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ORIGINAL  
FILE COPY

January 10, 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

Dear Mr. Tribble:

Enclosed are an original and fifteen copies of Southern Bell Telephone and Telegraph Company's Second Supplemental and Revised Prehearing Statement. Please file this document in the above-captioned docket.

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,

*Nancy B. White*  
Nancy B. White (02)

ACK \_\_\_\_\_  
AFA 3  
APP \_\_\_\_\_  
CSE \_\_\_\_\_  
CST     

CTR Enclosures

cc: All Parties of Record  
LEG 1 A. M. Lombardo  
LIT 4 H. R. Anthony  
R. D. Lackey

W/E RECORDED & INDEXED  
OTH 28

DOCUMENT NUMBER-DATE  
00297 JAN 10 1994  
FPSC-RECORDS/REPORTING

**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 10th day of January, 1994 to:

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Nancy B. White  
(P)

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

Filed: January 10, 1994

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY'S  
SUPPLEMENTAL AND REVISED PREHEARING STATEMENT

COMES NOW, BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company ("Southern Bell" or "Company"), and in compliance with Order No. PSC-93-1780-CFO-TL, issued December 13, 1993, and the discussions at the Prehearing Conference held on December 20, 1993, herewith submits its Supplemental and Revised Prehearing Statement.

The purpose of Southern Bell's Supplemental and Revised Prehearing Statement is to add the names and exhibits of the audit rebuttal witnesses for Southern Bell, as set forth in Southern Bell's audit rebuttal testimony filed on January 4, 1994.

A. WITNESSES

In addition to the direct witnesses listed in the draft Prehearing Order dated December 17, 1993 and the rebuttal witnesses listed in Southern Bell's First Supplemental and Revised Prehearing Statement, dated December 23, 1993, Southern Bell proposes to call the following audit rebuttal witnesses to offer testimony on the matters indicated below:

Witnesses

Stephen P. Budd  
(Rebuttal)

Subject/Issues

Issues 17, 17a, 17e-17g, 17k  
and 17o

DOCUMENT NUMBER-DATE  
00297 JAN 10 1994  
FPSC-RECORDS/REPORTING

Walter S. Reid  
(Rebuttal)

Issues 17-17q

J. Bradford Branch  
(Rebuttal)

Issues 17 and 17r

Jerry L. Wilson  
(Rebuttal)

Issues 17, 17b, 17c, 17j, 17o,  
17p, 17q, 17s and 17t

B. EXHIBITS

In addition to the exhibits of the direct witnesses listed in the draft Prehearing Order dated December 17, 1993 and the exhibits of the rebuttal witnesses listed in Southern Bell's First Supplemental and Revised Prehearing Statement dated December 23, 1993, Southern Bell proposes to introduce the following exhibits of Southern Bell's audit rebuttal witnesses:

<u>Witness</u>	<u>Document Indicator</u>	<u>Title of Exhibit</u>
Stephen P. Budd	Rebuttal SPB-1	BellSouth HQ Corporate Services
	SPB-2	BSC HQ Cost Allocation Bases
J. Bradford Branch	Rebuttal JBB-6	Summary of Quantified Recommended Disallowances/Adjust ments
	JBB-7	R&D Percent Allocated to Regulation
	JBB-8	Account 6727 for 1992
	JBB-9	Allocation Method for Regulated and Nonregulated Research

	JBB-10	Campanile Stacking Plan
	JBB-11	BSC Fully Distributed Costs Analysis Estimate
	JBB-12	Telephone Directory Printers
	JBB-13	Leading Directory Printers
	JBB-14	Telephone Directory Publishers
Walter S. Reid	Rebuttal WSR-11	Annual Report of Southern Bell - Florida
	WSR-12	Comparison of Directory Advertising Calculations
	WSR-13	Response to WASSP Audit
	WSR-14	Response to Rate Case Audit
	WSR-15	Response to CPR Audit
Jerry L. Wilson	Rebuttal JLW-1	Company's Comments

C. STATEMENT OF BASIC POSITION

Southern Bell has no changes to its Statement of Basic Position as enunciated in the draft Prehearing Order dated December 17, 1993.

D. SOUTHERN BELL'S POSITION ON THE ISSUES

Southern Bell proposes the following changes to its position on certain issues. Southern Bell's position on those issues not

specifically listed below remains as set forth in the draft Prehearing Order dated December 17, 1993 and Southern Bell's First Supplemental and Revised Prehearing Statement dated December 23, 1993.

Issue 17(r): How should the Commission treat the lease agreement with Sunlink for ratemaking purposes?

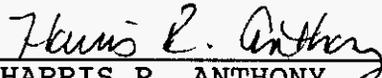
Position: The treatment that Southern Bell has proposed is appropriate.

Issue 17(t): Should the Commission allow the Company to charge its affiliates a return on investment for the use of common plant and equipment?

Position: The Company does charge a return on investment when the service being provided to the affiliate involves the use of Company investment. Where there is no Company investment used in the provision of service to the affiliate, a float charge is included in billings to affiliates.

Respectfully submitted this 10th day of January, 1994.

SOUTHERN BELL TELEPHONE  
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