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SOUTHERN BELL TELEPHONE  
SURVEILLANCE AUDIT  
DKT# 920260-TL  
AFAD# 95-103-4-1  
TPE DECEMBER 31, 1994  
OCOTOBER 25, 1995

DOCUMENT NUMBER-DATE

11425 NOV 16 8

RECORDS SECTION





BST

Review of Pw-Lacuna-CO Swatlas  
FE = 2/21/94

B9/sps  
KW  
9/5/95

**THIS PAGE CONTAINED INTERNAL AUDIT INFORMATION  
AND HAS BEEN REMOVED AS IT IS ALL  
PROPRIETARY**

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pl

Opinion: The company should book the adjustment in the year it was determined. They do not retroactively adjust surveillance reports for prior years.

	Oct 2012	Acct 6212
Adjustment	(1,059,716)	(2,073,600)
Intrastate WPIS-602	• 755,988/33	• 76,400
Regulated	801,047/90	(1,541,200)
	1,007,000	• 96,924
	801,047/90	• 1,494,100

Recommendation: Remove the above amounts from Rate Base for Acct 2012 & Net Operating Income for 6212

2-1  
1 p2

4 44802L

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FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

8 TO: Patte Klein  
9 UTILITY: BSY  
10 FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

11 REQUEST NUMBER: 16 DATE OF REQUEST: 6/12/95

12 AUDIT PURPOSE: Surveillance

13 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/27/95  
(DATE)

14 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
15  OUTSIDE OF AN INQUIRY

16 ITEM DESCRIPTION: Re. Internal Audit V 40-22-38 A-S 12/94  
Purchasing CU Switch Equip.

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29 TO: AUDIT MANAGER Ruth Young DATE 6/27/95

30 THE REQUESTED RECORD OR DOCUMENTATION:

31 (1)  HAS BEEN PROVIDED TODAY.

See - 9-1 p 11

32 (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_

33 (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. (all items) IS PROPRIETARY AND  
34 CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO  
35 MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER  
36 PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR  
37 CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO  
38 RULE 25-22.006, F.A.C.

39 (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Kerol S. Hoffmann

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FPSC Audit of the 1994 Surveillance Report

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Request Number: 16

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Subject: Internal Audit V40-22-38-A-S  
(Purchasing CO Switch Equipment)

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Response:

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(A)

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(B)

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Upon receipt of the draft from the vendor, the reimbursement will be booked as follows (reflected here by the year to which the credit/charge was applicable):

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Year to Which Applicable	Amount to be Booked to Account 2212.0000	Amount to be Booked to Account 6212.0000
1991	68,136	12,945
1992	(310,630)	(59,015)
1993	(819,356)	(155,666)
1994	2,134	0
<b>TOTAL</b>	<b>(1,059,716)</b>	<b>(201,736)</b>

31

**NOTE:**

32

Account 2212.0000 is the Digital Electronic Switching Plant in Service Account

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Account 6212.0000 is the Digital Electronic Switching Expense Account

9-1  
1-1  
203



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FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

8 TO: Patty Klein

9 UTILITY: SBT

10 FROM: Ruth Young  
(AUDIT MANAGER)

Chris Holman  
(AUDITOR PREPARING REQUEST)

11 REQUEST NUMBER: 14

DATE OF REQUEST: 6/9/95

12 AUDIT PURPOSE: Sumellase

13 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/30/95  
(DATE)

14 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
15  OUTSIDE OF AN INQUIRY

16 ITEM DESCRIPTION: Per conversation with Karel Hoffman.

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23 9-1 pgs  
24 WP 9

25 TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

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- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

9-1  
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DISTRIBUTION:  
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SIGNATURE AND TITLE OF RESPONDENT 1 of 3

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1 - 3

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BST

Beggs  
Kaw  
9/8/95

**THIS PAGE CONTAINED INTERNAL AUDIT INFORMATION  
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PROPRIETARY**

3 of 3


	9-1
	2

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9-2  
Page 1-32

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AND HAS BEEN REMOVED AS IT IS ALL  
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9-3  
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page 1-4  
10



1 JOB C 956  
FORM 117

BELLSOUTH TELECOMMUNICATIONS  
ACCUAL OF CAPRI INVOICES FOR NON-STOCK ITEMS - SUMMARY  
FOR DECEMBER 1994

REPORT DATE 12/30/94

-----

	ASSETS	EXPENSES	GRAND TOTAL
0 TOTAL AMT FOR BST	6,480,967.13	3,419,234.96	9,900,202.09
0 GRAND TOTAL			9,900,202.09

0 BST HEADQUARTERS OFFICE SHOULD JOURNALIZE THE TOTAL AMT TO ACCOUNT 4010.6920,  
THE ASSET AMT TO ACCOUNT 1439.9900, AND THE EXPENSE AMT TO ACCOUNT 6728.9000.

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0 \*\*\*\*\* END OF REPORT \*\*\*\*\*

LINE	SOURCE	RCD	RCC	FC	ACCOUNT	EXTL	FA. ADJ	AMOUNT
1	JNTR	A0303100	DX000000	550D	14399900	CZ2	C	7,076,029.48
2				5614	67289000	523	C	2,517,393.99
3				SDDH	40106920	CY1	C	-9,593,423.42
4				550D	14399900	CZ2	C	6,480,967.13
5				5614	67289000	523	C	3,419,234.96
6				SDDH	40106920	CY1	C	-9,900,202.09
							TOTAL DEBIT	19,493,625.51

6  
01/01/9

RUN DATE : 12/30/94(22,23,46)  
JOB (PGM) : CM01A14 (CM01A142)

SUMMARY REPORT - BELLSOUTH TELECOMMUNICATIONS, INC.  
C A R I  
FOR THE PERIOD: DECEMBER, 1994

FORM MP-4198  
PAGE 1 OF 1  
CPU : D2SY

C A P I T A L

1439.9900 ..... \$7,076,029.48 DEBIT

E X P E N S E

6728.9000 ..... \$2,517,393.94 DEBIT

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A C C O U N T S P A Y A B L E

4010.6920 ..... \$9,593,423.42 CREDIT

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BST EXCEPT UNDER WRITTEN AGREEMENT

SENT 23.34.55 12/30/94\* HM27F050 / MSG# 4422

78  
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HOURLY STATUS MESSAGE FOR HM27F050  
SENT 00.20.00 12/31/94  
LAST MESSAGE NUMBER WAS: 4422

HOURLY STATUS MESSAGE FOR HM27F050  
SENT 01.20.00 12/31/94  
LAST MESSAGE NUMBER WAS: 4422

HOURLY STATUS MESSAGE FOR HM27F050  
SENT 02.20.00 12/31/94

ACCOUNT	COST POOL
2121 -- Buildings	Directly Attributed Regulated Central Office Distribution Services Network Operations - General Office Space Network Operations - Data Center Customer Operations - General Office Space Customer Operations - Telephone Operator Corporate Operations
2681 - Capital Leases	Buildings - Other
2682 - Leasehold Improvements	Buildings - Other
6121 -- Land and Building Expense	Directly Assigned Regulated Operating Rents - Central Office Operating Rents - Distribution Services Operating Rents - Network Operations - General Office Space Operating Rents - Network Operations - Data Center Operating Rents - Customer Operations - General Office Expense Operating Rents - Customer Operations Telephone Operator Operating Rents - Corporate Operations Operating Rents - Warehouse Other Common Expense - Central Office Other Common Expense - Distribution Services Other Common Expense - Network Operations - General Office Space Other Common Expense - Network Operations - Data Center Other Common Expense - Customer Operations - General Office Space Other Common Expense - Customer Operations - Telephone Operator Other Common Expense - Corporate Operations Other Common Expense - Warehouse

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Kleip  
UTILITY: BSP  
FROM: Pat Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 45  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/18/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/25/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached (7) questions  
regarding Internal Audits.

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

9010

BST

Followup To Critical Audits

TPE 12/31/94

Rg/Grs

Kw

9/5/95

**THIS PAGE CONTAINED INTERNAL AUDIT INFORMATION  
AND HAS BEEN REMOVED AS IT IS ALL  
PROPRIETARY**

10 of 10

9-2  
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SBT

Page 11/12/95

1  
2  
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Review of Mgmt Letter

G 40-26-39-A-5

Officer + Bid Member Expense Review Int Audit

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9-2  
Pg 17

9-2  
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FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

8 TO: Patte Klein

9 UTILITY: BSP

10 FROM: [Signature]  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

11 REQUEST NUMBER: 43

DATE OF REQUEST: 8/18/95

12 AUDIT PURPOSE: See memo

13 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/24/95  
(DATE)

14 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

INCIDENT TO AN INQUIRY

OUTSIDE OF AN INQUIRY

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16 ITEM DESCRIPTION:

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4-3 p 11

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

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- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

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SIGNATURE AND TITLE OF RESPONDENT

182





FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein  
UTILITY: SRP  
FROM: Patte Klein  
AUDIT MANAGER

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 48  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 8/21/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_  
(DATE) 8/29/95

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please answer the attached 3 questions  
regarding the external auditor workpapers  
(C&L) Financial Audit

Forward to Patte  
8/24  
WP 9-4-95

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
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- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

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SIGNATURE AND TITLE OF RESPONDENT

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REQUEST NO 48

1.  
Per external auditor workpapers, Binder 2 of the Financial Audit, the cash flow statement included a 3.8 million in abandonment of assets. What was the amount for Florida, FL Intrastate?

9-4 p1

How was this treated on the books and records for FL? How treated for Surveillance Report purposes?

2.  
Per Binder 12 or 14 of Financial audit. Reference is made to a 20 million accrual for lawsuit settlement, What is this estimate for? Who made it? What is it based on? What account is this expense in? How handled for Surveillance report purposes?

9-4 p18  
PK

3.  
Binder 12 of 14 of Financial Audit. According to the workpapers, 115.7 million reversed in 94 from 93 expense for non current portion. Why was this reversed? Provide original entries, amounts, and reversal entries, amounts, dates. What was the amount for FL, FL Intrastate? How was this handled for Surveillance report purposes?

9-4 p18

2  
203

BST

Follow up To External Audits  
TPE 12/31/94

B 9/6/95  
KW  
9/5/95

FPSC Staff Audit  
1994 Surveillance Report  
Item No. 48  
August 21, 1995  
Page 1 of 1

REQUEST (1): Per external auditor workpapers, Binder 2 of the Financial Audit, the cash flow statement included a \$3.8 million in abandonment of assets. What was the amount for Florida, Florida intrastate? How was this treated on the books and records for Florida? How treated for surveillance report purposes?

RESPONSE (1): In Florida, \$890,192 was recorded in account 7370.1000 for abandonment of assets, while \$705,316 was recorded as Florida intrastate. The intrastate expense was included as an adjustment to net operating income on the 1994 surveillance report (page 2A; 2 of 3; line 20; column 6). See our response to Item No. 35.

*Stably has done - See WP 40-1  
2-6*

REQUEST (2): Per Binder 12 of 14 of Financial Audit.

Reference is made to a \$20 million accrual for law suit settlement. What is this estimate for? Who made it? What is it based on? What account is this expense in? How handled for surveillance report purposes?

RESPONSE (2): The \$20 million accrual was for the Company's estimated liability pursuant to settlement of an inside wire class action lawsuit in Florida (the Davis case). This amount includes our estimate of attorneys' fees plus other costs. The expense was booked to Account 7370. Both the expense and liability (in account 4010.6910) were removed from regulated operations on the surveillance report.

*7370 is a Below the Line account*

REQUEST (3): Binder 12 of 14 Financial Audit.

According to the workpapers, \$115.7 million reversed in '94 from '93 expense for non current portion. Why was this reversed? Provide original entries, amounts, and reversal entries, amounts, dates. What was the amount for Florida, Florida intrastate? How was this handled for surveillance report purposes?

RESPONSE (3): BST produces, MR, FR and Financial Accounting Consolidation and Transmittal System (FACTS) financial statements. FACTS statements are used by BellSouth Corporation to produce consolidated statements for the corporation. In order to produce FACTS statements certain adjustments, such as the cumulative effect of the change in an accounting principle, must be made to the FR financial statements. The \$115.7 million dollar adjustment for SFAS 112 constituted such a change. The cumulative effect (\$115.7) of the December 31, 1993 change to SFAS 112 was taken out of account 6720 and reclassified as a change in accounting principle on the 1994 FACTS statements. This adjustment was only made on the FACTS statements and did not impact the MR or FR financial statements.

*No impact on Surveillance Report*

3 of 3

9-4







BST

Board of Directors  
T YE 12/31/94

KW  
6/21/95

July 25, 1994 - BS Personal Retirement Account Review  
Plan to be split into 4 separate plans  
with sponsoring co's grouped along 4  
lines of business  
Such a grouping would allow for  
different funding rates based on business  
performance & strategies of line of  
business grouping  
Assets stay under Master trust & be managed  
by BS Emp Benefit Plan Review Committee  
Restructuring of BS Nonqualified Def Comp  
in 1996 rates based on Moody's A bond rate  
+ 1-5%

Proposed interim salary inc. for certain officers

Sept 26, 1994 - Discussed inside WVA antitrust  
case & possible settlement  
Chattanooga Central to 7370.2 to United  
Way \$560,000 \* 350,000

★ WVA  
9-6  
for disclosure  
Payment from acct 6728.9 to Atlanta  
Ch of Commerce Foundation Olympic  
Center at Park 1795 to exced \* 750,000  
Dividends of 94496914 & 132866060 paid  
Aug & Sept 94.  
Total appointed Treasurers  
Officers were authorized to execute  
Supplemental indentures with the  
Trustee of any of co's outstanding  
debt indentures in order to amend  
or change the Trustee reporting  
state

Nov 9, 1994 - Exec. Comm - discussed corp succession plans

Nov 28, 1994 - Reworded duties of audit committee  
Casper & Lybrand appointed to audit 95

Budget for Charitable Cont \$14,452,000  
6/25/95 - to acct 7370.2  
100 dividend \$120,012,307  
Discussed sale of Tenn. HQ building

9/6/95

BST

Review of Board of Directors KW  
TFC 12/31/94 6/2/95

discussed 94 salary structure for officers  
as of 11/95 approval  
nominated Gene Drummond for  
Group Pres of Cust. Operations  
Pay Band A  
Charles Coe as Group Pres. of the Co  
Pay Band B  
Sydney Boren - Elected Officer ES Corp  
R L Capell - II Officer of Co to replace Boren  
Pay Band D

Drummond, Day, Harris, Mcker  
Executive Committee of Board  
Drummond is chairman  
Grove retired as Secretary to Board

Nov 28 Exec. Comm. - discussed Pay Bands  
Feb 27, 95 - Grove retired

Arckerman retired

Presented audited Financial Statements  
include in annual Report + \$10K  
Proposed payment from acct 6728.9  
to Economic Development Partnership  
in Birmingham \$2000,000 in 1994  
\$ to Technology 2020 in Knoxville  
of \$1,950,000 in 1995

Telephone Pioneers Divs of 276,591 approx  
Dividends of 155,296,262, \$153,909,341,  
\$ 79,791,956 paid Dec 94, Jan,  
Feb 95

No issues on EXCEL program  
Ricker elected VP Pay Band D  
Approved Short Term awards  
for officers

Feb 27, 95 - Ricker, elected VP - Pay Band D  
1995 Payments under Shareholder  
Return cost Plan based on performance  
for 93-94  
Revised officer 95 Strategic Objectives  
Revised Charges TO EXCEL

9-6

12

BST  
Review of Board of Directors  
TFC 12/31/94

KW  
6/2/95

March 27, 95 - Officers elected presented  
nominated ~~A~~ Beethelot as Secretary of Co  
appointed officers  
Lightsey Jr Chairman Audit Committee  
Crutchfield & Rodgers designated  
Capital Exp. Committee Board  
Barley, Elam & Hollis Corp Public  
Policy Committee  
Hollis is Chair  
Dividend of 167,389,856 Paid 3/95  
No excel misses

May 22, 95 - Discussed force reduction  
Drummond advised Board of possibility  
(\*) That Co. may have to discontinue  
using ~~SEAS 71~~ SEAS 71  
Dividends of 153,787,900 \$ & 141,836,300  
paid April 3 & 5/1/95  
Sell debentures of 300,000,000  
at 7 5/8 % due 5/15/2035  
will receive 96.984%

June 9, 1995 - Changed from allowing 7.126/95  
\$ 425,000,000 of debt issuance to  
\$ 1,700,000,000. as market indicated  
shall not be sold for less than  
95% of principal

(\*) SEAS 71 addressed in WP 21

96

83

BST  
Notes from Capital Exp Committee  
1994-95

KW  
6/23/95

Feb 28, 1994 - 1993 Capital program was  
-2.5% under (\$75.7M) due to delayed  
deployment of SmartSets, reduced  
digital loop electronics inventory,  
more reused material than was forecasted  
& Capital Efficiency Initiative in  
Total Outside Network  
Wireless vs land line discussed

July 25, 1994 Under budget -4%  
Discussed changing network  
architecture  
evolution from Analog Copper to fiber  
& digital loop.  
3 switches - ATT, SESS, N. Telco  
DMS100, Siemens E WSD  
Fiber Deployed compared to other regions  
SONET rings deployed  
Broadband Trial architecture  
AIN Callers TO delay

Sept 26, 1994 - over by 1%  
Response to winter ice storm &  
flood in Al. & Ga. Highlights of accomplishments

Nov 28, 1994 - over by 2.2%  
discussed Strategic Goals of Capital Prog.

Feb 27, 1995 - Continued Strategic Goal Presentations  
including Targeted Build Out of  
Broadband Capabilities &  
Strategic Response to Wireless

9-6

8-7

BST  
Boyer Corporate Public Policy Committee  
1994-95

KW  
6/23/95

Feb 28, 1994 - reviewed 93 Corporate Contrib Budget  
vs actual & competitive info re research,  
Economic Development Partnership  
of Alabama in Birmingham \$2,000,000  
in (1993 exp)?

July 25, 1994 - Duties outlined:  
Review, recommend & concur on  
matters involving regulatory,  
legislative & governmental affairs  
on contribution policy & budgets  
to review programs & practices  
pertinent to the residential  
consumer & provide comments &  
suggestions on research, standards  
service quality initiatives

6728.9 - Contribution to Tennessee  
Tomorrow in Nashville. Not to exceed  
\$300,000 at 100,000/yr over 3 yr  
period starting in 1994

Sept 26, 1994 - United Way Atlanta \$560,000  
in 1995  
Pade City United Way \$350,000 in  
1995  
UW Community West Ala  
\$300,000 in 1995  
UW Central Carolinas 160,000  
UW Tennessee \$157,000

Subscription requests  
Partnership 2000 Nashville \$300,000  
\$75,000 annually, 4 yr period starting 94  
Ga State University, Atlanta Campaign  
\$250,000 2 payments 125,000 1994/95  
Atlanta Ch. of Comm. Olympic  
Centennial Park \$750,000 date  
94 or early 95

Nov 28, 1994 - Budget contributions 1995 \$14,452,000  
Same as 93  
Overview of BST Foundation by Director  
Endowed Trust Created by BST in 1986 to support  
education.

9/6/95

6/21/95

BoD Minutes 5/28/94 @ 2PM

Chairman of Audit Committee - Dr. Elex - presented C & L report for 93 + 92 & recommended report be received & filed - Resolved so.

Dividends of 148,400,486; 164,631,237 & 149,831,149 were paid on 12/1/93; 1/3/94 & 1/1/94 <sup>to Co's shareholders - Bill Smith</sup> respectively paid Mr. Achenbach. Dividends equaled ~~sum~~ of (a) = to 100% of net income for the Co. (excluding profits or losses of subs & effects of restructuring) for month preceding declaration date and (b) and equivalent to 100% of the dividends of sub companies received by Co during month preceding Declaration Date.

Chairman of the Capital Expenditures Committee Mr. Bailey, reported that the Committee reviewed a status report of 1993 capital program & presented a final report for 1993 on the Summary of Estimates for Authorization & Completion Reports for acceptance.

Chairman of the Corporate Public Policy Committee - recommended that a payment, chargeable to Account 6728.9000 be made to The Economic Development Partnership of Alab. in Birmingham - not to exceed \$2,000,000 charged against 93 expense

Mrs. Harkins provided an overview of the  
Executive Compensation Policy for BS Company  
No details in minutes

Mr. Drummond presented proposed changes  
to the Exceeding Customer Expectation Levels  
(Excel) Program for determining 1994 Excel  
short term awards for eligible executives for  
1994 performance period to be paid in 95. The  
program change adopted. No details of  
program in minutes

Mr. Aeburn presented reports of the 1993 financial,  
service & strategic linkage performance for the  
Co & Bell South on a Consolidated basis. Awards  
for 93 paid in 94 are based on this.  
Resolved: that payments be made to individuals.  
No detail of who was paid or what amounts.

Resolved BOD not officers of the Co or any affiliated  
Co be paid a retainer of \$2,000 per year ~~and~~  
an additional \$3000 to Chairman or Vice Chairman  
of a Committee. Also to receive \$1200 for attendance  
at each meeting & reimbursed expenses for travel  
to meetings

6/21/95

Board of Directors - Executive Committee @ 2/28/94  
@ 1 pm

All proposals in Executive Committee meeting  
were brought in to the BOD meeting @ 2 pm

The Executive Committee members are

F. D. Ackerman, Chairman, J. H. Brown, FR Day,  
J. A. Drummond, L. L. Gellerstedt, Jr. & T. H. Meeker.

Board of Directors March 28, 94 @ 2 pm

President read minutes of annual shareholders  
meeting & listed the elected Directors

Also resolved & listed were officers of  
Bell South Telecommunications, Inc.

Resolved that each person shall receive some  
compensation & now getting.

Committee Assignments: Resolved (1) Chairman of Executive  
Committee is Ackerman & T. H. Meeker Vice  
Chairman (2) Audit Committee shall consist of  
Robert H. Boh, H. M. Lightsey Jr & Charles Zivich  
(3) Capital Expenditures Committee Chairman is  
Edward E. Critchfield, Jr. (4) Corporate Public  
Policy Committee members are J. W. Bailey III, L. C. Elam  
& M. C. Hollis - M. C. Hollis is Chairman

Mr. Anderson reported dividend of  
188,746,136 pd March 1, 94 to Co's sole  
shareholder, BellSouth Corp.  
Dividend = as explained in prior BOO minutes

BOO - 5/23/94 @ 2PM

Mr. Anderson reviewed recent industry announcements  
& events - No details in minutes.

Mr. Baker provided an update of legislative  
activity in Washington - No details.

Dividends of 183,439,335 & 110,334,556 were paid  
by the Co on 4/1/94 & 5/2/94 to BellSouth, company  
sole shareholder - Calculation based on same formula  
as prior minutes.

Mr. Anderson reviewed certain financial & operating  
results for Apr 94 - No details given

Mr. Anderson presents service measurement  
results under 4x4 program - No C. missed  
In months of March & April 94

BOD - 7/25/94 @ 2pm

Mr. Aikman reviewed recent industry announcements - No. details

Mr. Ferguson reported on damage to network system & restore efforts due to recent flood in Ga.

Dr. Lightsey, Chairman of Audit Committee discussed the audit Committee statement of responsibility & the BOD ~~revised~~ passed the resolution of the responsibilities of the Audit Committee.

Mr. Hollis - reviewed & discussed statement of responsibility of Corporate Public Policy Committee & BOD passed the resolution of responsibilities of the Committee.

Mr. Hollis also reviewed status report of 1994 Corporate Contributions budget - Said his Committee approved subscription payment to Tennessee Tomorrow Inc in Nashville  
No details on \$ in BOD minutes

Mr. Crutchfield discussed the Capital Expenditures Committee statement of responsibility & the statement was passed.

Mr. Arkenow reported dividends of 25,298,035 + 154,085,714 paid by Com<sup>rs</sup> 6/1/94 + 7/1/94 to Bell South Corp. Calculation same as per

Mr. Arkenow presented statement of responsibilities of Executive Committee + passed resolution

Mr. Arkenow discussed the present "BS Personal Retirement Account Pension Plan" for employees. He said BS Corp. BOD authorized division of plan into 4 separate plans with the sponsoring companies being grouped along 4 LOB's. The Company would be grouped with BS Business Systems, BS Communication Systems Inc + BS Financial Service Corp. The plan would allow for different funding rates but the assets would remain under one Master Trust + continue to be managed under BS Employee Benefit Review Committee - Suggested to approve participation in new plan Resolved: To Participate in plan.

Mr. Anderson said BS Corp approved a restructuring of "Bell South Non Qualified Deferred Comp Plan"

Mr. Anderson said Exec Committee recommended internal salary increases for certain officers of the Co. - affect officers currently below minimum of their bands.

Resolved: Salary increases aggregating \$19,500 per year effective 8/1/87

Ry  
6/23/95

### Audit Committee

Feb 28, 1994 @ 1 PM

→ Mr. Latham reviewed F/S for 93  
(Chief Act BS)

Significant items in 93 that contributed to decrease in net income were discussed - Questions were answered satisfactorily

→ Mr. Mangold presented C & L report to Audit Committee for 93

→ Mr. Jarvis discussed the review of the Officers expenses & perquisites for 93 - no unreasonable exceptions noted

→ Mr. Jarvis discussed 5 audits of significant items during 4<sup>th</sup> Q 93. Contract Sales, Activities, BS Products, System Development Life Cycle Activities, Billing for inside wire Maintenance Plans, Outside Plant Master Contractor Billing & Adm.

July 25, 1994 @ 1 PM

→ Mr. Latham reviewed F/S for 6 mos 6/94

Significant items contributing to increase in net income were discussed - Discussed were issues for possible disclosure in 10Q

- Mr. James discussed four audits of significance conducted during <sup>First Q</sup> 94 - Sales, Installation, & Billing of TouchStar Service; Telemarketing Sales Compensation; Repair Service Operations; Sales Award Program Non Contact Personnel
- Mr. Margold presented the Arms TC Report for yr 93.

9/26/94 @ 1 PM

- Mr. Lutton reviewed F/S for 8 months 8/94. Significant items in 94 that contributed to the growth of net income & flat expenses were discussed along with a) minutes of use & access growth b) restructuring charges c) FASB 71 + d) other disclosure items
- Mr. James discussed 5 significant audits conducted during 2nd Q 94-
- 1) Revenue - Carrier Access Mat Point Billing,
  - 2) Network Provisioning - Buried Service Wire,
  - 3) Customer Service Contact Sales Activities & Sales Award Program Non Contact Sales
  - 4) Public Communications - Concessions & Settlements
  - 5) Operator Service & Repair Service Performance

→ Mr. Mangold discussed CTL audit concept,  
scope + coordination of 94 audit  
→ Mr. Janis discussed plans for revising  
audit Committee duties so that BellSouth + BSP would  
be in line w/ each other. Word change to item #,  
committee said comfortable w/ it.

11/28/94 @ 1 PM

→ Mr. Lutton reviewed 7/S 10 month 10/31/94  
Significant items that contributed to  $\uparrow$  in  
operating revenues + flat trends in expenses  
highlighted. Key disclosure items in 10 Q 3rd Q  
were restructuring of tel operations + Accounting  
under SFAS 71.

A discussion of critical business risks  
Young B/S was had. + how to address  
risks.

→ Mr. Janis discussed 3 audits of significant  
1) Message Rating + Processing  
2) Control over Outside Plant Master  
Contractor line Clearances  
3) New Adm + Au 4 for Leased

8 16 8 16

Committee approved changes to the program 276,591

\$2,000,000 charged against 94 program  
payments to Economic Development Partnership  
to determine to Birmingham not to proceed

payments to Technology 2020 in  
taxpayers, Tax not to proceed  
\$1,650,000 to be paid '95

following items recommended for full approval  
of Board

Public Corporate Policy Committee  
2/27/95 @ 1pm

Committee recommended approval of CAT as outlined  
in the agenda. Members present at  
meeting 2/95 making decisions of approval  
Committee (1) Tax update + (2) Amendment  
of Office sp.

BSI  
Reviews of Board of Directors Minutes  
9/16/95  
9/16/95



*RBC*

REQUEST: Per Board of Director Minutes.

In the September 26, 1994 minutes, BST authorized to contribute an amount to Atlanta Chamber of Commerce Foundation Olympic Centennial Park from account 6728.9000 not to exceed \$750,000.

Was a contribution to this Foundation made in 1994? If so, give date, amount and what account charged. Amount Florida? Florida Intrastate? How was this amount handled in the surveillance report?

In the February 27, 1995 minutes, approval was given for payment to the Economic Development partnership of Alabama in Birmingham not to exceed \$2,000,000 charged against 1994 expenses.

Was a contribution to this Economic Development Partnership made in 1994? If so, give date, amount and what account charged. Among Florida? Amount Florida Intrastate? How was this amount handled in the surveillance report?

RESPONSE: In December 1994, a \$375,000 payment was made to the Atlanta Chamber of Commerce Foundation and charged to account 6728.9000. \$96,525 was allocated to Florida and \$72,708 to Florida intrastate. This was included as part of corporate operations expense on the surveillance report (page 2; line 11).  $\frac{9-6}{1}$

In July and November 1994, \$1,000,000 payments were made to the Economic Development Partnership of Alabama. A \$2,000,000 accrual was made at year-end 1993 and reversed as payments were made in 1994. These payments were charged to account 6728.9000. They were direct billed to Alabama and had no impact on Florida, Florida intrastate or the surveillance report. *Not affect FL.*

$\frac{9-6}{1-1}$

① ②



COMPANY: SBT  
 TITLE: REQUEST LOG  
 PERIOD: TYE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
1-1	Internal Audit Reports 1993 and 1994	5/18	5/25	5/25	y	
1-2	1994 surveillance Report	5/18	5/25	5/25	n	
1-3	1994 Form M	5/18	5/25	5/25	n	
1-4	1994 G/L	5/18	5/25	5/25	y	
2	External Audit Workpapers	5/18	6/19	7/2/95	y	Throughout audit log
3	Tape of Transactions Hold now	5/18		6/14 Partial	n	
4	Board of Directors Minutes	5/25	6/19	6/21 + 23/95	y	9
5-1 thru 10	Reports necessary for T/B	5/26	6/1	5/30 + 5/31	n	12 + 7
6-1	Back up to NOI Adj	5/26	6/5	6/2/95	n	40
6-2	Back up to COC adj	5/26	6/5	6/2/95	n	31
7-1	Back up to Rate Base Adjustments	5/26	6/5	6/2/95	n	15
7-2	Back up to Revenue Adjustments	5/26	6/5	6/2/95	n	40
7-3	Back up to Revenue Adjustments	5/26	6/5	6/2/95	n	40
8	Documentation for Working Capital	6/1	6/8	6/8/95	n	31
9-1 & 2	Documentation for COC Cost rates	6/1	6/8			
9-3	Calculation of Interstate Separation Factor	6/1	6/8			
9-5&4	Detail of STD and LTD	6/1	6/8			
9-6&7	Back up re Specific Adjustments	6/1	6/8	6/8/95	n	31

10 P 18/12

WP NO 10

NUMBER | DESCRIPTION | DATE | ISSUE | DATE | DATE | REC | DATE | CONF | YES/no | WP NO

10 CAM 1994 6/7 6/12 6/8/95 N

11 Report mp 2702 11-2 get function code Manual 1994 6/8 6/14 11-2/14 N  
 11-3 long break that describes cut parts by cut 6/8 6/14 11-3/14 N  
 12 Scheduling Key + Office Separations 6/7 6/15 6/14 N  
 2 of the 1994 dip use in program + common code

13 management letters for 1993 \$ 1994 HQ \$ FL 6/9 6/15 6/28 Y  
 audit # W40-16-45-A-5F audit reference to errors on account of error

14 6/9 6/27 6/20/95 Y  
 1) GC contract passed for B/S account  
 2) Bar up for Unusual items find only  
 3) Bar up for items in files 2 find only

15 6/12/95 6/22/95 6/22/95 N  
 Re Printing audit W40-22-38-A-5 W/14  
 Re Printing Co equipment

16 6/12/95 6/27/95 6/27/95 Y  
 Re Printing audit W40-22-10-A-5F W/14  
 Re Printing + audit of equipment

17 6/12 6/27 6/27/95 Y  
 Re Printing audit W40-26-45-A-5  
 Re Printing audit 97 - Employee Exp State

COMPANY: SBT  
 TITLE: REQUEST LOG  
 PERIOD: FIVE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: BKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
19-1	I/A Annex Report 93+94	6/20	6/27	6/22	N	
19-2	FASC CODE Manual 4 Q					
19-3	Part 64 Summary of Dec 4 by Cost Prod					
20	BST Vendor Serial # ranges in effect 94	6/20	6/30	6/28	N	for Doyle
21	Access to Committee Minutes Audit Committee Capital Exp Committee, Power Policy Committee	6/21	6/21	6/23	Y	9
22	Electronic data "Floorboard Detail Trans File" To Bond Holbert	6/28	7/12	7/13	N	To Bill Hallberg
23	MP 2702 for acct 4 listed in 23 for last month 94	6/28	7/12	7/11	N	for Doyle
24	Provide Balance to Regulated Report 815 for 1194 - 1194	7/10	7/14	7/14	N	Ray
25	Documentation for COPS entries	7/11	7/28 7/25	7/24	N	Sanzle
26	Review Presentation 94 problems	7/17	7/28	7/27	N	WP 7
27	Review Presentation 94 problems	7/17	7/28	8/7/31 8/29/28	N	WP 7

10  
 23

COMPANY: SBT  
 TITLE: REQUEST LOG  
 PERIOD: TYE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
28	Please provide further detailed explanation and backup on the Rate Base Adjustment on (1) Plug-in units (2) Waco Tax Credits	7/18/95	7/21/95	7/20/95	NO	<del>15-1</del> 11-2
29	Rate Base Adj: Bellcore Investment Not sharing Adjustment Other Rate Base Adj.	7/20/95	7/22/95	7/24/95	NO	<del>15-1</del> 11-4
30	Provide further backup for the following NOI expense adj. Out of Period expenses \$18,152	7/20/95	7/23/95	8/4/95		<del>40-1</del> thru 2-1 <del>40-1</del> 2-1 11-9
31	Provide further explanations + Backup for NOI expense adj. Gains on sales of Property	7/20/95	7/23/95	7/27/95		
32	Provide B/L for the \$30,000 expense adj. to N.O.I	7/20/95	7/23/95	7/24/95	NO	
33	NOI adj - Provide further explanation + backup related to abandoned projects	7/20/95	7/23/95	7/24/95	NO	

COMPANY SBT  
 TITLE REQUEST LOG  
 PERIOD: FYE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
	N.O. I Adjustment					
34	lobbying Expenses provide for other Bly for Abandoned Projects	7/24/95	7/28/95	8/2/95	NO	40-1 2-6
35		7/28/95	8/4/95	8/2/95		
36	provide circumvention for FR adjustments	7/31/95	8/14/95	8/11/95	NO	12-4
37	Other Regulatory Adjustments	8/9/95	8/12/95	8/17/95		
38	SFAS 71	8/3/95	<del>8/4/95</del> 8/4/95	8/4/95	NO	
39	Reconciliation of Plant In Service Ratio Reg.	8/3/95	8/9/95	8/4/95		15-1 2
40	NOT RECORDED	8/14/95	8/17/95	9/5/95		

COMPANY SBT  
 TITLE REQUEST LOG  
 PERIOD TYE 12/31/94  
 DATE JUNE 1, 1995  
 AUDITOR RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
41	Provide explanation of why FI Intangible Cash Working Capital And change from \$177,074,126 to \$187,832,029	8/15/95	8/18/95	8/17/95	N	24
42	Provide the reconciliation for Out of Period Rent Expenses.	8/17/95	8/22/95	8/21/95	N	
43	Internal Audit Req	8/18	8/24	8/24	N	
44	Request for Sample Documentation Partial - 13 items	8/18	8/24	8/24		
45	Internal Audit Questions	8/18	8/25 Per RIC 8/30	8/30	N	9-1
46	Reconciliation of Deferred Income Tax	8/21	8/23	8/21		
47	Request for Sample Docs Partial Aug. 6/21	8/21	8/28	8/25		
48	Quest re External Audit Workpapers financial audit	8/21	8/29	8/31	N	9-4 9-5

10/86

COMPANY: SBT  
 TITLE: REQUEST LOG  
 PERIOD: TYE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
49	External Audit WP CAM audit	8/21	8/28	8/24	No	
50	BOD Minutes Approval of Contribution	8/21	8/28	8/29	No	9
51	Sample Docum Partial acc 4 6122-2000	8/22	8/29			
52	Bellcore Dividend	8/22	8/25	8/28	NO	15-L 3-
53	Sample Docum - Partial acc + 6124	8/23	8/31	9/1		
54	Trans to A/R Request 27	8/23	8/31	9/7/95		
55	Sample Docum acc 6613 + 6612	8/23	8/31			
10 PM 56	Sample Docum Account 6712, 6722, 6623 6723, 6724, 6725- 6711, 6611	8/24	9/5			

COMPANY SBT  
 TITLE REQUEST LOG  
 PERIOD TYE 12/31/94  
 DATE JUNE 1, 1995  
 AUDITOR PKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
57	Other Reg. Adjs. CONTRIBUTION Reconciliation	8/28/95	8/31/95	8/27/95		
58	Billers Discrepancies Further (1/Key 47)	8/28/95	8/31/95	8/29/95 9/5/95 Remail	NO	49
59	Restructure Request for Documentation Prepared + Renewal	8/29/95	8/6/95	9/7/95	NO	57
60	Restructure C+L SUD only	8/29/95	9/7/95	9/5/95	NO	
61	Other Rate Base ADJUSTMENT-Depreciation \$7,857,000.	8/29/95	9/1/95	9/3/95	NO	15-1 4
62	Restructure C+L 441 vs 22 - what are 4.	8/30/95	9/7/95	9/5/95	NO	
63	OSAP Allocations - HDQ prorata factors	8/31/95	9/4	8/31	NO	43
64	Intrastate allocations	9/5/95	9/8/95	9/7/95	NO	
65	3rd Allocations - general allocations	9/5/95	9/21/95	9/21/95 Copen Mon or Tues		46

8/10

COMPANY SBT  
 TITLE: REQUEST LOG  
 PERIOD: TYE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
66	OUT of Period Revenue Other \$5,252,000	9/7/95	9/17/95	9/14/95		
67	SBT HDQ Prorate Factors documentation for General Alberta	9/8	9/14/95	9/19/95		
68	5-year average Gain on Sale of Property	9/8	9/13	9/8/95	NO	
69	Bellcore Distributions	9/8	9/13	6/15/95 ✓		
70	Advertising Corporate Expense	9/11	9/14	10/4		
71	Re: DRR 37 Other Regulatory Adjustment Provide trial Balance or Financial for the Other Reg. Ads.	9/11	9/14	9/29/95 Morgan Inc.		GL 40-1 2/7
72	Sample acct 6/21. #28	9/12	9/14	9/19/95 ✓		

6/10

COMPANY: SBT  
 TITLE: REQUEST LOG  
 PERIOD: TYE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: RKY

WF NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
73	Further bldg to DRK 47, Acct 6121	9/13	9/19	9/20		
74	Further banking to Account 6122	9/13	9/19	9/20		Done
75	Further banking to Account 6122	9/14	9/20	9/27		
76	Further banking to Acct 4 6124	9/15	9/24/95	9/27		
77	Exploration bldg office space - ACCT 1 & 2 bldg no furnished	9/16	9/18	9/20		
78	Further banking to 6724	9/15	9/24	9/28		
79	Further banking to 6723	9/15	9/24	9/27		
80	Further banking to 6712	9/15	9/24	9/27		
81	Further banking to 6724	9/18	9/26	10/3		

10 P10

COMPANY: SBT  
 TITLE: REQUEST LOG  
 PERIOD: TYE 12/31/94  
 DATE: JUNE 1, 1995  
 EDITOR: RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
82	Further back up to 6613 John Tommy Monday	9/18	9/25	10/11		
83	Provide answers to the attached questions (wp 5-1 tracing Rate Base Ads. to Reg + Julia schedules).	9/19	9/22	9/19	NO	
84	Further back up to 6612 (BBS) <sup>as late as possible</sup>	9/20	9/26	10/15		
85	BST HDQ allocations Printer 16	9/21	9/26	10/19		8
86	Further back up to 6611 (BBS) <sup>date needed 10/11/94</sup>	9/22	9/28	10/12		
87	Further back up to 6613	9/22	9/28	10/4		
88	Further back up to all acc '78 (BBS) <sup>or 10/11/94</sup>	9/27	10/5	10/13		
89	Further back up to 6121 from falls	9/28	10/5	10/16		
10-11		9/28	10/3	10/6		

COMPANY: SBT  
 TITLE: REQUEST LOG  
 PERIOD: TYE 12/31/94  
 DATE: JUNE 1, 1995  
 AUDITOR: RKY

WP NO 10

NUMBER	DESCRIPTION	DATE ISSUE	DATE DUE	DATE REC	CONF YES/no	WP NO
91	Further Backup 6623	10/6	10/12	10/14/95		
92	Further Backup 6121	10/6	10/12	10/11/95		
93	Further B/d 6122	10/9	10/15/95			
94	out of period	10/13	10/18	10/18/95		
95	Sample items 203, 204, 208, 210, 214, 212 216, 218.	10/16	10/19	10/17/95		
96	Questions re Visa Card.	10/18/95	ASAP	10/19/95		
97	Breakdown of Charges by Year 94 & 95 by ac 4.	10/19/95	ASAP			

10912612

(Please Use Ball Point Pen - Press Hard)

*Putte fx*

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

*7-4 525-7-45*

TO: *Putte Klein*  
UTILITY: *SBT*  
FROM: *Keith Young*  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: *100192* DATE OF REQUEST: *May 18, 1995*

AUDIT PURPOSE: *Surveillance Audit*  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY *May 25, 1995*  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Please provide copies of all internal audit reports performed in 1993, 1994 + 1995 - please have these available at the 666 Bldg on April 25.*
- 2) Provide copy of 1994 Surveillance Report as filed with the Commission at 666 Bldg on April 25.*
- 3) Provide copy of 1994 Form 11 at 666 Bldg on April 25.*

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

*Copy signed by Bell*

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

SIGNATURE AND TITLE OF RESPONDENT

*10-1 R1*

DISTRIBUTION:

Original: Utility Complete and Return to Auditor    Pink: To FPSC Analyst    Goldenrod: Audit File Copy    Canary: Utility Retain  
PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patte Kilgore  
UTILITY: S&W  
FROM: Patte Kilgore  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 1 page 2  
AUDIT PURPOSE: Journalism

DATE OF REQUEST: May 18, 1995

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_  
(DATE) May 25, 1995

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

(W) (S) (4) \* Provide all 1994 G/L that  
are available in Miami at the  
666 Bldg on April 25.

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

\_\_\_\_\_  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
Original: Utility Complete and Return to Auditor    Pink: To FPSC Analyst    Goldenrod: Audit File Copy    Canary: Utility Retain <sup>10-1 P 2</sup>  
PSC/AFA-6 (Rev. 7/90)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patricia L. [unclear]  
UTILITY: IBT  
FROM: [unclear]  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 2 PI DATE OF REQUEST: May 18, 1995

AUDIT PURPOSE: Surveillance Audit  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY [unclear]  
(DATE) May 25, 1995

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide access to external  
audit work papers both internal  
to (NOM) and 1994, refer our reviewer in  
Miami or Atlanta the week of  
June 19 for 5 days.

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION: Original  
Copy signed by Bell

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
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PSC/ASA-6 (Rev. 7/90) 10-2 P 1

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patte Klein  
UTILITY: SBT  
FROM: Patte Young  
(AUDIT MANAGER)

REQUEST NUMBER: 2 P2 DATE OF REQUEST: May 18, 1995  
AUDIT PURPOSE: Financial Audit  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY May 25, 1995

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide access to external  
audited working papers held forward  
CAM for 1994 for our review in  
Miami or Atlanta the week of  
June 19 for 5 days.

TO: AUDIT MANAGER Ruth Young DATE 7/21/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY - Copies of C+L workpapers  
requested at end of site visit  
(2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_  
(3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION  
AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY  
CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND  
REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR  
OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL  
(OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER  
THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE  
DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.  
(4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein Manager  
RESPONSE AND TITLE OF RESPONDER

DISTRIBUTION:

Original: Utility Complete and Return to Auditor    Pink: To FPSC Analyst    Goldenvod: Audit File Copy    Canary: Utility Retain

R-99X

05-19-95 10:35AM P004 #09

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patricia Klein  
UTILITY: SBT  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING RECORD)

REQUEST NUMBER: 3 P1 DATE OF REQUEST: May 18, 1995

AUDIT PURPOSE: Turnstone Audit  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: Please call & let us know  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide a tape of transactions  
for 1994 to be sent to our  
Turnstone office - Will send  
address when you are ready  
See Reg 22 for tape

TO: AUDIT MANAGER Ruth Young DATE 6/13/95

THE REQUESTED RECORD OR DOCUMENTATION:

(1)  HAS BEEN PROVIDED TODAY - Supplemental documents only - See memo attached

(2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_

(3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.189, 366.093, OR 367.186, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.

(4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor    Pink: To FP&O Analyst    Goldenrod: Audit File Copy    Canary: Utility Retain

REC/ASAC ON 7/20  
10-3 P 1

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Father Klein  
UTILITY: AT&T  
FROM: [Signature]  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 3 P2 DATE OF REQUEST: May 15, 1995

AUDIT PURPOSE: Turnaround Audit  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY Please call & let us know  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide a tape of transactions  
1/12 1994 to be sent to our  
 Tallahassee office - will send  
address when you are ready

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

Copy signed by Bill

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

SIGNATURE AND TITLE OF RESPONDENT

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Canary: Utility Retain 10-3P 2  
PSC/AFA-6 (Rev. 7/90)

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FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patti Klein

UTILITY: SBP

FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 4 91

DATE OF REQUEST: May 25

AUDIT PURPOSE: Surv

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 19, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide access to the BOD minutes for 1994 and 1995 to present at the same time access is provided to the Atlanta Journal-Constitution newspaper in Atlanta or Miami the week of June 19.

TO: AUDIT MANAGER Ruth Young

DATE 6/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Karol S. Habberman / Specialist  
SIGNATURE AND TITLE OF RESPONDENT

10-4 P1

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PSC/AFA-6 (Rev. 7/90)



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FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patti Klein

UTILITY: SBP

FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 4 P3

DATE OF REQUEST: May 25

AUDIT PURPOSE: audit

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 19, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

Please provide access to the BOP  
minutes for 1994 and 1995 to present  
at the same time access is provided  
to the Atlanta Sunday newspaper in Atlanta  
or Miami the week of June 19.

TO: AUDIT MANAGER Ruth Young

DATE 5/30/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY 6/19  
in Atlanta
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

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PSC/ASA-6 Rev. 7/90

10-4 P3

P002/023

70 14045257045

05-25-95 12:05PM

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Ratti Klein

UTILITY: SBT

FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 5 P1

DATE OF REQUEST: 5/26/95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 7, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

- 1) Monthly Analysis of Plant - 1994
- 2) BST- EL- EOP of FR Basis Net Investment  
Dec 94, Nov 94, Mar 94, April 94
- 3) Regulatory <sup>1994</sup> Income Statement & EL Combined, Nonregulated Regulated  
Intrastate, Intrastate, intrin access, intrin toll local
- 4) Balance to Regulated Accounts Report 'EL B/S 1994' + 1993
- 5) Balance to Regulated Accounts Report EL Income Stmt 1994 + 1993
- 6) Development of State B/S 1994
- 7) Development of Allocation + Separation Factors  
for use in development of State Allocated B/S
- 8) SBT FR B/S for ~~1994~~ 01/94 EOP + 12/94 Aug.
- 9) ~~1994~~
- 10) FR ADJUST ments assets / Sub / Area Stmt

TO: AUDIT MANAGER

Ruth Young

DATE 5/30/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Karel A. Hoffman / Specialist  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor    Pink: To FPSC Analyst    Goldenrod: Audit File Copy    Canary: Utility Retain  
PSC/AFA-6 (Rev. 7/90)

10-5 P1



(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patti Klein  
UTILITY: SBT  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)  
DATE OF REQUEST: 5/26/95

REQUEST NUMBER: 5 P3  
AUDIT PURPOSE: Small Business

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 7, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

ITEM DESCRIPTION:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

- 1) Monthly Analysis of Plant - 1994
- 2) BST- EL- EOP FR Billing Net Treatment  
Dec 94, Nov 94, Mar 94, April 94
- 3) Regulatory Income Statement: Fed Combined, Nonregulated Regulated  
Intrastate, Interstate, inter access, inter toll local
- 4) Balance to Regulated Accounts Report El B/S 1994 + 1993
- 5) Balance to Regulated Accounts Report El Income Stmt 1994-93
- 6) Development of State B/S 1994
- 7) Development of Allocation + Separation Factors  
for use in development of State allocated B/S
- 8) SBT FR B/S for 01/94, EOP 4 12/94 Aug.
- 9) MRHL 1994 - already provided
- 10) FR ADJUSTMENTS assets / sub Income Stmt

TO: AUDIT MANAGER Ruth Young DATE 5/31/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY - Item 10
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION: 10-5 P3  
Original: Utility Complete and Return to Auditor Pink: To FPSC Analyst Goldenrod: Audit File Copy Canary: Utility Retain  
REC/MA-4 (Rev. 7/90)

03/003 270 0175254045 10 14045257045 05-25-95 12:05PM

69-002

(Please Use Ball Point Pen - Press Hard)

### FLORIDA PUBLIC SERVICE COMMISSION AUDIT DOCUMENT/RECORD REQUEST NOTICE OF INTENT

TO: Patricia Klein  
UTILITY: SPS  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)  
DATE OF REQUEST: May 26, 1995

REQUEST NUMBER: 6 P1  
AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 5, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
 INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Provide back up to adjustments on Pg 2A-273  
to NOI - Excessed 11,152  
Other Pay Non Key 30  
Jobbing Exp 429  
Corporate Cash 113  
Abandonment Pay 705  
Other Pay Adj 2624
- 2) Provide back up to adjustments on Page 3 Column 2  
Specifically only the Common Equity (25,527)  
Cost Free Capital (18,331)

TO: AUDIT MANAGER Ruth Young DATE 6/2/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Sent Federal Express 6/2
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia D. Klein  
SIGNATURE AND TITLE OF RESPONDENT

106 P1

DISTRIBUTION:  
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Pink: To FSC Analyst  
Gold/Black: Audit File Copy  
Green: Utility Retain

PGC/ATA (REV. 6/94)

P 0 2

05.26.95 01:44 PM

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patricia Klein  
UTILITY: SP3  
FROM: Full Service  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 6 P2  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: May 26, 1995

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 5, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Provide back up to adjustments on Pg 2A-273  
to NOI - Expenses 18,152
- |                   |      |
|-------------------|------|
| Other Reg Non Reg | 30   |
| Tobacco Exp       | 428  |
| Corporate Adv     | 113  |
| Abandoned Prop    | 705  |
| Other Reg Adv     | 2624 |
- 2) Provide back up to adjustments on Pg 3 Column 2  
specifically the Common Equity (23,527)  
Cost Free Capital (18,331)

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. *Copy signed by Bell*
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

SIGNATURE AND TITLE OF RESPONDENT

*10-6 P2*

(Please Use Ball Point Pen - Press Hard)

### FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST

TO: Patricia Klein  
UTILITY: FD 875  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 7 PI  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: May 26, 1995

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 5, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1) Provide the back up to the adjustments to Interstate Rate Base on Page 1A of the Surveillance Audit.

2) Provide the back up to the adjustment - Other Out of Period Revenue on Page 2A 1/3 in the audit of 0-4-23-95 & Not Sharing Adj 7550

3) Provide back up to Pg. 2A-1A 1/3 Perform only

Elimination of Total Time	5073
Rate Red adj 7/1/94	30,000
Rate Red adj 1/95	11,000
Rate Red adj 10/95	24,000

TO: AUDIT MANAGER Ruth Young DATE 6/2/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY Sent Federal Express 6/2
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
Original: Utility Complete and Return to Auditor    Pink: To FPSO Analyst    Goldenrod: Audit File Copy    Green: Utility Retain

10-7PI

FORM 503 (Rev. 11/83)

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Patricia Klein  
UTILITY: SBS  
FROM: Pat Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 7 P2  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: May 26, 1995  
June 5, 1995  
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Provide the back up to the adjustments to Intrastructure Rate Base on Page 1A of the Surveillance Audit.
- 2) Provide the back up to the adjustment - Other Out of Period Revenue on Page 2A 1/3 in the audit of 04235 & Net Sharing Adj 7550 5252
- 3) Provide back up to Pg. 2A-1A of 3 Perform Only  
Elimination of Total Time 3073  
Rate Red off 7/1/94 30,000  
Rate Red off 1/95 11,000  
Rate Red off 10/95 20,000

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

*Copy Signed by Bell*

10-7P2

\_\_\_\_\_  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

Original: Utility Complete and Return to Auditor    Pink: To FPSC Analyst    Goldenrod: Audit File Copy    Canary: Utility Retain  
PSC/ASA-6 (Rev. 7/90)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Ruth Klein  
UTILITY: STP  
FROM: Ruth Young (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)  
REQUEST NUMBER: 8 PI DATE OF REQUEST: 6/1/95  
AUDIT PURPOSE: Sumellone  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/8/95 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re Working Capital Allowance 1994  
Provide Documentation for calculation of  
Cash Working Capital on Page 19 of Sumellone  
Report on the amount of (160,163) & (129,303)  
(Provide detailed by account as per 2nd & average,  
also include Cash Working Capital Allowance  
for 2nd & 6 month avg)

TO: AUDIT MANAGER Ruth Young DATE 6/7/95

- THE REQUESTED RECORD OR DOCUMENTATION:
- (1)  HAS BEEN PROVIDED TODAY. Federal Express 6/7/95
  - (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
  - (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
  - (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-8 PI

Karol S. Hoffman / Specialist  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
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Canary: Utility Retain

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

Fy 404 525  
7045

TO: Patth Klein  
UTILITY: JEP  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 8 P2  
AUDIT PURPOSE: sewerline

DATE OF REQUEST: 6/1/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/8/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re: Working Capital Allowance 1994  
Provide Documentation for calculation of  
Cash Working Capital on page 1 of Allowance  
Report on the amount of (160,123) & (129,303)  
(Provide detailed up account up end of average,  
also include Cash Working Capital bills allowances  
up end + 12 month avg)

TO: AUDIT MANAGER Ruth Young DATE 6/7/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - Federal Express 6/7/95
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

31

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

10-8P2

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldend: Audit File Copy  
Green: Utility Retain

PSC/AFA-6 (Rev. 6/94)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Ruth Klein  
UTILITY: JEP  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 9 PI  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 6/1/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/8/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Re Cost of Capital

- 1) Documentation for ST Debt Cost Rate on pg 3 of June Report
- 2) " " LT Debt " " " " on pg 3 of June Report
- 3) Calculation of Interest Separation Factor on pg 3
- 4) Detail of LTD obligations totaling 1,474,834 @ 4% and 94
- 5) " " STD " " " " 248,913 @ 4% and 94  
(and average calculation for 4+5)
- 6) Provide backup to specific cell pg 3A Column 5 (31,244) & Col 7 (24,234)
- 7) What is the difference of amounts for specific cell on pg 3A + pg 3? Explain

TO: AUDIT MANAGER Ruth Young DATE 6/7/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - Federal Express 6/7/95
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-9 PI

Karol S. Hoffman / Specialist  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patricia Klein  
UTILITY: SEB  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)  
DATE OF REQUEST: 6/1/95

REQUEST NUMBER: 9. P2  
AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/8/95  
DATE

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
 INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

- ITEM DESCRIPTION: Re Cost of Capital
- 1) Documentation for ST Debt Cost Rate, on pg 3 of June Report
  - 2) " " LT Debt " " " " on pg 3 of June Report
  - 3) Calculation of Interest Rate Separation Factor, on pg 3
  - 4) Detail of LTD Obligations totaling 1,474,834 @ 4% and 94
  - 5) " " ST Debt " " " " 248,913 @ 4% and 94  
(and average calculation for 4+5)
  - 6) Provide back up to specific ady pg 3A (column 5 (31,242.1), Col 7 (24,234))
  - 7) What is the difference of amounts for specific ady on pg 3A + pg 3? Explain

TO: AUDIT MANAGER Ruth Young DATE 6/7/95

- THE REQUESTED RECORD OR DOCUMENTATION:
- (1)  HAS BEEN PROVIDED TODAY. - Federal Express 6/7/95
  - (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
  - (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
  - (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: USFy Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldendrod: Audit File Copy  
Canary: USFy Retain

31

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein  
UTILITY: SBP  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 10 P1  
AUDIT PURPOSE: Surrellhome

DATE OF REQUEST: 6/7/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY Surrellhome 6/12/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide copy of CAM in effect  
during FYE 94

TO: AUDIT MANAGER Ruth Young DATE 6/8/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-10 P1

Karol S. Hoffman / Specialist  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

6/2/95

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patricia Klein  
UTILITY: OSB  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 10 P2  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 6/7/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/12/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide copy of CAM in effect  
during FYE 94

TO: AUDIT MANAGER Ruth Young DATE 6/7/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express 6/7/95
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-10P2

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

**DISTRIBUTION:**  
Write: Utility Complete and Return to Auditor

P02

06.07.95 10:13 AM

694802

(Please Use Ball Point Pen)

FLORIDA PUBLIC SERVICE  
AUDIT DOCUMENT  
NOTICE

Post-It™ brand fax transmittal memo 7677		# of pages	1
To	Patricia Klein	From	Ruth Young
Co.	8787	Co.	FSC
Dept.		Phone	25 2/3-2038
Fax	404 525-7045	Fax	

TO: Patricia Klein  
 UTILITY: \_\_\_\_\_  
 FROM: Ruth Young  
(AUDIT MANAGER)

REQUEST NUMBER: 11 P.  
 AUDIT PURPOSE: Summary

(AUDITOR PREPARING REQUEST)  
 DATE OF REQUEST: 6/9/95  
6/14/95  
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Re our conversation of today please provide copies of Report MP 2702 by month of 1994. See Reg 23
- 2) Provide Job Function Code Manual for 1994
- 3) Provide any book that describes the cost path by account - FSD AB & I

TO: AUDIT MANAGER Ruth Young DATE 6/13/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - Items 2) + 3) Federal Express 6/13  
 Item 1) on hold pending specific account request
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
 SIGNATURE AND TITLE OF RESPONDENT

10-11 P1

DISTRIBUTION:  
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 Goldenrod: Audit File Copy  
 Canary: Utility Retain  
 R-96%

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patti Klein  
UTILITY: \_\_\_\_\_  
FROM: Patti Klein  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 11 P2  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 6/8/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_  
(DATE) 6/17/95

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Re our conversation of today, please provide copies of Report MP 27002 by month for 1994
- 2) Provide Job Function Code Manual for 1994
- 3) Provide any book that describes the cost pools by account

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. *Copy signed by Bel*
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

SIGNATURE AND TITLE OF RESPONDENT

10-11 P2

94001

(Please Use Ball)

FLORIDA PUBLIC  
AUDIT DOCUMENT  
NOTICE

Post-it™ brand fax transmittal memo 787		D of page 1	
To: <u>Patricia Klein</u>	From: <u>Ruth Young</u>		
Co: <u>YBP</u>	Co: <u>FPSC</u>		
Dept:	Priority: <u>305-263-2038</u>		
Ext: <u>404-525-1070</u>	Fax:		

TO: Patricia Klein  
 UTILITY: YBP  
 FROM: Ruth Young  
(AUDIT MANAGER)

REQUEST NUMBER: 12  
 AUDIT PURPOSE: Interim

(AUDITOR PREPARING REQUEST)  
 DATE OF REQUEST: June 7, 1995

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/15/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide schedule of Reg + Administrative  
Separations to Apr 1994

TO: AUDIT MANAGER Ruth Young DATE 6/13/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - Federal Express 6/13/95
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.  
Sample used
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
 SIGNATURE AND TITLE OF RESPONDENT

10-12 P1

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 Goldendred: Audit File Copy  
 Canary: Utility Retain  
 R-96%

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patty Klein  
UTILITY: 3BT  
FROM: BOTH Young  
(AUDIT MANAGER)

Chris Holman  
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 1321 DATE OF REQUEST: 6/9/95  
AUDIT PURPOSE: Surveillance  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/15/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Please provide all management letters that were referred to us by the audit for Florida and Headquarters for the periods 1993 and 1994.

TO: AUDIT MANAGER Ruth Young DATE 6/20/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. *Available today. Will hold for Chris Holman's review in Atlanta on future visit.*
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT 10-13 P1

DISTRIBUTION:  
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Pink: To FPSC Analyst  
Goldendrod: Audit File Copy  
Canary: Utility Retain

FPSC/MA-6 (REV. 6/74)

P 02

06.12.95 01:28 PM

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patty Klein  
UTILITY: SBT  
FROM: BOTH YOUNG  
(AUDIT MANAGER)

Chris Johnson  
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 13 P2 DATE OF REQUEST: 6/9/95  
AUDIT PURPOSE: Surveillance  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/15/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. Please provide all management letters that were referred to us the internal quality for Florida and Headquarters for the periods 1993 and 1994.

TO: AUDIT MANAGER Ruth Young DATE 6/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

**DISTRIBUTION:**  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

Karol S. Hoffman / Specialist  
SIGNATURE AND TITLE OF RESPONDENT 10-13P2

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FPSC

(Please Use Both Front and Back Sides of Paper)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patricia Klein  
UTILITY: \_\_\_\_\_  
FROM: Ruth Young (AUDIT MANAGER) Chris Holman (AUDITOR PREPARING REQUEST)  
REQUEST NUMBER: 14 PI DATE OF REQUEST: 6/9/95  
AUDIT PURPOSE: Summerville  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_ (DATE) 6/20/95

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Per conversation with Karel Holman  
\_\_\_\_\_  
\_\_\_\_\_  
Copy to Chris

TO: AUDIT MANAGER Ruth Young DATE 6/20/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. 14 IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT  
10-14 PI

DISTRIBUTION:  
When Utility Complete and Return to Auditor  
Print to FPSC Analyst  
Generate Audit File Copy  
Cancel Utility Retain

FPSC/ATA-6 (Rev. 6/74)

P03

06 12 95 01:28 PM

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

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TO: Patti Klein

UTILITY: SBT

FROM: Ruth Young  
(AUDIT MANAGER)

Chris Holman  
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 14 P2

DATE OF REQUEST: 6/9/95

AUDIT PURPOSE: Sumelline

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/30/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Per conversation with Kerol Holman.

TO: AUDIT MANAGER Ruth Young DATE 6/19/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Kerol S. Holman / Associate  
SIGNATURE AND TITLE OF RESPONDENT

10-14 P2

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

674022L

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein  
UTILITY: SBP  
FROM: Patte Young  
(AUDIT MANAGER)  
REQUEST NUMBER: 15 PA  
AUDIT PURPOSE: Surveillance

(AUDITOR PREPARING REQUEST)  
DATE OF REQUEST: 6/12/95  
6/22/95  
(DATE)

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

(COC) (31)  
(WC)

ITEM DESCRIPTION:

- 1) Provide copies of G/L pages for Dec 94 status for the 0 accounts listed on the attached (answer to 5-8) Total Company information.
- 2) Re: Pg 2A-2A73 of Surveillance Report. Provide bank up information + source doc'm to the Universal Service Fund City or amount of (3672) ...
- 3) Re: Pg 2A 2A73 of Surveillance Report - Provide source doc'm to adjustment of 142 - Games on Sales of Property.

TO: AUDIT MANAGER Ruth Young DATE 6/22/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To PSC Analyst  
Goldenrod: Audit File Copy  
Candy: Utility Retain

10-15 P1 PSC/AFA-6 (REV. 6/94)

P04

06.12.95 01:28 PM

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Ruth Klein

UTILITY: SBP

FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 15 P2.

DATE OF REQUEST: 6/12/95

AUDIT PURPOSE: Summitone

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/22/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

INCIDENT TO AN INQUIRY

OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1) Provide copies of G/L pages for Dec 94 totals for the 6 accounts listed on the attached (answers to 5-8) Total Company information

2) Re: Pg 2A-2A of 3 of Summitone Report. Provide back up information + source doc in to the Universal Service Fund Adj or amount of (3672)

3) Re: Pg 2A 2 of 3 of Summitone Report - Provide source doc in to adjustment of 142 - Gains or Sales of Property.

TO: AUDIT MANAGER Ruth Young DATE 6/22/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Karol S. Hoffman / Specialist

SIGNATURE AND TITLE OF RESPONDENT

10-15 P2

PSC/AFA-6 (Rev. 6/94)

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

2  
3  
4  
FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

5 TO: Pete Klein  
6 UTILITY: BSY  
7 FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

8 REQUEST NUMBER: 16 DATE OF REQUEST: 6/12/95

9 AUDIT PURPOSE: Surveillance

10 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/27/95  
(DATE)

11 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- 12  INCIDENT TO AN INQUIRY  
13  OUTSIDE OF AN INQUIRY

13 ITEM DESCRIPTION:

14 \_\_\_\_\_  
\_\_\_\_\_

15 A)  
16 -

17 B)  
18 -

19 -  
20 -

21 C)  
22 -

23 TO: AUDIT MANAGER Ruth Young DATE 6/27/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.  
(2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_  
(3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. (all items) IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.  
(4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Karel S. Hoffmann  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

10-16  
PSC 444 000 101

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

5 TO: Patti Klein  
6 UTILITY: 1327  
7 FROM: Ruth Young (AUDIT MANAGER) \_\_\_\_\_ (AUDITOR PREPARING REQUEST)  
8 REQUEST NUMBER: 17 DATE OF REQUEST: 6/12  
9 AUDIT PURPOSE: Final  
10 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_ (DATE) 6/27/95

11 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
12  OUTSIDE OF AN INQUIRY

13 ITEM DESCRIPTION:

14 \_\_\_\_\_  
15 A) Provide copy of Classification Letter 10-606

16 B) \_\_\_\_\_  
17 \_\_\_\_\_  
18 \_\_\_\_\_

19 C) \_\_\_\_\_  
20 \_\_\_\_\_  
21 D) \_\_\_\_\_  
22 \_\_\_\_\_

TO: AUDIT MANAGER Ruth Young DATE 6/27/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. (all items) IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Karel S. Hoffman  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patta Klein  
UTILITY: BSP  
FROM: Ruth Young (AUDIT MANAGER) \_\_\_\_\_ (AUDITOR PREPARING REQUEST)  
REQUEST NUMBER: 17 pg 2/2 DATE OF REQUEST: 6/18  
AUDIT PURPOSE: June 1994  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_ (DATE) 6/25

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- E) Has an analysis been done to determine the impact of using overhead rates based on 92 data vs. proposed to using overhead rates based on 93 data? If so, provide. If not, explain why not?
- F) Please list all overhead rates applied in 94 based on 92 data.
- G) Please list, if calculated, all overhead rates that would have been applied in 94 based on 93 data.

TO: AUDIT MANAGER Ruth Young DATE 6/27/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. (all items) IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

Karol S. Hoffman  
SIGNATURE AND TITLE OF RESPONDENT

10-17 P2

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patti Kleen

UTILITY: AST

FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 18 of PI

DATE OF REQUEST: 6/12/95

AUDIT PURPOSE: See

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 6/27/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re: V40-26-45-A-5 April 94  
Employee Expense Statements

Please provide Internal Audit Workpapers  
for the above audit in the Miami Office  
for our review.

TO: AUDIT MANAGER Ruth Young DATE 6/21/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-18 PI

Karol S. Hoffman / Specialist

SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein  
UTILITY: BST  
FROM: Ruth Young  
AUDIT MANAGER

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 18 82  
AUDIT PURPOSE: See

DATE OF REQUEST: 6/11/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_  
(DATE) 6/27/95

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Re: V40-26-45-A-5 April 94  
Employee Expense Statement  
Please provide Internal Audit Workpapers  
for the above audit in the Miami office  
for our review.

TO: AUDIT MANAGER Ruth Young DATE 6/21/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - in Atlanta
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

10-1882

PSC/AFA-4 (Rev. 6/94)

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

P 10

06.12.95 01:28 PM

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein

UTILITY: BST

FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 19

DATE OF REQUEST: June 20, 1995

AUDIT PURPOSE: Surrellone

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 27, 1995  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- 1) Provide copies of Bell South Internal Auditing Annual Report for 1993 + 94 -
- 2) Provide FASC Code Manual (Mini Book) on shelf all 4 Q of 94.
- 3) Provide Bell South Part 64 Summary of Accounts by Cost Pool by month for Feb 94 as seen on Cost Analysis, Border 12 on shelf

TO: AUDIT MANAGER Ruth Young DATE 6/22/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express to Miami All except 4th Quarter for 2) - will try to locate
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein

SIGNATURE AND TITLE OF RESPONDENT

10-19

DISTRIBUTION:

- White: Utility Complete and Return to Auditor
- Pink: To FPSC Analyst
- Goldenrod: Audit File Copy
- Canary: Utility Retain

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein  
UTILITY: \_\_\_\_\_  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)  
DATE OF REQUEST: June 20, 1995  
June 30, 1995  
(DATE)

REQUEST NUMBER: 29  
AUDIT PURPOSE: Summation

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide BS Telecommunications  
Voucher Serial # ranges in effect for 1994.

TO: AUDIT MANAGER Ruth Young DATE 6/29/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - FAX ~~Federal Express~~ to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

10-20

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patricia Klein  
UTILITY: PS&T  
FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)  
DATE OF REQUEST: June 21, 1995

REQUEST NUMBER: 21  
AUDIT PURPOSE: Summation

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY June 21, 1995

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
 INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide access to the minutes of the following committees for 1994 & thru 1995

- 1) Audit Committee
- 2) Capital Expenditure Committee
- 3) Corporate Public Policy Committee

TO: AUDIT MANAGER Ruth Young DATE 6/23/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. 1) - 2) - 3) IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

254022

(Please Use Ball Pen)

FLORIDA PUBLIC SERVICE  
AUDIT DOCUMENT  
NOTICE

Post-Net brand fax transmittal memo 7821		# of pages	2
To	Patricia Klein	From	Ruth Young
Co.	BST	Co.	FPS
Dept.		Phone	305 263-2038
Fax	404-55-245	Fax	

TO: Patricia Klein  
 UTILITY: BST  
 FROM: Ruth Young  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)  
 DATE OF REQUEST: 6/28/95

REQUEST NUMBER: 22 21  
 AUDIT PURPOSE: Surveillance 920260-72

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/12/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
 INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

I Provide Electronic Data of the 14 accounts listed on the attached - as we discussed the data is called "Standard Detail Transaction file" 1994 Record Type 21 - LOB Codes & RTR.

TO: AUDIT MANAGER Ruth Young DATE 7/13/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - delivered to Bud Halbert at FPSC in Tallahassee
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein, Manager  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:  
 Write: Utility Complete and Return to Auditor  
 Print: To FPSC Analyst  
 Goldensrod: Audit File Copy  
 Canary: Utility Retain  
 R-96%

10-22-91  
PSC/AFA-4 (Rev. 4/94)  
 06-28-95 10:45AM P001 #22

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Pat Kline

UTILITY: 1551

FROM: Pat Young

(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 22 P2

DATE OF REQUEST: 6/28/95

AUDIT PURPOSE: Surveillance 920260-TL

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/12/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1) Provide Electronic Data of the 14 accounts listed on the attached. As we discussed, the data is called "Standard Detail Transaction file" 1994 Record Type 21 - LOB Codes 8 and 9.

WP 43

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

Copy signed by Bell

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain

SIGNATURE AND TITLE OF RESPONDENT

10-22 P2

874802L

(Please Use Ball Point Pen)

FLORIDA PUBLIC SERVICE  
AUDIT DOCUMENT  
NOTICE

Post-it® brand fax transmittal memo 7671		# of pages
To: <u>Patte Klein</u>	From: <u>Ruth Young</u>	1
Co. <u>BST</u>	Co. <u>FPS</u>	
Dept.	Phone # <u>263-2038</u>	
Fax # <u>404-555-7045</u>	Fax #	

TO: Patte Klein  
 UTILITY: BST  
 FROM: Ruth Young  
(AUDIT MANAGER)

REQUEST NUMBER: 23 DATE OF REQUEST: 6/28/95  
 AUDIT PURPOSE: Sumellma 920260-7L  
 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/12/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide mp 2702 for last month  
of 94 for the accounts listed  
on Request 23. Send these  
to me in Miami + the  
info in Reg 02 to Bud Hulbert  
in Tallahassee. Thank.

TO: AUDIT MANAGER Ruth Young DATE 6/30/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein  
SIGNATURE AND TITLE OF RESPONDENT 10-23

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FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Pattie Klein

UTILITY: BST

FROM: Ruth Young  
(AUDIT MANAGER)

RAYMOND GRANT  
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 24 P2

DATE OF REQUEST: 7-10-95

AUDIT PURPOSE: Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7-14-95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the Balance to Regulated Account's Report  
B/S for 1/94 through 11/94

TO: AUDIT MANAGER Ruth Young DATE 7/13/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY - Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-24 P2

Karol S. Hoffman / Specialist  
SIGNATURE AND TITLE OF RESPONDENT

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FLORIDA PUBLIC SERVICE  
AUDIT DOCUMENT  
NOTICE

Post-it <sup>®</sup> brand fax transmittal memo 7671		Page # 2
To: <u>Patricia Klein</u>	From: <u>Ruth Young</u>	
Co. <u>BVI</u>	Co. <u>FPSC</u>	
Dept.	Phone # <u>305 263-2038</u>	
Fax # <u>404, 529-7045</u>	Fax #	

TO: Patricia Klein  
 UTILITY: SBP  
 FROM: Ruth Young  
(AUDIT MANAGER)

REQUEST NUMBER: 25 P1  
 AUDIT PURPOSE: Surveillance

(AUDITOR PREPARING REQUEST)  
 DATE OF REQUEST: 7/11/95  
7/18/95 (DATE) 7/24/95

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
 INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide Reason for each COP's entry in Dec 94 to account 6624 and attached.  
Provide Reason for COP's entry in Dec 94 to acc 4 6623 and attached.  
For all entries explain what the charges are for & provide documentation of the charges (T.E, Vehicle etc)

TO: AUDIT MANAGER Ruth Young DATE 7/20/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-25 P1

Patricia J. Klein, Manager  
 SIGNATURE AND TITLE OF RESPONDENT

R-95% DISTRIBUTION:

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

*fox 404, 525 - 7075*

TO: *Patricia Klein*

UTILITY: *SBP*

FROM: *Rud Young*  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: *25 P2*

DATE OF REQUEST: *7/11/95* *fyf*

AUDIT PURPOSE: *Surveillance*

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY *7/18/95 - 7/25/95*  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

*Provide Reason for each COPS entry in Dec 94 to account 6624 as attached.*

*Provide Reason for Cops entry in Dec 94 to acc't 6623 as attached.*

*For all entries explain what the charges are for + provide documentation of the charges (TIC, Vehicle etc)*

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

*Copy signed by Bell*

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

*10-25 P2*

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SIGNATURE AND TITLE OF RESPONDENT

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein  
UTILITY: DSBT  
FROM: Ruth Young (AUDIT MANAGER) \_\_\_\_\_ (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 26 DATE OF REQUEST: 7/17/95  
AUDIT PURPOSE: Income taxes  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_ (DATE) 7/28/95

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Provide responses to the attached  
7 questions regarding revenue  
of electric bills

TO: AUDIT MANAGER Ruth Young DATE 7/27/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-26

Patricia J. Klein Manager  
SIGNATURE AND TITLE OF RESPONDENT

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EN4802A

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FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Patte Klein  
UTILITY: SBT  
FROM: Patte Young (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)  
REQUEST NUMBER: 27 DATE OF REQUEST: 7/17/95  
AUDIT PURPOSE: Surveillance  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/28/95 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Provide answers to the attached  
18 questions regarding response of fluctuations  
7/27/95

TO: AUDIT MANAGER Ruth Young DATE 7/31/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. FAX to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-27

Patricia J. Klein, Manager  
SIGNATURE AND TITLE OF RESPONDENT

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PSC/AFA-4 (Rev. 6/94)

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: \_\_\_\_\_  
UTILITY: Southern Bell  
FROM: Gabriela Leon \_\_\_\_\_  
(AUDIT MANAGER) (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 38 PI DATE OF REQUEST: 7/18/95  
AUDIT PURPOSE: Surveillance Report  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY \_\_\_\_\_  
7/21/95 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

## ITEM DESCRIPTION:

Please provide further detailed explanations and backup on the Rate Base Adjustments on:  
① PLUG-IN units  
② WECO TAX Credits

Please explain in journal entries what the Company was <sup>now</sup> doing before the Commission's ruling and what the Company is <sup>recording</sup> currently recording.

(Original backup for Rate Base Adjustments were requested in DRR 7 part 1)

TO: AUDIT MANAGER Gabriela Leon DATE 7/20/95

## THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. - Federal Express to Miami (except attachments requested on p. 12+13)
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Patricia J. Klein

SIGNATURE AND TITLE OF RESPONDENT

10-27 PI

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**FLORIDA PUBLIC SERVICE COMMISSION**

**AUDIT REQUEST NO 28**

**Page 1**

**QUESTION 1 - PAGE 6**

Please reconcile the \$1,145,106,682 difference between average end of period net investment on page 3 and average end of period net investment per MR books.

**RESPONSE:**

The sum of your calculations represents a monthly average. The amounts shown on Page 3 are twelve month averages. Also the amounts shown on your calculation on Page 5 for account 2212 are not the totals for 2212. These amounts are for 2212 (887C) only. The balances for total 2212 are as follows:

	Balance	Average	12 Mos Avg
12/93	1,148,813,556.00		
1/94	1,147,292,133.37	1,148,052,844.69	
2/94	1,149,530,686.30	1,148,411,409.84	
3/94	1,157,689,820.96	1,153,610,253.63	
4/94	1,158,579,804.99	1,158,134,812.98	
5/94	1,164,492,199.13	1,161,536,002.06	
6/94	1,176,888,734.68	1,170,690,466.91	
7/94	1,182,070,042.08	1,179,479,388.38	
8/94	1,186,735,816.73	1,184,402,929.41	
9/94	1,188,478,311.52	1,187,607,064.13	
10/94	1,212,128,582.04	1,200,303,446.78	
11/94	1,227,736,394.30	1,219,932,488.17	
12/94	1,233,966,328.64	1,230,851,361.47	1,178,584,372.37

If you calculate the 12 months average of the amounts on pages 5 & 6 you will get the following:

2211	448,362,271
2212	1,178,584,372
2215	2,481
2220	44,167,135
2231	4,776,991
2232	1,922,248,665
Total	3,598,141,915

The \$3,598,141,915 agrees with the MR COE total combined shown on your Page 3 and with the total COE Booked as shown on your Page 4. The difference between the total booked COE of \$3,598,141,916 and the Combined Regulated COE of \$3,569,868,949 is \$28,272,967 and is shown in the Nonreg Column on Page 4.

*10-27 P2*

**FLORIDA PUBLIC SERVICE COMMISSION**

**AUDIT REQUEST NO 28**

**Page 2**

**QUESTION 1 - PAGE 7**

Please review and note any changes since the last audit.

**RESPONSE:**

In the last audit of the Surveillance Report which was for the calendar year 1992, the last paragraph was not included in the WECO Adjustment. On the WE WORKSHEET - EST page in the 1992 audit, Columns (B) and (C) were picked up from the 2A Spi report. Since that time the tax office has provided us with the Column (A), (E) and (F) amounts so we no longer need to complete Columns (B), (C) and (D). Also, on the WE WORKSHEET Page 1 of 2, the tax office is providing the reserve and investment balances used to compute the reserve ratio in Column (D). In converting EOP to Average, we are now using the ratio of Average intrastate plant in service to EOP intrastate plant in service since plant in service is used to separate the plant in service, reserve and deferred taxes between interstate and intrastate.

**QUESTION 1 - PAGE 8**

Please review and note any changes.

**RESPONSE:**

There have been no changes in this page.

**QUESTION 1 - PAGE 9**

Please note any changes since the last audit. These sheets were provided as backup to the WECO Adj. in the last audit.

**RESPONSE:**

In the paragraph WE WORKSHEET 3.01, the next to the last sentence should read "Page 2 of the worksheet is designed to separate the adjustment to interstate and intrastate." When this adjustment was first required, the Surveillance Report showed all adjustments broken down between combined, interstate, intrastate, intrastate interlata, intrastate intralata and local. Since this breakdown is no longer required, the WE WORKSHEET has been revised to reflect current requirements.

10-28 P 3

**FLORIDA PUBLIC SERVICE COMMISSION**

**AUDIT REQUEST NO 28**

**Page 3**

**QUESTION 1 - PAGE 10**

Please note any changes since the last audit. These sheets were provided as backup to the WECO Adj. in the last audit.

**RESPONSE:**

In paragraph 3.08 it states that the adjustment is separated between interstate, intrastate, intrastate (interlata and intralata) and local. As in the response to Page 9 we no longer separate the adjustment to intrastate (interlata and intralata) and local.

In paragraph 4.01 it states that this page provides for the separation to interstate, intrastate (interlata and intralata) and local. Again, we no longer separate this adjustment to intrastate (interlata and intralata) and local.

**QUESTION 1 - PAGE 11**

Please note any changes since the last audit. These sheets were provided as backup to the WECO Adj. in the last audit.

**RESPONSE:**

The steps indicated in paragraph 4.03 are all done in a pc program automatically except for separations to intrastate interlata, intrastate intralata and local which we no longer compute.

The steps indicated in paragraph 5.03, 5.04, 5.05 and 5.06 are no longer required since the tax office provides us with the retirement amounts.

**QUESTION 1 - PAGE 12**

Please provide sheet 2 of Attachment 1.

**RESPONSE:**

See attached Page 5.

**QUESTION 1 - PAGE 13**

Please provide sheet 2 of Attachment 2.

**RESPONSE:**

See attached Page 6.

10-28 P4

**FLORIDA PUBLIC SERVICE COMMISSION**

**AUDIT REQUEST NO 28**

**Page 4**

**QUESTION 1 - PAGE 15**

Please explain what is meant by:

- 1 Surviving WECO taxes - Col A
- 2 WECO taxes retired - Col E
- 3 Can Col. A and Col. E be directly traced to the General Ledger? If so, is it the MR or FR Ledger?

How does this schedule relate to the 45,803 average combined adjustment?

**RESPONSE:**

- 1 Surviving WECO taxes in Col A are the amounts that are still embedded in our Plant in Service accounts as of 12/31/93.
- 2 WECO taxes retired in Col E are the estimated taxes to be retired for the current year to arrive at the estimated amount of WECO taxes still embedded in our Plant in Service at the end of 1994.
- 3 Col A and Col E cannot be traced to the general ledger.

The \$46,914,678 on Page 15, Col (F) is total booked EOP. A factor (Page 17, 99.0282%) is applied to this to obtain the Regulated EOP amounts on Page 19. A ratio of average intrastate plant in service to EOP intrastate plant in service (Page 17, .985879) is applied to the Regulated EOP (Page 19, Col B) to obtain the average combined amount of \$45,802,716 on Page 16.

**QUESTION 1 - PAGE 16**

In the backup provided (which is attached) I can't find (trace) how these numbers were calculated. Please explain and provide backup.

**RESPONSE:**

This has been explained in the response to the questions on Page 15.

**QUESTION 1 - PAGE 18**

- 1 How is the estimated surviving WECO calculated? - Col A.

**RESPONSE:**

The estimated surviving WECO is calculated on Page 15 by subtracting the current year retirements from the 12/31/93 balances to obtain the embedded balance of WECO tax credits remaining on our books. All of these amounts are provided by the tax office.

*10-28 P5*

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Carol Hoffman  
UTILITY: Southern Bell  
FROM: Gabriela Leon/KY  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 29  
AUDIT PURPOSE: Surveillance Report

DATE OF REQUEST: 7/20/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 1/25/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide further <sup>and explanations</sup> backup to the following Rate Base Adjustments:

- ✓ Belkore Investment Page 7-9
- ✓ Net Sharing Adjustment Page 10-11
- OTHER RATE BASE ADJUSTMENTS Page 1-6

TO: AUDIT MANAGER Ruth Young DATE 7/24/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-29 21

Patricia J. Klein, Manager  
SIGNATURE AND TITLE OF RESPONDENT

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FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Carol Hoffman  
UTILITY: Southern Bell  
FROM: Gabriela Leon/RV  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 39 DATE OF REQUEST: 7/25/95  
AUDIT PURPOSE: Surveillance Report  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/25/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide further <sup>and</sup> explanations backup to the following rate base adjustments:  
Bellcore Investment pages 1-4  
Net Sharing Adjustment pages 12-11  
OTHER RATE BASE ADJUSTMENTS pages 1-6

TO: AUDIT MANAGER Gabriela Leon DATE 7/24/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-29 P2

Patricia J. Klein, Manager  
SIGNATURE AND TITLE OF RESPONDENT

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FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Carol Hoffman  
UTILITY: Southern Bell  
FROM: Gabriela Leon/RV  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 30 PI  
AUDIT PURPOSE: Surveillance Report

DATE OF REQUEST: 7/20/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/28/95 PL  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide further backup and explanations for the following NOI expense adjustments.  
Out of period expenses. \$18,152

TO: AUDIT MANAGER Ruth Young DATE 8/4/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY.
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_.
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-30 PI 8/14

Carol S. Hoffman, Specialist  
SIGNATURE AND TITLE OF RESPONDENT

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Southern Bell

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Out of Period EXPENSES

---

(PBC) TVE 12/31/94 7/14/95

**AMOUNTS USED ON THE SURVEILLANCE REPORT  
OUT OF PERIOD EXPENSES**

TOTAL - Plant Spec	(2,258) <sup>(b)</sup>
- Depr	20,812 <sup>(A)</sup>
- Corp Opr	(402) <sup>(C)</sup>
- SIT	(998)
- FIT	(6,004)

(A) 20,812  
 (b) - 2,253  
 (C) - 402  
 -----  
 \$18,152

$\frac{40-1}{2}$      $\frac{40-1}{2-1} P_2$   
 -----  
 19                    1

10-30 P2

	40-1 P2
	2-1

	DEC-94	JAN-95	FEB-95	MAR-95	APR-95	MAY-95	JUNE-95	JULY-95	AUG-95	SEPT-95	OCT-95	NOV-95
<b>OUT OF PERIOD EXPENSES AND OTHER TAXES</b>												
<b>DESCRIPTION</b>												
1 To remove expenses related to non-employee travel booked in 1994												
Increase Expense (Ph. Spec)	(55,370)											
SIT (055)	3,045											
FTT (33075)	18,314											
NOI (61425)	34,011											
2 To adjust for FTA fees booked 6/93 and 8/94 appl to and not appl to period												
Increase expense (Corp Opr)	(5,221)											
SIT (055)	298											
FTT (33075)	1,799											
NOI (61425)	3,330											
3 To exclude write-off booked 1/94 for unreconcilable differences in Depts audited & unpaid - Appl to 7/90 - 3/93												
Increase Expense (Corp)	(180,593)											
SIT (055)	9,933											
FTT (33075)	58,731											
NOI (61425)	110,929											
4 Dept exp booked 4/94 not applicable to report period												
Increase Dept Exp	1,263,100											
SIT (055)	(69,471)											
FTT (33075)	(417,771)											
NOI (61425)	(775,861)											
5 Dept exp booked 9/94 not applicable to period												
Increase Dept Exp	10,237,110											
SIT (055)	(564,141)											
FTT (33075)	(3,392,339)											
NOI (61425)	(6,300,400)											
6 Dept exp booked 11/94 not applicable to period												
Increase Dept Exp	6,826,402											
SIT (055)	(375,452)											
FTT (33075)	(2,257,833)											
NOI (61425)	(4,193,117)											
7 Rent Exp booked 11/94 Not appl to period												
Increase Plans Spec	2,202,336											
SIT (055)	(121,128)											
FTT (33075)	(78,423)											
NOI (61425)	1,352,785											
8 Write-off of unresolved discrepancies in disputed customer bills booked 9/94 not appl to period												
Increase Corp Opr	(411,644)											
SIT (055)	22,641											
FTT (33075)	136,151											
NOI (61425)	222,852											
9 Dept exp booked 2/95 & 3/95 applicable to period												
Increase Dept Exp	3,174,360											
SIT (055)	(174,591)											
FTT (33075)	(1,049,936)											
NOI (61425)	(1,349,869)											

See attached backup for questions.

Provide explanation of FTA fees.

See attached backup for questions w/ 40-1/2-1/3

I

See attached b/y

10-30P3

OUT OF PERIOD EXPENSES AND OTHER TAXES (Continued)

DESCRIPTION	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER
10 Expense allocated with company burdened Exp (Corp) SIT (035) FIT (33075) NOI (61425)	(373,964) 20,568 1,216,690 229,710	40-1/2-1/-10										
11 Adjustment to Deprec Exp for ID effect of AIR correction booked 1,294 (ID not booked until 1993) Deprec Exp SIT (055) FIT (33075) NOI (61425)	(709,063) 38,998 214,523 433,542	40-1/2-1/-11										
12 Expense for deferred compensation plans booked 994 applicable to 1993 Intra-year Expense (Corp Opr) SIT (055) FIT (33075) NOI (61425)	688,962 137,803 222,874 423,195	40-1/2-1/-12										
13 To exclude from regulation amount of tax booked to Ac 6728 9000 representing tax due beyond the statute of limitations Intra-year Expense (Corp Opr) SIT (055) FIT (33075) NOI (61425)	(119,418) 6,568 38,497 73,353	40-1/2-1/-13										
14 Total	(2,237,706)											
Deprec	20,815,942											
Corp Opr	(402,082)											
Total	18,152,154											
SIT	(998,369)											
FIT	(6,003,823)											
NOI	(11,149,960)											

Index Footed

10-30-94

40-1  
2-1

(105)

Out of Period Expense - Ac. to U.O.I.  
Southern Bell  
The 12/31/94

PH  
7/12/95

7/14/93

Write off of unreconcilable differences in Credits  
audited - unpaid - booked 1/94 Appl. to 7/90-3/93

Total Booked A/c 6728,9000	235,735	explanation
% Reg 14,336,939.08 / 14,783,940.53 =	96.98%	+ B/C
% Int'l A/c 6720	78,994%	for this
Int'l Exp. to exclude	(180,593)	adj.
		How
		calculat

can they be traced to the bill.

~~Provide the highlighted bills on next 2 pages.~~  
~~all bills over 6,000~~

1-3



















FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

TO: Carol Hoffman  
UTILITY: Southern Bell  
FROM: Ruth Young  
(AUDIT MANAGER)

Gabriela Leon  
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 31  
AUDIT PURPOSE: Surveillance

DATE OF REQUEST: 7/20/95

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/23/95  
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide further explanations and backup for the following NOI expense Adjustment

<u>GAINS ON Sales of Property</u>	<u>9142</u>	<u>- see attached backup for questions</u>

TO: AUDIT MANAGER Ruth Young DATE 7/27/95

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY. Federal Express to Miami
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_ .
- (3)  AND IN MY OPINION, THE MATERIAL IN ITEM NOS. \_\_\_\_\_ IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM) 10-31

Patricia J. Klein, Manager  
SIGNATURE AND TITLE OF RESPONDENT

DISTRIBUTION:

White: Utility Complete and Return to Auditor  
Pink: To FPSC Analyst  
Goldenrod: Audit File Copy  
Canary: Utility Retain