,737,638)		(39,973,000)		(41,558,000)
12a	Interstate *	(820,691)		(2,163,125)		(2,213,077)		(2,150,000)		(2,200,000)
13.	Total Operating Revenues	2,987,381,114		3,008,452,898		3,086,848,868		3,192,127,000		3,298,388,000

* Interstate amounts are shown for balancing purposes.

Supporting Schedules: None

Recap Schedules: None

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

7. Schedule C-4b-- A listing and explanation of all changes in revenue accounts and subaccounts in Schedule C-4a that exceed the annual access line growth rate plus 10% for the test period compared to the prior twelve (12) month period. Show percent and dollar level of annual change for all accounts meeting the above criteria and the annual number and percent change in average access lines for each of the three (3) years preceding the test year, the test year, and the average annual change for the entire four-year period.

Explanation of Changes in Revenue Accounts

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No 920260-TL

Test Year 1993

Schedule C-4b

Page 1 of 1

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic [] or Projected [X]

Average [X] or Year End [X]

Line No.	Account Number	Description	Increase in Amount From 1992 to 1993		Explanation*
			Dollars	Percent	
(1)	(1)	(2)	(3)	(4)	(5)
1.	5270	Billing and Collecting-Intrastate	1,270,087	13.66%	Additional growth after 1992 rate reduction

Average Annual Access Line Growth Rate

Period	Average Access Lines	Annual Percent Increase (Decrease)
(1)	(2)	(3)
1990	4,511,804	XXXXXX
1991	4,663,857	3.37%
1992	4,823,117	3.41%
1993	5,011,336	3.90%
Average Growth Rate for the Entire Period		3.56%

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

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

8. Schedule C-4c-- An analysis of plant specific and plant non-specific expenses for the three years prior to the test year, the test year, and one year following the test year. Show yearly percentage changes for each expense category.

OPERATING EXPENSES
Plant Specific and Plant Nonspecific Expenses
(000)

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1993

Schedule C-4c

Page 1 of 1

Witness Responsible W. S. Reid

Check Whether Data is:

Historic [X] or Projected [X]

Average [] or Year End [X]

Line No.	Acct No.	Expenses	1990	1991	Percent Increase (Decrease)	1992	Percent Increase (Decrease)	1993	Percent Increase (Decrease)	1994	Percent Increase (Decrease)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1		Plant Specific:									
2	6110	Network Support	4,804	5,592	16.39%	10,474	87.32%	4,894	-53.28%	4,814	-1.63%
3	6120	General Support	145,899	137,900	-5.48%	158,575	14.99%	150,119	-5.33%	151,444	0.88%
4	6211	Analog Electronic	40,329	39,437	-2.21%	33,506	-15.04%	34,339	2.49%	34,261	-0.23%
5	6212	Digital Electronic	47,348	54,903	15.95%	64,151	16.84%	67,760	5.63%	78,373	15.66%
6	6215	Electro-Mechanical	382	23	-93.94%	0	-100.00%	0	0.00%	0	0.00%
7	6220	Operator Systems	1,265	2,378	88.03%	3,140	32.04%	2,073	-33.97%	5,339	157.55%
8	6230	Central Office Transmission	47,709	48,467	1.59%	52,084	7.46%	50,468	-3.10%	51,958	2.95%
9	6310	Information Origination/Termination	90,359	107,199	18.64%	81,031	-24.41%	76,943	-5.04%	79,378	3.16%
10	6411	Poles Expense	5,395	4,968	-7.91%	7,046	41.82%	7,101	0.78%	7,408	4.32%
11	6421	Aerial Cable	39,249	41,819	6.55%	46,814	11.94%	58,065	24.03%	58,809	1.28%
12	6422	Underground Cable	15,122	15,576	3.00%	18,395	18.10%	18,717	1.75%	18,893	0.94%
13	6423	Buried Cable	119,665	118,572	-0.91%	116,305	-1.91%	127,353	9.50%	124,380	-2.33%
14	6410	Other Cable and Wire Facilities	32,572	4,362	-86.61%	4,155	-4.74%	11,956	187.73%	9,304	-22.18%
15		Total Plant Specific	590,099	581,194	-1.51%	595,676	2.49%	609,788	2.37%	624,361	2.39%
16		Plant Nonspecific:									
17	6510	Other Property, Plant & Equipment	618	5,583	803.38%	3,666	-34.33%	2,376	-35.19%	2,436	2.53%
18	6531	Power	8,495	11,326	33.32%	10,344	-8.67%	12,101	16.99%	11,671	-3.55%
19	6532	Network Administration	32,509	30,678	-5.63%	28,377	-7.50%	33,397	17.68%	33,206	-0.57%
20	6533	Testing	75,066	73,899	-1.55%	78,735	6.54%	87,217	10.77%	85,572	-1.89%
21	6534	Plant Operations Administration	71,613	77,879	8.75%	96,589	24.03%	90,165	-6.65%	89,692	-0.52%
22	6535	Engineering	82,649	79,192	-4.18%	75,717	-4.39%	84,143	11.13%	82,126	-2.40%
23	6540	Access	18,024	14,339	-20.45%	12,802	-10.72%	11,760	-8.14%	11,000	-6.46%
24		Total Plant Nonspecific	288,973	292,895	1.36%	306,229	4.55%	321,159	4.88%	315,703	-1.70%
25		TOTAL	879,073	874,089	-0.57%	901,905	3.18%	930,947	3.22%	940,064	0.98%

Supporting Schedules:

Recap Schedules:

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

9. Schedule C-4d-- A 14-month analysis of monthly plant specific and plant non-specific expenses for the test year and one month immediately preceding and following the test year.

OPERATING EXPENSES
Plant Specific and Plant Nonspecific Expenses
(000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260 - TL
Test Year 1993

Schedule C-4d
Page 1 of 1
Witness Responsible W. S. Reid

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

Line No.	Acct No.	Expenses	Test Year												JAN 1994 *		
			DEC 1992	JAN 1993	FEB 1993	MARCH 1993	APRIL 1993	MAY 1993	JUNE 1993	JULY 1993	AUG 1993	SEPT 1993	OCT 1993	NOV 1993		DEC 1993	
1		Plant Specific:															
2	6110	Network Support	1,409	399	407	506	403	421	395	411	418	380	395	394	365		
3	6120	Genreal Support	19,501	12,869	12,319	12,249	12,027	12,311	12,411	12,147	12,529	12,541	12,461	12,998	13,257		
4	6211	Analog Electronic	2,773	3,450	2,785	3,797	2,712	2,698	2,761	2,723	2,804	2,714	2,584	2,546	2,765		
5	6212	Digital Electronic	7,879	6,720	6,042	7,303	4,711	4,241	4,232	6,159	7,476	5,239	6,837	4,080	4,620		
6	6215	Electro-Mechanical	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	6220	Operator Systems	803	810	21	476	21	21	21	96	499	22	45	21	20		
8	6230	Central Office Trans	1,540	4,067	4,017	4,321	4,174	4,093	4,320	4,254	4,369	4,419	4,175	4,106	4,153		
9	6310	Information Orig/Term	7,384	6,233	6,165	6,594	6,386	6,307	6,592	6,528	6,685	6,757	6,363	6,234	6,099		
10	6411	Poles Expense	181	573	576	582	584	586	591	594	598	602	603	605	607		
11	6421	Aerial Cable	7,483	4,674	4,623	4,998	4,810	4,715	5,027	4,949	5,092	5,143	4,809	4,670	4,555		
12	6422	Underground Cable	1,754	1,487	1,477	1,587	1,535	1,506	1,612	1,606	1,648	1,667	1,559	1,528	1,505		
13	6423	Buried Cable	6,794	10,301	10,219	11,014	10,633	10,439	11,006	10,882	11,091	11,203	10,409	10,181	9,975		
14	6410	Other Cable and Wire Facil.	470	987	987	998	993	992	1,001	1,000	1,004	1,007	999	995	993		
15		Total Plant Specific	57,971	52,570	49,638	54,425	48,989	48,330	49,969	51,349	54,213	51,694	51,339	48,358	48,914	0	
16		Plant Nonspecific:															
17	6510	Other Property, Plant & Equip	2,314	64	63	64	64	114	114	316	316	316	315	315	315		
18	6531	Power	1,044	929	917	930	942	954	1,003	1,103	1,117	1,104	1,093	1,043	966		
19	6532	Network Administration	2,301	2,726	2,666	2,811	2,773	2,718	2,825	2,789	2,861	2,857	2,809	2,790	2,772		
20	6533	Testing	4,431	7,064	7,017	7,430	7,243	7,119	7,424	7,341	7,557	7,549	7,267	7,155	7,051		
21	6534	Plant Operations Admin	10,871	7,382	7,373	7,682	7,530	7,448	7,657	7,570	7,656	7,675	7,494	7,407	7,289		
22	6535	Engineering	7,253	6,562	6,610	7,039	6,990	6,899	7,241	7,222	7,286	7,314	7,103	7,009	6,868		
23	6540	Access	829	980	980	980	980	980	980	980	980	980	980	980	980		
24		Total Plant Nonspecific	29,045	25,707	25,626	26,936	26,522	26,232	27,244	27,321	27,775	27,795	27,061	26,699	26,241	0	
25		TOTAL	87,015	78,277	75,264	81,361	75,511	74,562	77,213	78,670	81,988	79,489	78,400	75,057	75,155	0	

* 1994 is forecast on an annual basis only

Supporting Schedules:

Recap Schedules:

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

10. Schedule C-4e-- Annual and 14-month analyses of depreciation and amortization and customer operating expenses for three years preceding the test year, the test year and one year following the test year. Show yearly percentage changes for each expense.

OPERATING EXPENSES

**Depreciation and Amortization Expenses and Customer Operations Expense
(000)**

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1993

Schedule C-4e

Page 1 of 2

Witness Responsible W. S. Reid

Check Whether Data is:

Historic [X] or Projected [X]

Average [] or Year End [X]

Line No.	Acct No.	Expenses	1990	1991	Percent Increase (Decrease)	1992	Percent Increase (Decrease)	1993	Percent Increase (Decrease)	1994	Percent Increase (Decrease)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1		Depreciation and Amortization Expenses:									
2	6561	Depreciation - TPIS	695,131	722,447	3.93%	724,861	0.33%	695,807	-4.01%	717,377	3.10%
3	6562	Depreciation - PHFU	2	0	-100.00%	0	0.00%	0	0.00%	0	0.00%
4	6563	Amortization - Tangible	6,627	3,505	-47.11%	2,914	-16.85%	2,110	-27.60%	2,110	0.00%
5	6564	Amortization - Intangible	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
6	6565	Amortization - Other	3,805	3,836	0.82%	3,823	-0.35%	3,852	0.77%	3,852	0.00%
7		Total Depreciation and Amortization	705,565	729,788	3.43%	731,598	0.25%	701,769	-4.08%	723,339	3.07%
8	6611	Product Management	27,522	24,858	-9.68%	19,272	-22.47%	19,645	1.94%	19,598	-0.24%
9	6612	Sales	55,284	63,703	15.23%	63,249	-0.71%	72,816	15.13%	77,589	6.55%
10	6613	Product Advertising	15,224	17,266	13.42%	16,722	-3.15%	20,021	19.73%	21,053	5.15%
11	6621	Call Completing Services	19,939	18,584	-6.79%	20,221	8.81%	21,693	7.28%	22,110	1.92%
12	6622	Number Services	54,052	53,462	-1.09%	58,039	8.56%	63,789	9.91%	65,550	2.76%
13	6623	Customer Services	216,800	230,313	6.23%	247,891	7.63%	259,710	4.77%	268,850	3.52%
14		Total Customer Operations	388,821	408,186	4.98%	425,394	4.22%	457,674	7.56%	474,750	3.73%

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

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

Line No.	Acct No.	Expenses	TEST YEAR												JAN 1994 *		
			DEC 1992	JAN 1993	FEB 1993	MARCH 1993	APRIL 1993	MAY 1993	JUNE 1993	JULY 1993	AUG 1993	SEPT 1993	OCT 1993	NOV 1993		DEC 1993	
1		Depreciation and Amortization Expenses:															
2	6561	Depreciation - TPIS	60,171	57,149	57,024	57,224	57,488	57,796	57,922	58,080	58,330	58,596	58,528	58,573	59,097		
3	6562	Depreciation - PHFU	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	6563	Amortization - Tangible	215	176	176	176	176	176	176	176	176	176	176	175	175		
5	6564	Amortization - Intangible	0	0	0	(0)	0	0	0	0	0	0	0	0	0		
6	6565	Amortization - Other	319	321	321	321	321	321	321	321	321	321	321	321	321		
7		Total Depreciation and Amortization	60,705	57,646	57,521	57,721	57,985	58,293	58,419	58,577	58,827	59,093	59,025	59,069	59,593		0
8	6611	Product Management	1,826	1,657	1,684	1,726	1,712	1,719	1,734	1,519	1,573	1,591	1,569	1,574	1,587		
9	6612	Sales	5,770	5,869	5,958	6,144	6,061	6,088	6,127	6,053	6,109	6,121	6,073	6,095	6,118		
10	6613	Product Advertising	948	829	1,831	1,798	2,134	1,705	1,703	1,116	2,037	1,712	2,436	1,809	1,111		
11	6621	Call Completing Services	1,824	1,807	1,700	1,783	1,774	1,798	1,843	1,903	1,856	1,801	1,753	1,830	1,845		
12	6622	Number Services	5,429	5,093	4,904	5,383	5,186	5,511	5,424	5,542	5,412	5,295	5,172	5,347	5,520		
13	6623	Customer Services	23,807	20,900	20,698	22,200	21,694	21,294	21,807	21,828	21,908	21,847	21,385	21,883	22,266		
14		Total Customer Operations	39,405	36,155	36,575	39,034	38,561	38,115	38,638	37,961	38,695	38,367	38,388	38,538	38,447		0

* 1994 is forecast on an annual basis only

Supporting Schedules:

Recap Schedules

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

11. Schedule C-4f-- Annual and 14-month analyses of monthly corporate operations and other income and expenses for the test year and one month immediately preceding and following the test year.

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-4f
 Page 1 of 2
 Witness Responsible W. S. Reid

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

Line No.	Acct No.	Expenses	1990	1991	Percent Increase (Decrease)	1992	Percent Increase (Decrease)	1993	Percent Increase (Decrease)	1994	Percent Increase (Decrease)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1		Corporate Operations Expense:									
2	6711	Executive	8,119	8,844	8.93%	9,809	10.92%	14,630	49.15%	13,277	-9.25%
3	6712	Planning	2,211	2,648	19.80%	4,662	76.06%	2,727	-41.51%	3,452	26.59%
4	6721	Accounting and Finance	29,577	30,627	3.55%	37,090	21.10%	33,119	-10.71%	32,554	-1.71%
5	6722	External Relations	24,025	22,926	0.00%	22,516	-1.79%	22,430	-0.38%	23,197	3.42%
6	6723	Human Resources	24,142	22,554	0.00%	27,467	21.79%	30,439	10.82%	31,067	2.06%
7	6724	Information Management	61,942	73,671	18.94%	61,390	-16.67%	67,270	9.58%	71,559	6.38%
8	6725	Legal	9,162	11,222	22.49%	14,139	25.99%	10,107	-28.52%	9,808	-2.96%
9	6726	Procurement	13,537	13,275	-1.93%	10,433	-21.41%	10,523	0.87%	10,722	1.89%
10	6727	Research and Development	9,325	10,055	7.83%	11,679	16.15%	12,062	3.28%	13,251	9.86%
11	6728	Other General and Admin	101,649	115,435	13.56%	118,525	2.68%	100,265	-15.41%	113,666	13.37%
12		Total Corporate Operations	283,687	311,257	9.72%	317,711	2.07%	303,572	-4.45%	322,553	6.25%
13		Other Income and Expense									
14	7110	Income from Custom Work	0	(0)	0.00%	(0)	0.00%	0	0.00%	0	0.00%
15	7130	Return from nonreg use of Reg Facilities	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
16	7150	G/L Disp of Land and Art	239	67	-71.98%	(2)	-102.31%	0	-100.00%	0	0.00%
17	7160	Other Gains and Losses	566	(954)	-268.49%	92	-109.66%	120	30.23%	115	-4.17%
18		Total Other Inc and Exp	805	(887)	-210.13%	90	-110.17%	120	33.01%	115	-4.17%

Supporting Schedules:

Recap Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920280-TL
 Test Year 1993

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

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

Line No.	Acct No.	Expenses	TEST YEAR												JAN 1994 *		
			DEC 1992	JAN 1993	FEB 1993	MARCH 1993	APRIL 1993	MAY 1993	JUNE 1993	JULY 1993	AUG 1993	SEPT 1993	OCT 1993	NOV 1993		DEC 1993	
1		Corporate Operations Expense:															
2	6711	Executive	(482)	1,094	1,137	1,236	1,255	1,220	1,379	1,285	1,252	1,071	1,217	1,244	1,240		
3	6712	Planning	559	192	195	167	167	167	167	278	278	279	279	279	279		
4	6721	Accounting and Finance	2,716	2,737	2,704	2,827	2,772	2,775	2,803	2,765	2,754	2,782	2,723	2,723	2,754		
5	6722	External Relations	2,153	1,809	1,828	1,854	1,850	1,848	1,908	1,849	1,864	1,860	1,858	1,865	2,037		
6	6723	Human Resources	2,210	2,463	2,495	2,555	2,545	2,554	2,596	2,539	2,526	2,546	2,521	2,550	2,549		
7	6724	Information Management	10,612	4,368	4,412	6,363	5,824	5,191	5,656	5,136	5,131	7,116	5,094	6,015	6,964		
8	6725	Legal	1,598	839	839	842	842	842	842	843	843	842	842	842	849		
9	6726	Procurement	950	858	855	869	902	861	865	872	869	863	869	937	883		
10	6727	Research and Develop	1,031	962	962	973	967	967	967	967	974	967	971	1,194	1,191		
11	6728	Other Gen and Admin	10,912	3,462	8,458	8,579	8,550	8,526	13,502	8,377	8,398	8,411	5,836	5,209	12,957		
12		Total Corporate Operations	32,259	18,784	23,885	26,265	25,674	24,951	30,685	24,911	24,889	26,737	22,230	22,858	31,703		0
13		Other Income and Expense															
14	7110	Income from Custom Work	0	0	0	0	0	0	0	0	0	0	0	0	0		
15	7130	Return from nonreg use of Reg Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0		
16	7150	G/L Disp of Land and Art	0	0	0	0	0	0	0	0	0	0	0	0	0		
17	7160	Other Gains and Losses	15	10	10	10	10	10	10	10	10	10	10	10	10		
18		Total Other Inc and Exp	15	10	10	10	10	10	10	10	10	10	10	10	10		0

* 1994 is forecast on an annual basis only

Supporting Schedules:

Recap Schedules:

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

12. Schedule C-4g-- A listing and explanation of all changes in expense accounts and subaccounts in Schedules C-4c, C-4e and C-4f that exceed the annual access line growth rate plus 10% for the test period compared to the prior twelve (12) month period. Show percent and dollar level of annual change for all accounts meeting the above criteria. (Refer to Schedule B-4c for access line growth rates.)

Explanation of Changes in Expense Accounts
(000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-4g
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Account Number (1)	Description (2)	Increase in Amount From 1992 to 1993		Explanation* (4)
			Dollars (3)	Percent	
1.	6421	Aerial Cable	11,251	24.03%	Adjustment to plant labor associated with recovery from Hurricane Andrew.
2.	6410	Other Cable and Wire Facilities	7,801	187.75%	Adjustment made in IntraBuilding Net Cable Facilities associated with recovery from Hurricane Andrew.
3.	6531	Power	1,757	16.99%	Due to increased expenses associated with network power and the cost of electrical power used to operate telecommunications network.
4.	6532	Network Administration	5,020	17.69%	Adjustment to plant labor associated with recovery from Hurricane Andrew.
5.	6612	Sales	9,567	15.13%	Increase due to Affiliate Billing.
6.	6613	Product Advertising	3,299	19.73%	Due to media price increase and anticipated promotional programs.
7.	6711	Executive	4,821	49.15%	Increase in Affiliate Billing.

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

Supporting Schedules: B-4c, C-4c, C-4e, C-4f

Recap Schedules:

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

13. Schedule C-4h-- (Part 1) In column A, list the number of access lines at the end of the test year, end of TY-1, TY-2, TY-3, and TY-4. In column B, calculate the compound increase in access lines. (This is calculated based on the compounded year-to-year increase.) In column C, list the Consumer Price Index-Urban (CPI-U) for the test year and for four years previous to the test year. In column D, calculate the compound increase in the CPI-U. (This is calculated in the same fashion as column B.) Multiply column B by column D and enter the results in column E. Multiply the amounts in column E (E2xE3xE4xE5) and enter the amounts in column F. (Part 2) -- List the amounts in column A for TY-4 by the categories of expense provided (excluding taxes and depreciation). In column B, copy the amount from Part 1, column F, for each category of expense. For each category, multiply column A by column B and enter the results in column C. List the expense amounts for the test year, (excluding taxes and depreciation) in column D. Subtract column C from column D and enter the results by category in column E. If the amounts are positive, list them by category in column F. Explain in detail all amounts in column F, justifying all amounts by category of expenses.

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1993

Check Whether Data is:

Historic [] or Projected [X] Average [] or Year End [X]

Schedule C-4h

Page 1 of 1

Witness Responsible W.S. Reid

Line No.	Year	A Access Lines*	B Increase in Access Lines	C CPI-U	D Increase in CPI	E Compnd Growth (B x D)	F Compound Inflation and Customer Growth
1.	1989	4,424,881	xxxx	124.0	xxxx	xxxx	xxxx
2.	1990	4,588,666	1.0370	130.7	1.0540	1.0930	xxxx
3.	1991	4,740,029	1.0330	136.2	1.0421	1.0765	xxxx
4.	1992	4,902,680	1.0343	140.3	1.0301	1.0655	xxxx
5.	1992	5,102,680	1.0408	144.5	1.0299	1.0719	1.3437

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

Line No.	O & M Expense Excluding Depr & Taxes	A Total Company Expense 1989	B Compounded Inflation & Customer Growth	C Benchmark (A x B)	D Total Company Expense 1993	E Difference From Benchmark (D - C)	F Differences
5.	Plant Specific	581,440,878	1.3437	804,074,590	609,788,000	(194,286,590)	
6.	Plant Non-specific	274,413,464	1.3437	379,486,379	309,399,000	(70,087,379)	
7.	Cust Operations	365,387,666	1.3437	505,294,603	457,674,000	(47,620,603)	
8.	Corp Operations	289,716,528	1.3437	400,648,987	303,572,000	(97,076,987)	
9.	Income & Expense	655,684	1.3437	906,745	120,000	(786,745)	
10.	TOTAL O & M	1,511,614,220		2,090,411,304	1,680,553,000	(409,858,304)	0

* Access lines are year end.

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 Attrition
Rate Base and NOI
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1993

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

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

Line No.	Description	TY-5	TY-4	% Change	TY-3	% Change	TY-2	% Change	TY-1	% Change	TY	% Change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Intrastate Rate Base	3,967,658	4,027,805	1.52%	4,091,207	1.57%	4,114,509	0.57%	4,034,296	-1.95%	4,113,429	1.96%
2	(Unadjusted)											
3												
4	Adjustments to Rate Base											
5	(Describe):											
6	Excess Plug-In Units	(9,490)	(14,365)	-51.37%	(13,036)	9.25%	(13,224)	-1.44%	(18,100)	-36.87%	(16,604)	8.27%
7	NECO Tax Credits	32,554	31,971	-1.79%	34,064	6.55%	33,366	-2.05%	21,632	-35.17%	20,117	-7.00%
8	BSS/Bellcore Investment	14,199	26,943	89.75%	29,399	9.12%	28,406	-3.38%	5,171	-81.80%	5,143	-0.54%
9	ENFIA	(3,674)	(2,894)	21.23%	(2,129)	26.43%	(1,497)	29.69%	(733)	51.04%	0	100.00%
10	Other	2,115	1,510	-28.61%	5,079	236.36%	3,840	-24.39%	3,756	-2.19%	0	-100.00%
11												
12												
13	Remove Hurricane Deferral								(6,829)	0.00%	(43,331)	-534.51%
14												
15												
16												
17	Adjusted Rate Base	4,003,362	4,070,970	1.69%	4,144,584	1.81%	4,165,400	0.50%	4,039,193	-3.03%	4,078,754	0.98%
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											
25	Additional depreciation expense and rate reductions have been approved as offsets to the set aside amounts, and, therefore, are not included in page											
26	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											
29	appropriate for use as an achieved basis and to normalize growth between years for rate changes.											
30												
31												
32												
33												

Supporting 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 1993

Schedule C-5

Page 2 of 2

Witness Responsible: W. S. Reid

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

Line (1)	(2)	1988 (3)	(4)	1989 (5)	(6)	1990 (7)	(8)	1991 (9)	(10)	1992 (11)	(12)	1993 (13)	(14)
1	3) Intrastate NOI (Unadjusted)	366,030	N/A	395,758	8.12%	395,564	-0.05%	378,450	-4.33%	366,589	-3.13%	389,167	6.16%
2													
3	Adjustments to NOI (After tax):												
4	a) Refunds	0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
5	b) Net Rate Changes	(35)	N/A	(2,802)	-7970.04%	(5,370)	-91.65%	(3,508)	34.68%	(2,739)	21.91%	(1,996)	27.13%
6	c) Depreciation Changes (Note A)	0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
7	d) Tax Rate Changes	0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
8	e) Accounting changes	0	N/A	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9	f) Other												
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%	907	132.25%
11	Separations Adjustment	0	N/A	164	0.00%	0	-100.00%	0	0.00%	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%	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%	0	100.00%
14	Yellow Page Profits	(7,222)	N/A	(4,629)	35.90%	(194)	95.81%	0	100.00%	0	0.00%	0	0.00%
15	Gains on Sales of Property	394	N/A	(28)	-107.11%	(42)	-50.00%	(76)	-80.95%	(144)	-89.47%	(45)	68.75%
16	Income - Temp Cash Investments	14	N/A	435	3007.14%	5	-98.85%	1	-80.00%	152	15100.00%	0	-100.00%
17	Interest Reconciliation	(1,347)	N/A	(3,389)	-151.60%	(3,295)	2.77%	(3,064)	7.01%	(2,896)	5.48%	(4,920)	-69.89%
18	Interest Imputation	2,402	N/A	2,188	-8.91%	1,869	-14.58%	1,588	-15.03%	1,421	-10.52%	1,075	-24.35%
19	ENFIA	618	N/A	531	-14.08%	406	-23.54%	256	-36.95%	141	-44.92%	0	-100.00%
20	Lobbying Expense (Note B)	315	N/A	508	61.27%	523	2.95%	331	-36.71%	278	-16.01%	286	2.88%
21	Corporate Advertising Expense	96	N/A	19	-80.21%	19	0.00%	18	-5.26%	175	872.22%	33	-81.14%
22	Abandoned Projects	(800)	N/A	(1,058)	-32.25%	(321)	69.66%	(421)	-31.15%	(249)	40.86%	(335)	-34.54%
23	Casualty Expense	(34)	N/A	(37)	-8.82%	(15)	59.46%	38	353.33%	10	-73.68%	46	360.00%
24	BellSouth Services	1,570	N/A	4,923	213.57%	3,297	-33.03%	3,243	-1.64%	701	-78.38%	703	0.29%
25	Telephone Franchise Requirement	0	N/A	2	0.00%	0	-100.00%	0	0.00%	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%	1,669	63.31%
27													
28	g) Adjustment for 1988 to reflect full annual												
29	effect of rate reductions per Order	(36,916)	N/A	N/A	100.00%	N/A	0.00%	N/A	0.00%	N/A	0.00%	N/A	0.00%
30	h) Add back VEER costs							5,761	0.00%	0	-100.00%	0	0.00%
31	i) Add back bond restructuring costs							956	0.00%	0	0.00%	0	-100.00%
32	j) Add back Hurricane Andrew Costs									19,507	0.00%	8,703	467.37%
33	k) Add bond refinancing costs per Order PSC-92-1412-FOF-TL									(2,369)	0.00%	(110)	0.00%
34													
35	4) Adjusted NOI	340,761	N/A	383,696	12.60%	392,387	2.27%	390,135	-0.57%	373,069	-4.37%	395,183	5.93%
36													
37	5) Rate of Return (L4/L2)	8.37%	N/A	9.43%	1.06%	9.47%	0.05%	9.37%	-0.10%	9.24%	-0.13%	9.69%	0.45%
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.

Statement of Cash Flows
12 MONTHS ENDING DECEMBER 31, 1993
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Company SOUTHERN BELL - FLORIDA
Docket No. 920260-TL
Test Year 1993

Southern Bell - Florida

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

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

Line No.		SOUTHERN BELL - FLORIDA 1993 Amount	1993 Total Amount
1	Cash Flows from Operating Activities:		
2	Net Income		337,595
3	Adjustments to Reconcile Net Income to Net Cash		
4	Provided by Operating Activities:		
5	Extraordinary loss, net of tax	(52,611)	
6	Depreciation and Amortization	742,081	
7	Provision for Losses on Bad Debt	44,595	
8	Provision for Deferred Income Taxes (Net)	(15,667)	
9	Unamortized Investment Tax Credit (Net)	(25,630)	
10	Allowance for Funds Used During Construction	(1,500)	
11	Net Change in Operating Receivables	(60,911)	
12	Net Change in Material and Supplies	(16,927)	
13	Net Change in Operating Payables and Accrued Liabilities	112,966	
14	Net Change in Other Assets and Deferred Charges	(36,480)	
15	Net Change in Other Liabilities and Deferred Credits	10,983	
16	Other		
17	Total Adjustments		700,899
18			
19	Net Cash Provided by (Used in) Operating Activities		1,038,494
20			
21	Cash Flows from Investing Activities:		
22	Construction/Acquisition of Property, Plant and Equip. (net of		
23	AFUDC and Capital Lease Related Acquisitions)	(744,600)	
24	Proceeds from Disposals of Property, Plant and Equipment		
25	Purchase of TCI & Other Investments		
26	Proceeds from Disposition of TCI & Other Investments		
27	Investments In/Advances to Affiliates		
28	Other Investing Activities		
29	Net Cash Used in Investing Activities		(744,600)
30			
31			
32	SUBTOTAL		293,894

Supporting Schedules:

Recap Schedules:

Statement of Cash Flows
 12 MONTHS ENDING DECEMBER 31, 1993
 (\$000)
 Southern Bell - Florida

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-TL
 Test Year 1993

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.		SOUTHERN BELL - FLORIDA 1993 Amount	1993 Total Amount
1	Total from Preceding Page		293,894
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	(293,894)	
13	Net Cash Provided by Financing Activities		(293,894)
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:

Consolidated Statement of Cash Flows
 12 MONTHS ENDING DECEMBER 31, 1993
 (\$000)
 Total Southern Bell

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-TL
 Test Year: 1993

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

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

Line No.	TOTAL SOUTHERN BELL	
	1993 Amount	1993 Total Amount
1	Cash Flows from Operating Activities:	
2		1,545,321
3	Adjustments to Reconcile Net Income to Net Cash	
4	Provided by Operating Activities:	
5	2,903,076	
7	145,927	
8		
9	0	
10		
11	(177,571)	
12	(15,306)	
13	(70,002)	
14	27,359	
15	406,048	
16	282,576	
17	161,836	
18	0	
19		3,663,943
20		
21		5,209,264
22		
23	Cash Flows from Investing Activities:	
24		
25	(2,977,202)	
26	n/a	
27	n/a	
28	n/a	
29	n/a	
30	n/a	
31		(2,977,202)
32		
33		
34		2,232,062

Supporting Schedules:

Recap Schedules:

Consolidated Statement of Cash Flows
 12 MONTHS ENDING DECEMBER 31, 1993
 (\$000)
 Total Southern Bell

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell
 Docket No. 920260-TL
 Test Year : 1993

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

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

Line No.	TOTAL SOUTHERN BELL	
	1993 Amount	1993 Total Amount
1	Total from Preceding Page	2,232,062
2	Cash Flows from Financing Activities:	
3	Net Inc./Dec. in ST Debt with Original Maturities of 3 Months or Less	(A)
4	Proceeds of Short-Term Debt	(A)
5	Repayment of Short-Term Debt	(A)
6	Advances from Affiliates	(A)
7	Repayments of Advances from Affiliates	(A)
8	Proceeds from Long-Term Debt	(A)
9	Repayments of Long-Term Debt	(A)
10	Payment of Call Premium	(A)
11	Payment of Capital Lease Obligations	(A)
12	Proceeds from Issuing Common Stock/Equity Investment from Parent	(A)
13	Repurchase of Treasury Shares	(A)
14	Dividends Paid	(A)
15	Other Financing Activities	(2,267,014)
16	Net Cash Provided by Financing Activities	(2,267,014)
17	Effect of Exchange Rate Changes on Cash	0
18	Net Increase/(Decrease) in Cash and Cash Equivalents	(34,952)
19	Cash and Cash Equivalents at Beginning of Period	135,015
20	Cash and Cash Equivalents at End of Period	100,063

(A) Cash transactions such as proceeds/payments involving capital obligations are not available in the Budget. Other Financing Activities of \$2,267,014 is the total of changes in cash equivalents not accounted for elsewhere in this schedule.

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 1993

Schedule C-7
Page 1 of 2
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 | 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- |
| 2 | state amounts are calculated on account totals. On a forecasted basis, contributions and social service club dues are in total only. |
| 3 | |
| 4 | |
| 5 | |

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 1993

Schedule C-7
Page 2 of 2
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	TOTAL CONTRIBUTIONS	7370.2000	3,440,000.00	2,375,000.00		
2	TOTAL SOCIAL & SERVICE CLUB DUES	7370.3000	26,000.00	20,000.00		

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

Schedule C-8

Company Southern Bell Telephone & Telegraph Co.

Page 1 of 1

Docket No. 920260-TL

Witness Responsible: W. S. Reid

Test Year 1993

Check Whether Data Is:

Historic [] or Projected [X]

Average [] or Year End [X]

Line No.	Organizations	Description of Expense	Account	Florida Total	Florida Intrastate	Florida Intrastate Included in Ratemaking
	(1)	(2)	(3)	(4)	(5)	
1	Florida Operations	Grassroots Lobbying	7370	2,800,000	N/A	0
2						
3	Florida Operations	Other Lobbying	7370	Note (1)	N/A	0
4						
5	Florida Operations	Other Lobbying & Liaison	6121,6123,6623			
6		Activities	6711,6722,6728	588,000	459,000	0
7						
8	Allocation of BellSouth Federal Relations expenses based					
9	on percent of Florida Public Affairs Office expenses			6722	794,000	620,000
10	deemed to be lobbying (61.04%)					0
11						
12	Allocation of BellSouth Federal Regulatory expenses based					
13	on percent of Florida State Regulatory Office expenses			6722	279,000	218,000
14	deemed to be lobbying (33.65%)					0
15						
16						
17						
18						
19						
20		Total Lobbying Expense		4,461,000	1,297,000	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)			2,800,000	N/A	0
27	Amounts excluded from ratemaking by proforma adjustment on Surveillance					
28	Report			1,661,000	1,297,000	0
29						
30	Note (1) Lobbying expense for account 7370 as budgeted includes					
31	Grassroots Lobbying and Other Lobbying			4,461,000	1,297,000	0
32						
33						
34						
35						
36	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 1993

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	\$66,761

* Industry Association Dues are not forecasted. The amount shown represents 1992 association dues.

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1993

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

Line No.	Account/ Subaccount	(Product) Promotional	(Corporate) Institutional	Informational	Community Affairs	Intrastate Total
	(1)	(2)	(3)	(4)	(5)	(6)
19	6513.0000	14,321,000	Note (1)			14,321,000
20	6623.0000			Note (1)		0
22	6722.0000	Note (1)	373,000		Note (1)	373,000
24	7. Affiliated Billing from Bellcore/BCI -included					
25	8. in overhead charges for various services Note (1)					
28		14,321,000	373,000	0	0	14,694,000

NOTE (1) Forecast information is not provided in a level of detail
sufficient to identify these categories.

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

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

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 1993

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 & Nonspecific	Customer Operations	Executive	General Accounting	Revenue (C) Accounting	Other (B) Corp Operations	Total
	(1)	(2)	(3)	(4)	(5) & (6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Total 1992	82,049,275	5,812,447	0	489,976,612	204,089,905	3,349,732	16,127,362	15,389,498	66,589,407	883,384,236
2											
3	1993:										
4	January	6,324,731	477,430	0	36,520,813	18,359,711	340,524	1,315,818	n/a	5,487,399	68,826,426
5	February	6,114,098	481,530	0	35,385,387	17,553,146	341,087	1,295,321	n/a	5,485,659	66,836,228
6	% Change	-3.33%	-3.33%	N/A	-3.11%	-4.39%	0.17%	-1.56%	n/a	-0.03%	-3.18%
7	March	6,905,160	521,245	0	39,807,692	19,517,022	351,478	1,381,117	n/a	5,692,444	74,176,158
8	% Change	12.94%	12.94%	N/A	12.50%	11.19%	3.05%	6.62%	n/a	3.77%	11.32%
9	April	6,686,453	504,735	0	38,587,479	18,926,020	351,690	1,353,448	n/a	5,668,990	72,078,815
10	% Change	-3.17%	-3.17%	N/A	-3.07%	-3.03%	0.06%	-2.00%	n/a	-0.41%	-2.83%
11	May	6,468,553	488,287	0	37,370,969	18,885,785	354,192	1,365,621	n/a	5,642,967	70,576,374
12	% Change	-3.26%	-3.26%	N/A	-3.15%	-0.21%	0.71%	0.90%	n/a	-0.48%	-2.08%
13	June	6,674,250	503,814	0	38,512,440	19,227,508	354,410	1,378,714	n/a	5,668,285	72,319,419
14	% Change	3.18%	3.18%	N/A	3.05%	1.81%	0.06%	0.96%	n/a	0.45%	2.47%
15	July	6,670,456	503,528	0	38,482,927	19,314,985	354,510	1,367,375	n/a	5,781,579	72,475,380
16	% Change	-0.06%	-0.06%	N/A	-0.08%	0.45%	0.03%	-0.82%	n/a	2.00%	0.22%
17	August	7,004,823	528,768	0	40,316,993	19,322,058	354,709	1,367,234	n/a	5,804,422	74,699,007
18	% Change	5.01%	5.01%	N/A	4.77%	0.04%	0.06%	-0.01%	n/a	0.40%	3.07%
19	September	7,075,359	534,092	0	40,686,888	19,158,427	354,803	1,357,297	n/a	5,804,589	74,971,455
20	% Change	1.01%	1.01%	N/A	0.92%	-0.85%	0.03%	-0.73%	n/a	0.00%	0.36%
21	October	6,775,194	511,434	0	38,958,746	18,478,838	354,705	1,325,380	n/a	5,712,588	72,116,885
22	% Change	-4.24%	-4.24%	N/A	-4.25%	-3.55%	-0.03%	-2.35%	n/a	-1.58%	-3.81%
23	November	6,941,521	523,989	0	39,884,762	19,126,570	354,998	1,333,192	n/a	5,742,737	73,907,769
24	% Change	2.45%	2.45%	N/A	2.38%	3.51%	0.08%	0.59%	n/a	0.53%	2.48%
25	December	7,053,457	532,439	0	40,493,655	19,765,464	359,457	1,342,447	n/a	5,784,143	75,311,062
26	% Change	1.61%	1.61%	N/A	1.53%	3.34%	1.26%	0.69%	n/a	0.37%	1.90%
27											
28	Total - 1993	80,694,055	6,091,291	0	465,008,751	227,635,532	4,226,563	16,182,964	0	68,255,802	868,094,958
29	% Change from 1992	-1.65%	4.80%	N/A	-5.10%	11.54%	26.18%	0.34%	-100.00%	2.50%	-1.73%

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 Budget is not contain sufficient detail to identify Revenue Accounting salaries. Salaries for Revenue Accounting are included in Customer Operations 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 1993

Schedule C-11b

Page 1 of 1

Witness Responsible: W. S. Reid

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

As of DECEMBER 31, 1993		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	0	0	0	0	0	0			
2.	CUSTOMER SERVICES	3,626	0	355	45	3,226	0			
3.	EXECUTIVE	132	0	42	35	55	0			
4.	LEGAL	17	0	8	9	0	0			
5.	MARKETING	244	0	29	10	205	0			
6.	NETWORK	9,739	0	914	1,096	7,729	0			
7.	OPERATOR SERVICES	2,018	0	100	16	1,902	0			
8.	HUMAN RESOURCES	83	0	11	40	32	0			
9.	PROPERTY, PROCUREMENT & SERVICES MANAGEMENT	499	0	55	93	351	0			
10.	TOTAL	16,358	0	1,514	1,344	13,500	0			

* 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).

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 1993

Schedule C-11c

Page 1 of 1

Witness Responsible: W. S. Reid

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

Line No.		<u>1990</u> (1)	<u>1991</u> (2)	<u>1992</u> (3)	<u>1993</u> (4)
1.	<u>Company</u>				
2.	<u>Salaried Company Personnel</u>				
3.	Regular Pay *	237,902,298	238,197,096	290,692,617	333,140,640
4.	Overtime Pay	3,788,014	3,451,447	19,117,768	9,452,000
5.	Other Pay (a)	<u>30,370,354</u>	<u>21,466,237</u>	<u>28,209,490</u>	<u>28,416,000</u>
6.	Total Salaried Pay	<u>272,060,666</u>	<u>263,114,780</u>	<u>338,019,875</u>	<u>371,008,640</u>
7.	<u>Hourly Company Personnel</u>				
8.	Regular Pay *	576,609,853	578,471,961	604,221,549	623,939,260
9.	Overtime Pay	45,992,567	48,436,783	119,260,147	88,073,000
10.	Other Pay (a)	<u>17,421,156</u>	<u>12,172,530</u>	<u>31,920,633</u>	<u>32,259,000</u>
11.	Total Hourly Pay	<u>640,023,576</u>	<u>639,081,274</u>	<u>755,402,329</u>	<u>744,271,260</u>
12.	Total Company Labor	<u><u>912,084,242</u></u>	<u><u>902,196,054</u></u>	<u><u>1,093,422,204</u></u>	<u><u>1,115,279,900</u></u>
13.	<u>Contract</u>				
14.	<u>Outside Plant Construction</u>				
15.	<u>Hourly Rate Bid Projects</u>				
16.	<u>Supervisory Compensation</u>				
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 1993

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
	(1)	(2)	(3)	(4)	Rate Per Master Contract **
					(5)
1.	1993	Local Assignment, Installation Control			
2.		Dispatch and Maintenance Operations	40.06	N/A	
3.	1993	Outside Plant Construction and Repair	47.21	22.52	
4.	1993	Network - Installation, Maintenance,			
5.		Assignment and Testing	47.78	N/A	
6.	1993	Installation and Maintenance Network			
7.		Distribution/Bell Public Communications	44.48	N/A	
8.	1993	Building Maintenance	71.40	23.50	
9.	1993	Building Services	259.25	10.00	
10.	1993	Material Services	41.74	N/A	
11.	1993	Motor Vehicles	42.78	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.

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./WOK 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'S INVOICE
 RECIEV. DATE : 06/23/93

INVOICE DATE : 06/21/93
 INVOICE NO. : 311028006
 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 : DWG.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	GEO 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#592-05-5134	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			

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

CORRECT

TOTAL : 189.00

BUILDING MAINT

RECEIVED

AUG 3 1992

INDIAN RIVER DISTRICT

No. 92-00142

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

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

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

SHIP TO:	
----------	--

SALESMAN	SHIPPED VIA	TERMS	FOB
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 REASON Certified By 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: 920-0954
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 (4.98 per ft.) *199.52
1 Gal. Adhesive 17.98

1 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		
					E		

MATERIALS: *217.50
TAX: 13.05
SUB TOTAL: 230.55
LABOR: *84.00
TOTAL: *314.55

DATE _____ CORRECT _____ BLDG _____
SS # _____ DISTRICT _____

EXPL: _____
SEP



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	COEFF.	FR. DISCOUNT	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, 3-34951, 4-3E422, 5-33790, 6-35289, 7-3E870.					
	LABOR: 11/19/92 MECH. 4hrs. @				\$23.phr.	92.00
	13.14					
					TOTAL	\$92.00

Thank You

ORIGINAL

IVERS OF AMERICA, INC.

P.O. Box 17361

W. PALM BEACH, FLORIDA 33416

(407) 471-1720

TO Southern Bell
6451 N. Federal Hwy
Ft. Lauderdale, FL
Attn: Kevin

INVOICE

1689

DATE 8-31-91	ORDER NO.
SHIP TO Contract # SEF0061	

SUPERSON	DATE SHIPPED	SHIPPED VIA	P.O.S. POINT	TERMS	UNIT PRICE	TOTAL
						\$ 12850.00
DESCRIPTION Janitorial Service for Aug. 1991						

LEASED "C" LEASED

AMOUNT	ACCOUNT OR FIELD CODE	RC-C	FUNCTION CODES	LOCATION CODE	QTY	COOT
12850.00			5070	12433		

AL 12850.00 CORRECT Kevin ~~Tom~~ BLDG.

E 9/4/91 SS # 121-58-7679/8 DISTRICT

L: Janitorial service for month of August
As per contract. TOTAL \$ 12850.00

ORIGINAL

Thank You

POB

09.11.91 03:22PM

Building Services

BUILDING SERVICES

P.O.# 21479

B. & B. MAID & JANITORIAL SERVICES, INC.

131 Hawthorne Drive
Lake Park, Florida 33403
(407) 848-4387

12 03
-3 SEP 1991

REQ 1245-10828-01

DATE Aug. 25, 19 91

Mr. Don Miller
Southern Bell

8650 W. Oakland Blvd.

Sunrise, FL 33351

AREA NO: E-4464
Computer Center

WORK ORDER #:

	FROM	TO	AMOUNT
Buffing of Floors:			
July 2, 9, 11, 16, 18, 23, 25, 30			
8 hours X 15.00 = 120.00			120 00
Total			120 00

THANK YOU I... WE APPRECIATE YOUR BUSINESS.

BUILDING SERVICES

CALIFORNIA BUILDING MAINTENANCE

JANITORIAL SERVICE
3878 PROSPECT AVENUE • SUITE 13
WEST PALM BEACH, FLORIDA 33404
881-8223

CB003/A1

Date Sept. 1, 19

To Southern Bell

Address 8650 W. Oakland Park E

City Sunrise, Fl., 33351

att: J.J. Thompson 1578-2082

DATE	DESCRIPTION	CHARGES	BA
	Janitorial Services		
	for month of <u>Aug.</u>		
	<u>conv center</u>		
	<u>E 4443</u>		
	<u>add'l cleaning</u>		
	<u>3 hrs. @ \$11.00 per hr.</u>	<u>\$33.00</u>	
	<u>Thank You</u>		
	<u>total out. due:</u>	<u>\$33.00</u>	

PAYMENT DUE BY THE 15th OF THE MONTH

PAY LAST AMOUNT IN BALANCE CC

INV#
E4443

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 1993

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.	1993	Outside Plant Construction	*	Church & Towers	*	See Company
2.	1993	Outside Plant Construction	*	Burnup & Sims	*	Loaded Hourly
3.	1993	Outside Plant Construction	*	Henkels & McCoy	*	Labor Rates on
4.	1993	Direct Buried Wire	*	Church & Towers	*	Schedule C-11d.
5.	1993	Direct Buried Wire	*	Burnup & Sims	*	
6.	1993	Direct Buried Wire	*	Henkels & McCoy	*	
7.	1993	Air Dryer Maint.		Byers	\$218.50	\$720.00
8.	1993	Cable Locate		STS	\$13.50	\$45.00
9.	1993	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 1993

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 1993

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-11e
 Page 4 of 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 1993

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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 1993

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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 1993

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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	BUSRY 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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.Docket No. 920260-TLTest Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1993

Schedule C-11e

Page 13 of of 25

Witness W. S. Reid

Line No.	Item	Description	Unit	Church & Towers	Burnup & Sims	Henkels & McCoy
1.	ACS5BM	FURN. STEEL PIPE 3" DIA PER FT	FOOT	14.42	0.00	4.51
2.	ACS5CM	FURN. STEEL PIPE 4" DIA PER FT	FOOT	14.42	7.00	5.92
3.	ACS56A	PLC CA/WIRE OPEN/CLSD BY OTHER	FOOT	0.88	1.00	0.68
4.	ACS57A	PLC CA/WIRE BACKFILL 12" COVER	FOOT	0.00	1.25	0.00
5.	ACS58A	PLC 1 DUCT UP TO 500' 14"	FOOT	5.77	4.50	2.65
6.	ACS58B	PLC 1 DUCT UP TO 500' 18"	FOOT	5.94	4.50	3.10
7.	ACS58C	PLC 1 DUCT UP TO 500' 24"	FOOT	6.03	4.75	3.39
8.	ACS58D	PLC 1 DUCT UP TO 500' 30"	FOOT	6.08	5.00	3.94
9.	ACS58E	PLC 1 DUCT UP TO 500' 36"	FOOT	8.98	6.00	4.51
10.	ACS58F	PLC 1 DUCT UP TO 500' 42"	FOOT	11.09	6.50	4.80
11.	ACS58G	PLC 1 DUCT UP TO 500' 48"	FOOT	11.97	7.00	5.07
12.	ACS58A	PLC 2 DUCT IN CONJ. AC58 14"	FOOT	1.04	1.00	3.15
13.	ACS59B	PLC 2 DUCT IN CONJ. AC58 18:"	FOOT	1.05	1.00	3.39
14.	ACS59D	PLC 2 DUCT IN CONJ. AC58 30"	FOOT	1.14	1.35	4.28
15.	ACS59E	PLC 2 DUCT IN CONJ AC58 36"	FOOT	1.24	1.40	4.80
16.	ACS59F	PLC 2 DUCT IN CONJ. AC58 42"	FOOT	1.34	1.50	4.90
17.	ACS59G	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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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	REMV 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 PRECST SWK BLOCK	SQFT	0.00	10.00	0.00
30.	SR20B	RESTORE SWK BLOCK (PRECAST)	SQFT	0.00	15.00	0.00

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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 REG	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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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 1993

Schedule C-12

Page 1 of 1

Witness Responsible: W. S. Reid

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

Line No.	Year	Beginning Balance	Reserve Accrual	Bad Debts Written Off	Adjustments	Bad Debts Ending Balance
	(1)	(2)	(3)	(4)	(5)	(6)
1.	1991	22,178,936	37,227,644	32,449,141	(2,677,330)	24,280,109
2.	1992	25,172,940	35,561,822	30,766,532	(2,030,035)	27,938,195
3.	1993	N/A	N/A	N/A	N/A	N/A

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 Rule 25-4.110(5) is borne by the stockholders and show such amounts:
7. Lost revenues are charged to unbillable/uncollectible accounts or to departmental expense accounts. Any significant write-offs would be identified in the monthly results review process and analyzed for amounts subject to this rule. In completing these MFR's, the personnel responsible for billing were 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).
8. 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:
9. Based on historical trends, the accruals were gradually decreased from 105% to 75% beginning in April 1990 and ending December 1990 at 75% of Southern Bell's portion of both final accounts and accounts referred to collection agencies. In February 1991 it was decided to further reduce the overall level of the reserve to approximately 70% of final accounts.
10. The reason for the difference in 1991 ending balance and 1992 beginning balance is due to the transfer of certain Receivables, Prepaids & Liabilities to 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 1993

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
2. Access Revenue
3. Toll Revenue
4. Miscellaneous Revenue
5. Total Service Revenue
6. Total Uncollectibles
7. Ratio Uncollectibles
8. Gross
9. Uncollectibles
10. Public Utility Tax
11. Net
12. Gross Receipts Tax
13. Franchise Fees *
14. Net
15. State Income Tax
16. Net
17. Federal Income Tax
18. Net

See Schedule C-13 for 1992 actual calculation.
The 1992 actual factor is used for forecast purposes.

• 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 1993

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 does not plan on reacquiring any bonds during 1993.

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 1993

Schedule C-15

Page 1 of 1

Witness Responsible: W. S. Reid

Check Whether Data Is:
 Historic [] or Projected [X]
 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.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
20.										

NOTE: Gains and Losses are not budgeted in the level of detail requested by this schedule.
 A forecast amount of (73,000) is included in the adjusted intrastate results.
 See Schedule C-15 for 1992 for details of actual gains and losses for the four years preceding the test year.

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 1993

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			
2		Casualty Losses - South Florida			See Attached for accounts and amounts.
3					
4					
5					
6					
7					
8					
9					
10		Southern Bell self insures the deductible layer of casualty damages as well as damage amounts in			
11		excess of the insurance policy limits. Based on prior Florida Public Service Commission (FPSC)			
12		treatment of casualty losses for Southern Bell, the Company amortized the incremental intrastate			
13		expense impact of Hurricane Andrew over a 5 year period. For the five year period preceding 1992,			
14		the Company did not incur casualty losses in Florida exceeding \$1 million. At this time Southern			
15		Bell does not maintain an insurance reserve for casualty losses but has proposed in its testimony			
16		filed with this proceeding that the FPSC approve the funding of such a reserve.			

Supporting Schedules:

Recap Schedules:

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 1993

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

Check Whether Data Is:
 Historic [] or Projected [X]
 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 Ins. Co.	Comprehensive "All-risk"	\$400,000,000	\$2,260,178 **	\$ 2,000,000 - all property, all perils	None
2	(Primary)	(BellSouth Coverage)	Combined any one		per occurrence, except:	
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	\$20,000,000	\$4,728,845	\$20,000,000	None
13	(Primary)	"All-risk"				
14						
15	4. National Union	Blanket Crime	\$20,000,000	\$113,578	\$ 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	No. of moves x	None	Not available
20		(BellSouth Coverage)	\$300,000 per employee,	\$157/move		
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			

** 1992 renewal premium

Supporting Schedules:

Recap Schedules:

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 1993

Schedule C-18a

Page 1 of 1

Witness Responsible: W. S. Reid

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

Line No.	Date (1)	Description (2)	Accounts (3)	(000) Amount (4)
<u>Extraordinary Expenses</u>				
1.	November, 1993	Pre-Divestature Contigent Liabilities	7379	\$2,441
2.	Jan 93-Dec 93	Effect of FAS-106 for both Capital & Expense	Various	\$8,000
<u>Extraordinary Revenues</u>				
3.	Jan 92-Dec 92	Intrastate Refund (1992)	5001,5010	\$(44,928)
4.	Feb 1992	Reversal of 1991 Refund Accrual	5264	\$31,300
5.	Feb 1992	Intrastate 1991 Refund	5001,5010	\$(27,909)
6.	Aug 92-Dec 92	Services Removed Refund	5001,5002,5060,5230	\$(5,076)
7.	Sept 92-Dec 92	Hurricane Andrew Refund	5001-5069,5100,5230-5270	\$(1,878)
8.	Jan 93-Dec 93	Intrastate Refund (1993)	5001,5010	\$(49,000)

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.

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

Line No.	Description	Date	Source	Reason	Intrastate Revenue Requirement Effect
(1)	(2)	(3)	(4)	(5)	(6)
1	(1) 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)
2					
3					
4					
5	(2) 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
6					
7					
8					
9	(3) 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)
10					
11					
12					
13	(4) 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
14					
15					
16	(5) Begin recording Other Post Retirement Benefits on an accrual basis	1/1/93	FASB	To comply with Statement of Financial Accounting Standards No. 106	5,910,000
17					
18					
19	(6) To restate deferred tax balances to current tax rates	1/1/93	FASB	To comply with Statement of Financial Accounting Standards No. 109	0
20					
21					
22	(7) Depooling of IntraLATA Interexchange Private Line Service	1/1/93	FL PSC Dkt. 921280-TL	To comply with Order No. PSC-93-0306-FOF-TL dated 2/25/93	(532,139)
23					
24					
25	(8) Establishment of a Rabbi Trust	4/1/93?	Internal	To fund employee limited compensation plans	0
26					
27	(9) Reclassification of investment other than Bare Line Wire from account 2431 to accounts 2421 and 2423	5/1/93	FCC	To comply with Part 32 definitions	0
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.

FLORIDA PUBLIC SERVICE COMMISSION
Company: Southern Bell - Florida
Docket No. 920260-TL
Test Year: 1993

Schedule C-19
Page 1 of 1
Witness Responsible:
E. Miller, T. Avery,
B. Higdon, L. Keaton
R. Cashin, C. Graham

An analysis of all cost saving programs which were implemented over the last five years is provided in schedule C-19 of the 1992 historical MFRs.

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. 920280-TL
 Test Year 1993

Check Whether Data Is:
 Historic [] or Projected [X]
 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	\$ 32,000	Formula	\$ 3,800	\$ 150	\$ 35,950 @	C	Testimony on Cost of Capital
21	3	John D. McClellan	50,000	\$240 per hour	5,000	150	55,150 @	A	Testimony on Earnings Attrition
23	5	James H. Vander Weide	5,500	\$2,400 per day	0	300	5,800	C	Consultant on Cost of Capital
25	7	Janice Obuchowski	73,431	**	0	2,736	76,167	O	Testimony on Competitive Trends in Telecommunications
29	11	David E. M. Sappington	7,500	Formula	0	0	7,500	O	Testimony on Incentive Regulation
32	14	William E. Taylor	46,294	***	658	976	47,928	O	Testimony on Incentive Regulation
		Subtotal - Outside Consultants/witnesses	214,725		9,458	4,312	228,495		
37	19	Southern Bell does not plan to retain outside legal services							
		Subtotal - Outside Legal Services	0		0	0	0		
42	24	Total	\$ 214,725		\$ 9,458	\$ 4,312	\$ 228,495		

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)

(2)

(3)

(4)

(5)

(6)

(7)

(8)

(9)

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 (8)
Type of Service	A single letter code(s) denoting the type of service as: A - Accounting; C - Cost of Capital; E - Engineering; L - Legal; and O - Other
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. 820260-TL
 Test Year 1993

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

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

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

Line No.	Item (1)	Current Case (2)	Prior Case * ** (3)	Reason for Changes (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, the 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	180,282	N/A **	
7		-----	-----	
8	Total Rate Case Expense	\$ 574,801 =====	181,849 =====	

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION

Line No.	Rate Case (5)	Total Expense (6)	Rate Order Date (7)	Amortization Period (8)	Unamortized Amount (9)	Test Year Amortization (10)
9	Current Dkt No. 920260-TL	574,801		N/A	N/A	0
10	Prior Case Dkt No. 880089-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.	Statistics (11)	Current Case (12)	Prior Case (13)
13			
14	Rate Case Expense Incurred (Anticipated)	0.0139%	0.0043%
15	as a Percentage of Jurisdictional Rate Base		
16	Rate Case Expense Incurred (Anticipated)	0.0238%	0.0081%
17	as a Percentage of Jurisdictional Revenues		
	Rate Case Expense Incurred per Access Lines	\$ 0.11	\$ 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 1993

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

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

TYPE OF TAX – PROPERTY
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	1993	0	11,542,459	107,100,000			107,100,000		0	11,542,459
2	1992	86,365	10,512,274	106,213,396			104,403,013	(693,833)	0	11,542,459
3	1991	0	9,771,579	105,193,180			104,539,208	(357)	86,365	10,512,273

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 1993

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

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

TYPE OF TAX – GROSS RECEIPTS
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		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	1993	629,058	5,414,696	64,476,000			64,476,000			
2	1992	660,290	4,606,676	58,989,415			58,150,163		629,058	5,414,696
3	1991	604,697	4,117,704	50,064,889			49,631,510		660,290	4,606,676

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 1993

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

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

TYPE OF TAX – SOCIAL SECURITY
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1993	0	1,060,276	62,000,000			62,000,000	0	0	0
2	1992	0	2,728,347	48,046,597			51,835,220	0	0	1,060,276
3	1991	0	3,228,712	55,056,739			55,558,275	222	0	2,726,954

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 1993

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

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

Line No.	Year	Beginning Balance in Accrual		TYPE OF TAX – SALES AND USE Accruals or Amortization			Taxes Paid	Adjustments	Ending Balance in Accrual	
				Taxes Expenses	Clearing Account	Construction				
		(1)	(2)	(3)	(4)	(5)			(6)	(7)
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080					Prepaid Tax Acct. 1300	Other Tax Acct. 4080	
1	1993	0	527,485	See Note						
2	1992	0	(75,828)	4,425,793						
3	1991	0	529,427	551,152		3,822,480		0	527,485	
						1,157,258		0	(76,649)	

Note: Southern Bell does not budget sales and use taxes.

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 1993

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

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

TYPE OF TAX – CAPITAL STOCK
Accruals or Amortization

Line No.	Year	Beginning Balance in Accrual		Taxes Expenses	Clearing Account	Construction	Taxes Paid	Adjustments	Ending Balance in Accrual	
		Prepaid Tax Acct. 1300	Other Tax Acct. 4080						Prepaid Tax Acct. 1300	Other Tax Acct. 4080
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	
1	1993	0	(2)	0			0	0		
2	1992	0	0	(2)			0	0	0	(2)
3	1991	0	0	0			0	0	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 1993

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

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

TYPE OF TAX – OTHER
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	1993	28,403	52,804				0			
2	1992	24,997	64,623				47,725		28,403	52,804
3	1991	44,807	23,589				99,152		24,997	64,623

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 1993

Schedule C-21b

Page 1 of 1

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

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)

Property taxes associated with nonutility property are not forecasted by individual property. Descriptions and locations are not available.

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 Southern Bell
Docket No. 920260-TL
Test Year 1993

Schedule C-21c

Page 1 of 16

Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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	1.09	0.00	1.09	1.09	None	No discounts foregone
2	Occupational License	Bradford	County	##	Telephones	0.41	0.00	0.41	0.41	"	"
3	Occupational License	Brevard	County	Fixed Fee		341.56	0.00	341.56	341.56	"	"
4	Occupational License	Broward	County	FF4	Telephones	136.62	0.00	136.62	136.62	"	"
5	Retail License	Broward	County	FF3		136.62	0.00	136.62	136.62	"	"
6	Occupational License	Dade	County	#10	Telephones	3,270.91	0.00	3,270.91	3,270.91	"	"
7	Occupational License	Unincorp. Dade	County	Fixed Fee		512.34	0.00	512.34	512.34	"	"
8	Occupational License	Dixie	County	#11	Telephones	12.84	0.00	12.84	12.84	"	"
9	Occupational License	Duval	County	##	Telephones	594.48	0.00	594.48	594.48	"	"
10	Occupational License	Escambia	County	##	Telephones	166.46	0.00	166.46	166.46	"	"
11	Occupational License	Flagler	County	##	Telephones	13.80	0.00	13.80	13.80	"	"
12	Occupational License	Gilchrist	County	Fixed Fee		9.11	0.00	9.11	9.11	"	"
13	Occupational License	Hernando	County	##	Telephones	40.30	0.00	40.30	40.30	"	"
14	Occupational License	Hillsborough	County	Fixed Fee		27.32	0.00	27.32	27.32	"	"
15	Occupational License	Indian River	County	#9	Telephones	117.51	0.00	117.51	117.51	"	"
16	Occupational License	Levy	County	##	Telephones	11.61	0.00	11.61	11.61	"	"
17	Occupational License	Marion	County	##	Telephones	4.78	0.00	4.78	4.78	"	"
18	Occupational License	Martin	County	#12	Telephones	121.46	0.00	121.46	121.46	"	"
19	Occupational License	Monroe	County	#1	Telephones	230.35	0.00	230.35	230.35	"	"
20	Occupational License	Nassau	County	##	Telephones	12.43	0.00	12.43	12.43	"	"
21	Occupational License	Orange	County	Fixed Fee		512.34	0.00	512.34	512.34	"	"
22	Occupational License	Palm Beach	County	#9	Telephones	624.98	0.00	624.98	624.98	"	"
23	Occupational License	Putnam	County	##	Telephones	20.63	0.00	20.63	20.63	"	"
24	Occupational License	St. Johns	County	FF	Telephones	136.62	0.00	136.62	136.62	"	"
25	Occupational License	St. Lucie	County	##	Telephones	209.64	0.00	209.64	209.64	"	"
26	Occupational License	Santa Rosa	County	#9	Telephones	34.96	0.00	34.96	34.96	"	"
27	Occupational License	Seminole	County	****	Telephones	49.87	0.00	49.87	49.87	"	"
28	Occupational License	Volusia	County	**	Telephones	225.29	0.00	225.29	225.29	"	"
29	Occupational License	Gainesville	Municipality	Fixed Fee		397.57	0.00	397.57	397.57	"	"
30	Occupational License	Hawthorne	Municipality	Fixed Fee		32.11	0.00	32.11	32.11	"	"
31	Occupational License	Newberry	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
32	Occupational License	Cedar Grove	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
33	Occupational License	Lynn Haven	Municipality	Fixed Fee		910.82	0.00	910.82	910.82	"	"
34	Occupational License	Panama City	Municipality	Fixed Fee		2,277.06	0.00	2,277.06	2,277.06	"	"
35	Occupational License	Springfield	Municipality	Fixed Fee		910.82	0.00	910.82	910.82	"	"

* 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 Southern Bell
Docket No. 920260-TL
Test Year 1993

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

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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		227.71	0.00	227.71	227.71	None	No discounts foregone
37	Occupational License	Cocoa	Municipality	Fixed Fee		182.16	0.00	182.16	182.16	"	"
38	Occupational License	Cocoa Beach	Municipality	Fixed Fee		227.71	0.00	227.71	227.71	"	"
39	Occupational License	Melbourne	Municipality	Fixed Fee		364.33	0.00	364.33	364.33	"	"
40	Occupational License	Rockledge	Municipality	Fixed Fee		182.16	0.00	182.16	182.16	"	"
41	Occupational License	Titusville	Municipality	Fixed Fee		227.71	0.00	227.71	227.71	"	"
42	Occupational License	West Melbourne	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
43	Occupational License	Cooper City	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
44	Occupational License	Dania	Municipality	Fixed Fee		364.33	0.00	364.33	364.33	"	"
45	Occupational License	Deerfield Beach	Municipality	Fixed Fee		136.62	0.00	136.62	136.62	"	"
46	Occupational License	Ft. Lauderdale	Municipality	Fixed Fee		318.79	0.00	318.79	318.79	"	"
47	Occupational License	Hallandale	Municipality	Fixed Fee	#2	182.16	0.00	182.16	182.16	"	"
48	Occupational License	Hollywood	Municipality	Fixed Fee		455.41	0.00	455.41	455.41	"	"
49	Occupational License	Lauderdale Lakes	Municipality	Fixed Fee		91.54	0.00	91.54	91.54	"	"
50	Occupational License	Margate	Municipality	Fixed Fee		455.41	0.00	455.41	455.41	"	"
51	Occupational License	Miramar	Municipality	Fixed Fee		182.16	0.00	182.16	182.16	"	"
52	Occupational License	Oakland Park	Municipality	Fixed Fee		318.79	0.00	318.79	318.79	"	"
53	Occupational License	Pembroke Park	Municipality	Fixed Fee		182.16	0.00	182.16	182.16	"	"
54	Occupational License	Pembroke Pines	Municipality	Fixed Fee		182.16	0.00	182.16	182.16	"	"
55	Occupational License	Plantation	Municipality	Fixed Fee		318.79	0.00	318.79	318.79	"	"
56	Occupational License	Pompano Beach	Municipality	Fixed Fee		455.41	0.00	455.41	455.41	"	"
57	Occupational License	Sunrise	Municipality	Fixed Fee	FF***	227.71	0.00	227.71	227.71	"	"
58	Occupational License	Micanopy	Municipality	Fixed Fee		36.43	0.00	36.43	36.43	"	"
59	Occupational License	Tamarac	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
60	Occupational License	Wilton Manors	Municipality	GR - Note 15	Note 15	15,526.45	0.00	15,526.45	15,526.45	"	"
61	Occupational License	Green Cove Springs	Municipality	Fixed Fee		318.79	0.00	318.79	318.79	"	"
62	Occupational License	Keystone Heights	Municipality	Fixed Fee		13.66	0.00	13.66	13.66	"	"
63	Occupational License	Lake City	Municipality	Fixed Fee	Telephones	11.16	0.00	11.16	11.16	"	"
64	Occupational License	Coral Gables	Municipality	Fixed Fee		353.40	0.00	353.40	353.40	"	"
65	Occupational License	Hialeah	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
66	Occupational License	Homestead	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
67	Occupational License	Medley	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
68	Occupational License	Miami	Municipality	Fixed Fee		420.34	0.00	420.34	420.34	"	"
69	Occupational License	Miami Shores Vil.	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
70	Occupational License	Miami Springs	Municipality	Fixed Fee		250.48	0.00	250.48	250.48	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 820260-TL
Test Year 1993

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

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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		455.41	0.00	455.41	455.41	None	No discounts foregone
72	Occupational License	North Miami	Municipality	Fixed Fee		683.12	0.00	683.12	683.12	"	"
73	Occupational License	North Miami Beach	Municipality	Fixed Fee		136.62	0.00	136.62	136.62	"	"
74	Occupational License	Opa Locka	Municipality	Fixed Fee		68.31	0.00	68.31	68.31	"	"
75	Occupational License	South Miami	Municipality	Fixed Fee		159.39	0.00	159.39	159.39	"	"
76	Occupational License	Virginia Gardens	Municipality	#7	Telephones	1.05	0.00	1.05	1.05	"	"
77	Occupational License	Cross City	Municipality	Fixed Fee		45.77	0.00	45.77	45.77	"	"
78	Occupational License	Atlantic Beach	Municipality	#2	Telephones	0.68	0.00	0.68	0.68	"	"
79	Occupational License	Baldwin	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
80	Occupational License	Jacksonville	Municipality		Telephones	187.56	0.00	187.56	187.56	"	"
81	Occupational License	Jacksonville Bch	Municipality	FF2	Telephones	65.58	0.00	65.58	65.58	"	"
82	Occupational License	Century	Municipality	Fixed Fee		14.12	0.00	14.12	14.12	"	"
83	Occupational License	Pensacola	Municipality	#E	Employees	2,163.20	0.00	2,163.20	2,163.20	"	"
84	Occupational License	Bunnell	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
85	Occupational License	Flagler Beach	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
86	Occupational License	Havana	Municipality	#4	Telephones	68.31	0.00	68.31	68.31	"	"
87	Occupational License	Bell	Municipality	Fixed Fee		4.78	0.00	4.78	4.78	"	"
88	Occupational License	Trenton	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
89	Occupational License	Tampa	Municipality	#E		448.58	0.00	448.58	448.58	"	"
90	Occupational License	Brooksville	Municipality	#7	Telephone	6.69	0.00	6.69	6.69	"	"
91	Occupational License	Fellsmere	Municipality	Fixed Fee		23.00	0.00	23.00	23.00	"	"
92	Occupational License	Vero Beach	Municipality	Fixed Fee		182.16	0.00	182.16	182.16	"	"
93	Occupational License	Graceville	Municipality	Fixed Fee		40.08	0.00	40.08	40.08	"	"
94	Agency Corp. License	Tallahassee	Municipality	#E	Employees	136.62	0.00	136.62	136.62	"	"
95	Occupational License	Bronson	Municipality	Fixed Fee		10.02	0.00	10.02	10.02	"	"
96	Occupational License	Cedar Key	Municipality	Fixed Fee		27.78	0.00	27.78	27.78	"	"
97	Occupational License	Chiefland	Municipality	Fixed Fee		13.66	0.00	13.66	13.66	"	"
98	Occupational License	Inglis	Municipality	Fixed Fee		9.11	0.00	9.11	9.11	"	"
99	Occupational License	Dunnellon	Municipality	#5	Telephones	45.54	0.00	45.54	45.54	"	"
100	Occupational License	Stuart	Municipality	Fixed Fee		227.71	0.00	227.71	227.71	"	"
101	Occupational License	Key West	Municipality	Fixed Fee		910.82	0.00	910.82	910.82	"	"
102	Occupational License	Orlando	Municipality	#S	Subscribers	2,286.17	0.00	2,286.17	2,286.17	"	"
103	Occupational License	Winter Park	Municipality	#6	Telephones	113.85	0.00	113.85	113.85	"	"
104	Occupational License	Atlantis	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
105	Occupational License	Belle Glade	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell
Docket No. 920260-TL
Test Year 1993

Schedule C-21c
Page 4 of 16
Witness Responsible W. S. Reid

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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		91.08	0.00	91.08	91.08	None	No discounts foregone
107	Occupational License	Boynton Beach	Municipality	Fixed Fee		273.25	0.00	273.25	273.25	"	"
108	Occupational License	Delray Beach	Municipality	Fixed Fee		409.87	0.00	409.87	409.87	"	"
109	Occupational License	Glen Ridge	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
110	Occupational License	Greenacres City	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
111	Occupational License	Haverhill	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
112	Occupational License	Highland Beach	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
113	Occupational License	Jupiter	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
114	Occupational License	Lake Clark Shores	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
115	Occupational License	Lake Park	Municipality	Fixed Fee		273.25	0.00	273.25	273.25	"	"
116	Occupational License	Lake Worth	Municipality	Fixed Fee		341.56	0.00	341.56	341.56	"	"
117	Occupational License	W. Palm Beach	Municipality	Fixed Fee		455.41	0.00	455.41	455.41	"	"
118	Occupational License	Pahokee	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
119	Occupational License	Palm Beach	Municipality	Fixed Fee		318.79	0.00	318.79	318.79	"	"
120	Occupational License	Palm Springs	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
121	Occupational License	Riviera Beach	Municipality	Fixed Fee		455.41	0.00	455.41	455.41	"	"
122	Occupational License	Royal Palm Bch.	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
123	Occupational License	South Bay	Municipality	Fixed Fee		91.08	0.00	91.08	91.08	"	"
124	Occupational License	Palatka	Municipality	Fixed Fee		455.41	0.00	455.41	455.41	"	"
125	Occupational License	Welaka	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
126	Occupational License	St. Augustine	Municipality	Fixed Fee		273.25	0.00	273.25	273.25	"	"
127	Occupational License	St. Augustine Bch	Municipality	Fixed Fee		227.71	0.00	227.71	227.71	"	"
128	Occupational License	Ft. Pierce	Municipality	Fixed Fee		227.71	0.00	227.71	227.71	"	"
129	Occupational License	Jay	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
130	Occupational License	Milton	Municipality	Fixed Fee		114.08	0.00	114.08	114.08	"	"
131	Occupational License	Oviedo	Municipality	Fixed Fee		318.79	0.00	318.79	318.79	"	"
132	Occupational License	Sanford	Municipality	Fixed Fee		227.71	0.00	227.71	227.71	"	"
133	Occupational License	Daytona Beach	Municipality	Fixed Fee		318.79	0.00	318.79	318.79	"	"
134	Retail License	Daytona Bch, Shores	Municipality	Fixed Fee		27.32	0.00	27.32	27.32	"	"
135	Occupational License	Deland	Municipality	Fixed Fee		273.25	0.00	273.25	273.25	"	"
136	Occupational License	New Smyrna Bch	Municipality	Fixed Fee		159.39	0.00	159.39	159.39	"	"
137	Occupational License	Pierson	Municipality	Fixed Fee		13.66	0.00	13.66	13.66	"	"
138	Occupational License	Port Orange	Municipality	Fixed Fee		45.54	0.00	45.54	45.54	"	"
139	Occupational License	Chipley	Municipality	Fixed Fee		227.71	0.00	227.71	227.71	"	"
140	Occupational License	Vernon	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"
141	Occupational License	Orange Park	Municipality	Fixed Fee		22.77	0.00	22.77	22.77	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920280-TL
Test Year 1993

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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		45.60	0.00	45.60	45.60	None	No discounts foregone
Total						50,000.00	0.00	50,000.00	50,000.00		

- # 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

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

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 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)
143	Municipal Excise	Alachua County (Uninc)	Municipality	10%	Recurring	184,290.71	184,290.71	0	0	None	No discounts foregone
144	Municipal Excise	Altamonte Springs	Municipality	7%	local	28,608.50	28,608.50	0	0	"	"
145	Municipal Excise	Archer	Municipality	10% not to exceed \$10.00	service	8,600.27	8,600.27	0	0	"	"
146	Municipal Excise	Atlantic Beach	Municipality	10%	revenue and	117,028.31	117,028.31	0	0	"	"
147	Municipal Excise	Bal Harbour Village	Municipality	5%	associated	42,867.99	42,867.99	0	0	"	"
148	Municipal Excise	Baldwin	Municipality	10%	fractional	13,359.19	13,359.19	0	0	"	"
149	Municipal Excise	Bay Harbour Islands	Municipality	5%	revenues	43,605.18	43,605.18	0	0	"	"
150	Municipal Excise	Bell	Municipality	10%		2,274.13	2,274.13	0	0	"	"
151	Municipal Excise	Belle Glade	Municipality	7%		129,736.03	129,736.03	0	0	"	"
152	Municipal Excise	Biscayne Park	Municipality	7%		19,578.24	19,578.24	0	0	"	"
153	Municipal Excise	Boca Raton	Municipality	7%		1,889,577.81	1,889,577.81	0	0	"	"
154	Municipal Excise	Boynton Beach	Municipality	7%		720,668.41	720,668.41	0	0	"	"
155	Municipal Excise	Bronson	Municipality	5% not to exceed \$5.00		4,298.83	4,298.83	0	0	"	"
156	Municipal Excise	Bunnell	Municipality	10%		22,374.86	22,374.86	0	0	"	"
157	Municipal Excise	Callaway	Municipality	10%		77,073.04	77,073.04	0	0	"	"
158	Municipal Excise	Cape Canaveral	Municipality	8.53%		77,642.21	77,642.21	0	0	"	"
159	Municipal Excise	Cedar Grove	Municipality	10%		16,364.78	16,364.78	0	0	"	"
160	Municipal Excise	Cedar Key	Municipality	10%		6,173.89	6,173.89	0	0	"	"
161	Municipal Excise	Chiefland	Municipality	10%		23,946.64	23,946.64	0	0	"	"
162	Municipal Excise	Chipley	Municipality	10% not to exceed \$25.00		27,090.15	27,090.15	0	0	"	"
163	Municipal Excise	Cocoa	Municipality	10%		208,740.23	208,740.23	0	0	"	"
164	Municipal Excise	Cocoa Beach	Municipality	10% not to exceed \$3.50		138,243.17	138,243.17	0	0	"	"
165	Municipal Excise	Coconut Creek	Municipality	8%		248,959.97	248,959.97	0	0	"	"
166	Municipal Excise	Cooper City	Municipality	10%		205,460.42	205,460.42	0	0	"	"
167	Municipal Excise	Coral Gables	Municipality	7%		1,082,280.91	1,082,280.91	0	0	"	"
168	Municipal Excise	Coral Springs	Municipality	7%		996,138.63	996,138.63	0	0	"	"
169	Municipal Excise	Cross City	Municipality	10% not to exceed \$350 in billing		11,088.80	11,088.80	0	0	"	"
170	Municipal Excise	Dade County (Uninc)	Municipality	7%		13,435,464.39	13,435,464.39	0	0	"	"
171	Municipal Excise	Dania	Municipality	7%		337,513.13	337,513.13	0	0	"	"
172	Municipal Excise	Davie	Municipality	7%		751,986.34	751,986.34	0	0	"	"
173	Municipal Excise	Daytona Beach	Municipality	10%		840,403.35	840,403.35	0	0	"	"
174	Municipal Excise	Daytona Beach Shores	Municipality	4%		33,827.04	33,827.04	0	0	"	"
175	Municipal Excise	DeLand	Municipality	7%		178,667.54	178,667.54	0	0	"	"
176	Municipal Excise	Delray Beach	Municipality	7%		847,384.45	847,384.45	0	0	"	"
177	Municipal Excise	Dunnellon	Municipality	6%		19,942.51	19,942.51	0	0	"	"
178	Municipal Excise	Edgewater	Municipality	10%		127,752.30	127,752.30	0	0	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION

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

Schedule C-21c

Page 7 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)
179	Municipal Excise	El Portal	Municipality	7%		20,913.12	20,913.12	0	0	None	No discounts foregone
180	Municipal Excise	Fellsmere	Municipality	10% not to exceed \$1.50		7,605.89	7,605.89	0	0	"	"
181	Municipal Excise	Fernandina Beach	Municipality	7%		106,304.27	106,304.27	0	0	"	"
182	Municipal Excise	Flagler Beach	Municipality	10% not to exceed \$5.00		38,197.11	38,197.11	0	0	"	"
183	Municipal Excise	Florida City	Municipality	7%		40,323.06	40,323.06	0	0	"	"
184	Municipal Excise	Fort Lauderdale	Municipality	7%		3,574,434.44	3,574,434.44	0	0	"	"
185	Municipal Excise	Fort Pierce	Municipality	7%		414,677.10	414,677.10	0	0	"	"
186	Municipal Excise	Gainesville	Municipality	7%		723,952.82	723,952.82	0	0	"	"
187	Municipal Excise	Graceville	Municipality	10% 1st \$250 billing; 1% over \$250		21,020.51	21,020.51	0	0	"	"
188	Municipal Excise	Green Cove Springs	Municipality	10%		61,464.72	61,464.72	0	0	"	"
189	Municipal Excise	Greenacres City	Municipality	7%		229,614.25	229,614.25	0	0	"	"
190	Municipal Excise	Hallandale	Municipality	7%		472,672.19	472,672.19	0	0	"	"
191	Municipal Excise	Hawthorne	Municipality	10% 1st \$10 billing; 1% over \$10		5,997.52	5,997.52	0	0	"	"
192	Municipal Excise	Hialeah	Municipality	10%		2,269,816.36	2,269,816.36	0	0	"	"
193	Municipal Excise	Highland Beach	Municipality	10% 1st \$25 billing; 5% next \$50; 1% over \$75		52,554.39	52,554.39	0	0	"	"
194	Municipal Excise	Holly Hill	Municipality	10%		136,642.90	136,642.90	0	0	"	"
195	Municipal Excise	Hollywood	Municipality	7%		1,935,837.18	1,935,837.18	0	0	"	"
196	Municipal Excise	Homestead	Municipality	10%		165,240.77	165,240.77	0	0	"	"
197	Municipal Excise	Horseshoe Beach	Municipality	10% 1st \$50 billing		1,405.13	1,405.13	0	0	"	"
198	Municipal Excise	Indian Harbour Beach	Municipality	8%		61,896.92	61,896.92	0	0	"	"
199	Municipal Excise	Indiantantic	Municipality	10%		43,433.86	43,433.86	0	0	"	"
200	Municipal Excise	Inglis	Municipality	4%		7,181.95	7,181.95	0	0	"	"
201	Municipal Excise	Jacksonville	Municipality	7%		7,981,719.72	7,981,719.72	0	0	"	"
202	Municipal Excise	Jacksonville Beach	Municipality	10%		235,632.44	235,632.44	0	0	"	"
203	Municipal Excise	Juno Beach	Municipality	7%		21,456.26	21,456.26	0	0	"	"
204	Municipal Excise	Jupiter	Municipality	5%		202,292.10	202,292.10	0	0	"	"
205	Municipal Excise	Key Biscayne	Municipality	7%		160,550.53	160,550.53	0	0	"	"
206	Municipal Excise	Keystone Heights	Municipality	5%		5,766.92	5,766.92	0	0	"	"
207	Municipal Excise	Lake City	Municipality	10% 1st \$100 billing; 1% over \$100		95,001.99	95,001.99	0	0	"	"
208	Municipal Excise	Lake Mary	Municipality	7%		122,944.20	122,944.20	0	0	"	"
209	Municipal Excise	Lake Worth	Municipality	7%		305,518.48	305,518.48	0	0	"	"
210	Municipal Excise	Lantana	Municipality	7.5%		80,795.57	80,795.57	0	0	"	"
211	Municipal Excise	Lauderdale by the Sea	Municipality	10%		55,065.11	55,065.11	0	0	"	"
212	Municipal Excise	Lauderhill	Municipality	7%		612,194.09	612,194.09	0	0	"	"
213	Municipal Excise	Light House Point	Municipality	10%		144,122.74	144,122.74	0	0	"	"
214	Municipal Excise	Lynn Haven	Municipality	10% not to exceed \$50		70,067.61	70,067.61	0	0	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 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	0	None	No discounts foregone
216	Municipal Excise	Mangonia Park	Municipality	7%		45,158.14	45,158.14	0	0	"	"
217	Municipal Excise	Margate	Municipality	10%		529,873.91	529,873.91	0	0	"	"
218	Municipal Excise	Medley	Municipality	10%		186,586.52	186,586.52	0	0	"	"
219	Municipal Excise	Melbourne	Municipality	7%		700,856.89	700,856.89	0	0	"	"
220	Municipal Excise	Melbourne Beach	Municipality	6.65% not to exceed \$1.60		15,643.22	15,643.22	0	0	"	"
221	Municipal Excise	Melbourne Village	Municipality	6%		3,312.31	3,312.31	0	0	"	"
222	Municipal Excise	Miami	Municipality	7%		5,159,358.02	5,159,358.02	0	0	"	"
223	Municipal Excise	Miami Beach	Municipality	7%		1,313,705.41	1,313,705.41	0	0	"	"
224	Municipal Excise	Miami Shores Village	Municipality	7%		123,890.28	123,890.28	0	0	"	"
225	Municipal Excise	Miami Springs	Municipality	10%		176,848.54	176,848.54	0	0	"	"
226	Municipal Excise	Micanopy	Municipality	5%		2,288.63	2,288.63	0	0	"	"
227	Municipal Excise	Miramar	Municipality	7%		465,596.22	465,596.22	0	0	"	"
228	Municipal Excise	Neptune Beach	Municipality	10%		74,002.13	74,002.13	0	0	"	"
229	Municipal Excise	New Smyrna Beach	Municipality	10% 1st \$20 billing; 5% over \$20		193,504.36	193,504.36	0	0	"	"
230	Municipal Excise	Newberry	Municipality	10%		13,352.03	13,352.03	0	0	"	"
231	Municipal Excise	North Bay Village	Municipality	10%		95,492.41	95,492.41	0	0	"	"
232	Municipal Excise	North Lauderdale	Municipality	10%		209,560.89	209,560.89	0	0	"	"
233	Municipal Excise	North Miami	Municipality	10%		654,423.73	654,423.73	0	0	"	"
234	Municipal Excise	North Miami Beach	Municipality	7%		666,297.03	666,297.03	0	0	"	"
235	Municipal Excise	Oak Hill	Municipality	10% 1st \$75 billing; 5% next \$25; 2% over \$100		6,616.49	6,616.49	0	0	"	"
236	Municipal Excise	Oakland Park	Municipality	7%		637,970.69	637,970.69	0	0	"	"
237	Municipal Excise	Ocoee	Municipality	10%		32,734.64	32,734.64	0	0	"	"
238	Municipal Excise	Opa-Locka	Municipality	10%		230,660.66	230,660.66	0	0	"	"
239	Municipal Excise	Orange County	Municipality	7%		3,284,019.57	3,284,019.57	0	0	"	"
240	Municipal Excise	Orlando	Municipality	7%		2,715,015.61	2,715,015.61	0	0	"	"
241	Municipal Excise	Ormond Beach	Municipality	7%		268,011.55	268,011.55	0	0	"	"
242	Municipal Excise	Oviedo	Municipality	7%		117,628.24	117,628.24	0	0	"	"
243	Municipal Excise	Pahokee	Municipality	10%		39,273.17	39,273.17	0	0	"	"
244	Municipal Excise	Palatka	Municipality	10%		106,834.32	106,834.32	0	0	"	"
245	Municipal Excise	Palm Bay	Municipality	7%		461,270.95	461,270.95	0	0	"	"
246	Municipal Excise	Palm Beach	Municipality	7%		351,965.07	351,965.07	0	0	"	"
247	Municipal Excise	Palm Beach Co. (Uninc)	Municipality	7%		5,397,587.41	5,397,587.41	0	0	"	"
248	Municipal Excise	Palm Shores	Municipality	10%		3,439.98	3,439.98	0	0	"	"
249	Municipal Excise	Palm Springs	Municipality	10%		91,697.56	91,697.56	0	0	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION

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

Schedule C-21c

Page 9 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)
250	Municipal Excise	Panama City	Municipality	10% not to exceed \$50		406,605.51	406,605.51	0	0	None	No discounts foregone
251	Municipal Excise	Panama City Beach	Municipality	9.435%		93,912.17	93,912.17	0	0	"	"
252	Municipal Excise	Parker	Municipality	4.4%		29,883.25	29,883.25	0	0	"	"
253	Municipal Excise	Pembroke Park	Municipality	10%		96,588.95	96,588.95	0	0	"	"
254	Municipal Excise	Pembroke Pines	Municipality	7%		801,545.71	801,545.71	0	0	"	"
255	Municipal Excise	Pensacola	Municipality	10% not to exceed \$1,000		818,605.49	818,605.49	0	0	"	"
256	Municipal Excise	Plantation	Municipality	10% 1st \$5,000 billing; 3% over \$5,000		1,123,915.79	1,123,915.79	0	0	"	"
257	Municipal Excise	Pomona Park	Municipality	10% not to exceed \$2		4,046.20	4,046.20	0	0	"	"
258	Municipal Excise	Pompano Beach	Municipality	7%		1,414,798.18	1,414,798.18	0	0	"	"
259	Municipal Excise	Port Orange	Municipality	7%		241,387.89	241,387.89	0	0	"	"
260	Municipal Excise	Riviera Beach	Municipality	7%		390,993.77	390,993.77	0	0	"	"
261	Municipal Excise	Rockledge	Municipality	10%		180,411.46	180,411.46	0	0	"	"
262	Municipal Excise	Royal Palm Beach	Municipality	7%		156,762.62	156,762.62	0	0	"	"
263	Municipal Excise	Sanford	Municipality	10%		330,480.73	330,480.73	0	0	"	"
264	Municipal Excise	Sebastian	Municipality	10% not to exceed \$2.50		71,528.16	71,528.16	0	0	"	"
265	Municipal Excise	Seminole County	Municipality	4%		195,664.42	195,664.42	0	0	"	"
266	Municipal Excise	South Bay	Municipality	7%		25,121.50	25,121.50	0	0	"	"
267	Municipal Excise	South Daytona Beach	Municipality	7%		107,633.60	107,633.60	0	0	"	"
268	Municipal Excise	South Miami	Municipality	10%		258,727.01	258,727.01	0	0	"	"
269	Municipal Excise	South Palm Beach	Municipality	7%		22,343.69	22,343.69	0	0	"	"
270	Municipal Excise	Springfield	Municipality	10%		57,188.51	57,188.51	0	0	"	"
271	Municipal Excise	Stuart	Municipality	10% not to exceed \$7.50		188,772.98	188,772.98	0	0	"	"
272	Municipal Excise	St. Augustine	Municipality	7%		138,932.13	138,932.13	0	0	"	"
273	Municipal Excise	St. Augustine Beach	Municipality	7%		41,465.68	41,465.68	0	0	"	"
274	Municipal Excise	Sunrise	Municipality	7%		917,394.13	917,394.13	0	0	"	"
275	Municipal Excise	Surfside	Municipality	5%		12,344.51	12,344.51	0	0	"	"
276	Municipal Excise	Sweetwater	Municipality	10%		111,728.13	111,728.13	0	0	"	"
277	Municipal Excise	Tequesta	Municipality	8%		55,472.42	55,472.42	0	0	"	"
278	Municipal Excise	Titusville	Municipality	10%		352,527.76	352,527.76	0	0	"	"
279	Municipal Excise	Trenton	Municipality	10%		12,511.39	12,511.39	0	0	"	"
280	Municipal Excise	Vernon	Municipality	6%		2,629.35	2,629.35	0	0	"	"
281	Municipal Excise	Vero Beach	Municipality	10%		303,920.56	303,920.56	0	0	"	"
282	Municipal Excise	Virginia Gardens	Municipality	10%		44,160.35	44,160.35	0	0	"	"
283	Municipal Excise	Volusia County (Uninc)	Municipality	10%		949,907.12	949,907.12	0	0	"	"
284	Municipal Excise	Wausau	Municipality	1.7%		139.71	139.71	0	0	"	"
285	Municipal Excise	West Melbourne	Municipality	10%		116,654.17	116,654.17	0	0	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

Schedule C-21c
Page 10 of 16
Witness Responsible W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 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)
286	Municipal Excise	West Miami	Municipality	6%		50,376.37	50,376.37	0	0	None	No discounts foregone
287	Municipal Excise	West Palm Beach	Municipality	7%		1,592,684.88	1,592,684.88	0	0	"	"
288	Municipal Excise	Wilton Manors	Municipality	7%		159,305.91	159,305.91	0	0	"	"
289	Municipal Excise	Winter Park	Municipality	7%		845.88	845.88	0	0	"	"
290	Municipal Excise	Winter Springs	Municipality	8%		92,748.93	92,748.93	0	0	"	"
291	Municipal Excise	Yankeetown	Municipality	7%		5,044.76	5,044.76	0	0	"	"
Total						***** \$ 79,773,554.07		\$ 0.00	\$ 0.00		

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

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

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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)
292	Franchise Fee	Altamonte Springs	Municipality	1%	Note 1	3,255.29	3,255.29	3,255.29	3,255.29	None	No discounts foregone
293	Franchise Fee	Atlantis	Municipality	1%	Note 1	4,364.42	4,364.42	4,364.42	4,364.42	"	"
294	Franchise Fee	Archer	Municipality	1%	Note 1	1,661.12	1,661.12	1,661.12	1,661.12	"	"
295	Franchise Fee	Atlantic Beach	Municipality	1%	Note 1	12,519.86	12,519.86	12,519.86	12,519.86	"	"
296	Franchise Fee	Baldwin	Municipality	1%	Note 1	1,503.45	1,503.45	1,503.45	1,503.45	"	"
297	Franchise Fee	Bal Harbour Village	Municipality	1%	Note 1	9,172.38	9,172.38	9,172.38	9,172.38	"	"
298	Franchise Fee	Bay Harbour Islands	Municipality	1%	Note 1	10,443.48	10,443.48	10,443.48	10,443.48	"	"
299	Franchise Fee	Bell	Municipality	1%	Note 1	235.00	235.00	235.00	235.00	"	"
300	Franchise Fee	Belle Glade	Municipality	1%	Note 1	13,311.48	13,311.48	13,311.48	13,311.48	"	"
301	Franchise Fee	Belle Isle	Municipality	1%	Note 1	5,238.30	5,238.30	5,238.30	5,238.30	"	"
302	Franchise Fee	Beverly Beach	Municipality	1%	Note 1	512.48	512.48	512.48	512.48	"	"
303	Franchise Fee	Biscayne Park	Municipality	1%	Note 1	2,611.34	2,611.34	2,611.34	2,611.34	"	"
304	Franchise Fee	Boca Raton	Municipality	1%	Note 1	191,818.95	191,818.95	191,818.95	191,818.95	"	"
305	Franchise Fee	Boynton Beach	Municipality	1%	Note 1	72,933.74	72,933.74	72,933.74	72,933.74	"	"
306	Franchise Fee	Briny Breezes	Municipality	1%	Note 1	591.62	591.62	591.62	591.62	"	"
307	Franchise Fee	Bronson	Municipality	1%	Note 1	1,909.46	1,909.46	1,909.46	1,909.46	"	"
308	Franchise Fee	Brooksville	Municipality	1%	Note 1	14,360.39	14,360.39	14,360.39	14,360.39	"	"
309	Franchise Fee	Bunnell	Municipality	1%	Note 1	3,397.82	3,397.82	3,397.82	3,397.82	"	"
310	Franchise Fee	Callaway	Municipality	1%	Note 1	7,827.91	7,827.91	7,827.91	7,827.91	"	"
311	Franchise Fee	Cape Canaveral	Municipality	1%	Note 1	14,801.41	14,801.41	14,801.41	14,801.41	"	"
312	Franchise Fee	Cedar Key	Municipality	1%	Note 1	894.45	894.45	894.45	894.45	"	"
313	Franchise Fee	Century	Municipality	1%	Note 1	3,935.13	3,935.13	3,935.13	3,935.13	"	"
314	Franchise Fee	Chiefland	Municipality	1%	Note 1	2,552.73	2,552.73	2,552.73	2,552.73	"	"
315	Franchise Fee	Chipley	Municipality	1%	Note 1	5,436.93	5,436.93	5,436.93	5,436.93	"	"
316	Franchise Fee	Cloud Lake	Municipality	1%	Note 1	138.90	138.90	138.90	138.90	"	"
317	Franchise Fee	Cocoa	Municipality	1%	Note 1	24,173.66	24,173.66	24,173.66	24,173.66	"	"
318	Franchise Fee	Cocoa Beach	Municipality	1%	Note 1	56,572.28	56,572.28	56,572.28	56,572.28	"	"
319	Franchise Fee	Coconut Creek	Municipality	1%	Note 1	36,837.92	36,837.92	36,837.92	36,837.92	"	"
320	Franchise Fee	Coral Gables	Municipality	1%	Note 1	143,429.94	143,429.94	143,429.94	143,429.94	"	"
321	Franchise Fee	Coral Springs	Municipality	1%	Note 1	99,092.57	99,092.57	99,092.57	99,092.57	"	"
322	Franchise Fee	Cross City	Municipality	1%	Note 1	1,400.19	1,400.19	1,400.19	1,400.19	"	"
323	Franchise Fee	Cooper City	Municipality	1%	Note 1	20,957.76	20,957.76	20,957.76	20,957.76	"	"
324	Franchise Fee	Dania	Municipality	1%	Note 1	31,418.40	31,418.40	31,418.40	31,418.40	"	"
325	Franchise Fee	Davie	Municipality	1%	Note 1	53,445.56	53,445.56	53,445.56	53,445.56	"	"
326	Franchise Fee	Daytona Beach Shores	Municipality	1%	Note 1	89,387.28	89,387.28	89,387.28	89,387.28	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

Schedule C-21c
Page 12 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	1993 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)
327	Franchise Fee	Deland	Municipality	1%	Note 1	29,762.91	29,762.91	29,762.91	29,762.91	None	No discounts foregone
328	Franchise Fee	Delray Beach	Municipality	1%	Note 1	78,575.72	78,575.72	78,575.72	78,575.72	"	"
329	Franchise Fee	Deerfield Beach	Municipality	1%	Note 1	98,904.17	98,904.17	98,904.17	98,904.17	"	"
330	Franchise Fee	Dunnellon	Municipality	1%	Note 1	2,689.34	2,689.34	2,689.34	2,689.34	"	"
331	Franchise Fee	Ebro	Municipality	1%	Note 1	177.15	177.15	177.15	177.15	"	"
332	Franchise Fee	Edgewater	Municipality	1%	Note 1	13,994.88	13,994.88	13,994.88	13,994.88	"	"
333	Franchise Fee	Edgewood	Municipality	1%	Note 1	4,628.06	4,628.06	4,628.06	4,628.06	"	"
334	Franchise Fee	El Portal	Municipality	1%	Note 1	2,436.62	2,436.62	2,436.62	2,436.62	"	"
335	Franchise Fee	Fanning Springs	Municipality	1%	Note 1	337.21	337.21	337.21	337.21	"	"
336	Franchise Fee	Fellsmere	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
337	Franchise Fee	Fernandina Beach	Municipality	1%	Note 1	10,906.97	10,906.97	10,906.97	10,906.97	"	"
338	Franchise Fee	Flagler Beach	Municipality	1%	Note 1	4,349.03	4,349.03	4,349.03	4,349.03	"	"
339	Franchise Fee	Florida City	Municipality	1%	Note 1	5,397.71	5,397.71	5,397.71	5,397.71	"	"
340	Franchise Fee	Fort Lauderdale	Municipality	1%	Note 1	408,548.03	408,548.03	408,548.03	408,548.03	"	"
341	Franchise Fee	Fort Pierce	Municipality	1%	Note 1	46,275.96	46,275.96	46,275.96	46,275.96	"	"
342	Franchise Fee	Gainesville	Municipality	1%	Note 1	123,133.77	123,133.77	123,133.77	123,133.77	"	"
343	Franchise Fee	Glen Ridge	Municipality	1%	Note 1	444.62	444.62	444.62	444.62	"	"
344	Franchise Fee	Golden Beach	Municipality	1%	Note 1	1,260.87	1,260.87	1,260.87	1,260.87	"	"
345	Franchise Fee	Golf	Municipality	1%	Note 1	665.91	665.91	665.91	665.91	"	"
346	Franchise Fee	Golfview	Municipality	1%	Note 1	414.41	414.41	414.41	414.41	"	"
347	Franchise Fee	Graceville	Municipality	1%	Note 1	2,355.58	2,355.58	2,355.58	2,355.58	"	"
348	Franchise Fee	Green Acres City	Municipality	1%	Note 1	24,008.73	24,008.73	24,008.73	24,008.73	"	"
349	Franchise Fee	Green Cove	Municipality	1%	Note 1	8,634.42	8,634.42	8,634.42	8,634.42	"	"
350	Franchise Fee	Gulf Breeze	Municipality	1%	Note 1	6,738.45	6,738.45	6,738.45	6,738.45	"	"
351	Franchise Fee	Gulf Stream	Municipality	1%	Note 1	1,229.70	1,229.70	1,229.70	1,229.70	"	"
352	Franchise Fee	Hallandale	Municipality	1%	Note 1	51,968.47	51,968.47	51,968.47	51,968.47	"	"
353	Franchise Fee	Havana	Municipality	1%	Note 1	1,992.80	1,992.80	1,992.80	1,992.80	"	"
354	Franchise Fee	Haverhill	Municipality	1%	Note 1	1,362.60	1,362.60	1,362.60	1,362.60	"	"
355	Franchise Fee	Hawthorne	Municipality	1%	Note 1	1,166.39	1,166.39	1,166.39	1,166.39	"	"
356	Franchise Fee	Hialeah	Municipality	1%	Note 1	249,239.20	249,239.20	249,239.20	249,239.20	"	"
357	Franchise Fee	Hialeah Gardens	Municipality	1%	Note 2	13,747.72	13,747.72	13,747.72	13,747.72	"	"
358	Franchise Fee	Highland Beach	Municipality	1%	Note 1	6,168.94	6,168.94	6,168.94	6,168.94	"	"
359	Franchise Fee	Hillsboro Beach	Municipality	1%	Note 1	3,569.95	3,569.95	3,569.95	3,569.95	"	"
360	Franchise Fee	Holly Hill	Municipality	1%	Note 1	14,995.72	14,995.72	14,995.72	14,995.72	"	"
361	Franchise Fee	Hollywood	Municipality	1%	Note 1	211,403.76	211,403.76	211,403.76	211,403.76	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell
Docket No. 920280-TL
Test Year 1993

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

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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)
362	Franchise Fee	Homestead	Municipality		1% Note 1	24,883.49	24,883.49	24,883.49	24,883.49	None	No discounts foregone
363	Franchise Fee	Horseshoe Beach	Municipality		1% Note 1	192.67	192.67	192.67	192.67	"	"
364	Franchise Fee	Hypoluxo	Municipality		1% Note 1	2,427.77	2,427.77	2,427.77	2,427.77	"	"
365	Franchise Fee	Indian Creek	Municipality		2% Note 1	7,835.36	7,835.36	7,835.36	7,835.36	"	"
366	Franchise Fee	Indian Harbor	Municipality		1% Note 1	0.00	0.00	0.00	0.00	"	"
367	Franchise Fee	Indian River Shores	Municipality		1% Note 1	8,242.21	8,242.21	8,242.21	8,242.21	"	"
368	Franchise Fee	Inglis	Municipality		1% Note 1	4,251.38	4,251.38	4,251.38	4,251.38	"	"
369	Franchise Fee	Cons. Jacksonville	Municipality		1% Note 1	1,035.56	1,035.56	1,035.56	1,035.56	"	"
370	Franchise Fee	Jacksonville Beach	Municipality		2% Note 2	1,849,425.59	1,849,425.59	1,849,425.59	1,849,425.59	"	"
371	Franchise Fee	Jay	Municipality		1% Note 1	25,236.87	25,236.87	25,236.87	25,236.87	"	"
372	Franchise Fee	Jupiter	Municipality		1% Note 1	955.60	955.60	955.60	955.60	"	"
373	Franchise Fee	Jupiter Inlet	Municipality		1% Note 1	49,105.29	49,105.29	49,105.29	49,105.29	"	"
374	Franchise Fee	Jupiter Island	Municipality		1% Note 1	0.00	0.00	0.00	0.00	"	"
375	Franchise Fee	Juno Beach	Municipality		1% Note 1	2,525.65	2,525.65	2,525.65	2,525.65	"	"
376	Franchise Fee	Key Colony Beach	Municipality		1% Note 1	10,181.10	10,181.10	10,181.10	10,181.10	"	"
377	Franchise Fee	Keystone Heights	Municipality		1% Note 1	1,530.57	1,530.57	1,530.57	1,530.57	"	"
378	Franchise Fee	Key West	Municipality		1% Note 1	1,340.58	1,340.58	1,340.58	1,340.58	"	"
379	Franchise Fee	Lake City	Municipality		1% Note 1	36,079.44	36,079.44	36,079.44	36,079.44	"	"
380	Franchise Fee	Lake Clarke Shores	Municipality		1% Note 1	13,755.99	13,755.99	13,755.99	13,755.99	"	"
381	Franchise Fee	Lake Mary	Municipality		1% Note 1	4,544.78	4,544.78	4,544.78	4,544.78	"	"
382	Franchise Fee	Lake Park	Municipality		1% Note 1	10,984.15	10,984.15	10,984.15	10,984.15	"	"
383	Franchise Fee	Lake Worth	Municipality		1% Note 1	12,771.88	12,771.88	12,771.88	12,771.88	"	"
384	Franchise Fee	Lantana	Municipality		1% Note 1	35,947.57	35,947.57	35,947.57	35,947.57	"	"
385	Franchise Fee	Lauderdale-By-The Sea	Municipality		1% Note 1	13,148.32	13,148.32	13,148.32	13,148.32	"	"
386	Franchise Fee	Lauderhill	Municipality		1% Note 1	6,206.32	6,206.32	6,206.32	6,206.32	"	"
387	Franchise Fee	Lauderdale Lakes	Municipality		1% Note 1	70,464.87	70,464.87	70,464.87	70,464.87	"	"
388	Franchise Fee	Lazy Lake	Municipality		1% Note 1	42,135.65	42,135.65	42,135.65	42,135.65	"	"
389	Franchise Fee	Lighthouse Point	Municipality		1% Note 1	46.04	46.04	46.04	46.04	"	"
390	Franchise Fee	Lynn Haven	Municipality		1% Note 1	15,886.12	15,886.12	15,886.12	15,886.12	"	"
391	Franchise Fee	Malabar	Municipality		1% Note 1	6,696.25	6,696.25	6,696.25	6,696.25	"	"
392	Franchise Fee	Manalapan	Municipality		1% Note 1	2,536.30	2,536.30	2,536.30	2,536.30	"	"
393	Franchise Fee	Mangonia	Municipality		1% Note 1	1,423.70	1,423.70	1,423.70	1,423.70	"	"
394	Franchise Fee	Margate	Municipality		1% Note 1	5,039.04	5,039.04	5,039.04	5,039.04	"	"
395	Franchise Fee	Marineland	Municipality		1% Note 1	60,993.99	60,993.99	60,993.99	60,993.99	"	"
396	Franchise Fee				1% Note 1	109.97	109.97	109.97	109.97	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

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

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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)
397	Franchise Fee	Medley	Municipality	1%	Note 1	18,234.22	18,234.22	18,234.22	18,234.22	None	No discounts foregone
398	Franchise Fee	Melbourne	Municipality	1%	Note 1	91,145.20	91,145.20	91,145.20	91,145.20	"	"
399	Franchise Fee	Melbourne Beach	Municipality	1%	Note 1	3,366.33	3,366.33	3,366.33	3,366.33	"	"
400	Franchise Fee	Melbourne Village	Municipality	1%	Note 1	578.76	578.76	578.76	578.76	"	"
401	Franchise Fee	Miami	Municipality	3%	Note 3	2,184,858.86	2,184,858.86	2,184,858.86	2,184,858.86	"	"
402	Franchise Fee	Miami Beach	Municipality	1%	Note 1	160,196.85	160,196.85	160,196.85	160,196.85	"	"
403	Franchise Fee	Miami Shores	Municipality	1%	Note 1	14,086.60	14,086.60	14,086.60	14,086.60	"	"
404	Franchise Fee	Miami Springs	Municipality	1%	Note 1	22,093.02	22,093.02	22,093.02	22,093.02	"	"
405	Franchise Fee	Micanopy	Municipality	1%	Note 1	509.09	509.09	509.09	509.09	"	"
406	Franchise Fee	Milton	Municipality	1%	Note 1	9,895.47	9,895.47	9,895.47	9,895.47	"	"
407	Franchise Fee	Miramar	Municipality	1%	Note 1	54,519.46	54,519.46	54,519.46	54,519.46	"	"
408	Franchise Fee	Neptune Beach	Municipality	1%	Note 1	8,025.32	8,025.32	8,025.32	8,025.32	"	"
409	Franchise Fee	Newberry	Municipality	1%	Note 1	1,577.33	1,577.33	1,577.33	1,577.33	"	"
410	Franchise Fee	New Smyrna Beach	Municipality	1%	Note 1	25,073.14	25,073.14	25,073.14	25,073.14	"	"
411	Franchise Fee	North Bay Village	Municipality	1%	Note 1	9,928.62	9,928.62	9,928.62	9,928.62	"	"
412	Franchise Fee	North Lauderdale	Municipality	1%	Note 1	22,692.38	22,692.38	22,692.38	22,692.38	"	"
413	Franchise Fee	North Miami	Municipality	1%	Note 1	74,491.91	74,491.91	74,491.91	74,491.91	"	"
414	Franchise Fee	North Miami Beach	Municipality	1%	Note 1	79,091.26	79,091.26	79,091.26	79,091.26	"	"
415	Franchise Fee	North Palm Beach	Municipality	1%	Note 1	21,558.78	21,558.78	21,558.78	21,558.78	"	"
416	Franchise Fee	Oak Hill	Municipality	1%	Note 1	813.18	813.18	813.18	813.18	"	"
417	Franchise Fee	Oakland Park	Municipality	1%	Note 1	70,427.90	70,427.90	70,427.90	70,427.90	"	"
418	Franchise Fee	Ocean Ridge	Municipality	1%	Note 1	2,501.64	2,501.64	2,501.64	2,501.64	"	"
419	Franchise Fee	Opal-Locka	Municipality	1%	Note 1	27,575.73	27,575.73	27,575.73	27,575.73	"	"
420	Franchise Fee	Orange Park	Municipality	1%	Note 1	14,450.49	14,450.49	14,450.49	14,450.49	"	"
421	Franchise Fee	Ormond Beach	Municipality	1%	Note 1	35,580.80	35,580.80	35,580.80	35,580.80	"	"
422	Franchise Fee	Orlando	Municipality	1%	Note 4	418,046.60	418,046.60	418,046.60	418,046.60	"	"
423	Franchise Fee	Otter Creek	Municipality	1%	Note 1	93.62	93.62	93.62	93.62	"	"
424	Franchise Fee	Oviedo	Municipality	1%	Note 1	12,671.81	12,671.81	12,671.81	12,671.81	"	"
425	Franchise Fee	Pahokee	Municipality	1%	Note 1	4,725.42	4,725.42	4,725.42	4,725.42	"	"
426	Franchise Fee	Palatka	Municipality	2%	Note 1	28,832.19	28,832.19	28,832.19	28,832.19	"	"
427	Franchise Fee	Palm Bay	Municipality	1%	Note 1	58,302.42	58,302.42	58,302.42	58,302.42	"	"
428	Franchise Fee	Palm Beach	Municipality	1%	Note 1	39,903.99	39,903.99	39,903.99	39,903.99	"	"
429	Franchise Fee	Palm Beach Gardens	Municipality	1%	Note 1	58,249.29	58,249.29	58,249.29	58,249.29	"	"
430	Franchise Fee	Palm Beach Shores	Municipality	1%	Note 1	2,118.23	2,118.23	2,118.23	2,118.23	"	"
431	Franchise Fee	Palm Shores	Municipality	1%	Note 1	633.83	633.83	633.83	633.83	"	"

Supporting Schedules:

Recap Schedules:

Local Taxes, Municipal Taxes
and Franchise Fees

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell
Docket No. 920260-TL
Test Year 1993

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

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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)
432	Franchise Fee	Palm Springs Vill.	Municipality		1% Note 1	10,331.90	10,331.90	10,331.90	10,331.90	None	No discounts foregone
433	Franchise Fee	Panama City	Municipality		1% Note 1	51,179.76	51,179.76	51,179.76	51,179.76	"	"
434	Franchise Fee	Panama City Beach	Municipality		1% Note 1	10,145.09	10,145.09	10,145.09	10,145.09	"	"
435	Franchise Fee	Parker	Municipality		1% Note 1	4,096.00	4,096.00	4,096.00	4,096.00	"	"
436	Franchise Fee	Parkland	Municipality		1% Note 1	4,788.50	4,788.50	4,788.50	4,788.50	"	"
437	Franchise Fee	Pembroke Park	Municipality		1% Note 1	10,336.19	10,336.19	10,336.19	10,336.19	"	"
438	Franchise Fee	Pembroke Pines	Municipality		1% Note 1	100,628.66	100,628.66	100,628.66	100,628.66	"	"
439	Franchise Fee	Penny Farms	Municipality		1% Note 1	271.61	271.61	271.61	271.61	"	"
440	Franchise Fee	Pensacola	Municipality		1% Note 1	94,117.04	94,117.04	94,117.04	94,117.04	"	"
441	Franchise Fee	Pierson	Municipality		1% Note 1	1,450.46	1,450.46	1,450.46	1,450.46	"	"
442	Franchise Fee	Plantation	Municipality		1% Note 1	0.00	0.00	0.00	0.00	"	"
443	Franchise Fee	Pomona Park	Municipality		1% Note 1	577.62	577.62	577.62	577.62	"	"
444	Franchise Fee	Pompano Beach	Municipality		1% Note 1	118,186.61	118,186.61	118,186.61	118,186.61	"	"
445	Franchise Fee	Ponce Inlet	Municipality		1% Note 1	2,277.71	2,277.71	2,277.71	2,277.71	"	"
446	Franchise Fee	Port Orange	Municipality		1% Note 1	33,963.91	33,963.91	33,963.91	33,963.91	"	"
447	Franchise Fee	Port St. Lucie	Municipality		1% Note 1	55,160.06	55,160.06	55,160.06	55,160.06	"	"
448	Franchise Fee	Riviera Beach	Municipality		1% Note 1	45,020.04	45,020.04	45,020.04	45,020.04	"	"
449	Franchise Fee	Rockledge	Municipality		1% Note 1	21,906.00	21,906.00	21,906.00	21,906.00	"	"
450	Franchise Fee	Royal Palm Beach	Municipality		1% Note 1	22,959.10	22,959.10	22,959.10	22,959.10	"	"
451	Franchise Fee	Sanford	Municipality		1% Note 1	41,199.40	41,199.40	41,199.40	41,199.40	"	"
452	Franchise Fee	Satellite Beach	Municipality		1% Note 1	8,963.14	8,963.14	8,963.14	8,963.14	"	"
453	Franchise Fee	Sebastian	Municipality		1% Note 1	9,055.97	9,055.97	9,055.97	9,055.97	"	"
454	Franchise Fee	Sewall's Point	Municipality		1% Note 1	1,504.92	1,504.92	1,504.92	1,504.92	"	"
455	Franchise Fee	Sea Ranch	Municipality		1% Note 1	1,123.66	1,123.66	1,123.66	1,123.66	"	"
456	Franchise Fee	South Bay	Municipality		1% Note 1	2,584.79	2,584.79	2,584.79	2,584.79	"	"
457	Franchise Fee	South Daytona	Municipality		1% Note 1	14,064.72	14,064.72	14,064.72	14,064.72	"	"
458	Franchise Fee	South Miami	Municipality		1% Note 1	29,052.73	29,052.73	29,052.73	29,052.73	"	"
459	Franchise Fee	South Palm Beach	Municipality		1% Note 1	2,754.90	2,754.90	2,754.90	2,754.90	"	"
460	Franchise Fee	Springfield	Municipality		1% Note 1	3,700.63	3,700.63	3,700.63	3,700.63	"	"
461	Franchise Fee	St. Augustine	Municipality		1% Note 4	34,177.49	34,177.49	34,177.49	34,177.49	"	"
462	Franchise Fee	St. Augustine Beach	Municipality		1% Note 1	4,468.93	4,468.93	4,468.93	4,468.93	"	"
463	Franchise Fee	St. Lucie Village	Municipality		1% Note 1	446.58	446.58	446.58	446.58	"	"
464	Franchise Fee	Stuart	Municipality		1% Note 1	33,035.17	33,035.17	33,035.17	33,035.17	"	"
465	Franchise Fee	Sunrise	Municipality		1% Note 1	96,428.16	96,428.16	96,428.16	96,428.16	"	"
466	Franchise Fee	Surfside	Municipality		1% Note 1	7,922.93	7,922.93	7,922.93	7,922.93	"	"

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell
 Docket No. 920200-TL
 Test Year 1993

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

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

Line No.	Tax Type	Description & Location	Taxing Authority	Rate	Basis	1993 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)
467	Franchise Fee	Sweetwater	Municipality	1%	Note 1	12,832.85	12,832.85	12,832.85	12,832.85	None	No discounts foregone
468	Franchise Fee	Tamarac	Municipality	1%	Note 1	58,839.15	58,839.15	58,839.15	58,839.15	"	"
469	Franchise Fee	Tequesta	Municipality	1%	Note 1	7,606.81	7,606.81	7,606.81	7,606.81	"	"
470	Franchise Fee	Titusville	Municipality	2%	Note 1	60,093.68	60,093.68	60,093.68	60,093.68	"	"
471	Franchise Fee	Trenton	Municipality	1%	Note 1	1,458.94	1,458.94	1,458.94	1,458.94	"	"
472	Franchise Fee	Vernon	Municipality	1%	Note 1	472.46	472.46	472.46	472.46	"	"
473	Franchise Fee	Vero Beach	Municipality	1%	Note 1	35,440.77	35,440.77	35,440.77	35,440.77	"	"
474	Franchise Fee	Virginia Gardens	Municipality	1%	Note 1	5,264.83	5,264.83	5,264.83	5,264.83	"	"
475	Franchise Fee	Welaka	Municipality	1%	Note 1	515.12	515.12	515.12	515.12	"	"
476	Franchise Fee	West Melbourne	Municipality	1%	Note 1	11,788.65	11,788.65	11,788.65	11,788.65	"	"
477	Franchise Fee	West Miami	Municipality	1%	Note 1	7,986.81	7,986.81	7,986.81	7,986.81	"	"
478	Franchise Fee	Wilton Manors	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
479	Franchise Fee	West Palm Beach	Municipality	1%	Note 1	191,852.52	191,852.52	191,852.52	191,852.52	"	"
480	Franchise Fee	Winter Park	Municipality	1%	Note 1	0.00	0.00	0.00	0.00	"	"
481	Franchise Fee	Yankeetown	Municipality	1%	Note 1	547.85	547.85	547.85	547.85	"	"
Total						\$ 9,551,000.00	\$ 9,551,000.00	\$ 9,551,000.00	\$ 9,551,000.00		

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 1993

Schedule C-22a
 Page 1 of 5
 Witness Responsible W. S. Reid

Check Whether Data Is:
 Historic() 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.	2112/40C	Embedded Light Vehicles	3.9 yrs	14%	10.5%	N/A	N/A	N/A
2.	2112/40C	Embedded Heavy Trucks	2.6 yrs	14%	5.6%	N/A	N/A	N/A
3.	2112/40C	New Passenger Cars/Lt. Trucks	2.6 yrs	14%	5.6%	N/A	N/A	N/A
4.	2112/40C	New Heavy Trucks	2.6 yrs	14%	5.6%	N/A	N/A	N/A
5.	2112/240C	Special Purpose Vehicles	5 yrs	0%	2.5%	N/A	N/A	N/A
6.	2121/10C	Buildings (Administration/DPC)	36 yrs	6%	2.1%	N/A	N/A	N/A
7.	2121/10,810C	Buildings (Large Central Office)	33 yrs	3%	2.4%	N/A	N/A	N/A
8.	2121/10C	Buildings (Local Central Office)	42 yrs	3%	1.9%	N/A	N/A	N/A
9.	2121/10C	Buildings (Miscellaneous)	23 yrs	6%	3.4%	N/A	N/A	N/A

* 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 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 1993

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

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

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	6.8 yrs	6%	5.9%	N/A	N/A	N/A
2.	2212/377,887C	Digital Electronic Switching	10.7 yrs	0%	7.5%	N/A	N/A	N/A
3.	2220/117C	Operator Systems (Analog)		Amortized		N/A	N/A	N/A
4.	2220/117C	Operator Systems (Digital)	13.6 yrs	0%	7.1%	N/A	N/A	N/A
5.	2231/167C	Radio (Non-Cellular)	3.0 yrs	(3)%	6.7%	N/A	N/A	N/A
6.	2231/67C	Radio (Other)	9.8 yrs	(3)%	9.4%	N/A	N/A	N/A
7.	2232/157,257, 357,857C	Digital Circuit Equipment	7.7 yrs	2.0%	7.5%	N/A	N/A	N/A
8.	2232/257,357C	Optical Circuit Equipment	6.2 yrs	2.0%	12.0%	N/A	N/A	N/A
9.	2232/57,457C	Analog Circuit Equipment	2.2 yrs	3.0%	27.5%	N/A	N/A	N/A

* 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 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 1993

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

Check Whether Data Is:
 Historic() 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	3.0 yrs	20%	6.7%	N/A	N/A	N/A
2.	2311/318,418C	Information Orig/Term. Assets	5.7 yrs	9%	7.8%	N/A	N/A	N/A
3.	2341/158,258, 458C,258NC	Information Orig/Term. Assets	5.7 yrs	9%	7.8%	N/A	N/A	N/A
4.	2362/358C,358NC 368C,558,828,858, 758,928,958,D758, F758,D958,F958C	Information Orig/Term. Assets	5.7 yrs	9%	7.8%	N/A	N/A	N/A
5.	2411/1,811C	Poles	34 yrs	(51)%	3.5%	N/A	N/A	N/A
6.	2421.1/12,22, 802C	Aerial Cable (Metallic)	9.7 yrs	(9)%	6.9%	N/A	N/A	N/A
7.	2421.2/D12,F12, T12,D22,F22,T22, 882C	Aerial Cable (Fiber)	17.7 yrs	0%	5.3%	N/A	N/A	N/A

* 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 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 1993

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

Check Whether Data Is:
 Historic() 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)	6.0 yrs	0%	9.0%	N/A	N/A	N/A
2.	2422.2/D5,F5,T5, 885,985C	Underground Cable (Fiber)	16.5 yrs	2%	4.5%	N/A	N/A	N/A
3.	2423.1/45,846C	Buried Cable (Metallic)	9 yrs	(4)%	6.9%	N/A	N/A	N/A
4.	2423.2/D45,F45, T45,856C	Buried Cable (Fiber)	16.9 yrs	3%	4.7%	N/A	N/A	N/A
5.	2424.1/6C	Submarine Cable (Metallic)	9 yrs	(2)%	5.5%	N/A	N/A	N/A
6.	2424.2/D6,F6, T6,886C	Submarine Cable (Fiber)	16.7 yrs	0%	4.4%	N/A	N/A	N/A
7.	2426.1/52C	Intrablding. Network Cable (Met.)	9.7 yrs	(9)%	6.0%	N/A	N/A	N/A
8.	2426.2/D52,F52, T52C	Intrablding. Network Cable (Fiber)	18.6 yrs	(5)%	3.5%	N/A	N/A	N/A

* 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 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 1993

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

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

Line No.	Account/ Sub-Account No. (1)***	Plant Account Title (2)	Current			Proposed**		
			Life* (3)	Salvage (4)	Rate (5)	Life* (7)	Salvage (8)	Rate (9)
1.	2431/3C	Aerial Wire	6.5 yrs	(35)%	10.2%	N/A	N/A	N/A
2.	2441/4,84C	Conduit	43 yrs	(5)%	2%	N/A	N/A	N/A
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 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 rescription. 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 1 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
			Jan-1-93	3,099	739	
1.	2115/340,341C	Garage Work Equipment	Jan-93	3,100	799	59
2.			Feb-93	3,102	860	59
3.			Mar-93	3,105	921	59
4.			Apr-93	3,010	880	59
5.			May-93	3,012	941	59
6.			Jun-93	3,084	1,012	69
7.			Jul-93	3,108	1,075	62
8.			Aug-93	3,110	1,136	59
9.			Sep-93	3,131	1,200	61
10.			Oct-93	3,091	1,172	66
11.			Nov-93	3,093	1,232	59
12.			Dec-93	3,132	1,297	64
	Twelve month average/total			3,088	1,020	733

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 2 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense + (6)
1.	2116/540,541C	Other Work Equipment	Jan-1-93	79,981	41,007	
2.			Jan-93	79,947	41,790	897
3.			Feb-93	80,063	42,617	914
4.			Mar-93	80,494	43,375	976
5.			Apr-93	80,945	44,271	958
6.			May-93	81,316	44,975	975
7.			Jun-93	81,772	45,759	976
8.			Jul-93	82,093	46,501	961
9.			Aug-93	82,314	47,185	954
10.			Sep-93	82,430	47,898	932
11.			Oct-93	82,546	48,612	932
12.			Nov-93	82,558	49,312	917
		Dec-93	82,475	49,999	904	
	Twelve month average/total			81,476	45,650	11,295

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

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

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

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

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 3 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
1.	2122/30,331C	Furniture	Jan-1-93	19,031	5,527	
2.			Jan-93	19,030	5,699	178
3.			Feb-93	19,034	5,875	178
4.			Mar-93	19,039	6,048	179
5.			Apr-93	19,061	6,228	180
6.			May-93	19,085	6,411	180
7.			Jun-93	19,110	6,591	180
8.			Jul-93	19,133	6,770	180
9.			Aug-93	19,162	6,950	180
10.			Sep-93	19,191	7,130	180
11.			Oct-93	19,225	7,309	181
12.			Nov-93	19,265	7,489	182
			Dec-93	19,256	7,621	182
	Twelve month average/total			19,123	6,590	2,160

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 4 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense + (6)
			Jan-1-93	11,012	6,624	
1.	2123.1/430,731C	Office Equipment	Jan-93	11,084	6,792	171
2.		Office Support Equipment	Feb-93	11,277	6,957	171
3.			Mar-93	11,905	7,118	173
4.			Apr-93	12,392	7,273	177
5.			May-93	12,932	7,362	178
6.			Jun-93	13,557	7,528	180
7.			Jul-93	13,987	7,611	181
8.			Aug-93	14,407	7,731	179
9.			Sep-93	14,657	7,836	179
10.			Oct-93	14,912	7,948	180
11.			Nov-93	15,082	8,078	179
12.			Dec-93	15,112	8,163	179
	Twelve month average/total			13,271	7,469	2,127

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 5 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
			Jan-1-93	28,024	(40,047)	
1.	2123.2/718,768,728	Office Equipment	Jan-93	27,894	(39,295)	847
2.	778,658,618,628C	Official Communication Eq.	Feb-93	27,814	(39,068)	288
3.			Mar-93	27,790	(38,802)	291
4.			Apr-93	27,751	(38,553)	291
5.			May-93	27,676	(38,331)	289
6.			Jun-93	27,584	(38,122)	290
7.			Jul-93	27,497	(37,910)	290
8.			Aug-93	27,412	(37,700)	291
9.			Sep-93	27,411	(37,431)	291
10.			Oct-93	27,411	(37,166)	290
11.			Nov-93	27,402	(36,911)	290
12.			Dec-93	27,395	(36,660)	289
	Twelve month average/total			27,613	(38,137)	4,037

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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
 (\$000)

Schedule C-22b
 Page 6 of 10
 Witness Responsible W. S. Reid

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
			Jan-1-93	222,201	202,035	
			Jan-93	222,201	201,565	(470)
1.	2211/77,877,977C	Analog ESS	Feb-93	222,201	203,522	1,957
2.			Mar-93	208,394	191,384	1,670
3.			Apr-93	208,394	193,054	1,670
4.			May-93	208,394	194,723	1,670
5.			Jun-93	183,516	171,202	1,357
6.			Jul-93	179,936	168,960	1,338
7.			Aug-93	179,936	170,298	1,338
8.			Sep-93	169,010	160,709	1,338
9.			Oct-93	127,543	120,137	895
10.			Nov-93	105,106	98,412	712
11.			Dec-93	80,751	74,578	522
12.						
				180,509	167,689	13,993
	Twelve month average/total					

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

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

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

Recap Schedules:

Supporting Schedules:

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 7 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
1.	2212/377,887C	Digital ESS	Jan-93	2,181	1,694	
2.			Jan-93	2,181	1,844	150
3.			Feb-93	1,280	1,007	64
4.			Mar-93	1,280	1,071	64
5.			Apr-93	1,280	1,135	64
6.			May-93	1,280	1,199	64
7.			Jun-93	1,280	1,264	64
8.			Jul-93	1,280	1,328	64
9.			Aug-93	1,280	1,392	64
10.			Sep-93	1,280	1,456	64
11.			Oct-93	1,280	1,520	64
12.			Nov-93	1,280	1,584	64
			Dec-93	247	581	30
Twelve month average/total				1,350	1,328	821

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 8 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
1.	2124/531,530.O,630,	General Purpose Computers	Jan-93	338,044	277,882	5,925
2.	730,830C,530.P		Jan-93	338,695	282,436	3,645
3.			Feb-93	339,729	284,667	3,828
4.			Mar-93	337,867	283,363	3,827
5.			Apr-93	340,015	285,612	3,864
6.			May-93	342,564	288,017	3,956
7.			Jun-93	342,516	287,638	3,860
8.			Jul-93	345,536	290,481	3,898
9.			Aug-93	348,680	293,231	3,950
10.			Sep-93	352,261	296,093	3,981
11.			Oct-93	356,032	298,959	3,915
12.			Nov-93	354,494	297,476	4,444
			Dec-93	361,062	300,353	
	Twelve month average/total			345,662	289,758	49,094

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 9 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
1.	2220.1/117C	Operator Systems - Analog	Jan-1-93	14,549	8,867	
2.			Jan-93	14,549	9,341	474
3.			Feb-93	14,549	9,814	474
4.			Mar-93	14,549	10,288	474
5.			Apr-93	14,549	10,761	474
6.			May-93	14,549	11,235	474
7.			Jun-93	14,549	11,708	474
8.			Jul-93	14,549	12,182	474
9.			Aug-93	14,549	12,655	474
10.			Sep-93	14,549	13,129	474
11.			Oct-93	14,549	13,602	474
12.			Nov-93	14,549	14,076	474
			Dec-93	14,549	14,549	474
Twelve month average/total				14,549	11,708	5,682

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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
 (\$000)

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-22b
 Page 10 of 10
 Witness Responsible W. S. Reid

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

Line No.	Account/ Sub-Account No. Where Applicable (1)	Plant Account or Schedule Title (2)	Month & Year (3)	Plant Balance (4)	Reserve Balance (5)	Monthly Expense * (6)
			Jan-1-93	5,125	4,229	
1.	2220.3/417C	Operator Systems-Crossbar	Jan-93	4,508	3,761	149
2.			Feb-93	4,508	3,910	149
3.			Mar-93	4,508	4,059	149
4.			Apr-93	4,508	4,208	149
5.			May-93	4,508	4,357	149
6.			Jun-93	4,508	4,506	149
7.			Jul-93	2,769	2,916	149
8.			Aug-93	2,769	3,065	149
9.			Sep-93	2,769	3,214	149
10.			Oct-93	2,769	3,363	149
11.			Nov-93	2,769	3,512	149
12.			Dec-93	2,769	3,661	149
	Twelve month average/total			3,737	3,735	1,788

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

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

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

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

Supporting Schedules:

Recap Schedules:

NOTE: Schedule 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 1993

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

Check whether data is
 Historic () or Projected (X)
 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	172,294	611	172,905
2	Deferred Income Tax Expense	C-23e	(23,028)	(3,815)	(26,843)
3	ITC Realized This Year	B-14a	0	0	0
4	ITC Amortization	<input checked="" type="checkbox"/> -14a	(18,152)	0	(18,152)
5	Parent Debt Adjustment	C-23g	0	0	0
<hr/>					
6	Total Income Tax Expense		131,114	(3,204)	127,910

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
 Docket No. 920620-TL
 Test Year 1993

Schedule C-23b
 Page 1 of 2
 Witness Responsible: W. S. Reid

Check Whether Data Is:
 Historic () or Projected (X)
 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	Net Income	2,262,547,000	2,262,547,000	557,697,000		71.4148%		398,278,000		
2	Add: Income Taxes	928,056,000	928,056,000	210,988,000		62.1429%		131,114,000		
3	Less: Fixed Charges	576,166,000	576,166,000	139,575,000		72.4399%		101,108,000		
4	Taxable Operating Income	2,614,437,000	2,614,437,000	629,110,000				428,284,000		
5	Adjustments to Taxable Income									
6	Book vs. Tax Depreciation	(555,907,000)	(145,231,000)	(71,735,000)		80.3278%		(57,623,163)		
7	Pension Capitalized	39,184,592	39,184,592	10,078,436		72.7960%		7,335,242		
8	Payroll Taxes Capitalized	11,631,444	11,631,444	2,881,032		72.7960%		2,097,276		
9	Sales and Use Tax Capitalized	2,039,496	2,039,496	1,118,700		72.7960%		814,369		
10	Normalization - Net							0		
11	Other (Specify) - see attached schedule	331,957,468	174,626,468	77,258,832		79.9612%		61,777,098		
12	Total Adjustments	(171,094,000)	82,251,000	19,600,000				14,400,822		
	State Tax Exemption									
13	Taxable Income - State	2,443,343,000	2,696,688,000	648,710,000				442,684,822		
14	State Income Tax Rate *	1.336284%								
15	State Income Tax Payable	32,650,000								
16	Adj. to SIT Payable - Pr. Yr. SIT accruals	0								
21	State Income Tax - Current Provision	32,650,000	0	0		65.5865%	21,414,000	0		
22	Taxable Income - Federal Adj. for Fed. Taxable Income Pr. Yr. SIT acc.		2,696,688,000	648,710,000				442,684,822		
23	Taxable Income - Federal	0	2,696,688,000	648,710,000				442,684,822		
24	Federal Income Tax Rate	34.00%	34.00%	34.00%				34.00%		
25	Federal Income Tax Payable	0	916,873,920	220,581,400				150,512,839		
26	Adj. to Federal Income Tax Payable: See attached schedule		1,500,000	367,000				267,161		
31	Investment Tax Credit Claimed		0	0				0		
32	Federal Income Tax - Before Capital Gains	0	918,373,920	220,928,400				150,780,000		
33	Capital Gains Tax	-	-	-				-		
34	Federal Income Tax - Current Provision	0	918,373,920	220,928,400				150,780,000		
35	State Income Tax - Current Provision	32,650,000	157,331,000				21,414,000			
36	Federal & State Inc. Tax - Current Provision	32,650,000	1,075,704,920	220,928,400			21,414,000	150,780,000		

* 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%.

State and Federal Income Tax - Current

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph
 Docket No. 920620-TL
 Test Year 1993

Schedule C-23b
 Page 2 of 2
 Witness Responsible: W. S. Reid

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

Supporting Schedules

Line	State Income Tax	Federal Income Tax	FL Federal Income Tax	Separations Factor	Intrastate
11 Other Adjustments to Taxable Income					
Depreciation re IDC	21,045,240	21,045,240	3,769,296	72.7960%	2,743,897
Depreciation re Intercompany W.E. Profit	19,698,792	19,698,792	4,434,516	72.7960%	3,228,150
Employee Stock Ownership Plan	19,400,000	19,400,000	4,742,000	72.7960%	3,451,986
Depreciation re ITC basis adjustment	12,550,956	12,550,956	1,532,088	72.7960%	1,115,299
Depr. re. Section 266	(1,538,520)	(1,538,520)	(241,068)	72.7961%	(175,488)
Equal Access Amortization/Deferral	5,923,000	5,923,000	775,000		0
Bad Debt Reserve/Write-off	13,754,000	13,754,000	14,288,000	72.7960%	10,401,092
Amort. of expense re Called Bonds	5,417,000	5,417,000	1,324,000	73.0765%	967,533
Summary Assessment	0	0	0		0
Environmental Accrual	0	0	0		0
TN PSC Technology Plan	(37,425,000)	(37,425,000)	0		0
Awards	21,203,000	21,203,000	5,183,000	74.6665%	3,869,967
Pension Accruals	148,401,000	148,401,000	36,274,000	74.6665%	27,084,539
Other Post Retirement Benefits (OPEB)	42,266,000	42,266,000	10,332,000	74.6665%	7,714,546
Interest on Current Year Accrual	7,810,000	7,810,000	1,908,000	73.0765%	1,394,299
Price Cap/Incentive Reg. Sharing	0	0	0		0
Georgia Rule Nisi	0	0	0		0
Ad Valorem Tax	6,584,000	6,584,000	0		0
Vacation Adjustment	31,640,000	31,640,000	8,224,000	74.6665%	6,140,576
Section 189, Capitalized Interest	0	0	0		0
LA LOS Plan	0	0	0		0
Voluntary Early Retirement Costs	0	0	0		0
Court Contested Orders	0	0	0		0
Other Commission Set Aside	0	0	0		0
Hurricane Expense	13,954,000	13,954,000	13,954,000	100.0000%	13,954,000
Miscellaneous	1,274,000	1,274,000	3,410,000	38.1438%	1,300,702
State Taxes	0	(157,331,000)	(32,650,000)	65.5865%	(21,414,000)
Total	331,957,468	174,626,468	77,258,832		61,777,098

line

25 Adj. to FIT Payable					
Section 1341	0	0	0		0
Other Taxes Adj.	0	1,500,000	367,000	72.7959%	267,161
Superfund Tax	0	0	0		0
Total Prior Year True-ups	0	0	0		0
Miscellaneous	0	0	0		0
Total	0	1,500,000	367,000		267,161

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 1993

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	90,278	(12,408)		@		
2	Amortization of Debt Premium, Disc. and Expense Net	1,019			@		
3	Interest on Short-term Debt	5,848			@		
4	Other Interest Expense	7,644			@		
5	Subtotal	104,790	(12,408)	a	92,381	a. Interest Reconciliation	
6	AFUDC		(258)	b	(258)	b. Debt portion of AFUDC	
7	ITC Interest Synchronization (IRC Section 46(f)(2))		2,850	c	2,850	c. Interest Imputation	
8	Total Used for Tax Calculation	104,790	(9,817)		94,973		
BALANCES FROM SCHEDULE D-1		Amount	Ratio		Cost	Weighted Cost	Debt Only Cost
9	Long-Term Debt	1,053,771	35.19%		7.77%	2.73%	2.73%
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	1,940,538	64.81%		13.20%	8.55%	
13	Total	2,994,309	100.00%				2.73%
14	ITCs	104,223					
15	Weighted Debt Cost (From Line 13)	2.73%					
16	Interest Adjustment (To Line 7)	2,850					

@ See Subtotal

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

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. 920260–TL
 Test Year 1993

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

Check Whether Data Is:
 Historic () or Projected (X)
 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	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	275,000	3,256,000
Insur Contr–Premium Exp	817,000	817,000	817,000	817,000	817,000	817,000	817,000	817,000	817,000	817,000	817,000	827,000	9,814,000
Insur Contr–Cash Surr Val	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(367,333)	(4,408,000)
Superfund Tax	(357,000)	(358,000)	(357,000)	(358,000)	(357,000)	(358,000)	(357,000)	(358,000)	(357,000)	(358,000)	(357,000)	(360,000)	(4,292,000)
AFUDC	(733,000)	(733,000)	(733,000)	(733,000)	(733,000)	(733,000)	(733,000)	(733,000)	(733,000)	(733,000)	(733,000)	(737,000)	(8,800,000)
Nontaxable Lease Gain	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Reorganization	0	0	0	0	0	0	0	0	0	0	0	0	0
CSV – Split Dollar Life	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(183,667)	(2,204,000)
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	0	0	0	0	0	0	0
FCC Grant Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Disallowed Deprec–IDC	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	1,753,770	21,045,240
Disall Depr–Relief & Pens	3,266,716	3,266,716	3,266,716	3,266,716	3,266,716	3,266,716	3,266,716	3,266,716	3,266,716	3,266,716	3,266,716	3,250,716	39,184,592
Disall Depr–Soc Sec Cap	969,287	969,287	969,287	969,287	969,287	969,287	969,287	969,287	969,287	969,287	969,287	969,287	11,631,444
Disall Depr–Sales/Use Tax	169,958	169,958	169,958	169,958	169,958	169,958	169,958	169,958	169,958	169,958	169,958	169,958	2,039,496
Disall Depr–WECCO	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	1,641,566	19,698,792
Disall Depr–Sect 266	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(128,210)	(1,538,520)
Disall Depr–ITC Basis Adj	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	1,045,913	12,550,956
Total	8,166,000	8,165,000	8,166,000	8,165,000	8,166,000	8,165,000	8,166,000	8,165,000	8,166,000	8,165,000	8,166,000	8,157,000	97,978,000

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Telephone & Telegraph - Florida
 Docket No.: 920260-TL
 Test Year: 1993

Schedule C-23e
 Page 1 of 4
 Witness Responsible: W. S. Reid

Check Whether Data Is:
 Historic () or Projected (X)
 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	(748,244,000)						
5	679,971,000						
6							
7	(68,273,000)						
8	(45,653,000)						
9	14,294,000						
10	12,635,000						
	15,262,000						
11	(71,735,000)						
12	Components of Depreciation Differences:						
13	(284,891,000)	32.21%	91,774,000		91,774,000	75.701%	69,473,500
	(36,707,000)	30.89%	11,340,000		11,340,000	76.646%	8,691,702
14	200,520,000	38.40%		77,000,000	(77,000,000)	75.701%	(58,289,488)
	49,343,000	30.93%		15,264,000	(15,264,000)	76.646%	(11,699,307)
15	Flow Through Depreciation						
				636,000	(636,000)	100.000%	(636,000)
				4,884,000	(4,884,000)	100.000%	(4,884,000)
				680,000	(680,000)	100.000%	(680,000)
			109,000		109,000	100.000%	109,000
16				499,000	(499,000)	100.000%	(499,000)
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	(71,735,000)						
26	(not including the depreciation relating to normal)						
27	Flowthrough Items (Stated above with Depreciation)						
28	(71,735,000)						
29	Property Related Timing Differences (Net)						
30	Excess Deferred Tax Write Off						
31							
32	State Deferred Income Tax Impact						
33							
34	(71,735,000)		103,223,000	98,963,000	4,260,000 *		1,586,407

Supporting Schedules:
 * Current Year Deferred Tax Only

Federal Deferred Income Taxes

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Telephone & Telegraph - Florida
 Docket No. 920260-TL
 Test Year 1993

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

Check Whether Data Is:

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

Line No.	Utility	Total	Tax Rate	Deferred Taxes		Net	Intrastate	
				Debit	Credit		Factor	Amount
36	Non-Property Related Deferred Income Taxes							
37	Vacation Pay	8,224,000	32.25%		2,652,000	(2,652,000)	77.465%	(2,054,382)
38	Bond Amortization	1,324,000	32.18%		426,000	(426,000)	75.511%	(321,677)
39	Lien Date	0	0.00%			0	0.000%	0
40	Equal Access	775,000	30.58%		237,000	(237,000)	0.000%	0
41	Other	88,010,000	33.49%		29,475,000	(29,475,000)	88.205%	(25,998,348)
42								
43	Total Non-Prop Related DIT	98,333,000		0	32,790,000	(32,790,000)*		(28,374,407)
44								
45								
46	Total DIT incl. Property & Non-Prop	26,598,000		103,223,000	131,753,000	(28,530,000)*		(26,788,000)
47								
48	Total Federal DIT incl Out of Periods	(28,530,000)						(26,788,000)
	Total Federal & State DIT incl OOP	(23,184,000)						(23,027,997)

* Current Year Deferred Tax Only

State Deferred Income Taxes

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Telephone & Telegraph - Florida
 Docket No. 920260-TL
 Test Year 1993

Schedule C-23a
 Page 3 of 4
 Witness Responsible: W. S. Reid

Check Whether Data Is:
 Historic () or Projected (X)
 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								
5	(1,020,939,000)							
6								
7	(175,188,000)							
8	(18,243,000)							
9	19,128,000							
10	19,877,000							
	14,486,000							
11	(139,940,000)							
12								
13	(280,430,000)	5.56%	15,597,000		15,597,000	71.651%	11,175,469	
	(56,451,000)	5.59%	3,156,000		3,156,000	76.646%	2,418,981	
14	120,613,000	3.93%		4,746,000	(4,746,000)	75.701%	(3,592,752)	
	76,328,000	5.57%		4,249,000	(4,249,000)	76.646%	(3,256,706)	
15							0	
					244,000	(244,000)	100.000%	(244,000)
					588,000	(588,000)	100.000%	(588,000)
					23,000	(23,000)	100.000%	(23,000)
			19,000		19,000	100.000%	19,000	
16					51,000	(51,000)	100.000%	(51,000)
17								
18								
19								
20								
21								
22								
23								
24								
25	(139,940,000)						6,744,972	
26								
27								
28	(139,940,000)						6,744,972	
29								
30								
31								
32								
33								
34	(139,940,000)		18,772,000	9,901,000	8,871,000 *		6,744,972	

Supporting Schedules:
 * Current Year Deferred Tax Only

State Deferred Income Taxes

FLORIDA PUBLIC SERVICE COMMISSION
 Company: Southern Bell Telephone & Telegraph - Florida
 Docket No. 920260-TL
 Test Year 1993

Schedule C-23a
 Page 4 of 4
 Witness Responsible: W. S. Reid

Check Whether Data Is:
 Historic () or Projected (X)
 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	8,224,000	5.14%		423,000	(423,000)	77.465%	(327,679)
38	Bond Amortization	1,324,000	5.44%		72,000	(72,000)	75.511%	(54,368)
39	Lien Date	0	0.00%		0	0	0.000%	0
40	Equal Access	775,000	10.19%		79,000	(79,000)	0.000%	0
41	Other	88,010,000	3.35%		2,951,000	(2,951,000)	88.205%	(2,602,922)
42								
43	Total Non-Prop Related DIT	98,333,000		0	3,525,000	(3,525,000)*		(2,984,969)
44								
45								
46	Total DIT incl. Property & Non-Prop	(41,607,000)		18,772,000	13,426,000	5,346,000 *		3,760,003
47								
48	Total State DIT incl Out of Periods	5,346,000						3,760,003

* 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. 920260-TL
 Test Year 1993

Schedule C-23f & G-6c
 Page 1 of 2
 Witness Responsible W. S. Reid

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

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
<u>STATE TAX ADJUSTMENT</u>		
1.	Adjustment as filed in Order No. _____ Docket No. _____ (if applicable).	
2.	Deferred Tax Balances as for the 1993 Test Year per books.	94,779,739
3.	Deferred tax balances restated as though the present statutory rates had always been in effect.	94,779,739
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
<u>FEDERAL TAX ADJUSTMENT</u>		
7.	Adjustment as filed in Order No. _____ Docket No. _____ (if applicable).	
8.	Deferred Tax Balances as for the 1993 Test Year per books.	790,840,108
9.	Deferred tax balances restated as though the present statutory rates had always been in effect.	662,095,571
10.	Excess (deficiency) in deferred tax balance: Unprotected 7,840,537 Protected 120,904,000	128,744,537
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.	128,744,537

DEFERRED TAX ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-23f & G-6c
 Page 2 of 2
 Witness Responsible Walter S. Reid

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

Vintage Year Ended	Deferred Taxes As Booked	Deferred Taxes Recalculated	Difference
12/31/69	6,012,645	3,566,625	2,446,020
12/31/70	9,700,747	5,917,042	3,783,706
12/31/71	11,592,106	6,907,804	4,684,302
12/31/72	14,716,232	9,002,849	5,713,384
12/31/73	22,130,468	13,801,752	8,328,716
12/31/74	25,287,988	15,675,622	9,612,366
12/31/75	15,956,422	10,031,698	5,924,724
12/31/76	11,709,910	7,403,858	4,306,052
12/31/77	10,893,630	7,037,876	3,855,753
12/31/78	17,215,163	11,553,413	5,661,749
12/31/79	23,143,397	16,003,469	7,139,928
12/31/80	28,792,427	20,353,238	8,439,189
12/31/81	49,645,602	35,786,023	13,859,578
12/31/82	35,150,136	25,046,645	10,103,491
12/31/83	44,951,063	34,032,232	10,918,831
12/31/84	25,506,899	19,281,977	6,224,922
12/31/85	35,203,936	28,818,107	6,385,829
12/31/86	43,829,606	37,826,830	6,002,775
12/31/87	65,710,551	60,559,140	5,151,411
12/31/88	74,161,834	74,317,937	(156,103)
12/31/89	71,667,541	71,701,164	(33,622)
12/31/90	81,649,349	81,649,349	0
12/31/91	73,886,339	73,886,339	0
12/31/92	53,218,683	53,218,683	0
12/31/93	26,116,327	26,116,327	0
	877,849,000	723,379,673	128,353,000

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: 1993

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				
SEE ATTACHED PAGE 2 OF 2					
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				

*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: 1993

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.

Federal and State Federal Tax Returns and Revenue Agent's Report

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1993

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

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

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-231-- Copies of any existing tax-sharing agreements with affiliated companies.

Tax Sharing Agreement

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1993

Schedule c-23i
Page 1 with 7 Pages Attached
Witness Responsible W.S. Reid

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:

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

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-23j
 Page 1 of 2
 Witness Responsible W.S. Reid

Check Whether Data Is:
 Historic () or Projected (X)
 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	
1993	Projected

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?

1989	189,661,113
1990	195,944,831
1991	182,688,495
1992	154,359,879
1993	143,699,961 Projected

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?

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.
1993	18,000,000 Projected

Supporting Schedules:

Recap Schedules

Miscellaneous Tax Information

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1993

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

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

7 Complete the following chart for the last five years:

	Income (Loss)									
	Book Basis					Tax Basis				
	1989	1990	1991	1992	1993	1989	1990	1991	1992	1993
Parent Only	1,740,330,605	1,632,199,301	1,472,407,305	1,618,227,326	1,648,395,520	2,285,553	(76,989,091)	(110,427,351)	(72,542,196)	(76,044,333)
Applicant Only	962,486,874	896,934,002	848,373,577	1,548,417,084	1,645,106,056	1,079,371,081	1,357,286,028	1,249,498,466	2,456,858,157	2,730,319,592
Total Group	3,644,209,357	3,427,648,467	3,418,068,739	3,351,216,000	3,431,358,000	2,143,733,364	2,469,402,684	2,459,678,599	2,558,648,970	2,908,829,398
Total Group excl. Parent & Applicant	941,391,878	898,515,164	1,097,287,857	184,571,590	137,856,424	1,062,076,730	1,189,105,747	1,320,607,484	174,333,009	254,554,139

1992 tax return had not been completed at the time this schedule was due, therefore, 1992 is an estimate.

1993 numbers are all projected.

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 SEPARATION TREND DATA
TEST YEAR AND HISTORICAL

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Tel. & Tel. Co.
Docket No. 920260-TL
Test Year 1993

Schedule C-24a
Page 1 of 1
Witness Responsible: W. S. Reid

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

Line No.	Separations Trend Data	1989 (1) (2)	1990 (3)	1991 (4)	1992 (5)	1993 * (6)
1	TOTAL MINUTES OF USE					
2	Toll					
3	Interstate	15,061,992,552	14,648,947,444	14,044,276,691	15,071,201,329	N/A
4	InterLATA	3,706,063,876	4,110,903,759	4,276,223,041	4,670,488,086	N/A
5	IntraLATA	5,490,145,734	5,504,522,133	5,278,054,961	5,263,109,613	N/A
6	Local	63,084,347,425	64,812,825,781	63,377,784,153	68,435,762,086	N/A
7	TOTAL	87,342,549,587	89,077,199,117	86,976,338,846	93,440,561,114	0
8						
9	SUBSCRIBER LINE USAGE FACTORS					
10	Toll					
11	Interstate	0.171768	0.164808	0.162285	0.161705	0.163526
12	InterLATA	0.041664	0.045796	0.048920	0.049762	N/A
13	IntraLATA	0.053551	0.053083	0.052567	0.051104	N/A
14	Local	0.733017	0.736313	0.736228	0.737429	N/A
15	TOTAL	1.000000	1.000000	1.000000	1.000000	N/A
16						
17	SUBSCRIBER PLANT FACTORS					
18	Toll					
19	Interstate	0.307129	0.292846	0.278564	0.264282	0.250000
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	0.548022	0.562305	0.576587	0.590869	0.605151
23	TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000
24						
25	TRAFFIC UNITS					
26	Toll					
27	Interstate	880,884,058	872,011,921	770,337,240	998,128,650	N/A
28	InterLATA	497,917,341	527,527,034	451,493,122	442,796,852	N/A
29	IntraLATA	1,594,729,132	1,197,859,873	922,165,414	1,010,662,335	N/A
30	Local	5,979,174,675	6,028,758,193	5,677,455,730	6,070,388,108	N/A
31	TOTAL	8,952,705,206	8,626,157,021	7,821,451,506	8,521,975,945	0

* No projection of separated data available for Minutes of Use, Intrastate (ER/RA) SLU Factors, or Traffic Units in 1993.

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 1993

Schedule C-24b
Page 1 of 1
Witness Responsible: W. S. Reid

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

(000)	1993 Total Minutes of Use	INTERSTATE		INTRASTATE INTERLATA		INTRASTATE INTRALATA		LOCAL		TOTAL 1992
		1992	1993	1992	1993	1992	1993	1992	1993	
January	0	1,322,140,160	N/A	402,658,203	N/A	478,983,099	N/A	5,646,509,535	N/A	7,850,290,997
February	0	1,226,169,320	N/A	368,644,868	N/A	434,074,464	N/A	5,103,711,912	N/A	7,132,600,564
March	0	1,368,608,380	N/A	414,310,904	N/A	450,426,865	N/A	5,698,787,567	N/A	7,932,133,716
April	0	1,281,081,834	N/A	398,682,754	N/A	446,665,727	N/A	5,630,544,729	N/A	7,756,955,044
May	0	1,232,551,741	N/A	378,283,421	N/A	441,322,178	N/A	5,638,801,805	N/A	7,690,959,145
June	0	1,190,184,754	N/A	377,645,511	N/A	416,510,413	N/A	5,532,087,806	N/A	7,516,428,484
July	0	1,200,922,414	N/A	379,327,439	N/A	425,266,224	N/A	5,839,044,525	N/A	7,844,560,602
August	0	1,210,878,520	N/A	379,884,398	N/A	424,535,262	N/A	5,846,048,435	N/A	7,861,346,615
September	0	1,144,044,819	N/A	372,364,890	N/A	440,249,824	N/A	5,680,152,330	N/A	7,636,811,863
October	0	1,246,312,791	N/A	403,904,425	N/A	446,051,387	N/A	5,951,978,123	N/A	8,048,246,726
November	0	1,300,601,644	N/A	394,088,173	N/A	431,001,099	N/A	5,935,195,616	N/A	8,060,886,532
December	0	1,347,724,952	N/A	400,693,100	N/A	428,023,071	N/A	5,932,899,703	N/A	8,109,340,826
Test Period 1993	0		0		0		0		0	
Prior Year 1992		15,071,201,329		4,670,488,086		5,263,109,613		68,435,762,086		93,440,561,114

* Projections of Minutes of Use data not available for 1993.

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 1993

Schedule C-24c
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Accounts (1)	Intrastate Toll			Other (5)	Nontraffic Sensitive Portion (6)
		Interstate Toll (2)	InterLATA (3)	IntraLATA (4)		
1	Telephone Property:					
2	Land and Support Assets	0.216080	N/A	N/A	N/A	N/A
3	Central Office - Switching	0.169548	N/A	N/A	N/A	N/A
4	Central Office - Transmission	0.292728	N/A	N/A	N/A	N/A
5	Information Orig./Term. assets	0.249455	N/A	N/A	N/A	N/A
6	Cable and Wire Facilities	0.257107	N/A	N/A	N/A	N/A
7	Amortizable Assets	0.216076	N/A	N/A	N/A	N/A
8	Plant Acquired and Plant Sold	0.000000	N/A	N/A	N/A	N/A
9						
10	Total Plant In Service	0.243484	N/A	N/A	N/A	N/A
11	Depreciation Reserve	0.246369	N/A	N/A	N/A	N/A
12	Net Plant in Service	0.241590	N/A	N/A	N/A	N/A
13	Plant Under Construction	0.243480	N/A	N/A	N/A	N/A
14	Property Held for Future Use	0.243478	N/A	N/A	N/A	N/A
15	Plant Acquisition Adjustment	0.000000	N/A	N/A	N/A	N/A
16	Net Plant	0.241610	N/A	N/A	N/A	N/A
17	Working Capital	0.218792	N/A	N/A	N/A	N/A
18	Deferred Income Taxes	0.234594	N/A	N/A	N/A	N/A
19						
20	Operating Expenses					
21	Plant Specific	0.238133	N/A	N/A	N/A	N/A
22	Plant Nonspecific	0.234086	N/A	N/A	N/A	N/A
23	Depreciation	0.244645	N/A	N/A	N/A	N/A
24	Customer Operations	0.171963	N/A	N/A	N/A	N/A
25	Corporate Operations	0.215962	N/A	N/A	N/A	N/A
26	Other Income and Expense	0.250000	N/A	N/A	N/A	N/A
27	Total Operating Expenses	0.223987	N/A	N/A	N/A	N/A
28	Taxes (Other Than Income)	0.178909	N/A	N/A	N/A	N/A
29	Investment Credits - Net	0.243474	N/A	N/A	N/A	N/A
30						
31	Other					
32	Fixed Charges	0.244030	N/A	N/A	N/A	N/A
33	Interest Charged to Construction	0.254438	N/A	N/A	N/A	N/A

* There is no forecast available for Intrastate (ER/RA), Local, or Non-Traffic Sensitive by major plant and expense account for 1993.

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 1993

Schedule C-24d

Page 1 of 8

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic or Projected

Average or Year End

SEE ATTACHED

Supporting Schedules:

Recap Schedules:

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1993

	(1) Total Company Columns (2 + 3)	(2) Interstate Toll	(3) Total Intrastate Columns (4 + 7)	(4) Intrastate Toll Columns (5 + 6)	(5) -----IntraToll----- Inter- territory	(6) Intra- territory	(7) Local
AVERAGE RATE BASE							
1. General Support	\$1,166,930	\$284,628	\$882,302	\$0	\$0	\$0	\$882,302
2. Central Office	3,492,156	850,284	2,641,872	0	0	0	2,641,872
3. Information Orig/Term	164,780	40,121	124,659	0	0	0	124,659
4. Cable and Wire Facilities	4,586,701	1,115,806	3,470,895	0	0	0	3,470,895
5. Amortizable Assets	<u>19,424</u>	<u>4,730</u>	<u>14,694</u>	0	0	0	<u>14,694</u>
6. Plant in Service	\$9,429,991	\$2,295,569	\$7,134,422	\$0	\$0	\$0	\$7,134,422
7. Accumulated Depreciation and Amortization	<u>3,989,981</u>	<u>973,152</u>	<u>\$3,016,829</u>	0	0	0	<u>3,016,829</u>
8. Net Plant in Service	\$5,440,010	\$1,322,417	\$4,117,593	\$0	\$0	\$0	\$4,117,593
9. Property Held for Future Use	236	57	179	\$0	0	0	179
10. TPUC (No IDC)	45,237	11,014	34,223	0	0	0	34,223
11. Acquisition Adjustments	0	0	0	0	0	0	0
12. Working Capital Allowance	<u>(19,088)</u>	<u>(17,212)</u>	<u>(1,876)</u>	0	0	0	<u>(1,876)</u>
13. Per Book Average Rate Base	<u>\$5,466,995</u>	<u>\$1,316,276</u>	<u>\$4,150,719</u>	\$0	\$0	\$0	<u>\$4,150,719</u>
14. % Distribution	100%	24.08%	75.92%	0.00%	0.00%	0.00%	75.92%

ADJUSTMENTS TO AVERAGE RATE BASE

15. Adjustments for Achieved Rate Base	<u>(\$92,657)</u>
16. Adjusted Achieved Rate Base	<u>\$4,057,462</u>

ADJUSTED ANNUALIZED/PRO FORMA YEAR END RATE BASE

17. Year End Rate Base per Books
18. Adjustments for Year End Rate Base
19. Adjusted Year End Rate Base

RATES OF RETURN

20. Average Per Book	<u>9.87%</u>	<u>11.42%</u>	<u>9.38%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>9.38%</u>
21. Average Adjusted Achieved			<u>9.18%</u>				
22. Adjusted Year End							

FLORIDA PUBLIC SERVICE COMMISSION
 TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
 Test Year 1993
 Page 3 of 8

Company : Southern Bell Tel. & Tel. Co.
 12 Months Ended : December 31, 1993

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ADJUSTMENTS TO AVERAGE RATE BASE (000)	Plant in Service	Accumulated Depreciation and Amortization	Property Held for Future Use	ST Plant Under Construction	Acquisition Adjustment	Working Capital Allowance	Per Book Average Rate Base
1. Intrastate Rate Base per Books	\$7,134,422	\$3,016,829	\$179	\$34,223	\$0	(\$1,876)	\$4,150,119
INTRASTATE ACHIEVED ADJUSTMENTS							
2. Excess Plug-in Units	(16,604)	\$0	\$0	\$0	\$0	\$0	(\$16,604)
3. WECO Tax Credits	34,703	14,586	0	0	0	0	20,117
4. BELLCORE Investment & Div	5,144	0	0	0	0	0	5,144
5. Implementation of SFAS 112	0	0	0	0	0	(7,440)	(7,440)
6. Hurricane Trueup	0	0	0	0	0	29,451	29,451
7. Expiring Amortizations - 1994	0	(8,825)	0	0	0	0	8,825
8. Attrition	(110,452)	0	0	0	0	0	(110,452)
9. Casualty Damage Reserve Accrual	0	0	0	0	0	(3,000)	(3,000)
10. Extraordinary Retirement Expense	0	18,698	0	0	0	0	(18,698)
11. Total Accounting Adjustments, Intrastate Achieved	(\$87,209)	\$24,459	\$0	\$0	\$0	\$19,011	(\$92,657)
12. Achieved Intrastate Rate Base	\$7,047,213	\$3,041,288	\$179	\$34,223	\$0	\$17,135	\$4,057,462

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
Test Year 1993
Page 4 of 8

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1993

	(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	\$1,505,981	0	\$1,505,981	\$0	0	0	\$1,505,981
2. Network Access Revenue	1,064,284	749,874	314,410	0	0	0	314,410
3. Long Distance Revenue	345,148	1,704	343,444	0	0	0	343,444
4. Miscellaneous Revenue	318,837	24,760	294,076	0	0	0	294,076
5. Uncollectible Revenues	42,123	2,150	39,973	0	0	0	39,973
6. Net Booked Revenue	<u>\$3,192,127</u>	<u>\$774,188</u>	<u>\$2,417,939</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,417,939</u>
OPERATING EXPENSES							
7.							
8. Plant Specific Operation Expense	565,764	136,010	429,754	0	0	0	429,754
9. Plant Non-Specific Operations Exp	285,492	67,734	217,758	0	0	0	217,758
10. Depreciation and Amortization	695,026	163,848	531,178	0	0	0	531,178
11. Customer Operations Expense	444,060	84,949	359,111	0	0	0	359,111
12. Corporate Operations Expense	297,641	78,048	219,593	0	0	0	219,593
13. Other Income and Expense	0	0	0	0	0	0	0
14. Total Operating Expense	<u>\$2,287,983</u>	<u>\$530,589</u>	<u>\$1,757,394</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,757,394</u>
15. % Distribution	<u>100%</u>	<u>23.19%</u>	<u>76.81%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>76.81%</u>
OPERATING TAXES							
16. Federal Income Tax	158,722	52,782	\$105,940	\$0	0	0	105,940
17. State Income Tax	36,006	10,832	25,174	0	0	0	25,174
18. Other Taxes	169,996	29,731	140,265	0	0	0	140,265
19. Total Operating Taxes	<u>\$364,724</u>	<u>\$93,345</u>	<u>\$271,379</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$271,379</u>
NET OPERATING INCOME							
20. Per Book NOI	<u>\$539,420</u>	<u>\$150,254</u>	<u>\$389,166</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>389,166</u>
21. NOI Effect of Adjustments (Achieved)			<u>(16,827)</u>				
22. Adjusted Achieved NOI			<u>\$372,339</u>				
23. NOI Effect of Adjustments (Annual/Pro Forma)							
24. Annualized/Pro Forma NOI							

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
Test Year 1993
Page 5 of 8

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1993

	(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	\$1,505,981	\$314,410	\$343,444	\$294,077	\$39,973	\$2,417,939
INTRASTATE ACHIEVED ADJUSTMENTS						
OUT OF PERIOD ADJUSTMENTS:						
2. Other Out of Period Revenue	\$1,500				\$25	\$1,475
3.						
4. Yellow Page Profits	0					0
5. Gains on Sales of Property	(73)					(73)
6. Income Related to Temporary Cash Inv	0					0
7. Lobbying Expense						0
8. Corporate Advertising						0
9. Abandoned Projects						0
10. Casualty Expense						0
11. Bellcore Investment & Dividends	792					792
12. Interest Reconciliation and AFUDC Debt						0
13. Interest Imputation						0
14. Impact of 1992 Refinancing						0
15. Impact of 1993 Refinancing						0
16. Implementation of SFAS 112						0
17. Hurricane Trueup						0
18. Expiring Amortizations - 1994						0
19. Attrition	959					959
20. Other Regulatory Adjustments						0
21. Casualty Damage Reserve Accrual						0
22. Dade/Broward County \$.25 Plan			(4,800)		(81)	(4,719)
23. Co Proposal - ELS						0
24. Co Proposal - Message Rate Restructure	1,384				23	1,361
25. Co Proposal - Hunting on FX	177				3	174
26. Co Proposal - Switched Access	(4,995)				(84)	(4,911)
27. Total Accounting Adjustments, Intrastate Achieved	(\$256)	\$0	(\$4,800)	\$0	(\$114)	(\$4,942)
28. Total Achieved Intrastate Revenue	\$1,505,725	\$314,410	\$338,644	\$294,077	\$39,859	\$2,412,997

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
Test Year 1993
Page 6 of 8

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1993

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Plant	Other					
ADJUSTMENTS TO NET OPERATING INCOME		Specific	Non-Plant	Depreciation	Customer	Corporate	Other	Total
INTRASTATE OPERATING EXPENSE		Operations	Specific	and	Operations	Operations	Income and	Operating
(000)		Expense	Oper. Exp.	Amortization	Expense	Expenses	Expenses	Expense
1. Total Intrastate Expense per Books	\$0	\$429,754	\$217,758	\$531,178	\$359,111	\$219,593	\$0	\$1,757,394
INTRASTATE ACHIEVED ADJUSTMENTS								
OUT OF PERIOD ADJUSTMENTS:								
2. Other Out of Period Revenue								\$0
3.								\$0
4. Yellow Page Profits								0
5. Gains on Sales of Property								0
6. Income Related to Temporary Cash Inv								0
7. Lobbying Expense						(459)		(459)
8. Corporate Advertising						(53)		(53)
9. Abandoned Projects							537	537
10. Casualty Expense		(74)						(74)
11. Bellcore Investment & Dividends								0
12. Interest Reconciliation and AFUDC Debt								0
13. Interest Imputation								0
14. Impact of 1992 Refinancing							176	176
15. Impact of 1993 Refinancing							7,776	7,776
16. Implementation of SFAS 112						14,880		14,880
17. Hurricane Trueup						6,841		6,841
18. Expiring Amortizations - 1994				(17,650)				(17,650)
19. Attrition				4,175			(10,729)	(6,554)
20. Other Regulatory Adjustments							(2,676)	(2,676)
21. Casualty Damage Reserve Accrual							6,000	6,000
22. Dade/Broward County \$.25 Plan		400			5,100			5,500
23. Co Proposal - ELS		702				235		937
24. Co Proposal - Message Rate Restructure								0
25. Co Proposal - Hunting on FX								0
26. Co Proposal - Switched Access								0
27. Total Accounting Adjustments.								
Intrastate Achieved	\$0	\$1,028	\$0	(\$13,475)	\$5,100	\$21,444	\$1,084	\$15,181
28. Total Achieved Intrastate Expense	\$0	\$430,782	\$217,758	\$517,703	\$364,211	\$241,037	\$1,084	\$1,772,575

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Schedule C-24d
Test Year 1993
Page 7 of 8

Company : Southern Bell Tel. & Tel. Co.
12 Months Ended : December 31, 1993

	(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	\$105,940	\$25,174	\$140,265	\$271,379	\$389,166
INTRASTATE ACHIEVED ADJUSTMENTS					
OUT OF PERIOD ADJUSTMENTS:					
2. Other Out of Period Revenue	467	80	20	\$567	\$908
3.				0	0
4. Yellow Page Profits				0	0
5. Gains on Sales of Property	(23)	(4)	(1)	(28)	(45)
6. Income Related to Temporary Cash Inv				0	0
7. Lobbying Expense	147	25		172	287
8. Corporate Advertising	17	3		20	33
9. Abandoned Projects	(173)	(30)		(203)	(334)
10. Casualty Expense	24	4		28	46
11. Bellcore Investment & Dividends	74	13		87	705
12. Interest Reconciliation and AFUDC Debt	3,904	668		4,572	(4,572)
13. Interest Imputation	(916)	(157)		(1,073)	1,073
14. Impact of 1992 Refinancing	(57)	(10)		(67)	(109)
15. Impact of 1993 Refinancing	(2,498)	(428)		(2,926)	(4,850)
16. Implementation of SFAS 112	(4,781)	(818)		(5,599)	(9,281)
17. Hurricane Trueup	(2,198)	(376)		(2,574)	(4,267)
18. Expiring Amortizations - 1994	6,173	443		6,616	11,034
19. Attrition	3,332	570		3,902	3,611
20. Other Regulatory Adjustments	860	147		1,007	1,669
21. Casualty Damage Reserve Accrual	(1,928)	(330)		(2,258)	(3,742)
22. Dade/Broward County \$.25 Plan	(3,263)	(559)	(65)	(3,887)	(6,332)
23. Co Proposal - ELS	(301)	(52)		(353)	(584)
24. Co Proposal - Message Rate Restructure	431	74	19	524	837
25. Co Proposal - Hunting on FX	55	9	2	66	108
26. Co Proposal - Switched Access	(1,556)	(266)	(67)	(1,889)	(3,022)
27. Total Accounting Adjustments, Intrastate Achieved	(\$2,210)	(\$994)	(\$92)	(\$3,296)	(\$16,827)
28. Total Achieved Intrastate Taxes	\$103,730	\$24,180	\$140,173	\$268,083	\$372,339

FLORIDA PUBLIC SERVICE COMMISSION
TELEPHONE EARNINGS SURVEILLANCE REPORT

Page 3

Company : Southern Bell Tel. & Tel. Co.

12 Months Ended : December 31, 1993

AVERAGE CAPITAL(INTRASTATE) (000)	(1)	(2)	(3) #	(4)	(5)	-----Cost Rate-----			-----Weighted Cost		(11)
	Average Per Books	Specific Adjustments	Pro Rate Adjustments	Adjusted Amount	% of Total	Floor	Sharing	Ceiling	Floor	Sharing	Rate Ceiling
1. Long Term Debt	1,095,288		(41,517)	\$1,053,771	25.97%		7.77%				2.02%
2. Short Term Debt	187,773		(7,118)	180,655	4.45%		3.30%				0.15%
3. Preferred Stock	0		0	0	0.00%		0.00%				0.00%
4. Customer Deposits	39,187	18,169	(2,174)	55,182	1.36%		8.23%				0.11%
5. Common Equity	2,016,992		(76,454)	1,940,538	47.83%	11.50%	14.00%	16.00%	5.50%		6.70% 7.65%
6. Investment Tax Credits	108,329		(4,106)	104,223	2.57%	10.18%	11.81%	13.10%	0.28%		0.30% 0.34%
7. Cost Free Capital	702,580	49,001	(28,488)	723,093	17.82%		0.00%				0.00%
8. Total Capital	<u>\$4,150,149</u>	<u>\$67,170</u>	<u>(\$159,857)</u>	<u>\$4,057,462</u>	<u>100.00%</u>				<u>8.04%</u>		<u>9.28%</u> <u>10.27%</u>

INTERNAL FUNDS

9. % Internal funds to construction expenditures after dividends (Total Company)

10. Times interest earned (NI+Interest+Income Tax)/Interest (Total Company)

11. Long Term Debt / Capital (Intrastate) 33.19%

12. Short Term Debt / Capital (Intrastate) 5.69%

13. Average adjusted achieved return on equity (Intrastate) 13.79%

14. Adjusted year end return on equity (Intrastate)

See Page 6 for details.

Schedule C-24d
Test Year 1993
Page 8 of 8

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 1993

Check Whether Data Is:

Historic or Projected

Average or Year End

Line No.	Description of each Extended Area Service Arrangements (1)	1990 (2)	1991 (3)	1992 (4)	1993 (5)	1994 (6)
1.	Central Telephone Company					
2.	(50-50 Plan)	15,952	0	0	0	0
3.	Quincy Telephone Company					
4.	(50-50 Plan)	15	0	0	0	0
5.	St. Joseph Telephone & Telegraph					
6.	Company (50-50 Plan)	3,078	0	0	0	0
7.	Vista-United Telecommunications					
8.	(50-50 Plan)	(18,884)	(20,306)	(19,807)	(19,491)	(20,022)
9.	Total	<u>161</u>	<u>(20,306)</u>	<u>(19,807)</u>	<u>(19,491)</u>	<u>(20,022)</u>

(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 1993

Schedule C-24f
Page 1 of 2
Witness Responsible: W. S. Reid

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

Line No.	Acct. No.	Account Description	Intrastate Toll		
			InterLATA	IntraLATA	
	(1)	(2)	(3)	(4)	(5)
1	2001	PLANT IN SERVICE			
2	3100-3420	Accum Depreciation and Amort			
3		Net Plant in Service			
4	2002	Property Held for Future Use			
5	2003	Tel Plant Under Construction - ST			
6	2004	Tel Plant Under Construction - LT			
7	1220	Materials and Supplies			
8	4100,4340	Deferred Taxes		DETAIL NOT AVAILABLE	
9		Return Base			
10		• Settlement Ratio			
11		* Return			
12					
13		EXPENSES AND TAXES			
14		Plant Specific			
15		Plant Non-specific			
16		Customer Operations			
17		General Expenses			
18		Operating Rents - Net			
19		Tel Franchise Requirement - Net			
20		Relief and Pensions			
21	6560	Depreciation			
22	7240	Other Taxes			
23	7220	Federal Income Tax			
24	7230	State Income Tax			
25		Gen'l Services and Licenses - Net			
26	7370	Miscellaneous Income Charges			
27	7370	Abandoned Projects			
28		Total Expenses and Taxes			
29	7340	Allow for Funds Used Dur Construct			
30		Gross Receipts and PSC			
31					
32		TOTAL SETTLEMENT REVENUES			
33		• Net Revenues			
34		• Bell Billed			
35		* Net Settlement Amount			

• These lines do not apply to columns (3) and (4). Actual settlement ratio is .04581421.

** Included in Other Taxes

Supporting Schedules:

Recap Schedules:

Intrastate Toll
Revenue Settlement Amount

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL TELEPHONE & TELEGRAPH CO.
 Docket No. 920260-TL
 Test Year 1993

Schedule C-24f
 Page 2 of 2
 Witness Responsible: W. S. Reid

Check Whether Data Is:
 Historic [] or Projected [X]
 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			
2		• Settlement Ratio			
3		• Return			
4		Allow for Funds Used Dur Construct			
5		Investment Tax Credit-Amortization			
6		Other Adjustments			
7		• Net Return			
8		Fixed Charges			
9		Other Adjustments			
10		After-Tax Income			
11		State Income Tax			
12		Federal Income Tax			
13		Operating Expenses and Taxes			
14		Uncollectibles			
15		Other Adjustments			
16		• Net Revenue Requirement			
17		Gross Receipts Taxes			
18		Other Adjustments			
19		• Settlement Requirement			

The Southern Bell portion of intraLATA Private Line Revenues for 1993 is \$ 51,517,133.

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 1993

Schedule C-24g
 Page 1 of 1
 Witness Responsible: W. S. Reid

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

Line No.	Disputed Item (1)	Nature of Dispute (2)	Affected Time Period (3)	Effect on Intrastate Toll (4)	Effect on Extended Area Service Settlements (5)
1	Methodology for determining COE	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	category 4.23 termination counts.				
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 1993

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 actual monthly cost studies for 1992 in the 1992 MFR's. Monthly cost studies are not performed on a forecast basis.

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

60. Schedule C-24i-- 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: 1993

Schedule C-24i
Page 1 of 1
Witness Responsible:
W. S. Reid

Traffic and revenue settlements agreements for 1993 are produced in a limited number of copies in the 1993 test year MFRs, volume 11.

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 1993

Schedule C-26
Page 1 of 1
Witness Responsible: W. S. Reid

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

Line No.	Purpose	*****	Florida Combined Amounts			*****
		1990	1991	1992	1993	
		TY-3	TY-2	TY-1	TY	
		(\$000)	(\$000)	(\$000)	(\$000)	
	(1)	(2)	(3)	(4)	(5)	
1.	Antitrust Litigation	311	79	96	101	
2.	Nonregulated Activity (Note A)	N/A	23,128	2,516	2,960	
3.	Exec. Salaries and Expenses	1,895	4,863	2,282	2,720	
4.	Legislative (Note B)	157	251	425	379	
5.	Lobbying & Liaison Expenses	1,260	1,149	900	1,051	
6.	Charitable & Civic Contributions	495	466	524	447	
7.	Professional Dues	281	555	222	229	
8.	Advertising (Note C)	4,259	3,496	1,150	1,795	
9.	Membership Fees and Dues	63	44	34	36	
10.	FCC Activity (Note D)	248	352	462	523	
11.	Interstate Activities (Note E)	N/A	N/A	N/A	N/A	
12.	Stockholder Related	3,116	3,167	2,429	2,810	
13.	All Other	436,411	445,150	119,896	117,631	
14.						
15.		448,496	482,700	130,938	130,680	
16.						
17.						
18.						

19. Note A: Affiliated billing costs are charged to Part 32 accounts by function codes which are either regulated, nonregulated or "common". The expenses charged to "common" codes are allocated to both regulated and nonregulated; and each "common" category has a different regulated/nonregulated split.
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.
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 1993 amounts shown represents only the BellSouth DC Federal Regulatory costs other than those included in Line 5 above plus an estimate of BellSouth Corporation applicable costs. Amounts for 1990 include only the BellSouth DC Federal Regulatory costs other than those included on Line 5.
25. Note E: Interstate activities are not recorded separately on the company's books.
26. Note F: Affiliated billing amounts are not budgeted in the above detail; therefore, the detailed categories are estimates.

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

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.
Docket No. 920260-TL
Test Year 1993

Schedule C-27

Page 1 of 1

Witness Responsible W. S. Reid

Check Whether Data Is:

Historic [X] or Projected [X]

Average [] or Year End [X]

<u>Line No.</u>	<u>Description</u>	<u>1982</u>	<u>1993</u>	<u>Nonregulated Allocations (3)</u>
1.	Revenues: (A/C 5230) (4)	170,358,405	229,085,000	XXX
2.	Expenses: (A/C 6622) (1) (4)	68,143,362	2,357,322	XXX
3.	Gross Profit: (L1 - L2)	102,215,043	226,727,678	XXX
4.	Growth Factor: (2)	1.6572	XXX	XXX
5.	Consumer Price Index	1.4974	XXX	XXX
6.	Adjusted Gross Profit (L3 x L4 x L5)	253,645,738		0

(1) For 1982 use 40% of revenues or actual - whichever is less.

(2) Access line growth for period 1982 through test period.

(3) Test year excess gross profits as defined in Florida Statutes 364.037.

(4) Only those revenues and expenses formerly included in Account 523 and 649.

Supporting Schedules: A-6a, A-6b

Recap Schedules:

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 1993

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 (Est)			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	1,049	800	249	1,049	800	249
2 Central Office Equipment	12,069,532	8,915,172	3,154,360	12,069,532	8,915,172	3,154,360	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	569,682	434,488	135,194	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	12,640,262	9,350,460	3,289,802	12,640,262	9,350,460	3,289,802
7 Accumulated depreciation	(7,173,095)	(5,482,674)	(1,690,422)	(6,055,473)	(4,726,602)	(1,328,870)	(7,173,095)	(5,482,674)	(1,690,422)
8 Associated deferred taxes	(2,754,230)	(2,105,164)	(649,066)	(3,132,735)	(2,376,111)	(756,624)	(2,754,230)	(2,105,164)	(649,066)
9 Unamortized investment tax credits	(459,785)	(350,632)	(109,153)	(459,785)	(350,632)	(109,153)	(459,785)	(350,632)	(109,153)
10 Subtotal (6 thru 9)	2,253,152	1,411,991	841,162	2,992,270	1,897,115	1,095,155	2,253,152	1,411,991	841,162
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	1,117,623	822,922	294,701	9,206,609	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	236,263	181,763	54,500	18,954,593	12,454,256	7,381,696
17 Subtotal (11 thru 16)	1,353,886	1,004,685	349,201	1,353,886	1,004,685	349,201	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	1,353,886	1,004,685	349,201	27,397,122	18,359,882	9,037,240
19A Amortization Amount	0	0	0	1,858,392	1,858,392	0	19,399,151	10,080,639	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 #880069, 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
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the company's 12-month average cost of capital for:
1) the test year,
2) the prior year if the test year is projected, or
3) the test year of the last rate case if an historical test year is used

Type of Data Shown:
___ Historical Test Year Ended ___/___/___
X Projected Test Year Ended 12 /31 /93
___ Prior Test Year Ended ___/___/___
Witness: WILLIAM B. KECK

Investor-supplied capital spread based on BellSouth Telecommunications (9 states) capital structure and BellSouth Telecommunications cost rates are used for Long-Term & Short-Term Debt.
-----Present Rate Case-----

Line No.	Class of Capital	Dollars @ (000)	Ratio @ (%)	Last Rate Case (Prior Year) Cost Rate		Weighted Rate		Dollars (000)	Ratio (%)	Cost Rate (%)	Weighted Cost (%)
				Requested (%)	Approved @ (%)	Requested (%)	Approved @ (%)				
1.	Long Term Debt	\$1,028,516	24.42%	8.88%	8.88%	2.17%	2.17%	\$1,053,771	25.97%	7.77%	2.02%
2.	Short Term Debt	194,017	4.61%	8.45%	8.45%	0.39%	0.39%	180,655	4.45%	3.30%	0.15%
3.	Common Equity	1,959,174	46.51%		13.20%		6.14%	1,940,538	47.83%	14.00%	6.70%
4.	Preferred Stock	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5.	Customer Deposits	46,858	1.11%	7.73%	7.73%	0.09%	0.09%	55,182	1.36%	8.23%	0.11%
6.	Cost Free Capital	811,818	19.27%	0.00%	0.00%	0.00%	0.00%	723,093	17.82%	0.00%	0.00%
7.	Investment Tax Credits	171,677	4.08%		11.71%		0.48%	104,223	2.57%	11.81%	0.30%
8.	Total Capital	\$4,212,060	100.00%				9.26%	\$4,057,462	100.00%		9.28%

@ 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.

COST OF CAPITAL - 10 YEAR HISTORY
BellSouth Telecommunications

Florida Public Service Commission

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-TL

EXPLANATION: Provide the company's year-end capital structure and embedded cost rates for fixed cost capital as reported in the annual report for the past 10 calendar years.

Type of Data Shown:

Historical Test Year Ended ___/___/___
 X Projected Test Year Ended 12/31/93
 ___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Class of Capital	1990			1991			1992			1993 EST		
	Amount (\$ M)	Ratio (%)	Cost Rate (%)	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%	\$6,255.1	33.67%	7.77%
Short Term Debt	706.6	3.81%	8.62%	852.4	4.56%	4.85%	946.9	5.07%	3.65%	1,060.7	5.71%	3.29%
Common Equity	11,400.6	61.47%		11,422.5	61.16%		11,382.7	60.98%		11,259.9	60.62%	
Total Capital	\$18,547.5	100.00%		\$18,677.6	100.00%		\$18,665.6	100.00%		\$18,575.7	100.00%	

Supporting Schedules:

Recap Schedules:

COST OF CAPITAL - 10 YEAR HISTORY
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission
Company: Southern Bell Telephone & Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the company's year-end capital structure and embedded cost rates for fixed cost capital as reported in the annual report for the past 10 calendar years.

Type of Data Shown:
 Historical Test Year Ended ___/___/___
 Projected Test Year Ended 12/31/93
 Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

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.: 920260-7L

EXPLANATION: Provide the specified data on short-term debt issues on a 12-month average basis for the test year.

Type of Data Shown:
 Historical Test Year Ended ___/___/___
 Projected Test Year Ended 12 / 31 / 93
 Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

Interest Rate	Special Provisions	Maturity Date	Credit Line (000)	Average Amount Outstanding During the Year (000)
3.30%	NA	45 *	1,016,900 #	\$1,061,015

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Current Maturities @	9,656	1,204	12.47%
Commercial Paper	1,051,359	33,827	3.22%
Total Short Term Debt	1,061,015	35,031	3.30%

Credit line for commercial paper
 * Average length of commercial paper sold
 @ Including Capital Leases

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 type="checkbox"/> Historical Test Year Ended ___/___/___ <input checked="" type="checkbox"/> Projected Test Year Ended 12 /31 /93 <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%. From January through May, 1993, the ratio of short-term debt to capital varied between 4.7% and 7.9%.

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 \$61.8 million during the period January through May, 1993, which is approximately 82% 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.

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
 Projected Test Year Ended 12/31/93
 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, 92	54,305	None	None	54,305	399	None	399	
2.	January, 93	55,265			55,265	392		392	
3.	February, 93	55,605			55,605	342		342	
4.	March, 93	56,063			56,063	302		302	
5.	April, 93	56,867			56,867	183		183	
6.	May, 93	57,396			57,396	470		470	
7.	June, 93	57,129			57,129	344		344	
8.	July, 93	57,270			57,270	420		420	
9.	August, 93	56,765			56,765	452		452	
10.	September, 93	56,090			56,090	332		332	
11.	October, 93	56,800			56,800	365		365	
12.	November, 93	56,457			56,457	867		867	
13.	December, 93	56,393			56,393	172		172	
	12--Month Average				<u>\$56,421</u>	<u>\$396</u>		<u>\$396</u>	
	12--Month Total				<u>\$56,393</u>	<u>\$4,641</u>		<u>\$4,641</u>	<u>\$0</u>
	Effective Interest Rate 12 Month Interest expense divided by Column (6)				8.23%				

*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

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 ___/___/___
X Projected Test Year Ended 12 / 31 / 93
___ Prior Test Year Ended ___/___/___

Company: Southern Bell Telephone and Telegraph

Witness: WILLIAM B. KECK

Docket No.: 920260-7L

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Description, Coupon Rate	Issue Date	Maturity Date	Principal Amount Sold (Face Value) (000)	12-Month Average Principal Amt. Outstanding (000)	Amount Due Within One Year (000)	Discount (Premium) on Principal Amount Sold (000)	Issuing Expense On Principal Amount Sold (000)	Net Expense (8)+(9) (000)	Life (Years)	Annual Amortization (10)/(11) (000)	Interest Expense (Coupon Rate) (2) x (6) (000)	Total Annual Cost (12)+(13) (000)
1	3.25%	10-15-55	10-15-95	\$30,000	\$30,000	\$0	(195)	119	(\$76)	40	(\$2)	\$975	\$973
2	4.625%	12-01-58		Redeemed	Redeemed	0							
3	5.50%	10-01-59		Redeemed	Redeemed	0							
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)	3,062	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	\$46,042	0	(147)	431	\$284	31	\$8	3,165	3,172
11	e 8.50%	11-01-69		\$125,000	15,625	0	0	0	\$0	32	\$0	1,330	1,330
12	e 8.00%	07-01-69		\$150,000	18,750	0	0	0	\$0	30	\$0	1,501	1,501
13	e 8.25%	12-01-70		\$150,000	18,750	0	0	0	\$0	34	\$0	1,547	1,547
14	9.05%	07-01-70		Redeemed	Redeemed	0			\$0				
15	eee 7.60%	09-01-71	09-01-08	\$100,000	45,833	0	401	40	\$441	37	\$12	3,483	3,495
16	eeee 7.375%	11-01-71	11-01-07	\$100,000	\$54,167	0	474	517	\$991	36	\$27	3,995	4,022
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	\$67	11,062	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	ee 8.25%	08-01-73	08-01-13	\$200,000	\$75,000	0	345	666	\$1,011	40	\$25	6,188	6,213
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	eee 9.20%	04-01-75	04-01-10	\$200,000	\$91,667	0	0	888	\$888	35	\$25	8,434	8,459
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	eee 8.625%	09-12-78	09-01-18	\$150,000	\$68,750	0	283	85	\$368	40	\$9	5,930	5,939
28	9.875%	09-15-79		Redeemed									
29	ee 9.625%	03-01-79	03-01-19	\$250,000	\$93,750	0	351	717	\$1,068	40	\$27	9,023	9,050
30	eeee 10.375%	12-30-85	12-30-25	\$250,000	\$135,417	0	575	895	\$1,470	40	\$448	14,050	14,497 ##
31	10.75%	12-18-85		Redeemed									
32	8.63%	08-21-86	09-01-26	\$500,000	\$500,000	0	19,708	49,052	\$68,760	40	\$1,719	43,126	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	25,501	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	\$250,000	0	2,500	2,438	\$4,938	40	\$123	20,625	20,748
37	7.875%	07-29-92	08-01-32	\$300,000	\$300,000	0	4,323	2,875	\$7,198	40	\$180	23,625	23,805
38	*** 6.50%	01-15-93	02-01-00	\$275,000	\$240,625	0	802	1,657	\$2,459	7	\$351	15,641	15,992
38a	*** 7.00%	01-15-93	02-01-05	\$150,000	\$131,250	0	421	1,040	\$1,461	12	\$123	9,187	9,309
39	*** 6.25%	05-04-93	05-15-03	\$450,000	\$281,250	0	1,246	2,016	\$3,262	10	\$326	17,578	17,904
40	*** 5.25%	05-11-93	06-08-98	\$500,000	\$270,833	0	1,138	813	\$1,951	5	\$390	14,219	14,609
41	*** 7.50%	06-08-93	06-15-33	\$300,000	\$137,500	0	518	1,295	\$1,813	40	\$45	10,313	10,358
41a	*** 6.375%	06-08-93	06-15-04	\$200,000	\$91,667	0	743	688	\$1,431	11	\$130	5,844	5,974
42	Total				\$6,371,876	\$0	\$108,553	\$136,194	\$244,747		\$7,821	\$487,476	\$495,297

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 / /

X Projected Test Year Ended 12 /31 /93

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-7L

42 Total 12-mos avg principal amt. outstanding (from previous pg.) \$6,371,876

43 Unamortized Premium, Discount, and Issuance

Expense Associated with (6). (From Schedule D-6, page 2)

(216,032)

44 Net

\$6,155,844

45 Embedded Cost of Long-Term Debt

8.05%

(Col 14, D-6, page 1a) / (Line 44, 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, Redeemed 2/22/93

@@ Partial year, Redeemed 6/7/93

@@@ Partial year, Redeemed 6/14/93

@@@@ Partial year, To be redeemed 7/12/93

*** New issue, partial year

LONG - TERM DEBT OUTSTANDING
BellSouth Telecommunications Basis

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provide the specified data on long-term debt issues on a 12-month average basis for the test year. Arrange by type of issue (i.e. first mortgage bonds).

Type of Data Shown:
Historical Test Year Ended ___ / ___ / ___
X Projected Test Year Ended 12 / 31 / 93
___ Prior Test Year Ended ___ / ___ / ___
Witness: WILLIAM B. KECK

	Average Amount Outstanding (000)	Average Annual Cost (000)	Average Cost Rate
Funded Debt	\$6,155,844	\$495,297	8.05%
Other Long Term Debt	1,325	119	8.95%
Capital Leases	27,971	3,489	12.47%
Total Long Term Debt	\$6,185,140	\$498,905	8.07%

Florida Public Service Commission

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-T1

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 ___/___/___

X Projected Test Year Ended 12/31/93

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

(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	(\$5)	\$0	(\$5)
2	4.625%	Redeemed	\$0	0	\$0
3	5.50%	Redeemed	90	0	\$90
4	5.00%	\$75,000	(\$130)	0	(\$130)
5	4.375%	70,000	8	0	\$8
6	4.375%	75,000	(275)	0	(\$275)
7	4.375%	70,000	(\$63)	0	(\$63)
8	4.750%	100,000	(\$68)	0	(\$68)
9	6.00%	100,000	107	0	\$107
10	6.875%	46,042	\$48	0	\$48
11	8.50%	15,625	\$16	0	\$16
12	8.00%	18,750	8	0	\$8
13	8.25%	18,750	\$5	0	\$5
14	9.05%	Redeemed	7,056	0	\$7,056
15	7.60%	45,833	184	0	\$184
16	7.375%	54,167	401	0	\$401
17	7.375%	100,000	360	0	\$360
18	7.375%	150,000	1,118	0	\$1,118
19	7.625%	350,000	1,619	0	\$1,619
20	8.25%	75,000	933	0	\$933
21	8.00%	300,000	2,557	0	\$2,557
22	9.20%	91,667	432	0	\$432
23	8.250%	450,000	3,695	0	\$3,695
24	8.125%	275,000	2,074	0	\$2,074
25	8.250%	250,000	515	0	\$515
26	8.250%	210,000	21,669	0	\$21,669
27	8.625%	68,750	234	0	\$234
28	9.875%	Redeemed	0	0	\$0
29	9.625%	93,750	694	0	\$694
30	10.375%	135,417	14,656	0	\$14,656
31	10.75%	Redeemed	0	0	0
32	8.63%	500,000	56,999	0	\$56,999
33	8.75%	300,000	51,317	0	\$51,317
34	8.50%	300,000	14,236	0	\$14,236
35	8.50%	300,000	11,032	0	\$11,032
36	8.25%	250,000	4,938	0	\$4,938
37	7.875%	300,000	7,198	0	\$7,198
38	6.50%	240,625	2,458	0	\$2,458
38a	7.00%	131,250	1,460	0	\$1,460
39	6.25%	281,250	3,262	0	\$3,262
40	5.25%	270,833	1,950	0	\$1,950
41	7.50%	137,500	1,813	0	\$1,813
41a	6.375%	91,667	1,431	0	\$1,431
42 Total		\$6,371,876	\$216,032	\$0	\$216,032

Florida Public Service Commission

EXPLANATION: Explain significant call provisions and special restrictions on debt outstanding at the end of the test year.

Type of Data Shown:

Historical Test Year Ended / /

X Projected Test Year Ended 12 /31 / 93

 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 = $(A - 100) \times \frac{\text{annual decrease in premium for}}{\text{(years to maturity - 5) early call}}$

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
 Company: Southern Bell Telephone & Telegraph
 Docket No.: 920260-TL

EXPLANATION: Provide the data as specified for preferred stock on a 12-month average basis for the test year.

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 X Projected Test Year Ended 12 /31 /93
 ___ Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

(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.

COMMON STOCK ISSUES -- ANNUAL DATA

Florida Public Service Commission

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

EXPLANATION: Provide annual details of common stock issues for test year and three previous calendar years

Type of Data Shown:
 Historical Test Year Ended ___/___/___
 X Projected Test Year Ended 12 /31 /93
 ___ Prior Test Year Ended ___/___/___
 Witness: WILLIAM B. KECK

(1) Line No.	(2) Changes for Year	(3) Shares	(4) Amount (000)	(5) Price Per Share	(6) Shares Issued	(7) Gross Proceeds (000)	(8) Issue Expense (000)	(9) Net Proceeds (000)	(10) Net Proceeds Per Share	(11) Total Shares Outstanding
-----------------	-------------------------	---------------	---------------------	------------------------	----------------------	-----------------------------	----------------------------	---------------------------	--------------------------------	----------------------------------

THERE HAVE BEEN NO PUBLIC OFFERINGS OF BELLSOUTH COMMON STOCK FOR THE TEST YEAR OR THE THREE PREVIOUS CALENDAR YEARS.

Supporting Schedules:

Recap Schedules:

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 ___/___/___

X Projected Test Year Ended 12/31/93

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-7L

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 ___/___/___
X Projected Test Year Ended 12/31/03
 ___ Prior Test Year Ended ___/___/___
 Witness: W. S. Reid

COMPANY: Southern Bell
 DOCKET NO.: 920260-1L

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	SFAS 109 Implementation	Total
1	Total Southern Bell										
2	per Books (000)	6,135,278	1,051,814	0	132,446	11,298,229	468	572,453	3,626,747	0	22,617,438
3	Allocation Percentage	23.86%	23.86%	N/A	N/A	23.86%	N/A	N/A	N/A	N/A	N/A
4											
5	Florida	1,463,694	250,931	0	57,356	2,695,420	90	142,198	909,433		5,519,122
6	Allocation Percentage	99.37%	99.37%	N/A	90.73%	99.37%	100.00%	99.57%	99.80%	99.37%	N/A
7											
8	Regulated Florida	1,454,534	249,961	0	52,040	2,678,551	90	141,591	907,855	0	5,483,822
9	Intrastate %	75.30%	75.30%	N/A	75.30%	75.30%	75.65%	76.51%	77.40%	75.30%	N/A
10											
11	Intrastate, unadjusted	1,095,288	187,773	0	39,169	2,016,992	68	108,329	702,512	0	4,150,149
12	Specific Adjustments:										
13 a.	Customer Deposits				18,169						18,169
14 b.	WECCO Tax Credits								20,117		20,117
15 c.	Implementation SFAS 112								(2,800)		(2,800)
16 d.	Hurricane Trueup								13,096		13,096
17 e.	Expiring Amortizations								6,616		6,616
18 f.	Deferred Comp Plans								21,266		21,266
19 g.	Casualty Damage Reserve								(2,258)		(2,258)
20 h.	Extraordinary Retirement								(7,036)		(7,036)
21											0
22											0
23											0
24											0
25											0
26											0
28											0
29											0
30											0
31											0
32	Subtotal	1,095,288	187,773	0	57,356	2,016,992	68	108,329	751,513		4,217,319
33 s.	BST Capital Structure	(0)	0			0					(0)
34											
35	Subtotal	1,095,287	187,773	0	57,356	2,016,992	68	108,329	751,513		4,217,319
36	Pro Rata Adjustments	(41,517)	(7,116)	0	(2,174)	(76,454)	(2)	(4,106)	(26,486)		(159,857)
37											
38	Jurisdictional Cap Struct	1,053,771	180,655	0	55,182	1,940,538	66	104,223	723,027		4,057,462
39											
40	Percent of Total Capital	25.97%	4.45%	0.00%	1.36%	47.83%	0.00%	2.57%	17.62%		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, 132,267; Florida Regulated, 30,299; Intrastate, 22,816.

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 ___/___/___
 Projected Test Year Ended 12/31/93
 Prior Test Year Ended ___/___/___

COMPANY: Southern Bell

Witness: W. S. Reid

DOCKET NO.: 920280-TL

Line No	Description	Dollar Amount Intrastate (000)
1	1. Long-term Plant under Construction	(26,436)
2	2. Investments in and Advances to Affiliated Companies	(5,095)
3	3. Miscellaneous Physical Property	(8,164)
4	4. Other	
5	a. Adjustment to allocated Cash Working Capital	53,508
6	b. Customer Deposits	(16,168)
7	c. Accounts excluded from rate base:	
8	A/C 3300	2,272
9	A/C 1210	(109)
10	A/C 1402	(412)
11	A/C 4350	(139)
12	A/C 4110	88
13	Allocation Adjustment	(15,542)
14		-----
15		21,496
16	5. Rate Base Adjustments	
17	a. Excess Plug-In Units	(16,604)
18	b. Bellcore Investment and Dividend	5,144
19	c. Implementation of SFAS 112	(7,440)
20	d. Hurricane Trueup	29,451
21	e. Expiring Amortizations-1994	8,825
22	f. Casualty Damage Reserve Accrual	(3,000)
23	g. Extraordinary Retirement Expense	(18,698)
24	h. Attrition (Accretion) Adjustment	(110,452)
25	i. Specific adjustments, Items c.- h. from page 1	(28,884)
26		-----
27		(141,658)
28		-----
29	Total	(159,857)

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.: 920260-TL

Type of Data Shown:

Historical Test Year Ended / /

Projected Test Year Ended 12/31/93

Prior Test Year Ended / /

Witness: W. S. Reid

Line No	Indicator	1989	1990	1991	Prior Year (1992)	TY (1993) Current Rates	TY (1993) Proposed Rates	TY+1 (1994) Current Rates	TY+1 (1994) Proposed Rates
1	Interest Coverage Ratios:								
2	Including AFUDC in Income Before Interest Charges	4.30	4.45	4.17	4.16	5.22	N/A	5.07	N/A
3	Excluding AFUDC in Income Before Interest Charges	4.29	4.44	4.15	4.15	5.21	N/A	5.06	N/A
4	AFUDC as a percent of Income Available for Common	0.28%	0.23%	0.59%	0.53%	0.34%	N/A	0.34%	N/A
5	Percent of Construction Funds Generated Internally *	95.2%	88.4%	88.4%	87.5%	91.8%	N/A	97.3%	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	161,863,570	159,833,599	159,833,599	158,267,917	138,804,000	N/A	137,839,000	N/A
11	Lease Payments	1,627,123	949,701	949,701	608,111	771,000	N/A	978,000	N/A
12	Ratio of Earnings to Fixed Charges								
13	Including AFUDC	2.40	2.48	2.23	2.03	2.71	N/A	2.75	N/A
14	Excluding AFUDC	2.39	2.47	2.22	2.02	2.70	N/A	2.73	N/A

* This information is not available specifically for Florida. The percentages provided are for Southern Bell.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate interest and preferred dividend coverage ratios (both including and excluding AFUDC credits from earnings before interest charges) for:

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

 Projected Test Year Ended 12/31/93

___ Prior Test Year Ended ___/___/___

Witness: W. S. Reid

COMPANY: Southern Bell Telephone &
Telegraph - Florida
DOCKET NO.: 920260-TL1) the test year under current and proposed rates,
2) the prior year, and
3) three previous calendar years

Line No	Indicator	1989	1990	1991	Prior Year (1992)	TY (1993) Current Rates	TY (1993) Proposed Rates	TY+1 (1994) Current Rates	TY+1 (1994) Proposed Rates
INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION:									
1	Earnings Before Interest (Including Allowance for Other Funds Used During Construction) **	555,104,412	558,963,442	516,999,811	469,990,289	516,899,000	N/A	519,313,000	N/A
2	Debt Portion of Allowance for Funds Used During Construction	503,681	397,946	907,002	571,972	583,000	N/A	583,000	N/A
3	Income Taxes	145,780,231	155,519,972	143,842,167	147,268,625	211,157,000	N/A	183,946,000	N/A
4	Earnings Before Interest and Taxes (1) + (2) + (3)	701,388,324	714,881,360	661,748,980	617,830,886	728,639,000	N/A	703,842,000	N/A
5	Interest (Before Deducting Allowance for Borrowed Funds Used During Construction)	163,290,693	160,783,300	158,876,028	148,397,678	139,575,000	N/A	138,817,000	N/A
6	Interest Coverage Ratio (4)/(5)	4.30	4.45	4.17	4.16	5.22	N/A	5.07	N/A
7	Earnings After Interest, After Taxes (4) - (5) - (3)	392,317,400	398,578,088	359,030,785	322,164,583	377,907,000	N/A	361,079,000	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)	555,104,412	558,963,442	516,999,811	469,990,289	516,899,000	N/A	519,313,000	N/A
11	Allowance for Other Funds Used During Construction	813,739	632,178	1,505,878	1,381,483	917,000	N/A	917,000	N/A
12	Income Taxes	145,780,231	155,519,972	143,842,167	147,268,625	211,157,000	N/A	183,946,000	N/A
13	Earnings Before Interest and Taxes (10) - (11) + (12)	700,070,904	713,851,236	659,336,100	615,877,431	727,139,000	N/A	702,342,000	N/A
14	Interest (Before Deducting Allowance for Borrowed Funds Used During Construction)	163,290,693	160,783,300	158,876,028	148,397,678	139,575,000	N/A	138,817,000	N/A
15	Interest Coverage Ratio (13)/(14)	4.3	4.4	4.2	4.2	5.2	N/A	5.1	N/A
16	Earnings After Interest, After Taxes (13) - (14) - (12)	390,999,980	397,547,964	356,617,905	320,211,128	376,407,000	N/A	379,579,000	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

COMPANY: Southern Bell Telephone &
Telegraph - Florida
DOCKET NO.: 920260-TL

EXPLANATION: Calculate the AFUDC as a percentage of income available for common for:

- 1) the test year under current and proposed rates,
- 2) the prior year, and
- 3) three previous calendar years
(\$000)

Type of Data Shown:

Historical Test Year Ended / /

Projected Test Year Ended 12/31/93

Prior Test Year Ended / /

Witness: W. S. Reid

Line No	Indicator	1989	1990	1991	Prior Year (1992)	TY (1993) Current Rates	TY (1993) Proposed Rates	TY+1 (1994) Current Rates	TY+1 (1994) Proposed Rates
1	Allowance for Funds Used During Construction	1,317,420	1,030,124	2,412,880	1,953,455	1,500,000	N/A	1,500,000	N/A
2	Deferred Taxes on Debt Component of AFUDC	234,837	130,990	308,381	251,494	198,000	N/A	198,000	N/A
3	Net Allowance for Funds Used During Construction (1) - (2)	1,082,583	899,134	2,104,499	1,701,961	1,302,000	N/A	1,302,000	N/A
4	Income Available for Common	392,317,400	398,578,088	359,030,785	322,164,583	377,907,000	N/A	381,079,000	N/A
5	AFUDC as a Percentage of Income Available for Common (3)/(4)	0.28%	0.23%	0.59%	0.53%	0.34%	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

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-TL

EXPLANATION: Provide the most recent ten year data for the company, or consolidated parent if the company is not publicly traded as indicated.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

X Projected Test Year Ended 12 /31 /93

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

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 e	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

e 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 CommissionEXPLANATION: If the test year is projected, provide a
summary of financing plans and assumptions

Type of Data Shown:

Historical Test Year Ended / /
X Projected Test Year Ended 12 /31 /93

___ Prior Test Year Ended ___/___/___

Witness: William S. Keck

Company: Southern Bell Telephone & Telegraph

Docket No.: 920260-7L

The projected Company capital structure used to develop the average reconciled jurisdictional capital structure shown on MFR, Schedule D-1 was based on actual data through the month of April, 1993 and incorporated the estimated effects of two debenture refinancings that were initiated in May, 1993 and the one debenture refinancing that was initiated in June, 1993. No other debt refinancings were assumed to occur in 1993. Additionally, it was assumed that the Company would not issue any new long-term debt during the remainder of 1993. Short-term debt was assumed to be used, as needed, to provide day-to-day cash working capital.

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:

 Historical Test Year Ended ___/___/___

 Projected Test Year Ended 12 /31 /93

 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 January 15, 1993 the company issued (1) \$275 million in debentures at a coupon rate of 6.50% & (2) 150 million in debentures at a coupon rate of 7.00% at an issue price of 99.667% & 99.679% with proceeds to the issuer of 98.042% & 99.004%, respectively. The re-offer yield was 6.56% & 7.04% and the net interest cost to the issuer is 6.674% & 7.125%, respectively. These debentures mature February 1, 2000 & February 1, 2005, respectively, and are not callable by the issuer. The proceeds of this issue were used to refund (1) \$150 million of debentures maturing on July 7, 1999 (These debentures were issued at a coupon rate of 8.0% and will be refunded on February 22, 1993), (2) \$150 million of debentures maturing on December 1, 2004 (These debentures were issued at a coupon rate of 8.25% and will be refunded on February 22, 1993), and (3) \$125 million of debentures maturing on November 1, 2001 (These debentures were issued at a coupon rate of 8.50% and will be refunded on February 22, 1993.).

On May 4, 1993 the company issued \$450 million in debentures at a coupon rate of 6.25% at an issue price of 99.557% and with proceeds to the issuer of 98.907%. The re-offer yield was 6.31% and the net interest cost to the issuer is 6.40%. These debentures mature May 15, 2003 and are not callable by the issuer. The proceeds of this issue were used to refund (1) \$250 million of debentures maturing on March 1, 2019 (These debentures were issued at a coupon rate of 9.625% and will be refunded on June 7, 1993), and (2) \$200 million of debentures maturing on August 1, 2013 (These debentures were issued at a coupon rate of 8.25% and will be refunded on June 7, 1993.).

On May 11, 1993 the company issued US \$500 million in European debentures at a coupon rate of 5.25% at an issue price of 99.58% and with proceeds to the issuer of 98.33%. The re-offer yield was 5.278% and the net interest cost to the issuer is 5.335%. These debentures mature June 8, 1998 and are not callable by the issuer. The proceeds of this issue were used to refund (1) \$200 million of debentures maturing on April 1, 2010 (These debentures were issued at a coupon rate of 9.20% and will be refunded on June 14, 1993), (2) \$150 million of debentures maturing on September 1, 2018 (These debentures were issued at a coupon rate of 8.625% and will be refunded on June 14, 1993), and (3) \$100 million of debentures maturing on September 9, 2008 (These debentures were issued at a coupon rate of 7.60% and will be refunded on June 14, 1993.). The remaining proceeds were used for general corporate purposes.

On June 8, 1993 the company issued (1) \$200 million in debentures at a coupon rate of 6.375% & (2) 300 million in debentures at a coupon rate of 7.50% at an issue price of 99.189% & 99.623% with proceeds to the issuer of 98.539% & 98.748%, respectively. The re-offer yield was 6.479 & 7.530% and the net interest cost to the issuer is 6.564% & 7.600%, respectively. These debentures mature June 15, 2004 & June 15, 2033, respectively, and are not callable by the issuer. The proceeds of this issue will be used to refund (1) \$85 million of debentures maturing on November 1, 1999 (These debentures were issued at a coupon rate of 6.875% and will be refunded on July 12, 1993), (2) \$100 million of debentures maturing on November 1, 2007 (These debentures were issued at a coupon rate of 7.375% and will be refunded on July 12, 1993), and (3) \$250 million of debentures maturing on December 30, 2025 (These debentures were issued at a coupon rate of 10.375% and will be refunded on July 12, 1993.). The remaining proceeds will be used for general corporate purposes.

As of 6-30-93 the Company has \$475,000,000 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.