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TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

Public Service Commission

March 7, 2000

Ms. Rhonda P. Merritt
AT&T Communications of the Southern States, Inc.
101 North Monroe Street, Suite 700
Tallahassee, FL 32301-1546

**RE: Docket No. 992037-TI; AT&T Communications of the Southern States, Inc.
Audit response in the investigation and determination of appropriate method for
refunding interest and overcharges on intrastate 0+ calls made from pay telephones
and in a call aggregator context
Audit Control No. 00-067-3-1**

Dear Ms. Merritt:

The Florida Public Service Commission will conduct an audit of the company response in the docketed investigation of an appropriate method for refunding interest and overcharges on intrastate 0+ calls made from pay telephones and in a call aggregator context, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Charles Winston, (407) 317-7344, the Orlando district audit supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- MAS _____
- OPC _____
- RPR _____
- SEC /
- WAW _____
- OTH _____

The Audit Access to Records rule for each industry states:

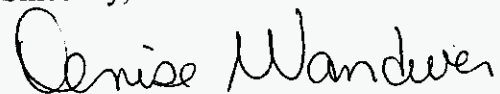
In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels at the Commission until an agreement is reached.

DOCUMENT NUMBER - DATE
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FPSC-RECORDS/REPORTING

Ms. Rhonda P. Merritt
Page 2
March 7, 2000

A formal report is expected to be issued for internal Commission use in April 2000. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

A handwritten signature in cursive script that reads "Denise N. Vandiver".

Denise N. Vandiver
Bureau Chief - Auditing Services

cc: District Office Supervisor
Division of Legal Services
Division of Records and Reporting