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October 8, 1996

Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0870

IN RE : DOCKET NO. 920260-TL - COMPREHENSIVE REVIEW OF THE
REVENUE REQUIREMENTS AND RATE STABILIZATION PLAN OF
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

Dear Ms. Bayo:

With reference to your memorandum of 10/3/96, please be advised that I agree with the comments made by Mr. Jim Wells from Palm Bay in his E-mail letter dated 10/2/96, which has been made part of the record in the above-referenced proceedings.

Very truly yours,



RICHARD N. FRIEDMAN

- ACK _____
- AFA _____
- APP _____
- CAF RNF/d
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