

S

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

COPY

DOCUMENT NUMBER DATE
11131 NOV 16 93
FPSC-REGGDS/REPORTING

CORPORATE ADVERTISING EXPENSE

MONTH	COMBINED
JAN 94	3,448
FEB 94	1,321
MAR 94	23,521
APR 94	1,000
MAY 94	1,062
JUNE 94	158
JULY 94	0
AUG 94	3,176
SEPT 94	297
OCT 94	0
NOV 94	12,569
DEC 94	101,953
TOTAL	148,501

REG EXP	(145,297)
INTRA EXP	(114,776)
SIT(.055)	6,313
FIT(.33075)	37,962
NOI(.61425)	70,501

MR GEN & ADMIN	COMBINED	333,522,835
MR GEN & ADMIN	INTRASTATE	263,463,254
%INTRASTATE		78.9941%

	MR TOTAL COMBINED	MR REG COMBINED	% REG
A/C 6722	21,918,161	21,444,170	97.84%

AMOUNTS USED ON THE SURVEILLANCE REPORT

CORPORATE ADVERTISING EXPENSE

Intrastate Expense	(115)
SIT	6
FIT	38

BELLSOUTH TELECOMMUNICATIONS, INC.
1994 FUNCTION CODE EQUALS 0330
RUN 09/12/95

STATE	ACCOUNT	NAME	MONTH	SERIAL_NUM	FUNC_CODE	AMOUNT
FL	67220000	ARABIAN NIGHTS FESTIVAL	04	94816	0330	✓ 2,000.00
		CASEY-TOONS INC	08	44985	0330	✓ 2,000.00
		CENTER FOR INFO & CRISIS INC	12	04748	0330	✓ 1,175.00
		FAMILY JOURNAL PUBLICATIONS	12	68320	0330	✓ 725.00
		FRONTIERS INTERNATIONAL INC	09	86113	0330	✓ 250.00
		MARTIN LUTHER KING PARADE	01	45978	0330	✓ 1,000.00
		NEWSLEADER/THE	06	69724	0330	✓ 158.40
		SOMETHING DIFFERENT DISPLAY	03	32608	0330	✓ 19,170.00
		SUNSTREET FESTIVAL COMMITTEE	01	45222	0330	✓ 2,000.00
		TUCKER WAYNE LUCKIE & COMPANY	02	2510	0330	✓ 487.31
			03	47427	0330	✓ 4,350.64
			05	06160	0330	✓ 847.18

exit Alt-x° help Alt-h° port 1° speed 9600° 3270 ° SIM3278 ° Ready MORE => exit Alt-x° help Alt-h°

STATE	ACCOUNT	NAME	MONTH	SERIAL_NUM	FUNC_CODE	AMOUNT
FL	67220000	TUCKER WAYNE LUCKIE & COMPANY	05	13054	0330	✓ 215.30
			08	21856	0330	✓ 1,176.50
			09	99644	0330	✓ 46.71
			11	41826	0330	✓ 12,462.66
				54392	0330	✓ 105.88
			12	04758	0330	✓ 264.72
				65988	0330	✓ 882.38
				99131	0330	955.69
		VOID - CORRECTION VOUCHER	06	E0380	0330	.00
		WTVJ CHANNEL 4	12	69566	0330	96,000.00
		WYFX 1040 RADIO	12	04757	0330	1,950.00
						Request 70 Attachment 147,223.37

*TOTAL STATE FL

This schedule is a summary of the vouchers and the amount on each voucher charged to the account.

Ⓟ 148,505
- 147,223 Ⓟ
1,282 - overhead charges salaries + wages benefits + taxes

MORE => exit Alt-x° help Alt-h°

Vertical handwritten notes on the right margin: "Southern Bell Telephone & Telegraph", "Corporate Advertising Expense", "12/31/94", "8/7/95".

Grid with labels: THE WALTER LATHROP COMPANY (1780-44-777) and various numbers (17, 21, 25, 31, 37).

Company: Southern Bell
 Title: Corporate Advertising
 Period: Tye 12/31/94
 Date: October 6, 1995
 Auditor: Gabriela Leon
 Workpaper #:

Source: Invoices

Payee	Amount	Description
Arabian Nights Festival 151 Perviz Ave. Opa Locka, FL	\$1,000.00	To show corporate citizenship by supporting the city of Opa Locka Arabian Nights festival in there city. The \$1,000 payment to the Arabian Nights Festival w entrance fee for displaying the Company's float in the The float displayed the Southern Bell logo.
Casey Toons, Inc. P.O. Box 27041 Jax, Fl	\$2,000.00	Project Seminole Show logo on the trucks with cones placed on the front and rear.
Center for Info and Crisis Inc. P.O. Box 3588 Lantana, FL	\$1,175.00	Contracted labor for printing of senior guide for the center for information and crises services, Inc.
Family Journal Publications, Inc. 140 North Westmonte Drive Altamonte Spr., Fl 32174	\$725.00	November 1994 issue Ad with Southern Bell Logo on "Corporate responsibility with the school system"
Frontiers International Inc. 6301 Crittenden St Philadelphia, Pa	\$250.00	Cost to place an ad in Frontiers International Annual Convention program booklet. Ad=Exceptional Community Leadership
Martin Luther King Parade P.O. Box 510406 Miami, Fl	\$1,000.00	To support celebration of Dr. Martin Luther King, Jr. Birthday. In connection with being a good corporate citizen in the community.
The Newsleader P.O. Box 339 Homestead, FL	\$158.40	Local ad run in conjunction with Alex Muxo. City Manager - City of Homestead farewell. Participation in conjunction with being good corporate citizen.
Something Different Display 3759 NW 38 Street Miami, FL	\$19,170.00	Cost for Southern Bell Float which will appear in the junior Orange Bowl Parade plus 5 other parades during the 94-95 season.
Sunstreet Festival Committee P.O. Box 470577 Miami, FL	\$2,000.00	The \$2,000 payment to the Sunstreet Committee was for a banner displayed at the Sunstreet Festival

Source: Company's Invoices
+ Ads.

Company: Southern Bell
Title: Corporate Advertising
Period: Tye 12/31/94
Date: October 6, 1995
Auditor: Gabriela Leon
Workpaper #:

Source: Invoices Tucker Wayne Luckie & Company P.O. Box 11407 Drawer 0416 Birmingham, AL	\$487.31 Supplementary Advertising Trade Magazine, Newspaper Calling Options
Tucker Wayne Luckie & Company P.O. Box 11407 Drawer 0416 Birmingham, AL	\$4,350.64 Supplementary Advertising Trade Magazine, Newspaper Consumer Magazine How Southern Bell is working for Senior Ad
Tucker Wayne Luckie & Company P.O. Box 11407 Drawer 0416 Birmingham, AL	\$847.18 Supplementary Advertising Trade Magazine, Newspaper Better education today is our best connection with tomorrow - Ad
Tucker Wayne Luckie & Company P.O. Box 11407 Drawer 0416 Birmingham, AL	\$215.90 Supplementary Advertising Trade Magazine, Newspaper Radio, Consumer Magazine How Southern Bell is working for Senior Ad 5/3/94
Tucker Wayne Luckie & Company P.O. Box 11407 Drawer 0416 Birmingham, AL	\$1,176.50 Supplementary Advertising Trade Magazine, Newspaper Radio, Consumer Magazine Billboard Announcements only by Southern Bell
Tucker Wayne Luckie & Company P.O. Box 11407 Drawer 0416 Birmingham, AL	\$46.71 Supplementary Advertising Trade Magazine, Newspaper Radio, Consumer Magazine Better education today is our best connection with tomorrow ad.

Southern Bell
Abandoned Projects

PEC TVE 12/31/94 2/9/95

FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REQUEST NO 33

REQUEST:

Please provide further explanations and backup related to Abandoned Projects - expense adj to NOI. See attached backup originally provided for questions.

RESPONSE:

Question 1 - What is the source of this Schedule? w.p. 40-1 p. 2
2-10
The amounts shown on this schedule are from the Florida ledger A/C 7370.1000.

Question 2 - How are these figures calculated?
These figures are based on the actual amounts that have been booked to each project. When the letters come to the cost office from the engineers that a project has been cancelled the cost office transfers these amounts to A/C 7370.1000. See Attachment A for accounts and src's description of A/C 7370.1000.

Question 3 - Provide a list of all projects abandoned - which includes description, location and exact date of abandonment.

These amount are being transferred all during the month. As the letters are received from the engineers they make up the entries to transfer the appropriate amounts. The cost office records only include locations for COE accounts. Attached Pages 1 through 34 show the amounts that were booked each month.

**REQUEST: QUESTIONS REGARDING THE ABANDONED PROJECTS
 ADJUSTMENT TO NET OPERATING INCOME**

- 2. Please provide the letters from the engineers regarding the breakdown of all the costs involved in the abandonment of the following projects:

(Refer to list attached to the request)

Please provide the description of these projects, the location (address), and the reason why these projects were abandoned if the letters from the engineers do not state so.

RESPONSE: In the case of an abandoned project, the engineer completes and submits to the Consolidated Cost Office Report PJ02 ("Engineering Projects - Projects Inactive 6 to 11 Months"). This report is a turnaround document on which the engineer provides to the Cost Office "the status of the project and any action to take in its regard." (See Attachment A, Pages 1 thru 4 for copy of Report PJ02 and Page 5 for the Financial Systems Documentation Describing Report PJ02))

The specific details on each of the abandoned projects selected in this request are as follows:

	P2 2-6-94
--	--------------

Southern Bell Telephone & Telegraph
 Engineering Projects Clearance Procedures

PBC

TVE 12/31/94

8/9/95

Attach 4
 Page 5

BELLSOUTH SERVICES

FINANCIAL SYSTEMS DOCUMENTATION

APPLICATION	CD03:	ENGINEERING PROJECTS CLEARANCE PROCEDURES
PART	2:	USER INSTRUCTIONS
SECTION	2:	SYSTEM OUTPUTS
SUBSECTION	1:	GENERAL
EXHIBIT	2:	PROJECTS SYSTEM REPORTS DETAIL

PROJECTS SYSTEM REPORTS DETAIL				
REPORT NUMBER	TITLE	JOB NUMBER	PRINT FREQUENCY	REPORT OBJECTIVE/DISPOSITION/EXAMPLE

PJ01	ENGINEERING PROJECT LEDGER	CD03A546	N,R	REFLECTS THE LATEST DETAIL AND STATUS OF ALL PROJECTS ON THE FA16, PROJECTS DATA BASE. PJ01 IS COST OFFICE REPORT (AND NETWORK UPON REQUEST). SEE EXHIBIT 2.2.1.3.1
PJ02	PROJECTS INACTIVE 6 TO 11 MONTHS	CD03A546	N	DETAILS EACH PROJECT ON THE FA16, PROJECTS DATA BASE, HAVING GONE 6 - 11 MONTHS WITHOUT A CHARGE OF MORE THAN \$25.00. PJ02 SERVES AS TURNAROUND DOCUMENT FOR NETWORK TO ADVISE COST OFFICE AS TO STATUS OF PROJECT AND ANY ACTION TO TAKE IN ITS REGARD, I.E., CANCEL, TRANSFER CHARGES, ETC. REPORT IS GENERATED WITH BANNER PAGE, REFLECTING RECEIPT AND ADDRESS TO WHICH REPORT SHOULD BE FORWARDED. SEE EXHIBIT 2.2.1.3.2
PJ03	PROJECTS INACTIVE 12 TO 23 MONTHS	CD03A546	N	DETAILS EACH PROJECT ON THE FA16, PROJECTS DATA BASE, HAVING GONE 12 - 23 MONTHS WITHOUT A CHARGE OF MORE THAN \$25.00. PJ03 SERVES AS TURN-AROUND DOCUMENT FOR NETWORK. PROJECTS APPEARING ON THE PJ03 CONTAINING AGGREGATE CHARGES OF \$10,000 OR MORE FOR ANY ORDER TYPE, REQUIRES APPROVAL BY THE APPROPRIATE VICE-PRESIDENT FOR CARRYING FORWARD THE PROJECT AND ITS RELATED ACCOUNT BALANCES. REPORT IS GENERATED WITH BANNER PAGE, REFLECTING RECEIPT AND ADDRESS TO WHICH REPORT SHOULD BE FORWARDED. SEE EXHIBIT 2.2.1.3.3

981598810

07/01/90

2.2.1.2.1

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

90067at10003

--- P.3

--- P.3

Southern Bell Telephone
Abandoned Projects
TYE 12/31/94

100
10/11/95
yc
8/9/95

PBC

File count 7370.1000

ABANDONED PROJECTS

	JAN 94	FEB 94	MAR 94	APR 94	MAY 94	JUNE 94	JULY 94	AUG 94	SEPT 94	OCT 94	NOV 94	DEC 94	12 MOS END 12/31/94
COMBINED	• 17,033	• 12,726	• 281	• 993	• 19,816	• 129,201	• 26,922	• 230,065	• 77,052	• 192,366	• 80,483	• 103,254	890,192
INTRASTATE	13,488	10,028	222	787	15,764	102,618	21,391	183,080	60,971	152,065	63,476	81,426	705,316

12 Mos End Intrastate Expense
SIT(.055)
FIT(.33075)
NOI(.61425)

705,316 - $\frac{40-1}{2}$

(38,793)
(233,283)
(433,240)

Note:

Traced all of the combined amount from 1994 - 12/94 to the 11/8 Gen. Ledger.

AMOUNTS USED ON THE SURVEILLANCE REPORT

ABANDONED PROJECTS

Intrastate Expense 705
SIT (39)
FIT (233)

The amount shown on this schedule was from the 11/8 Gen. Ledger. Amount 7370.1000 "Special Charges - Abandoned Projects".

Index

• Traced to the GIPR schedule

X Traced to Report PJ 11 - "ENGINEERING PROJECTS"

40-1
2-6

Southern Bell Telephone & Telegraph
Abandoned Projects
TTE 12/31/95

1/10
1/10
1/10

AUDIT DISCLOSURE NO.

SUBJECT: ABANDONED PROJECTS

STATEMENT OF FACT: The Company has included \$705,316 of Abandoned Projects as an adjustment to the Surveillance Report Schedule of Net Operating Income Page 2A, 2 of 3.

When staff asked for an order whereby the Commissions allows the Company to make this adjustment, their reply was as follows:

"The Commission has not specifically approved or disapproved this adjustment. Whereas other items are booked below-the-line to Account 7370 per Part 32 accounting are specifically disallowed (social and service memberships, contributions, lobbying, etc.) abandoned projects have not been disallowed by the Florida Public Service Commission. Therefore, since 1988, we have made an adjustment to include this expense in regulated operations on the Surveillance Report."

"FPSC Order Number PSC-94-0172-FOF-TL, dated February 11, 1994, approves the Stipulation and Implementation Agreement in Docket 920260TL. The Stipulation and Agreement, page 3, paragraph 3, provides that " Southern Bell shall continue to record its operations for regulatory purposes and to make the reports required of it by the FPSC using the same format, standards and guidelines adopted by the FPSC in the Order No. 20162, 10/13/88 and subsequently used by Southern Bell in filing its Surveillance reports since October of 1988."

40-1 P-5
2-6

Project Number PML1002:

Description of Project:

Energy study (Florida Power & Light "Green Light" program)
of existing facilities

Location:

Southern Bell Business Service Center
7720 N.W. 50th Street, Bldg. D
Miami, FL

Breakdown of Costs:

The only costs incurred with this project were consulting fees for the financial evaluation of the "Green Light" program. The specific charges are detailed in Report PJ13, "Monthly Detail of Charges to Engineering Projects Accounts" (refer to Attachment B, Page 1). For copies of the invoices and vouchers, refer to Attachment B, Pages 2 thru 5.

Reason Why Project Was Abandoned:

Because it was determined from the study that the "Green Light" program was not cost effective, the project was abandoned. Attachment B, Page 6 provides the consultants' financial report reflecting the total material and labor costs versus the total rebate.

These project were taken from Report PJ11. This report was not included in these workpapers because they were too voluminous to include here.

*40-1
2-0 P.
1*

Project Number P3L1245:

Description of Project:

Construction of Storage Area for Emergency Generator

Location:

Jacksonville Lakewood SOC
2502 Rolac Road
Jacksonville, FL 32207

Breakdown of Costs:

The only costs incurred with this project were engineering salaries and wages. The specific charges are detailed in Report PJ13, "Monthly Detail of Charges to Engineering Projects Accounts" (refer to Attachment C, Pages 1 thru 9).

Reason Why Project Was Abandoned:

The customer for whom the storage area was being constructed was initially undecided on the location. This project was opened at Jacksonville Lakewood. Because the customer then decided against this location, Project P3L1245 was cancelled and a new project opened (under the same project name) at the following location:

Orange Park Tanglewood SOC
SR 224 & Parkridge Avenue
Orange Park, FL 32073

Project Number P3L1459:

Description of Project:

Parking lot improvements (i.e., security key pads)

Location:

Jacksonville Emerson LMOS Admin. Bldg.
3100 Emerson Street
Jacksonville, FL 32216

Breakdown of Costs:

The only costs incurred with this project were engineering salaries and wages. The specific charges are detailed in Report PJ13, "Monthly Detail of Charges to Engineering Projects Accounts" (refer to Attachment D, Pages 1 thru 4).

Reason Why Project Was Abandoned:

Although planning had been done on this project, the customer decided (before the work was even started) not to have the parking lot improvements made. The project, therefore, was cancelled.

STATE MONTH : FLORIDA
DATE : MARCH, 1994
TIME : 04/08/94
TIME : 04:18:46

BELLSOUTH TELECOMMUNICATIONS INC
ENGINEERING PROJECTS
PROJECTS INACTIVE 6 TO 11 MONTHS

REPORT : PJ02
JOB : CP 255
PROGRAM : CU03P031
CLASS : 45
PAGE : 12

PHL0749

INACTIVE : 6 MONTHS DATE FIRST CHG : 12/02/92 RATE GRP : 10

JOURNAL ACCOUNT	CLEAR-TO GLC	CLEAR-TO ACCOUNT	RCO	NET CHARGES
14391000			B0401000	596.50
14399400	2M X M7543	10C	B0401000	4984.94
TOTAL :				5581.44

ADVICE TO COST OFFICE : *Do Not Clear Chrgs. Proj. Scheduled Start 8-94*

PHL0765 ✓

INACTIVE : 6 MONTHS DATE FIRST CHG : 10/04/93 RATE GRP : 10

JOURNAL ACCOUNT	CLEAR-TO GLC	CLEAR-TO ACCOUNT	RCO	NET CHARGES
14391000			B0401000	403.67
TOTAL :				403.67

ADVICE TO COST OFFICE : *Clear Chrg to 7370.1000*

PHL0948 ✓

INACTIVE : 8 MONTHS DATE FIRST CHG : 08/03/93 RATE GRP : 10

JOURNAL ACCOUNT	CLEAR-TO GLC	CLEAR-TO ACCOUNT	RCO	NET CHARGES
14391000	M6104	10X	B0401000	407.60
TOTAL :				407.60

ADVICE TO COST OFFICE : *Clear chrgs to JML0948*

PHL1002 ✓

INACTIVE : 6 MONTHS DATE FIRST CHG : 09/17/93 RATE GRP :

JOURNAL ACCOUNT	CLEAR-TO GLC	CLEAR-TO ACCOUNT	RCO	NET CHARGES
14391000	2M 2 M6103	10C	B0401000	2600.00
14399400	2M 2 M6103	10C	B0401000	8273.20
TOTAL :				10873.20

ADVICE TO COST OFFICE : *Transf chrgs to 7370.1000*

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MONTH : FLORIDA
DATE : MARCH, 1994
TIME : 04/08/94
TIME : 04:18:46

BELLSOUTH TELECOMMUNICATIONS INC
ENGINEERING PROJECTS
PROJECTS INACTIVE 6 TO 11 MONTHS

REPORT : PJ62
JOB : CD03A56
PROGRAM : CD03P031
PASS : 45
PAGE : 21

P3L1131 ✓

INACTIVE : 9 MONTHS DATE FIRST CHG : 10/27/92

RATE GRP : 10

JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 31485 10C B0401000 3083.41

TOTAL : 3083.41 ✓

N.F.

ADVICE TO COST OFFICE : Transf to J20455

P3L1166 ✓

INACTIVE : 6 MONTHS DATE FIRST CHG : 08/03/93

RATE GRP : 10

JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 33017 10m B0401000 1155.35

TOTAL : 1155.35 ✓

N.F.

ADVICE TO COST OFFICE : Transf to F6245

P3L1204 ✓

INACTIVE : 8 MONTHS DATE FIRST CHG : 10/29/92

RATE GRP : 10

JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 31895 10m B0401000 15680.48
14391000 NE305000 172.10

TOTAL : 15852.58

N.F.

ADVICE TO COST OFFICE : transf to J32493

P3L1245 ✓

INACTIVE : 8 MONTHS DATE FIRST CHG : 12/17/92

RATE GRP : 10

JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 THE BELL TEL. CORP. TIME 3450 B0401000 11880.61

TOTAL : 11880.61 ✓

N.F.

ADVICE TO COST OFFICE : transf to 7370.1000 . 2450 B0401000 11880.61
14391000 THE BELL TEL. CORP. TIME 3450 B0401000 11880.61
14391000 THE BELL TEL. CORP. TIME 3450 B0401000 11880.61

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Trace
Page 2

MONTH : FLORIDA
DATE : MARCH, 1994
TIME : 04/08/94
TIME : 04:18:46

BELLSOUTH TELECOMMUNICATIONS INC
ENGINEERING PROJECTS
PROJECTS INACTIVE 6 TO 11 MONTHS

REPORT : PJ02
JOB : CD03A56
PROGRAM : CD03P031
PASS : 45
PAGE : 31

33L1455 INACTIVE : 11 MONTHS DATE FIRST CHG : 04/02/93 RATE GRP : 10
JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 31034 10C B0401000 2713.19
TOTAL : 2713.19 ✓

N.F.
ADVISE TO COST OFFICE : *transf to 33L1455*

33L1459 INACTIVE : 8 MONTHS DATE FIRST CHG : 05/14/93 RATE GRP : 10
JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 33361 10C B0401000 5925.00
TOTAL : 5925.00 ✓

N.F.
ADVISE TO COST OFFICE : *transf to 7370.1000*

33L1460 INACTIVE : 10 MONTHS DATE FIRST CHG : 04/27/93 RATE GRP : 10
JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 33361 10C B0401000 1583.66
TOTAL : 1583.66 ✓

N.F.
ADVISE TO COST OFFICE : *transf to 7370.1000*

33L1464 INACTIVE : 8 MONTHS DATE FIRST CHG : 06/18/93 RATE GRP : 10
JOURNAL ACCOUNT CLEAR-TO GLC CLEAR-TO ACCOUNT RCO NET CHARGES
14391000 33361 10C B0401000 671.51
14391000 23 N 33361 10C B0401000 22629.94
TOTAL : 23301.45 ✓

S.E.
ADVISE TO COST OFFICE : *transf to 33L1464*

*Handled
KB*

*5400
23*

*Attach A
Page 3*

BUSINESS MONTH : FLORIDA
CURRENT DATE : MARCH, 1994
CURRENT TIME : 04/08/94
CURRENT TIME : 04:18:46

BELLSOUTH TELECOMMUNICATIONS INC
ENGINEERING PROJECTS
PROJECTS INACTIVE 6 TO 11 MONTHS

REPORT : PJ02
JOB : CD03A56
PROGRAM : CD03P031
PASS : 45
PAGE : 46

P34252 ✓

INACTIVE : 9 MONTHS

DATE FIRST CHG : 06/16/93

RATE GRP : 10

JOURNAL ACCOUNT
14391000

CLEAR-TO GLC

CLEAR-TO ACCOUNT

RCO
B0401000

NET CHARGES
481.79

TOTAL : 481.79

N.F.

ADVICE TO COST OFFICE :

+ transf to 7370.1000

TOTAL AMOUNT REVIEWED FOR RC B0401 : 316549.31

APPROVAL -
PAY GRADE 6

[Handwritten signature]

**** END OF REPORT ****

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Attach A
Page 4

per
Southern Bell Telephone & Telegraph
Abandoned Projects
TVE 12/31/94
8/9/95

Index
Transf to 7370.1000
Notes to this P34252

40-1
2-6



PROFESSIONAL SERVICES INVOICE

SKHHP The Smith, Korach, Hayet, Haynie, Partnership/Architects/Engineers/Planners

PAYABLE UPON RECEIPT

Mr. Dan Iglesias
Southern Bell Telephone Co.
666 N.W. 79th Avenue, Room 468
Miami, FL 33126

INVOICE NO: 01084
DATE: August 30, 1993
REISSUED:

ATTN: Mr. Alex Penton/Jim Raffo

PROJECT NO. 193-69
NAME AND LOCATION

SBT Green Light Bldg



Labor Cost Through: 07/23/93 - 08/20/93

L. Hayet, Partner	1,365.00
L. Canton	122.32
W. Keller, Roberto	1,732.40

AMOUNT DUE THIS INVOICE:

\$ 3,219.72

Handwritten calculations: 2,732.20 (A), 2,732.43 (B)

Handwritten circled numbers: 40-1, 2-6, 1-1

Table with columns for Description, Date, and Amount. Includes entries for 'LABOR COST' and 'TOTAL INVOICED TO DATE'.

Total Invoiced to Date: \$ 8,273.20
Paid to Date: \$ -0-
Outstanding Balance Due: \$ 8,273.20
Prior to this Invoice: \$ 5,053.48


M014-193-69/01084

Receipt of goods or services above listed is hereby certified and ready for payment.

Manual signature of originator of request. Leonard Hayet, EPC Partner - In Charge.

1 INPUT = FLPPMI SAVE SUPPLIER BILL VOUCHER FORM MP-219
 2 VCHR ID = 93245 15:43:71 AREA = GA 09/02/93
 3 PREPARER: TODOROFF/HOPE E PH: 305-263-2003 SSN: 262 21 688
 4 YR MO 1 SERIAL 1 PT 1 CLASS 1 SPI 1 MBE 1 STAT 1 S1 1 S2 1 EDIT 1 CERT.
]]]]]]]]]]]]
]]]]]]]]]]]]
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5 A. PAYEE'S NAME AND ADDRESS] B. CONTRACT AND LEASE DATA
 6 NUMBER: 003746400E WMBE:]
 7 SMITH KORACH HAYET HAYNIE] TRANSACTION COVERED BY CONTRACT: YES
 8 PARTNERSHIP] CONTRACT NUMBER: BR0056S
 9 175 FONTAINEBLEAU BLVD]
 10 MIAMI FLORIDA 33172] TRANSACTION COVERED BY LEASE: NO
 11 33172] LEASE IDENTIFICATION:
]]]]]]]]]]]]

12 C. SPECIAL HANDLING INSTRUCTION 45635
 13 DRAFT TO BE PICKED UP BY:  APPROVED:

14 I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR
 15 ATTACHED ARE CORRECT AND DUE FROM THE COMPANY
 16 D. CERTIFICATION: E. APPROVAL: AMOUNT--> 3219
 17 (IF NO SIGNATURE, SEE ATTACHED INVOICE) DATE 9/2
 SSN: TN: 305-263-4387] SSN:
 19 NAME: PENTON, ALEXIS A,] NAME: IGLESIAS, D O
 20 TITLE: STAFF MANAGER] TITLE: MANAGER
 21 DEPT: DEPARTMENT CODE PB]
 22 RC-0: B0401200 GLC:] LEVEL: 50

23 F. LIST ALL INVOICES

24 INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
25 08/30/93	09/10/93		3219.72 (P)	01084
			VC: TA:	TB:

28090953

26 G. CLASSIFICATION DATA
 27 # EXTC AMOUNT FRC FC/EC RC-C GLC AUTH.
 28 001 769 3219.72 10C / M6103 PNL1002
 29 S1: SI 5501 S2: SI BR0056S VC: TA: TB:

SKHHP The Smith, Korach, Hayet, Haynie, Partnership/Architects/Engineers/Planners

PAYABLE UPON RECEIPT

Mr. Dan Iglesias
Southern Bell Telephone Co.
688 N.W. 79th Avenue, Room 468
Miami, FL 33128

INVOICE NO: 01051
DATE: August 6, 1993
REISSUED:

ATTN: Mr. Alex Penton/Jim Rafto

PROJECT NO. 193-69
NAME AND LOCATION

SBT Green Light Bldg Bldg D

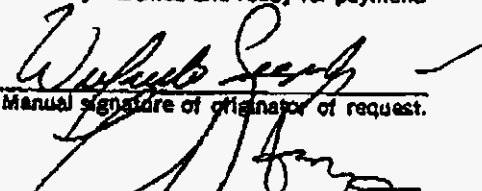
Labor Cost Through: 06/25/93 - 07/23/93

L. Hayet, Partner	3,055.00
L. Canton	15.29
E. Anguila	418.64
W. Keller, Roberto	1,512.80
A. Jaqualine	51.75
J. Vega, Juan	<u>454.88</u>

AMOUNT DUE THIS INVOICE: \$ 5,053.48

Pz, P4

Receipt of goods or services above listed is hereby certified and ready for payment.


Manual signature of originator of request.
Leorard Rayet, EPC Partner - by Charge.

Total Invoiced to Date: \$ 5,053.48
Paid to Date: \$ 0.00
Outstanding Balance Due: \$ 5,053.48
Prior to this Invoice: \$ 0.00
M014-193-69/01051

Southern Bell Telephone & Telegraph

Abandoned Projects

TVE 143194

8/9/95

PBC

08/01/95

13:45

Attach B
Page 5

NO. 168

SAVE SUPPLIER BILL VOUCHER

FORM MP-2

1 INPUT = FLPPMI AREA = GA 08/27/95
 2 VCHR ID = 93239 13:46:164 PH: 308-263-2003 SSN: 262 21
 3 PREPARER: TODOROFF/HOPE E
 4 VR MO SERIAL PT CLASS SPI MBE STAT SI S2 EDIT CERT
 5
 6
 7
 8
 9
 10
 11

5 A. PAYEE'S NAME AND ADDRESS B. CONTRACT AND LEASE DATA
 6 NUMBER: 003746400E WMBE:
 7 SMITH KORACH HAYET HAYNIE TRANSACTION COVERED BY CONTRACT: YES
 8 PARTNERSHIP CONTRACT NUMBER: SRO11
 9 175 FONTAINE BLEAU BLVD TRANSACTION COVERED BY LEASE: NO
 10 MIAMI FLORIDA 33172 LEASE IDENTIFICATION:
 11 33172

12 C. SPECIAL HANDLING INSTRUCTION 38653
 13 DRAFT TO BE PICKED UP BY. APPROVED:
 14 I HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HEREIN LISTED OR
 15 ATTACHED ARE CORRECT AND DUE FROM THE COMPANY.
 16 D. CERTIFICATION: APPROVAL AMOUNT -->
 17 (IF NO SIGNATURE, SEE ATTACHED INVOICE) DATE DATE

18 GSN TNE: 305-263-4387 SSN:
 19 NAME: PENTON, ALEXIS A TITLE: ISLESIAS, D O
 20 TITLE: STAFF MANAGER TITLE: MANAGER
 21 DEPT: DEPARTMENT CODE PR
 22 RC-C: B0401200 GLC: LEVEL: 50

23 F. LIST ALL INVOICES
 24 INV DATE DUE DATE EXTC AMOUNT INVOICE NUMBER
 25 08/06/93 08/27/93 5053.48 01051
 VC: TA: TB:

26 G. CLASSIFICATION DATA
 27 # EXTC AMOUNT FRC FC/EC RC-C GLC AUTH.
 28 001 769 5053.48 100 M6103 PML1002
 29 SI: SI 5501 S2: SI SRO11S VC: TAI TB:

#9 090193

40-6
2-6
11

BST ALLOCATION INTRASTATE

put in DR 95

1) BELLSOUTH CONTRIBUTION-
 BELLCORE NOTES

Charitable contributions - Bellcore charitable contributions are a part of Bellcore's corporate overheads and therefore not billed directly. Bellcore overheads are allocated appropriately to all projects. The approximate amount included in billing is calculated by multiplying BellSouth's percent of total Bellcore billing by total Bellcore charitable contributions. This amount is the approximate amount of charitable contributions included in Bellcore billing to BellSouth.

Company's Explanation:

The contributions referred to are BST's share of contribution paid by BellSouth Corporation (BSC). Attached is a list (wp) of BellSouth Corporation's contributions by payee during the calendar year 1994. The amounts billed to BellSouth Telecommunications during 1994 were incurred by BellSouth Corporation during December 1993 through November 1994. The amount of contributions included in BSC's billing to BST is not separately stated on the corporate services bill; rather, it is embedded in departmental categories and reported to us as a side record from BSC. The worksheet previously provided (wp) was prepared by BSC personnel.

\$2,109,000.00 \$421,000.00

$\frac{40-1}{2-7}$

*Put in DR 95
 an add'l to reconcile to the list wps.*

BBS/BELLCORE CONTRIBUTION - Total

Company's Explanation:

The total of \$197,300 is composed of \$99,919 from
 \$99,919.00 Bellcore
 \$39,196.00 Matching Gifts from BellSouth Business System
 \$57,957.00 Matching Gifts from BellSouth Business System

\$197,300.00

4,000

2,306,500 461,000

$\frac{40-1}{2-7} P.22$
 $\frac{1-2}{1-2}$

\$197,072.00

FLORIDA

The Florida amount from Bellcore is \$26,718. The Florida amount from BBS as reported on the previous workpapers was \$10,534 plus \$3,447 Matching Gifts.

\$26,718.00 Bellcore
 \$10,534.00 Matching Gifts from BellSouth Business System
 \$3,447.00 Matching Gifts from BellSouth Business System

\$40,699.00 *state allocation*
 \$31,000 *intrastate*

as reported on surveillance report.

This amount was in error because the September matching gift amount was not shown as being allocated to Florida. The revised Florida Matching Gift is \$15,454, plus \$10,534 equals \$25,988 to Florida from BBS. The revised Florida total from BBS and Bellcore is \$52,708; the intrastate amount is \$40,000 (rounded). Revised worksheets are attached, and the revised total is shown on the new Other Regulatory Adjustments Summary.

\$26,718.00 Bellcore
 \$15,454.00 Matching Gifts from BellSouth Business System
 \$10,534.00 Matching Gifts from BellSouth Business System

\$52,706.00 *state allocation*
 \$40,000 *intrastate*

Bellcore Notes:

2) Membership Dues - Bellcore membership dues are a part of Bellcore's corporate overheads and therefore not billed directly. Bellcore overheads are allocated appropriately to all projects. The approximate amount included in billing is calculated by multiplying BellSouth's percent of total Bellcore billing by total Bellcore membership dues. This amount is the approximate amount of membership dues included in Bellcore billing to BellSouth. Bellcore's membership dues are not separately identifiable. These numbers represent dues for professional, social and service memberships.

BellSouth Membership Dues

\$295,400.00 \$60,000.00

$\frac{40-1}{2-7}$

The schedule previously provided is a summary of the monthly reports from BSC as to amounts of BSC social and service memberships which are included in billings to BST. A copy of the monthly BSC reports is attached wp .

$\frac{40-1}{2-7}$ P4

COMPANY: SOUTHERN BELL
 TITLE: OTHER RATE BASE ADJUSTMENTS
 PERIOD: TYE 12/31/94
 DATE: AUGUST 24, 1995
 AUDITOR: GABRIELA LEON
 WORKPAPER #:

40-1
 2-7

	BBS Membership Dues (Social/Services) BBS gives us a report showing the monthly amounts of social and service membership dues as well as various other items which are included in their billings to us. As with the BSC amounts, the membership dues are not separately stated on the BBS bills; they are provided to us as a side record to prepare our proforma adjustment to the surveillance report. A copy of the the BBS report by month is attached. Also attached is a copy of the pages from the BBS trial balances showing the amounts of social and service membership dues for November year to date, 1995 and for December 1993. These were the amounts billed to BST during 1994. This differs slightly from the calendar year amounts used in computing the Surveillance Report adjustments. See Response (2) regarding this timing difference.	\$39,300.00	\$8,000.00
3)	BSC Golf & GA Dome (Non-Adv) "The source of the referenced workpaper is monthly amounts provided to us by BSC as having been billed to BellSouth Telecommunication. The \$406,408 includes \$293,005 for the BellSouth Classic (Atlanta golf tournament), \$73,229 for the Seniors Classic (Nashville golf tournament) and \$40,674 for expenses related to the club suite at the Georgia Dome. A copy of the monthly BSC reports, including these amounts, is provided in response to Request (3) above. The Georgia Dome is a stadium in Atlanta, for which the company pays an annual fee for a company box of seats. The reason the caption says "Non-Adv" (Non-Advertising) is that the advertising costs associated with these events is removed from regulation as corporate advertising expense."	\$406,908.00	\$287,000.00
	Golf costs ATL & NASH - BBS "The source of this backup is the BBS accounting department. Attached is a list of BBS invoice amounts and payees related to the BellSouth Classic (Atlanta) and the Seniors Classic (Nashville). BST is billed a portion of the vouchered amounts plus a portion of salaries and wages and other loadings related to	\$983,700.00	\$177,000.00
4)	BellSouth Federal Relations "The BellSouth Federal Relations and Federal Regulatory costs are incurred by the BellSouth D.C. office, a portion of which is included in BSC's billing to BST. A summary of the 1994 Corporate Services bills from BSC is provided in response to Request (9). The total of these two departments appears on the line titled "Federal Relations"; the year to date amount is \$7,119.0. Although the total of these amounts do not represent lobbying, they are deemed to represent "lobbying and governmental liaison" costs which are required by the FPSC to be removed from regulated expense. The referenced workpaper is a summary from the monthly reports from BSC as to amounts included in its corporate services billings to BST (copy provided in response to Request (3)). The Fed Pac amounts included in BSC's Federal Relations total are subtracted to determine the Federal Relations amount subject to adjustment because the Fed Pac costs are charged directly to Account 7370 on BST's books. Account 7370 is not included in regulated expense on the Surveillance Report."	\$3,685,000.00	\$298,000.00

COMPANY: SOUTHERN BELL
 TITLE: OTHER RATE BASE ADJUSTMENTS
 PERIOD: TYE 12/31/94
 DATE: AUGUST 24, 1995
 AUDITOR: GABRIELA LEON
 WORKPAPER #:

To determine the amounts of Federal Relations and Federal Regulatory costs to be removed from Florida expense, we have estimated the amounts related to "lobbying and governmental liaison" by using a method agreed to by FPSC staff in the past, and which we have consistently used since 1988. We compute the percent of the Florida Public Relations and Florida Regulatory staff costs which are related to Lobbying and governmental liaison (see workpapers for the "Lobbying" adjustment on line 18 of the Surveillance Report - provided in response to Request No. 6-1 and No. 34). These respective percents for the Florida offices are then applied to the BSC billed amounts for Federal Relations and Federal Regulatory to determine the amount of the BSC D.C. costs to be removed as part of the Florida Surveillance Report proforma adjustment. (see wp 40-1/2-7 page 2).

Beltsouth Federal Regulatory
 See explanation above.

\$3,315,000.00

40-1
 2-7

This amount comes from the same workpaper as referenced in Request (7) above - wp 40-1/2-7/4. Please see our response to request (7) for the explanation of the Federal Regulatory expense.

5) Bellcore Corporate Advertising - \$4,027,000.00 \$923,000.00
 The handwritten amounts at the bottom of workpaper 40-1/2-7/6 show the BST total of \$4,027,460 (shown as \$4,027.5 on the summary schedule). The handwritten amounts are as follows:

Corporate Service Bill - Advertising	\$4,082,700.00
Less Golf Classic amounts disallowed elsewhere - Atlanta Nashville Nashville	(\$2,158.00) (\$61,272.00)
Plus Advertising by other departments not included in advertising on the Corp. Service bill	\$8,190.00
Net Corporate Advertising from BSC	\$4,027,460.00

A copy of the annual summary of the BSC Corporate Services bills is attached. The Golf Classic amounts subtracted above are included in the Advertising line of the Corporate Services bill, but have already been subtracted from regulated expense as part of the Golf Classic adjustment Request (5). The \$8,190 is not included as Advertising on the Corporate Services bill, but is provided to us on Wp. 40-1/2-7/6 as Advertising Expense amounts.

BSC to BBS Advertising \$2,052,900.00 \$386,000.00

Southern Bell Telephone & Telegraph
Other Rate Base Ad.
TYE 12/31/94

PBC

42
2/8/95

BELLCORE NOTES

1. Charitable Contributions - Bellcore charitable contributions are a part of Bellcore's corporate overheads and therefore not billed directly. Bellcore overheads are allocated appropriately to all projects. The approximate amount included in billing is calculated by multiplying BellSouth's percent of total Bellcore billing by total Bellcore charitable contributions. This amount is the approximate amount of charitable contributions included in Bellcore billing to BellSouth.
2. Membership Dues - Bellcore membership dues are a part of Bellcore's corporate overheads and therefore not billed directly. Bellcore overheads are allocated appropriately to all projects. The approximate amount included in billing is calculated by multiplying BellSouth's percent of total Bellcore billing by total Bellcore membership dues. This amount is the approximate amount of membership dues included in Bellcore billing to BellSouth. Bellcore's membership dues are not separately identifiable. These numbers represent dues for professional, social & service memberships.
3. Advertising Expenses - Bellcore advertising expenses (Recruitment and Bellcore TEC) are a part of Bellcore's corporate overheads and therefore not billed directly. Bellcore overheads are allocated appropriately to all projects. The approximate amount included in billing is calculated by multiplying BellSouth's percent of total Bellcore billing by total Bellcore advertising expenses (Recruitment and Bellcore Tec). This amount is the approximate amount of advertising expenses included in Bellcore billing to BellSouth.
4. Telephone Concessions - Bellcore telephone concessions consist of only telephone concession payments made to retirees and reimbursements to employees for business calls. Telephone concessions are part of Bellcore's corporate overheads and therefore are not billed directly. Bellcore overheads are allocated appropriately to all projects. The approximate amount included in billing is calculated by multiplying BellSouth's percent of total Bellcore billing by total Bellcore telephone concessions. This amount is the approximate amount of telephone concessions included in Bellcore billing to BellSouth.

40-1
257

REQUEST: Please provide answers to the attached questions.

NOTE: Since the original 1994 Surveillance Report was filed, we have discovered several corrections to the Other Regulatory Adjustments amounts. We are providing a new summary schedule (your workpaper 40-1/2-7, p2), with the changes highlighted. Also, we are providing documentation for the new amounts in the related requests below.

REQUEST (1): Provide backup for the \$197.3 of BBS/BellCo. contributions.

RESPONSE (1): The total of \$197.3 (thousand) is composed of \$99,919 from Bellcore and \$39,196 plus \$57,957 Matching Gifts from BellSouth Business Systems (BBS). The Florida amount from Bellcore is \$26,718. The Florida amount from BBS as reported on the previous workpapers was \$10,534 plus \$3,447 Matching Gifts. This amount was in error because the September Matching Gift amount was not shown as being allocated to Florida. The revised Florida Matching gift amount is \$15,454, plus \$10,534 equals \$25,988 to Florida from BBS. The revised Florida total from BBS and Bellcore is \$52,706; the intrastate amount is \$40,000 (rounded). Revised worksheets are attached, and the revised total is shown on the new Other Regulatory Adjustments Summary.

We are providing the monthly memoranda from Bellcore showing their expenses for contributions. From those totals, we have estimated the amount billed to BST and the BST amount allocated to Florida. In addition, we are providing a copy of the pages from the BBS trial balance showing their contributions totals for November year-to-date, and December 1993. When we prepared the Surveillance Reports for the last several years, we were of the understanding that the summary sheets showing January through December for each year represented the amounts billed to BST for January through December. We have now discovered that the summary sheets represent expenses recorded by BBS and Bellcore for January through December, which were billed to BST a month in arrears (i.e., during February, 1994 through January, 1995). To correct this, we would have to add the December 1993 amounts and subtract the December 1994 amounts. However, since we have already removed the BBS and Bellcore December 1993 incurred amounts on our 1993 Surveillance Reports, we propose that we leave the 1994 adjustment based on the BBS and Bellcore incurred amounts for January through December 1994.

REQUEST (2): Provide further backup for the \$2,109,171.13 preferably from an outside source. Provide a list with a breakdown of each month's contribution and to whom the contribution was made to.

RESPONSE (2): The contributions referred to are BST's share of contributions paid by BellSouth Corporation (BSC). Attached is a list of BSC's contributions by payee during the calendar year 1994. The amounts billed to BST during 1994 were incurred by BSC during December 1993 through November 1994. The amount of contributions included in BSC's billing to BST is not separately stated on the corporate services bill; rather, it is imbedded in departmental categories and reported to us as a side record from BSC. The worksheet previously provided was prepared by BSC personnel.

REQUEST (3): BellSo. Membership Dues \$295.4 - Provide further backup, preferably from an outside source. Provide a schedule/list that shows a monthly breakdown of the dues and a detailed description.

RESPONSE (3): The schedule previously provided is a summary of the monthly reports from BSC as to amounts of BSC social and service memberships which are included in billings to BST. A copy of the monthly BSC reports is attached.

REQUEST (4): Provide backup for BBS Memb/Dues (Soc/Serv) for the amount of \$39.3 - staff did not receive this backup.

RESPONSE (4): BBS gives us a report showing the monthly amounts of social and service membership dues (as well as various other items) which are included in their billings to us. As with the BSC amounts, the membership dues are not separately stated on the BBS bills; they are provided to us as a side record to prepare our proforma adjustment to the Surveillance Report. A copy of the BBS report by month is attached. Also attached is a copy of the pages from the BBS Trial Balance showing the amounts of social and service membership dues for November year-to-date, 1995 and for December 1993. These were the amounts billed to BST during 1994. This differs slightly from the calendar year amounts used in computing the Surveillance Report adjustments. See Response (2) regarding this timing difference.

40-1
27 1.7

REQUEST (5): BSC Golf and GA DOME (Non Adv) - \$406,908. Please provide an explanation for this adjustment. What is the source of the schedule provided (see WP 40-1/2-7/3, pages 1-3). Provide further backup.

RESPONSE (5): The source of the referenced workpaper is monthly amounts provided to us by BSC as having been billed to BST. The \$406,408 includes \$293,005 for the BellSouth Classic (Atlanta golf tournament), \$73,229 for the Seniors Classic (Nashville golf tournament) and \$40,674 for expenses related to the club suite at the Georgia Dome. A copy of the monthly BSC reports, including these amounts, is provided in response to Request (3) above. The Georgia Dome is a stadium in Atlanta, for which the company pays an annual fee for a company box of seats. The reason the caption says "Non Adv" (non advertising) is that the advertising costs associated with these events is removed from regulation as corporate advertising expense.

REQUEST (6): Golf costs (Atl & Nash) BBS - \$983,717.63 - Provide further backup preferably from an outside source. What is the source of backup provided.

RESPONSE (6): The source of the backup provided is the BBS accounting department. Attached is a list of BBS invoice amounts and payees related to the BellSouth Classic (Atlanta) and the Seniors Classic (Nashville). BST is billed a portion of the vouchered amounts plus a portion of salaries and wages and other loadings related to employees who manage such events.

REQUEST (7): BellSouth Federal Relations - \$3,685.0 - Please provide a detailed explanation of this adjustment. Provide further backup to the schedule provided (See wp 40-1/2-7/4).

RESPONSE (7): The BellSouth Federal Relations and Federal Regulatory costs are incurred by the BellSouth D.C. office, a portion of which is included in BSC's billing to BST. A summary of the 1994 Corporate Services bills from BSC is provided in response to Request (9). The total of these two departments appears on the line titled "Federal Relations"; the year-to-date amount is \$7,119.0. Although the total of these amounts do not represent lobbying, they are deemed to represent "lobbying and governmental liaison" costs which are required by the FPSC to be removed from regulated expense. The referenced workpaper is a summary from the monthly reports from BSC as to amounts included in its corporate services billings to BST (copy provided in response to Request (3)). The Fed PAC Amounts included in BSC's Federal Relations total are subtracted to determine the Federal Relations amount subject to adjustment because the Fed PAC costs are charged directly to Account 7370 on BST's books. Account 7370 is not included in regulated expense on the Surveillance Report.

To determine the amounts of Federal Relations and Federal Regulatory costs to be removed from Florida expense, we have estimated the amounts related to "lobbying and governmental liaison" by using a method agreed to by FPSC staff in the past, and which we have consistently used since 1988. We compute the percent of the Florida Public Relations and Florida Regulatory staff costs which are related to "lobbying and governmental liaison" (see workpapers for the "Lobbying" adjustment on line 18 of the Surveillance Report - provided in response to Request No. 6-1 and No. 34). These respective percents for the Florida offices are then applied to the BSC billed amounts for Federal Relations and Federal Regulatory to determine the amount of the BSC D.C. costs to be removed as part of the Florida Surveillance Report proforma adjustment. (See your workpaper 40-1/2-7, p2).

REQUEST (8): BellSouth Federal Regulatory - \$3,315.0 - Explain this adjustment and provide backup. Staff did not receive backup for this adjustment.

RESPONSE (8): This amount comes from the same workpaper as referenced in Request (7) above - your workpaper 40-1/2-7/4. Please see our response to Request (7) for the explanation of the Federal Regulatory expense.

REQUEST (9): BellCo. Corporate Advertising - Staff received the backup (see attached) however, the \$4,027.5 can't be traced to it.

RESPONSE (9): The handwritten amounts at the bottom of workpaper 40-1/2-7/6 show the BST total of \$4,027,460 (shown as \$4,027.5 on the summary schedule). The handwritten amounts are as follows:

	<u>BST</u>
Corporate Services Bill -Advertising	\$4,082,700
Less Golf Classic amounts	
disallowed elsewhere- Atlanta	(2,158)
Nashville	(61,272)
Plus Advertising by other depart- ments not included in adver- tising on the Corp. Svs bill	<u>8,190</u>
Net Corporate Advertising from BSC	\$4,027,460

A copy of the annual summary of the BSC Corporate Services bills is attached. The Golf Classic amounts subtracted above are included in the Advertising line of the Corporate Services bill, but have already been subtracted from regulated expense as part of the Golf Classic adjustment (Request (5)). The \$8,190 is not included as Advertising on the Corporate Services bill, but is provided to us on Workpaper 40-1/2-7/6 as advertising expense amounts.

40-1
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REQUEST (10): BSC to BBS Advertising - Explain the difference between the 2 types of advertising (\$4,027.5 BellSo. Corp. Advertising and BSC to BBS Adv \$2,052.9). Provide further backup to WP 40-1/2-7/6. What is the source of this schedule? Provide backup for the allocation to BBS.

RESPONSE (10): BSC to BBS Advertising is the amount of BSC corporate advertising billed to BellSouth Business Systems (BBS). Both the \$4,027.5 and \$2,052.9 are in Accounts 745 and 7445 on BSC's books. Because 95% of BBS's costs are billed to BST as part of its cost of providing services to BST (primarily as Sales expense or Product Advertising expense), we make a proforma adjustment to remove the piece of BSC corporate advertising that ends up being billed to BST by BBS. Workpaper 40-1/2-7/6 was provided to us by BSC. The \$2,142.459 was given to us by BSC as the amount it billed BBS for corporate advertising. This was multiplied by 95.82% as the average amount of BBS total expenses billed to BST. Documentation of the 95.82% is attached.

REQUEST (11): BellSo. Fed-Pac Administ - Please explain this adjustment in detail. Provide further backup to WP 40-1/2-7/7.

RESPONSE (11): The amount of \$121,123 represents BSC expenses incurred in administration of the BST Fed PAC. These amounts are incurred by the Treasury and Federal Relations departments, and are included in those departmental lines on the BSC Corporate Services bills. However, these amounts are identified to BST as being included in the billing and are separated out of the Treasury and Federal Relations expenses and booked directly to Account 7370 by BST. Account 7370 is excluded from regulated expenses. These amounts are identified to us on the BSC monthly side record as provided in RESPONSE (3).

NEW ITEMS:

BBS Sponsorships - Other: On the previous workpapers, this amount was shown as \$12 (thousand), which was estimated from the prior year workpapers. In 1994, BBS did not charge amounts similar to this to Sponsorship Costs (local golf and tennis events). Therefore, the BBS sponsorship amount is zero. However, BBS does have some entertainment expense on its books which was formerly incurred by BST in 1993. If BST had incurred the expense, it would have been booked to Account 7370 and excluded from regulation. Therefore, we have substituted the BBS Sponsorships - Other of \$12 with BBS Entertainment costs of \$59. An itemized list of BBS entertainment amounts is attached. From the totals, we have subtracted the BellSouth Classic and Seniors Classis amounts, because these have already been removed (See Response (6)).

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112

Southern Bell Telephone & Telegraph
Other Regulatory Ads. - Summary of DRR
TNE 12/31/94

YBC

35
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FPSC Staff Audit
1994 Surveillance Report
Item No. 37
August 9, 1995
Page 6 of 6

BST Sponsorships - Other: This amount was not on the original report, because it was our understanding that all such amounts were charged to Account 7370. However, we have discovered four payments which were charged to Account 6728 and allocated to regulated expense: \$8,500 to PGA Seniors Championship; \$10,000 plus \$5,000 to the 1995 SuperBowl Host Committee; and \$25,000 to the Orange Bowl Committee. This is a total of \$48,500, of which \$36,533 was intrastate expense. Workpapers and a copy of the vouchers/invoices are attached.

40-1
2-7 P 13

40-1
2-7

Southern Bell Telephone & Telecommunications
 Other Regulatory Adjustment
 TVE 12/31/94
 2/8/95

03/10/95 14:34 FAX 404 249 4142 BSC-2 & A 001 FL

BellSouth Corp.
 Allocation of Contribution Expenses
 January through December 1994 Billed to BST

COMPANY	MONTH INCURRED	CORRECTED CO TOT
	9312	279,603.21
	9401	6,410.07
	9402	43,940.35
	9403	133,948.24
	9404	705,903.53
	9405	47,544.52
	9406	289,353.54
	9407	110,069.13
	9408	66,223.32
	9409	126,677.73
	9410	202,768.86
	9411	96,728.63
ELE		<u>2,109,171.13</u>
TOTAL BST		<u>2,109,171.13</u>

(A) 2,109,171.13
 1,972,143.00
 137,028.10
 40-1/2-7/1-1 P
 For the Company's records please see up 40-1/2-7/1-1 P

INCLUDES GENERAL CONTRIBUTIONS AND DIRECTORS CONTRIBUTIONS

MISC SPONSORSHIPS 1994 BILLED TO BST \$ 231,347.19
 FL 2645 x .9734 x .1771 = 47,211

BBS 1994 BILLING
 ALLOCATION OF BELLSOUTH GOLF CLASSIC \$ 209,835.98
 ALLOCATION OF SENIOR'S CLASSIC / NASHVILLE \$ 47,557.88
 BSC 257,371 x .9532 = 246,623
 FL 65,23 x .9784 = 63,800
 Delta 50,410

PostNet Fax Note	7671	Date	3/10/95	# of pages	1
To	PATTI KLIEN	From	MIKE DEANS		
Co./Dept.		Co.			
Phone #	525-2474	Phone #	249-2966		
Fax #	525-7045	Fax #			

Page 1
 Printed: 03/10/95 11:46

40-1/2-7/1-1

TMADEO
 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 1
 01011994/12311994

ORGANIZATION NAME -----	DISP. DATE -----	CONTRIBUTION AMOUNT -----
ACTOR'S EXPRESS	04/04/1994	\$ 3,500
	04/04/1994	1,500
ADVERTISING COUNCIL, INC.	06/06/1994	10,000
AIESEC-UNITED STATES, INC.	08/18/1994	1,000
ALEXANDER-THARPE FUND/GEORGIA TECH	02/10/1994	4,000
ALLIANCE FOR PUBLIC TECHNOLOGY	05/18/1994	8,500
ALLIED ARTS OF GREATER CHATTANOOGA	03/23/1994	1,500
AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGE	04/04/1994	5,000
AMERICAN CANCER SOCIETY, ATLANTA	10/21/1994	2,200
AMERICAN COUNCIL FOR THE ARTS	05/05/1994	5,000
AMERICAN COUNCIL ON EDUCATION	06/13/1994	2,500
AMERICAN FEDERATION OF ARTS	05/31/1994	2,500
AMERICAN JEWISH COMMITTEE (ATLANTA)	10/10/1994	925
AMERICAN RED CROSS, METROPOLITAN ATLANTA CHAPTER	07/28/1994	50,000 ✓
AMERICAN SUDDEN INFANT DEATH SYNDROME INSTITUTE	06/13/1994	2,500
AMERICAN SYMPHONY ORCHESTRA LEAGUE	06/03/1994	5,000
ANTI-DEFAMATION LEAGUE OF B'NAI B'RITH /S.B. REGIONA	06/03/1994	1,000
ARROW INTERNATIONAL	03/03/1994	1,500
ARTS EXCHANGE CULTURAL CENTER	03/23/1994	1,000
ARTS FESTIVAL OF ATLANTA	07/29/1994	2,100
ATLANTA BALLET	02/24/1994	5,000
ATLANTA BOTANICAL GARDEN	03/03/1994	2,500
	11/23/1994	9,790
ATLANTA COMMITTEE FOR PUBLIC EDUCATION	11/10/1994	10,000
ATLANTA EXECUTIVE SERVICE CORPS	04/04/1994	2,500
ATIA HANKS FOUNDATION	01/27/1994	950

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 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 2
 01011994/12311994

ORGANIZATION NAME -----	DISP. DATE -----	CONTRIBUTION AMOUNT -----
ATLANTA HISTORICAL SOCIETY, INC.	03/24/1994 \$	12,500
	10/21/1994	1,500
	09/29/1994	1,920
	03/02/1994	4,600
ATLANTA LEGAL AID SOCIETY, INC.	04/12/1994	4,100
ATLANTA NEIGHBORHOOD DEVELOPMENT PARTWERSHIP, INC.	08/05/1994	15,000
ATLANTA PHOTOGRAPHY GROUP	06/08/1994	2,700
ATLANTA PROJECT, THE	06/06/1994	42,500
ATLANTA SHAKESPEARE COMPANY	09/06/1994	1,000
ATLANTA UNION MISSION	11/15/1994	3,000
BIG BROTHERS OF THE NATIONAL CAPITAL AREA	02/11/1994	3,375
THE INDIGO ATLANTA, INC.	12/07/1994	2,500
BOY SCOUTS OF AMERICA, ATLANTA AREA COUNCIL	04/04/1994	12,500
BOYS AND GIRLS CLUBS OF AMERICA	04/12/1994	12,500
BRIDGE FAMILY CENTER	10/05/1994	2,500
BUSINESS HIGHER EDUCATION FORUM	04/04/1994	5,000
CALLANWOIDE FINE ARTS CENTER	07/18/1994	904
CALLANAY, IDA CASON FOUNDATION	04/08/1994	1,000
CAMPBELL, LENA JEAN, ELEMENTARY SCHOOL	05/31/1994	2,000
	12/16/1994	1,000
CARE FOUNDATION (WASHINGTON LIAISON OFFICE)	04/13/1994	4,250
CARTER TRIBUTE COMMISSION	01/24/1994	2,500
CASE-COUNCIL FOR ADVANCEMENT AND SUPPORT OF EDUCATIO	06/08/1994	1,500
CENTER FOR PUPPETRY ARTS	03/24/1994	5,000
CENTER FOR STRATEGIC AND INTERNATIONAL STUDIES	10/12/1994	2,500
CENTER FOR WORKFORCE PREPARATION	04/19/1994	12,500
ER ON BUDGET AND POLICY PRIORITIES	04/25/1994	1,500

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VIDEO
 11/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 3
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ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
CHICAGO URBAN LEAGUE	10/31/1994	\$ 3,000
CHILDREN'S DEFENSE FUND	12/20/1994	25,000
CHILDREN'S MUSEUM OF ATLANTA	02/14/1994	2,000
CLARK ATLANTA UNIVERSITY	11/02/1994	10,000
COMMITTEE FOR ECONOMIC DEVELOPMENT	06/03/1994 06/03/1994	10,000 30,000
CONGRESSIONAL ECONOMIC LEADERSHIP INSTITUTION	01/31/1994	10,000
CORCORAN GALLERY OF ART	04/07/1994	2,000
COUNCIL FOR AID TO EDUCATION, INC.	09/14/1994	14,000
COUNCIL ON BATTERED WOMEN	01/26/1994	500
COUNCIL ON COMPETITIVENESS	05/05/1994	10,000
COUNCIL ON FOREIGN RELATIONS	02/08/1994	4,500
COUNCIL ON FOUNDATIONS	12/06/1994	5,000
CPR INSTITUTE FOR DISPUTE RESOLUTION	04/04/1994	4,250
CYSTIC FIBROSIS FOUNDATION--GEORGIA CHAPTER	10/31/1994	1,650
DIFFA (DESIGN INDUSTRIES FOUNDATION FOR AIDS)	03/03/1994	5,000
DOLE FOUNDATION	11/04/1994	20,000
EMORY UNIVERSITY	12/26/1994	10,000
ETHICS RESOURCE CENTER	02/08/1994	2,500
FINANCIAL EXECUTIVES RESEARCH FOUNDATION	06/03/1994	5,000
FOUNDATION CENTER, THE	08/30/1994	1,500
FRIENDS OF ZOO ATLANTA	08/19/1994	5,000
FUND FOR RURAL EDUCATION AND DEVELOPMENT (FRED)	11/21/1994	2,500
GEORGE MASON UNIVERSITY FOUNDATION, INC.	02/24/1994	2,000
GEORGIA BUSINESS FORUM, INC.	10/26/1994	1,000

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 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 4
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ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
GEORGIA COUNCIL ON CHILD ABUSE	05/02/1994	\$ 3,500
GEORGIA FUND FOR EDUCATION, INC.	12/07/1994	3,000
GEORGIA JUSTICE PROJECT, INC.	04/07/1994	2,050
GEORGIA STATE UNIVERSITY FOUNDATION, INC.	06/02/1994	5,000
	04/08/1994	100
	04/28/1994	250
GUICE, T.J. ELEMENTARY SCHOOL	05/31/1994	2,000
HOLLINGS CANCER CENTER	07/29/1994	50,000
HUDSON INSTITUTE	03/04/1994	12,500
I HAVE A DREAM OF ATLANTA FOUNDATION	11/02/1994	970
INSTITUTE FOR EDUCATIONAL LEADERSHIP, INC. THE	04/13/1994	17,000
ITUTE FOR PUBLIC RELATIONS RESEARCH & EDUCATION	05/13/1994	2,000
INSTITUTE OF INTERNAL AUDITORS RESEARCH FOUNDATION	11/17/1994	5,000
INTERNATIONAL ENGINEERING CONSORTIUM	04/19/1994	20,000
JEWISH NATIONAL FUND (SOUTHERN REGION)	04/04/1994	2,400
JOINT CENTER FOR POLITICAL STUDIES, INC.	02/18/1994	2,500
JOMANDI PRODUCTIONS, INC	03/03/1994	2,000
JUNIOR ACHIEVEMENT INC. NATIONAL HEADQUARTERS	02/18/1994	7,500
	12/05/1994	50,000
	05/03/1994	1,000
KENNEDY CENTER FOR THE PERFORMING ARTS	10/27/1994	30,000
	10/06/1994	16,980
KING, M.L. CENTER FOR NON-VIOLENT SOCIAL CHANGE	09/12/1994	2,400
LATIN AMERICAN ASSOCIATION	10/10/1994	10,000
LAUBACH LITERACY INTERNATIONAL	02/18/1994	7,500
LEAGUE OF WOMEN VOTERS OF GEORGIA	01/24/1994	1,000
LEAGUE OF WOMEN VOTERS OF THE UNITED STATES	12/16/1994	5,000

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 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

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 01011994/12311994

ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
NATIONAL CONSUMERS LEAGUE/ALLIANCE AGAINST TELEMARKET	09/26/1994	6 950
NATIONAL COUNCIL FOR RESOURCE DEVELOPMENT	05/03/1994	2,000
NATIONAL COUNCIL ON ECONOMIC EDUCATION	04/25/1994	5,000
NATIONAL CRIME PREVENTION COUNCIL	05/17/1994	2,500
NATIONAL FOUNDATION FOR ADVANCEMENT IN THE ARTS	05/13/1994	2,500
NATIONAL FOUNDATION FOR UNEMPLOYMENT COMPENSATION	06/30/1994	5,000
NATIONAL GOVERNORS ASSOCIATION CENTER FOR POLICY RES	09/19/1994	4,500
NATIONAL HISPANIC SCHOLARSHIP FUND	04/12/1994	1,500
NATIONAL MERIT SCHOLARSHIP CORPORATION	08/19/1994	768
NATIONAL SYMPHONY HALL	11/29/1994	1,000
NATIONAL URBAN LEAGUE, INC.	05/03/1994	2,500
NEW AMERICAN REVOLUTION	08/23/1994	45,000
NEW AMERICAN SCHOOLS DEVELOPMENT CORPORATION	04/04/1994	160,000
NORTH CAROLINA, UNIVERSITY OF, AT CRAPEL HILL	06/15/1994 12/21/1994	30,000 10,000
NORTH CAROLINA, UNIVERSITY OF, AT WILMINGTON	10/12/1994	10,000
NOW LEGAL DEFENSE AND EDUCATION FUND	09/12/1994	1,000
O'BRIAN, HUGH YOUTH FOUNDATION	04/18/1994	1,000
OPERATION OUTRACH-USA/THE GEORGIA CHALLENGE	08/09/1994	5,000
SAINT JUDE'S RECOVERY CENTER	09/06/1994	1,000
SENIORNET	04/13/1994	5,000
SOUTHEASTERN COUNCIL OF FOUNDATIONS	10/07/1994	2,500
SOUTHERN ARTS FEDERATION	03/03/1994	5,000
SOUTHERN CENTER FOR INTERNATIONAL STUDIES	07/12/1994 09/26/1994	25,000 25,000
THEATRAL AUDIENCES, INC.	12/20/1994	500

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 02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
 CONTRIBUTIONS BY ORGANIZATION

PAGE 7
 01011994/12311994

ORGANIZATION NAME -----	DISP. DATE -----	CONTRIBUTION AMOUNT -----
SPELMAN COLLEGE	11/01/1994	\$ 25,000
SPRUELL CENTER FOR THE ARTS	01/31/1994	3,000
STATE GOVERNMENT EDUCATION AND RESEARCH FOUNDATION	02/11/1994	500
SUNBELT INSTITUTE	12/16/1994	15,000
SUPREME COURT HISTORICAL SOCIETY	11/10/1994	5,000
TAYLOR INSTITUTE FOR TWO-PARTY GOVERNMENT	05/17/1994	2,500
THEATRICAL OUTFIT	05/13/1994	500
ULSTER PROJECT ATLANTA, INC.	04/04/1994	3,000
UNITED NATIONS CHILDREN'S FUND (UNICEF)	04/13/1994	5,000
UNITED NEGRO COLLEGE FUND	10/05/1994	100,000
UNITED STATES HOLOCAUST MEMORIAL MUSEUM	12/07/1994	25,000
UNITED WAY OF METROPOLITAN ATLANTA, INC.	06/30/1994	182,000
UNITED WAY OF THE NATIONAL CAPITAL AREA	09/30/1994	1,600
URBAN ACTION, INC.	12/20/1994	2,000
URBAN TRAINING ORGANIZATION OF ATLANTA	07/29/1994	2,500
VANDERBILT UNIVERSITY	01/31/1994	1,500
VOLUNTEER SERVICE GRANTS--CIVIC/COMMUNITY	11/30/1994	300
VOLUNTEER SERVICE GRANTS--CULTURAL	11/30/1994	100
VOLUNTEER SERVICE GRANTS--EDUCATIONAL	04/27/1994 09/03/1994	600 400
VOLUNTEER SERVICE GRANTS--HEALTH/HUMAN SERVICES	04/17/1994 11/30/1994	100 700
WASHINGTON OPERA	04/13/1994 05/31/1994	3,000 2,100
WNET-THIRTEEN	06/03/1994	1,000
WOMEN EXECUTIVES IN STATE GOVERNMENT	04/04/1994	5,000

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Bellsouth Corp. CONTRIBUTIONS SYSTEM

CONTRIBUTIONS BY ORGANIZATION

PBC

TYE 12/31/94

8/21/95

OPC 3rd Interrogatories
Item No. 28
Attachment 1
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02/17/95

BELLSOUTH CORP. CONTRIBUTIONS SYSTEM
CONTRIBUTIONS BY ORGANIZATION

PAGE 8
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ORGANIZATION NAME	DISP. DATE	CONTRIBUTION AMOUNT
WOODRUFF ARTS CENTER	12/16/1994	\$ 50,000
	10/07/1994	25,000
YWCA OF GREATER ATLANTA	04/25/1994	4,605
TOTAL		\$ 1,972,143

40-12-7/1

FPSC Staff Audit
1994 Surveillance Report
Request No. 57
September 5, 1995
Page 1 of 1

REQUEST:

- (1) Please reconcile the attached 2 Company provided schedules.
- (2) Provide receipts from the donating company highlighted on the attached workpaper.

RESPONSE:

Reconciliation

(1) A reconciliation is attached. The list totalling \$1,972,143 was prepared by the Public Relations Department at BellSouth Corporation (BSC), and is on a 1994 calendar year basis. The amount billed to BST during 1994 was booked by BSC during December, 1993 through November, 1994. The total BSC contributions for 12/93 through 11/94 were \$2,625,815, of which \$2,109,171 was billed to BST. In preparing the reconciliation from \$1,972,143 to \$2,625,815, there is an unreconciled difference of \$15,339.

(2) Attached are requested receipts as follows:

American Red Cross	\$50,000
Atlanta Committee for Public Education	10,000
Committee for Economic Development (Includes \$10,000 + \$30,000)	40,000
Junior Achievement, Inc. - National HQ	50,000

For the item listed as "Matching Gifts - Educational" 12/24/94 \$80,958:

These amounts are corporate gifts to match contributions made by employees or directors of BSC. The individual makes a contribution directly to the educational institution along with a Matching Gift Form. The institution then files the form, with verification of payment by the employee, with BSC. There are numerous individual payments. Attached is an itemized list of the payments which are included in the December 1994 total payments by BSC.

Index									
⊙	total receipts								

40-1
2-7
1-1

1994 BCR EXPENSES (\$)

	CHARITABLE CONTRIBUTIONS	PROFESSIONAL MEMBERSHIPS	RECRUITMENT ADVERTISING	BELLCORE TEC ADVERTISING	EMPLOYEE CONCESSIONS	LOBBYING
JAN	5,000.00 P ₂	76,052.44	0.00	18,916.00	0.00	0.00
FEB	1,750.00 P ₃	290,797.78	0.00	27,858.00	0.00	0.00
MAR	0.00 P ₄	370,493.63	0.00	24,967.00	0.00	0.00
APR	40,015.00 P ₅	207,509.11	0.00	11,931.00	0.00	0.00
MAY	(500.00) P ₇	280,630.06	0.00	10,603.00	0.00	0.00
JUN	25,000.00 P ₈	278,907.10	155,000.00	52,823.00	0.00	0.00
JUL	0.00 P ₁₁	205,668.07	0.00	10,207.00	0.00	0.00
AUG	27,780.00 P ₁₃	153,656.74	0.00	14,359.00	0.00	0.00
SEP	0.00 P ₁₅	311,742.44	50,000.00	12,264.00	0.00	0.00
OCT	0.00 P ₁₇	205,420.61	0.00	81,778.00	0.00	0.00
NOV	0.00 P ₁₄	164,374.36	0.00	48,026.00	0.00	0.00
DEC	409,110.28 P ₂₁	478,572.86	33,536.30	47,232.00	0.00	0.00
TOTAL	\$508,155.28	\$3,023,825.40	\$238,536.50	\$360,964.00	\$0.00	\$0.00

\$508,155.28 - is the amount that Bellcore contributed for the period 1/94-12/94.
 The Company allocated the \$508,155.28 of total Bellcore contributions to BST based on their billing % to BST.
 See page 22.

12/1
 2/2
 P
 1992

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0026-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/05/27 (Correction)
94/02/16

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of January, 1994.

CORRECTED RESPONSE:

The following is a *corrected* breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of January, 1994 according to BellSouth's fixed negotiated percentage as outlined in the new Service Agreement (effective January 1, 1994).

	<u>Total Bellcore</u>
Advertising	
Recruiting **	
Bellcore TEC	\$18,916.00
Contributions	5,000.00 (P)
Membership Dues	76,052.44
Telephone Concessions	0.00
Lobbying	0.00

* Based on BellSouth's fixed negotiated percentage.

** Recruitment Advertising expenses reported on a quarterly basis.

Source: Recruitment Advertising by Comptrollers; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions and lobbying by Customer Contract Administration and Billing.

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0041-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/05/27 (Correction)
94/03/28

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of February, 1994.

CORRECTED RESPONSE:

The following is a *corrected* breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of February, 1994 according to BellSouth's fixed negotiated percentage as outlined in the new Service Agreement (effective January 1, 1994).

	<u>Total Bellcore</u>
Advertising	
Recruiting **	
Bellcore TEC	\$27,858.00
Contributions	1,750.00 (P)
Membership Dues	290,797.78
Telephone Concessions	0.00
Lobbying	0.00

* Based on BellSouth's fixed negotiated percentage.

** Recruitment Advertising expenses reported on a quarterly basis.

Source: Recruitment Advertising by Comptrollers; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions and lobbying by Customer Contract Administration and Billing.

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BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0058-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/05/27 (Correction)
94/04/26

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of March, 1994.

CORRECTED RESPONSE:

The following is a *corrected* breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of March, 1994 according to BellSouth's fixed negotiated percentage as outlined in the new Service Agreement (effective January 1, 1994).

	<u>Total Bellcore</u>
Advertising	
Recruiting**	\$0.00
Bellcore TEC	24,967.00
Contributions	0.00
Membership Dues	370,493.63
Telephone Concessions	0.00
Lobbying	0.00

* Based on BellSouth's fixed negotiated percentage.

** Recruitment Advertising expenses reported on a quarterly basis.

Source: Recruitment Advertising by Comptrollers; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions and lobbying by Customer Contract Administration and Billing.

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0102-BSS-75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/05/27 (Correction)
94/05/23

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of April, 1994.

CORRECTED RESPONSE:

The following is a *corrected* breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of April, 1994 according to BellSouth's fixed negotiated percentage as outlined in the new Service Agreement (effective January 1, 1994).

	<u>Total Bellcore</u>
Advertising	
Recruiting**	
Bellcore TEC	\$11,931.00
Contributions	40,015.00 (P)
Membership Dues	207,509.11
Telephone Concessions	0.00
Lobbying	0.00

Please note that beginning with May's data, only total Bellcore expenses for these categories will be reported. You may apply BellSouth's fixed negotiated percentage or any method that you deem appropriate to calculate your estimated portion of these expenses.

* Based on BellSouth's fixed negotiated percentage.

** Recruitment Advertising reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptrollers; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions by Customer Contract Administration and Billing.

Bellcore

June 22, 1994


Ms. Theresa Coplin
BellSouth Telecommunications, Inc.
6B2 3700 Colonnade Parkway
Birmingham, AL 35243

Dear Ms. Coplin:

RE: Data Request No. 94-0117-BSS75

We are enclosing information that you requested in response to the data request(s) identified above.

Very truly yours,



L.M. Tucker
Attorney

LMT-sgb

Att.
As above

Copy (w/Att.) to
C.C. Cross

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0117-BSS75

Requested By: Theresa Coplin

Date Received: Ongoing

Date Due: Ongoing

Date Answered: 94/06/22

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of May, 1994.

RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of May, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	
Bellcore TEC	\$10,603.00
Contributions	(500.00) ^(P)
Membership Dues	280,630.06
Telephone Concessions	0.00
Lobbying	0.00

Please note that beginning with May's data, only total Bellcore expenses for these categories will be reported. You may apply BellSouth's fixed negotiated percentage or any method that you deem appropriate to calculate your estimated portion of these expenses.

** Recruitment Advertising reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptrollers; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions by Customer Contract Administration and Billing.

August 9, 1994


Ms. Theresa Coplin
BellSouth Telecommunications, Inc.
6B2 3700 Colonnade Parkway
Birmingham, AL 35243

Dear Ms. Coplin:

RE: Data Request No. 94-0140-BSS75 (Correction)

We are enclosing information that you requested in response to the data request(s) identified above.

Very truly yours,



for L.M. Tucker
Attorney

LMT-sgb

Copy (w/Att.) to
C.C. Cross

Att.
As above

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0140-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/08/09 (Correction)
94/07/29

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of June, 1994.

CORRECTED RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of June, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	\$155,000.00
Bellcore TEC	52,823.00
Membership Dues	278,907.10
Contributions	25,000.00 (P)
Telephone Concessions	0.00
Lobbying	0.00

** Recruitment Advertising is reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptroller; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions by Consumer Contract Administration and Billing.

Data Request Number: 94-0140-BSS75
 Requested By: Theresa Coplin
 Date Received: Ongoing
 Date Due: Ongoing
 Date Answered: 94/08/09 (Correction)
 94/07/29

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of June, 1994.

CORRECTED RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of June, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	\$155,000.00
Bellcore TEC	52,823.00
Membership Dues	278,907.10
Contributions	25,000.00 (P)
Telephone Concessions	0.00
Lobbying	0.00

** Recruitment Advertising is reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptroller; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions by Customer Contract Administration and Billing.

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0188-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/08/23

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of July, 1994.

RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), membership dues, contributions, telephone concessions (active and retired), and lobbying for the month of July, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	
Bellcore TEC	\$10,207.00
Membership Dues	205,668.07
Contributions	0.00 (P)
Telephone Concessions	0.00
Lobbying	0.00

** Recruitment Advertising is reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptroller; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions by Customer Contract Administration and Billing.

Bellcore

September 27, 1994

Ms. Theresa Coplin
BellSouth Telecommunications, Inc.
6B2 3700 Colonnade Parkway
Birmingham, AL 35243

Dear Ms. Coplin:

RE: State of XXXX
Data Request No. 94-0224-BSS75

We are enclosing information that you requested in response to the data request(s) identified above.

Very truly yours,



for L.M. Tucker
Attorney

LMT-sgb

Copy (w/Att.) to
C.C. Cross

Att.
As above

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0224-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/09/27

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of August, 1994.

RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), membership dues, contributions, telephone concessions (active and retired), and lobbying for the month of August, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	
Bellcore TEC	\$14,359.00
Membership Dues	153,656.74
Contributions	27,780.00 (P)
Telephone Concessions	0.00
Lobbying	0.00

** Recruitment Advertising is reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptrollers; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions by Customer Contract Administration and Billing.

Bellcore

October 20, 1994

Ms. Theresa Coplin
BellSouth Telecommunications
6B2 3700 Colonnade Parkway
Birmingham, AL 35243

Dear Ms. Coplin::

RE: State of XXXX
Data Request No(s). 94-0253-BSS75

We are enclosing information that you requested in response to the data request(s) identified above.

Very truly yours,



for L.M. Tucker
Attorney

LMT-kwt

Copy (w/Att.) to
C.C. Cross

Att.
As above

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0253-BSS75

Requested By: Theresa Coplin

Date Received: Ongoing

Date Due: Ongoing

Date Answered: 94/10/20

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, telephone concessions (active and retired), and lobbying for the month of September, 1994.

RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), membership dues, contributions, telephone concessions (active and retired), and lobbying for the month of September, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	\$50,000.00
Bellcore TEC	12,264.00
Membership Dues	311,742.44
Contributions	0.00 (P)
Telephone Concessions	0.00
Lobbying	0.00

** Recruitment Advertising is reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptroller; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues, Telephone Concessions by Customer Contract Administration and Billing.

Bellcore

© Bell Communications Research

Received by: [illegible]
Lyon Station, New Jersey 07030-1100
10/17/94 10:00

December 5, 1994

Ms. Theresa Coplin
BellSouth Telecommunications
6B2 3700 Colonnade Parkway
Birmingham, AL 35243

Dear Ms. Coplin::

RE: State of XXXX
Data Request No(s). 94-0371-BSS75

We are enclosing information that you requested in response to the data request(s) identified above.

Very truly yours,

Shawn Walden

for

L.M. Tucker
Attorney

LMT-kwt

Copy (w/Att.) to
C.C. Cross

Att.
As above

[Handwritten mark]

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Date Request Number: 94-0371-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/12/05

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, and lobbying for the month of October, 1994.

RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), membership dues, contributions, and lobbying for the month of October, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	
Bellcore TEC	\$81,778.00
Membership Dues	205,420.61
Contributions	0.00 (P)
Lobbying	0.00

** Recruitment Advertising is reported on a quarterly basis.

Source: Recruitment Advertising and Lobbying by Comptroller; Bellcore TEC Advertising by Bellcore TEC; Contributions, Membership Dues by Comptroller.

Bellcore

290 West 17th Street
Lynchburg, New Jersey 07834-2004
201-740-3000

December 28, 1994

Ms. Theresa Coplin
BellSouth Telecommunications
6B2 3700 Colonnade Parkway
Birmingham, AL 35243

Dear Ms. Coplin::

**RE: State of XXXX
Data Request No(s). 94-0425-BSS75**

We are enclosing information that you requested in response to the data request(s) identified above.

Very truly yours,



for L.M. Tucker
Attorney

LMT-kwt

Copy (w/Att.) to
C.C. Cross

Att.
As above

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 94-0425-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 94/12/28

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, and lobbying for the month of November, 1994.

RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), membership dues, contributions, and lobbying for the month of November, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	
Bellcore TEC	\$48,026.00
Membership Dues	164,374.56
Contributions	0.00 (P)
Lobbying	0.00

** Recruitment Advertising is reported on a quarterly basis.

Source: Contributions, Membership Dues, Recruitment Advertising and Lobbying by Comptroller; Bellcore TEC Advertising by Bellcore TEC.

Bellcore

197 West Mt. Pleasant Avenue
Lingston, New Jersey 07036-1000
201-749-0000

February 9, 1995

Ms. Theresa Coplin
BellSouth Telecommunications, Inc.
6B2 3700 Colonnade Parkway
Birmingham, AL 35243

Dear Ms. Coplin:

RE: State of XXXX
Data Request No. 95-0003-BSS75 (Complete)

We are enclosing information that you requested in response to the data request(s) identified above.

Very truly yours,



for L.M. Tucker
Attorney

LMT-sgb

Copy (w/Att.) to
C.C. Cross

Att.
As above

BELLSOUTH TELECOMMUNICATIONS

STATE OF XXXX

DOCKET XXXX

Data Request Number: 95-0003-BSS75
Requested By: Theresa Coplin
Date Received: Ongoing
Date Due: Ongoing
Date Answered: 95/02/09 (Complete)
95/02/03 (Partial)

QUESTION:

Please provide total Bellcore expenses for advertising (recruitment and Bellcore TEC), contributions, membership dues, and lobbying for the month of December, 1994.

PARTIAL RESPONSE:

The following is a breakdown of expenses for Bellcore advertising (recruitment** and Bellcore TEC), membership dues, contributions, and lobbying for the month of December, 1994.

	<u>Total Bellcore</u>
Advertising	
Recruiting**	\$33,536.50
Bellcore TEC	Not Available
Membership Dues	478,572.86
Contributions	409,110.28 (P)
Lobbying	0.00

Please note that the Bellcore TEC advertising expenses will be provided when it becomes available.

COMPLETED RESPONSE:

Bellcore TEC December 1994 advertising expenses totaled \$47,232.00.

** Recruitment Advertising is reported on a quarterly basis.

Source: Contributions, Membership Dues, Recruitment Advertising and Lobbying by Comptroller; Bellcore TEC Advertising by Bellcore TEC.

1994 BCR EXPENSES CHARGED TO BST (\$)

	TOTAL BELLCORE BILLING	BELLCORE BILLING TO BST	% OF BCR BILLING CHARGED TO BST	CHARITABLE CONTRIBUTIONS CHARGED TO BST	PROFESSIONAL MEMBERSHIPS CHARGED TO BST	RECRUITMENT ADVERTISING CHARGED TO BST	BELLCORE TEC ADVERTISING CHARGED TO BST	EMPLOYEE CONCESSIONS CHARGED TO BST	LOBBYING EXPENSES CHARGED TO BST
JAN	63,910,900	12,257,700	* 19.18% ^(B)	(A) 959	14,587	0	3,628	0	0
FEB	69,856,100	15,762,500	(D) 22.56%	(C) 395	65,604	0	6,285	0	0
MAR	53,523,400	13,705,400	25.61%	0	94,883	0	6,394	0	0
APR	79,014,300	17,767,000	22.49%	8,999*	46,669	0	2,683	0	0
MAY	83,693,800	16,582,200	19.81%	(99)	55,593	0	2,100	0	0
JUN	58,817,700	14,529,200	24.70%	6,175	68,890	38,285	13,047	0	0
JUL	73,995,400	15,239,800	20.60%	0	42,368	0	2,103	0	0
AUG	71,596,700	15,578,800	21.76%	6,045	33,436	0	3,125	0	0
SEP	79,015,000	15,809,600	20.01%	0	62,380	10,005	2,454	0	0
OCT	79,204,800	14,681,700	18.54%	0	38,085	0	15,162	0	0
NOV	42,573,300	13,288,300	31.21%	0	51,301	0	14,989	0	0
DEC	79,343,400	15,017,100	18.93%	77,445	90,594	6,348	8,941	0	0
TOTAL	834,544,800	180,219,300	21.59%	88,919	664,389	54,638	80,911	0	0

$$\frac{88,919}{1-3} = 27,639.67$$

$$(A) 5,000 * .1918 = 959$$

$$(C) 1,750 * .2256 = 395$$

* In January 1994, BST got billed for 19.18% of Bellcore expenses

Southern Bell Telephone & Telegraph
 After February 1994 Ad-Bellcore Expenses
 9/6/95

ENDX
 1-2
 2-7
 3-1
 4-1
 5-1
 6-1
 7-1
 8-1
 9-1
 10-1
 11-1
 12-1

P22

Total BellSouth Business System

1994 BBS EXPENSES CHARGED TO BST (\$)

	TOTAL BBS BILLING	BBS BILLING TO BST	% OF BBS BILLING CHARGED TO BST	TOTAL CHARITABLE CONTRIBUTIONS CHARGED TO BST	BBS PROFESSIONAL MEMBERSHIPS CHARGED TO BST	BBS SERVICE MEMBERSHIPS CHARGED TO BST	BBS SOCIAL MEMBERSHIPS CHARGED TO BST	BBS GOLF CLASSIC COSTS CHARGED TO BST	BBS MATCHING GIFTS CHARGED TO BST
JAN	34,312,486	32,179,128	93.78%	1,407	5,485	2,431	792	21,782	96
FEB	31,787,877	30,407,366	95.66%	0	1,506	1,316	850	27,278	3,191
MAR	36,345,320	34,692,141	95.45%	286	3,956	2,050	5,722	16,601	6,694
APR	35,264,147	33,166,010	94.05%	3,104	3,707	1,572	1,530	233,460	3,104
MAY	35,227,234	33,721,156	95.72%	16,673	696	1,984	1,399	32,046	0
JUN	34,853,970	33,375,142	95.76%	847	6,735	756	1,283	325,595	0
JUL	34,060,926	33,068,437	97.09%	2,551	9,200	1,963	1,423	28,742	0
AUG	33,098,650	31,522,822	95.24%	0	2,613	1,146	1,186	33,612	0
SEP	32,824,416	31,285,001	95.31%	11,914	3,164	1,833	846	12,182	45,065
OCT	31,262,469	29,956,035	95.82%	1,101	1,073	2,380	1,372	11,910	0
NOV	32,118,131	31,953,901	99.49%	1,144	33,669	1,205	1,106	(37,993)	0
DEC	36,705,492	35,645,073	97.11%	369	11,214	1,315	1,758	0	0
TOTAL	407,861,119	390,972,215	95.86%	39,396	83,019	19,951	19,267	705,216	57,957

11,111
 31,016
 5,697
 197,212
 40-1/2-7/1-2
 40-1/2
 2-7

per R. Franklin
 95.62%
 of total
 BBS
 cost =

1,500 + 9,318 + 1,407
 P₂
 \$39,396
 39,196 - 40-1/2-7 P.V.
 + 200 - difference
 immaterial

Use separate
 report
 instead
 (billed
 100% to
 BST)
 40-1 P.
 2-7

1994 BBS EXPENSES

1994 BBS EXPENSES (\$)

	BBS CHARITABLE CONTRIBUTIONS	BBS PROFESSIONAL MEMBERSHIPS	BBS SERVICE MEMBERSHIPS	BBS SOCIAL MEMBERSHIPS	BBS GOLF CLASSIC EXPENSES	BBS ADVERTISING EXPENSES	BBS TELEPHONE CONCESSIONS	BBS LOBBYING EXPENSES	BBS MATCHING GIFTS
JAN	1,500.00	5,848.45	2,592.25	844.50	23,226.33	121,039.00	12,946.25	0.00	(102.63)
FEB	0.00	1,574.13	1,375.50	888.43	28,515.75	324,497.00	62,417.42	0.00	3,335.33
MAR	300.00	4,144.70	2,147.41	5,994.34	17,392.30	206,097.00	145,831.71	0.00	7,013.43
APR	3,300.00	3,941.72	1,671.25	1,626.55	248,229.50	783,124.00	69,101.62	0.00	3,300.00
MAY	17,418.99	727.00	2,072.75	1,461.56	33,479.40	983,312.00	68,186.25	0.00	0.00
JUN	883.99	7,033.50	789.75	1,339.85	340,011.78	207,995.00	89,221.49	0.00	0.00
JUL	2,627.00	9,476.00	2,021.75	1,465.55	29,603.60	46,673.00	81,694.99	0.00	0.00
AUG	0.00	2,743.50	1,203.75	1,245.77	35,291.75	174,658.00	85,339.34	0.00	0.00
SEP	12,500.00	3,320.20	1,923.11	888.07	12,781.50	139,675.00	96,370.82	0.00	47,282.48
OCT	1,149.00	1,120.00	2,483.97	1,431.47	12,429.53	400,162.00	85,113.63	0.00	0.00
NOV	1,150.00	33,842.00	1,211.25	1,111.82	(38,187.64)	378,393.00	63,576.70	0.00	0.00
DEC	380.44	11,547.50	1,354.25	1,810.36	0.00	2,530,638.00	78,251.44	0.00	0.00
TOTAL	41,209.42	85,318.70	20,846.99	20,108.27	742,773.80	6,296,263.00	938,051.66	0.00	60,828.61

Index
re calculated by staff

Southern Bell Telephone & Telegraph
Other Regulatory Adjustments - BBS

Note:
According to the company, the amount for the
month of June should be several hundred
and amount has traced to the fund balance.

Index

Δ 1994 to BellSouth previous category
fund balance for the period ending 10/31/94.

1-3

12

1/6/95

BBS Membership Dues
(soc/serv)

1994 BBS EXPENSES CHARGED TO BST (\$)

	TOTAL BBS BILLING	BBS BILLING TO BST	% OF BBS BILLING CHARGED TO BST	CHARITABLE CONTRIBUTIONS CHARGED TO BST	BBS PROFESSIONAL MEMBERSHIPS CHARGED TO BST	BBS SERVICE MEMBERSHIPS CHARGED TO BST	BBS SOCIAL MEMBERSHIPS CHARGED TO BST	BBS GOLF CLASSIC COSTS CHARGED TO BST	BBS MATCHING GIFTS CHARGED TO BST
JAN	② 34,312,486	① 32,179,128	③ 93.78% (A) 93.78%	1,407	5,485	(B) 2,431 2,431	792	21,782	(96)
FEB	31,787,877	30,407,366	95.66%	0	1,506	1,316	850	27,278	3,191
MAR	36,345,320	34,692,141	95.45%	286	3,956	2,050	5,722	16,601	6,694
APR	35,264,147	33,166,010	94.05%	3,104	3,707	1,572	1,530	233,460	3,104
MAY	35,227,234	33,721,156	95.72%	16,673	696	1,984	1,399	32,046	0
JUN	34,853,970	33,375,142	95.76%	847	6,735	756	1,283	325,595	0
JUL	34,060,926	33,068,437	97.09%	2,551	9,200	1,963	1,423	28,742	0
AUG	33,098,650	31,522,822	95.24%	0	2,613	1,146	1,186	33,612	0
SEP	32,824,416	31,285,001	95.31%	11,914	3,164	1,833	846	12,182	45,065
OCT	31,262,469	29,956,035	95.82%	1,101	1,073	2,380	1,372	11,910	0
NOV	32,118,131	31,953,901	99.49%	1,144	33,669	1,205	1,106	(37,993)	0
DEC	36,705,492	35,645,073	97.11%	369	11,214	1,315	1,758	0	0
TOTAL	407,861,119	390,972,215	95.86%	39,396	83,019	19,951	19,267	705,216	57,957

① 32,179,128 = 93.78% ③
② 34,312,486

2592.25 * .4218 = 1093.12
39,218
(11.1%)

Use separate report instead (billed 100% to BST)

BSC Golf and
GA Dome.

BELLSOUTH CORPORATION
ALLOCATED BELLSOUTH CLASSIC INCLUDED IN
CORPORATE SERVICE COSTS
BILLED TO SOUTHERN BELL

1994	HN20 H902/H950 Advertising Amount	HNWA Media Relations Amount	HN10 Public Relations Amount	HQ00 Security Amount	Treasury/ Corp. Support Amount	Total Amount
January	0	0	17,725	0		17,725
February	0	0	5,115	90		5,205
March	1,540		3,171			4,711
April	(1,629)	67	6,943			5,381
May		570	25,308		38	25,916
June		79	60,393	2,551		63,023
July		4,525	40,817			45,342
August			76,367			76,367
September			39,106			39,106
October			24			24
November	(40)	109	6,896			6,965
December	2,287	41			912	3,240
Total	2,158	5,391	281,865	3,591	0	293,005

Nashville Classic 73,229 (P2)
GA Dome 40,674 (P2)
406,108

Index
of Travel to BSC
Report monthly

40-1
27 (P2)

40-1
3-2
3
2-1

BELLSOUTH CORPORATION
 ALLOCATED NASHVILLE GOLF CLASSIC INCLUDED IN
 CORPORATE SERVICE COSTS
 BILLED TO SOUTHERN-BELL

1994	HN20 H902/H950 Advertising Amount	HNWA Media Relations Amount	HN10 Public Relations Amount	HQ00 Security Amount	Treasury/ Corp. Supp Amount	Total Amount
January	0	0	0	0		0
February	0	0	0	0		0
March	0	0	0	0		0
April		147				147
May		232		700		932
June				357		357
July		1,029	(107)	3445		4,367
August	10,163	411	5,764	-135		16,203
September	31,903					31,903
October	18,645					18,645
November	230					230
December	331			114		445
Total	61,272	1,819	5,657	4,481	0	73,229

P1

40-1
2-1
3
P2

Southern Bell Telephone & Telegraph

Other Regulatory Ad.

TYE 12/31/94

AS

UL

2/8/95

JCL

BELLSOUTH CORPORATION
ALLOCATED GEORGIA DOME COSTS INCLUDED IN
CORPORATE SERVICE COSTS
BILLED TO SOUTHERN BELL

1994	HN10 Public Rel	HN20 Advertising	Total
January	4,488		4488
February	4,226		4226
March	3,368		3368
April	2,897		2897
May	3,303		3303
June	3,348		3348
July	2,931		2931
August	2,845	916	3761
September	2,969	188	3157
October	3,056	232	3288
November	2,940	396	3336
December	2,253	318	2571
Total	38,624	2,050	40,674

P2

40-1
~~2-2~~
3 P.3

40-1
~~2-2~~
3

11	12	13
14	15	16
17	18	19
20	21	22
23	24	25
26	27	28
29	30	31
32	33	34
35	36	37
38	39	40
41	42	43
44	45	46
47	48	49
50	51	52
53	54	55
56	57	58
59	60	61
62	63	64
65	66	67
68	69	70
71	72	73
74	75	76
77	78	79
80	81	82
83	84	85
86	87	88
89	90	91
92	93	94
95	96	97
98	99	100

BELLSOUTH CORPORATION
 ALLOCATED FEDERAL RELATIONS & REGULATORY EXPENSES INCLUDED IN
 CORPORATE SERVICE COSTS
 BILLED TO SOUTHERN BELL BST

1994	(Nolin) Federal Relations	Less Fed PAC Amount Chgd to AC 7370	Fed Rel AC 6722	(Markey) Federal Regulatory	Adjust- ment	Total
(Month billed to SB)						
January	180,082	10,151	169,931	584,439		✓ 754,370
February	279,238	8,550	270,688	225,370		496,058
March	300,356	7,293	293,063	217,624		510,687
April	377,530	13,369	364,161	247,458		611,619
May	387,814	10,306	377,508	271,143		648,651
June	331,934	20,424	311,510	156,160		467,670
July	219,038	9,474	209,564	276,329		485,893
August	370,816	9,721	361,095	297,847		658,942
September	663,977	12,050	651,927	412,385		1,064,312
October	(421,581)	5,989	(427,570)	210,242	0	(217,328)
November	875,557	4,343	871,214	184,200		1,055,414
December	239,243	7,267	231,976	231,801		463,777
Total	3,804,004	118,937	3,685,067	3,314,998	0	7,000,065
			(40-1 P2 2-7)	(40-1 P2 2-7)	FedPac Total	118,937
						✓ 7,119,002

Index
 Traced to BSC MONTHLY Reports

(PAC)
 Southern Bell Telephone & Telegraph
 Other Regulatory Ads.
 TVE 12/31/94
 10/31/95
 8/8/95

Southern Bell Telephone & Telegraph
Other Rate Adjustment

PBC

TYE 12/31/94

WJH
D/H
8/8/94

DB Golf Costs Atlanta & Nashville

Solomon-jns10's Folder: newmail

Page: 1

<<<<<<<< Message Header >>>>>>>>

FROM: BHBR01!bci!/@s^Herren/g^Saundra DATE: Tue Jan 10 15:10:15 1995
TO: Solomon-jns10
CC: Coplin-tcl6, aimsx!BHBR01!bci!/@s^Franklin/g^Rebecca,
CC: aimsx!BHBR01!bci!/@s^Lambert/g^Allan, Parker-rp66
SUBJECT: Golf Classic Costs Billed to BST in 1994 by BBS

<<<<<<<< Memo 1 (Text File) >>>>>>>>

As you have requested, I have computed the amounts billed to BST for each month related to the BellSouth Golf Classic and the Seniors' Golf Classic so that you can answer the questions asked by the KY PSC.

Services BST		Rendered		Recorded	
In		In		BellSouth Classic Seniors'	
Classic					
Jan-94	Feb-94	23,226.33			
Feb-94	Mar-94	28,515.75			
Mar-94	Apr-94	17,392.30			
Apr-94	May-94	248,229.50			
May-94	Jun-94	33,479.40			
Jun-94	Jul-94	340,011.78		\$ 14,123.94	
Jul-94	Aug-94	29,603.60		10,766.60	
Aug-94	Sep-94	35,291.75		195,754.77	
Sep-94	Oct-94	12,781.50		11,808.09	
Oct-94	Nov-94	8,253.25		6,828.74	
10/94 Adj	Dec-94	1,176.28		4,715.14	
Nov-94	Dec-94	0.00			0.00
Retro Adj	Dec-94	(38,187.61)		(3,083.95)	
total		\$742,773.80			
		\$240,943.83			

The costs above were included on the billing attachments as:

C.5. General Advertising (Spec Events)	\$207,588.56	
C.6. General Advertising (Golf Classic)	\$599,485.73	
C.7. Advertising Ovhd's-Regulated	141,248.86	32,615.37
C.8. Advertising Ovhd's-Non-Regulated	2,039.21	739.
	\$742,773.80	\$240,943.83

As you are aware, all billing to these particular lines is done at the Headquarters level. I cannot answer as to what portion was charged to the state of Kentucky.

Since these functions were transferred back to BST effective November 1, 1994 I anticipate no further billing related to these events.

2(A) = 742,773.80 BellSouth Classic (Atlanta)
2(B) = 240,943.83 Nashville Seniors Classic

<<<<<<<< End of Message >>>>>>>>

983,717.63

40-1 Pz
2-7

GOLF COSTS ATLANTA & NASHV

1.									
42									40-1
43									2-7
									5

Southern Bell Telephone & Telegraph
Other Regulatory Adjustment

PBC

TRF 12/31/94

WJH
DL
8/8/95

BellSouth Corporation-C.A.R.S. Allocation of Marketing Expense (Acct 745 & 7445)
Cost Allocation Excluding BellSouth Golf Classic (CX199x & HXX199xx)
Sorted by RC + FRN + Account
Billing January through December 1994

RC	FRN	ACCOUNT	TELE TOTAL	BSBS TOTAL
H92050	100	745.81	5,432	345
RC TOTAL			5,432 (2)	345
H95010	380	745.81	8,382	4,552
	CX0006	745.81	35,189	2,234
	CX0011	745.81	289,419	191,037
RC TOTAL			332,989 (1)	197,822
HH100000	216	74458100	260	31
RC TOTAL			260 (2)	31
HM800000	219	74458100	0	0
RC TOTAL			0	0
HN102000	100	74458100	(526)	19
RC TOTAL			(526) (2)	19
HN201000	114	74458100	1,050,813	728,198
	HXX00110	74458100	1,688,650	1,198,760
	HXX00200	74458100	8,573	0
RC TOTAL			2,748,036 (1)	1,926,958
IN210000	114	74458100	2,504	1,522
RC TOTAL			2,504 (1)	1,522
HN220000	HXX00060	74458300	25,719	1,587
	HXX00110	74458100	22,377	13,548
RC TOTAL			48,095 (1)	15,136
HP100200	402	74458100	4	4
RC TOTAL			4 (2)	4
HY200000	431	74458300	1,999	413
	74459000		1,021	211
RC TOTAL			3,020 (2)	623
REPORT TOTAL			3,139,814	(1) 2,142,459

The corporate services bill also includes departmental and advertising charges etc.

(1) Inclusion in Corp Svc bill line for Advertising Mike Donzo

Printed: 02/18/95 00:22
P:\ACTIVE\CARS\DATA\HIST\DTL 94.DBF
Records printed: 316

ET BB

Corp Services bill
Less Golf Classic
deducted elsewhere
- Nashville Classic
Plus Advertising department

\$4,027,700
< 5,1585
< 61,272
3,170 (2)
4,027,700 + 2,052,900
40-1 P2
2-7
2,142,459
40-1 P2
2-7

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42					
43					

Re-calculated
Traced to BellSouth Corp Services
Budget report.

BELLSOUTH CORPORATION
 ALLOCATED FED PAC ADMINISTRATION COSTS INCLUDED IN
 CORPORATE SERVICE COSTS
 BILLED TO SOUTHERN BELL

1994	From Treasury	From Federal Relations	Total
January	1012	10,151	11,163
February		8,550	8,550
March		7,293	7,293
April	125	13,369	13,494
May	999	10,306	11,305
June		20,424	20,424
July		9,474	9,474
August		9,721	9,721
September	50	12,050	12,100
October		5,989	5,989
November		4,343	4,343
December		7,267	7,267
Total	2,186	118,937	121,123

✓
 40-1 P2
 2-7
 A1

Account 7370 = Special Charges

Index

✓ Traced to Bell South Cap.
 Monthly Reports.


P1

40-1
 2-7
 7

IF WE HAVE
OUR WAY, ONE
OF THE GREATEST
WINNING
PERFORMANCES
IN OLYMPIC
HISTORY WILL
GO COMPLETELY
UNNOTICED



Pr



Amid the record-setting dashes, leaps and feats of endurance at the 1996 Olympic Games, another winning performance will be quietly unfolding. A performance that requires split-second timing, coordination and, above all, teamwork.

BellSouth is confident we can turn in that kind of effort at the 1996 Olympic Games. Not only as an official sponsor, but also as one of the determining factors in their success.

After all, the most advanced telecommunications network in the world and the people dedicated to making it work were in place even before Atlanta was named host to the Games.

We're supplying the foundation for what is already being



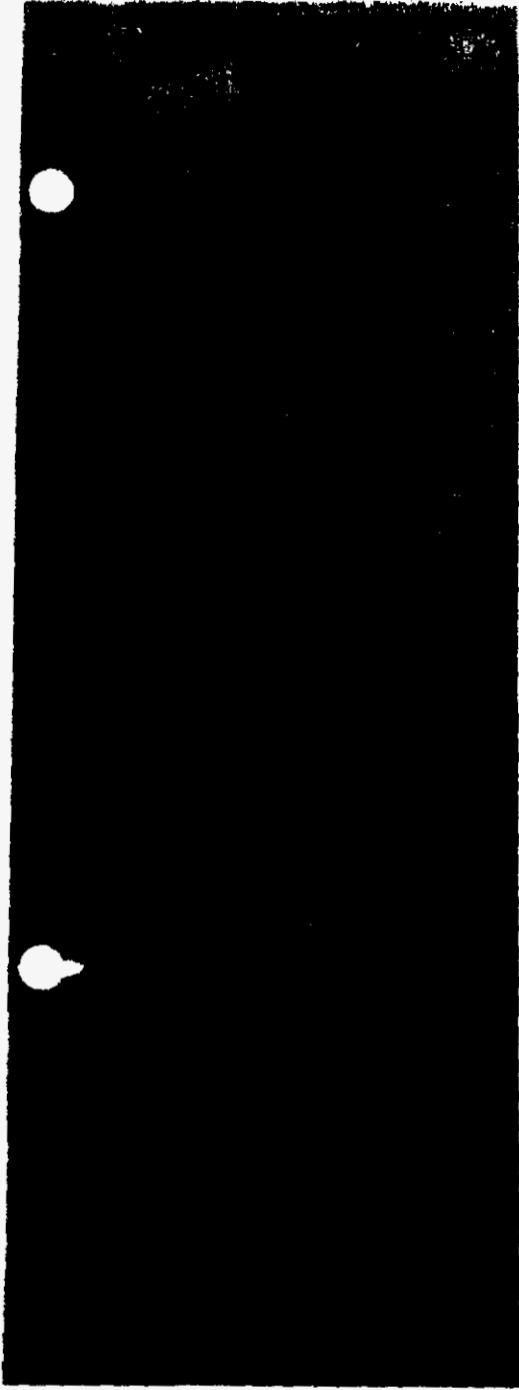
Southern Bell Telephone & Telegraph

Other Regulatory Adjustments

NE 12/31/94

WJ
1/19/95
9C
8/8/95

ABC



labeled the most high-tech Olympic Games in history. Every second, our wireless and wireline technologies will provide voice, video and data connections, helping to deliver images and messages to nearly two-thirds of the world's population.

III
Atlanta 1996
TM. © 1992 ACOG
 Official Sponsor Of The
 Atlanta Olympic Games

We know we're facing a monumental challenge. But we'll be ready. And if we do our job well, nobody will notice. Like the rest of Atlanta, and of America, our reward will be in knowing we were part of it.

*Keeping You Ahead
Of The Game.™*

BELLSOUTH®

P4

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42																				
43																				

40-1
2-3
9

AUDIT EXCEPTION NO.

SUBJECT: OTHER REGULATORY ADJUSTMENT

STATEMENT OF FACT: The Company has included a decrease in expenses of \$2,624,000 for Other Regulatory Adjustment on their Surveillance Report Schedule of Adjustment to Net Operating Income Intrastate Expense, Page 2A, 2 of 3. Due to a request for further backup on this adjustment, the Company responded that this adjustment had been revised to \$2,728,000; a difference of \$104,000.

The \$2,624,000 is composed of several items included on Schedule 1 following this exception. The changes made by the Company occurred in component number 2 (BBS/Bellcore Contribution) and component number 5 (BSC Golf and GA Dome Non-Advertising).

Component number 2 (Bellcore Contribution):

BBS/Bellcore Contribution increased \$9,000 from \$31,000 to \$40,000 intrastate. This change is due to the Company not allocating the matching gifts from BellSouth Business System to Florida for the month of September.

Component number 5 (BSC Golf and GA Dome Non Advertising):

BSC Golf and GA Dome Non Advertising increased \$95,000 from \$192,000 to \$287,000. The reason for the change is due to the Company revising this adjustment from estimate to actual.

OPINION: The result of these two revisions further decrease expenses by \$104,000; increasing Net Operating Income in the same amount.

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Schedule No. 1
Other Regulatory Adjustment included in the Surveillance Report Net Operating Income Schedule:

	(1) BellSouth Contribution	(2) BBS/Belcore Contribution	(3) BellSouth Membership Soc/Serv	(4) BBS Memb/Due Soc/Serv	(5) BSC Golf & GA Dome Non-Adv	(6) Golf Costs Atl & Nash BBS	(7) BellSouth Federal Relations	(8) BellSouth Federal Regulatory	(9) BellSouth Corporate Advertising	(10) BSC to BBS Advertising	Total
BST Allocation	\$2,109,200.00	\$197,300.00	\$295,400.00	\$39,300.00	\$406,900.00	\$983,700.00	\$3,685,000.00	\$3,315,000.00	\$4,027,500.00	\$2,052,900.00	\$17,112,200.00
State Allocation	\$558,000.00	\$41,000.00	\$78,000.00	\$11,000.00	\$108,000.00	\$280,000.00	\$386,000.00	\$295,000.00	\$1,065,000.00	\$543,000.00	\$3,345,000.00
Regulated Amount	\$534,000.00	\$39,000.00	\$78,000.00	\$10,000.00	\$105,000.00	\$245,000.00	\$377,000.00	\$289,000.00	\$1,042,000.00	\$535,000.00	\$3,252,000.00
Intrastate Amount	\$421,000.00	\$31,000.00	\$60,000.00	\$8,000.00	\$83,000.00	\$298,000.00	\$228,000.00	\$228,000.00	\$823,000.00	\$386,000.00	\$2,255,000.00
FI Intra amount of BSC Golf Costs to BBS to BST					\$83,000.00						
FI Intra amount of BSC sponsorships - other					\$50,000.00						
FI Intra amount of BBS sponsorships - other					\$47,000.00						
					\$12,000.00						
					\$192,000.00	\$177,000.00					\$369,000.00
											\$2,624,000.00

Other Regulatory Adjustment as revised by the Company:

	(1) BellSouth Contribution	(2) BBS/Belcore Contribution	(3) BellSouth Membership Soc/Serv	(4) BBS Memb/Due Soc/Serv	(5) BSC Golf & GA Dome Non-Adv	(6) Golf Costs Atl & Nash BBS	(7) BellSouth Federal Relations	(8) BellSouth Federal Regulatory	(9) BellSouth Corporate Advertising	(10) BSC to BBS Advertising	Total
BST Allocation	\$2,109,200.00	\$197,300.00	\$295,400.00	\$39,300.00	\$406,900.00	\$983,700.00	\$3,685,000.00	\$3,315,000.00	\$4,027,500.00	\$2,052,900.00	\$17,112,200.00
State Allocation	\$558,000.00	\$53,000.00	\$78,000.00	\$11,000.00	\$108,000.00	\$280,000.00	\$386,000.00	\$295,000.00	\$1,065,000.00	\$543,000.00	\$3,357,000.00
Regulated Amount	\$534,000.00	\$49,000.00	\$78,000.00	\$10,000.00	\$105,000.00	\$245,000.00	\$377,000.00	\$289,000.00	\$1,042,000.00	\$535,000.00	\$3,262,000.00
Intrastate Amount	\$421,000.00	\$40,000.00	\$60,000.00	\$8,000.00	\$83,000.00	\$298,000.00	\$228,000.00	\$228,000.00	\$823,000.00	\$386,000.00	\$2,264,000.00
FI Intra amount of BSC Golf Costs to BBS to BST					\$83,000.00						
FI Intra amount of BSC sponsorships - other					\$50,000.00						
FI Intra amount of BBS entertainment					\$47,000.00						
FI Intra amount of BST sponsorships - other					\$70,000.00						
					\$37,000.00						
					\$287,000.00	\$177,000.00					\$464,000.00
											\$2,728,000.00

Southern Bell Telephone & Telegraph
 Other Regulatory Adjustment
 10/31/95
 10/31/95
 10/31/95

These were actual amounts

These figures were based on estimates

\$83,000.00 - Intrastate out.
 \$50,000.00 FI Intra - of BSC Golf costs to BBS to BST
 \$47,000.00 FI Intra of BSC sponsorships - other
 \$70,000.00 FI Intra of BBS entertainment
 \$37,000.00 FI Intra of BST sponsorships - other

By

COMPANY: SBT
TITLE: SUMMARY OF SAMPLE SELECTION
PROCEDURES
PERIOD: TYE 12/31/94
DATE: JULY 28, 1995
AUDITOR: RKY

*rw
9/6/95*

WP NO 43

Based on staff's analytical review, wp 7, staff selected the accounts on wp 43-1 for sampling. The selection was made as follows:

A. The Audit Service requests asked us to audit those expense accounts that:

- 1. Increased by 10% or more from prior period;
- 2. Large Dollar Amounts
- 3. Advertising, Lobbying and Liaison Exp.

Staff performed an AR of 92,93 and 94 of expense accounts.

Staff selected those accounts that were more than 10% increased from 93 that were not labor intensive accounts to take a ~~stat~~ sample. We decided not to audit the labor intensive accounts because of time limits and a review of C&L CAM attestation audit showed that C&L Audited the time reporting process and no significant findings were revealed.

Staff also randomly selected accounts for ~~stat~~ sampling with a large dollar amount that were not labor intensive and were not increased by 10% per audit service request.

Staff also selected those accounts for ~~stat~~ sampling that we believe include advertising, lobbying and liaison exp.

Increase of 10% or more:

Account 6121.1000 Other Land and Bldg Expense
Account 6121.1000 10M Other Land and Bldg Expenses
Account 6122.2000 30M no title in Chart of accounts
Part of Furniture and Artwork Exp Account
Account 6124.1020 630 M Gen Purp Computer
Account 6411.1000 1m Poles Exp
Account 6613 Product Advertising
Account 6712 Planning
Account 6723 Human Resources
Account 6724 Information Management

Large Dollar Amount Accounts and adv, lobby or liaison exp

Account 6611 Product Management
Account 6612 Sales
Account 6722 External Relations

43p1

COMPANY: SBT
 TITLE: SUMMARY OF SAMPLE SELECTION PROCEDURES
 PERIOD: TYE 12/31/94
 DATE: JULY 28, 1995
 AUDITOR: RKY

WP NO 43

B. C&L CAM Audit

C&L flux analysis includes all the accounts above and other expense accounts which they questioned and obtained in their opinion satisfied the flux from month to month.

PSC staff did not expand our account selection to coincide with theirs because the other accounts did not show unusual increased from beginning of 94 to end of 94.

D. Staff questioned SBT regarding those labor intensive accounts that were above 10% increase or above and those labor intensive accounts and other that had unusual fluctuations in the three years.

E. Staff questioned SBT regarding those revenue accounts that had unusual fluctuations.

PROCEDURES:

WP 43-1 is a list of the accounts and the amounts. Column 1 is the MR ledger. The electronic data we receive for each of these accounts is supposed to agree with Column 1 which is the amounts in the MR ledger plus COPS entries.

The electronic data we received did not agree with the MR ledger plus COPS entries because we asked SBT not to give us direct nonreg transactions. A reconciliation between the MR LEDGER, COPS AND REG TRANSACTIONS WAS PERFORMED . SEE WP NO. 43-1/1.43-1/2 and 43-1/3. We were able to reconcile to the electronic data. WE ALSO AUDITED A JUDGMENTAL SAMPLE OF COPS ENTRIES ON WP 43-1/4.

At this point Bud Halbert ran a frequency distribution on each on the accounts. and we selected certain transactions for audit. The frequency distribution and the logic behind these selections and transactions are on in wp section no. WP 43-1/5.

WP 43-1/5 IS THE LIST OF NUMBER OF ITEMS SELECTED FOR AUDIT.

WP 43-1/5-1 IS THE LOGIC BEHIND THE NUMBER OF ITEMS TO BE SELECTED

WP 43-1/5-2 ARE THE FREQUENCY DISTRIBUTIONS.

The sample items and results are on wp 44.

43p2

1																				
42																				43
43																				
THE WALTER LATHAM COMPANY (708) 445-8787																				

COMPANY:
TITLE:
PERIOD:
DATE:
AUDITOR:

SBT
SUMMARY OF ^{Reconciliation} ~~SAMPLE PROCEDURES~~ AND RESULTS
TYE 12/31/94
JULY 28, 1995
RKY

WP NO

The electronic data we received did not agree with the MR ledger plus COPS entires because we asked SBT not to give us direct nonreg transactions. A reconciliation between the MR LEDGER, COPS AND REG TRANSACTIONS WAS PERFORMED . SEE WP NO. 43-1/1.43-1/2 and 43-1/3. We were able to reconcile to the electronic data. WE ALSO AUDITED A JUDGMENTAL SAMPLE OF COPS ENTRIES ON WP 43-1/4.

1) MR Ledger $\frac{43-1}{1 \text{ page 2}}$

2) Reconciliation $\frac{43-1}{2 \text{ p 1-5}}$

3) Tape Electronic
Totals
in Sample $\frac{43-1}{2-1}$

4) Cost Pool
Allocations
+ Data $\frac{43-1}{3} + \frac{43-1}{3-1}$

5) COPS
entries
& audit
thereof $\frac{43-1}{4}$

6) Selection
Sample
Log $\frac{43-1}{5}$

$\frac{43-1}{1 \text{ p 1 of 2}}$

SBP
Selection of Accounts
to Sample

R 7/31/95
W 9/6/95

Reversed 22

SOURCE: BST Balance to Regulated Accounts Report
Income Statement

Acct No	ACCOUNT NAME	1994 MR	1994 offbook	1994 FR BOOKS	NONREG	MR REG	FR REG
EXPENSES							
✓ Account 6121	Land & Bldg	70,700,015.60	0.00	70,700,015.60	2,231,408.03	68,468,607.57	68,468,607.57
Furniture and Artwork							
6122.2000	230M Furniture Exp	0.00	0.00	0.00	0.00	0.00	0.00
6122.2000	30M Furniture Exp	6,501,348.47	0.00	6,501,348.47	427,466.30	6,073,882.17	6,073,882.17
6122.2000	31M Hotel Furn Exp	3,645.00	0.00	3,645.00	238.17	3,406.83	3,406.83
✓ TOTAL 6122.2000		6,504,993.47	0.00	6,504,993.47	427,704.47	6,077,289.00	6,077,289.00
General Purpose computer							
6124.1020	Data Controller	352.16	0	352.16	18.73	333.43	333.43
✓ 6124.1020	630M Data Controller	12,332,445.23	0.00	12,332,445.23	762,266.53	11,570,178.70	11,570,178.70
✓ TOTAL 6124.1020		12,332,797.39	0.00	12,332,797.39	762,285.26	11,570,512.13	11,570,512.13
✓ Poles Exp 6411.1000	1M	9,531,719.47				9,531,719.47	9,531,719.47
✓ TOTAL 6411	Poles Exp 1M	10,424,921.57	0.00	10,424,921.57	0.00	10,424,921.57	10,424,921.57
✓ Product Management							
6611.0000		24,246,765.04	0.00	24,246,765.04	3,890,494.66	20,356,270.38	20,356,270.38
✓ Sales							
6612.0000		75,660,854.19	0.00	75,660,854.19	1,158,296.45	74,502,557.74	74,502,557.74
✓ Product Advertising							
6613.0000		16,692,436.80	0.00	16,692,436.80	946,871.01	15,745,565.79	15,745,565.79
✓ Customer Service							
623.0000		279,098,995.95	0.00	279,098,995.95	9,822,895.32	269,276,100.63	269,276,100.63
CORPORATE OPERATIONS EXP							
✓ Planning							
6712.0000		4,032,444.36	0.00	4,032,444.36	243,618.42	3,788,825.94	3,788,825.94
✓ External Relation							
6722.0000		21,918,161.20	0.00	21,918,161.20	473,991.31	21,444,169.89	21,444,169.89
Human Resources							
✓ 6723.0000		36,702,210.66	0.00	36,702,210.66	2,705,119.75	33,997,090.91	33,997,090.91
Information Management							
✓ 6724.0000	W/ COPS Entry	112,768,981.94	0.00	112,768,981.94	6,225,312.59	106,543,669.35	106,543,669.35
Legal							
✓ 6725.0000		17,195,415.20	0.00	17,195,415.20	5,160,990.43	12,034,424.77	12,034,424.77

✓ - Tapes reconciled to MR see support references.
X - Tapes Matched MR without any reconciliation.

43-1
1 p2

42											
43											

TITLE: SBT
 RECONCILIATION OF ELECTRONIC DATA
 TO MR LEDGER
 PERIOD: TYE 12/31/94
 DATE: JULY 28, 1995
 AUDITOR: RKY

WP NO 43-1/2

NOTE: ALL COPS entries
 noted below are audited
 on WP 43-1
 4

ACCT	TOTAL MR	ELECT DATA	DIFF
6121	70,700,015.60	71,650,127.02	(950,111.42)

PER SBT DIFFERENCE IS A COPS ENTRY EVERY MONTH TO ACCOUNT 10M, JE 1M
 PER COPS ENTRIES THE AMOUNTS ARE AS FOLLOWS:

JAN	(42,823.97)
FEB	(130,149.23)
MARCH	(130,761.07)
APRIL	(116,371.53)
MAY	(59,389.29)
JUNE	(60,615.97)
JULY	(22,743.71)
AUG	(93,521.24)
SEPT	(6,346.31)
OCT	(62,135.99)
NOV	(85,349.35)
DEC	(139,903.76)

(950,111.42) (A) ↑

REASON FOR JE ENTRY IS PRIOR MONTH ACTUAL ACCRUAL EXPENDITURES FOR ENVIRONMENTAL
 THIS JOURNAL ENTRY IS AUDITED ON WP NO.....57

ACCT	TOTAL MR	ELECT DATA	DIFF
6724	112,768,981.94	107,414,271.17	5,354,710.77

THE DIFFERENCE IS THE COPS ENTRY IN DECEMBER 94. SEE WP NO. 57
 FOR AUDIT OF COPS ENTRY 43-1/2-2 Records pg 43

ACCT	TOTAL MR	ELECT DATA	DIFF
6612	75,660,854.19	74,601,243.73	1,059,610.46

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE
 ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOLS
 01 AND 05, (43-1)

PSC STAFF ADDED UP THE COST POOLS 01 AND 02 NONREG AMOUNTS PER BST REG
 NONREG ANALYSIS TO RECONCILE. SEE WP NO... 43-1
 Reconciled pg 3-1 p 2 (B)

43-1
 2 p

ACCT	TOTAL MR	ELECT DATA	DIFF
6613	16,692,436.80	15,876,269.79	816,167.01

(43-1 / 1) *(43-1 / 2-1 p2)* *(A) ↓*

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOL 01. WP 43-1/3

PSC STAFF ADDED UP THE COST POOL 01 NONREG AMOUNTS PER BST REG NONREG ANALYSIS TO RECONCILE. SEE WP NO.....

Per <i>43-1 / 3-1</i>	→	832,582.00
		816,167.01 <i>(A) ↑</i>

		DIFFERENCE 16,414.99

pass on difference consistent for

ACCT	TOTAL MR	ELECT DATA	DIFF
6623	279,098,995.95	277,961,784.53	1,137,211.42

(43-1 / 1) *(43-1 / 2-1 p3)* *(B) ↓*

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOL 01. WP 43-1/3

PSC STAFF ADDED UP THE COST POOL 01 NONREG AMOUNTS PER BST REG NONREG ANALYSIS TO RECONCILE. SEE WP NO.....

Per <i>43-1 / 3-1</i>	1,060,564.00
	1,137,211.42 <i>(B) ↑</i>

	(76,647.42)

Diff =
CUPS Entry ↑

43-1 / 2p2

ACCT	TOTAL MR	ELECT DATA	DIFF
6712	4,032,444.36	3,994,097.56	38,346.80 ✓

$\frac{43-1}{1}$

$\frac{43-1}{2-1p3}$

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOL 02 FOR THE months of Aug. Sept. Oct. Nov. Dec.
WP 43-1/3

PSC STAFF ADDED UP THE COST POOL 01 NONREG AMOUNTS PER BST REG NONREG ANALYSIS TO RECONCILE for the months of Aug thru Dec. ✓ Reconciles = 43-1/3-1p7. *Co Reg Non Reg Rpt*

ACCT	TOTAL MR	ELECT DATA	DIFF
6722	21,918,161.20	21,902,509.59	15,651.61 ✓

$\frac{43-1}{1}$

$\frac{43-1}{2-1p3}$

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOL 01. WP 43-1/3

PSC STAFF ADDED UP THE COST POOL 01 NONREG AMOUNTS PER BST REG NONREG ANALYSIS TO RECONCILE. SEE WP NO 43-1/3-1p8. reconciles.

✓ = Reconciled to Co Reg Non Reg Report 43-1/1-3p8

$\frac{43-1}{2p3}$

ACCT	TOTAL MR	ELECT DATA	DIFF
6725	17,195,415.20	12,804,157.27	4,391,257.93

$\frac{43-1}{1}$

$\frac{43-1}{2-1 \text{ p 4}}$

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOL 02. WP 43-1/3

PSC STAFF ADDED UP THE COST POOL 02 NONREG AMOUNTS PER BST REG NONREG ANALYSIS TO RECONCILE. AMOUNT RECONCILES WP 43-1/3-1PG11.

Acct	Total MR	Elect Data	Diff
6611	24,246,765.04	21,392,170.40	2,854,594.64

$\frac{43-1}{1}$

$\frac{43-1}{2-1 \text{ p 4}}$

The Company explained that 2,853,473 of the difference are amounts assigned directly to Nonreg CPO1 - WP 43-1/3-1 PG 1 The rest of the difference of 1122 cannot be explained by the Company. Pass on edy or disclosure because of inconsistency.

$\frac{43-1}{2 \text{ p 4}}$

41
42
43

To: Ruth Young PSC Analyst

From: Bud Halbert

7-31-95 1:23pm p. 2 of 5



****SOUTHERN BELL 1994 GENERAL LEDGER DETAIL****
RECORD COUNTS FROM 12 CARTRIDGES RECEIVED
SUMMARIZED BY MONTH AND ACCOUNT
(AFAD-EDP PVCO1 DETAIL)

ACCOUNTING DATE	GENERAL LEDGER AMOUNT (per tape data)	RECORD COUNT
ACDATE 9401	4,655,654.09	8,469
ACDATE 9402	4,798,206.47	10,504
ACDATE 9403	5,419,891.83	12,121
ACDATE 9404	4,871,178.01	11,343
ACDATE 9405	5,638,052.67	13,033
ACDATE 9406	6,053,154.67	12,275
ACDATE 9407	6,293,732.52	14,143
ACDATE 9408	5,983,586.23	12,389
ACDATE 9409	5,729,430.47	13,038
ACDATE 9410	7,726,893.11	13,212
ACDATE 9411	6,868,971.26	13,921
ACDATE 9412	7,611,375.69	14,086
ACCT 61211000	71,650,127.02 ⁴³⁻¹ / ₂	148,534
ACDATE 9401	66,386.32	255
ACDATE 9402	225,206.06	356
ACDATE 9403	118,779.54	511
ACDATE 9404	111,702.33	440
ACDATE 9405	318,373.48	449
ACDATE 9406	438,029.10	511
ACDATE 9407	435,519.71	370
ACDATE 9408	131,386.22	414
ACDATE 9409	128,510.00	430
ACDATE 9410	1,205,851.27	502
ACDATE 9411	259,761.62	370
ACDATE 9412	3,065,487.82	613
ACCT 61222000	6,504,993.47 ⁴³⁻¹ / ₁	5,221
ACDATE 9401	701,653.87	3,908
ACDATE 9402	1,023,858.66	4,989
ACDATE 9403	984,415.36	5,959
ACDATE 9404	704,902.33	4,509
ACDATE 9405	836,753.22	5,547
ACDATE 9406	961,980.55	4,031
ACDATE 9407	792,079.44	4,015
ACDATE 9408	1,110,672.51	4,630
ACDATE 9409	803,273.55	4,106
ACDATE 9410	622,780.02	4,159
ACDATE 9411	2,617,764.27	3,538
ACDATE 9412	1,172,663.61	3,642
ACCT 61241020	12,332,797.39 ⁴³⁻¹ / ₁	53,033
ACDATE 9401	1,289,820.82	7,841

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ACDATE 9402	1,111,601.56	10,170
ACDATE 9403	1,252,735.74	10,175
ACDATE 9404	1,343,406.10	8,537
ACDATE 9405	1,477,495.60	10,364
ACDATE 9406	1,744,661.83	9,469

SOUTHERN BELL 1994 GENERAL LEDGER DETAIL
 RECORD COUNTS FROM 12 CARTRIDGES RECEIVED
 SUMMARIZED BY MONTH AND ACCOUNT
 (AFAD-EDP PVCO1 DETAIL)

	GENERAL LEDGER AMOUNT	RECORD COUNT
ACDATE 9407	1,770,849.80	8,849
ACDATE 9408	1,945,033.38	8,813
ACDATE 9409	1,543,069.99	9,369
ACDATE 9410	1,581,260.60	8,852
ACDATE 9411	2,297,716.44	9,835
ACDATE 9412	2,734,906.23	9,732
ACCT 66110000	20,093,758.09	112,006
ACDATE 9401	5,966,806.82	5,113
ACDATE 9402	8,170,702.29	6,435
ACDATE 9403	5,920,146.46	6,157
ACDATE 9404	6,255,167.11	5,593
ACDATE 9405	5,923,342.46	6,172
ACDATE 9406	6,173,995.34	6,041
ACDATE 9407	6,239,885.30	5,551
ACDATE 9408	6,312,848.29	5,902
ACDATE 9409	6,521,966.76	6,545
ACDATE 9410	6,228,517.53	6,505
ACDATE 9411	5,805,362.04	6,612
ACDATE 9412	5,082,503.33	7,397
ACCT 66120000	74,601,243.73	74,023
ACDATE 9401	1,623,472.01	438
ACDATE 9402	438,661.27	654
ACDATE 9403	1,295,500.54	620
ACDATE 9404	1,152,555.12	483
ACDATE 9405	944,283.18	502
ACDATE 9406	605,110.60	405
ACDATE 9407	757,644.43	495
ACDATE 9408	448,611.80	629
ACDATE 9409	2,428,164.86	498
ACDATE 9410	891,029.67	527
ACDATE 9411	1,460,336.42	681
ACDATE 9412	3,830,899.89	893
ACCT 66130000	15,876,269.79	6,825
ACDATE 9401	21,675,633.57	139,879
ACDATE 9402	21,003,711.69	138,753

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ACDATE 9403	23,886,516.17	124,289
ACDATE 9404	23,018,066.53	114,303
ACDATE 9405	24,054,503.81	122,670
ACDATE 9406	22,837,172.47	117,523
ACDATE 9407	23,196,389.69	121,499
ACDATE 9408	25,475,415.47	103,059
ACDATE 9409	23,575,259.34	114,567
ACDATE 9410	22,649,642.96	116,699
ACDATE 9411	23,199,114.71	123,931
ACDATE 9412	23,380,357.82	138,238
ACCT 66230000	277,961,784.53	1,475,410

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282

SOUTHERN BELL 1994 GENERAL LEDGER DETAIL
 RECORD COUNTS FROM 12 CARTRIDGES RECEIVED
 SUMMARIZED BY MONTH AND ACCOUNT
 (AFAD-EDP PVC01 DETAIL)

	GENERAL LEDGER AMOUNT	RECORD COUNT
ACDATE 9401	208,307.55	1,617
ACDATE 9402	172,809.46	1,481
ACDATE 9403	298,747.52	1,689
ACDATE 9404	237,630.45	1,453
ACDATE 9405	215,722.04	1,587
ACDATE 9406	250,854.55	1,452
ACDATE 9407	617,488.15	1,748
ACDATE 9408	→ 298,980.87	1,445
ACDATE 9409	434,530.69	1,687
ACDATE 9410	366,264.76	1,445
ACDATE 9411	319,685.97	1,565
ACDATE 9412	573,075.55	1,650
ACCT 67120000	3,994,097.56	18,819
ACDATE 9401	1,867,139.57	9,959
ACDATE 9402	1,263,572.95	11,712
ACDATE 9403	2,102,454.42	11,513
ACDATE 9404	1,741,789.76	10,103
ACDATE 9405	1,765,169.13	11,657
ACDATE 9406	1,927,578.87	10,632
ACDATE 9407	1,858,855.92	9,910
ACDATE 9408	1,730,882.30	10,058
ACDATE 9409	2,131,707.73	11,017
ACDATE 9410	1,342,083.03	10,449
ACDATE 9411	1,954,944.34	10,847
ACDATE 9412	2,216,331.57	12,167
ACCT 67220000	21,902,509.59	130,024
ACDATE 9401	2,446,410.44	12,631
ACDATE 9402	2,432,463.84	14,919
ACDATE 9403	2,652,487.90	14,536
ACDATE 9404	2,395,252.14	13,489
ACDATE 9405	2,617,469.11	14,941

43-1
283

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284

ACDATE 9406	3,199,799.01	14,231
ACDATE 9407	2,719,390.00	13,457
ACDATE 9408	3,195,327.01	14,727
ACDATE 9409	3,185,592.56	15,196
ACDATE 9410	2,569,231.23	14,088
ACDATE 9411	2,651,381.01	15,268
ACDATE 9412	6,637,406.41	15,959
✓ ACCT 67230000	36,702,210.66	173,442
ACDATE 9401	5,030,511.47	23,659
ACDATE 9402	4,870,475.02	24,948
ACDATE 9403	6,615,725.15	28,173
ACDATE 9404	7,909,230.21	26,170
ACDATE 9405	6,491,837.22	28,128
ACDATE 9406	7,348,491.11	26,397

SOUTHERN BELL 1994 GENERAL LEDGER DETAIL
RECORD COUNTS FROM 12 CARTRIDGES RECEIVED
SUMMARIZED BY MONTH AND ACCOUNT
(AFAD-EDP PVCO1 DETAIL)

	GENERAL LEDGER AMOUNT	RECORD COUNT
ACDATE 9407	7,373,873.79	25,922
ACDATE 9408	7,404,899.28	27,862
ACDATE 9409	8,647,011.59	30,840
ACDATE 9410	9,832,545.91	30,035
ACDATE 9411	12,933,859.77	31,306
ACDATE 9412	22,955,810.65	33,777
ACCT 67240000	107,414,271.17	337,217
ACDATE 9401	1,139,148.40	3,182
ACDATE 9402	1,029,668.56	3,302
ACDATE 9403	1,264,650.22	3,730
ACDATE 9404	1,008,153.72	3,134
ACDATE 9405	794,768.39	3,679
ACDATE 9406	1,008,025.70	3,449
ACDATE 9407	1,069,010.62	3,442
ACDATE 9408	1,134,338.86	3,675
ACDATE 9409	717,369.89	4,014
ACDATE 9410	1,263,802.25	3,679
ACDATE 9411	1,233,187.91	4,082
ACDATE 9412	1,142,032.75	4,043
ACCT 67250000	12,804,157.27	43,411
GRAND TOTALS	661,838,220.27	2,577,965

SBT
Counts of Accounts

By 8/31/95
WJG/6/95

SOUTHERN BELL 1994 GENERAL LEDGER DETAIL 08/24/95 PAGE 1
 GL AMOUNTS FOR ACCOUNT 6411 AND 6611 (REPLACEMENT CARTRIDGES)
 SUMMARIZED BY ACCOUNT AND MONTH
 (AFAD-EDP PVC01 DETAIL)

	GENERAL LEDGER AMOUNT	RECORD COUNT
ACDATE 9401	409,818.29	172
ACDATE 9402	422,937.57	186
ACDATE 9403	413,193.50	203
ACDATE 9404	417,288.81	150
ACDATE 9405	434,142.84	185
ACDATE 9406	418,029.24	168
ACDATE 9407	418,489.24	190
ACDATE 9408	420,735.99	172
ACDATE 9409	413,068.21	185
ACDATE 9410	718,531.17	171
ACDATE 9411	4,326,178.04	186
ACDATE 9412	719,306.57	127
ACCT 64110000	9,531,719.47	2,095
	$\frac{43-1}{1}$	
ACDATE 9401	1,362,479.66	8,863
ACDATE 9402	1,187,379.02	11,656
ACDATE 9403	1,356,289.00	11,560
ACDATE 9404	1,433,151.79	10,117
ACDATE 9405	1,573,412.24	11,840
ACDATE 9406	1,860,385.83	10,682
ACDATE 9407	1,962,121.60	10,213
ACDATE 9408	2,100,139.51	10,252
ACDATE 9409	1,653,678.20	11,205
ACDATE 9410	1,673,129.50	10,389
ACDATE 9411	2,392,111.12	11,672
ACDATE 9412	2,837,892.93	11,774
ACCT 66110000	21,392,170.40	130,223
	$\frac{43-1}{294}$	
GRAND TOTALS	30,923,889.87	132,318

CP 01 2,853,473.00

$\frac{43-1}{294}$

1										
42										
13										

$\frac{43-1}{294}$

SBT
Cops Entries
1994

8/31/95
KW 9/6/95

Source: SBT COPS Entry Report

MONTH	ACCT NUM	AMOUNT	ACCT NUM	AMOUNT
JANUARY		0.00		0.00
FEB		0.00		0.00
MAR		0.00		0.00
APR		0.00		0.00
MAY		0.00		0.00
JUNE		0.00		0.00
JULY		0.00		0.00
AUG		0.00		0.00
SEPT		0.00		0.00
OCT		0.00		0.00
NOV		0.00		0.00
DEC	6724-1W	132,250.00	6724-10Q	5,222,460.77
TOTAL	6724-1W	(A) 132,250.00	6724-10Q	(B) 5,222,460.77

Total (A) 5,354,710.77

$\frac{43-1}{2}$

← This amt audited on WPS7

$\frac{43-1}{2}$

41									
42									
43									

$\frac{43-1}{2}$

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTANT \$	REG \$	NR \$	NR RATIO
FL	65632000	04	94/09	6,375	6,206	169	2.7
			94/10	7,045	6,824	221	3.1
			94/11	7,477	7,264	212	2.8
			94/12	7,525	7,325	200	2.7
		05	94/01	83,687	77,666	6,021	7.2
			94/02	83,230	77,220	6,010	7.2
			94/03	88,726	82,180	6,546	7.4
			94/04	89,798	83,460	6,338	7.1
			94/05	91,393	84,534	6,859	7.5
			94/06	90,798	84,280	6,509	7.2
			94/07	83,930	77,403	6,535	7.8
		09	94/01	2,694	2,653	42	1.5
			94/02	5,891	4,990	100	2.0
			94/03	5,145	5,050	97	1.7
			94/04	5,250	5,140	110	2.1
			94/05	5,313	5,171	142	2.7
			94/06	5,882	5,628	175	3.0
			94/07	6,150	5,958	193	3.1
	65652000	02	94/01	322,357	308,245	14,111	4.4
			94/02	322,357	308,242	14,115	4.4
			94/03	319,543	305,322	14,221	4.5
			94/04	319,556	304,149	13,387	4.2
			94/05	319,556	305,035	14,522	4.5
			94/06	319,556	305,642	13,899	4.3
			94/07	319,556	305,212	14,345	4.5
			94/08	319,556	305,950	13,606	4.3
			94/09	319,556	305,609	13,848	4.3
			94/10	319,556	305,177	14,380	4.5
			94/11	319,556	304,766	14,792	4.6
			94/12	319,556	304,116	15,442	4.8
	66110000	01	94/01	1,087,322	909,382	177,940	16.4
			94/02	1,167,425	784,496	382,928	32.8
			94/03	1,304,252	965,387	338,945	26.8
			94/04	1,325,115	977,783	347,412	26.2
			94/05	1,478,388	1,144,904	333,484	22.6
			94/06	1,533,633	1,230,081	303,551	19.8
			94/07	1,603,926	1,423,045	180,882	11.2
			94/08	1,668,366	1,446,365	222,000	13.3
			94/09	1,242,420	1,111,264	131,156	10.6
			94/10	1,152,684	1,061,371	111,313	9.7
			94/11	1,766,145	1,628,321	145,824	8.5
			94/12	1,956,679	1,777,860	178,830	9.1
		02	94/01	453,898	361,895	92,002	28.3
			94/02	403,173	288,087	123,166	30.5

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NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCXEC PYCPAN RUN 06/21/95

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BELLSOUTH TELECOMMUNICATIONS - REG/MR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST ACCT	CP	DATE	TOTALT \$	REG \$	MR \$	MR: RATIO
FL 66110000	02	94/03	391,812	255,934	135,878	34.7
		94/04	456,433	330,433	125,016	27.4
		94/05	428,589	345,832	82,676	19.3
		94/06	638,394	542,286	88,619	14.0
		94/07	538,277	465,475	72,802	13.5
		94/08	463,774	372,395	81,388	12.4
		94/09	542,414	454,809	87,605	16.2
		94/10	631,759	574,511	57,248	9.1
		94/11	771,790	747,013	24,777	3.2
		94/12	1,048,053	993,643	64,450	6.3
66120000	01	94/01	3,886,216	3,850,544	28,672	.7
		94/02	5,230,161	5,171,548	58,612	1.1
		94/03	3,659,498	3,617,944	41,534	1.1
		94/04	3,937,811	3,897,588	40,223	1.0
		94/05	3,848,754	3,832,732	28,022	.7
		94/06	3,642,852	3,627,282	18,771	.4
		94/07	3,960,385	3,947,835	13,270	.3
		94/08	3,631,575	3,621,525	10,050	.3
		94/09	4,153,111	4,133,815	20,096	.5
		94/10	3,516,588	3,443,744	34,824	.9
		94/11	3,631,584	3,597,325	34,859	.9
		94/12	3,340,475	3,318,232	95,262	1.3
		94/01	-4,085	-3,845	-140	4.0
		94/02	78,805	79,340	3,145	4.0
		94/03	229,164	217,119	12,035	5.3
		94/04	76,076	91,777	4,899	5.1
		94/05	94,346	88,893	5,493	5.0
		94/06	96,817	91,934	4,881	5.0
		94/07	388,971	360,195	28,776	5.5
		94/08	638,204	613,723	24,480	3.0
		94/09	315,858	308,548	15,281	4.0
		94/10	303,659	288,536	15,325	5.0
		94/11	42,782	68,091	3,611	4.2
		94/12	-297,188	-287,182	-10,078	3.4
		94/01	2,126,834	2,112,269	34,528	.7
		94/02	2,955,143	2,928,648	34,495	1.2
		94/03	2,888,467	2,873,829	15,439	.7
		94/04	2,291,183	2,268,903	30,200	1.3
		94/05	2,028,526	1,996,225	24,301	1.2
		94/06	2,629,429	2,449,897	179,532	6.0
		94/07	1,933,589	1,911,879	21,710	1.1
		94/08	2,180,592	2,053,128	67,472	2.3
		94/09	2,145,994	2,073,182	91,993	4.2
		94/10	2,578,873	2,441,894	137,780	5.3

20 = 41,237

(A) 28,672

(B) 179,532

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCERIC PYCPAN RUN 04/21/95

6612 Σ (A) = 363,375
 6612 Σ (B) = 696,237

Σ (A+B) 1,059,612
 for 43-1 1,059,610

Diff. 2 Journal

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTAMT \$	REG \$	NR \$	NR RATIO
FL	66120000	05	94/11	2,217,645	2,145,335	72,310	3.3
			94/12	2,898,891	2,864,451	26,648	1.3
	66130000	01	94/01	1,741,578	1,583,215	158,363	9.1
			94/02	50,527	37,906	12,621	25.0
			94/03	1,354,944	1,252,923	102,041	7.5
			94/04	1,114,292	1,120,828	-6,535	-6
			94/05	828,644	794,532	24,132	2.9
			94/06	579,762	584,269	-6,507	-1.1
			94/07	672,520	649,244	23,274	3.5
			94/08	472,423	412,159	60,264	12.8
			94/09	2,501,593	2,275,351	226,243	9.8
			94/10	774,879	717,611	57,268	7.4
			94/11	555,427	499,708	55,719	10.8
			94/12	3,072,464	3,746,765	125,699	3.2
	02		94/01	8,811	27,904	-23,893	-680.0
			94/02	389,277	287,501	101,776	26.1
			94/03	17,812	16,749	1,063	6.0
			94/04	10,945	10,816	89	.8
			94/05	29,298	28,785	593	2.0
			94/06	16,787	17,051	-344	-2.1
			94/07	48,744	39,194	1,547	3.8
			94/08	22,963	20,783	2,180	9.5
			94/09	96,172	95,960	212	.2
			94/10	169,504	169,159	345	.2
			94/11	952,766	946,283	6,563	.7
			94/12	239,447	228,485	10,962	4.6
	03		94/01	35,446	34,826	1,419	4.0
			94/02	11,478	11,819	460	4.0
			94/03	24,766	23,465	1,301	5.3
			94/04	28,822	19,767	1,055	5.1
			94/05	98,611	85,338	5,274	5.8
			94/06	13,562	12,878	684	5.0
			94/07	67,655	63,965	3,689	5.5
			94/08	13,498	12,973	517	3.8
			94/09	54,642	53,982	2,740	4.8
			94/10	3,915	3,717	198	5.0
			94/11	7,862	7,535	327	4.2
			94/12	-155,312	-150,845	-5,267	3.4
	66210000	01	94/01	1,719,184	1,719,184	0	.0
			94/02	1,652,843	1,652,843	0	.0
			94/03	1,939,541	1,939,541	0	.0
			94/04	1,796,484	1,796,484	0	.0
			94/05	1,859,629	1,859,629	0	.0
			94/06	1,754,221	1,754,221	0	.0

(B) 72,310
 26,648
 158,363
 12,621
 102,041
 -6,535
 24,132
 -6,507
 23,274
 60,264
 226,243
 57,268
 55,719
 125,699
 (C)

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(u)

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTAMT \$	REG \$	NR \$	NR RATIO		
FL	66210000	01	94/07	1,070,775	1,070,775	0	.0		
			94/08	1,030,944	1,030,944	0	.0		
			94/09	1,705,504	1,705,504	0	.0		
			94/10	1,650,605	1,650,605	0	.0		
			94/11	1,697,554	1,697,554	0	.0		
			94/12	1,644,076	1,644,076	0	.0		
			66221000	01	94/01	146,251	146,251	0	.0
					94/02	362,956	362,956	0	.0
					94/03	165,544	165,544	0	.0
					94/04	48,476	48,476	0	.0
					94/05	214,505	214,505	0	.0
					94/06	87,309	87,309	0	.0
94/07	340,691	340,691			0	.0			
94/08	100,410	100,410			0	.0			
94/09	94,937	94,937			0	.0			
94/10	204,195	204,195			0	.0			
94/11	131,530	131,530			0	.0			
94/12	440,536	440,536			0	.0			
66222000	01	94/01	5,146,560	5,146,560	0	.0			
		94/02	4,702,950	4,702,950	0	.0			
		94/03	5,231,456	5,231,456	0	.0			
		94/04	5,103,140	5,103,140	0	.0			
		94/05	5,256,072	5,256,072	0	.0			
		94/06	5,279,765	5,279,765	0	.0			
		94/07	5,229,121	5,229,121	0	.0			
		94/08	5,129,520	5,129,520	0	.0			
		94/09	4,040,930	4,040,930	0	.0			
		94/10	4,525,926	4,525,926	0	.0			
		94/11	4,554,456	4,554,456	0	.0			
		94/12	4,432,227	4,432,227	0	.0			
66230000	01	94/01	4,512,623	4,442,930	67,493	1.5			
		94/02	4,105,062	4,122,606	65,254	1.5			
		94/03	5,040,152	4,992,985	47,167	1.3			
		94/04	4,639,571	4,569,934	69,637	1.5			
		94/05	5,476,671	5,422,102	54,409	1.0			
		94/06	4,704,119	4,594,250	109,861	2.3			
		94/07	4,211,006	4,146,966	64,920	1.5			
		94/08	5,314,392	5,233,104	81,200	1.5			
		94/09	4,507,901	4,393,925	114,056	2.5			
		94/10	4,255,742	4,167,261	88,481	2.1			
		94/11	4,339,094	4,209,504	50,390	1.2			
		94/12	4,984,959	4,757,433	227,526	4.4			
02	94/01	605,010	562,397	42,621	7.0				
	94/02	654,495	554,465	102,030	15.5				

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NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCXEC PYCPAN RUN 04/21/95

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
(NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

SY	ACCT	CP	DATE	TOTAL	REG	NR	NR RATIO
FL	64230000	02	94/03	953,395	010,500	154,015	14.1
			94/04	090,775	700,715	110,060	12.2
			94/05	750,640	643,003	06,045	11.9
			94/06	603,226	529,619	73,608	12.2
			94/07	754,100	651,000	102,219	13.6
			94/08	592,102	525,719	66,443	11.2
			94/09	1,045,106	890,012	155,174	14.8
			94/10	677,909	506,340	91,649	13.5
			94/11	690,535	600,210	92,315	13.2
			94/12	475,577	422,672	82,905	11.1
			94/01	10,636,361	10,401,333	235,020	2.2
		03	94/02	10,299,757	10,039,190	260,567	2.5
			94/03	11,266,717	10,994,425	272,292	2.4
			94/04	11,496,295	11,206,092	290,203	2.5
			94/05	11,592,749	11,272,752	319,997	2.8
			94/06	11,005,536	10,607,053	316,403	2.9
			94/07	11,030,374	11,505,657	332,717	2.9
			94/08	12,173,000	12,042,505	110,903	2.8
			94/09	11,190,905	10,872,402	310,501	2.7
			94/10	11,146,309	10,045,570	302,010	2.7
			94/11	11,453,059	11,107,304	306,554	2.7
			94/12	11,476,453	11,192,100	204,273	2.5
		04	94/01	4	4	0	3.9
			94/04	60	57	3	5.1
			94/05	45	42	3	5.0
			94/06	2,803	1,902	101	5.0
			94/07	4,400	4,100	240	5.5
			94/08	201	270	11	3.0
			94/09	4,042	3,047	196	6.0
			94/10	3,122	2,964	150	5.0
			94/12	17,255	16,070	500	3.0
		06	94/01	5,971,320	5,757,007	253,033	4.2
			94/02	5,924,054	5,670,233	250,621	4.2
			94/03	6,675,420	6,391,134	202,204	4.2
			94/04	6,053,005	5,560,095	492,109	8.1
			94/05	6,310,000	5,090,675	420,206	6.7
			94/06	6,634,149	6,232,703	401,366	6.1
			94/07	6,452,541	6,104,104	348,437	5.6
			94/08	7,476,361	6,900,154	400,206	6.5
			94/09	6,940,923	6,492,540	446,304	6.5
			94/10	6,650,803	6,322,804	332,079	5.0
			94/11	6,757,219	6,405,171	302,040	4.5
			94/12	6,750,006	6,449,024	200,661	4.2
	67110000	02	94/01	40,975	45,002	1,293	2.8

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
FILENAME: FOCENEC PYCPAN RUN 06/21/95

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BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTANT \$	REG \$	NR \$	NR RATIO
FL	67110000	02	94/02	43,816	41,442	1,575	3.7
			94/03	71,813	69,313	2,500	3.5
			94/04	53,559	51,500	2,051	3.8
			94/05	53,755	51,946	1,809	3.4
			94/06	149,489	143,824	5,665	3.8
			94/07	55,655	54,882	1,653	3.0
			94/08	48,209	46,596	1,614	3.3
			94/09	44,833	44,241	1,792	3.9
			94/10	44,819	43,383	1,436	3.2
			94/11	51,853	49,644	1,418	2.8
			94/12	52,785	51,183	1,601	3.0
		03	94/01	108,966	98,758	10,227	9.4
			94/02	59,878	55,243	3,834	6.5
			94/03	148,710	138,259	10,451	7.8
			94/04	69,652	64,139	5,513	7.9
			94/05	82,915	76,929	5,986	7.2
			94/06	168,841	148,627	12,214	7.6
			94/07	188,104	181,402	6,702	6.2
			94/08	187,764	188,884	6,880	6.4
			94/09	61,885	57,885	4,719	7.6
			94/10	79,981	72,482	7,419	9.3
			94/11	137,940	124,198	13,742	10.0
			94/12	185,398	96,646	8,752	8.3
		04	94/01	74,433	67,327	7,107	9.5
			94/02	289,672	197,148	12,524	6.8
			94/03	211,559	199,794	11,765	5.6
			94/04	221,529	201,114	20,415	9.2
			94/05	168,890	155,851	13,040	7.8
			94/06	154,508	143,547	10,961	7.1
			94/07	149,889	156,204	12,884	7.6
			94/08	167,381	158,593	8,988	5.4
			94/09	151,499	143,125	8,374	5.5
			94/10	146,572	137,443	9,109	6.2
			94/11	148,367	131,273	9,093	6.5
			94/12	239,636	227,855	12,581	5.3
		05	94/01	326,187	318,241	15,946	4.9
			94/02	294,345	279,952	14,392	4.9
			94/03	522,525	496,632	25,894	5.8
			94/04	538,581	503,463	27,118	5.1
			94/05	286,451	271,328	15,123	5.3
			94/06	314,528	297,958	16,578	5.3
			94/07	294,385	278,648	15,646	5.3
			94/08	374,847	355,884	19,841	5.1
			94/09	213,485	202,648	10,757	5.8

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCENEC PYCPAN RUN 06/21/95

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTANT \$	REG \$	NR \$	NR RATIO
FL	67110000	05	94/10	352,665	335,163	17,502	5.0
			94/11	256,063	243,653	13,210	5.1
			94/12	530,150	509,505	20,643	5.3
	67120000	01	94/01	200,300	190,124	10,183	4.9
			94/02	172,009	164,360	8,450	4.9
			94/03	290,740	283,743	14,004	5.0
			94/04	237,630	225,005	12,145	5.1
			94/05	215,722	204,333	11,309	5.3
			94/06	250,055	237,633	13,222	5.3
			94/07	617,400	504,642	10,824	5.3
			94/08	290,901	283,761	15,220	5.1
			94/09	434,531	412,620	21,903	5.0
			94/10	346,265	340,007	10,177	5.0
			94/11	319,606	303,245	16,441	5.1
			94/12	573,076	542,544	30,512	5.3
		02	94/06	27,900	0	27,900	100.0
			94/09	2,652	0	2,652	100.0
			94/10	2,276	0	2,276	100.0
			94/11	3,231	0	3,231	100.0
			94/12	2,200	0	2,200	100.0
	67210000	01	94/01	256,963	256,963	0	.0
			94/02	305,495	305,495	0	.0
			94/03	310,440	310,440	0	.0
			94/04	266,224	266,224	0	.0
			94/05	249,063	249,063	0	.0
			94/06	249,692	249,692	0	.0
			94/07	249,545	249,545	0	.0
			94/08	256,906	256,906	0	.0
			94/09	234,529	234,529	0	.0
			94/10	209,914	209,914	0	.0
			94/11	216,077	216,077	0	.0
			94/12	211,993	211,993	0	.0
		02	94/01	357,031	353,600	3,343	.9
			94/02	402,301	390,500	3,793	.9
			94/03	417,907	413,926	4,061	1.0
			94/04	451,407	427,405	4,003	.9
			94/05	352,220	340,494	3,826	1.0
			94/06	304,113	301,140	2,965	1.0
			94/07	292,297	289,303	2,914	1.0
			94/08	291,055	280,210	2,837	1.0
			94/09	276,321	273,602	2,719	1.0
			94/10	257,425	254,791	2,633	1.0
			94/11	270,110	275,235	2,075	1.0
			94/12	350,790	354,924	3,066	1.1

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BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTALT \$	REG	NR	NR RATIO
FL	67210000	03	94/01	2,159,231	2,053,670	105,553	4.9
			94/02	1,635,782	1,555,790	79,900	4.9
			94/03	2,912,331	2,760,011	144,320	5.0
			94/04	2,555,997	2,425,350	130,630	5.1
			94/05	2,635,002	2,496,725	139,156	5.3
			94/06	2,644,709	2,505,391	139,390	5.3
			94/07	2,753,460	2,607,091	146,377	5.3
			94/08	2,470,533	2,344,770	125,764	5.1
			94/09	2,782,134	2,641,090	140,237	5.0
			94/10	1,907,953	1,809,294	98,660	5.0
			94/11	2,207,206	2,169,654	117,630	5.1
			94/12	2,964,381	2,806,551	157,830	5.3
67220000		01	94/01	1,021,007	1,019,057	1,630	.2
			94/02	832,636	830,665	1,971	.2
			94/03	1,256,351	1,255,100	1,172	.1
			94/04	996,752	995,173	1,570	.2
			94/05	1,041,409	1,040,799	609	.1
			94/06	900,534	900,634	1,900	.2
			94/07	999,321	990,277	1,044	.1
			94/08	1,040,760	1,039,452	1,317	.1
			94/09	1,109,077	1,107,575	1,501	.1
			94/10	730,670	729,476	1,002	.1
			94/11	1,111,047	1,110,697	1,171	.1
			94/12	1,123,100	1,122,351	757	.1
		03	94/01	710,099	682,433	20,466	4.0
			94/02	230,210	220,996	9,223	4.0
			94/03	629,371	596,317	33,053	5.3
			94/04	519,116	492,013	26,303	5.1
			94/05	531,555	500,610	30,937	5.0
			94/06	720,536	684,209	36,327	5.0
			94/07	656,049	621,029	35,020	5.5
			94/08	479,999	461,507	10,412	3.0
			94/09	624,274	594,071	30,204	4.8
			94/10	423,139	401,706	21,353	5.0
			94/11	604,775	579,509	25,106	4.2
			94/12	799,012	771,915	27,097	3.4
		04	94/01	136,704	130,090	6,607	4.9
			94/02	202,600	192,779	9,911	4.9
			94/03	217,900	207,106	10,790	5.0
			94/04	227,500	215,073	11,628	5.1
			94/05	192,015	182,635	10,179	5.3
			94/06	220,400	200,792	11,617	5.3
			94/07	203,729	192,099	10,830	5.3
			94/08	211,432	200,660	10,763	5.1

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BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTANT \$	REG \$	NR \$	NR RATIO
FL	67220000	04	94/09	319,858	303,735	16,123	5.0
			94/10	189,468	180,045	9,423	5.0
			94/11	239,473	227,157	12,316	5.1
			94/12	294,968	279,264	15,705	5.3
	67230000	01	94/01	2,446,610	2,273,074	172,537	7.1
			94/02	2,452,644	2,260,523	171,940	7.1
			94/03	2,452,488	2,461,476	191,012	7.2
			94/04	2,305,252	2,230,775	164,477	6.9
			94/05	2,417,669	2,425,153	192,316	7.3
			94/06	2,180,799	2,976,830	222,969	7.0
			94/07	2,719,390	2,520,597	198,793	7.3
			94/08	2,105,327	2,073,854	221,473	6.9
			94/09	2,105,327	2,959,383	226,209	7.1
			94/10	2,540,331	2,300,022	189,210	7.4
			94/11	2,451,281	2,449,524	201,857	7.4
			94/12	2,437,806	2,906,000	262,327	8.3
	67240000	01	94/01	80,679	85,976	2,702	3.0
			94/02	57,377	55,486	1,891	3.3
			94/03	111,139	107,304	3,835	3.5
			94/04	110,903	115,160	3,743	3.1
			94/05	114,848	110,872	3,975	3.5
			94/06	162,833	157,333	5,500	3.4
			94/07	175,869	168,079	6,590	3.8
			94/08	193,068	187,333	5,735	3.0
			94/09	180,464	174,318	6,146	3.4
			94/10	277,868	267,490	10,378	3.7
			94/11	777,264	749,770	27,497	5.5
			94/12	590,421	546,490	25,922	4.4
		02	94/01	503,681	497,281	6,400	1.3
			94/02	253,904	250,677	3,227	1.3
			94/03	446,211	439,600	6,602	1.5
			94/04	2,683,713	2,544,570	37,135	1.4
			94/05	771,367	762,571	8,796	1.1
			94/06	370,219	363,771	6,448	1.7
			94/07	489,132	483,289	5,843	1.4
			94/08	530,800	521,997	8,803	1.7
			94/09	430,431	424,541	5,890	1.4
			94/10	1,680,887	1,451,062	37,025	2.5
			94/11	914,871	905,783	11,088	1.2
			94/12	1,799,424	1,781,614	17,809	1.0
		03	94/01	6,402	3,233	3,169	49.5
			94/02	3,370	1,570	1,792	53.2
			94/03	7,338	3,884	3,453	47.1
			94/04	181,687	44,905	54,522	53.7

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NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCEXEC PYCPAN RUN 06/21/95

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTALT \$	REG \$	NR \$	NR RATIO
FL	67240000	03	94/05	5,621	2,458	3,163	56.3
			94/06	9,067	3,511	5,556	61.3
			94/07	22,379	9,288	13,091	58.5
			94/08	9,555	4,328	5,226	54.7
			94/09	48,118	20,694	27,416	57.0
			94/10	30,100	12,041	14,348	54.4
			94/11	61,471	18,652	22,619	55.8
			94/12	88,045	50,287	39,678	43.5
		04	94/01	238,205	237,205	0	.0
			94/02	125,303	125,303	0	.0
			94/03	145,101	145,101	0	.0
			94/04	172,697	172,697	0	.0
			94/05	138,829	138,829	0	.0
			94/06	139,653	139,653	0	.0
			94/07	185,188	185,188	0	.0
			94/08	209,345	209,345	0	.0
			94/09	149,888	149,888	0	.0
			94/10	172,831	172,831	0	.0
			94/11	244,175	244,175	0	.0
			94/12	447,004	447,004	0	.0
		05	94/01	1,822,522	1,642,812	179,510	9.9
			94/02	1,609,204	1,343,773	145,471	9.8
			94/03	1,679,144	1,523,699	155,445	9.3
			94/04	1,561,422	1,416,285	145,217	9.3
			94/05	1,522,404	1,386,254	136,150	9.1
			94/06	1,819,672	1,642,504	177,164	9.7
			94/07	1,845,931	1,649,616	176,315	9.0
			94/08	2,303,744	2,079,884	224,679	9.8
			94/09	1,998,104	1,794,731	193,375	9.7
			94/10	2,284,201	2,055,184	229,017	10.0
			94/11	2,506,208	2,222,092	283,516	11.3
			94/12	3,095,134	3,138,392	356,700	10.2
		06	94/01	93,782	86,531	7,252	7.7
			94/02	82,835	72,844	10,701	13.0
			94/03	132,755	117,870	14,880	11.2
			94/04	134,216	121,534	12,682	9.4
			94/05	185,175	95,887	10,888	9.4
			94/06	125,944	112,898	13,048	10.4
			94/07	180,115	93,924	6,191	6.2
			94/08	177,657	163,677	13,980	7.9
			94/09	241,638	222,250	19,387	8.0
			94/10	257,880	240,378	17,432	6.8
			94/11	274,859	240,728	13,332	4.9
			94/12	350,506	348,518	14,874	4.5

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCENEC PYCPAN RUN 04/21/95

17-02-95 17:31PM TRUE FINANC RECORDING 10 1000000000 1077 V.1

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTANT \$	REG \$	NR \$	NR RATIO
FL	67240000	07	94/01	2,230,700	2,104,121	46,507	2.1
			94/02	1,040,512	1,003,500	45,004	2.4
			94/03	1,653,604	1,613,624	39,902	2.4
			94/04	2,119,653	2,051,763	67,090	3.2
			94/05	1,007,907	1,035,046	52,921	2.0
			94/06	2,401,220	2,406,035	74,304	3.0
			94/07	2,302,003	2,230,492	63,591	2.0
			94/08	2,737,472	2,657,591	79,002	2.9
			94/09	2,595,070	2,507,193	80,677	3.4
			94/10	2,690,000	2,615,540	75,331	2.0
			94/11	2,940,147	2,073,400	74,746	2.5
			94/12	4,766,143	4,632,643	133,500	2.0
		08	94/01	703,777	719,296	64,401	0.2
			94/02	710,707	676,500	42,279	5.9
			94/03	765,012	722,074	43,738	5.7
			94/04	083,500	796,393	87,100	9.9
			94/05	906,000	030,146	70,642	0.5
			94/06	1,066,647	907,447	79,199	7.4
			94/07	1,023,612	941,099	02,513	0.1
			94/08	1,216,000	1,152,619	63,461	5.2
			94/09	1,250,603	1,106,235	72,367	5.7
			94/10	1,466,030	1,370,373	00,457	6.0
			94/11	1,923,162	1,791,640	131,502	6.0
			94/12	2,171,034	2,043,197	127,037	5.9
		10	94/01	-736,045	-696,642	-39,402	5.4
			94/02	291,144	275,000	16,044	5.5
			94/03	1,714,531	1,620,742	93,709	5.5
			94/04	213,619	202,254	11,364	5.3
			94/05	1,052,000	995,902	56,090	5.4
			94/06	1,173,435	1,104,692	60,744	5.9
			94/07	1,310,364	1,233,646	76,690	5.9
			94/08	27,060	25,511	1,549	5.7
			94/09	1,751,902	1,646,765	105,217	6.0
			94/10	1,167,669	1,103,959	63,710	5.5
			94/11	3,302,500	3,109,007	193,493	5.9
			94/12	14,593,007	13,031,621	762,306	5.2
67250000		02	94/01	366,626	154,363	212,263	57.9
			94/02	750,564	505,607	244,077	32.6
			94/03	1,330,007	144,755	1,193,252	09.2
			94/04	1,033,507	246,660	704,047	76.1
			94/05	606,437	163,069	542,560	79.0
			94/06	001,965	129,657	672,300	03.0
			94/07	300,205	294,922	05,203	22.4
			94/08	290,309	139,032	150,477	53.1

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 672,300
 05,203
 150,477

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCEKCYCPAN RUN 06/21/95

next page

11

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTANT \$	REG \$	NR \$	NR RATIO
FL	67250000	02	94/09	447,444	117,601	329,043	73.7
			94/10	492,966	114,107	378,859	76.9
			94/11	557,634	367,420	190,214	34.1
			94/12	-30,379	373,156	-405,535	1,320.3
		03	94/01	250,412	139,318	119,094	46.1
			94/02	59,429	42,390	17,032	28.7
			94/03	142,987	30,560	112,427	78.6
			94/04	41,600	14,033	27,575	66.3
			94/05	44,722	15,657	29,065	65.0
			94/06	60,609	17,961	42,728	70.4
			94/07	40,640	40,137	0,503	17.5
			94/08	50,576	34,018	21,758	37.1
			94/09	46,610	10,600	27,931	59.9
			94/10	41,717	15,729	25,988	62.3
			94/11	40,062	34,142	13,920	29.0
			94/12	52,222	219,540	-167,318	-320.4
		04	94/01	617,302	507,201	30,101	4.9
			94/02	329,530	313,417	16,113	4.9
			94/03	702,906	744,109	30,797	5.0
			94/04	549,454	521,371	28,083	5.1
			94/05	441,720	416,401	29,320	5.3
			94/06	649,764	615,517	34,247	5.3
			94/07	552,750	525,365	29,385	5.3
			94/08	703,133	743,267	39,866	5.1
			94/09	437,755	415,609	22,046	5.0
			94/10	970,697	930,125	40,571	5.0
			94/11	609,329	653,079	35,451	5.1
			94/12	543,654	533,644	30,010	5.3
		05	94/01	12,339	11,020	519	4.2
			94/02	14,507	13,920	647	4.6
			94/03	65,736	62,772	2,968	4.8
			94/04	16,051	16,057	794	4.7
			94/05	37,202	35,524	1,758	4.7
			94/06	39,339	37,402	1,937	4.9
			94/07	19,430	10,456	982	5.0
			94/08	49,929	47,504	2,425	4.9
			94/09	20,927	19,914	1,013	4.8
			94/10	13,242	12,622	620	4.7
			94/11	30,651	29,060	1,593	5.2
			94/12	33,574	32,110	1,464	4.4
		06	94/01	52,315	40,625	3,690	7.1
			94/02	65,991	61,327	4,665	7.1
			94/03	71,799	66,629	5,170	7.2
			94/04	91,055	85,548	6,308	6.9

Handwritten circled '5' next to the NR \$ column for 94/12.

FROM FINANCE REGULATOR

07-26-95 11:23 PM

Handwritten circled '12'.

FOIS

SBP
Reg/NR Analyzed

8/31/95
W 9/6/95

PAGE 251

BELLSOUTH TELECOMMUNICATIONS - REG/NR ANALYSIS - FLORIDA FOR 1994
 (NOTE: BALANCE SHEETS ACCTS. REFLECT END OF MONTH BALANCES ONLY)

ST	ACCT	CP	DATE	TOTAL	REG	NR	NR RATIO
FL	6725000	06	94/05	73,565	68,166	5,405	7.3
			94/06	60,064	55,879	4,185	7.0
			94/07	94,149	87,266	6,882	7.3
			94/08	94,651	83,418	3,235	6.9
			94/09	50,021	47,212	2,809	7.1
			94/10	74,921	69,494	5,427	7.4
			94/11	53,491	49,419	4,072	7.6
			94/12	84,060	77,091	6,967	8.3
		07	94/01	6,178	6,128	50	.9
			94/02	6,394	6,204	190	.9
			94/03	10,259	10,176	83	1.0
			94/04	9,837	9,744	93	.9
			94/05	7,907	7,833	74	.9
			94/06	11,154	11,046	108	1.0
			94/07	7,664	7,508	156	.9
			94/08	9,118	9,029	89	1.0
			94/09	6,997	6,929	68	1.0
			94/10	6,369	6,305	64	1.0
			94/11	8,250	8,146	104	1.0
			94/12	5,740	5,678	62	1.1
		08	94/01	38,159	35,495	2,667	7.0
			94/02	40,101	44,574	3,527	7.3
			94/03	46,198	43,187	3,091	6.7
			94/04	51,887	46,833	5,055	7.4
			94/05	46,203	43,013	3,190	6.9
			94/06	57,358	53,053	4,305	7.5
			94/07	51,448	48,013	3,436	6.7
			94/08	47,198	43,765	3,433	7.1
			94/09	36,658	33,978	2,680	7.3
			94/10	34,740	32,172	2,577	7.4
			94/11	36,005	33,264	2,741	7.6
			94/12	29,599	27,458	2,140	7.2
	6726000	01	94/01	394,041	349,524	44,517	11.3
			94/02	441,267	437,360	3,906	.9
			94/03	629,839	607,519	22,320	3.6
			94/04	411,446	404,276	7,170	1.7
			94/05	425,468	418,436	7,032	1.7
			94/06	549,126	537,704	11,422	2.1
			94/07	449,748	441,004	8,744	1.9
			94/08	458,829	450,444	8,385	1.8
			94/09	490,644	478,799	11,845	2.4
			94/10	403,132	393,673	9,459	2.3
			94/11	378,294	340,252	38,042	10.3
			94/12	207,451	206,505	946	.5

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
 FILENAME: FOCENEC PYCPAN RUN 06/21/95

13

FROM FINANCE REGULATORY

07-26-95 10:07 PM

P017

1									
12									
13									

43-1
 3-1

Poc

②

6611

Jan - Tape puBH
Ledger

1,289,020.82
1,540,419.76
251,398.94

6612

Jan - Tape puBH
Ledger

5,966,856.82
6,008,044.10

X Cost Pools 01 + 05

✓ 41,237.28

6613

Jan - Tape puBH
Ledger

1,623,472.01
1,721,835.16

X Cost Pool 01

✓ 158,363.15

X See WP 43-1
5-1
= Account + Cost Pool traced to CSS/PPS user guide
CP is non-req directly assigned (FSD AB01)

BH = Amounts Bld determined
when running tape.

✓ = Agreed w Sep Reg Non Reg Analysis
See WP # 43-1
3-1

11

COMPANY: SBT
 TITLE: LIST OF COPS ENTRIES TO RECONCILE
 PERIOD: TYE 12/31/94
 DATE: JULY 28, 1995
 AUDITOR: RKY

WJ 7/16/95

WP NO 43-1/4
Judgmental Sample of Cops entries

ENTRY 1

ACCT	TOTAL MR	ELECT DATA	DIFF
6121	70,700,015.60	71,650,127.02	(950,111.42)

PER SBT DIFFERENCE IS A COPS ENTRY EVERY MONTH TO ACCOUNT 10M, JE 1M
 PER COPS ENTRIES THE AMOUNTS ARE AS FOLLOWS:

JAN	(42,823.97)
FEB	(130,149.23)
MARCH	(130,761.07)
APRIL	(116,371.53)
MAY	(59,389.29)
JUNE	(60,615.97)
JULY	(22,743.71)
AUG	(93,521.24)
SEPT	(6,346.31)
OCT	(62,135.99)
NOV	(85,349.35)
DEC	(139,903.76)

(950,111.42) *43-1/2 P1*

REASON FOR JE ENTRY IS PRIOR MONTH ACTUAL ACCRUAL EXPENDITURES FOR ENVI
 THIS JOURNAL ENTRY IS AUDITED ON WP NO.....

ENTRY 2

ACCT	TOTAL MR	ELECT DATA	DIFF
6724	112,768,981.94	107,414,271.17	5,354,710.77

43-1/4-1

43-1/2 P1

THE DIFFERENE IS THE COPS ENTRY IN DECEMBER 94. SEE WP NO.
 FOR AUDIT OF COPS ENTRY

Restructure Cops Entry
43-1/4-1/2

PO

COMPANY: SBT
 TITLE: LIST OF COPS ENTRIES TO RECONCILE
 PERIOD: TYE 12/31/94
 DATE: JULY 28, 1995
 AUDITOR: RKY

WP NO 43-1/4
 ENTRY 3

ACCT	TOTAL MR	ELECT DATA	DIFF
6613	16,692,436.80	15,876,269.79	816,167.01

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOL 01. WP 43-1/3

PSC STAFF ADDED UP THE COST POOL 01 NONREG AMOUNTS PER BST REG NONREG ANALYSIS TO RECONCILE. SEE WP NO.....

832,582.00
 816,167.01

DIFFERENCE 16,414.99

*43-1
3-1
not audited*

ENTRY 4

ACCT	TOTAL MR	ELECT DATA	DIFF
6623	279,098,995.95	277,961,784.53	1,137,211.42

THE COMPANY EXPLAINED THAT THE DIFFERENCE IS THE AMOUNTS THAT ARE ASSIGNED DIRECTLY TO NONREGULATED. IN THIS CASE IT IS COST POOL 01. WP 43-1/3

PSC STAFF ADDED UP THE COST POOL 01 NONREG AMOUNTS PER BST REG NONREG ANALYSIS TO RECONCILE. SEE WP NO.....

1,060,564.00
 1,137,211.42

COPS ENTRY

*43-1
4-2*

(76,647.42)

*43-1
2p3*

2

~~43-1~~
 4

7-11-94 12:00 PM

REPORT: MP4) 7A-CORPORATE PRORATE JOURNAL- FLORIDA DISBURSEMENTS
MONTH: DECEMBER 1994
DATE PROCESSED: 01/11/95

SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
SE: 9
TE: 23:28:02

SOURCE	ACCOUNT	AMOUNT	JE
ON-BOOK COMMENTS: ACTUALS	65126000	-42000.00	1X
ON-BOOK COMMENTS: ACTUALS	65126000	120000.00	1X
ON-BOOK COMMENTS: ACTUALS	65126000	42000.00	1X
ON-BOOK COMMENTS: ACTUALS	65340000	-102000.00	1X
ON-BOOK COMMENTS: ACTUALS	65340000	102000.00	1X
JDIF COMMENTS: AMORTIZATION ASSOC WITH THE SALE OF NC BELLBOY LOB	65611100	-1587780.00	MJD3
ON-BOOK COMMENTS: SPECIAL YEAR END ACCRUAL REVERSED IN JANUARY	66230000	76846.57	1Z
ON-BOOK COMMENTS: TO BOOK BELLCORE TEC. UNDERCOVERY ACCRUAL FOR DEC. 1994	67240000	132250.00	1W
ON-BOOK COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE	67240000	87573.44	1QQ
ON-BOOK COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE	67240000	408018.57	1QQ
ON-BOOK COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE	67240000	40331.61	1QQ
ON-BOOK COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE	67240000	1477968.26	1QQ
ON-BOOK COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE	67240000	3208568.89	1QQ
ON-BOOK COMMENTS:	67282000	426903.00	1CCC
ON-BOOK COMMENTS: TO RECORD ON ADDITIONAL AT&T/CLOC SUPERFUND ACCRUAL	67282000	1280973.50	1II
ON-BOOK COMMENTS: TO REVERSE THE ACTUAL BST SUPERFUND EXPENSES INCURRED IN THE	67282000	-86993.29	10
ON-BOOK COMMENTS: ADJUSTMENT OF CASH SURRENDER VALUE FOR COLI	67283000	-142888.45	1P

43-1
4-1
2
5,359,710

802

MONTH OF MAY, 1994

1-1-94

Cops Entered

8/8

1/11/95
8/8/95

psc

REQUEST:

Provide reason for each COPS entry in Dec 94 to Account 6724 as attached.

Provide reason for COPS entry in Dec 94 to Acct 6623 as attached.

For all entries explain what the charges are for and provide documentation of the charges (JE, voucher, etc.)

RESPONSE:

1. COPS entries to Account 6724:

43-1
2-1
3

a. \$132,250 "To book Bellcore Tec undercover accrual for Dec. 1994"

We have a contractual agreement with Bellcore Tec to send a minimum number of our employees to their training programs. Because we did not send enough people for training, we had to pay an additional amount per the contract. The above amount is the year-end accrual of our estimated liability. Corporate JE 1W and a copy of documentation is attached.

b. "Entry to correct accounts on restructuring expense"

\$	87,573.44
43-1	408,018.57
4-8	40,331.61
2-1	1,477,968.26
	<u>3,208,568.89</u>
	3,208,460.77

Audited on WP 572

The above amounts are totals of various vouchered expenses for software maintenance, license fees, programming, and tools, all of which are part of the restructure costs. Copies of the vouchers are being provided, along with a listing giving individual explanations and showing the voucher amounts which make up each of the above totals.

When the vouchered amounts were paid, the costs were charged to Account 6724. In late December, it was decided that some of these expenses pertained to subsequent periods, at which time a prepaid asset was

SOURCE	ACCOUNT	AMOUNT	JE
ON-BOOK COMMENTS:	67209000	205157.19	100
	ADJUSTING COMPENSATED ABSENCE TO WAPAY REPORT		
ON-BOOK COMMENTS:	67209000	-408018.57	100
	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE		
ON-BOOK COMMENTS:	67209000	-40531.61	100
	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE		
ON-BOOK COMMENTS:	67209000	-8559.75	100
	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE		
ON-BOOK COMMENTS:	67209000	-87573.44	100
	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE		
ON-BOOK COMMENTS:	67209000	-1477960.25	100
	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE		
ON-BOOK COMMENTS:	67209000	-5208560.09	100
	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE		
JDIF COMMENTS:	67209000	833333.34	FLCD
	CASUALTY DAMAGE RESERVE		
OFF-BOOK COMMENTS:	67209000	193443.00	0708
ON-BOOK COMMENTS:	72102000	-6294.00	JE10
	REGULATED INCOME TAX SYSTEM: DEPRECIATION ENTRY - BOC		
			NON-REGULATED
ON-BOOK COMMENTS:	72102000	-1174233.00	JE10
	REGULATED INCOME TAX SYSTEM: DEPRECIATION ENTRY - BOC - REGULATED		
JDIF COMMENTS:	72102000	-516099.00	02JD
ON-BOOK COMMENTS:	72201000	9142220.00	TAX
	OPERATING FEDERAL INCOME TAX-CURRENT		
ON-BOOK COMMENTS:	72201000	-149416.00	10DD
ON-BOOK COMMENTS:	72204000	70670.00	TAX
	OPERATING FEDERAL INCOME TAX-ENVIRONMENTAL		
ON-BOOK COMMENTS:	72300000	1378532.00	TAX
	OPERATING STATE & LOCAL INCOME TAX - CURRENT		
ON-BOOK COMMENTS:	72401100	9900870.00	1S

Restructuring

PSC

*✓ = Agree w/ entries
 to 6724 next page*

○ - limited pass

*Account 6728 not selected
 in sample - not audited*

WALTELLIUM COMPANY (708) 445-8787

HP417B-CORPORATE PRORATE JOURNAL - FLORIDA DISBURSEMENTS
MONTH: DECEMBER 1994
DATE PROCESSED: 01/11/95

SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM-CZ01A40
PAGE: 9
TIME: 25:28:02

SOURCE	ACCOUNT	AMOUNT	JE
ON-BOOK COMMENTS:	ACTUALS 65126000	-42000.00	1X
ON-BOOK COMMENTS:	ACTUALS 65126000	120000.00	1X
ON-BOOK COMMENTS:	ACTUALS 65126000	42000.00	1X
ON-BOOK COMMENTS:	ACTUALS 65340000	-102000.00	1X
ON-BOOK COMMENTS:	ACTUALS 65340000	102000.00	1X
JDIF COMMENTS:	AMORTIZATION ASSOC WITH THE SALE OF NC BELLBOY LOG 65611100	-1587700.00	NJDS
ON-BOOK COMMENTS:	SPECIAL YEAR END ACCRUAL REVERSED IN JANUARY 66230000	76046.57	1Z
ON-BOOK COMMENTS:	TO BOOK BELLCORE TEC. UNDERCOVERY ACCRUAL FOR DEC. 1994 67240000	132250.00	1W
ON-BOOK COMMENTS:	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE 67240000	87573.44	100
ON-BOOK COMMENTS:	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE 67240000	40010.57	100
ON-BOOK COMMENTS:	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE 67240000	40331.61	100
ON-BOOK COMMENTS:	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE 67240000	1477968.26	100
ON-BOOK COMMENTS:	ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE 67240000	3208568.89	100
ON-BOOK COMMENTS:	67282000	426903.00	1CCC
ON-BOOK COMMENTS:	TO RECORD ON ADDITIONAL AT&T/CLOC SUPERFUND ACCRUAL 67282000	1200973.50	111
ON-BOOK COMMENTS:	TO REVERSE THE ACTUAL BST SUPERFUND EXPENSES INCURRED IN THE MONTH OF MAY, 1994 67282000	-86993.29	10
ON-BOOK COMMENTS:	ADJUSTMENT OF CASH SURRENDER VALUE FOR COLI 67283000	-142000.45	1P

5,223,460.77

au 6728
not audited
not selected in sample

Cops Enting

10/21/94
SP/SL/HS

REP: FORM MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MON: JEC, 1994
PRODUCED ON 02/19/93 AT 15:27:27

TECH: CORPORATE ONLINE PROCESSING SYSTEM
ATTENTION: PERMANENT

JOURNAL ENTRY: IW

IW

BC

CORPORATE JOURNAL ENTRY
DEC. 1994 IW

DK

PREPARED BY:

NAME: Linda Yeatts
TITLE: acty. asst
DATE: Jan. 9, 1995

APPROVED:

NAME: Cathy Kugachars
TITLE: Manager
DATE: Jan 9, 1995

ENTERED TO COPS:

NAME: Celeste Cooper
TITLE: Acty. Specialist
DATE: 1/8/95

COPS SUMMARY

P 1

PROG 1 ON 02/19/93 AT 15:27:27

INTENTION: PERMANENT

JOURNAL ID 100

OTC SRC CODE	FA ADJ DATE	TRAN DATE	RCC	JSC	FC/EC	EXTC	IMAIN SRC	LTR	TYPEI	9001 OK?	EDIT	AMOUNT	TRAFI NO	FIELD UP

COMMENTS: A0303601 N0900000 5DH8 CZ2 H010 1210 *500,000.00 CR*

COMMENTS: A0303601 N0900000 1550 YIE 6724 0000 *A 43,250.00 DR*

COMMENTS: *K 24,900.00 DR*

COMMENTS: *L 47,650.00 DR*

COMMENTS: *M 29,400.00 DR*

COMMENTS: *T 57,100.00 DR*

COMMENTS: *P 132,250.00 DR*

COMMENTS: *G 86,650.00 DR*

COMMENTS: *N 48,300.00 DR*

COMMENTS: *CR*

COMMENTS: *CR*

COMMENTS: *CR*

220

$$\frac{132,250}{500,000} = .2645$$
8.12%

43-1
4-1

To book Bellcore Tacs. under recovery account for Dec. 1994.

PROL ON 02/19/93 AT 15:27:27

INTENTION: PERMANENT

JOURNAL NUMBER 1111

OTC SRC CODE	FA ADJ	TRAN DATE	RCD	RCC	JSC	FC/EC	EXTC	ACCOUNT MAIN SRC	LTR TYPE	EDIT 9001 OK?	AMOUNT	TRAN NO.	ENTERED OK
--------------	--------	-----------	-----	-----	-----	-------	------	------------------	----------	---------------	--------	----------	------------

								A0303601	N0900000	1550	47F	67240000	S	30,500.00	DR	10	<input checked="" type="checkbox"/>
--	--	--	--	--	--	--	--	----------	----------	------	-----	----------	---	-----------	----	----	-------------------------------------

COMMENTS:

CR

COMMENTS:

DR

CR

COMMENTS:

DR

CR

COMMENTS:

DR

CR

COMMENTS:

DR

CR

COMMENTS:

DR

CR

COMMENTS:

DR

CR

COMMENTS:

DR

CR

COMMENTS:

DR

CR

13

MC

set up in Account 1330.9000 by the Cost Office. Entries to 6724 can only be done at Headquarters and then allocated to states by CSAP (Corporate State Allocation Process). Because the deadline for CSAP processing had passed for the month, the Cost Office could not book credits to 6724; therefore, the credit corresponding to the Account 1330.9000 debit was booked to Account 6728. (See two Florida General Purpose Forms dated 1/9/95.) Corporate Accounting then attempted to make a COPS entry to Debit 6728 and Credit 6724, thereby zeroing out the expenses which were reclassified to prepaid. However, the COPS entry debited 6724 and credited 6728 (see page 10 of the COPS entries for December). Therefore, we ended up with double credits to 6728 and double debits to 6724; the bottom line effect still nets to zero.



- 2. COPS entry to 6623:
\$76,846.57 "Special Year end Accrual Reversed in January"

Total voucher was \$265,079.58 in payment for purchase of calling cards for various states from Malco Plastics. The costs were incurred in December, but not paid at year-end. Florida's allocated share of the total is \$76,846.57. Corporate JE 1Z and a copy of the invoice are attached.

Due to time limits staff did not audit this COPS entry.

REPORT: FORM MP420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: DECEMBER, 1994
PRODUCED ON 12/19/94 AT 11:01:44

BELLSO. TELECOMM.
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAGE: 1
JOURNAL ENTRY: 17

CORPORATE JOURNAL ENTRY 17
DECEMBER, 1994

Reverse in
January

NOT audited due
to time limits

PREPARED BY:

NAME: Celeste Cooper
TITLE: Accounting Specialist
DATE: 1/9/95

APPROVED:

NAME: [Signature]
TITLE: OPERATIONS MANAGER
DATE: 1/9/95

ENTERED TO COPS:

NAME: [Signature]
TITLE: Acctg. Unit
DATE: 1/9/95

COPS SUMMARY

43-1
4-2
2

1-1-93

OTC SRC CODE	FA ADJ	TRAN DATE	RCO	RCC	JSC	FC/EC	EXTC	ACCOUNT MAIN SRC LTR TYPE	EDIT 9001 OK?	AMOUNT	TRAN NO.	ENTERED OK
CORP			A0300000	K0407000	1270	481	6623	20001	A /	21,657.00	DR / 0001	
COMMENTS: Special year end accrual - payment for												
CORP			A0300000						K /	12,326.20	DR / 0002	
COMMENTS: (Reverse on Jan.) purchase of												
CORP			A0300000						L /	26,428.43	DR / 0003	
COMMENTS: Calling Cards for SB + SC Bill states +												
CORP			A0300000						M /	14,579.38	DR / 0004	
COMMENTS: Bell South / Independent Companies												
CORP			A0300000						T /	26,560.97	DR / 0005	
COMMENTS:												
CORP			A0300000						F /	76,846.57	DR / 0006	
COMMENTS:												
CORP			A0300000						G /	46,017.82	DR / 0007	
COMMENTS:												
CORP			A0300000						N /	24,281.29	DR / 0008	
COMMENTS:												
CORP			A0300000						S /	16,381.92	DR / 0009	
COMMENTS:												
CORP			A0300000	0XX00000	500H	CYI	4010	6920			DR 0010	
COMMENTS: 265,879.58 CR /												

(2)

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6623

265,079.58

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A	<i>21 657.00</i>						0194		.0817000		.00
002					81 K	<i>12 326.20</i>						0194		.0465000		.00
003					81 L	<i>26 428.10</i>						0194		.0997000		.00
004					81 M	<i>14 579.38</i>						0194		.0550000		.00
005					81 T	<i>26 560.97</i>						0194		.1002000		.00
006					8H F	<i>76 846.57</i>						0194		.2899000		.00
007					8H G	<i>46 017.80</i>						0194		.1736000		.00
008					8H N	<i>24 281.29</i>						0194		.0916000		.00
009					8H S	<i>16 381.92</i>						0194		.0618000		.00
TOTAL 1.0000000																

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6623

A0000000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0865000		.00
002					81 K							0294		.0498000		.00
003					81 L							0294		.0953000		.00
004					81 M							0294		.0588000		.00
005					81 T							0294		.1142000		.00
006					8H F							0294		.2645000		.00
007					8H G							0294		.1733000		.00
008					8H N							0294		.0966000		.00
009					8H S							0294		.0610000		.00
TOTAL 1.0000000																

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6711

W

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0865000		.00
002					81 K							0294		.0498000		.00
003					81 L							0294		.0953000		.00
004					81 M							0294		.0588000		.00
005					81 T							0294		.1142000		.00
006					8H F							0294		.2645000		.00
007					8H G							0294		.1733000		.00
008					8H N							0294		.0966000		.00
009					8H S							0294		.0610000		.00
TOTAL 1.0000000																

PREPARIER: JOHNSON/SUNIA S PH: 205-977-1049
YR MO] SERIAL] FT] CLASS] GR] MBE] STAT] SI] SE] EDIT] CERT.

A. EMPLOYEE'S NAME AND ADDRESS] CONTRACT AND LEASE DATA
NUM. R: 0040447511 WMBF:]
MALCO PLASTICS] TRANSACTION COVERED BY CONTRACT: YES
P O BOX 64488] CONTRACT NUMBER: BR-1076-A
BALTIMORE MD 21264]
TRANSACTION COVERED BY LEASE: NO
LEASE IDENTIFICATION:

B. SPECIAL HANDLING INSTRUCTIONS:

Please handle via COPS in Green

DRAFT TO BE PICKED UP BY: APPROVED:

(HEREBY CERTIFY THAT ITEMS, AMOUNTS, AND EXPLANATIONS HERCIN LISTED OR ATTACHED ARE CORRECT AND DUE FROM THE COMPANY

C. CERTIFICATION. E. APPROVAL: AMOUNT-265079.58

Richard E. Tice DATE *1-5-95*]
TITLE: MANAGER] TITLE: VICE PRESIDENT
NAME: TICE, RICHARD E] NAME: ANDERSON, RICHARD A
SSN (IN: 205-977-1074] SSN:
DEPT: DEPARTMENT CODE 05] LEVEL: 90
RC-0: K0407000 GLC: 10044] DELEGATED APPROVER'S SSN:

F. LIST ALL INVOICES

INV DATE	DUE DATE	EXTC	AMOUNT	INVOICE NUMBER
2/30/94	01/30/95		265079.58	005278

VC: TA: TB:

25 Debit Acct: 6623.0000 Credit: Acct 4010.692e
 26 FC: 1270 FC
 27 EXTC: 481 EXTC
 28 RC: K0407000 RC
 29 State: Allocate to all states RJ: HQ
 30 Total Amt 265,079.58 AMOUNT: 265,079.58

G. CLASSIFICATION DATA

#	EXTC	AMOUNT	FRC	FC/EC	RC-0	GLC	AUTH.	BILL
01	481			1270	K0407000		BPUSVC	NO
11		82		VC:	TA:	TB:		0.00
02	481			1270	K0407000		BPUSVC	KY
61		82		VC:	TA:	TB:		0.00
703	481			1270	K0407000		BPUSVC	AL
81		82		VC:	TA:	TB:		0.00
04	481			1270	K0407000		BPUSVC	MS
01		82		VC:	TA:	TB:		0.00
100	481			1270	K0407000		BPUSVC	IN
11		82		VC:	TA:	TB:		0.00
306	481			1270	K0407000		BPUSVC	IA
41		82		VC:	TA:	TB:		0.00
50	481			1270	K0407000		BPUSVC	CA
61		82		VC:	TA:	TB:		0.00

REVERSE

(4)

<<<<<<<<< Attachment 2 (Digital Equipment DX) >>>>>>>>>

3 ACCRUAL FOR OPERATOR SERVICES

4 TAPP Premium Plan

- 5 1. Commission payments for Traffic Aggregator Premium Plan
- 6 2. \$475,644
- 7 3.
- 8 4. K0407000
- 9 5. 40N
- 10 6. 5512
- 11 7. Not applicable 6612 0000
- 12 8. BPOPSVC
- 13 9. Barbara Wallace
250/977-1076
- 14 10. Headquarters accrual

15 MALCO PLASTICS

- 16 1. January 1995, payment of contract services from Malco Plastics
- 17 rendered in December, 1994.
- 18 2. \$210,000
- 19 3.
- 20 4. K0407000
- 21 5. 481
- 22 6. 1270
- 23 7. Not applicable
- 24 8. BPOPSVC
- 25 9. Rick Tice
205/977-1074
- 26 10. Headquarters accrual

NOT THIS PRICE;
IT IS LESS THAN \$250,000
ACCRUE VIA CORP PER REQUEST
OF JIM PITTS 1/9/95 SINCE ACTUAL
AMOUNT THRU 12/31 WAS 265,079

27 COOPERS AND LYBRAND

- 28 1. January 1995, payment of consulting services from Coopers and
- 29 Lybrand
- 30 2.
- 31 3.
- 32 4. K0407000
- 33 5. 764
- 34 6. 212G
- 35 7. Not applicable
- 36 8. BPOPSVC
- 37 9. Fred Nail
404/529-7608
- 38 10. Headquarters accrual

6621 0000

Sheet
40126922

(5)

EXPLANATION OF EXPENSES

DATE AMOUNT EXPLANATION

30/74 265079.00 PAYMENT FOR THE PURCHASE OF CALLING CARDS FOR SB & SCB STATES AND BILL SOUTH/INDEPENDENT COMPANIES PROVIDED BY MALCOLM PLASTICS. PAYMENT FOR MONTH OF DECEMBER 1994.

CONCURRED (BY DEPT CHARGED) IF DIFFERENT FROM DEPT INCURRING EXPENSE

NATURE	AMOUNT	RC-C	AMOUNT	RC-C	AMOUNT
	DATE	SIGNATURE	DATE	SIGNATURE	DATE

6

CLASSIFICATION DATA

EXTC	AMOUNT	FRC	FC/EC	RC-0	GLC	AUTH.	SHEET	B
1 481	92:		1270 /	K0407000		BPOSVC		FL
			VC:	TA:		FB:		0.00
2 481	92:		1270 /	K0407000		BPOSVC		NC
			VC:	TA:		FB:		0.00
3 481	92:		1270 /	K0407000		BPOSVC		FL
			VC:	TA:		FB:		0.00
4 481	92:		1270 /	K0407000		BPOSVC		NC
			VC:	TA:		FB:		0.00
5 481	92:		1270 /	K0407000		BPOSVC		FL
			VC:	TA:		FB:		0.00
6 481	92:		1270 /	K0407000		BPOSVC		NC
			VC:	TA:		FB:		0.00

7



BOX 54438 - BALTIMORE, MD 21284-4438
TELEPHONE INQUIRIES TO: 410-363-1600
363-4336

DE TO
BELLSOUTH TELECOMMUNICATIONS
ATTN: MR. RICHARD TICE
3535 COLONNADE PARKWAY
SOUTH BSHE
BIRMINGHAM, AL 35243

INVOICE DATE	INVOICE NUMBER	CUSTOMER NUMBER
12/30/94	005273	00000
DATE SHIPPED N/A	TERMS NET 30 DAYS	
NUMBER OF PACKAGES 0	WEIGHT 0	
SHIPPED TO SAME		

ORDER P.O./REFERENCE
CONTRACT SR-1076-A

SHIPPED VIA

A

OUR RELEASE NO.

OUR ORDER NO.

B

QUANTITY ORDERED	QTY BACK ORDERED	DESCRIPTION	QUANTITY SHIPPED	UNIT PRICE	U/M	AMOUNT
		** CONSOLIDATED INVOICE ** FOR INVOICES DATED 12/03/94 THRU 12/30/94				
		SOUTH CENTRAL BELL				
		INVOICE # 609661				
		INVOICE # 609662 RAO 41 - KENTUCKY				
		INVOICE # 609663 RAO 11 - ALABAMA				
		INVOICE # 609664 RAO 61 - MISSISSIPPI				
		INVOICE # 609665 RAO 91 - TENNESSEE				
		INVOICE # 609666 RAO 51 - LOUISIANA				
		INVOICE # SOUTHERN BELL				
		INVOICE # 609667 RAO 31 - ATLANTA				
		INVOICE # 609668 RAO 23 - MIAMI				
		INVOICE # 609669 RAO 81 - COLUMBIA				
		INVOICE # 609670 RAO 24 - FORT LAUDERDALE				
		INVOICE # 609671 RAO 71 - CHARLOTTE				
		INVOICE # 609672 RAO 22 - JACKSONVILLE				
		INVOICE # 609673 RAO 32 - MACON				
		INVOICE # 609674 BELLSOUTH SERVICES INC.				
		TOTAL CONSOLIDATED INVOICE				265,079.58

PLEASE INDICATE INVOICE NUMBER ON REMITTANCE ADVICE AND RETURN WITH COPY OF INVOICE.
REPRESENTS THAT WITH RESPECT TO THE PRODUCTION OF THE ARTICLES COVERED BY THIS INVOICE IT HAS COMPLIED WITH THE FAIR LABOR STANDARDS ACT 1938 AS AMENDED

ORIGINAL



PLEASE REMIT TO:

01-09-95 02:18PM

P06



BOX 54438 • BALTIMORE, MD 21264-4438
FACT TELEPHONE INQUIRIES TO: 410/363-1600
53-4336

ATTN: MR. RICHARD TICE
1535 COLONNADE PARKWAY
SOUTH E5HE
BIRMINGHAM, AL 35243

INVOICE		
INVOICE DATE	INVOICE NUMBER	CUSTOMER NUMBER
12/30/94	005273	000000
DATE SHIPPED	TERMS	
N/A	NET 30 DAYS	
NUMBER OF PACKAGES	WEIGHT	
0	0	
SHIPPED TO SAME		

ORDER REFERENCE

SHIPPED VIA

OUR RELEASE NO

OUR ORDER NO

CONTRACT SR-1076-A

A

B

QUANTITY ORDERED	QTY. BACK ORDERED	DESCRIPTION	QUANTITY SHIPPED	UNIT PRICE	U/M	AMOUNT
		** CONSOLIDATED INVOICE ** FOR INVOICES DATED 12/03/94 THRU 12/30/94				
		SOUTH CENTRAL BELL				
		INVOICE # 609661				
		INVOICE # 609662 RAO 41 - KENTUCKY				
		INVOICE # 609663 RAO 11 - ALABAMA				
		INVOICE # 609664 RAO 61 - MISSISSIPPI				
		INVOICE # 609665 RAO 91 - TENNESSEE				
		INVOICE # 609666 RAO 51 - LOUISIANA				
		INVOICE # SOUTHERN BELL				
		INVOICE # 609667 RAO 31 - ATLANTA				
		INVOICE # 609668 RAO 23 - MIAMI				
		INVOICE # 609669 RAO 81 - COLUMBIA				
		INVOICE # 609670 RAO 24 - FORT LAUDERDALE				
		INVOICE # 609671 RAO 71 - CHARLOTTE				
		INVOICE # 609672 RAO 22 - JACKSONVILLE				
		INVOICE # 609673 RAO 32 - MACON				
		INVOICE # 609674 BELLSOUTH SERVICES INC.				
		TOTAL CONSOLIDATED INVOICE				265,079.58

PLEASE INDICATE INVOICE NUMBER ON REMITTANCE ADVICE AND RETURN WITH COPY OF INVOICE.

REPRESENTS THAT WITH RESPECT TO THE PRODUCTION OF THE ARTICLES COVERED BY THIS INVOICE IT HAS COMPLIED WITH THE FAIR LABOR STANDARDS ACT (29 USC 1431 AMENDED)

REMITTANCE COPY



①
②

... END OF REPORT ...

INVOICE INVOICE
 INVOICE AMOUNT 168,020.30
 INVOICE DATE 12/30/94
 INVOICE TO SHIP TO
 INVOICE REFERENCE CUSTOMER REFERENCE
 INVOICE AMOUNT 168,020.30
 INVOICE TOTAL INVOICE AMOUNT 168,020.30

SOUTH CENTRAL BELL
 SOUTHERN BELL &
 CARD CARRIERS

INVOICE/SOLD TO:
 SOUTH CENTRAL BELL
 27 D 55 SOUTHERN BELL CENTER
 675 - W. PEACHTREE CENTER
 ATLANTA
 GA 30375
 ATTN: MELANIE O'KEEFEY

01-05-95 02:18PM
 MATCO PLASTICS CONSOLIDATED BILLING
 PAGE 1
 06:49
 01 JAN 95

03 JAN 95

MALCO PLASTICS CONSOLIDATED BILLING

PAGE 1

06:50

DETAIL BY INVOICE NUMBER

INVOICE/SOLD TO

CONSOLIDATED INVOICE NUMBER: 609463

SOUTH CENTRAL BELL

DATE 12/30/94

11701 HIGH 500 N 19TH STREET

AMOUNT: 8,286.97

BIRMINGHAM

AL 35201

ATTN: BRUCE LUDWIG

A LINE	B INVOICE DATE	C SHIP TO	D CUSTOMER REFERENCE	E INVOICE AMOUNT
51	12/21/94	RAO 11- ALABAMA	T# DY0163 9-16-94	
52	12/21/94	RAO 11- ALABAMA	T# DY1355 11-30-94	
53	12/21/94	RAO 11- ALABAMA	T# DY1513 11-28-94	
54	12/21/94	RAO 11- ALABAMA	T# DY1332 11-29-94	
55	12/21/94	RAO 11- ALABAMA	T# DY1351 12-1-94	
56	12/21/94	RAO 11- ALABAMA	T# DY1379 12-2-94	
57	12/21/94	RAO 11- ALABAMA	T# DY1574 12-2-94	
58	12/21/94	RAO 11- ALABAMA	T# DY1526 12-5-94	
59	12/21/94	RAO 11- ALABAMA	C# dy1456 12-6-94	
60	12/21/94	RAO 11- ALABAMA	T# DY1592 12-7-94	
61	12/21/94	RAO 11- ALABAMA	T# DY1605 12-8-94	
62	12/21/94	RAO 11- ALABAMA	T# DY1383 12-9-94	
63	12/21/94	RAO 11- ALABAMA	T# DY1272 12-12-94	
64	12/29/94	RAO 11- ALABAMA	T# DY1245 12-13-94	
65	12/29/94	RAO 11- ALABAMA	T# DY1216 12-14-94	
66	12/29/94	RAO 11- ALABAMA	C# dy1424 12-19-94	
67	12/30/94	RAO 11- ALABAMA	T# DY1232 12-15-94	
68	12/30/94	RAO 11- ALABAMA	T# DY1435 12-16-94	
TOTAL INVOICE AMOUNT				8,286.97

*** END OF REPORT **

Handwritten marks: a circle containing '10' and another circle containing '9'.

01 JAN 95

MALCO PLASTICS CONSOLIDATED BILLING

PAGE 1

09:51

DETAIL BY INVOICE NUMBER

INVOICE/SOLD TO:

CONSOLIDATED INVOICE NUMBER: 509664

SOUTH CENTRAL BELL

DATE 12/30/94

18TH FLOOR 600 N 19TH STREET

AMOUNT: 5,426.78

BIRMINGHAM

AL 35203

ATTN: BRUCE LUDWIG

A	B	C	D	E
INVOICE	INVOICE			INVOICE
EX	DATE	SHIP TO	CUSTOMER REFERENCE	AMOUNT

64	12/21/94	RAO 61-MISSISSIPPI	T# DY1355 11-30-94	
65	12/21/94	RAO 61-MISSISSIPPI	T# DY1502 11-28-94	
66	12/21/94	RAO 61-MISSISSIPPI	T# DY1332 11-29-94	
67	12/21/94	RAO 61-MISSISSIPPI	T# DY1351 12-1-94	
68	12/21/94	RAO 61-MISSISSIPPI	DY1379 12-2-94	
69	12/21/94	RAO 61-MISSISSIPPI	T# DY1574 12-2-94	
70	12/21/94	RAO 61-MISSISSIPPI	T# DY1526 12-5-94	
71	12/21/94	RAO 61-MISSISSIPPI	T# DY1456 12-6-94	
72	12/21/94	RAO 61-MISSISSIPPI	T# DY1591 12-7-94	
73	12/21/94	RAO 61-MISSISSIPPI	T# DY1605 12-8-94	
74	12/21/94	RAO 61-MISSISSIPPI	T# DY1272 12-12-94	
75	12/21/94	RAO 61-MISSISSIPPI	T# DY1245 12-13-94	
76	12/29/94	RAO 61-MISSISSIPPI	T# DY1383 12-9-94	
77	12/29/94	RAO 61-MISSISSIPPI	T# DY1216 12-14-94	
78	12/29/94	RAO 61-MISSISSIPPI	T# DY1232 12-15-94	
79	12/29/94	RAO 61-MISSISSIPPI	T# DY1424 12-19-94	
80	12/30/94	RAO 61-MISSISSIPPI	T# DY1435 12-16-94	

TOTAL INVOICE AMOUNT 5,426.78

*** END OF REPORT **

13



2 03 JAN 95

MALCO PLASTICS CONSOLIDATED BILLING

PAGE 1

3 05 51

DETAIL BY INVOICE NUMBER

.....

INVOICE/SOLD TO	CONSOLIDATED INVOICE NUMBER	609665
SOUTH CENTRAL BELL	DATE	12/30/94
12TH FLOOR 600 N 19TH STREET	AMOUNT	12,768.60
BIRMINGHAM AL 35201		
ATTN: BRUCE LUDWIG		

.....

A	B	C	D	E
LINE	INVOICE			INVOICE
NO.	DATE	SHIP TO	CUSTOMER REFERENCE	AMOUNT
76	12/21/94	RAO 91-TENNESSEE	TR DY1824 11-3-94	
77	12/21/94	RAO 91-TENNESSEE	TR DY0674 11-15-94	
78	12/21/94	RAO 91-TENNESSEE	TR DY1355 11-30-94	
79	12/21/94	RAO 91-TENNESSEE	TR DY1332 11-29-94	
80	12/21/94	RAO 91-TENNESSEE	TR DY1351 12-1-94	
81	12/21/94	RAO 91-TENNESSEE	TR DY1379 12-2-94	
82	12/21/94	RAO 91-TENNESSEE	TR DY1574 12-2-94	
83	12/21/94	RAO 91-TENNESSEE	TR DY1526 12-5-94	
84	12/21/94	RAO 91-TENNESSEE	CR dy1456 12-6-94	
85	12/21/94	RAO 91-TENNESSEE	TR DY1605 12-8-94	
86	12/21/94	RAO 91-TENNESSEE	TR DY1383 12-9-94	
87	12/21/94	RAO 91-TENNESSEE	TR DY1272 12-12-94	
89	12/29/94	RAO 91-TENNESSEE	TR DY1232 12-15-94	
	12/29/94	RAO 91-TENNESSEE	CR dy1424 12-19-94	
90	12/29/94	RAO 91-TENNESSEE	TR DY1405 12-20-94	
42	12/30/94	RAO 91-TENNESSEE	TRDY1245 12-13-94	
43	12/30/94	RAO 91-TENNESSEE	TR DY1435 12-16-94	
TOTAL INVOICE AMOUNT				12,768.60

*** END OF REPORT **

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E 03 JAN 95

MALCO PLASTICS CONSOLIDATED BILLING

PAGE 1

15:52

DETAIL BY INVOICE NUMBER

.....

INVOICE/SALE TO	CONSOLIDATED INVOICE NUMBER: 609866
SOUTH CENTRAL BELL	DATE 12/30/94
18TH FLOOR 600 N 19TH STREET	AMOUNT: 11,413.02
BIRMINGHAM AL 35203	
ATTN: BRUCE LUDWIG	

.....

A		B		C		D		E	
INVOICE NUMBER	INVOICE DATE	SHIP TO		CUSTOMER REFERENCE		INVOICE AMOUNT			
9388	12/21/94	RAO 51-LOUISIANA		TR DY1979	11-8-94				
9389	12/21/94	RAO 51-LOUISIANA		TR DY1355	11-30-94				
9390	12/21/94	RAO 51-LOUISIANA		TR DY1749	11-23-94				
9391	12/21/94	RAO 51-LOUISIANA		TR DY1332	11-29-94				
9392	12/21/94	RAO 51-LOUISIANA		TR DY1351	12-1-94				
9393	12/21/94	RAO 51-LOUISIANA		TR DY1379	12-2-94				
9394	12/21/94	RAO 51-LOUISIANA		TR DY1574	12-2-94				
9395	12/21/94	RAO 51-LOUISIANA		TR DY1526	12-5-94				
9396	12/21/94	RAO 51-LOUISIANA		TR DY1591	12-7-94				
9397	12/21/94	RAO 51-LOUISIANA		TR DY1605	12-8-94				
9398	12/21/94	RAO 51-LOUISIANA		TR DY1383	12-9-94				
9399	12/21/94	RAO 51-LOUISIANA		TR DY1272	12-12-94				
9400	12/21/94	RAO 51-LOUISIANA		TR DY1245	12-13-94				
9401	12/29/94	RAO 51-LOUISIANA		TR DY1456	12-6-94				
9403	12/29/94	RAO 51-LOUISIANA		TR DY1216	12-14-94				
9444	12/30/94	RAO 51-LOUISIANA		TR DY1232	12-15-94				
9445	12/30/94	RAO 51-LOUISIANA		TR DY1435	12-16-94				
TOTAL INVOICE AMOUNT						11,413.02			

*** END OF REPORT **

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E 03 JAN 95

MALCO PLASTICS CONSOLIDATED BILLING

PAGE 1

Q 06-52

DETAIL BY INVOICE NUMBER

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INVOICE/SOLD TO:	CONSOLIDATED INVOICE NUMBER: 609467
SOUTHERN BELL	DATE 12/10/94
11 W 53 SOUTHERN BELL CENTER	AMOUNT 9,099.05
615 W. PEACHTREE STREET	
ATLANTA GA 30375	
ATTN: A. LEVERT HOOD	

.....

A		B		C		D		E	
INVOICE	INVOICE							INVOICE	
NO.	DATE	SHIP TO	CUSTOMER REFERENCE				AMOUNT		
1 401	12/21/94	RAO 31-ATLANTA	TR EF2467 11-28-94						
2 402	12/21/94	RAO 31-ATLANTA	TR EF2806 11-28-94						
3 403	12/21/94	RAO 31-ATLANTA	TR EF2770 11-29-94						
4 404	12/21/94	RAO 31-ATLANTA	TR EF2809 11-30-94						
5 405	12/21/94	RAO 31-ATLANTA	TR EF2772 12-1-94						
6 406	12/21/94	RAO 31-ATLANTA	TR EF2909 12-2-94						
7 407	12/21/94	RAO 31-ATLANTA	TR EF2810 12-5-94						
8 408	12/21/94	RAO 31-ATLANTA	TR EF2925 12-6-94						
9 409	12/21/94	RAO 31-ATLANTA	TR EF2811 12-7-94						
0 530	12/28/94	RAO 31-ATLANTA	TR EF2812 12-8-94						
1 531	12/28/94	RAO 31-ATLANTA	TR EF2950 12-9-94						
2 532	12/28/94	RAO 31-ATLANTA	TR EF2905 12-12-94						
3 533	12/28/94	RAO 31-ATLANTA	TR EF2814 12-13-94						
4 534	12/28/94	RAO 31-ATLANTA	TR EF2940 12-14-94						
5 604	12/29/94	RAO 31-ATLANTA	TR EF2815 12-16-94						
6 646	12/30/94	RAO 31-ATLANTA	TR EF3027 12-19-94						
TOTAL INVOICE AMOUNT								9,099.05	

*** END OF REPORT **

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E 03 JAN 95
E 06 53

MALCO PLASTICS CONSOLIDATED BILLING
DETAIL BY INVOICE NUMBER

PAGE 1

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INVOICE/SOLD TO	CONSOLIDATED INVOICE NUMBER: 609666
SOUTHERN BELL	DATE 12/30/94
17 W 53 SOUTHERN BELL CENTER	AMOUNT: 5,133.38
675 W. PEACHTREE STREET	
ATLANTA GA 30375	
ATTN: A LEVERT HOOD	

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A B C			D	E
LINE	INVOICE	SHIP TO	CUSTOMER REFERENCE	INVOICE
NO.	DATE			AMOUNT
410	12/21/94	RAO 23-MIAMI	T8 EF2467 11-28-94	
411	12/21/94	RAO 23-MIAMI	T8 EF2770 11-29-94	
412	12/21/94	RAO 23-MIAMI	T8EF2809 11-30-94	
413	12/21/94	RAO 23-MIAMI	T8 EF2772 12-1-94	
414	12/21/94	RAO 23-MIAMI	T8 EF2909 12-2-94	
415	12/21/94	RAO 23-MIAMI	T8 EF2810 12-5-94	
416	12/21/94	RAO 23-MIAMI	T8 EF2925 12-6-94	
417	12/21/94	RAO 23-MIAMI	T8 EF2811 12-7-94	
418	12/21/94	RAO 23-MIAMI	T8 EF2812 12-8-94	
535	12/28/94	RAO 23-MIAMI	T8 EF2950 12-9-94	
536	12/28/94	RAO 23-MIAMI	T8 EF2814 12-13-94	
537	12/28/94	RAO 23-MIAMI	T8 EF2940 12-14-94	
505	12/29/94	RAO 23-MIAMI	T8 EF2944 12-15-94	
	12/29/94	RAO 23-MIAMI	T8 EF2815 12-16-94	
507	12/29/94	RAO 23-MIAMI	T8 EF3027 12-19-94	
TOTAL INVOICE AMOUNT				5,133.38

*** END OF REPORT **

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03 JAN 95
06:53

MALCO PLASTICS CONSOLIDATED BILLING
DETAIL BY INVOICE NUMBER

PAGE 1

INVOICE/SOLD TO
SOUTHERN BELL
19 W 53 SOUTHERN BELL CENTER
675 W PEACHTREE STREET
ATLANTA GA 30375
ATTN: A. LEVERT HOOD

CONSOLIDATED INVOICE NUMBER: 509669
DATE 12/30/94
AMOUNT 7,282.99

A	B	C	D	E
LINE	INVOICE	SHIP TO	CUSTOMER REFERENCE	INVOICE AMOUNT
19	12/21/94	RAO 81-COLUMBIA	T# EF2467 11-28-94	
20	12/21/94	RAO 81-COLUMBIA	T# EF2770 11-29-94	
21	12/21/94	RAO 81-COLUMBIA	T# EF2809 11-30-94	
22	12/21/94	RAO 81-COLUMBIA	T# EF2772 12-1-94	
23	12/21/94	RAO 81-COLUMBIA	T# EF2909 12-2-94	
24	12/21/94	RAO 81-COLUMBIA	T# EF2810 12-5-94	
25	12/21/94	RAO 81-COLUMBIA	cf2925 12-6-94	
26	12/21/94	RAO 81-COLUMBIA	T# EF2811 12-7-94	
38	12/28/94	RAO 81-COLUMBIA	T# EF2812 12-8-94	
39	12/28/94	RAO 81-COLUMBIA	T# EF2950 12-9-94	
40	12/28/94	RAO 81-COLUMBIA	T# EF2905 12-12-94	
41	12/28/94	RAO 81-COLUMBIA	T# EF2814 12-13-94	
48	12/29/94	RAO 81-COLUMBIA	T# EF2944 12-15-94	
48	12/30/94	RAO 81-COLUMBIA	T# EF2940 12-14-94	
48	12/30/94	RAO 81-COLUMBIA	T# EF2815 12-16-94	
49	12/30/94	RAO 81-COLUMBIA	T# EF3027 12-19-94	

TOTAL INVOICE AMOUNT 7,282.99

*** END OF REPORT **

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7/18

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MALCO PLASTICS CONSOLIDATED BILLING

PAGE 1

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DETAIL BY INVOICE NUMBER

VOICE/SOLD TO:

CONSOLIDATED INVOICE NUMBER: 609670

SOUTHERN BELL

DATE 12/30/94

17 H 53 SOUTHERN BELL CENTER

AMOUNT: 8,159.60

675 W. PEACHTREE STREET

ATLANTA




GA 30375

ATTN: A. LEVERT HOOD

ICE	INVOICE			
NR	DATE	SHIP TO	CUSTOMER REFERENCE	INVOICE AMOUNT
27	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2797 11-23-94	
28	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2467 11-24-94	
29	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2806 11-28-94	
30	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2770 11-29-94	
31	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2809 11-30-94	
32	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2772 12-1-94	
33	12/21/94	RAO 24-FT. LAUDERDALE	T8 DY2909 12-2-94	
34	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2810 12-5-94	
36	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2811 12-7-94	
37	12/21/94	RAO 24-FT. LAUDERDALE	T8 EP2812 12-8-94	
43	12/28/94	RAO 24-FT. LAUDERDALE	C8 e22925 12-6-94	
44	12/28/94	RAO 24-FT. LAUDERDALE	T8 DY2950 12-9-94	
35	12/28/94	RAO 24-FT. LAUDERDALE	T8 EP2905 12-12-94	
46	12/28/94	RAO 24-FT. LAUDERDALE	T8 EP2814 12-13-94	
57	12/28/94	RAO 24-FT. LAUDERDALE	T8 EP2940 12-14-94	
38	12/29/94	RAO 24-FT. LAUDERDALE	T8 EP2944 12-15-94	
70	12/29/94	RAO 24-FT. LAUDERDALE	T8 EP2815 12-16-94	
80	12/30/94	RAO 24-FT. LAUDERDALE	C8 e23027 12-19-94	

TOTAL INVOICE AMOUNT 8,159.60

*** END OF REPORT **

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MALCO PLASTICS CONSOLIDATED BILLING

PAGE 1

E 06:54

DETAIL BY INVOICE NUMBER

INVOICE/SOLD TO:

SOUTHERN BELL

17 W 53 SOUTHERN BELL CENTER

675 W. PEACHTREE STREET

ATLANTA

GA 30375

ATTN: A. LEVERT HOOD

CONSOLIDATED INVOICE NUMBER: 609671

DATE: 12/30/94

AMOUNT: 8,265.70

A	B	C	D	E
INVOICE SER	INVOICE DATE	SHIP TO	CUSTOMER REFERENCE	INVOICE AMOUNT
439	12/21/94	RAO 71-CHARLOTTE	T# EF2809 11-30-94	
440	12/21/94	RAO 71-CHARLOTTE	T# EF2772 12-1-94	
441	12/21/94	RAO 71-CHARLOTTE	T# EF2909 12-2-94	
443	12/21/94	RAO 71-CHARLOTTE	T# EF2925 12-6-94	
448	12/28/94	RAO 71-CHARLOTTE	T# EF2467 11-28-94	
449	12/28/94	RAO 71-CHARLOTTE	T# EF2770 11-29-94	
450	12/28/94	RAO 71-CHARLOTTE	T# EF2810 12-5-94	
451	12/28/94	RAO 71-CHARLOTTE	T# EF2811 12-7-94	
452	12/28/94	RAO 71-CHARLOTTE	T# EF2812 12-8-94	
453	12/28/94	RAO 71-CHARLOTTE	T# EF2905 12-12-94	
454	12/28/94	RAO 71-CHARLOTTE	T# EF2814 12-13-94	
455	12/28/94	RAO 71-CHARLOTTE	T# EF2940 12-14-94	
457	12/29/94	RAO 71-CHARLOTTE	T# EF2950 12-9-94	
458	12/29/94	RAO 71-CHARLOTTE	T# EF3027 12-19-94	
459	12/30/94	RAO 71-CHARLOTTE	T# EF2944 12-15-94	
TOTAL INVOICE AMOUNT				8,265.70

*** END OF REPORT **

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03 JAN 95
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MALCO PLASTICS CONSOLIDATED BILLING
DETAIL BY INVOICE NUMBER

PAGE 1

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INVOICE/SOLD TO:	CONSOLIDATED INVOICE NUMBER: 609472
SOUTHERN BELL	DATE 12/30/94
17 H 53 SOUTHERN BELL CENTER	AMOUNT: 8,276.40
675 W. PEACHTREE STREET	
ATLANTA GA 30375	
ATTN: A. LEVERT HOOD	

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A B C			D	E
INVOICE NUMBER	INVOICE DATE	SHIP TO	CUSTOMER REFERENCE	INVOICE AMOUNT
444	12/24/94	RAO 22-JACKSONVILLE	T8 EF2806 11-28-94	
445	12/24/94	RAO 22-JACKSONVILLE	T8 EF2770 11-29-94	
446	12/24/94	RAO 22-JACKSONVILLE	T8 EF2409 11-30-94	
447	12/24/94	RAO 22-JACKSONVILLE	T8 EF2772 12-1-94	
448	12/24/94	RAO 22-JACKSONVILLE	T8 EF2909 12-2-94	
449	12/24/94	RAO 22-JACKSONVILLE	T8 eF2925 12-6-94	
450	12/24/94	RAO 22-JACKSONVILLE	T8 EF2811 12-7-94	
451	12/24/94	RAO 22-JACKSONVILLE	T8 EF2812 12-8-94	
452	12/24/94	RAO 22-JACKSONVILLE	T8 EF2950 12-9-94	
456	12/28/94	RAO 22-JACKSONVILLE	T8 EF2905 12-12-94	
457	12/28/94	RAO 22-JACKSONVILLE	T8 EF2814 12-13-94	
458	12/28/94	RAO 22-JACKSONVILLE	T8 EF2940 12-14-94	
459	12/28/94	RAO 22-JACKSONVILLE	T8 EF2944 12-15-94	
460	12/29/94	RAO 22-JACKSONVILLE	T8 EF2815 12-16-94	
461	12/29/94	RAO 22-JACKSONVILLE	T8 eF3027 12-19-94	
462	12/30/94	RAO 22-JACKSONVILLE	T8 EF2810 12-5-94	
			TOTAL INVOICE AMOUNT	8,276.40

*** END OF REPORT **

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PLASTICS CONSOLIDATED BILLING

PAGE 1

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DETAIL BY INVOICE NUMBER

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INVOICE/SOLD TO:	CONSOLIDATED INVOICE NUMBER	609473
SOUTHERN BELL	DATE	12/30/94
17 H 53 SOUTHERN BELL CENTER	AMOUNT	7,993.31
675 W. PEACHTREE STREET		
ATLANTA GA 30375		
ATTN: A. LEVERT HOOD		

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A	B	C	D	E
INVOICE	INVOICE			INVOICE
NO.	DATE	SHIP TO	CUSTOMER REFERENCE	AMOUNT
1453	12/21/94	RAO 32-MACON	TR EP2806 11-28-94	
1454	12/21/94	RAO 32-MACON	TR EP2770 11-29-94	
1455	12/21/94	RAO 32-MACON	TR EP2809 11-30-94	
1456	12/21/94	RAO 32-MACON	TR EP2772 12-1-94	
1457	12/21/94	RAO 32-MACON	TR EP2909 12-2-94	
1458	12/21/94	RAO 32-MACON	TR EP2810 12-5-94	
1459	12/21/94	RAO 32-MACON	TR EP2925 12-6-94	
1460	12/21/94	RAO 32-MACON	TR EP2811 12-7-94	
1461	12/21/94	RAO 32-MACON	TR EP2812 12-8-94	
1462	12/21/94	RAO 32-MACON	TR EP2905 12-12-94	
1460	12/28/94	RAO 32-MACON	TR EP2950 12-9-94	
1461	12/28/94	RAO 32-MACON	TR EP2940 12-14-94	
1462	12/28/94	RAO 32-MACON	TR EP2944 12-15-94	
1463	12/29/94	RAO 32-MACON	TR EP2814 12-13-94	
			TOTAL INVOICE AMOUNT	7,993.31

*** END OF REPORT **

(22)

187P

12/31/95

01-09-95 02:24PM

P20/

E 03 JAN 95

MALCO PLASTICS CONSOLIDATED BILLING
DETAIL BY INVOICE NUMBER

PAGE 1

2 E 04:56

.....
 3 INVOICE/SOLD TO CONSOLIDATED INVOICE NUMBER: 409674
 4 BELLSOUTH SERVICES INC DATE 12/30/94
 5 SUP 40 SOUTHERN BELL CENTER AMOUNT 176.14
 6 675 WEST PEACHTREE STREET
 7 ATLANTA GA 30375
 8 ATTN: JAY JACKSON
 9

A INVOICE SER	B INVOICE DATE	C SHIP TO	D CUSTOMER REFERENCE	E INVOICE AMOUNT
1 M63	12/21/94	FARMERS TELEPHONE COOP.	FAX SHEETS	
2 M65	12/21/94	ROANOKE TELEPHONE COMPANY	FAX SHEETS	
3 M66	12/21/94	PINE BELT TELEPHONE CO.	FAX SHEETS	
4 M67	12/21/94	BAY SPRINGS TELEPHONE CO.	FAX SHEET	
5 M68	12/21/94	BAY SPRINGS TELEPHONE CO.	FAX SHEETS	
6 M69	12/21/94	BAY SPRINGS TELEPHONE CO.	FAX SHEETS	
7 M70	12/21/94	PEOPLES TELEPHONE CO.	FAX SHEETS	
8 M71	12/21/94	PEOPLES TELEPHONE CO.	FAX SHEETS	
9 M72	12/21/94	CROCKETT TELEPHONE CO.	FAX SHEETS	
10 M73	12/21/94	CROCKETT TELEPHONE CO.	FAX SHEETS	
11 M74	12/21/94	CROCKETT TELEPHONE CO.	FAX SHEETS	
12 M75	12/21/94	WEST TENN. TELEPHONE CO.	FAX SHEETS	
13 M76	12/21/94	DECATUR TELEPHONE CO.	FAX SHEETS	
14 M77	12/21/94	BRUCE TELEPHONE	FAX SHEETS	
15 M78	12/21/94	hayneville telephone	FAX SHEET	
16 M79	12/21/94	milly telephone	FAX SHEETS	
17 M816	12/29/94	FARMERS TELEPHONE COOP.	FAX SHEETS	
18 M817	12/29/94	ROANOKE TELEPHONE COMPANY	FAX SHEETS	
19 M853	12/30/94	PINE BELT TELEPHONE CO.	fax sheets	
20 M854	12/30/94	BAY SPRINGS TELEPHONE CO.	fax sheets	
21 M855	12/30/94	PEOPLES TELEPHONE CO.	fax sheets	
22 M856	12/30/94	CROCKETT TELEPHONE CO.	fax sheets	
23 M857	12/30/94	hayneville telephone	fax sheet	
			TOTAL INVOICE AMOUNT	176.14

34

*** END OF REPORT **

12/31/95

MEMORANDUM
AUGUST 3, 1995

TO: BUD HALBERT, AFA, TALLAHASSEE
FROM: RUTH K. YOUNG, REGULATORY ANALYST, MIAMI

RE: SELECTION OF SAMPLE FOR SBT

BUD, WE HAVE GONE THROUGH THE FREQUENCY DISTRIBUTIONS AND MADE THE FOLLOWING SELECTIONS: \otimes

- $\frac{43-1}{5-2}$ ACCOUNT 6121 ALL ITEMS OVER \$100,000; WHICH IS 64 ITEMS AND ALL CREDITS LESS THAN \$100,000.
- $\frac{43-1}{5-5}$ ACCOUNT 6122 ALL ITEMS OVER \$40,000; WHICH IS 32 ITEMS AND EVERYTHING LESS THAN NEGATIVE \$40,000.
- $\frac{43-1}{5-4}$ ACCOUNT 6124 ALL ITEMS OVER \$60,000 WHICH IS 23 ITEMS. EVERYTHING LESS THAN NEGATIVE \$60,000.
- $\frac{43-1}{5-3}$ ACCOUNT 6611 ALL ITEMS OVER \$100,000 WHICH IS 30 ITEMS.. EVERYTHING LESS THAN NEGATIVE \$100,000.
- $\frac{43-1}{5-6}$ ACCOUNT 6612 ALL ITEMS OVER \$900,000 WHICH IS 30 ITEMS AND ALL ITEMS LESS THAN NEGATIVE \$900,000.
- $\frac{43-1}{5-7}$ ACCOUNT 6613 ALL ITEMS OVER \$180,000 WHICH IS 24 ITEMS. ALL ITEMS LESS THAN NEGATIVE \$180,000.
- $\frac{43-1}{5-8}$ ACCOUNT 6623 ALL ITEMS OVER \$98,000 WHICH ARE 20 ITEM;
ALL ITEMS LESS THAN NEGATIVE \$98,000.

FOR AMOUNTS \$0 TO \$98,000, SELECT 25 ITEMS AT RANDOM.
- $\frac{43-1}{5-9}$ ACCOUNT 6712 ALL ITEMS OVER \$20,000 WHICH ARE 22 ITEMS. ALL ITEMS LESS THAN NEGATIVE \$20,000.
- $\frac{43-1}{5-10}$ ACCOUNT 6722 ALL ITEMS OVER \$180,000 WHICH ARE 7 ITEMS. ALL ITEMS LESS THAN NEGATIVE \$180,000.

FOR AMOUNTS \$0 TO \$180,000 SELECT 50 ITEMS AT RANDOM.
- $\frac{43-1}{5-11}$ ACCOUNT 6723 ALL ITEMS OVER \$160,000 WHICH ARE 11 ITEMS. ALL ITEMS LESS THAN NEGATIVE \$160,000.
- $\frac{43-1}{5-12}$ ACCOUNT 6724 ALL ITEMS OVER \$220,000 WHICH ARE 36 ITEMS; ALL ITEMS LESS THAN NEGATIVE \$220,000.

FOR AMOUNTS \$0 - \$220,000 SELECT 25 ITEMS AT RANDOM.
- $\frac{43-1}{5-13}$ ACCOUNT 6725 ALL ITEMS OVER \$200,000 WHICH ARE 5 ITEMS. ALL ITEMS LESS THAN NEGATIVE \$200,000.

FOR AMOUNTS \$0 TO \$200,000 SELECT 25 ITEMS AT RANDOM.

$\frac{43-1}{5-14}$
Dec 14 6411 See WP 44f
pg 2 here

\otimes Staff basis for
Selection is on WP 43-1
5-1

Frequency Distributions
are on $\frac{43-1}{5-2}$ thru $\frac{43-1}{5-14}$

p. 22

Southern Bell Telephone & Telegraph
 Sample Selection
 TVE 12/31/94

9/6/95
 8/2/95

Acct 6121.100	12/31/92	12/31/94
under at \$40,000	70.96%	77% of total \$
under 100,000	90.79%	81.08% of total \$
over 100,000	36 items	64 items

Because most of the increase in the account appears to be in items over \$100,000, we decided to select the 64 items over \$100,000 & all credits less than \$100,000

Acct 6122 went up 10% 12/31/94

over \$40,000 32 items & represent 63.07% of total dollars therefore staff decided to concentrate on the 32 items. Everything over \$40,000 and negative \$40,000

Acct. 6124 went up over 10% 12/31/94

over \$60,000 23 items make up 67% of the total dollars

Acct. 6611 increase over 10% 12/31/94 PRODUCT MANAGEMENT reason for selection based on the large \$ went up 8% from 1993

43-1
 5-1

30 items make up 33% of the account therefore staff will request 30 items over \$100,000 and everything less than negative \$100,000. Since the account only increased 5% & this was selected because of high dollar amounts in the account, staff decided to audit large amount

43-1
 5-1

Southern Bell Telephone & Telegraph
Sample selection
TAE 12/31/94

JL
8/1/95

Account 6612 SALES -

Possibility of 13 months charges from BCI

30 items over \$900,000 make up 75% of \$
therefore staff will request 30 items over \$900,000
and all items less than negative \$900,000.

Account 6613 - over 10% increase

50% of the account is 24 items over \$180,000.
therefore staff will concentrate on 24 items over \$180,000
and all items less than negative \$180,000.

acct. 6712 - Planning increase over 10%

22 items make up 49% of the amount over \$20,000
therefore, staff will concentrate on 22 items over \$20,000
and all items less than negative \$20,000.

acct 6722 External Relations

7 items over \$180,000 and less than ^{everything} \$180,000
50 items 0 - 180,000

Items 0 - 180,000 represent 93% of the total dollars.

acct 6723 - Human Resources - increase 45%

Company's explanation for the increase seems reasonable
therefore staff will select 11 items over \$160,000
which represent 15% of the account

263

43-1
5-1

P_a

Southern Bell Telephone & Telegraph
Sample Selection
TYE 12/31/94

YL
8/1/95

6724 - Information Management - increased 65%
from 1993.

36 items over \$220,000 represent 18% of the account
staff will request all 36 items over \$200,000 and
everything less than negative \$220,000 and
25 items 0 - \$220,000.

6725 - Legal went up 13% from 1993

over 200,000 \$ items 10% of the total dollars
Therefore staff will request 5 items over \$200,000 +
everything less than negative \$200,000
0 - 200,000 25 items to get a judgemental
sample to determine if invoices are allocated
to reg. money correctly

6623 - Customer Service - Selected because
of large \$ on the account balance. Increase
4% 93-94

Items over \$98,000 are 13% of \$, Select
all items over \$98,000 for a total of 20
As this was not sampled last audit + because of large \$
Select 25 of items from 0 - \$98,000

(sect 6411 - Poles) up. Selected because of
high increases. All items over \$340,000 add
up to 95% of the amount in account.
Total of 13 records

43-
5-1

FBP
Sample Selection

WV
9/6/85
Pg 8/23/85

Acc 46611 - We asked for a frequency
distribution before the acct was
reconciled. The # of records changed
so a new frequency dist was
run (See 42-1). This did not

change the 30 items that make up approx
33% of account so stayed with original
30 items to sample

42-1
5-1
1

(AFAD-EDP PVCO1 DETAIL)

07/31/95

FREQUENCY DISTRIBUTION FOR ACCOUNT 6121 1000

RANGE	COUNT	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL	PERCENT OF RECORDS	CUMULATIVE PERCENT OF TOTAL	PERCENT OF TOTAL
LESS THAN	0.0	6646	4.47	4.47	-13782196.73	-19.24	-19.24
0.0 -	20000.00	141467	95.24	99.72	58001234.14	80.95	61.72
20000.00 -	40000.00	233	0.16	99.87	6627118.47	9.25	70.96
40000.00 -	60000.00	83	0.06	99.93	3949044.10	5.51	76.48
60000.00 -	80000.00	20	0.01	99.94	1422856.87	1.99	78.46
80000.00 -	100000.00	21	0.01	99.96	1874939.25	2.62	81.08
100000.00 -	120000.00	13	0.01	99.97	1356963.96	1.89	82.97
120000.00 -	140000.00	13	0.01	99.97	1744230.00	2.43	85.41
140000.00 -	160000.00	6	0.00	99.98	906536.50	1.27	86.67
160000.00 -	180000.00	7	0.00	99.98	1141992.38	1.59	88.27
180000.00 -	200000.00	1	0.00	99.98	182204.53	0.25	88.52
200000.00 -	220000.00	1	0.00	99.98	203614.48	0.28	88.80
220000.00 -	240000.00	11	0.01	99.99	2458238.50	3.43	92.24
240000.00 -	260000.00	1	0.00	99.99	251544.00	0.35	92.59
260000.00 -	280000.00	1	0.00	99.99	267400.00	0.37	92.96
280000.00 -	300000.00	1	0.00	99.99	291414.80	0.41	93.37
300000.00 -	320000.00	1	0.00	99.99	308608.19	0.43	93.80
320000.00 -	340000.00	1	0.00	100.00	320002.39	0.45	94.24
340000.00 -	360000.00	0	0.0	100.00	0.0	0.0	94.24
360000.00 -	380000.00	0	0.0	100.00	0.0	0.0	94.24
380000.00 -	400000.00	1	0.00	100.00	391460.00	0.55	94.79
400000.00 -	420000.00	0	0.0	100.00	0.0	0.0	94.79
420000.00 -	440000.00	0	0.0	100.00	0.0	0.0	94.79
440000.00 -	460000.00	1	0.00	100.00	456566.00	0.64	95.43
460000.00 -	480000.00	0	0.0	100.00	0.0	0.0	95.43

Total \$ agree w/ $\frac{43-1}{2-1}$ which are MR Ledger Totals

(1)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
480000.00 - 500000.00	0	0.0	0.0	100.00	0.0	0.0
500000.00 - 520000.00	0	0.0	0.0	100.00	0.0	0.0
520000.00 - 540000.00	0	0.0	0.0	100.00	0.0	0.0
540000.00 - 560000.00	3	0.00	0.00	100.00	1665867.85	2.33
560000.00 - 580000.00	0	0.0	0.0	100.00	0.0	0.0
580000.00 - 600000.00	0	0.0	0.0	100.00	0.0	0.0
600000.00 - 620000.00	0	0.0	0.0	100.00	0.0	0.0
620000.00 - 640000.00	0	0.0	0.0	100.00	0.0	0.0
640000.00 - 660000.00	1	0.00	0.00	100.00	644194.92	0.90
660000.00 - 680000.00	0	0.0	0.0	100.00	0.0	0.0
680000.00 - 700000.00	0	0.0	0.0	100.00	0.0	0.0
700000.00 - 720000.00	0	0.0	0.0	100.00	0.0	0.0
720000.00 - 740000.00	0	0.0	0.0	100.00	0.0	0.0
740000.00 - 760000.00	0	0.0	0.0	100.00	0.0	0.0
760000.00 - 780000.00	0	0.0	0.0	100.00	0.0	0.0
780000.00 - 800000.00	0	0.0	0.0	100.00	0.0	0.0
800000.00 - 820000.00	0	0.0	0.0	100.00	0.0	0.0
820000.00 - 840000.00	0	0.0	0.0	100.00	0.0	0.0
840000.00 - 860000.00	0	0.0	0.0	100.00	0.0	0.0
860000.00 - 880000.00	0	0.0	0.0	100.00	0.0	0.0
880000.00 - 900000.00	0	0.0	0.0	100.00	0.0	0.0
900000.00 - 920000.00	0	0.0	0.0	100.00	0.0	0.0
920000.00 - 940000.00	0	0.0	0.0	100.00	0.0	0.0
940000.00 - 960000.00	0	0.0	0.0	100.00	0.0	0.0
960000.00 - 980000.00	1	0.00	0.00	100.00	966292.42	1.35
980000.00 - 1000000.00	0	0.0	0.0	100.00	0.0	0.0

(2)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	100.00
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	100.00
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	100.00
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	100.00
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	100.00
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	100.00
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	100.00
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	100.00
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	100.00
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	100.00
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	100.00
1220000.00 - 1240000.00	0	0.0	100.00	0.0	0.0	100.00
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	100.00
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	100.00
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	100.00
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	100.00
1320000.00 - 1340000.00	0	0.0	100.00	0.0	0.0	100.00
1340000.00 - 1360000.00	0	0.0	100.00	0.0	0.0	100.00
1360000.00 - 1380000.00	0	0.0	100.00	0.0	0.0	100.00
1380000.00 - 1400000.00	0	0.0	100.00	0.0	0.0	100.00
1400000.00 - 1420000.00	0	0.0	100.00	0.0	0.0	100.00
1420000.00 - 1440000.00	0	0.0	100.00	0.0	0.0	100.00
1440000.00 - 1460000.00	0	0.0	100.00	0.0	0.0	100.00
1460000.00 - 1480000.00	0	0.0	100.00	0.0	0.0	100.00
1480000.00 - 1500000.00	0	0.0	100.00	0.0	0.0	100.00
1500000.00 - 1520000.00	0	0.0	100.00	0.0	0.0	100.00

(u)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
1520000.00 - 1540000.00	0	0.0	100.00	0.0	0.0	100.00
1540000.00 - 1560000.00	0	0.0	100.00	0.0	0.0	100.00
1560000.00 - 1580000.00	0	0.0	100.00	0.0	0.0	100.00
1580000.00 - 1600000.00	0	0.0	100.00	0.0	0.0	100.00
1600000.00 - 1620000.00	0	0.0	100.00	0.0	0.0	100.00
1620000.00 - 1640000.00	0	0.0	100.00	0.0	0.0	100.00
1640000.00 - 1660000.00	0	0.0	100.00	0.0	0.0	100.00
1660000.00 - 1680000.00	0	0.0	100.00	0.0	0.0	100.00
1680000.00 - 1700000.00	0	0.0	100.00	0.0	0.0	100.00
1700000.00 - 1720000.00	0	0.0	100.00	0.0	0.0	100.00
1720000.00 - 1740000.00	0	0.0	100.00	0.0	0.0	100.00
1740000.00 - 1760000.00	0	0.0	100.00	0.0	0.0	100.00
1760000.00 - 1780000.00	0	0.0	100.00	0.0	0.0	100.00
1780000.00 - 1800000.00	0	0.0	100.00	0.0	0.0	100.00
1800000.00 - 1820000.00	0	0.0	100.00	0.0	0.0	100.00
1820000.00 - 1840000.00	0	0.0	100.00	0.0	0.0	100.00
1840000.00 - 1860000.00	0	0.0	100.00	0.0	0.0	100.00
1860000.00 - 1880000.00	0	0.0	100.00	0.0	0.0	100.00
1880000.00 - 1900000.00	0	0.0	100.00	0.0	0.0	100.00
1900000.00 - 1920000.00	0	0.0	100.00	0.0	0.0	100.00
1920000.00 - 1940000.00	0	0.0	100.00	0.0	0.0	100.00
1940000.00 - 1960000.00	0	0.0	100.00	0.0	0.0	100.00
1960000.00 - 1980000.00	0	0.0	100.00	0.0	0.0	100.00
1980000.00 - 2000000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 2000000.00	0	0.0	100.00	0.0	0.0	100.00

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACD 61222000

(AFAD-EDP PWD1 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0	0	0.00	0.00	0	0.00	0.00
0	124	2.38	2.38	124	14.61	14.61
2000.00	5045	96.63	99.00	5169	42.93	28.32
4000.00	20	0.38	99.38	5189	8.61	36.93
6000.00	9	0.17	99.56	5198	6.95	43.88
8000.00	3	0.06	99.62	5201	3.10	46.99
10000.00	7	0.13	99.75	5208	9.94	56.93
12000.00	2	0.04	99.79	5210	3.44	60.37
14000.00	0	0.00	99.79	5210	0.00	60.37
16000.00	0	0.00	99.79	5210	0.00	60.37
18000.00	2	0.04	99.83	5212	5.19	65.56
20000.00	3	0.06	99.89	5215	8.80	74.36
22000.00	1	0.02	99.90	5216	3.19	77.55
24000.00	2	0.04	99.94	5218	6.79	84.34
26000.00	1	0.02	99.96	5219	3.87	88.21
28000.00	1	0.02	99.98	5220	4.51	92.72
30000.00	0	0.00	99.98	5220	0.00	92.72
32000.00	0	0.00	99.98	5220	0.00	92.72
34000.00	0	0.00	99.98	5220	0.00	92.72
36000.00	0	0.00	99.98	5220	0.00	92.72
38000.00	0	0.00	99.98	5220	0.00	92.72
40000.00	0	0.00	99.98	5220	0.00	92.72
42000.00	0	0.00	99.98	5220	0.00	92.72
44000.00	0	0.00	99.98	5220	0.00	92.72
46000.00	1	0.02	100.00	5221	7.28	100.00
48000.00	0	0.00	100.00	5221	0.00	100.00
50000.00	0	0.00	100.00	5221	0.00	100.00
52000.00	0	0.00	100.00	5221	0.00	100.00
54000.00	0	0.00	100.00	5221	0.00	100.00
56000.00	0	0.00	100.00	5221	0.00	100.00
58000.00	0	0.00	100.00	5221	0.00	100.00
60000.00	0	0.00	100.00	5221	0.00	100.00
62000.00	0	0.00	100.00	5221	0.00	100.00
64000.00	0	0.00	100.00	5221	0.00	100.00
66000.00	0	0.00	100.00	5221	0.00	100.00
68000.00	0	0.00	100.00	5221	0.00	100.00
70000.00	0	0.00	100.00	5221	0.00	100.00
72000.00	0	0.00	100.00	5221	0.00	100.00
74000.00	0	0.00	100.00	5221	0.00	100.00
76000.00	0	0.00	100.00	5221	0.00	100.00
78000.00	0	0.00	100.00	5221	0.00	100.00
80000.00	0	0.00	100.00	5221	0.00	100.00
82000.00	0	0.00	100.00	5221	0.00	100.00
84000.00	0	0.00	100.00	5221	0.00	100.00
86000.00	0	0.00	100.00	5221	0.00	100.00
88000.00	0	0.00	100.00	5221	0.00	100.00
90000.00	0	0.00	100.00	5221	0.00	100.00
92000.00	0	0.00	100.00	5221	0.00	100.00
94000.00	0	0.00	100.00	5221	0.00	100.00
96000.00	0	0.00	100.00	5221	0.00	100.00
98000.00	0	0.00	100.00	5221	0.00	100.00
100000.00	0	0.00	100.00	5221	0.00	100.00
102000.00	0	0.00	100.00	5221	0.00	100.00
104000.00	0	0.00	100.00	5221	0.00	100.00
106000.00	0	0.00	100.00	5221	0.00	100.00
108000.00	0	0.00	100.00	5221	0.00	100.00
110000.00	0	0.00	100.00	5221	0.00	100.00
112000.00	0	0.00	100.00	5221	0.00	100.00
114000.00	0	0.00	100.00	5221	0.00	100.00
116000.00	0	0.00	100.00	5221	0.00	100.00
118000.00	0	0.00	100.00	5221	0.00	100.00
120000.00	0	0.00	100.00	5221	0.00	100.00
122000.00	0	0.00	100.00	5221	0.00	100.00
124000.00	0	0.00	100.00	5221	0.00	100.00

2678
 Frequency Dist
 Prepared by B. Halbert

WJ/6/95
 R8/3/95

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 61222000
 (AFAD-EDP PVC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	100.00
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	100.00
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	100.00
1320000.00 - 1340000.00	0	0.0	100.00	0.0	0.0	100.00
1340000.00 - 1360000.00	0	0.0	100.00	0.0	0.0	100.00
1360000.00 - 1380000.00	0	0.0	100.00	0.0	0.0	100.00
1380000.00 - 1400000.00	0	0.0	100.00	0.0	0.0	100.00
1400000.00 - 1420000.00	0	0.0	100.00	0.0	0.0	100.00
1420000.00 - 1440000.00	0	0.0	100.00	0.0	0.0	100.00
1440000.00 - 1460000.00	0	0.0	100.00	0.0	0.0	100.00
1460000.00 - 1480000.00	0	0.0	100.00	0.0	0.0	100.00
1480000.00 - 1500000.00	0	0.0	100.00	0.0	0.0	100.00
1500000.00 - 1520000.00	0	0.0	100.00	0.0	0.0	100.00
1520000.00 - 1540000.00	0	0.0	100.00	0.0	0.0	100.00
1540000.00 - 1560000.00	0	0.0	100.00	0.0	0.0	100.00
1560000.00 - 1580000.00	0	0.0	100.00	0.0	0.0	100.00
1580000.00 - 1600000.00	0	0.0	100.00	0.0	0.0	100.00
1600000.00 - 1620000.00	0	0.0	100.00	0.0	0.0	100.00
1620000.00 - 1640000.00	0	0.0	100.00	0.0	0.0	100.00
1640000.00 - 1660000.00	0	0.0	100.00	0.0	0.0	100.00
1660000.00 - 1680000.00	0	0.0	100.00	0.0	0.0	100.00
1680000.00 - 1700000.00	0	0.0	100.00	0.0	0.0	100.00
1700000.00 - 1720000.00	0	0.0	100.00	0.0	0.0	100.00
1720000.00 - 1740000.00	0	0.0	100.00	0.0	0.0	100.00
1740000.00 - 1760000.00	0	0.0	100.00	0.0	0.0	100.00
1760000.00 - 1780000.00	0	0.0	100.00	0.0	0.0	100.00
1780000.00 - 1800000.00	0	0.0	100.00	0.0	0.0	100.00
1800000.00 - 1820000.00	0	0.0	100.00	0.0	0.0	100.00
1820000.00 - 1840000.00	0	0.0	100.00	0.0	0.0	100.00
1840000.00 - 1860000.00	0	0.0	100.00	0.0	0.0	100.00
1860000.00 - 1880000.00	0	0.0	100.00	0.0	0.0	100.00
1880000.00 - 1900000.00	0	0.0	100.00	0.0	0.0	100.00
1900000.00 - 1920000.00	0	0.0	100.00	0.0	0.0	100.00
1920000.00 - 1940000.00	0	0.0	100.00	0.0	0.0	100.00
1940000.00 - 1960000.00	0	0.0	100.00	0.0	0.0	100.00
1960000.00 - 1980000.00	0	0.0	100.00	0.0	0.0	100.00
1980000.00 - 2000000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 2000000.00	0	0.0	100.00	0.0	0.0	100.00

TOTAL 5221 100.00 6504993.47 ✓ 100.00

AVERAGE - 1245.93

STANDARD DEVIATION - 13122.32

STANDARD ERROR OF THE MEAN - 181.61

RANGE - 679323.34 MINIMUM - -205888.23 MAXIMUM - 473495.11

$\frac{43-1}{2-1}$

✓ = Total agrees w/ $\frac{43-1}{2-1}$ which agrees w/ MR Ledger

(2)

$\frac{43}{5} = 8.6$

1

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	0	0.00	0.00	0.00	0.00
20000.00	33	0.06	0.06	6.93	6.93
40000.00	12	0.02	0.08	4.70	11.63
60000.00	4	0.01	0.09	2.18	13.81
80000.00	0	0.00	0.09	0.00	13.81
100000.00	0	0.00	0.09	0.00	13.81
120000.00	0	0.00	0.09	0.00	13.81
140000.00	3	0.01	0.10	3.14	16.95
160000.00	0	0.00	0.10	0.00	16.95
180000.00	2	0.00	0.10	2.76	19.71
200000.00	1	0.00	0.10	1.60	21.31
220000.00	1	0.00	0.10	1.63	22.94
240000.00	3	0.01	0.11	5.57	28.51
260000.00	1	0.00	0.11	1.98	30.49
280000.00	0	0.00	0.11	0.00	30.49
300000.00	1	0.00	0.11	2.54	33.03
320000.00	1	0.00	0.11	2.54	35.57
340000.00	0	0.00	0.11	0.00	35.57
360000.00	1	0.00	0.11	2.98	38.55
380000.00	0	0.00	0.11	0.00	38.55
400000.00	0	0.00	0.11	0.00	38.55
420000.00	0	0.00	0.11	0.00	38.55
440000.00	0	0.00	0.11	0.00	38.55
460000.00	0	0.00	0.11	0.00	38.55
480000.00	0	0.00	0.11	0.00	38.55
500000.00	0	0.00	0.11	0.00	38.55
520000.00	1	0.00	0.11	4.29	42.84
540000.00	1	0.00	0.11	4.48	47.32
560000.00	0	0.00	0.11	0.00	47.32
580000.00	0	0.00	0.11	0.00	47.32
600000.00	0	0.00	0.11	0.00	47.32
620000.00	0	0.00	0.11	0.00	47.32
640000.00	0	0.00	0.11	0.00	47.32
660000.00	0	0.00	0.11	0.00	47.32
680000.00	0	0.00	0.11	0.00	47.32
700000.00	0	0.00	0.11	0.00	47.32
720000.00	0	0.00	0.11	0.00	47.32
740000.00	0	0.00	0.11	0.00	47.32
760000.00	0	0.00	0.11	0.00	47.32
780000.00	0	0.00	0.11	0.00	47.32
800000.00	0	0.00	0.11	0.00	47.32
820000.00	0	0.00	0.11	0.00	47.32
840000.00	0	0.00	0.11	0.00	47.32
860000.00	0	0.00	0.11	0.00	47.32
880000.00	0	0.00	0.11	0.00	47.32
900000.00	0	0.00	0.11	0.00	47.32
920000.00	0	0.00	0.11	0.00	47.32
940000.00	0	0.00	0.11	0.00	47.32
960000.00	1	0.00	0.11	7.71	55.03
980000.00	0	0.00	0.11	0.00	55.03
1000000.00	0	0.00	0.11	0.00	55.03
1020000.00	0	0.00	0.11	0.00	55.03
1040000.00	0	0.00	0.11	0.00	55.03
1060000.00	0	0.00	0.11	0.00	55.03
1080000.00	0	0.00	0.11	0.00	55.03
1100000.00	0	0.00	0.11	0.00	55.03
1120000.00	0	0.00	0.11	0.00	55.03
1140000.00	0	0.00	0.11	0.00	55.03
1160000.00	0	0.00	0.11	0.00	55.03
1180000.00	0	0.00	0.11	0.00	55.03
1200000.00	0	0.00	0.11	0.00	55.03
1220000.00	0	0.00	0.11	0.00	55.03
1240000.00	0	0.00	0.11	0.00	55.03
1260000.00	0	0.00	0.11	0.00	55.03
1280000.00	0	0.00	0.11	0.00	55.03
1300000.00	0	0.00	0.11	0.00	55.03
TOTAL	1831	3.45	100.00	100.00	100.00

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 61241020 (AFAD-EDP PWC01 DETAIL)

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 66110000
(AFAD-EDP PV001 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	3588	3.20	3.20	-2168178.50	-10.79	-10.79
0.0 - 20000.00	108325	96.71	99.92	12802645.95	63.71	52.92
20000.00 - 40000.00	30	0.03	99.94	814122.66	4.05	56.98
40000.00 - 60000.00	19	0.02	99.96	889263.20	4.43	61.40
60000.00 - 80000.00	7	0.01	99.97	461288.59	2.30	63.70
80000.00 - 100000.00	7	0.01	99.97	641943.26	3.19	66.89
100000.00 - 120000.00	4	0.00	99.98	441608.45	2.20	69.09
120000.00 - 140000.00	3	0.00	99.98	361472.44	1.80	70.89
140000.00 - 160000.00	6	0.01	99.98	904337.22	4.50	75.39
160000.00 - 180000.00	1	0.00	99.99	164378.72	0.82	76.21
180000.00 - 200000.00	2	0.00	99.99	382714.90	1.90	78.11
200000.00 - 220000.00	3	0.00	99.99	610380.42	3.04	81.15
220000.00 - 240000.00	0	0.0	99.99	0.0	0.0	81.15
240000.00 - 260000.00	2	0.00	99.99	512158.45	2.55	83.70
260000.00 - 280000.00	1	0.00	99.99	269443.90	1.34	85.04
280000.00 - 300000.00	1	0.00	99.99	284437.05	1.42	86.45
300000.00 - 320000.00	1	0.00	99.99	303794.89	1.51	87.97
320000.00 - 340000.00	1	0.00	100.00	323125.67	1.61	89.57
340000.00 - 360000.00	1	0.00	100.00	358512.10	1.78	91.36
360000.00 - 380000.00	2	0.00	100.00	751332.56	3.74	95.10
380000.00 - 400000.00	0	0.0	100.00	0.0	0.0	95.10
400000.00 - 420000.00	0	0.0	100.00	0.0	0.0	95.10
420000.00 - 440000.00	0	0.0	100.00	0.0	0.0	95.10
440000.00 - 460000.00	0	0.0	100.00	0.0	0.0	95.10
460000.00 - 480000.00	0	0.0	100.00	0.0	0.0	95.10
480000.00 - 500000.00	2	0.00	100.00	984976.16	4.90	100.00
500000.00 - 520000.00	0	0.0	100.00	0.0	0.0	100.00
520000.00 - 540000.00	0	0.0	100.00	0.0	0.0	100.00
540000.00 - 560000.00	0	0.0	100.00	0.0	0.0	100.00
560000.00 - 580000.00	0	0.0	100.00	0.0	0.0	100.00
580000.00 - 600000.00	0	0.0	100.00	0.0	0.0	100.00
600000.00 - 620000.00	0	0.0	100.00	0.0	0.0	100.00
620000.00 - 640000.00	0	0.0	100.00	0.0	0.0	100.00
640000.00 - 660000.00	0	0.0	100.00	0.0	0.0	100.00
660000.00 - 680000.00	0	0.0	100.00	0.0	0.0	100.00
680000.00 - 700000.00	0	0.0	100.00	0.0	0.0	100.00
700000.00 - 720000.00	0	0.0	100.00	0.0	0.0	100.00
720000.00 - 740000.00	0	0.0	100.00	0.0	0.0	100.00
740000.00 - 760000.00	0	0.0	100.00	0.0	0.0	100.00
760000.00 - 780000.00	0	0.0	100.00	0.0	0.0	100.00
780000.00 - 800000.00	0	0.0	100.00	0.0	0.0	100.00
800000.00 - 820000.00	0	0.0	100.00	0.0	0.0	100.00
820000.00 - 840000.00	0	0.0	100.00	0.0	0.0	100.00
840000.00 - 860000.00	0	0.0	100.00	0.0	0.0	100.00
860000.00 - 880000.00	0	0.0	100.00	0.0	0.0	100.00
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	100.00
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	100.00
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	100.00
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	100.00
960000.00 - 980000.00	0	0.0	100.00	0.0	0.0	100.00
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	100.00
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	100.00
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	100.00
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	100.00
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	100.00
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	100.00
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	100.00
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	100.00
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	100.00
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	100.00
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	100.00
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	100.00
1220000.00 - 1240000.00	0	0.0	100.00	0.0	0.0	100.00
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	100.00
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	100.00
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	100.00
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	100.00

*This was a see record
13/5/5*

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 66110000
(AFAD-EDP PVC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0 0	3873	2.97	2.97	-2232739.91	-10.44	-10.44
0 0 - 20000.00	126254	96.95	99.93	14019228.29	65.53	55.10
20000.00 - 40000.00	30	0.02	99.95	814122.66	3.81	58.90
40000.00 - 60000.00	22	0.02	99.97	1035654.58	4.84	63.74
60000.00 - 80000.00	7	0.01	99.97	461288.59	2.16	65.90
80000.00 - 100000.00	7	0.01	99.98	641943.26	3.00	68.90
100000.00 - 120000.00	4	0.00	99.98	441608.45	2.06	70.97
120000.00 - 140000.00	3	0.00	99.98	361472.44	1.69	72.66
140000.00 - 160000.00	6	0.00	99.99	904337.22	4.23	76.88
160000.00 - 180000.00	1	0.00	99.99	164378.72	0.77	77.65
180000.00 - 200000.00	2	0.00	99.99	382714.90	1.79	79.44
200000.00 - 220000.00	3	0.00	99.99	610380.42	2.85	82.29
220000.00 - 240000.00	0	0.0	99.99	0.0	0.0	82.29
240000.00 - 260000.00	2	0.00	99.99	512158.45	2.39	84.69
260000.00 - 280000.00	1	0.00	99.99	269443.90	1.26	85.95
280000.00 - 300000.00	1	0.00	99.99	284437.05	1.33	87.28
300000.00 - 320000.00	1	0.00	100.00	303794.89	1.42	88.70
320000.00 - 340000.00	1	0.00	100.00	323125.67	1.51	90.21
340000.00 - 360000.00	1	0.00	100.00	358512.10	1.68	91.88
360000.00 - 380000.00	2	0.00	100.00	751332.56	3.51	95.40
380000.00 - 400000.00	0	0.0	100.00	0.0	0.0	95.40
400000.00 - 420000.00	0	0.0	100.00	0.0	0.0	95.40
420000.00 - 440000.00	0	0.0	100.00	0.0	0.0	95.40
440000.00 - 460000.00	0	0.0	100.00	0.0	0.0	95.40
460000.00 - 480000.00	0	0.0	100.00	0.0	0.0	95.40
480000.00 - 500000.00	2	0.00	100.00	984976.16	4.60	100.00
500000.00 - 520000.00	0	0.0	100.00	0.0	0.0	100.00
520000.00 - 540000.00	0	0.0	100.00	0.0	0.0	100.00
540000.00 - 560000.00	0	0.0	100.00	0.0	0.0	100.00
560000.00 - 580000.00	0	0.0	100.00	0.0	0.0	100.00
580000.00 - 600000.00	0	0.0	100.00	0.0	0.0	100.00
600000.00 - 620000.00	0	0.0	100.00	0.0	0.0	100.00
620000.00 - 640000.00	0	0.0	100.00	0.0	0.0	100.00
640000.00 - 660000.00	0	0.0	100.00	0.0	0.0	100.00
660000.00 - 680000.00	0	0.0	100.00	0.0	0.0	100.00
680000.00 - 700000.00	0	0.0	100.00	0.0	0.0	100.00
700000.00 - 720000.00	0	0.0	100.00	0.0	0.0	100.00
720000.00 - 740000.00	0	0.0	100.00	0.0	0.0	100.00
740000.00 - 760000.00	0	0.0	100.00	0.0	0.0	100.00
760000.00 - 780000.00	0	0.0	100.00	0.0	0.0	100.00
780000.00 - 800000.00	0	0.0	100.00	0.0	0.0	100.00
800000.00 - 820000.00	0	0.0	100.00	0.0	0.0	100.00
820000.00 - 840000.00	0	0.0	100.00	0.0	0.0	100.00
840000.00 - 860000.00	0	0.0	100.00	0.0	0.0	100.00
860000.00 - 880000.00	0	0.0	100.00	0.0	0.0	100.00
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	100.00
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	100.00
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	100.00
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	100.00
960000.00 - 980000.00	0	0.0	100.00	0.0	0.0	100.00
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	100.00
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	100.00
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	100.00
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	100.00
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	100.00
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	100.00
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	100.00
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	100.00
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	100.00
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	100.00
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	100.00
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	100.00
1220000.00 - 1240000.00	0	0.0	100.00	0.0	0.0	100.00
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	100.00
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	100.00
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	100.00

This revision does not change our logic for sample selection. Remains same P.

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 66110000
(AFAD-EDP PYC01 DETAIL)

RANGE COUNT PERCENT CUMULATIVE PERCENT OF RECORDS TOTAL PERCENT CUMULATIVE PERCENT OF TOTAL

130000.00	-	132000.00	0.0	0.0	100.00	0.0	0.0	100.00
132000.00	-	134000.00	0.0	0.0	100.00	0.0	0.0	100.00
134000.00	-	136000.00	0.0	0.0	100.00	0.0	0.0	100.00
136000.00	-	138000.00	0.0	0.0	100.00	0.0	0.0	100.00
138000.00	-	140000.00	0.0	0.0	100.00	0.0	0.0	100.00
140000.00	-	142000.00	0.0	0.0	100.00	0.0	0.0	100.00
142000.00	-	144000.00	0.0	0.0	100.00	0.0	0.0	100.00
144000.00	-	146000.00	0.0	0.0	100.00	0.0	0.0	100.00
146000.00	-	148000.00	0.0	0.0	100.00	0.0	0.0	100.00
148000.00	-	150000.00	0.0	0.0	100.00	0.0	0.0	100.00
150000.00	-	152000.00	0.0	0.0	100.00	0.0	0.0	100.00
152000.00	-	154000.00	0.0	0.0	100.00	0.0	0.0	100.00
154000.00	-	156000.00	0.0	0.0	100.00	0.0	0.0	100.00
156000.00	-	158000.00	0.0	0.0	100.00	0.0	0.0	100.00
158000.00	-	160000.00	0.0	0.0	100.00	0.0	0.0	100.00
160000.00	-	162000.00	0.0	0.0	100.00	0.0	0.0	100.00
162000.00	-	164000.00	0.0	0.0	100.00	0.0	0.0	100.00
164000.00	-	166000.00	0.0	0.0	100.00	0.0	0.0	100.00
166000.00	-	168000.00	0.0	0.0	100.00	0.0	0.0	100.00
168000.00	-	170000.00	0.0	0.0	100.00	0.0	0.0	100.00
170000.00	-	172000.00	0.0	0.0	100.00	0.0	0.0	100.00
172000.00	-	174000.00	0.0	0.0	100.00	0.0	0.0	100.00
174000.00	-	176000.00	0.0	0.0	100.00	0.0	0.0	100.00
176000.00	-	178000.00	0.0	0.0	100.00	0.0	0.0	100.00
178000.00	-	180000.00	0.0	0.0	100.00	0.0	0.0	100.00
180000.00	-	182000.00	0.0	0.0	100.00	0.0	0.0	100.00
182000.00	-	184000.00	0.0	0.0	100.00	0.0	0.0	100.00
184000.00	-	186000.00	0.0	0.0	100.00	0.0	0.0	100.00
186000.00	-	188000.00	0.0	0.0	100.00	0.0	0.0	100.00
188000.00	-	190000.00	0.0	0.0	100.00	0.0	0.0	100.00
190000.00	-	192000.00	0.0	0.0	100.00	0.0	0.0	100.00
192000.00	-	194000.00	0.0	0.0	100.00	0.0	0.0	100.00
194000.00	-	196000.00	0.0	0.0	100.00	0.0	0.0	100.00
196000.00	-	198000.00	0.0	0.0	100.00	0.0	0.0	100.00
198000.00	-	200000.00	0.0	0.0	100.00	0.0	0.0	100.00
MORE THAN	-	200000.00	0	0.0	100.00	0.0	0.0	100.00
TOTAL		130223	100.00	21392170.40	100.00	164.27	4073.54	11.29

(X) $\frac{43-1}{2-1}$

AVERAGE - 164.27

STANDARD DEVIATION - 4073.54

STANDARD ERROR OF THE MEAN - 11.29

RANGE - 157946.27 MINIMUM - 258548.80 MAXIMUM - 499397.47

(X) $\frac{43-1}{2-1}$ $\frac{1}{2-1}$ $\frac{1}{2-1}$ $\frac{1}{2-1}$

Br

SBP
Freq Dist by BA

8/23/95
B 5/31/95

To: Ruth

From: Bud Halbert

3

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850
(904) 413-6330

To: Ruth Young
From: Bud Halbert

Date: 8-23-95
Page 1 of 3

Ruth,
Here is the new Frequency Distribution for Account 6611.

P3

42

43

THE WALTER LATHAM COMPANY

7081 945-8787

43-1
55
1

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR AOC 66120000
(AFAD-EDP PVC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	5190	7.01	7.01	-14710852.65	-19.72	-19.72
0.0 - 20000.00	68652	92.74	99.76	9364996.57	12.55	-7.17
20000.00 - 40000.00	47	0.06	99.82	1335556.61	1.79	-5.38
40000.00 - 60000.00	13	0.02	99.84	624847.67	0.84	-4.54
60000.00 - 80000.00	11	0.01	99.85	753881.48	1.01	-3.53
80000.00 - 100000.00	15	0.02	99.87	1352927.01	1.81	-1.71
100000.00 - 120000.00	6	0.01	99.88	649606.48	0.87	-0.84
120000.00 - 140000.00	5	0.01	99.89	658919.56	0.88	0.04
140000.00 - 160000.00	4	0.01	99.89	616972.59	0.83	0.87
160000.00 - 180000.00	4	0.01	99.90	677949.20	0.91	1.78
180000.00 - 200000.00	1	0.00	99.90	183243.64	0.25	2.02
200000.00 - 220000.00	4	0.01	99.90	846185.51	1.13	3.16
220000.00 - 240000.00	4	0.01	99.91	909486.70	1.22	4.37
240000.00 - 260000.00	2	0.00	99.91	499560.80	0.67	5.04
260000.00 - 280000.00	4	0.01	99.92	1083440.94	1.45	6.50
280000.00 - 300000.00	6	0.01	99.93	1745237.18	2.34	8.84
300000.00 - 320000.00	4	0.01	99.93	1228055.56	1.65	10.48
320000.00 - 340000.00	0	0.0	99.93	0.0	0.0	10.48
340000.00 - 360000.00	3	0.00	99.94	1051362.98	1.41	11.89
360000.00 - 380000.00	1	0.00	99.94	379177.75	0.51	12.40
380000.00 - 400000.00	1	0.00	99.94	392467.58	0.53	12.93
400000.00 - 420000.00	1	0.00	99.94	409063.32	0.55	13.47
420000.00 - 440000.00	3	0.00	99.94	1292783.71	1.73	15.21
440000.00 - 460000.00	0	0.0	99.94	0.0	0.0	15.21
460000.00 - 480000.00	2	0.00	99.95	937390.12	1.26	16.46
480000.00 - 500000.00	0	0.0	99.95	0.0	0.0	16.46
500000.00 - 520000.00	0	0.0	99.95	0.0	0.0	16.46
520000.00 - 540000.00	0	0.0	99.95	0.0	0.0	16.46
540000.00 - 560000.00	3	0.00	99.95	1655597.10	2.22	18.68
560000.00 - 580000.00	2	0.00	99.95	1156543.84	1.55	20.23
580000.00 - 600000.00	1	0.00	99.95	587692.98	0.79	21.02
600000.00 - 620000.00	0	0.0	99.95	0.0	0.0	21.02
620000.00 - 640000.00	1	0.00	99.96	637364.93	0.85	21.88
640000.00 - 660000.00	1	0.00	99.96	656976.43	0.88	22.76
660000.00 - 680000.00	0	0.0	99.96	0.0	0.0	22.76
680000.00 - 700000.00	0	0.0	99.96	0.0	0.0	22.76
700000.00 - 720000.00	0	0.0	99.96	0.0	0.0	22.76
720000.00 - 740000.00	0	0.0	99.96	0.0	0.0	22.76
740000.00 - 760000.00	1	0.00	99.96	750556.80	1.01	23.76
760000.00 - 780000.00	0	0.0	99.96	0.0	0.0	23.76
780000.00 - 800000.00	0	0.0	99.96	0.0	0.0	23.76
800000.00 - 820000.00	0	0.0	99.96	0.0	0.0	23.76
820000.00 - 840000.00	1	0.00	99.96	823944.36	1.10	24.87
840000.00 - 860000.00	0	0.0	99.96	0.0	0.0	24.87
860000.00 - 880000.00	0	0.0	99.96	0.0	0.0	24.87
880000.00 - 900000.00	0	0.0	99.96	0.0	0.0	24.87
900000.00 - 920000.00	2	0.00	99.96	1821539.33	2.44	27.31
920000.00 - 940000.00	1	0.00	99.96	924448.32	1.24	28.55
940000.00 - 960000.00	0	0.0	99.96	0.0	0.0	28.55
960000.00 - 980000.00	1	0.00	99.96	978984.40	1.31	29.86
980000.00 - 1000000.00	1	0.00	99.97	987107.45	1.32	31.18
1000000.00 - 1020000.00	1	0.00	99.97	1009438.13	1.35	32.54
1020000.00 - 1040000.00	1	0.00	99.97	1021184.39	1.37	33.91
1040000.00 - 1060000.00	1	0.00	99.97	1047373.28	1.40	35.31
1060000.00 - 1080000.00	0	0.0	99.97	0.0	0.0	35.31
1080000.00 - 1100000.00	1	0.00	99.97	1092670.07	1.46	36.77
1100000.00 - 1120000.00	1	0.00	99.97	1104121.95	1.48	38.25
1120000.00 - 1140000.00	1	0.00	99.97	1135182.55	1.52	39.78
1140000.00 - 1160000.00	2	0.00	99.98	2300207.14	3.08	42.86
1160000.00 - 1180000.00	0	0.0	99.98	0.0	0.0	42.86
1180000.00 - 1200000.00	1	0.00	99.98	1192284.36	1.60	44.46
1200000.00 - 1220000.00	0	0.0	99.98	0.0	0.0	44.46
1220000.00 - 1240000.00	0	0.0	99.98	0.0	0.0	44.46
1240000.00 - 1260000.00	1	0.00	99.98	1243607.18	1.67	46.12
1260000.00 - 1280000.00	0	0.0	99.98	0.0	0.0	46.12
1280000.00 - 1300000.00	0	0.0	99.98	0.0	0.0	46.12
1300000.00 - 1320000.00	0	0.0	99.98	0.0	0.0	46.12

P1

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 66130000
(AFAD-EDP PV01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	320	4.69	4.69	1560535.96	-9.83	-9.83
0.0 - 20000.00	6365	93.26	97.95	2607853.70	16.43	6.60
20000.00 - 40000.00	58	0.85	98.80	1731795.49	10.91	17.50
40000.00 - 60000.00	25	0.37	99.16	1248511.24	7.86	25.37
60000.00 - 80000.00	13	0.19	99.36	888602.47	5.60	30.97
80000.00 - 100000.00	5	0.07	99.43	410184.60	2.58	33.55
100000.00 - 120000.00	2	0.03	99.46	218757.40	1.38	34.93
120000.00 - 140000.00	6	0.09	99.55	799079.28	5.03	39.96
140000.00 - 160000.00	2	0.03	99.58	290735.02	1.83	41.79
160000.00 - 180000.00	5	0.07	99.65	817875.36	5.15	46.94
180000.00 - 200000.00	4	0.06	99.71	757015.37	4.77	51.71
200000.00 - 220000.00	4	0.06	99.77	858840.50	5.41	57.12
220000.00 - 240000.00	2	0.03	99.79	459678.39	2.90	60.02
240000.00 - 260000.00	1	0.01	99.81	244394.48	1.54	61.56
260000.00 - 280000.00	0	0.0	99.81	0.0	0.0	61.56
280000.00 - 300000.00	2	0.03	99.84	567752.50	3.58	65.13
300000.00 - 320000.00	1	0.01	99.85	318347.39	2.01	67.14
320000.00 - 340000.00	3	0.04	99.90	986751.80	6.22	73.35
340000.00 - 360000.00	0	0.0	99.90	0.0	0.0	73.35
360000.00 - 380000.00	1	0.01	99.91	369877.00	2.33	75.68
380000.00 - 400000.00	1	0.01	99.93	389917.00	2.46	78.14
400000.00 - 420000.00	0	0.0	99.93	0.0	0.0	78.14
420000.00 - 440000.00	1	0.01	99.94	438055.00	2.76	80.90
440000.00 - 460000.00	0	0.0	99.94	0.0	0.0	80.90
460000.00 - 480000.00	0	0.0	99.94	0.0	0.0	80.90
480000.00 - 500000.00	0	0.0	99.94	0.0	0.0	80.90
500000.00 - 520000.00	0	0.0	99.94	0.0	0.0	80.90
520000.00 - 540000.00	0	0.0	99.94	0.0	0.0	80.90
540000.00 - 560000.00	0	0.0	99.94	0.0	0.0	80.90
560000.00 - 580000.00	0	0.0	99.94	0.0	0.0	80.90
580000.00 - 600000.00	0	0.0	99.94	0.0	0.0	80.90
600000.00 - 620000.00	0	0.0	99.94	0.0	0.0	80.90
620000.00 - 640000.00	1	0.01	99.96	623520.00	3.93	84.82
640000.00 - 660000.00	0	0.0	99.96	0.0	0.0	84.82
660000.00 - 680000.00	0	0.0	99.96	0.0	0.0	84.82
680000.00 - 700000.00	1	0.01	99.97	690459.80	4.35	89.17
700000.00 - 720000.00	0	0.0	99.97	0.0	0.0	89.17
720000.00 - 740000.00	0	0.0	99.97	0.0	0.0	89.17
740000.00 - 760000.00	0	0.0	99.97	0.0	0.0	89.17
760000.00 - 780000.00	0	0.0	99.97	0.0	0.0	89.17
780000.00 - 800000.00	0	0.0	99.97	0.0	0.0	89.17
800000.00 - 820000.00	0	0.0	99.97	0.0	0.0	89.17
820000.00 - 840000.00	0	0.0	99.97	0.0	0.0	89.17
840000.00 - 860000.00	1	0.01	99.99	858717.50	5.41	94.58
860000.00 - 880000.00	1	0.01	100.00	860084.46	5.42	100.00
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	100.00
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	100.00
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	100.00
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	100.00
960000.00 - 980000.00	0	0.0	100.00	0.0	0.0	100.00
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	100.00
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	100.00
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	100.00
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	100.00
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	100.00
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	100.00
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	100.00
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	100.00
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	100.00
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	100.00
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	100.00
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	100.00
1220000.00 - 1240000.00	0	0.0	100.00	0.0	0.0	100.00
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	100.00
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	100.00
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	100.00
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	100.00

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SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 66230000
(AFAD-EDP PYC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	0.0	17.00	17.00	-67270150.39	-24.20	-24.20
0.0 - 20000.00	250889	82.96	99.96	250770638.96	90.22	66.02
20000.00 - 40000.00	237	0.02	99.98	6199563.53	2.23	68.25
40000.00 - 60000.00	156	0.01	99.99	7522811.77	2.71	70.95
60000.00 - 80000.00	46	0.00	99.99	3155026.52	1.14	72.09
80000.00 - 100000.00	27	0.00	99.99	2402902.11	0.86	72.95
100000.00 - 120000.00	11	0.00	99.99	1207847.00	0.43	73.39
120000.00 - 140000.00	3	0.00	99.99	381343.84	0.14	73.52
140000.00 - 160000.00	5	0.00	99.99	757141.27	0.27	73.80
160000.00 - 180000.00	8	0.00	99.99	1353904.36	0.49	74.28
180000.00 - 200000.00	3	0.00	99.99	563364.42	0.20	74.49
200000.00 - 220000.00	2	0.00	99.99	409140.24	0.15	74.63
220000.00 - 240000.00	1	0.00	99.99	234436.26	0.08	74.72
240000.00 - 260000.00	1	0.00	99.99	247000.00	0.09	74.81
260000.00 - 280000.00	3	0.00	99.99	788086.38	0.28	75.09
280000.00 - 300000.00	0	0.0	99.99	0.0	0.0	75.09
300000.00 - 320000.00	4	0.00	99.99	1235634.99	0.44	75.54
320000.00 - 340000.00	3	0.00	99.99	1011071.11	0.36	75.90
340000.00 - 360000.00	4	0.00	100.00	1384309.60	0.50	76.40
360000.00 - 380000.00	0	0.0	100.00	0.0	0.0	76.40
380000.00 - 400000.00	8	0.00	100.00	3151089.07	1.13	77.53
400000.00 - 420000.00	1	0.00	100.00	414487.13	0.15	77.68
420000.00 - 440000.00	5	0.00	100.00	2147758.74	0.77	78.45
440000.00 - 460000.00	3	0.00	100.00	1344766.53	0.48	78.94
460000.00 - 480000.00	1	0.00	100.00	474572.02	0.17	79.11
480000.00 - 500000.00	6	0.00	100.00	2969863.54	1.07	80.18
500000.00 - 520000.00	4	0.00	100.00	2016906.85	0.73	80.90
520000.00 - 540000.00	0	0.0	100.00	0.0	0.0	80.90
540000.00 - 560000.00	1	0.00	100.00	549625.36	0.20	81.10
560000.00 - 580000.00	3	0.00	100.00	1701624.71	0.61	81.71
580000.00 - 600000.00	4	0.00	100.00	2358567.81	0.85	82.56
600000.00 - 620000.00	1	0.00	100.00	609154.56	0.22	82.78
620000.00 - 640000.00	1	0.00	100.00	630999.42	0.23	83.01
640000.00 - 660000.00	0	0.0	100.00	0.0	0.0	83.01
660000.00 - 680000.00	0	0.0	100.00	0.0	0.0	83.01
680000.00 - 700000.00	3	0.00	100.00	2070442.62	0.74	83.75
700000.00 - 720000.00	1	0.00	100.00	701992.80	0.25	84.00
720000.00 - 740000.00	3	0.00	100.00	2179951.41	0.78	84.79
740000.00 - 760000.00	2	0.00	100.00	1501556.86	0.54	85.33
760000.00 - 780000.00	0	0.0	100.00	0.0	0.0	85.33
780000.00 - 800000.00	1	0.00	100.00	792431.60	0.29	85.61
800000.00 - 820000.00	0	0.0	100.00	0.0	0.0	85.61
820000.00 - 840000.00	0	0.0	100.00	0.0	0.0	85.61
840000.00 - 860000.00	0	0.0	100.00	0.0	0.0	85.61
860000.00 - 880000.00	1	0.00	100.00	875928.26	0.32	85.93
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	85.93
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	85.93
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	85.93
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	85.93
960000.00 - 980000.00	2	0.00	100.00	1936698.03	0.70	86.62
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	86.62
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	86.62
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	86.62
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	86.62
1060000.00 - 1080000.00	1	0.00	100.00	1063258.79	0.38	87.01
1080000.00 - 1100000.00	1	0.00	100.00	1097081.40	0.39	87.40
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	87.40
1120000.00 - 1140000.00	1	0.00	100.00	1135269.13	0.41	87.81
1140000.00 - 1160000.00	1	0.00	100.00	1145319.46	0.41	88.22
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	88.22
1180000.00 - 1200000.00	1	0.00	100.00	1195202.88	0.43	88.65
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	88.65
1220000.00 - 1240000.00	1	0.00	100.00	1234897.67	0.44	89.10
1240000.00 - 1260000.00	2	0.00	100.00	2514448.26	0.90	90.00
1260000.00 - 1280000.00	1	0.00	100.00	1277863.36	0.46	90.46
1280000.00 - 1300000.00	1	0.00	100.00	1290465.50	0.46	90.92
1300000.00 - 1320000.00	2	0.00	100.00	2610123.06	0.94	91.86

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588
Frey Dist Prepared by BSA

1/11/95
R/S/B/95

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 66230000
(AFAD-EDP PVC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
1320000.00 - 1340000.00	1	0.00	100.00	1321427.17	0.48	92.34
1340000.00 - 1360000.00	0	0.0	100.00	0.0	0.0	92.34
1360000.00 - 1380000.00	0	0.0	100.00	0.0	0.0	92.34
1380000.00 - 1400000.00	0	0.0	100.00	0.0	0.0	92.34
1400000.00 - 1420000.00	0	0.0	100.00	0.0	0.0	92.34
1420000.00 - 1440000.00	1	0.00	100.00	1428088.45	0.51	92.85
1440000.00 - 1460000.00	0	0.0	100.00	0.0	0.0	92.85
1460000.00 - 1480000.00	0	0.0	100.00	0.0	0.0	92.85
1480000.00 - 1500000.00	0	0.0	100.00	0.0	0.0	92.85
1500000.00 - 1520000.00	1	0.00	100.00	1500000.00	0.54	93.39
1520000.00 - 1540000.00	2	0.00	100.00	3061999.16	1.10	94.49
1540000.00 - 1560000.00	1	0.00	100.00	1553949.58	0.56	95.05
1560000.00 - 1580000.00	0	0.0	100.00	0.0	0.0	95.05
1580000.00 - 1600000.00	0	0.0	100.00	0.0	0.0	95.05
1600000.00 - 1620000.00	0	0.0	100.00	0.0	0.0	95.05
1620000.00 - 1640000.00	0	0.0	100.00	0.0	0.0	95.05
1640000.00 - 1660000.00	0	0.0	100.00	0.0	0.0	95.05
1660000.00 - 1680000.00	0	0.0	100.00	0.0	0.0	95.05
1680000.00 - 1700000.00	0	0.0	100.00	0.0	0.0	95.05
1700000.00 - 1720000.00	0	0.0	100.00	0.0	0.0	95.05
1720000.00 - 1740000.00	0	0.0	100.00	0.0	0.0	95.05
1740000.00 - 1760000.00	0	0.0	100.00	0.0	0.0	95.05
1760000.00 - 1780000.00	0	0.0	100.00	0.0	0.0	95.05
1780000.00 - 1800000.00	0	0.0	100.00	0.0	0.0	95.05
1800000.00 - 1820000.00	0	0.0	100.00	0.0	0.0	95.05
1820000.00 - 1840000.00	0	0.0	100.00	0.0	0.0	95.05
1840000.00 - 1860000.00	0	0.0	100.00	0.0	0.0	95.05
1860000.00 - 1880000.00	1	0.00	100.00	1873561.89	0.67	95.73
1880000.00 - 1900000.00	0	0.0	100.00	0.0	0.0	95.73
1900000.00 - 1920000.00	0	0.0	100.00	0.0	0.0	95.73
1920000.00 - 1940000.00	0	0.0	100.00	0.0	0.0	95.73
1940000.00 - 1960000.00	0	0.0	100.00	0.0	0.0	95.73
1960000.00 - 1980000.00	0	0.0	100.00	0.0	0.0	95.73
1980000.00 - 2000000.00	0	0.0	100.00	0.0	0.0	95.73
MORE THAN 2000000.00	2	0.00	100.00	11876339.50	4.27	100.00

TOTAL 1475410 100.00 277961784.53 ✓ 100.00

AVERAGE = 188.40

STANDARD DEVIATION = 10290.98

STANDARD ERROR OF THE MEAN = 8.47

RANGE = 10409000.00 MINIMUM = -3851000.00 MAXIMUM = 6758000.00

$$\frac{43-1}{2-1}$$

✓ = Total agrees w/ $\frac{43-1}{2-1}$ which agrees w/ Mr. Friday

(2)

$$\frac{43-1}{2-1}$$

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 67120000
(AFAD-EDP PVC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	9097	48.34	48.34	-450237.27	-11.27	-11.27
0.0 - 20000.00	9700	51.54	99.88	2502399.45	62.65	51.38
20000.00 - 40000.00	6	0.03	99.91	177051.08	4.43	55.81
40000.00 - 60000.00	1	0.01	99.92	45504.01	1.14	56.95
60000.00 - 80000.00	4	0.02	99.94	269036.20	6.74	63.69
80000.00 - 100000.00	6	0.03	99.97	559898.72	14.02	77.71
100000.00 - 120000.00	0	0.0	99.97	0.0	0.0	77.71
120000.00 - 140000.00	2	0.01	99.98	258990.10	6.48	84.19
140000.00 - 160000.00	2	0.01	99.99	302473.50	7.57	91.76
160000.00 - 180000.00	0	0.0	99.99	0.0	0.0	91.76
180000.00 - 200000.00	0	0.0	99.99	0.0	0.0	91.76
200000.00 - 220000.00	0	0.0	99.99	0.0	0.0	91.76
220000.00 - 240000.00	0	0.0	99.99	0.0	0.0	91.76
240000.00 - 260000.00	0	0.0	99.99	0.0	0.0	91.76
260000.00 - 280000.00	0	0.0	99.99	0.0	0.0	91.76
280000.00 - 300000.00	0	0.0	99.99	0.0	0.0	91.76
300000.00 - 320000.00	0	0.0	99.99	0.0	0.0	91.76
320000.00 - 340000.00	1	0.01	100.00	328981.77	8.24	100.00
340000.00 - 360000.00	0	0.0	100.00	0.0	0.0	100.00
360000.00 - 380000.00	0	0.0	100.00	0.0	0.0	100.00
380000.00 - 400000.00	0	0.0	100.00	0.0	0.0	100.00
400000.00 - 420000.00	0	0.0	100.00	0.0	0.0	100.00
420000.00 - 440000.00	0	0.0	100.00	0.0	0.0	100.00
440000.00 - 460000.00	0	0.0	100.00	0.0	0.0	100.00
460000.00 - 480000.00	0	0.0	100.00	0.0	0.0	100.00
480000.00 - 500000.00	0	0.0	100.00	0.0	0.0	100.00
500000.00 - 520000.00	0	0.0	100.00	0.0	0.0	100.00
520000.00 - 540000.00	0	0.0	100.00	0.0	0.0	100.00
540000.00 - 560000.00	0	0.0	100.00	0.0	0.0	100.00
560000.00 - 580000.00	0	0.0	100.00	0.0	0.0	100.00
580000.00 - 600000.00	0	0.0	100.00	0.0	0.0	100.00
600000.00 - 620000.00	0	0.0	100.00	0.0	0.0	100.00
620000.00 - 640000.00	0	0.0	100.00	0.0	0.0	100.00
640000.00 - 660000.00	0	0.0	100.00	0.0	0.0	100.00
660000.00 - 680000.00	0	0.0	100.00	0.0	0.0	100.00
680000.00 - 700000.00	0	0.0	100.00	0.0	0.0	100.00
700000.00 - 720000.00	0	0.0	100.00	0.0	0.0	100.00
720000.00 - 740000.00	0	0.0	100.00	0.0	0.0	100.00
740000.00 - 760000.00	0	0.0	100.00	0.0	0.0	100.00
760000.00 - 780000.00	0	0.0	100.00	0.0	0.0	100.00
780000.00 - 800000.00	0	0.0	100.00	0.0	0.0	100.00
800000.00 - 820000.00	0	0.0	100.00	0.0	0.0	100.00
820000.00 - 840000.00	0	0.0	100.00	0.0	0.0	100.00
840000.00 - 860000.00	0	0.0	100.00	0.0	0.0	100.00
860000.00 - 880000.00	0	0.0	100.00	0.0	0.0	100.00
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	100.00
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	100.00
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	100.00
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	100.00
960000.00 - 980000.00	0	0.0	100.00	0.0	0.0	100.00
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	100.00
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	100.00
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	100.00
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	100.00
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	100.00
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	100.00
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	100.00
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	100.00
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	100.00
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	100.00
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	100.00
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	100.00
1220000.00 - 1240000.00	0	0.0	100.00	0.0	0.0	100.00
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	100.00
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	100.00
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	100.00
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	100.00

*823P
freq dist prepared by B A*

*8/23/65
Walt*

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 67120000
(AFAD-EDP PVC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
1320000.00 - 1340000.00	0	0.0	100.00	0.0	0.0	100.00
1340000.00 - 1360000.00	0	0.0	100.00	0.0	0.0	100.00
1360000.00 - 1380000.00	0	0.0	100.00	0.0	0.0	100.00
1380000.00 - 1400000.00	0	0.0	100.00	0.0	0.0	100.00
1400000.00 - 1420000.00	0	0.0	100.00	0.0	0.0	100.00
1420000.00 - 1440000.00	0	0.0	100.00	0.0	0.0	100.00
1440000.00 - 1460000.00	0	0.0	100.00	0.0	0.0	100.00
1460000.00 - 1480000.00	0	0.0	100.00	0.0	0.0	100.00
1480000.00 - 1500000.00	0	0.0	100.00	0.0	0.0	100.00
1500000.00 - 1520000.00	0	0.0	100.00	0.0	0.0	100.00
1520000.00 - 1540000.00	0	0.0	100.00	0.0	0.0	100.00
1540000.00 - 1560000.00	0	0.0	100.00	0.0	0.0	100.00
1560000.00 - 1580000.00	0	0.0	100.00	0.0	0.0	100.00
1580000.00 - 1600000.00	0	0.0	100.00	0.0	0.0	100.00
1600000.00 - 1620000.00	0	0.0	100.00	0.0	0.0	100.00
1620000.00 - 1640000.00	0	0.0	100.00	0.0	0.0	100.00
1640000.00 - 1660000.00	0	0.0	100.00	0.0	0.0	100.00
1660000.00 - 1680000.00	0	0.0	100.00	0.0	0.0	100.00
1680000.00 - 1700000.00	0	0.0	100.00	0.0	0.0	100.00
1700000.00 - 1720000.00	0	0.0	100.00	0.0	0.0	100.00
1720000.00 - 1740000.00	0	0.0	100.00	0.0	0.0	100.00
1740000.00 - 1760000.00	0	0.0	100.00	0.0	0.0	100.00
1760000.00 - 1780000.00	0	0.0	100.00	0.0	0.0	100.00
1780000.00 - 1800000.00	0	0.0	100.00	0.0	0.0	100.00
1800000.00 - 1820000.00	0	0.0	100.00	0.0	0.0	100.00
1820000.00 - 1840000.00	0	0.0	100.00	0.0	0.0	100.00
1840000.00 - 1860000.00	0	0.0	100.00	0.0	0.0	100.00
1860000.00 - 1880000.00	0	0.0	100.00	0.0	0.0	100.00
1880000.00 - 1900000.00	0	0.0	100.00	0.0	0.0	100.00
1900000.00 - 1920000.00	0	0.0	100.00	0.0	0.0	100.00
1920000.00 - 1940000.00	0	0.0	100.00	0.0	0.0	100.00
1940000.00 - 1960000.00	0	0.0	100.00	0.0	0.0	100.00
1960000.00 - 1980000.00	0	0.0	100.00	0.0	0.0	100.00
1980000.00 - 2000000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN 2000000.00	0	0.0	100.00	0.0	0.0	100.00
TOTAL	18819	100.00		3894097.56	✓ 100.00	

AVERAGE = 212.24

STANDARD DEVIATION = 3929.80

STANDARD ERROR OF THE MEAN = 28.65

RANGE = 463276.09 MINIMUM = -134294.32 MAXIMUM = 328881.77

$\frac{43-1}{2-1}$

✓ = agrees w/ $\frac{43-1}{2-1}$ which agrees w M R Ledger

(2)

41											
42											
43											
										$\frac{43-1}{5-1}$	

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACS 67220000 (AFAD-EDP PWD1 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0 0	0	0.00	0.00	0.00	0.00	0.00
0 0 - 20000.00	114517	88.07	11.87	1816899.57	82.95	71.40
20000.00 - 40000.00	19	0.01	99.96	541097.02	2.47	73.87
40000.00 - 60000.00	13	0.01	99.97	643275.70	2.94	76.81
60000.00 - 80000.00	12	0.01	99.98	809517.31	3.70	80.51
80000.00 - 100000.00	12	0.01	99.99	1079527.30	4.93	85.44
100000.00 - 120000.00	4	0.00	99.99	438870.04	2.00	87.44
120000.00 - 140000.00	3	0.00	99.99	384731.28	1.76	89.20
140000.00 - 160000.00	1	0.00	99.99	143786.16	0.66	89.85
160000.00 - 180000.00	3	0.00	99.99	513893.48	2.35	92.20
180000.00 - 200000.00	1	0.00	100.00	198980.33	0.91	93.11
200000.00 - 220000.00	1	0.00	100.00	204432.80	0.93	94.04
220000.00 - 240000.00	1	0.00	100.00	227516.35	1.04	95.08
240000.00 - 260000.00	1	0.00	100.00	243387.02	1.11	96.19
260000.00 - 280000.00	2	0.00	100.00	549631.49	2.51	98.70
280000.00 - 300000.00	1	0.00	100.00	284697.76	1.30	100.00
300000.00 - 320000.00	0	0.00	100.00	0.00	0.00	100.00
320000.00 - 340000.00	0	0.00	100.00	0.00	0.00	100.00
340000.00 - 360000.00	0	0.00	100.00	0.00	0.00	100.00
360000.00 - 380000.00	0	0.00	100.00	0.00	0.00	100.00
380000.00 - 400000.00	0	0.00	100.00	0.00	0.00	100.00
400000.00 - 420000.00	0	0.00	100.00	0.00	0.00	100.00
420000.00 - 440000.00	0	0.00	100.00	0.00	0.00	100.00
440000.00 - 460000.00	0	0.00	100.00	0.00	0.00	100.00
460000.00 - 480000.00	0	0.00	100.00	0.00	0.00	100.00
480000.00 - 500000.00	0	0.00	100.00	0.00	0.00	100.00
500000.00 - 520000.00	0	0.00	100.00	0.00	0.00	100.00
520000.00 - 540000.00	0	0.00	100.00	0.00	0.00	100.00
540000.00 - 560000.00	0	0.00	100.00	0.00	0.00	100.00
560000.00 - 580000.00	0	0.00	100.00	0.00	0.00	100.00
580000.00 - 600000.00	0	0.00	100.00	0.00	0.00	100.00
600000.00 - 620000.00	0	0.00	100.00	0.00	0.00	100.00
620000.00 - 640000.00	0	0.00	100.00	0.00	0.00	100.00
640000.00 - 660000.00	0	0.00	100.00	0.00	0.00	100.00
660000.00 - 680000.00	0	0.00	100.00	0.00	0.00	100.00
680000.00 - 700000.00	0	0.00	100.00	0.00	0.00	100.00
700000.00 - 720000.00	0	0.00	100.00	0.00	0.00	100.00
720000.00 - 740000.00	0	0.00	100.00	0.00	0.00	100.00
740000.00 - 760000.00	0	0.00	100.00	0.00	0.00	100.00
760000.00 - 780000.00	0	0.00	100.00	0.00	0.00	100.00
780000.00 - 800000.00	0	0.00	100.00	0.00	0.00	100.00
800000.00 - 820000.00	0	0.00	100.00	0.00	0.00	100.00
820000.00 - 840000.00	0	0.00	100.00	0.00	0.00	100.00
840000.00 - 860000.00	0	0.00	100.00	0.00	0.00	100.00
860000.00 - 880000.00	0	0.00	100.00	0.00	0.00	100.00
880000.00 - 900000.00	0	0.00	100.00	0.00	0.00	100.00
900000.00 - 920000.00	0	0.00	100.00	0.00	0.00	100.00
920000.00 - 940000.00	0	0.00	100.00	0.00	0.00	100.00
940000.00 - 960000.00	0	0.00	100.00	0.00	0.00	100.00
960000.00 - 980000.00	0	0.00	100.00	0.00	0.00	100.00
980000.00 - 1000000.00	0	0.00	100.00	0.00	0.00	100.00
1000000.00 - 1020000.00	0	0.00	100.00	0.00	0.00	100.00
1020000.00 - 1040000.00	0	0.00	100.00	0.00	0.00	100.00
1040000.00 - 1060000.00	0	0.00	100.00	0.00	0.00	100.00
1060000.00 - 1080000.00	0	0.00	100.00	0.00	0.00	100.00
1080000.00 - 1100000.00	0	0.00	100.00	0.00	0.00	100.00
1100000.00 - 1120000.00	0	0.00	100.00	0.00	0.00	100.00
1120000.00 - 1140000.00	0	0.00	100.00	0.00	0.00	100.00
1140000.00 - 1160000.00	0	0.00	100.00	0.00	0.00	100.00
1160000.00 - 1180000.00	0	0.00	100.00	0.00	0.00	100.00
1180000.00 - 1200000.00	0	0.00	100.00	0.00	0.00	100.00
1200000.00 - 1220000.00	0	0.00	100.00	0.00	0.00	100.00
1220000.00 - 1240000.00	0	0.00	100.00	0.00	0.00	100.00
1240000.00 - 1260000.00	0	0.00	100.00	0.00	0.00	100.00
1260000.00 - 1280000.00	0	0.00	100.00	0.00	0.00	100.00
1280000.00 - 1300000.00	0	0.00	100.00	0.00	0.00	100.00

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 67230000
(AFAD-EDP PVCO1 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	07/31/95 CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	17325	9.99	9.99	-8575955.39	-23.37	-23.37
0.0 - 20000.00	155935	89.91	99.90	31710084.36	86.40	63.03
20000.00 - 40000.00	111	0.06	99.96	3409335.71	9.29	72.32
40000.00 - 60000.00	25	0.01	99.97	1174386.42	3.20	75.52
60000.00 - 80000.00	14	0.01	99.98	986868.78	2.69	78.21
80000.00 - 100000.00	7	0.00	99.99	636848.84	1.74	79.94
100000.00 - 120000.00	7	0.00	99.99	761087.05	2.07	82.02
120000.00 - 140000.00	3	0.00	99.99	385414.77	1.05	83.07
140000.00 - 160000.00	4	0.00	99.99	620200.71	1.69	84.76
160000.00 - 180000.00	2	0.00	99.99	325402.67	0.89	85.65
180000.00 - 200000.00	0	0.0	99.99	0.0	0.0	85.65
200000.00 - 220000.00	0	0.0	99.99	0.0	0.0	85.65
220000.00 - 240000.00	2	0.00	100.00	466187.81	1.27	86.92
240000.00 - 260000.00	0	0.0	100.00	0.0	0.0	86.92
260000.00 - 280000.00	2	0.00	100.00	558555.08	1.52	88.44
280000.00 - 300000.00	0	0.0	100.00	0.0	0.0	88.44
300000.00 - 320000.00	0	0.0	100.00	0.0	0.0	88.44
320000.00 - 340000.00	0	0.0	100.00	0.0	0.0	88.44
340000.00 - 360000.00	0	0.0	100.00	0.0	0.0	88.44
360000.00 - 380000.00	0	0.0	100.00	0.0	0.0	88.44
380000.00 - 400000.00	0	0.0	100.00	0.0	0.0	88.44
400000.00 - 420000.00	0	0.0	100.00	0.0	0.0	88.44
420000.00 - 440000.00	0	0.0	100.00	0.0	0.0	88.44
440000.00 - 460000.00	1	0.00	100.00	444359.25	1.21	89.65
460000.00 - 480000.00	0	0.0	100.00	0.0	0.0	89.65
480000.00 - 500000.00	0	0.0	100.00	0.0	0.0	89.65
500000.00 - 520000.00	0	0.0	100.00	0.0	0.0	89.65
520000.00 - 540000.00	0	0.0	100.00	0.0	0.0	89.65
540000.00 - 560000.00	2	0.00	100.00	1110228.94	3.02	92.67
560000.00 - 580000.00	0	0.0	100.00	0.0	0.0	92.67
580000.00 - 600000.00	0	0.0	100.00	0.0	0.0	92.67
600000.00 - 620000.00	0	0.0	100.00	0.0	0.0	92.67
620000.00 - 640000.00	0	0.0	100.00	0.0	0.0	92.67
640000.00 - 660000.00	0	0.0	100.00	0.0	0.0	92.67
660000.00 - 680000.00	0	0.0	100.00	0.0	0.0	92.67
680000.00 - 700000.00	0	0.0	100.00	0.0	0.0	92.67
700000.00 - 720000.00	0	0.0	100.00	0.0	0.0	92.67
720000.00 - 740000.00	0	0.0	100.00	0.0	0.0	92.67
740000.00 - 760000.00	0	0.0	100.00	0.0	0.0	92.67
760000.00 - 780000.00	0	0.0	100.00	0.0	0.0	92.67
780000.00 - 800000.00	0	0.0	100.00	0.0	0.0	92.67
800000.00 - 820000.00	0	0.0	100.00	0.0	0.0	92.67
820000.00 - 840000.00	0	0.0	100.00	0.0	0.0	92.67
840000.00 - 860000.00	0	0.0	100.00	0.0	0.0	92.67
860000.00 - 880000.00	0	0.0	100.00	0.0	0.0	92.67
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	92.67
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	92.67
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	92.67
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	92.67
960000.00 - 980000.00	0	0.0	100.00	0.0	0.0	92.67
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	92.67
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	92.67
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	92.67
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	92.67
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	92.67
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	92.67
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	92.67
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	92.67
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	92.67
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	92.67
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	92.67
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	92.67
1220000.00 - 1240000.00	1	0.00	100.00	1233059.66	3.36	96.03
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	96.03
1260000.00 - 1280000.00	0	0.0	100.00	0.0	0.0	96.03
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	96.03
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	96.03

8130
 Freq Dist Prepared by BH

08/31/95
 RWG/H/195

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 67230000
 (AFAD-EDP PVC01 DETAIL)

PAGE 2

RANGE		COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	07/31/95 CUMULATIVE PERCENT OF TOTAL
1320000.00 -	1340000.00	0	0.0	100.00	0.0	0.0	96.03
1340000.00 -	1360000.00	0	0.0	100.00	0.0	0.0	96.03
1360000.00 -	1380000.00	0	0.0	100.00	0.0	0.0	96.03
1380000.00 -	1400000.00	0	0.0	100.00	0.0	0.0	96.03
1400000.00 -	1420000.00	0	0.0	100.00	0.0	0.0	96.03
1420000.00 -	1440000.00	0	0.0	100.00	0.0	0.0	96.03
1440000.00 -	1460000.00	1	0.00	100.00	1455346.00	3.97	100.00
1460000.00 -	1480000.00	0	0.0	100.00	0.0	0.0	100.00
1480000.00 -	1500000.00	0	0.0	100.00	0.0	0.0	100.00
1500000.00 -	1520000.00	0	0.0	100.00	0.0	0.0	100.00
1520000.00 -	1540000.00	0	0.0	100.00	0.0	0.0	100.00
1540000.00 -	1560000.00	0	0.0	100.00	0.0	0.0	100.00
1560000.00 -	1580000.00	0	0.0	100.00	0.0	0.0	100.00
1580000.00 -	1600000.00	0	0.0	100.00	0.0	0.0	100.00
1600000.00 -	1620000.00	0	0.0	100.00	0.0	0.0	100.00
1620000.00 -	1640000.00	0	0.0	100.00	0.0	0.0	100.00
1640000.00 -	1660000.00	0	0.0	100.00	0.0	0.0	100.00
1660000.00 -	1680000.00	0	0.0	100.00	0.0	0.0	100.00
1680000.00 -	1700000.00	0	0.0	100.00	0.0	0.0	100.00
1700000.00 -	1720000.00	0	0.0	100.00	0.0	0.0	100.00
1720000.00 -	1740000.00	0	0.0	100.00	0.0	0.0	100.00
1740000.00 -	1760000.00	0	0.0	100.00	0.0	0.0	100.00
1760000.00 -	1780000.00	0	0.0	100.00	0.0	0.0	100.00
1780000.00 -	1800000.00	0	0.0	100.00	0.0	0.0	100.00
1800000.00 -	1820000.00	0	0.0	100.00	0.0	0.0	100.00
1820000.00 -	1840000.00	0	0.0	100.00	0.0	0.0	100.00
1840000.00 -	1860000.00	0	0.0	100.00	0.0	0.0	100.00
1860000.00 -	1880000.00	0	0.0	100.00	0.0	0.0	100.00
1880000.00 -	1900000.00	0	0.0	100.00	0.0	0.0	100.00
1900000.00 -	1920000.00	0	0.0	100.00	0.0	0.0	100.00
1920000.00 -	1940000.00	0	0.0	100.00	0.0	0.0	100.00
1940000.00 -	1960000.00	0	0.0	100.00	0.0	0.0	100.00
1960000.00 -	1980000.00	0	0.0	100.00	0.0	0.0	100.00
1980000.00 -	2000000.00	0	0.0	100.00	0.0	0.0	100.00
MORE THAN	2000000.00	0	0.0	100.00	0.0	0.0	100.00
TOTAL		173442	100.00		36762210.66 ✓	100.00	

AVERAGE = 211.61

STANDARD DEVIATION = 7447.92

STANDARD ERROR OF THE MEAN = 17.88

RANGE = 2910682.00 MINIMUM = -1455346.00 MAXIMUM = 1455346.00

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(2)

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43	43-1 2-1

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 67240000
(AFAD-EDP PVC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	14552	4.32	4.32	-71572507.66	-66.63	-66.63
0.0 - 20000.00	321347	95.29	99.61	99033255.44	92.20	25.57
20000.00 - 40000.00	781	0.23	99.84	21043095.91	20.34	45.90
40000.00 - 60000.00	236	0.07	99.91	11272567.78	10.49	56.40
60000.00 - 80000.00	118	0.03	99.95	8140933.29	7.58	63.97
80000.00 - 100000.00	42	0.01	99.96	3708300.12	3.45	67.43
100000.00 - 120000.00	45	0.01	99.97	4905177.93	4.64	72.07
120000.00 - 140000.00	20	0.01	99.98	2599833.78	2.42	74.49
140000.00 - 160000.00	17	0.01	99.98	2529414.04	2.35	76.84
160000.00 - 180000.00	17	0.01	99.99	2882518.77	2.68	79.53
180000.00 - 200000.00	4	0.00	99.99	775951.56	0.72	80.25
200000.00 - 220000.00	2	0.00	99.99	414332.51	0.39	80.63
220000.00 - 240000.00	7	0.00	99.99	1560852.87	1.45	82.09
240000.00 - 260000.00	3	0.00	99.99	745055.82	0.69	82.78
260000.00 - 280000.00	4	0.00	99.99	1092751.52	1.02	83.80
280000.00 - 300000.00	1	0.00	99.99	292876.40	0.27	84.07
300000.00 - 320000.00	1	0.00	99.99	311321.60	0.29	84.36
320000.00 - 340000.00	1	0.00	99.99	338493.82	0.32	84.68
340000.00 - 360000.00	3	0.00	100.00	1049500.53	0.98	85.65
360000.00 - 380000.00	1	0.00	100.00	367786.91	0.34	86.00
380000.00 - 400000.00	1	0.00	100.00	391758.87	0.36	86.36
400000.00 - 420000.00	1	0.00	100.00	409049.25	0.38	86.74
420000.00 - 440000.00	2	0.00	100.00	877478.22	0.82	87.56
440000.00 - 460000.00	2	0.00	100.00	906392.70	0.84	88.40
460000.00 - 480000.00	1	0.00	100.00	463936.14	0.43	88.83
480000.00 - 500000.00	0	0.0	100.00	0.0	0.0	88.83
500000.00 - 520000.00	0	0.0	100.00	0.0	0.0	88.83
520000.00 - 540000.00	2	0.00	100.00	1047897.55	0.98	89.81
540000.00 - 560000.00	0	0.0	100.00	0.0	0.0	89.81
560000.00 - 580000.00	0	0.0	100.00	0.0	0.0	89.81
580000.00 - 600000.00	1	0.00	100.00	581900.00	0.54	90.35
600000.00 - 620000.00	0	0.0	100.00	0.0	0.0	90.35
620000.00 - 640000.00	0	0.0	100.00	0.0	0.0	90.35
640000.00 - 660000.00	0	0.0	100.00	0.0	0.0	90.35
660000.00 - 680000.00	0	0.0	100.00	0.0	0.0	90.35
680000.00 - 700000.00	0	0.0	100.00	0.0	0.0	90.35
700000.00 - 720000.00	0	0.0	100.00	0.0	0.0	90.35
720000.00 - 740000.00	0	0.0	100.00	0.0	0.0	90.35
740000.00 - 760000.00	0	0.0	100.00	0.0	0.0	90.35
760000.00 - 780000.00	0	0.0	100.00	0.0	0.0	90.35
780000.00 - 800000.00	0	0.0	100.00	0.0	0.0	90.35
800000.00 - 820000.00	0	0.0	100.00	0.0	0.0	90.35
820000.00 - 840000.00	0	0.0	100.00	0.0	0.0	90.35
840000.00 - 860000.00	0	0.0	100.00	0.0	0.0	90.35
860000.00 - 880000.00	0	0.0	100.00	0.0	0.0	90.35
880000.00 - 900000.00	0	0.0	100.00	0.0	0.0	90.35
900000.00 - 920000.00	0	0.0	100.00	0.0	0.0	90.35
920000.00 - 940000.00	0	0.0	100.00	0.0	0.0	90.35
940000.00 - 960000.00	0	0.0	100.00	0.0	0.0	90.35
960000.00 - 980000.00	0	0.0	100.00	0.0	0.0	90.35
980000.00 - 1000000.00	0	0.0	100.00	0.0	0.0	90.35
1000000.00 - 1020000.00	0	0.0	100.00	0.0	0.0	90.35
1020000.00 - 1040000.00	0	0.0	100.00	0.0	0.0	90.35
1040000.00 - 1060000.00	0	0.0	100.00	0.0	0.0	90.35
1060000.00 - 1080000.00	0	0.0	100.00	0.0	0.0	90.35
1080000.00 - 1100000.00	0	0.0	100.00	0.0	0.0	90.35
1100000.00 - 1120000.00	0	0.0	100.00	0.0	0.0	90.35
1120000.00 - 1140000.00	0	0.0	100.00	0.0	0.0	90.35
1140000.00 - 1160000.00	0	0.0	100.00	0.0	0.0	90.35
1160000.00 - 1180000.00	0	0.0	100.00	0.0	0.0	90.35
1180000.00 - 1200000.00	0	0.0	100.00	0.0	0.0	90.35
1200000.00 - 1220000.00	0	0.0	100.00	0.0	0.0	90.35
1220000.00 - 1240000.00	0	0.0	100.00	0.0	0.0	90.35
1240000.00 - 1260000.00	0	0.0	100.00	0.0	0.0	90.35
1260000.00 - 1280000.00	1	0.00	100.00	1264574.50	1.18	91.53
1280000.00 - 1300000.00	0	0.0	100.00	0.0	0.0	91.53
1300000.00 - 1320000.00	0	0.0	100.00	0.0	0.0	91.53

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8/31/95
Freq Dist prepared by BSA

8/31/95
pw 9/6/95

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 67240000
 (AFAD-EDP PYC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	07/31/95 CUMULATIVE PERCENT OF TOTAL
1320000.00 - 1340000.00	0	0.0	100.00	0.0	0.0	91.53
1340000.00 - 1360000.00	0	0.0	100.00	0.0	0.0	91.53
1360000.00 - 1380000.00	0	0.0	100.00	0.0	0.0	91.53
1380000.00 - 1400000.00	0	0.0	100.00	0.0	0.0	91.53
1400000.00 - 1420000.00	0	0.0	100.00	0.0	0.0	91.53
1420000.00 - 1440000.00	0	0.0	100.00	0.0	0.0	91.53
1440000.00 - 1460000.00	0	0.0	100.00	0.0	0.0	91.53
1460000.00 - 1480000.00	0	0.0	100.00	0.0	0.0	91.53
1480000.00 - 1500000.00	0	0.0	100.00	0.0	0.0	91.53
1500000.00 - 1520000.00	0	0.0	100.00	0.0	0.0	91.53
1520000.00 - 1540000.00	0	0.0	100.00	0.0	0.0	91.53
1540000.00 - 1560000.00	0	0.0	100.00	0.0	0.0	91.53
1560000.00 - 1580000.00	0	0.0	100.00	0.0	0.0	91.53
1580000.00 - 1600000.00	0	0.0	100.00	0.0	0.0	91.53
1600000.00 - 1620000.00	0	0.0	100.00	0.0	0.0	91.53
1620000.00 - 1640000.00	0	0.0	100.00	0.0	0.0	91.53
1640000.00 - 1660000.00	0	0.0	100.00	0.0	0.0	91.53
1660000.00 - 1680000.00	0	0.0	100.00	0.0	0.0	91.53
1680000.00 - 1700000.00	0	0.0	100.00	0.0	0.0	91.53
1700000.00 - 1720000.00	0	0.0	100.00	0.0	0.0	91.53
1720000.00 - 1740000.00	0	0.0	100.00	0.0	0.0	91.53
1740000.00 - 1760000.00	0	0.0	100.00	0.0	0.0	91.53
1760000.00 - 1780000.00	0	0.0	100.00	0.0	0.0	91.53
1780000.00 - 1800000.00	0	0.0	100.00	0.0	0.0	91.53
1800000.00 - 1820000.00	0	0.0	100.00	0.0	0.0	91.53
1820000.00 - 1840000.00	0	0.0	100.00	0.0	0.0	91.53
1840000.00 - 1860000.00	0	0.0	100.00	0.0	0.0	91.53
1860000.00 - 1880000.00	0	0.0	100.00	0.0	0.0	91.53
1880000.00 - 1900000.00	0	0.0	100.00	0.0	0.0	91.53
1900000.00 - 1920000.00	0	0.0	100.00	0.0	0.0	91.53
1920000.00 - 1940000.00	0	0.0	100.00	0.0	0.0	91.53
1940000.00 - 1960000.00	0	0.0	100.00	0.0	0.0	91.53
1960000.00 - 1980000.00	0	0.0	100.00	0.0	0.0	91.53
1980000.00 - 2000000.00	0	0.0	100.00	0.0	0.0	91.53
MORE THAN 2000000.00	4	0.00	100.00	9098971.00	8.47	100.00

 TOTAL 337217 100.00 107414271.17 ✓ 100.00

AVERAGE - 318.53
 STANDARD DEVIATION - 22485.29
 STANDARD ERROR OF THE MEAN - 38.72
 RANGE - 8134877.62 MINIMUM - -5860120.62 MAXIMUM - 2274757.00

43-1
2-1

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SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 67250000
(NEAD-EDP PWC01 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0 0	0.0					
20000 00 -	10245	23.60	23.60	2160797.22	-16.86	-16.86
40000 00 -	33065	76.17	99.77	8077709.87	63.09	46.21
60000 00 -	52	0.12	99.89	1492596.87	11.66	57.87
80000 00 -	16	0.04	99.92	781342.28	6.10	63.97
100000 00 -	6	0.01	99.94	416766.69	3.25	67.23
120000 00 -	6	0.01	99.95	530896.18	4.15	71.37
140000 00 -	4	0.01	99.96	437601.57	3.42	74.79
160000 00 -	4	0.01	99.97	528543.63	4.13	78.92
180000 00 -	2	0.00	99.97	306230.18	2.38	81.30
200000 00 -	2	0.00	99.98	502527.28	3.92	85.23
220000 00 -	3	0.01	99.99	574676.61	4.49	89.71
240000 00 -	0	0.0	99.99	0.0	0.0	89.71
260000 00 -	1	0.00	99.99	231895.84	1.81	91.53
280000 00 -	1	0.00	99.99	245934.27	1.92	93.45
300000 00 -	1	0.00	100.00	265450.95	2.07	95.52
320000 00 -	2	0.00	100.00	573720.37	4.48	100.00
340000 00 -	0	0.0	100.00	0.0	0.0	100.00
360000 00 -	0	0.0	100.00	0.0	0.0	100.00
380000 00 -	0	0.0	100.00	0.0	0.0	100.00
400000 00 -	0	0.0	100.00	0.0	0.0	100.00
420000 00 -	0	0.0	100.00	0.0	0.0	100.00
440000 00 -	0	0.0	100.00	0.0	0.0	100.00
460000 00 -	0	0.0	100.00	0.0	0.0	100.00
480000 00 -	0	0.0	100.00	0.0	0.0	100.00
500000 00 -	0	0.0	100.00	0.0	0.0	100.00
520000 00 -	0	0.0	100.00	0.0	0.0	100.00
540000 00 -	0	0.0	100.00	0.0	0.0	100.00
560000 00 -	0	0.0	100.00	0.0	0.0	100.00
580000 00 -	0	0.0	100.00	0.0	0.0	100.00
600000 00 -	0	0.0	100.00	0.0	0.0	100.00
620000 00 -	0	0.0	100.00	0.0	0.0	100.00
640000 00 -	0	0.0	100.00	0.0	0.0	100.00
660000 00 -	0	0.0	100.00	0.0	0.0	100.00
680000 00 -	0	0.0	100.00	0.0	0.0	100.00
700000 00 -	0	0.0	100.00	0.0	0.0	100.00
720000 00 -	0	0.0	100.00	0.0	0.0	100.00
740000 00 -	0	0.0	100.00	0.0	0.0	100.00
760000 00 -	0	0.0	100.00	0.0	0.0	100.00
780000 00 -	0	0.0	100.00	0.0	0.0	100.00
800000 00 -	0	0.0	100.00	0.0	0.0	100.00
820000 00 -	0	0.0	100.00	0.0	0.0	100.00
840000 00 -	0	0.0	100.00	0.0	0.0	100.00
860000 00 -	0	0.0	100.00	0.0	0.0	100.00
880000 00 -	0	0.0	100.00	0.0	0.0	100.00
900000 00 -	0	0.0	100.00	0.0	0.0	100.00
920000 00 -	0	0.0	100.00	0.0	0.0	100.00
940000 00 -	0	0.0	100.00	0.0	0.0	100.00
960000 00 -	0	0.0	100.00	0.0	0.0	100.00
980000 00 -	0	0.0	100.00	0.0	0.0	100.00
1000000 00 -	0	0.0	100.00	0.0	0.0	100.00
1020000 00 -	0	0.0	100.00	0.0	0.0	100.00
1040000 00 -	0	0.0	100.00	0.0	0.0	100.00
1060000 00 -	0	0.0	100.00	0.0	0.0	100.00
1080000 00 -	0	0.0	100.00	0.0	0.0	100.00
1100000 00 -	0	0.0	100.00	0.0	0.0	100.00
1120000 00 -	0	0.0	100.00	0.0	0.0	100.00
1140000 00 -	0	0.0	100.00	0.0	0.0	100.00
1160000 00 -	0	0.0	100.00	0.0	0.0	100.00
1180000 00 -	0	0.0	100.00	0.0	0.0	100.00
1200000 00 -	0	0.0	100.00	0.0	0.0	100.00
1220000 00 -	0	0.0	100.00	0.0	0.0	100.00
1240000 00 -	0	0.0	100.00	0.0	0.0	100.00
1260000 00 -	0	0.0	100.00	0.0	0.0	100.00
1280000 00 -	0	0.0	100.00	0.0	0.0	100.00
1300000 00 -	0	0.0	100.00	0.0	0.0	100.00

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SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 64110000
(AFAD-EDP PVCO1 DETAIL)

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL
LESS THAN 0.0	35	1.67	1.67	-18549.80	-0.19	-0.19
0.0 - 20000.00	2047	97.71	99.38	448697.08	4.71	4.51
20000.00 - 40000.00	0	0.0	99.38	0.0	0.0	4.51
40000.00 - 60000.00	0	0.0	99.38	0.0	0.0	4.51
60000.00 - 80000.00	0	0.0	99.38	0.0	0.0	4.51
80000.00 - 100000.00	0	0.0	99.38	0.0	0.0	4.51
100000.00 - 120000.00	0	0.0	99.38	0.0	0.0	4.51
120000.00 - 140000.00	0	0.0	99.38	0.0	0.0	4.51
140000.00 - 160000.00	0	0.0	99.38	0.0	0.0	4.51
160000.00 - 180000.00	0	0.0	99.38	0.0	0.0	4.51
180000.00 - 200000.00	0	0.0	99.38	0.0	0.0	4.51
200000.00 - 220000.00	0	0.0	99.38	0.0	0.0	4.51
220000.00 - 240000.00	0	0.0	99.38	0.0	0.0	4.51
240000.00 - 260000.00	0	0.0	99.38	0.0	0.0	4.51
260000.00 - 280000.00	0	0.0	99.38	0.0	0.0	4.51
280000.00 - 300000.00	0	0.0	99.38	0.0	0.0	4.51
300000.00 - 320000.00	0	0.0	99.38	0.0	0.0	4.51
320000.00 - 340000.00	0	0.0	99.38	0.0	0.0	4.51
340000.00 - 360000.00	0	0.0	99.38	0.0	0.0	4.51
360000.00 - 380000.00	1	0.05	99.43	378721.64	3.97	8.49
380000.00 - 400000.00	8	0.38	99.81	3045746.89	31.95	40.44
400000.00 - 420000.00	0	0.0	99.81	0.0	0.0	40.44
420000.00 - 440000.00	0	0.0	99.81	0.0	0.0	40.44
440000.00 - 460000.00	0	0.0	99.81	0.0	0.0	40.44
460000.00 - 480000.00	0	0.0	99.81	0.0	0.0	40.44
480000.00 - 500000.00	0	0.0	99.81	0.0	0.0	40.44
500000.00 - 520000.00	0	0.0	99.81	0.0	0.0	40.44
520000.00 - 540000.00	0	0.0	99.81	0.0	0.0	40.44
540000.00 - 560000.00	0	0.0	99.81	0.0	0.0	40.44
560000.00 - 580000.00	0	0.0	99.81	0.0	0.0	40.44
580000.00 - 600000.00	0	0.0	99.81	0.0	0.0	40.44
600000.00 - 620000.00	0	0.0	99.81	0.0	0.0	40.44
620000.00 - 640000.00	0	0.0	99.81	0.0	0.0	40.44
640000.00 - 660000.00	0	0.0	99.81	0.0	0.0	40.44
660000.00 - 680000.00	0	0.0	99.81	0.0	0.0	40.44
680000.00 - 700000.00	3	0.14	99.95	2075710.90	21.78	62.22
700000.00 - 720000.00	0	0.0	99.95	0.0	0.0	62.22
720000.00 - 740000.00	0	0.0	99.95	0.0	0.0	62.22
740000.00 - 760000.00	0	0.0	99.95	0.0	0.0	62.22
760000.00 - 780000.00	0	0.0	99.95	0.0	0.0	62.22
780000.00 - 800000.00	0	0.0	99.95	0.0	0.0	62.22
800000.00 - 820000.00	0	0.0	99.95	0.0	0.0	62.22
820000.00 - 840000.00	0	0.0	99.95	0.0	0.0	62.22
840000.00 - 860000.00	0	0.0	99.95	0.0	0.0	62.22
860000.00 - 880000.00	0	0.0	99.95	0.0	0.0	62.22
880000.00 - 900000.00	0	0.0	99.95	0.0	0.0	62.22
900000.00 - 920000.00	0	0.0	99.95	0.0	0.0	62.22
920000.00 - 940000.00	0	0.0	99.95	0.0	0.0	62.22
940000.00 - 960000.00	0	0.0	99.95	0.0	0.0	62.22
960000.00 - 980000.00	0	0.0	99.95	0.0	0.0	62.22
980000.00 - 1000000.00	0	0.0	99.95	0.0	0.0	62.22
1000000.00 - 1020000.00	0	0.0	99.95	0.0	0.0	62.22
1020000.00 - 1040000.00	0	0.0	99.95	0.0	0.0	62.22
1040000.00 - 1060000.00	0	0.0	99.95	0.0	0.0	62.22
1060000.00 - 1080000.00	0	0.0	99.95	0.0	0.0	62.22
1080000.00 - 1100000.00	0	0.0	99.95	0.0	0.0	62.22
1100000.00 - 1120000.00	0	0.0	99.95	0.0	0.0	62.22
1120000.00 - 1140000.00	0	0.0	99.95	0.0	0.0	62.22
1140000.00 - 1160000.00	0	0.0	99.95	0.0	0.0	62.22
1160000.00 - 1180000.00	0	0.0	99.95	0.0	0.0	62.22
1180000.00 - 1200000.00	0	0.0	99.95	0.0	0.0	62.22
1200000.00 - 1220000.00	0	0.0	99.95	0.0	0.0	62.22
1220000.00 - 1240000.00	0	0.0	99.95	0.0	0.0	62.22
1240000.00 - 1260000.00	0	0.0	99.95	0.0	0.0	62.22
1260000.00 - 1280000.00	0	0.0	99.95	0.0	0.0	62.22
1280000.00 - 1300000.00	0	0.0	99.95	0.0	0.0	62.22

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8/31/95
Freq Dist prepared by RSH

4/3/95
8/31/95

SOUTHERN BELL FREQUENCY DISTRIBUTION FOR ACC 64110000
(AFAD-EDP PVC01 DETAIL)

Page 2

RANGE	COUNT OF RECORDS	PERCENT OF RECORDS	CUMULATIVE PERCENT OF RECORDS	TOTAL OF RECORDS	PERCENT OF TOTAL	CUMULATIVE PERCENT OF TOTAL	
1300000.00 - 1320000.00	0	0.0	99.95	0.0	0.0	62.22	
1320000.00 - 1340000.00	0	0.0	99.95	0.0	0.0	62.22	
1340000.00 - 1360000.00	0	0.0	99.95	0.0	0.0	62.22	
1360000.00 - 1380000.00	0	0.0	99.95	0.0	0.0	62.22	
1380000.00 - 1400000.00	0	0.0	99.95	0.0	0.0	62.22	
1400000.00 - 1420000.00	0	0.0	99.95	0.0	0.0	62.22	
1420000.00 - 1440000.00	0	0.0	99.95	0.0	0.0	62.22	
1440000.00 - 1460000.00	0	0.0	99.95	0.0	0.0	62.22	
1460000.00 - 1480000.00	0	0.0	99.95	0.0	0.0	62.22	
1480000.00 - 1500000.00	0	0.0	99.95	0.0	0.0	62.22	
1500000.00 - 1520000.00	0	0.0	99.95	0.0	0.0	62.22	
1520000.00 - 1540000.00	0	0.0	99.95	0.0	0.0	62.22	
1540000.00 - 1560000.00	0	0.0	99.95	0.0	0.0	62.22	
1560000.00 - 1580000.00	0	0.0	99.95	0.0	0.0	62.22	
1580000.00 - 1600000.00	0	0.0	99.95	0.0	0.0	62.22	
1600000.00 - 1620000.00	0	0.0	99.95	0.0	0.0	62.22	
1620000.00 - 1640000.00	0	0.0	99.95	0.0	0.0	62.22	
1640000.00 - 1660000.00	0	0.0	99.95	0.0	0.0	62.22	
1660000.00 - 1680000.00	0	0.0	99.95	0.0	0.0	62.22	
1680000.00 - 1700000.00	0	0.0	99.95	0.0	0.0	62.22	
1700000.00 - 1720000.00	0	0.0	99.95	0.0	0.0	62.22	
1720000.00 - 1740000.00	0	0.0	99.95	0.0	0.0	62.22	
1740000.00 - 1760000.00	0	0.0	99.95	0.0	0.0	62.22	
1760000.00 - 1780000.00	0	0.0	99.95	0.0	0.0	62.22	
1780000.00 - 1800000.00	0	0.0	99.95	0.0	0.0	62.22	
1800000.00 - 1820000.00	0	0.0	99.95	0.0	0.0	62.22	
1820000.00 - 1840000.00	0	0.0	99.95	0.0	0.0	62.22	
1840000.00 - 1860000.00	0	0.0	99.95	0.0	0.0	62.22	
1860000.00 - 1880000.00	0	0.0	99.95	0.0	0.0	62.22	
1880000.00 - 1900000.00	0	0.0	99.95	0.0	0.0	62.22	
1900000.00 - 1920000.00	0	0.0	99.95	0.0	0.0	62.22	
1920000.00 - 1940000.00	0	0.0	99.95	0.0	0.0	62.22	
1940000.00 - 1960000.00	0	0.0	99.95	0.0	0.0	62.22	
1960000.00 - 1980000.00	0	0.0	99.95	0.0	0.0	62.22	
1980000.00 - 2000000.00	0	0.0	99.95	0.0	0.0	62.22	
MORE THAN	2000000.00	1	0.05	100.00	3601392.76	37.78	100.00

TOTAL 2095 100.00 9531719.47 100.00

AVERAGE = 4549.75

STANDARD DEVIATION = 86475.82

STANDARD ERROR OF THE MEAN = 1889.31

RANGE = 3603937.46 MINIMUM = -2544.70 MAXIMUM = 3601392.76



4311
5714