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December 3, 2003

Blanca S. Bayo, Director
Division of the Commission Clerk and Administrative Services
Betty Easley Conference Center
4075 Esplanade Way
Tallahassee, Florida 32399-0870

Re: Docket No. 030869-TL; Audit Control No. 03-247-1-1; Verification of Pricing Units

Dear Ms. Bayo:

The FPSC's Division of Auditing and Safety issued its final audit report regarding the verification of BellSouth's pricing units in Docket No. 030869-TL on November 24, 2003. Pursuant to this letter, BellSouth submits its comments to the final audit report.

The Staff, in Disclosure No. 1 states that BellSouth requested to not reconcile Flat Rate Single Line Business Service because the Single Line Business Service is 5% of the total line count in the SB1 filing. This is incorrect. In BellSouth's supplemental response to Audit Request 5 submitted to the staff on October 1, 2003, we provided the two-step process that is described in detail below.

The major problem in reconciling the count of single line business lines to Schedule 8 is that Schedule 8 is a report of total business lines. Single line business lines are only 5% of this total count and are not separately identified in the report.

However, BellSouth can demonstrate that the business line data contained in the source used to produce exhibit SB-1 is consistent with the Schedule 8 report. This proof is demonstrated through a two-step process. The first step is reconciling Schedule 8 to another BellSouth data source, MAREVS. The data presented below is for June 2003 and clearly shows that the two sources produce consistent data.

DOCUMENT NUMBER - DATE

12347 DEC-3-03

FPSC-COMMISSION CLERK

PROD #	INSV 06/30/03	Product Description
007	38,307	<i>ESSX</i>
016	23,442	<i>DID</i>
019	963,677	<i>Flat Rate Business</i>
020	21,625	<i>Msg/Meas Rate BUS</i>
026	5	<i>Tele Ans Svc (TAS)</i>
028	4	<i>Public Announcement</i>
040	91	<i>Accupulse</i>
053	400	<i>800 Service</i>
054	251	<i>WATS Service</i>
058	6,458	<i>FCO & FX Services</i>
081	177,592	<i>BellSouth Centrex</i>
087	4,725	<i>Back-up Line</i>
094	999	<i>Toll Terminals</i>
400	64,013	<i>Flat Rate PBX Trunks/NARS</i>
401	5,446	<i>Msg Meas Rate PBX Trunks/NARS</i>
404	5,184	<i>MultiServ/MultiServ PLUS</i>
435	69,149	<i>Business Plus/Business Choice</i>
460	15,478	<i>Business Basic Rate ISDN</i>
Total	1,396,846	Total Business Retail
	1,397,021	Total Business Retail from Schedule 8
	175	Difference
	0.013%	Percent Difference

Note: Schedule 8 includes results for the Century exchange that are not included in MAREVS

The second step in the demonstration is reconciling the Flat Rate Business line totals in MAREVS (Product Code 19) to the flat rate business line counts from the CRIS Stat feed to produce exhibit SB-1. As shown below, there is no significant difference between these two numbers.

States: FL

Search Date: JUN - 2003

USOC's : 1FB,1FBCL,1OA,1OD,1OF,1OFCL,7FBCL,7MB,7MBCL,FT8,MFB,MFBCL,OFB,5TD,7FB

Excludes: Century exchange

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<u>USOC</u>	<u>RETAIL INSERVICE</u>
1FB Total	165,277
1FBCL Total	191,686
1OA Total	
1OD Total	7
1OF Total	267
1OFCL Total	4
5TD Total	4
7FB Total	- 24
7FBCL Total	2
7MB Total	567
7MBCL Total	26
FT8 Total	
MFB Total	581,444
MFBCL Total	24,295
OFB Total	44
Grand Total	963,647

PROD #	INSV 06/30/03	Product Description
019	963,677	Flat Rate Business

(30) Difference
 -0.003% Percent Difference

Note: The USOCs extracted for this comparison are the ones mapped to Product Code 019.

BellSouth submits that since the data source used to produce exhibit SB-1 can be reconciled to the relevant portion of MAREVS, which can be reconciled to Schedule 8, that the count of single line business lines presented in exhibit SB-1 should be accepted as satisfactorily reconciled.

Additionally, there were confidential work papers associated with this audit. A request for confidentiality (RCC) has already been submitted to the Commission for a portion of the audit work papers. The RCC for the revised Exhibit SB-1 (audit work papers 41-2R – 41-2.13R) was filed with the FPSC on September 30, 2003 (Document # 09410-03). The RCC for the original Exhibit SB-1 (audit work papers 41-2 – 41-2.13) was filed with the FPSC on August 27, 2003 (Document No. 08021-03). BellSouth will submit the documentation regarding the remaining confidential documents as appropriate.

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If you have additional questions please call me or MaryRose Sirianni at (850) 224-5244.

Yours truly,

 *Nancy H. Simon* MRS

Director, Regulatory Relations

CC: Lynn Deamer