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January 3, 1994

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

RE: Docket No. 920260-TL, 900960-TL, 910163-TL, 910727-TL

Dear Mr. Tribble:

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

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

Sincerely,

Sidney J. White, Jr.
Sidney J. White, Jr. (PW)

Enclosures

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

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CERTIFICATE OF SERVICE

Docket No. 920260-TL

Docket No. 900960-TL

Docket No. 910163-TL

Docket No. 910727-TL

I HEREBY CERTIFY that a copy of the foregoing has been
furnished by United States Mail this 3rd day of January, 1994 to:

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Sidney J. White, Jr.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Comprehensive Review of the Revenue Requirements and Rate Stabilization Plan of Southern Bell Telephone and Telegraph Company)	Docket No. 920260-TL
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In re: Show cause proceeding against Southern Bell Telephone and Telegraph Company for misbilling customers)	Docket No. 900960-TL
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In re: Petition on behalf of Citizens of the State of Florida to initiate investigation into integrity of Southern Bell Telephone and Telegraph Company's repair service activities and reports)	Docket No. 910163-TL
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In re: Investigation into Southern Bell Telephone and Telegraph Company's compliance with Rule 25-4.110(2), F.A.C., Rebates)	Docket No. 910727-TL
)	
)	
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)	
)	Filed: January 3, 1994

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

COMES NOW BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company ("Southern Bell", "BST" or "Company"), pursuant to Rule 25-22.006(3)(a) and (4), Florida Administrative Code, and files its Request for Confidential Classification for certain information contained in Staff's Affiliate Transactions and Cost Allocations Audit Report and supporting workpapers.

1. During 1992 and 1993, Staff conducted audit field work on affiliate transactions and cost allocations related to these dockets. This audit has also been referred to as the "NARUC/FCC

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Audit." Staff has now completed its field work relating to these efforts.

2. On December 10, 1993 a field audit exit conference was held in Tallahassee, Florida with representatives of both Staff and Southern Bell present. Staff has identified certain documents and information that it desires to include in its audit workpapers to support its audit in this docket. Southern Bell received a copy of the final audit report on December 17, 1993.

3. Pursuant to Rule 25-22-006(3)(a) and (4), Florida Administrative Code, Southern Bell is hereby filing its Request for Confidential Classification for certain portions of Staff's Affiliate Transactions and Cost Allocations Audit Report and supporting workpapers. These documents contain numerous categories of proprietary confidential business information which will be discussed in detail hereafter.

4. Pursuant to Rule 25-22.006(4)(c), Southern Bell has included three attachments with this filing:

5. Attachment A is a listing showing the location in the subject documents of the information designated by Southern Bell as confidential.

6. Attachment B contains two edited copies of the subject documents with the confidential information deleted. Copies of Attachment B are not being served on the other parties in this proceeding.

7. Attachment C is a sealed package containing copies of the documents with the material which is confidential and

proprietary highlighted. Copies of Attachment C are not being served on the other parties in this proceeding.

AUDIT REPORT AND WORKPAPERS

8. The final audit report and the supporting workpapers contain proprietary, confidential business information. The specific categories of such information will be discussed below.

A. INFORMATION DERIVED FROM INTERNAL AUDITS

9. With respect to the portions of the documents contained in the Staff's audit report and workpapers for the NARUC/FCC Audit, referenced in Attachment A as containing internal audit reports or information derived from internal audit reports, including the specific findings, conclusions, or recommendations contained in such reports, this information is entitled to confidential classification pursuant to Section 364.183(3)(b), Florida Statutes. Southern Bell has noted the readily identifiable portions in the audit report and workpapers which contain copies of internal audit reports or information that makes specific reference to these internal audit reports, findings, conclusions, recommendations and related information and requests that this information as indicated be classified as confidential information, and therefore exempt from the public inspection and examination provisions of Section 119.07(1)(a), Florida Statutes. The auditors either copied internal audit reports in their entirety or extracted information from the internal audits from a review of the internal audits themselves or from excerpts of such audits and findings found in the

workpapers of Southern Bell's internal and external auditors. In either case, since the reports of internal auditors themselves are deemed to be proprietary confidential business information, it logically follows that excerpts taken directly from such reports relating the findings, conclusions and the like is similarly entitled to the same protection. The Commission has previously recognized that this type of information is entitled to confidential classification. PSC-93-1062-CFO-TL, issued September 21, 1993 in these consolidated dockets. Order No. 25297, issued November 5, 1991 in Docket No. 890190-TL, and affirmed in Order No. PSC-92-0135-FOF-TL, issued March 31, 1992.

B. EMPLOYEE PERSONNEL INFORMATION UNRELATED TO
COMPENSATION, DUTIES, QUALIFICATIONS OR
RESPONSIBILITIES

10. With respect to the portions of the audit report and workpaper documents referenced in Attachment A as containing employee-personnel information unrelated to compensation, duties, qualifications, or responsibilities, such information is expressly included in Section 364.183(3)(f), Florida Statutes, as proprietary confidential business information. This information includes Company employees' social security numbers. The Commission has consistently recognized the legitimate privacy interests possessed by such employees as it relates to such information and has previously recognized that this type of information is entitled to confidential classification. Order No. 24457, issued May 1, 1991 in Docket No. 890190-TL.

C. AUDIT STRATEGY, CONTROLS, WORK PROGRAMS AND
METHODOLOGIES OF EXTERNAL AUDITORS

11. With respect to the portions of the audit report and supporting workpaper documents referenced in Attachment A as containing information relating to the auditing strategy, controls, work programs and methodologies used by Southern Bell's external auditors, this information is entitled to confidential classification on the basis that they constitute the proprietary work product of such firm and is considered competitively valuable by these external auditors. Thus, pursuant to Section 364.183(3)(e), Florida Statutes, this information is entitled to confidential classification.

12. These strategies, controls, work programs and methodologies are internally developed by Coopers and Lybrand (C&L), Southern Bell's external auditors, are unique to that firm and collectively represent the firm's audit program. Such information relates to the external auditor's competitive accounting practices and procedures employed to provide its services to clients and is not otherwise publicly available. Consequently, this is information relating to such competitive interests, the disclosure of which would harm C&L's competitive business interests if publicly disclosed. If C&L's competitors were to gain public access to its audit methodologies, C&L would be competitively and financially harmed. If the information came into the hands of a C&L competitor, that competitor would have the advantage of knowing a particular audit strategy and work program methodology which has been developed internally by C&L.

Without this information, C&L's competitors would have to spend their own money and resources in order to create similar work strategies and work program methodologies. Therefore, in accord with Section 364.183(e), Florida Statutes, this information should be kept confidential because it relates "to competitive interests, the disclosure of which would impair the competitive business of the provider of the information." The audit workpapers include much of the process-related steps employed by C&L in conducting their review of the Company. According to C&L, the excerpts from the Messages for Attention of Partner (MAPs) disclose the outside auditor's trade knowledge and details of its analytical processes utilized to conduct its review of Southern Bell. The Commission auditors apparently took copious notes from their review of these documents, and have consequently transferred C&L's work product and mental impressions into these notes. The information contained in these documents discloses the blueprint used by C&L to conduct its analyses, and has step-by-step procedures and analytical results from such procedures.

13. This Commission has previously held that such audit strategy and work program methodologies are entitled to confidential classification. PSC-93-1062-CFO-TL, issued September 21, 1993 in these consolidated dockets; Order No. 25297, issued November 5, 1991 in Docket No. 890190-TL; affirmed in Order No. PSC-92-0135-TL, issued March 31, 1992.

D. VENDOR SPECIFIC CONTRACTUAL AND OTHER INFORMATION

14. With respect to the portions of the audit report and supporting workpaper documents referenced in Attachment A as containing vendor-specific contractual and other information, this information is entitled to confidential classification pursuant to Section 364.183(3) and (3)(d), Florida Statutes. The workpapers contain vouchers, bills and other references to vendor-specific pricing negotiated by Southern Bell, details of competitive contracts and in one instance a federal tax identification number of a vendor. Public disclosure of this information would impair the Company's ability to contract for similar goods and services in the future on favorable terms. Southern Bell often has opportunities to negotiate bulk discounts or other favorable pricing with its vendors. These vendors require that the terms of these contractual arrangements be kept confidential in order to avoid undue pressure from other customers to reduce prices or to give them similar terms and conditions in their contacts. Through public disclosure of such contractual information, these vendors providing crucial products and services to Southern Bell could likely react by increasing Southern Bell's prices or adversely changing favorable terms and conditions rather than lowering all other potential customers' prices for similar services or products or providing similar contractual arrangements enjoyed by Southern Bell. Also, if vendor-specific information were subject to public disclosure, these vendors may withhold valuable information regarding

proprietary product or service capabilities which must be available for proper evaluation by Southern Bell to fully analyze proposals from vendors in future negotiations. Moreover, if other vendors had access to the prices Southern Bell is currently paying for its services, such vendors would be in an unfair bargaining position relative to Southern Bell in future contract negotiations. Any of these results would cause harm to Southern Bell in its operations and could tend to increase the Company's cost of doing business which, in turn, would be harmful to Southern Bell's ratepayers. Thus, Section 364.183(3)(d), Florida Statutes provides that this information is proprietary confidential business information exempt from the public inspection and examination provisions of Section 119.07(1), Florida Statutes. Finally, pursuant to private agreements entered into with its vendors, Southern Bell is under an obligation not to release this information to the public. Section 364.183(3), Florida Statutes, specifically provides that proprietary confidential business information includes information possessed by the Company which is subject to existing non-disclosure agreements with third parties, which if released, could be harmful to the Company.

E. BILLING AND COLLECTION COST AND BILLING DATA

15. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing competitive billing and collection cost data and billing and collection costs for non-regulated operations and affiliates, this information is

entitled to confidential classification pursuant to Section 364.183 (3)(d) and (e), Florida Statutes. The information is in the form of both billing and collection costs incurred by BST in providing its billing and collection services as well as specific billing and collection costs allocated or billed to the Company's non-regulated operations or affiliates and other information such as bill lines printed that could be used to derive costs per billed line.

16. Regarding the billing and collection services offered by Southern Bell, while tariffed in Florida, such services are nevertheless competitive, and these services are also provided on an unregulated contractual basis at the interstate level. Therefore, Southern Bell's cost of service would be competitively useful to its competitors.

17. Recent computer and telecommunications magazines and periodicals contain advertisements for billing services similar to those provided by BST. Many IXCs perform a significant amount of their own billing and have sophisticated billing systems similar to BST. Cincinnati Bell's billing subsidiary is a strong, potential competitor. Credit card vendors, such as Sears, American Express, Visa, and MasterCard, which also provide billing and collection services, offer a full range of billing services. Included among those services are credit card promotion, credit authorization, transaction accounting, mailing statements, collections and financing receivables. EDS, a subsidiary of General Motors, is a significant competitor,

providing billing services to smaller IXCs. GTE and NCR also provide billing services, as do other smaller companies and service bureaus who provide billing and collection services to IXCs, AOS providers and NPATS providers. Even the large accounting firms, such as Arthur Anderson, advertise that they can provide billing and collection services.

18. BST's billing and collection costs are proprietary business data the public disclosure of which could be harmful to BST. The existing alternative billing and collection providers could gain a competitive advantage if allowed unrestricted access to this information. This data could give competitors a clear picture of the costs required to provide the billing and collection services offered by BST. Knowledge of such costs could easily allow a competitor to assess its potential in the market and facilitate its decision of whether or not to enter the market and when. Moreover, knowledge of BST's costs would allow competitors to gauge BST's theoretical price floor for billing and collection services, and thereby allow competitors to unfairly price their alternative services.

19. In addition, the disclosure of this information could compromise the negotiating position of BST in contract discussions with the IXCs, RBOCs or other potential billing and collections clients for billing and collection services not covered by tariff. Such billing and collection contracts are negotiated at arms length, and the public disclosure of BST's cost of service could result in undue pressure to adjust contract

levels downward in a manner that would harm BST and would negatively affect the Company's billing and collection service revenues, which in turn would also negatively impact ratepayers.

20. Regarding the billing and collection costs allocated to BST's non-regulated operations, such as inside wire-related services and MemoryCall^{®1} Service, or billed to its non-regulated affiliates, including BellSouth Communication Systems, Inc., the public disclosure of this information would allow competitors to know a key cost component of these non-regulated operations and businesses all of which are highly competitive. BST does not have access to its competitors' costs of service and it would be unfair and harmful to BST if its similar information were publicly available. Cost information in competitive arenas is typically considered proprietary confidential business information by competitors, and BST similarly protects this information from public disclosure.

F. STRATEGIC BUSINESS PLANS AND ANALYSES

21. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing strategic business plans and analyses, this information is entitled to confidential classification pursuant to Section 364.183(3), 3(a), and (3)(e), Florida Statutes. The information at issue includes strategic business plans and technical, economic and market analyses of competitive services currently being provided or being considered by BellSouth for future service offerings.

¹ [®]Registered Service Mark of BellSouth Corporation.

22. Examples of these business plans are the "Wireless Strategy Business Plan White Paper," "Retail Wireless PCS-Analysis of Network Issues," and "Asynchronous Transfer Mode (ATM) and Role in BellSouth." These documents consist of analyses of service capabilities, network functions and interfaces, time frames for availability of technology, estimated component costs, possible market applications, and other highly proprietary business analysis of these competitive or potentially competitive markets. As such, the documents represent integrated analyses of BellSouth's competitive opportunities and specific plans for responding to such perceived opportunities. As is the case with many strategic planning documents, these particular documents link functionality, costs, market applications and potential customer bases and disclose BellSouth's internal competitive analysis relating to the provision of such services in the future. A potential competitor could easily use the information contained in this document to assess the market technologies and economies of also providing these services and could thus make its business decisions through use of BellSouth's internal technical and strategic work product. Also, existing competitors could gain valuable insights into the network strategic planning process and analyses of BellSouth and the Company's strategic directions resulting from such analyses. Since these documents are integrated packages which derive their competitive value from the comprehensiveness of the analysis, Southern Bell requests a waiver of the line-by-line

identification requirement of Rule 25-22.006, F.A.C. in the instances indicated on Attachment A where the entire document is sought to be protected from public disclosure. Since so much of the documents consist of proprietary information, a line by line redaction would be unnecessarily burdensome in these cases and would render the documents totally useless and incomprehensible.

G. COMPETITIVE LEASE-RELATED INFORMATION

23. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing competitive lease-related information, this information is entitled to confidential classification pursuant to Section 364.183(3)(d) and (e), Florida Statutes. The information as issue is in the form of comparisons of the lease rates, terms, and conditions of leases entered into by BellSouth, its affiliates and unaffiliated entities for office space. These commercial leases are negotiated at arms length in a competitive environment, and the public disclosure of the names of the tenants, special terms, conditions and actual lease rates paid by tenants could both impair future contractual negotiations relating to such leases, as well as impede BellSouth's, its affiliates' and others' ability to contract on the most favorable terms in such cases.

24. The nature of the commercial real estate market is such that individual negotiations for similar business office space may vary depending on the parties involved. Many factors influence the ultimate price paid by tenants for such commercial office space. BellSouth's and its affiliates' ability to

contract on the most favorable terms is dependent on the non-public disclosure of the individual details of competitive leases previously negotiated. Undue pressure could be exerted on BellSouth or its affiliates in future contract negotiations based on public disclosure of previous contractual concessions, terms, conditions and prices. Each transaction is unique, and neither BellSouth nor its affiliates should be hampered in their commercial real estate transactions through public disclosure of earlier contractual arrangements previously agreed upon.

25. With respect to the lease-related information pertaining to non-affiliate tenants, this information is intended by the parties to the lease to be confidential, both with respect to the names of the tenants and details of the leases. Public disclosure of the details of such lease arrangements could similarly impair these non-affiliated tenants' competitive interests in obtaining equitable terms and conditions for their commercial business office space in the future. Parties negotiating commercial leases should be in equal bargaining positions, and future lessors' knowledge of the details of existing or previous leases agreed to by non-affiliates could adversely affect their ability to obtain competitively beneficial terms, conditions and prices in the future. This same argument also applies to BellSouth as it relates to future impediments to contract on terms most favorable to the Company.

H. NON-REGULATED SUBSIDIARIES' FINANCIAL OBJECTIVES,
RISK ANALYSES AND EARNINGS OBJECTIVES

26. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing BST's non-regulated subsidiaries' financial objectives, risk analyses and earnings objectives, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue is strategic business planning information showing targeted return rates, asset levels, business risk analyses, and financial analyses for these non-regulated affiliates.

27. Clearly, this information is used by BST's subsidiaries to develop their corporate business direction and strategy. These processes, as well as the output of such processes, are considered highly proprietary, and the information is not generally available publicly. The information discloses BST's identification and assessment of the markets pursued by these non-regulated affiliates, the relative risks involved in pursuing such markets, and projected financial analyses including internal targets for profitability. All of this information is classic competitive strategic planning information that, if publicly disclosed, could harm the companies' competitive business interests. If a competitor of these BST subsidiaries were to know their assessment of the market, strategy for competing in such market, and evaluations of expected success, it would be in a competitive advantage relative to BST's subsidiaries that don't similarly have access to the same information from the

competitor. BST is unable to obtain this proprietary confidential business information from its subsidiaries' competitors since they also consider the information to be competitively valuable. Public disclosure of this information would unfairly allow BST subsidiaries' competitors to make competitive analytical, marketing and other business decisions based on BST's internally generated competitive work product. Any business opportunities or revenues lost as a result of this unfair competitive advantage would clearly result in harm to the competitive business interests of these non-regulated affiliates.

I. COMPETITIVE PRICING INFORMATION OF NON-REGULATED AFFILIATE

28. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing competitive pricing information of a non-regulated affiliate, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue contains details of one of Mobile Communications Corporation of America's (MCCA) competitive pricing plans applicable to its paging services. The plan details price ranges under the competitive program designed to meet competition for paging services. A competitor with unrestricted access to MCCA's competitive response program would have an unfair advantage in being able to anticipate MCCA's pricing responses in certain situations, thereby giving the competitor unfair insight into the marketing and pricing strategy of MCCA. If competitors of MCCA knew what pricing "moves" MCCA would make in certain situations,

they could clearly preempt such responses to the competitive disadvantage and ultimate harm of MCCA.

J. DETAILS OF SETTLEMENT OF CUSTOMER CLAIM

29. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing details of a settlement relating to a contested customer claim, this information is entitled to a confidential classification pursuant to Section 364.183(3), Florida Statutes and consistent with previous Commission orders classifying customer specific information as confidential. The information at issue contains details of a customer claim against Southern Bell, including the settlement release agreement and the ultimate settlement amount agreed upon by the parties to resolve the disputed matter. Settlement agreements are entered into in order to resolve disputed matters and represent a contract between the settling parties to abide by the terms and conditions of the agreement. Settlement agreements typically provide for non-disclosure of the terms and amounts of the settlement. If such agreements were to be publicly disclosed, the result could be that Southern Bell could have more difficulty in resolving disputed matters informally without the necessity of protracted litigation and its attendant costs. If Southern Bell were impeded in its efforts to settle appropriate cases, the resulting cost increases due to unnecessary litigation would be harmful both to Southern Bell, and ultimately to its ratepayers due to increased costs of service. Finally, since the customer's name is disclosed in

these settlement-related documents, the Commission should protect against any public disclosure of the customer's name. Section 119.07(3)(w), Florida Statutes.

K. DETAILED FINANCIAL INFORMATION ON NON-REGULATED AFFILIATES

30. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing detailed financial information on non-regulated affiliates, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue pertains to numerous non-regulated affiliate companies operating in competitive markets. The information includes income statements and balance sheets; net income figures; rates of return; detailed investment cost data; field margins; revenues; profitability information and analyses; expense information and other cost information by account or cost category; and affiliate billing information.

31. The affiliates whose information is sought to be protected all provide products and services in competitive markets. The information from these companies disclosing their costs and cost structures constitutes proprietary confidential business information and is not generally shared publicly and is certainly not shared directly with competitors of these companies. Knowledge of discrete elements in a competitor's cost structure would make it easier to estimate the competitor's overall cost of doing business. Also, the information would allow a competitor to determine where and to what extent

resources are being allocated by the affiliates in providing their products and services. Consequently, knowledge of such cost levels would help competitors in setting strategic prices and strategies in certain markets subject to the greatest competition. These cost specific data are not available to BST or its affiliates from their competitors, and it would be competitively harmful if such information were freely given to others.

32. Regarding profitability information, knowledge of another competitor's revenues and rates of return places the firm possessing such knowledge in a superior position relative to the other company. Through such information a competitor could determine how profitable certain businesses or business segments are for its competitor, and thus further determine whether to enter the market or expand already existing businesses into the competitor's markets. Also, a competitor with knowledge of another competitor's profitability margins would know how able the competitor would be to respond to price competition. This type of information is zealously protected from public disclosure by all non-publicly traded competitive firms, and is universally acknowledged to be of competitive value.

33. The public disclosure of the detailed financial and cost information sought to be protected here would result in harm to the competitive business interests of these non-regulated affiliates. The harm could materialize in terms of lost business opportunities and reduced revenues for such companies. In some

cases, like BAPCO, any lost revenues by BAPCO could indirectly harm Southern Bell and its ratepayers because BAPCO pays a substantial amount of its growth revenues to Southern Bell. The Commission has previously held that this type of financial information is entitled to confidential classification. PSC-93-0325-CFO-TL and PSC-93-0326-CFO-TL, issued March 3, 1993 in Docket Nos. 920260-TL, 910163-TL, 900960-TL and 910727-TL.

L. CUSTOMER AND TENANT LISTS OF NON-REGULATED AFFILIATES

34. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing customer and tenant lists of non-regulated affiliates, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue contains the names of existing customers and tenants served by unregulated affiliate companies. Such customer and tenant lists are highly proprietary in that they disclose to whom the affiliates are selling their products or services. This information is not generally made publicly available, and its disclosure could cause harm to the competitive business interests of the affiliate.

35. A competitor who had access to these customer and tenant lists would clearly be in a better position to target the named customers in an attempt to take business away from Southern Bell's affiliate companies. Access to such information would also make it much less costly for a competitor to target the affiliates' markets since the competitor would know which

customers are currently receiving such products or services from the affiliate rather than having to canvass a broader group of potential accounts to determine the same information.

Competitors' information of this type is not publicly available to Southern Bell's affiliates and it would be unfair and harmful to such affiliates if its customer and tenant lists were to be publicly provided to its competitors.

M. WORK PLANS, STATUS REPORTS AND OTHER DETAILS OF STRATEGIC RESEARCH AND DEVELOPMENT ACTIVITY WITHIN BST

36. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing work plans, status reports and other details of strategic research activity, and those persons conducting such research within BST, this information is entitled to confidential classification pursuant to Section 364.183(3) and (e), Florida Statutes. The information at issue includes the names of individuals assigned to certain projects, key details relating to the substance of such projects as well as developmental time frame information and implementation information. This information relating to BST's technological research and developmental activities is competitively sensitive and would be harmful to BST's competitive business interests if publicly disclosed.

37. The Science and Technology Department (S&T) within BST is responsible for the identification and study of new and evolving technologies and how such technologies may be deployed by BST in the future. Not only does S&T study the technology

itself, but in conjunction with other departmental input, it also assesses possible strategic applications of such technology to products and services that could be developed from such technologies and sold by BST. Thus, the work of the S&T department consists of strategic research projects deemed crucial by BST in its efforts to improve its network and service diversity and provision as well as its competitiveness in markets in which it operates. Southern Bell assumes that its competitors and potential competitors must also assess available and emerging technologies and application possibilities in order to make their strategic business decisions. However, such firms should not be allowed free access to BST's strategic research, time lines and activities, but rather should conduct any such research activities using their own resources, internal or otherwise.

I. Names of Key Science and Technology Department Personnel

38. Regarding the names of individuals working on specific research and development projects within the S&T department, this information should not be made publicly available. The market for experienced, highly qualified individuals with expertise in key technological areas is highly competitive. Technological experts are highly sought after in the marketplace and S&T has invested much time and money in obtaining the best people in their respective fields to fill key positions within the S&T Department. Public disclosure of the names of these valuable individuals would provide a competitor or potential competitor of BST with a subject matter expert list that could be used in

attempts to lure these individuals away from BST. The research and development job market is highly specialized and competitive. Competitors or potential competitors of BST should be required to utilize their own resources and money in their search for talented technical support personnel. Employee lists in research and development firms are zealously protected from outside disclosure for the above-stated reasons. Talent is limited and demand is great.

39. The documents containing the S&T employees' names are departmental reports that describe the subject matter expertise for the named employees reporting on key strategic research and development projects. The reports are quite detailed, containing the substantive focus of the projects, details of work already and to be performed, schedules for deployment and market applications of technology. Knowledgeable experts of a competitor in the field of research and development could use the substance of the reports to identify individuals currently working for BST that possess the expertise and practical experience in select fields needed by the competitor. BST has no such direct access to its competitors or potential competitors' knowledge pool which could be used to target individuals for employment. It would be both unfair and competitively harmful to BST if its key employees were unnecessarily exposed to potential job raiders. Any loss of established expertise would hamper BST's ongoing research and development efforts and likely delay such projects as a result of experiencing losses of key

employees. These impacts would directly harm BST's competitive business interests in timely development of the most advanced and diverse network possible in order to keep pace with the rapidly changing telecommunications industry. Also, any delays in the deployment of technology could indirectly harm BellSouth's customers because any new products and services that could be made available through such technology would be similarly delayed.

II. Project Specific Data

40. The second category of proprietary confidential business information sought to be protected in the S&T documents consists of project-specific data, including publicly unavailable efforts of BST to research and develop specific technologies, the identification of such technologies, information disclosing when such technologies may be deployed, and market strategies associated with future deployment. This information is written using highly technical, but competitively significant terminology. Thus, such information in the hands of knowledgeable experts of a competitor would disclose where BST is focusing its research and development efforts, what technologies are being developed, how far along in the process such efforts have progressed, and BST's planned applications for such technology. In essence, this information provides an internal view of BST's strategic network planning and development program that forms the foundation not only for the continuing evolution of the network, but also for how that network will be utilized to

provide services in the future, many of which are or will be competitive.

41. Research and development activities within corporations are conducted under the strictest security measures. Access to work locations are highly restricted, dissemination of information relating to ongoing research and development projects is restricted and controlled, and such information is shared on a need-to-know basis only. These measures are necessary in order to ensure the maximum protection for competitively sensitive and valuable information on the research and development efforts of the firm. BST employs these protective measures in its S&T Department.

42. BST would experience significant harm if the details of its research and development efforts were publicly disclosed. A knowledgeable competitor with access to what BST is planning and developing could make educated predictions regarding applications of such technology. Armed with such knowledge, the competitor could initiate counter strategies or parallel or accelerated developmental projects aimed at the same market applications.

43. In competitive environments, often the first firm to enter the market is at least initially most successful. Timing is crucial in the development and deployment of technology to meet perceived market needs. The disclosure of the information at issue would result in the heightened threat that competitors not otherwise aware of possible technology or its application potential would be able to obtain unearned value from the fruits

of BST's efforts and possibly preempt BST in certain technological deployments and service applications. The effects of this occurring could be devastating to BST because often it takes years of research and development before the technology is actually deployed. In fact, as indicated in these documents, much of the work currently being done was initiated in 1991 or earlier. Thus, this information from earlier periods continues to be relevant to BST's current research efforts and the information provides valuable information regarding how far BST has progressed in certain areas. The value of the time and money spent on such developmental activities could be severely diluted if competitors were allowed the opportunity to take a free ride on BST's continuing research and development efforts.

N. COMPETITIVE INFORMATION AND COMMERCIALY VALUABLE WORK PRODUCT OF BELLCORE

44. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing competitive information and commercially valuable work product of Bell Communications Research, Inc. (Bellcore), this information and work product is entitled to confidential classification pursuant to Section 364.183(3), 3(a) and (3)(e), Florida Statutes. The information at issue is in the form of Bellcore's analyses of technical and economic applications for services provided or to be provided by the Regional Bell Operating Companies (RBOCs), including BellSouth, detailed technical prospectuses, and detailed internal business planning documentation containing the planned research and development activities directed by the RBOCs

and pricing and cost information related thereto. This information pertains to highly proprietary strategic network-related research and developmental activities. As such, the information should not be publicly disclosed and made available for the use of the RBOCs' competitors or potential competitors. Since the Bellcore information at issue relates to both competitively valuable and commercially valuable information, each will be addressed separately below.

45. As background, Bellcore conducts its work pursuant to agreements with its owner-clients, the RBOCs and with the approval of the U.S. District Court for the District of Columbia. The Service Agreement between Bellcore and the RBOCs sets forth the basic parameters under which Projects are undertaken by Bellcore on behalf of the RBOCs. There is commercial and competitive value to the intellectual property produced or acquired by Bellcore under the Service Agreement and the Intellectual Property Agreement ("Agreement") sets forth the rights and obligations of Bellcore and the RBOCs respecting that intellectual property. The Agreement provides that the proprietary work product of Bellcore, as well as other information deemed proprietary by Bellcore or the RBOCs, is to be treated as confidential by the parties. No distribution of such work product or information to parties other than the RBOCs is permitted, except and to the extent expressly set forth in the Agreement. See, Sections 9.10 and 9.11(b) of the Agreement. The parties are legally bound by the terms of the Agreement with

respect to the information and work product at issue in this case. Bellcore and BellSouth, in addition to all other RBOCs that funded the creation of that information and work product, could be competitively and financially harmed by its public disclosure.

I. Commercially Valuable Information

46. Three Bellcore documents have either been licensed or could be licensed to outside parties other than the RBOCs, pursuant to agreements containing terms and conditions restricting the use of such documents and requiring such parties to maintain the documents as confidential. These documents are the "Video Dial Tone Network Service Prospectus," the "Switched Multi Megabit Data Service (SMDS) Prospectus," and the "Advanced Intelligent Network (AIN) Release 1 Prospectus." The first of these three documents has already been licensed on a limited basis and subject to obligations of confidentiality to a local exchange telephone company and others have expressed interest in licensing it. While the SMDS and AIN Prospectuses have not yet been licensed to any other local exchange telephone company, the commercial value of both of these documents remains intact as long as they are not publicly disclosed. The commercial value of these documents are the cost expended in creating them and the license fees willing licensees are prepared to pay to receive a limited license to use them.

47. License fees obtained by Bellcore from its work product derive from its commercially valuable expertise and Bellcore's

ability to generate revenue from sources other than its owner/clients. Thus, Bellcore's efforts ultimately benefit the funding RBOCs since Bellcore shares such non-owner revenue, including license fee revenues, with its owner/clients. In 1993, Bellcore generated \$127.2 million in gross industry client revenues. Public release of these three documents would destroy their value as marketable products and directly harm Bellcore, BellSouth and the other RBOCs which currently benefit from Bellcore's outside, non-owner revenues. The elimination of this benefit would increase the total costs BellSouth and the other RBOCs incur for Bellcore support activities, since a portion of Bellcore's non-owner revenues, derived in part through license fees, are used as an adjustment to the costs billed by Bellcore to the RBOCs, including BellSouth. The impact of the outside source revenue adjustment on BellSouth reduces the Bellcore amounts billed to BellSouth and all other funding RBOCs.

48. BellSouth and the other RBOCs funded the activities of Bellcore that culminated in these three documents. The value of such documents is evident in other parties' willingness to pay for the limited right to use the documents and to undertake obligations of confidentiality. Public disclosure would destroy this commercial value, and would result in financial and competitive harm to the RBOCs and Bellcore since if the documents were publicly available, any firm could thereafter simply go to the Florida Commission and obtain a free copy of the documents BellSouth and the other RBOCs paid to be created. This anomalous

and inequitable result can be avoided by the Commission by classifying these documents in their entirety as confidential. Southern Bell also requests a waiver of the line-by-line identification requirements of Rule 25-22.006, Florida Administrative Code, in this particular case since the documents either have been or could be licensed to others and they represent comprehensive technical and economic blueprints for the respective subjects discussed therein. Since so much of the documents consist of proprietary information, a line by line redaction would be unnecessarily burdensome in these cases and would render the documents totally useless and incomprehensible.

II. Bellcore Projects, Analyses of Services and Business Plan Analyses

49. The other Bellcore documents for which Southern Bell is requesting confidential classification contain detailed proprietary information relating to the research and development activities conducted by Bellcore on behalf of its owner-clients. The documents in question describe the latest technologies addressed or to be addressed by Bellcore, potential proprietary applications of such technologies, Bellcore's proprietary plans for further research and development in certain areas, and/or the proprietary results of the actual research conducted by Bellcore through owner-client funding. Southern Bell has discussed in detail, with respect to SBT's Science and Technology Department, the rationale for maintaining the confidentiality of information that relates to technology applications and deployment considerations. (See discussion in Section M.2. above). These

same arguments are equally valid with respect to Bellcore's proprietary research and development activities, and the competitively sensitive proprietary information contained in reports on such work, either planned or in progress. Moreover, the Bellcore proprietary information and work product relating to future research and development direction and possible technology deployment is confidential and trade secret information not only from the standpoint of the value to Bellcore itself, but also from the additional perspective that such information and work product represents the proprietary competitive and commercial information, directions and interests of all of its funding Owner-Clients, including BellSouth. Consequently, for the reasons stated in Section M and in this paragraph, these documents should be classified as confidential. Southern Bell also requests a waiver of the line-by-line identification requirements of Rule 25-22.006, Florida Administrative Code, in this particular case since the entire documents represent comprehensive technical, economic, deployment and marketing blueprints for the respective subjects discussed therein. Since so much of the documents consist of proprietary information, a line by line redaction would be unnecessarily burdensome in these cases and would render the documents totally useless and incomprehensible.

III. Bellcore's Pricing and Cost Information

50. Certain information discloses Bellcore's revenues, costs and pricing for its research and development projects

conducted for the owner/clients. This information, in the possession of Bellcore's research and development competitors, would allow the competitors to gain an unfair advantage in pricing competing research and development projects in a manner designed to undercut Bellcore's charges for similar work. Bellcore's proprietary interest in maintaining the confidentiality of its revenue, pricing and cost information is no less than that of BellSouth or its other affiliates. Consequently, for the same reasons previously discussed in Section K, this information should be granted confidential classification. Where applicable, Southern Bell has redacted the names of the projects so the associated costs/prices cannot be correlated with particular projects.

O. CUSTOMER SPECIFIC INFORMATION

51. With respect to the portions of the audit work papers referenced in Attachment A as containing customer specific information including names, addresses and telephone numbers, this information is entitled to confidential classification pursuant to Section 119.07(3)(w), Florida Statutes. The Commission has consistently protected this type of customer specific information in recognition of the legitimate privacy interests of Southern Bell's customers.

P. BSE BILLINGS AND CALCULATIONS FOR SUCH BILLINGS TO SUBSIDIARIES

52. With respect to the portions of the audit report and work papers referenced in Attachment A as containing BellSouth Enterprises, Inc. (BSE) headquarters management fee and other

billings to its non-regulated affiliate companies and the derivation and identification of billing and chaining percentages and amounts, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. This information is in the form of management fee and other related charges and the derivation of such charges. Also, the chaining and allocation percentages from BSE to its managed affiliates and the derivation of such charges are included which can be used to derive total BSE and subsidiary costs.

53. A very small portion of the total management fees charged by BSE to its affiliates ultimately affect BST's costs of service. However, competitors of BST's subsidiaries could use this billing information to determine the BSE staff overhead costs borne by the individual subsidiaries. Moreover, since the management fee is billed based on a percentage of the non-regulated subsidiaries' total expenses, a competitor could also derive not only the overhead portion of these affiliates costs but also could derive the total expenses for their provision of products and services. These costs become part of the cost structure of the non-regulated affiliates and affect their profitability margins. Competitors with knowledge of overhead and total costs would be in a better competitive position to assess the affiliates' ability to adjust prices in their competitive markets. Also, if the total chained amounts are known and the chaining percentage is also disclosed, then competitors could easily determine the specific companies' billed

amounts for overhead costs. BSE and its subsidiaries do not have equal access to their competitors cost structure or cost levels, and it would be inequitable and competitively harmful to these companies if similar information were freely given to their competitors.

Q. BSE PROJECT BILLINGS, DESCRIPTIONS AND COSTS OF PROJECTS PERFORMED FOR NON-REGULATED SUBSIDIARIES OF BSE

54. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing project billing, project description and cost information relating to BSE projects undertaken for its non-regulated subsidiaries, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information consists of the specific types of services offered by BSE to individual subsidiaries and the costs billed to such subsidiaries for the work performed specifically for the individual subsidiaries. As is the case with the information discussed under Section K, a competitor with unrestricted access to this information could construct the cost structure and cost-element specific costs of these non-regulated affiliates. This information is highly sensitive and competitively valuable due to the details it discloses regarding where and to what extent resources are being allocated for the support of individual BSE subsidiaries. Information at this level of detail is simply unavailable from BSE's subsidiaries' competitors, and such information is universally acknowledged to be confidential in

competitive firms. BSE's subsidiaries would be placed in a competitive disadvantage with their competitors if this information were to be publicly disclosed.

R. BAPCO'S PRODUCT OR SERVICE SPECIFIC COMPETITIVE ANALYSIS

55. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing BAPCO's product or service specific competitive analysis, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information identifies BAPCO's planned products, timeframe information, cost information and application and market strategies relating to such planned products or services. The details of planned competitive products or services and their delivery is extremely sensitive and valuable competitive information. BAPCO's competitors are also assumed to be planning new products and services for future offering, but BAPCO does not have access to such proprietary information possessed by its competitors. Thus, public disclosure of BAPCO's product and service analyses would place BAPCO's competitors in an unfair competitive position through knowledge of BAPCO's planned strategies. Also, see the discussion in Section F discussing why such strategic planning documents are proprietary.

WHEREFORE, based on the foregoing, Southern Bell moves the Prehearing Officer to enter an order declaring the information described above and contained in the indicated portions of the

attachments to be proprietary confidential business information,
and thus not subject to public disclosure.

Respectfully submitted this 3rd day of January, 1994.

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FPSC Docket 920260-TL
FPSC Staff's NARUC Audit Report and Workpapers

Reasons Information is Proprietary:

- A. Information Derived from Internal Audits - With respect to the portions of the documents contained in the Staff's audit report and workpapers for the NARUC/FCC Audit, containing internal audit reports or information derived from internal audit reports, including the specific findings, conclusions, or recommendations contained in such reports, this information is entitled to confidential classification pursuant to Section 364.183(3)(b), Florida Statutes. Southern Bell has noted the readily identifiable portions in the audit report and workpapers which contain copies of internal audit reports or information that makes specific reference to these internal audit reports, findings, conclusions, recommendations and related information and requests that this information, as indicated, be classified as confidential information, and therefore exempt from the public inspection and examination provisions of Section 119.07(1)(a), Florida Statutes.
- B. Employee Personnel Information Unrelated to Compensation, Duties, Qualifications or Responsibilities - With respect to the portions of the audit report and workpaper documents containing employee-personnel information unrelated to compensation, duties, qualifications, or responsibilities, such information is expressly included in Section 364.183(3)(f), Florida Statutes, as proprietary confidential business information. This information includes Company employees' social security numbers.
- C. Audit Strategy, Controls, Work Programs and Methodologies of External Auditors - With respect to the portions of the audit report and supporting workpaper documents containing information relating to the auditing strategy, controls, work programs and methodologies used by Southern Bell's external auditors, this information is entitled to confidential classification on the basis that they constitute the proprietary work product of such firm and is considered competitively valuable by these external auditors. Thus, pursuant to Section 364.183(3)(e), Florida Statutes, this information is entitled to confidential classification.
- D. Vendor Specific Contractual Information - With respect to the portions of the audit report and supporting workpaper documents containing vendor-specific contractual information, this information is entitled to confidential classification pursuant to Section 364.183(3) and (3)(d), Florida Statutes. The workpapers contain vouchers, bills and other references to vendor-specific pricing negotiated by Southern Bell, details of competitive contracts and in one instance, a federal tax identification number of a vendor.

Reasons Information is Proprietary (Cont'd.)

- E. Billing and Collection Cost and Billing Data - With respect to the portions of the audit report and workpapers containing competitive billing and collection cost data and billing and collection costs for non-regulated operations and affiliates, this information is entitled to confidential classification pursuant to Section 364.183(3)(d) and (e), Florida Statutes. The information is in the form of both billing and collection costs incurred by BST in providing its billing and collection services as well as specific billing and collection costs allocated or billed to the Company's non-regulated operations or affiliates and other information such as bill lines printed that could be used to derive costs per billed line.
- F. Strategic Business Plans and Analyses - With respect to the portions of the audit report and workpapers containing strategic business plans and analyses, this information is entitled to confidential classification pursuant to Section 364.183(3), 3(a), and (3)(e), Florida Statutes. The information at issue includes strategic business plans and technical, economic and market analyses of competitive services currently being provided or being considered by BellSouth for future service offerings.
- G. Competitive Lease-Related Information - With respect to the portions of the audit report and workpapers containing competitive lease-related information, this information is entitled to confidential classification pursuant to Section 364.183(3)(d) and (e), Florida Statutes. The information at issue is in the form of comparisons of the lease rates, terms, and conditions of leases entered into by BellSouth, its affiliates and unaffiliated entities for office space.
- H. Non-regulated Subsidiaries' Financial Objectives, Risk Analyses and Earnings Objectives - With respect to the portions of the audit report and workpapers containing BST's non-regulated subsidiaries' financial objectives, risk analyses and earnings objectives, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue is strategic business planning information showing targeted return rates, asset levels, business risk analyses, and financial analyses for these non-regulated affiliates.
- I. Competitive Pricing Information of Non-regulated Affiliate - With respect to the portions of the audit report and workpapers containing competitive pricing information of a non-regulated affiliate, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue contains details of one of - Mobile Communications Corporation of America's (MCCA) competitive pricing plans applicable to its paging service.

Reasons Information is Proprietary (Cont'd.)

- J. Details of settlement of Customer Claim - With respect to the portions of the audit report and workpapers containing details of a settlement relating to a contested customer claim, this information is entitled to a confidential classification pursuant to Section 364.183(3), Florida Statutes and consistent with previous Commission orders classifying customer specific information as confidential. The information at issue contains details of a customer claim against Southern Bell, including the settlement release agreement and the ultimate settlement amount agreed upon by the parties to resolve the disputed matter.
- K. Detailed Financial Information on Non-regulated Affiliates - With respect to the portions of the audit report and workpapers containing detailed financial information on non-regulated affiliates, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue pertains to numerous non-regulated affiliate companies operating in competitive markets. The information includes income statements and balance sheets; net income figures; rates of return; detailed investment cost data; field margins; revenues; profitability information and analyses; expense information and other cost information by account or cost category; and affiliate billing information.
- L. Customer and Tenant Lists of Non-regulated Affiliates - With respect to the portions of the audit report and workpapers containing customer lists of a non-regulated affiliate, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information at issue contains the names of existing customers and tenants served by unregulated affiliate companies.
- M. Work Plans, Status Reports and Other Details of Strategic Research and Development Activity Within BST - With respect to the portions of the audit report and workpapers containing work plans, status reports and other details of strategic research activity, and those persons conducting such research within BST, this information is entitled to confidential classification pursuant to Section 364.183(3) and (e), Florida Statutes. The information at issue includes:
- I. The names of individuals assigned to certain projects; and
 - II. Key details relating to the substance of such projects as well as developmental time frame information and implementation information.

Reasons Information is Proprietary (Cont'd.)

N. Competitive Information and Commercially Valuable Work Product of Bellcore - With respect to the portions of the audit report and workpapers containing competitive information and commercially valuable work product of Bell Communications Research, Inc. (Bellcore), this information and work product is entitled to confidential classification pursuant to Section 364.183(3), 3(a) and (3)(e), Florida Statutes. The information at issue is in the form of Bellcore's:

I. Detailed technical prospectuses;

II. Analyses of technical and marketing applications of services provided or to be provided by the Regional Bell Operating Companies (RBOCs), including BellSouth; and detailed internal business planning documentation containing the planned research and development activities directed by the RBOCs; and

III. Pricing and cost information related thereto.

O. Customer Specific Information - With respect to the portions of the audit work papers containing customer specific information including names, addresses and telephone numbers, this information is entitled to confidential classification pursuant to Section 119.07(3)(w), Florida Statutes.

P. BSE Billings and Calculations for such billings to Subsidiaries - With respect to the portions of the audit report and workpapers containing BellSouth Enterprises, Inc. (BSE) headquarters management fee and other billings to its non-regulated affiliate companies and the derivation and identification of billing and chaining percentages and amounts, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. This information is in the form of management fee and other related charges and the derivation of such charges. Also, the chaining and allocation percentages from BSE to its managed affiliates and the derivation of such charges are included which can be used to derive total BSE and subsidiary costs.

Q. BSE Project Billings, Descriptions and Costs of Projects Performed for Non-Regulated Subsidiaries of BSE - With respect to the portions of the audit report and workpapers containing project billing, project description and cost information relating to BSE projects undertaken for its non-regulated subsidiary, this information is entitled to confidential classification pursuant to Section 364.183(3)(e), Florida Statutes. The information consists of the specific types of services offered by BSE to

Reasons Information is Proprietary (Cont'd.)

individual subsidiaries and the costs billed to such subsidiaries for the work performed specifically for the individual subsidiaries.

- R. BAPCO's Product or Service Specific Competitive Analysis - With respect to the portions of the audit report and workpapers containing BAPCO's product or service specific competitive analysis, this information is entitled to confidential classification pursuant to Section 364.183(3)e), Florida Statutes. The information identifies BAPCO's planned products, time frame information, cost information and application and market strategies relating to such planned products or services.

NARUC Audit Report

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206	Figure 10	MII
207	3, 4, 8 thru 11, 13 thru 18	MII
208	Figure 11	MII
210	Figure 12, 1, 2, 6 thru 11	MII
212	19, 34 and 35	MII
214	31	MII
221	2 thru 4, 9, 10	MII
224	Figure 20, 4 thru 6	MII
226	6 thru 10	MII
242	9 thru 14, 16 thru 30	MII
244	33 thru 35	MII
246	7 thru 10, 14 thru 23	MII
247	12, 13, 16 thru 18, Figure 3	MII
248	4, 5, 7 thru 18	MII
249	18, 19, 21 thru 24, 27 thru 30	MII
250	3 thru 10, 17 thru 19	MII
251	17 thru 20	MII
252	6 thru 17	MII
253	23 thru 26, 32 thru 34	MII

Binder #1 of III (Research Area 1)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
257	31, 32	MII
259	2 thru 33, 37 thru 40	MII
260	21	MII
261	23 thru 27	MII
265	16, 17	MII
266	8 thru 10, 28 thru 31	MII
267	3, 5 thru 7	MII
268	5, Figure 6, Footnote 1	MII
269	3 thru 5, 7, 8, 11 thru 16, 35 thru 37	MII
287	9 thru 18	MII
291	Figure 2	MII
292	10, 11, 14 thru 17	MII
293	Figure 3	MII
295	Figure 4, 6 thru 8	MII
296	3 thru 7	MII
297	9 thru 12, Figure 5, 18 thru 21	MII
298	26 thru 37	MII
299	Figure 6, 13 thru 19	MII

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Binder # II of III (Research Area 1)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
1-107	All	N.2.
110-126	All	F
128-170	All	N.2.
209-213	All	F

Binder # III of III (Research Area 1)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
2-138	All Pages	N.I.
147-212	All	N.II.
215-271	All Pages	N.I.
272	2, 44	M.I.
273	2, 38	M.I.
273	30	M.II.
274	2, 16	M.I.
275	2, 29	M.I.
277	2	M.I.
278	2, 18	M.I.
279	2, 36	M.I.
280	4, 35	M.I.
281	4, 35	M.I.
282	4, 39	M.I.
282	9, 26, 28, 29, 34, 35	M.II.
283	4, 35	M.I.
284	4, 39	M.I.
285	4, 33	M.I.
286	2	M.I.
287	2, 32	M.I.
288	4, 47	M.I.
289	4, 50	M.I.
290	4, 52	M.I.
291	4, 27	M.I.
292-294	3	M.I.
295	4, 33	M.I.
296	4, 37	M.I.
296	14	M.II.
297-299	3	M.I.
300	3, 40	M.I.
301	3	M.I.
302	4	M.I.
303	4	M.I.
303	32-38	M.II.
304	3	M.I.
304	7-11	M.II.
305	4, 41	M.I.
305	15-18, 28, 29, 32, 33	M.II.
306	4, 40	M.I.
306	12-14, 29, 30	M.II.

307	4, 29	M. I.
308, 309	3	M. I.
310	4, 32	M. I.
311	3	M. I.
312	4, 35	M. I.
312	8, 9, 14-17	M. II.
314	4, 36	M. I.
314	11, 14, 15	M. II.
315	4, 36	M. I.
315	8, 19	M. II.
316	2, 30	M. I.
317, 319	3	M. I.
321	5, 37	M. I.
322	4, 43	M. I.
323	4, 41	M. I.
324	4, 32	M. I.
325	4, 31	M. I.
329-398	All	M. II.

Location of the Proprietary Information:

Binder # IX of XVI (Costing Methods Group)

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
28		G
30		K
31-37		K
42		P
43		P
44		C
46		P
49		P
50		P
51		P
52		C
53		P
		C
54		C
55		K
		A
56		A
		K
57		A
58		A
59		C
60		A
61		A
63		G
		C
64		G
65		C
66		G
67		G
		C
		A
68		C
70		I
		K
71-113		A
122		B
131		D
134		D
		G
135		D
143-205		D
		B

Binder # IX of XVI (Costing Methods Group)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
71	15 thru 23, 36 thru 41, 49	A
72	7, 17 thru 19, 23 thru 31	A
73	7 thru 27, 35 thru 51	A
74	6 thru 26, 32 thru 36, 42	A
75	8 thru 19, 26 thru 48	A
76	8 thru 10, 17, 24, 31 thru 47	A
77	6, 13 thru 22, 31 thru 39	A
78	8 thru 21, 28 thru 44	A
79	9, 16 thru 22, 31	A
80	7 thru 24, 31 thru 43, 50 thru 53	A
81	7 thru 19, 26 thru 48	A
82	9 thru 29, 34 thru 53	A
83	6, 7, 14 thru 17, 20 thru 53	A
84	4 thru 7, 9 thru 11, 19 thru 22, 29, 30, 42	A
85	7 thru 11, 19 thru 24, 34, 42, 43	A
86	6 thru 8, 18, 23, 24, 26 thru 33	A
87	10 thru 19, 23 thru 25, 28 thru 31, 38 thru 42	A
88	8 thru 11, 14, 20, 46 thru 50	A
89	7, 8, 17, 29, 36	A
90	15 thru 26, 37 thru 42	A
91	7 thru 21, 27 thru 35	A
92	7 thru 16, 24 thru 29, 35 thru 39	A
93	7 thru 11, 19 thru 22, 27, 31 thru 34	A
94	8 thru 16, 23 thru 39	A
95	7 thru 9, 12 thru 24, 32 thru 46	A
96	4 thru 6, 11 thru 24, 31 thru 39	A
97	7, 8, 13, 14, 26, 36, 43	A
98	7 thru 14, 22 thru 27, 36, 37, 45, 46	A
99	7 thru 12, 18, 19, 22 thru 36, 43 thru 46	A
100	9 thru 20, 34 thru 43	A
101	7 thru 16, 23 thru 28, 36, 46	A
102	6, 16, 17, 23, 29, 36 thru 38	A
103	5 thru 10, 17 thru 29, 35	A
104	5 thru 28, 36 thru 56	A
105	4 thru 8, 15 thru 26, 30 thru 37, 47, 48	A
106	10, 17 thru 21, 26 thru 33, 39, 47	A
107	8 thru 13, 19, 25 thru 29, 35 thru 42	A
108	9 thru 26	A
109	12 thru 37, 47, 49	A
110	8 thru 22, 28 thru 30, 32 thru 43	A
111	6, 13, 20 thru 24	A
112	5 thru 11, 18 thru 20, 34 thru 41	A
113	6, 11 thru 18, 27 thru 31	A

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Binder # IX of XVI (Costing Methods Group)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
122	SS# Col.	B
131	51, 52, 53, 54	D
132	7, 10	D
133	55, 56, 57, 58, 60, 61, 62, 63	D
134	69, 70	G
134	73	D
135	78, 83	D
143	16	D
143	18	B
144	Amount Cols.	D
146	9, Amount Cols.	D
146	14	B
147	9, Amount Cols.	D
147	14	B
148	16, Amount Col.	D
148	18	B
149, 150	Amount Cols.	D
151	16, Amount Col.	D
151	18	B
152	Amount Cols.	D
154	16, Amount Cols.	D
154	18	B
155, 156	Amount Cols.	D
157	16, Amount Cols.	D
157	18	B
158	Amount Cols.	D
160	18	B
160	16, Amount Col.	D
161	Amount Col.	D
163	16, Amount Cols.	D
163	18	B
164	5 thru 11	D
165	Amount Col.	D
166	16, Amount Cols.	D
166	18	B
167	Amount Col.	D
168	Cols. A, C, D	D
169	16, Amount Cols.	D
169	18	B
170, 171, 172	Amount Cols.	D
173	16, Amount Cols.	D
173	18	B
174, 175	Amount Col.	D

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Binder # IX of XVI (Costing Methods Group)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
176	13, 16, Amount Cols.	D
176	18	B
177, 178	Amount Cols.	D
179	13, 16, Amount Cols.	D
179	18	B
180	Amount Col.	D
181	13, 16, Amount Col.	D
181	18	B
182, 183	Amount Col.	D
184	13, 16, Amount Col.	D
184	18	B
185, 186	Amount Col.	D
190	9, Amount Col.	D
190	14	B
191	3	D
192	16	D
193, 194	Col. B	D
195	9, Amount Col.	D
195	14	B
196	3	D
197	Col. B	D
198	Col. B	D
199	16	D
200	9, Amount Col.	D
200	14	B
201	16	D
202	Col. B	D
203	9, Amount Col.	D
203	14	B
204	3	D
205	Col. B	D

BINDER # X OF XVI (COSTING METHODS GROUP)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
4-8 (All)		A
10 (All)		A
15	Columns 1992, 1991	K
16	Columns 1992, 1991	K
17	Columns A-C	K
18	Columns 1992, 1991	K
20	15-16, 39-41, 48,49	K
21	Columns A-C & lines 22-24	K
22	11,22,25	K
23	Col. A, line 7, Col. B & C	K
24	Line 9,16 & Cols. A & B	K
26	Lines 9-14	K
30	Col. B, lines 51-52	K
31	Col. B	K
32	15	K
33	Col. A,B,C,D,E, lines 19-26	K
35	Lines 41-47, 51-64, 67-72	L
36	1-21	L
38	Col. B & C	H, K
39	Col. B & C	H, K
41	Col. C,D,E,F,G,H	H, L & K
42	Col. C,D,E,F,G,H	H, K
44	Col. C,D,E,F,G, lines 18,20,22, 24-28	G
46	Col. C,D,E,F,G, lines 21,23,25, 27-29, 30,33, 34,36, 45-47	G
48	Col C,D,E,F,G, lines 2,4,28,32	G
60	7,12	C
60	33	G
61	11,12,15, 18-20	G
129	13,19,20	G
130	5-9,11,15,17,18,19	G
132	Col. B & C	K
139	Col. B,C,D,E	K
144	Col. G	K
145	Col. D	K
146	Col. D	K
148	Col. B,C,E,F,H	G, K
149	18	K
150	18	K
152	Col. B-Q	K
153	Col. B-Q, lines 16-23	G

BINDER # X OF XVI (COSTING METHODS GROUP)

Location of the Proprietary Information:

Page #	Line #/Column	Reason
154	Col. B-Q	K
155	Col. B-Q, lines 17-23	G
156	Col. B-L	G, K
157	Col. B-L, lines 17-19	G
159	Col. B-G	K
161	Col. C & D	K
163	Col. B &	
C		K166 Col.
B-E		G
167	Col. A	G, L
168	Lines 7,9,11,13,14	G
169	Lines 10,12,25,36,37	G
170	Lines 3-6,10,11,13,14-22,25	G
171	Lines 2-13, 15-23	G
172	Lines 3-5, 7-18	G
173	Col. B & C	G
175	Lines 11 & 12	D
176-179 (All)	All lines	G
180	Line 10	G
183	Col. B-E	G
184	Col. B	G, L
185	Lines 5-8, 13-27, 28-37	G
186	Lines 5-12, 14-19, 36-38	G
187	Lines 8,10,11,13-29	G
188	Lines 6-8,10,12-27,29-31	G
189	Lines 4-5,8-19,21-31	G
190	Lines 4-9,11-14	G
191	Col. B & C	K
192	Col. C	K
193	Line 18	G
196	Lines 6-25	G
197	Lines 10-24	G
198	Lines 6,8-12	G
199	Lines 9-19	G
200	Lines 7-14	G
202	Col. B-L	K
203	Col. B-L	K
204	Col. B-L	K
205	Col. B-E	K
206	Col. B-E, lines 25,27	K
207	Col. C-H	K
209	Col. B, line 36	K
210	Col. B-E	K
211	Col. B-D, lines 18-19, 23-25	K
212	Col. B, lines 10, 36-37	K
213-250 (All)	All lines	G
252	Col. B, lines 29,32	K
253	Col. B & C, line 4	K

BINDER # X OF XVI (CASTING METHODS GROUP)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
255-258 (All)	All lines	G
260	Col. A	L
261	Lines 9-14,19-20,23-25	G
262	Lines 3-5	G
263	Col. A, lines 9,11,29	G, L
264	Lines 16-18, 21-24, 30-31	G
265	Lines 2-4, 9-12, 16, 18-26	G
266	Lines 2-7	G
267	Lines 9, 11-15, 17, 21-23	G
268	Lines 2-3, 10, 12-13, 20-21	G
269	Lines 7-10, 12-18, 20-25	G
270	Lines 8,10,12, 13-24	G
271	Lines 21-23, 26, 31-33, 36-37	L
272	Lines 16-21, 24, 27-29	G
273	Lines 1-3, 8-10, 13, 17-18	G
275	Lines 12,16, 21-22	G
278	Col. B & C, lines 3, 18-19, 21,25, 33-36	G
279	Lines 4, 6-10, 18,25,30	G
280	Lines 6,8, 12-17, 23	G
281	Lines 11-12, 14-15, 18,20,27, 29-32,34	G
282	Lines 10-12, 17-19, 22-29	G
283	Lines 2-8, 16-18, 26-29	G
284	Lines 3,7,11, 28-33	G
285	Lines 4,11,12,14,19	G
286	Col. B-D	K
287	Lines 13,16	D
288	Line 13	G

Binder # XI of XVI (Costing Methods Group)

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
17	15-16, 27	M.II.
18	3-7, 12-14, 20, 21	M.I.
27-34 (All)	All lines, all pages	A
36	20-23, 25, 26, 29-31	A
37	5-8, 12, 17-34	A
38	3, 4, 7, 10-13	A
40, 41	All lines both pages	A
49	Column C	N.II.
50	Project Name Column	N.II.
115-117	Col. C, D	K, NIII
128	19, 21, 23, 25, 28, 30, 32, 37, 39, 42, 44, 50, 52-58	K, NIII
188	10-18, 20, 22, 27, 29, 33, 35, 40, 42, 54	K

Binder # XII of XVI (Costing Methods Group)

Location of Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
4	Cols. 1992, 1991, 1990	K
5	Payroll, Contract, Total Cols.	K
8	Actual, Budget Cols.	K
10	Balance Beginning of Month, Balance End of Month and Average Monthly Balance Cols.	K
11	Actual 1984 thru 1992, Commitment Budget 1993 Cols.	K
11A	Actual 1984 thru 1992, Commitment Budget 1993 Cols.	K
13	Cols. A thru G, plus Line 6	K
14	Cols. A thru G,	K
15	Cols. A thru G, plus Line 6	K
16	Cols. A thru G	K
19-34	All \$ in Cols.	D
36	2, 4, 6, 8, 10, 11, 14, 17, 20, 23	D
37	4, 8, 12, 17, 21, 26, 36, 43	D
38	5, 8	D
43	26 thru 44	A
44	25 thru 28, 30, 31	A
45	14 thru 26	A
326	1 thru 6	D
329	14 thru 17	D

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BINDER # XIII OF XVI (COSTING METHODS GROUP)

Location of Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
15	Col. B-N	K
16	Col. B-N	K
22	Cols. B-D	K
23	Cols. B-D	K
24	Col. B	K
25	Cols. B-C	K
26	Col. B	K
27	Col. B	K
28	Col. B-C	K
59-61	Col. A	K
63-65	Col. A	K
77-79	Col. B	K
119	21-32	K
127-136	Cols. B-F and H	K
138	4-6, 8-10, 12-14	K
142	32-36	A
143	19-33	A
144	32-36	A
145	7-14	A
148	34-36	A
149	13-23	A
151	32-39	A
152	9-15	A
153	32-37	A
177-186	Cols. A-E, G	K
199	Cols. A-B	H, L
200	Cols. A-B	H, L
203	11-23, 28-39	A
204	10-37	A
205	10-40	A
206	10-26, 31-39	A
207	10-24, 31-39	A
208	10-12, 21-23, 30-31	A
210	34-37	A
213	10-21, 26-37	A
214	10-17, 21-23, 27-31	A
215	10-32	A

BINDER # XIV OF XVI (COSTING METHODS GROUP)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
53	SSN Column	B
54	4	B
55	4	B
56	9	B
70,71	SSN Column	B
75	8,14,25,27,29,31	J
75	8,9,11,14,15,28	J, O
76	7	O
76	Col. B	J
78	6-10	O
78	12,18,25	J
78	16	B
79	1-5,17	O
79	18,29	J
80	2,3,10,11,20,21	O
80	8,9	J
81	4-6,9,14,22,26	O
82	4,5,10-14,17,19-22	O
83	6,7	O
85	4,6,7,8	O
87	5-8,12	O
87	12	J
88	1-5,14,18,21,22,28,30	O
88	27	J
89	6,8,9,12,13	O
91	2,9,11,15	O
92	1,3,5,10,16,17,19,20,21,22,24	O
93	2,4-6,8,9,16,19,20	O
93	18	J
97	4	O
108	9, Amount Columns	D
108	14	B
109	3	D
110	Col. C,D	D
112	9, Amount Columns	D
112	14	B
113	3	D
114	Col. C,D	D
115	13	D
117-119	Col. C,D	K
120	Col. C	K

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BINDER # XIV OF XVI (COSTING METHODS GROUP)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
122	Col. C	K
123	Col. C,D,F,G	K
125	7,11,19,31	K
126	10-14	K
128	38-40	K
131-134	Col. D	K
136	9,17,33,34,36,38	K
137	1,2,4	K
141	8-10,12,13	K
145-146	Col. B	G
164	Col. B,C	K
169	Col. B,C,D	K
170	Col. B-H, Col I	K
171-173	Col. E-M	K
183	Col. F,G,I	K
184	Col. C,D,E	K

Binder # XV of XVI (Costing Methods Group)

Location of Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
3	23, 26, 29	P
7	5, 6	A
19	Cols. E, F, G	Q
20	Cols. E, F, G	Q
21	Cols. D, F	Q
23-25	Cols. D, E	Q
26	Cols. C, E	Q
27	Cols. C, D, E, F	Q
28-31	Cols. D, E	Q
32	Cols. D, E, plus Line 24	Q
33	Cols. D, E	Q
34	Col. E, plus Line 23	Q
35-37	Cols. D, E	Q
38	Col. E	Q
39	Cols. C, D, E, F	Q
40	Cols. C, D, E, F, G	Q
41	Cols. D, E	Q
42	Cols. C, E, F, G	Q
43-44	Cols. D, E	Q
45	Col. D	Q
46	Cols. C, E	Q
47	Col. D	Q
48	Col. D, plus Line 17	Q
49	Col. D	Q
50	Cols. D, E	Q
51	Cols. D, E, F, G	Q
52	6 thru 10	Q
53	Cols. D, E	Q
54	10 thru 13, 15, 16	Q
55	12 thru 15, 17, 18	Q
56	Cols. D, E	Q
57	Cols. D, E	Q
58	Col. D, plus Lines 16, 17	Q
59	15, 17, 18, 25, 26	Q
60	Cols. D, E	Q
61	Cols. D, E	Q
62	Cols. D, E	Q
63	Cols. D, E	Q
64	Col. D	Q
65	Col. D	Q

Binder # XV of XVI (Costing Methods Group)

Location of Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
66	19 thru 22, 24, 25	Q
67	15 thru 18, 20, 21	Q
73	21, 33, 36	P
74	17, 44	P
75	7	P
76	21, 33	P
77	16, 43	P
78	7	
80	28, 31	P
81	21	P
82	11, 28	P
83	32	P
84	17	P
88	9 thru 16, 24 thru 30	A
89	8 thru 16	A
91	7 thru 19	A
94	9, 17, 18, 23 thru 39, 41	A
95	8 thru 22, 24 thru 36, 38, 39	A
96	8, 11 thru 43	A
97	8 thru 44	A
98	8 thru 42	A
99	26 thru 33	A
100	31, 33	A
102	21 thru 26, 29, 30, 34 thru 39	A
103	1 thru 9, 14 thru 33	A
104	1, 2, 10, 11, 12, 19 thru 25	A
107	12 thru 19, 21, 27 thru 33	A
108	7 thru 15	A
110	16, 19, 20 thru 22	P
112	5 thru 22, 30 thru 39	C
113	5 thru 9	C
114	23	P
117	3, 5, 23	P
118	4, 7	P
119	4 thru 19, 24 thru 33	A
119	34 thru 35	C
120	4 thru 11, 13 thru 19, 27 thru 29	A
121	8, 9, 11, 12, 14 thru 17, 32 thru 34	A
122	6, 7, 10, 11, 14, 15, 19 thru 24	C
123	31 thru 33	A
124	4 thru 9, 11 thru 16, 24 thru 34	A
125	10, 11	A
126	17, 24, 25	P

Binder # XV of XVI (Costing Methods Group)

Location of Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
127	22	P
129	Cols. B, C, D	P
130	Cols. B, C, D, plus Line #5 of note	P
131	Cols. B, D	P
132	4	P
134	30, 31	P
135	11, 17, 18, 20, 28, 35, 36	K
136	9, 13, 21, 24, 26, 31, 38, 40	K
137	14 thru 16	K
138	21, 24, 27	P
146	Cols. B, C, D	P
147	Cols. B, C, D	P
148	Cols. B thru L	K
149	Cols. B thru L	K
150	Cols. A thru L	K
151	Cols. A thru L	K
152	Cols. A thru K	K
155	Line 5, Cols. B thru F	K
156	Col. B	K
157	Line 8, Cols. C thru F	K
158	Line 5, Cols. B, C, D	K
159	Line 18	K
160	Line 5, Cols. B, C	K
161	Line 30	P
162	Line 5, Cols. B, C, D	K
163	Col. B	K
164	Line 7	K
165	Line 5, Cols. B thru F	K
166	Line 5, Cols. B thru F	K
167	Line 8, 55, 56, 57, Cols. C thru F	K
168	Cols. B, C, D, plus Line 5 of note	P
169	Cols. B thru J	K
172	Cols. B thru L	K
173-174	Cols. A thru L	
175	Cols. A thru K	
178	Line 14, Cols. B thru F	K
179	Col. B	K
180	Cols. C thru G	K
183	Line 17, Cols. B, C, D	K
184	Line 18, Cols. B, C	K
185	Line 18, Cols. B, C, D	K
186	Col. B	K

Binder # XV of XVI (Costing Methods Group)

Location of Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
187	Line 17, Cols. B thru F	K
188	2, 37	P
189	7, 18, 25	P
190	9, 11, 32	P

Binder # XVI of XVI (Costing Methods Group)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
2	28, 36	P
3	6, 15, 18	P
5	9, 13, 16, 18, 20 thru 25, 28	P
7	11	P
8	10, 12, 19, 27, 29	P
9	16, 19, 22	P
10	16 thru 21, 30 thru 32	P
11	10 thru 13, 19, 20	P
12	14 thru 24, 30	P
13	13, 15	P
19	2 thru 13, 28	P
20	10 thru 20	P
21	10, 16	P
22	10, 17, 19	P
23	9, 10, 14, 15	P
25	8 thru 12, 15, 19	P
26	10 thru 13, 17, 21	P
28	8 thru 19, 22, 28, 32	P
29	8 thru 19, 21, 27, 31	P
31	5, 6, 11, 12	P
32	4, 7, 8, 9, 15, 18, 19, 20, 25	P, Q
33	4, 7 thru 10, 14, 17 thru 20, 26, 27	P, Q
35	9 thru 24	C
36	4 thru 6, 7 thru 9, 13 thru 22, 23, 24	C
39	40 thru 44, 46	P
41	6, 8	P
42	4, 7 thru 18, 26, 28, 31	K, P
43	4, 6 thru 17, 26	K, P
44	1, 4 thru 15	K, P
47	8 thru 12, 14, 16, 19, 22	P
48	8 thru 13, 20	P
49	8 thru 18	P
50	4, 6, 8, 18, 20, 21, 30, 32, 33	P
54	3, 7, 8, 12, 14, 16, 17, 26	K
57	1, 2, 5, 8, 9, 11, 14, 15, 21, 23, 25, 28, 29	K, P
58	11 thru 25, 27, 28	K, P
59	6, 12	P
61	9, 13, 16, 18, 20, 21 thru 26, 27, 28	K, P
70	25	K
72	14 thru 17	P

Binder # XVI of XVI (Costing Methods Group)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #</u>	<u>Reason</u>
76	9 thru 16	A
77	8 thru 14, 27 thru 36	A
80	40, 44	K
81	8 thru 23, 27 thru 31	K
82	2 thru 18	K
153	2, 14	P
196	12	K

Binder # (Yellow Pages) Area #3

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
85-120	Col. B	K
121	2-4, 7-10, 12-18	K
122-124	Col. B	K
125	2-4, 7-10, 12-18	K
126-128	Col. B	K
129	2-4, 7-10, 12-18	K
130, 131	Col. B	K
132	2-4, 7-10, 12-18	K
133-135	Col. B	K
136	2-4, 6, 8-11, 13-19	K
137-139	Col. B	K
140	2-4, 7-10, 12-18	K
141-144	Col. B	K
145	2-4, 7-10, 12-18	K
146-149	Col. B	K
150	2-4, 7-10, 12-18	K
151-153	Col. B	K
154	2-4, 7-10, 12-18	K
155-157	Col. B	K
158	2-4, 7-10, 12-18	K
159-161	Col. B	K
162	2-4, 7-10, 12-18	K
163-165	Col. B	K
166	2-4, 7-10, 12-18	K
167, 168	Col. B	K
169	14-17	K
171-179	Cols. C, D, F	K
182	Cols. B-F and Marginalia	K
183	Col. B-F	K
184	Col. B-L	K
185	Col. B-K, Lines 9-14	K
187	Col. B-N	K
188	Col. B-M	K
190-195	"Actual" Column	K
197-200	"Actual" Column	K
201-202	"Actual" Column & Marginalia	K
203-208	"Actual" Column	K
236	Cols. B, C	K
237	Col. B	K
238	Col. B	K
240	Cols. B, C	K

241	Cols. A, B	K
242	2, 8-12	K
243	2, 7-11	K
244	7, 8, 10, 11	K
245	8, 9, 11, 12	K
246	4, 7, 9, 11	R
259	Cols. B, C, D, F	K
263	Cols. B-N	K
265	Cols. B, C	K
283	Col. A	R
287	2, 11-13	R
288	2-5, 7-9, 12, 14-16	R
289, 290	Cols. A-C	
291	5, 6, 7, & Cols. A & B	K
292-295	Cols. A, B	R
322	Cols. A-H	K
325, 326	Cols. A-I	K
328-330	Cols. B-F & Marginalis	K
332-348	Cols. B-F & Marginalis	K
350	15, 27, 30	P
351	11, 37	P
352	2	P
353	Cols. B, C, D	P
355	Cols. A-K	P
360	Cols. B-N	K
361	Cols. B-M	K
364-369	Col. B & Marginalia	K
371	Col. B & Marginalia	K
372	5-36	R
373	5-32	R
377-378	B, C, & Marginalia	K
380	9-13	K
383	Cols. C-F	K
385-389	Col. B	K
390	Cols. B-L	K
391	Cols. A-L	K
392	Cols. A-K	K
393	25, 26	K
396	15	K
398	Cols. B, C	K
399	Col. B	K
400	Col. B	K
401	Col. B	K
403-404	Cols. B-M	K
406	Col. B	K
407	Cols. B, C, D & Marginalia	K
408	6-9, 12	K
410	Cols. A-H	K
412	Cols. B, C, E	K
413-415	Col. B	K
416	Col. C	K
417	Col. B	K
419-425	Col. B	K
426	15, 22	K

427	15	K
431	10-13, 16, 17	K
432	26, 28	K
434-435	Col. C	K
437	Col. B	K
438	19-21	K
439	13	K
440	16, 17	K
442	15-17	K
443	Col. B	K
445	3, 6-17	K
447	11-13, 21, 22	K
448	3-5	K
449	3, 4, 7, 8	K
450	Col. B	P
455	4-6, 8-9, 12, 14-15	K
456	7-18	K
457	1, 4-7	K
458	4-20	A
459	4, 7, 9, 11, 13, 15, 18, 20, 22	K
460	1, 3, 5, 7, 12, 15, 16, 18	K
461	1, 5, 8-11, 15, 17-19	K
463	7, 11-19	R
464	2, 11-14, 20-23	R
465	5-9, 11-14	R
467	2-13, 15-26	R
468	2-5	R
469	1-4, 12-18	R
470	6, 12-19, 25-27	R
471	3, 5, 14-17	K
473	13-15	K
475	6, 11-15, 17	K

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Attachment A

Binder # Billing and Collection (Area #4)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
7-16	9-11, 26-28	E
17	14-16, 32-34	E
19	14-25	E
20	12-23	E
23-24	23	E
25	12-23	E
26-27	23	E
28	Col. D	E
33	Cols. B-D	E
34	Cols. B-I	E
36	Cols. B, C, Lines 16, 17, 19, 21, 24	E
37	8-9, 21-22	E
38	15-18	E
39	Col. F	E
41	Cols. C, D, G, H	E
42-43	Cols. L-N	E
44	21	E
49	4-6, 8-11	E

Binder # 1 of 2 (BST Central Management)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
62	15-47	A
68	10-34	A
109	22, 41-44	B
110	22, 41-46	B
111	22, 41-44	B
112	22, 41-46	B
113	22, 41-45	B
114	22, 41-45	B
115	22, 41-45	B
140	20, 39-45	B
141	20, 39-43	B
142	39-42	B
143	20, 39-44	B
144	31	B
145	20, 39-44	B
146	31, 32	B
179	20, 38-42	B
180	20, 38-43	B
181	33, 34	B
182	20, 38-42	B
183	20, 38-42	B
184	20, 38-42	B
185	20, 38-40	B
193	19, 38-45	B
194	19, 38-44	B
195	34-38	B
235	20, 37-40	B
236	20, 37, 38	B
239	19, 39-46	B
240	19, 39-45	B
241	34-38	B
245	22, 41-45	B
246	22, 41-46	B
247	22, 41	B
249	22, 41-44	B
250	22, 41-44	B
253	38-43	B
254	38-43	B
255	38-43	B
256	38-43	B

257	38, 39	B
258	38-41	B
259	38-43	B
260	38-42	B
261	38	B
266	21, 40-44	B
267	21, 40	B
268	21, 40-45	B
270	21, 40-44	B
271	21, 40-44	B
273	21, 39-43	B
274	21, 39, 40	B
279	20, 39-44	B
280	20, 39-42	B
281	20, 39-42	B

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Binder # II of IV (CAM 6)

Location of the Proprietary Information:

<u>Page #</u>	<u>Line #/Column</u>	<u>Reason</u>
409	8-11, 33	H
419	8-10, 15-17	H
420	15-16, 23-25, 28-29	H
421	22, 28, 32-33	H
422	15-16, 19, 21-22, 23, 25, 27-28	H
423	21, 23, 25, 27, 29, 31-32, 34	H
424	17, 25, 27, 29-30	H

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CAM-6 Vol. I, III & IV NP