

ORIGINAL



EMBARQ™

Voice | Data | Internet | Wireless | Entertainment

Embarq Corporation  
Mailstop: FLTLHO0102  
1313 Blair Stone Rd.  
Tallahassee, FL 32301  
EMBARQ.com

COMMISSION  
CLERK

06 JUL 12 PM 4:30

RECEIVED-FPSC

Via Hand Delivery

July 12, 2006

Ms. Blanca S. Bayó, Director  
Division of the Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

060000-PV

RE: **FPSC Audit of Sprint's 2003 and 2004 Regulatory Assessment Fee Returns**

Dear Ms. Bayó:

Attached is a list detailing the confidential working papers currently on file at the Commission pertaining to the Commission's Audit of the 2003-2004 Regulatory Assessment Fee Returns of the following present and former Sprint Nextel entities:

Sprint Payphone Services, Inc.	Company Code TF170
Sprint Communications Company Limited Partnership	Company Code TG057
Sprint-Florida, Incorporated	Company Code TG063
ASC Telecom, Inc. d/b/a Alternatel	Company Code TI459
Sprint Communications Company, Limited Partnership d/b/a Sprint	Company Code TI793
Sprint-Florida, Incorporated	Company Code TL727
Sprint Communications Company Limited Partnership	Company Code TX045

- CMP \_\_\_\_\_ Sprint Nextel Corporation ("Sprint"), formerly the parent company of all of these entities, has since separated its local operations, which now operate under Embarq Corporation ("Embarq") and have
- COM \_\_\_\_\_ been renamed to reflect the Embarq ownership (i.e., Embarq Florida, Inc., Embarq Communications,
- CTR \_\_\_\_\_ Inc. and Embarq Payphone Services, Inc.). Sprint Communications Company Limited Partnership
- ECR \_\_\_\_\_ and ASC Telecom, Inc. continue to operate as subsidiaries of Sprint.
- GCL 1 Because the audit involves current subsidiaries of both Sprint and Embarq, this letter is filed jointly
- OPC \_\_\_\_\_ by Sprint and Embarq, each on behalf of its respective subsidiaries. Sprint and Embarq claim that
- RCA Welch each document identified in the attachment, including all information contained therein, is
- SCR \_\_\_\_\_ confidential in accordance with Section 364.183(1), Florida Statutes. This Notice requires that the
- SGA \_\_\_\_\_ information be treated as confidential while on file at the Florida Public Service Commission.
- SEC 1 Because the information is already on file at the Commission, and because Sprint and Embarq are
- OTH 1 claiming confidentiality of the documents in their entirety, we are not including additional copies of

the documents with this letter

1 conf records

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

(See Conf. DN 09080-05)

DOCUMENT NUMBER-DATE

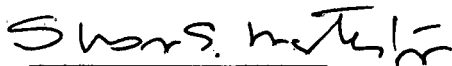
06111 JUL 12 06

FPSC-COMMISSION CLERK

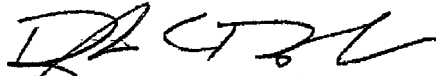
Questions regarding the claim of confidentiality made by Sprint for information related to the entities it continues to operate may be directed to Douglas Nelson at 404-649-4308. Questions on the claim with respect to the entities operated by Embarq may be directed to Susan Masterton at 599-1560.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning the same to this writer. Thank you for your assistance in this matter.

Sincerely,



Susan S. Masterton  
Attorney for Embarq



Douglas C. Nelson  
Attorney for Sprint

Attachment

cc: Daniel M. Hoppe  
Adam J. Teitzman

COMPANY: SPRINT NEXTEL  
 TITLE: LIST OF CONFIDENTIAL WORKING PAPERS

WP NO	DESCRIPTION	NO OF PAGES
Report		18
5	Planning	4
10-1	Requests 1 thru 21	62
12summary	Summary of 10-K Reconciliation	3
12	Reconciliation to 10-K	2
12-1	Sprint Income Statement	3
12-2	Sprint B/S	10
12-3	Sprint Income Statement	3
12-4	Sprint B/S	10
12-5	10-k Local by Business Unit	1
12-5/1	2003 Diff between Reg I/S and GAAP I/S	1
12-5/1-1	2003 GAAP I/S	2
12-5/1-2	2003 Reg I/S	2
12-5/2	2004 Diff between Reg I/S and GAAP I/S	1
12-5/3	SPSI Reconciliation	1
12-5/3-1	SPSI Income Statement	1
12-5/3-2	SPSI Income Statement	1
12-5/3-3	SPSI Income by State	1
12-5/3-4	SPSI Income by State	1
12-5/4	SPSI Revenue	4
12-5/5	SPSI Uncollectible	1
12-5/6	SPSI Revenue Reconciliation	1
12-6	SCCLP Gloal Market I/S	11
12-6/1	SCCLP Revenue Reconciliation	1
12-6/2	SCCLP Revenue by State	1
SECTION 41		
41	SCCLP Summary of procedures and Findings	1
41-1	SCCLP Revenue Reconciled with T/B	1
41-1/1	SCCLP Compilation of RAF Revenue	1
41-1/3	SCCLP Reconciliation of Revenue	1
41-1/3-1	Warehouse Data	2
41-1/3-2	Warehouse Data	2
41-1/3-3	Reconciliation of Warehouse Data	1
41-1/3-3/1	Warehouse Data	4
41-1/3-3/2	Reconciliation of Warehouse to RAF	4
41-1/3-3/2-1	Reconciliation of Warehouse Data	2
41-1/3-3/2-1/1	Promotion Data	1
41-1/3-3/2-1/2	Billing Systems	1
41-1/3-3/2-1/3	Detail of Billing Systems	2
41-1/3-3/2-2	Reconciliation of Warehouse to RAF	2
41-1/3-3/2-3	Reseller Revenue	3
41-1/3-4	Reconciliation of 10-K to Global Mkt I/S	2
41-1/3-5	Reconciliation of Warehouse Data	1
41-1/3-6	Reconciliation of Warehouse Data	1
41-1/3-6/1	NonUsage and Domestic Warehouse Data	1
41-1/3-7	Other CLEC Data - SMNI	1
41-1/3-7/1	SMNI I/S	2
41-1/3-8	Reconciliation Adjustment	1
41-1/3-9	products not billed through Warehouse	1
41-1/3-10	SMNI Data	1
41-1/3-11	Allocation of FI Rev to Fomr 499	1
41-1/3-12	Relay Revenue	1
41-1/5	2003 decrease in revenue	2
41-1/6	Relay Payments	1
41-1/6-1	Relay Payments	2
41-1/6-2	Relay Payments	2
41-1/6-3	Relay Payments	2
41-1/6-4	Relay Payments	1
41-1/6-5	Relay Payments	1
41-1/6-6	Relay Payments	1
41-1/6-7	Relay Payments	1

COMPANY: SPRINT NEXTEL  
 TITLE: LIST OF CONFIDENTIAL WORKING PAPERS

WP NO	DESCRIPTION	NO OF PAGES
41-1/6-8	Access Lines	1
41-2A Summary	SFI Summary of Procedures and Findings	2
41-2	SFI 2003 Diff Reg I/S and GAAP I/S	5
41-2/1	SFI Operating revenue -GAAP 2003	6
41-2/2	SFI Regulated I/S 2003	6
41-2/4	Inter/Intrastate Matrix	3
41-2/4-1	Functional Revenue Accounts	2
41-2/5	Diff between GAAP Non Reg and Reg I/S	2
41-2/5-1	SFI GAAP Non Reg I/S	1
41-2/5-2	SFI FCC Reg I/S	1
41-2/5-3	SFI GAAP Non Reg I/S	1
41-2/5-4	SFI FCC Reg I/S	1
41-2/6	Rent Revenue	1
41-2/7	Customer Operations Revenue	1
41-2/8	Other Incidental Revenues	2
41-2/8-1	Other Incidental Revenues	1
41-2/9	SFI Payphone Revenue	2
41-2/9-1	SFI Payphone Revenue	1
41-2/9-1/1	SFI Payphone Revenue	2
41-2/9-1/2	SFI Payphone Revenue by Month	2
41-2/9-3	Amounts Paid for SFI	1
41-2/10-1	Relay Payments	1
41-2/10-2	Relay Payments	5
41-2/10-3	Relay Payments	1
41-3	SFI 2004 Revenues	2
41-3/1	SFI GAAP I/S 2004	5
41-3/2	SFI Regulated I/S 2004	6
41-3/4	SFI Inter/Intra Matrix	3
41-4	SPSI Reconciliation of Revenue	1
41-4/1	SPSI Revenue	1
41-4/2	SPSI Reconciliation of Revenue	1
41-4/2-1	SPSI detail of revenue 2003	1
41-4/2-2	SPSI Revenue Streams	1
41-4/2-3	SPSI Revenue Streams	1
41-4/2-4	Revenue Streams	2
41-4/2-5	SPSI Allocation Factors	8
41-4/3	SPSI Intrastate Determination	1
41-6	Access Revenue Separations	5
SECTION 43		
43	SCCLP of Amounts Paid to Others	1
43-1	Compilation of Amounts Paid to Others	2
43-1/1	SCCLP Amounts Paid to Others	1
43-1/1-1	Percents - Amts Paid to Others	1
43-1/2	Amts Paid to Others CLEC	1
43-2	SFI Amounts Paid to others	3
43-2/1	SFI Amounts Paid to others	4
43-2/2	Detail of Amounts Paid to others	1
43-2/2-1	Detail of Amounts Paid to others	8
43-2/2-2	Invoice for Amounts Paid to Others	2
43-2/2-3	Invoice for Amounts Paid to Others	2
43-2/2-4	Invoice for Amounts Paid to Others	2
43-2/2-5	Invoice for Amounts Paid to Others	2
43-2/2-6	Invoice for Amounts Paid to Others	1
43-2/2-7	Invoice for Amounts Paid to Others	1
43-2/2-8	Invoice for Amounts Paid to Others	1
43-2/2-9	Invoice for Amounts Paid to Others	1
43-2/2-10	Invoice for Amounts Paid to Others	1
43-2/2-11	Invoice for Amounts Paid to Others	1
43-2/2-12	Invoice for Amounts Paid to Others	1
43-2/2-13	Invoice for Amounts Paid to Others	5
43-2/2-14	Invoice for Amounts Paid to Others	2
43-2/2-15	Invoice for Amounts Paid to Others	3
43-2/2-16	Invoice for Amounts Paid to Others	2

COMPANY:  
TITLE:

SPRINT NEXTEL  
LIST OF CONFIDENTIAL WORKING PAPERS

WP NO	DESCRIPTION	NO OF PAGES
43-2/2-17	Invoice for Amounts Paid to Others	3
43-2/2-18	Invoice for Amounts Paid to Others	2
43-4	SPSI Amounts Paid to Others	1
43-4/1	SPSI payments to Others	1
43-4/1-1	SPSI payments to Others	1
43-4/1-2	SPSI payments to Others	1
43-4/2	Adjustments for SPSI payments to Others	11
43-4/3	Adjustments for SPSI payments to Others	20
43-4/4	Adjustments for SPSI payments to Others	2