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June 23, 1998

Ms. Blanca Bayo
Director, Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

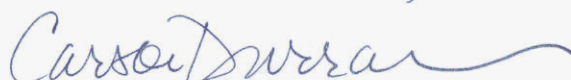
RE: PSC Docket No. 92-0260-TL

Dear Ms. Bayo:

Attached for filing on behalf of BellSouth Telecommunications, Inc. is the original (and 15 copies) of the Audit Document/Record Request form that is the subject of the Notice of Filing and the Response and Objection to the Public Service Commission's Audit Document/Record Request Notice of Intent and Motion for Temporary Protective Order which was filed with the PSC on June 9, 1998.

If you have any questions or concerns please contact me at 222-3471.

Sincerely,


Carson Durrance
Assistant to E. Gary Early

ACK _____
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DOCUMENT NUMBER - DATE

06637 JUN 23 98

FPSC-RECORDS/REPORTING

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

TO: Sue McConnell
UTILITY: BellSouth Telecommunications
FROM: Mike Buckley (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 1 DATE OF REQUEST: 5/19/98

AUDIT PURPOSE: Earnings Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 6/8/98 (DATE)

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

ITEM DESCRIPTION:

Please provide a letter from BellSouth to the external auditors which will authorize the firm to provide to the Florida Public Service Commission, full and complete access to all work papers of BellSouth Telecommunications, to include the internal control evaluation, partner notes, and communications from the firm to the Company regarding internal control strengths and weaknesses. This will also include separation factors and settlements and CRIS and CAM.

TO: AUDIT MANAGER MIKE BUCKLEY DATE: 06/22/98

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED ~~UNDER~~ UNDER SEPARATE COVER FILED WITH THE PSC ON 06/09/98
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

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

TO: Sue McConnell
UTILITY: BellSouth Telecommunications
FROM: Mike Buckley (AUDIT MANAGER) (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 4 DATE OF REQUEST: 5/19/98

AUDIT PURPOSE: Earnings Surveillance

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 6/8/98 (DATE)

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

ITEM DESCRIPTION:

1. For review in Atlanta, please provide Minutes of the Board of Directors meetings, the Executive Committee, the Finance Committee, and the Stockholders meeting for 1997 for BellSouth Corporation.

2. Please provide the Internal Audits for 1997 for BellSouth Corporation.

TO: AUDIT MANAGER MIKE BUCKLEY

DATE: 06/22/98

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE ~~IN~~ IN ACCORDANCE WITH NOTICE AND RESPONSE FILED WITH THE PSC IN DOCKET 920260 ON JUNE 9, 1998.
- (3) AND IN MY OPINION, ITEM(S) 1 and 2 IS(ARC) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)


(SIGNATURE AND TITLE OF RESPONDENT)

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