

State of Florida



ORIGINAL

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

RECEIVED FPSC
07 FEB 14 09 3: 21
COMMISSION
CLERK

DATE: February 13, 2007
TO: Richard J. Wright, Professional Accountant Specialist, Division of Competitive Markets & Enforcement
FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance & Consumer Assistance
RE: **Undocketed;** **Company Name: BellSouth Telecommunications & Affiliates**
 Audit Purpose: RAF
 Audit Control No: 06-206-4-1

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to me for distribution. There are confidential work papers associated with this audit.

DNV:sbj
Attachments

Copy: Division of Regulatory Compliance and Consumer Assistance (Hoppe, District Offices, File Folder)
Division of Commission Clerk & Administrative Services (2)
Division of Competitive Markets and Enforcement (Harvey)
General Counsel
Office of Public Counsel

Ms. Nancy H. Sims
BellSouth Telecommunications, Inc.
150 S. Monroe Street, Suite 400
Tallahassee, FL 32301-1556

DOCUMENT NUMBER - DATE

01510 FEB 14 08

FPSC-COMMISSION CLERK



FLORIDA PUBLIC SERVICE COMMISSION

***DIVISION OF REGULATORY COMPLIANCE AND
CONSUMER ASSISTANCE
BUREAU OF AUDITING***

Miami District Office

BELLSOUTH TELECOMMUNICATIONS AND AFFILIATES

Twelve Months Ended December 31, 2005
Twelve Months Ended December 31, 2004
Twelve Months Ended December 31, 2003

UNDOCKETED
AUDIT CONTROL NO. 06-206-4-1

A handwritten signature in cursive script, reading "Ruth K. Young".

Ruth K. Young
Audit Manager

A handwritten signature in cursive script, reading "Kathy Welch".

Kathy Welch
Public Utilities Supervisor

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| BellSouth Long Distance, Inc. (Interexchange Company) 2003, 2004, 2005 | |

**DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE
AUDITOR'S REPORT**

January 25, 2007

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED
PARTIES**

We have performed the procedures enumerated later in this report to meet the agreed upon objectives set forth by the Division of Competitive Markets and Enforcement in its audit service request. We have applied these procedures to the Regulatory Assessment Fee filings prepared by BellSouth Telecommunications, Inc and its affiliates for 2003, 2004 and 2005.

This audit is performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use.

OBJECTIVES AND PROCEDURES

SUMMARY INFORMATION: This audit covers 2003, 2004 and 2005 for BellSouth Telecommunications, Inc. (BST), and BellSouth Long Distance, Inc. (BSLD). BST files two regulatory assessment fee forms, one for its local exchange company and one for its competitive local exchange company. BSLD also files two regulatory assessment fee forms, one for its interexchange company and one for its competitive local exchange company.

Objective: The objective of the audit was to verify that the company has accurately reported all regulated revenues on its Regulatory Assessment Fee (RAF) return.

Procedures: For Bell South Telephone (BST), we agreed the total revenues on the company's trial balance to its 10K for 2003, 2004 and 2005. Any differences were reconciled. For BellSouth Long Distance (BSLD), we agreed the total revenues on the company's trial balance to the "Other" category on the 10K for 2003, 2004 and 2005.

RAF Revenues –BST TL720 (Local Exchange Company)

We obtained the Florida revenues from the company's general ledger and agreed these to the Florida detail of operating revenues. The detail of operating revenues was then agreed to the Florida Gross revenue on the RAF filings. The intrastate revenue on the detail of operating revenues was agreed to the intrastate revenue on the RAF filings. Any differences were reconciled. Those accounts that were not included in either the Florida gross RAF Form or Florida Intrastate RAF form were reviewed with the analyst in Tallahassee to make sure that no revenues were left off the RAF Form that should have been taxed. The general ledger was reviewed to make sure uncollectible expense did not reduce the gross revenue.

RAF Revenues – BST TX031 (Competitive Local Exchange Company)

Competitive local exchange revenue is included in one account in the general ledger. This amount was agreed to the Florida Gross Revenue and Intrastate revenue on the RAF filings. As the amounts reported on the RAF form are the same for gross and intrastate, there is apparently no separation between interstate and intrastate.

RAF Revenues – BSLD – TI554 (Interexchange Company) and TX137 (Competitive Local Exchange Company)

For 2003 and 2004, the interexchange company and competitive local exchange company had separate trial balances. In 2005 both were included in one trial balance. All trial balance revenues for all years were reconciled to the company's billing extracts for all states. The billing extracts were reconciled to the RAF forms. The reconciling items which were not included in the RAF form revenue were reviewed with the analyst in Tallahassee. It was determined that wholesale revenues were omitted from the RAF filing. Audit Finding 3 discusses this matter.

Objective: The objective was to verify that the company has accurately allocated revenues between interstate and intrastate.

Procedures:

Intrastate and Interstate Revenues –BST TL720 (Local Exchange Company)

For those types of revenues where the gross Florida amounts were different than the Florida Intrastate amounts (Access Revenues and Billing and Collection Revenues), we attempted to determine how the revenue was separated between interstate and intrastate. The mechanized summary level journal data tables, which include certain customer access and billing system (CABS) information for a rolling six month period that we needed to audit the calculation of access revenues and billing and collection revenues, was no longer available for the audit period. Although detailed CABS records were available for the audit period, the company informed us that retrieving information in a summarized format for audit purposes would be an extremely cumbersome and time consuming process due to the volume of records involved.

For billing and collection, we were able to obtain data which detailed the revenue receipts for one month in 2005 and invoices for that month in order to recalculate the intrastate portion of the invoices. We were able to recalculate the invoices based on the company's tariff and billing volumes. Audit Finding No. 1 discusses this matter.

For access revenues, we were able to obtain a manual compilation of the receipts by carrier for one month in 2005. From that, invoices were selected for one carrier to review the interstate and intrastate detail and to recalculate one invoice using the tariff rates, billing volumes and customer's factor letter. Audit Finding No. 2 discusses this matter.

Intrastate and Interstate Revenues BSLD – TI554 (Interexchange Company and TX137 Competitive Local Exchange Company)

The company has five lines of business in BSLD. For each line of business, we obtained the methods used to assign the revenue to states, and to interstate and intrastate for each line of business. Certain revenues were not assigned to intrastate. This is discussed in Audit Finding 4.

Objective: The objective was to verify that the company can support any dollars deducted for payments to other companies.

Procedures:

RAF Amounts Paid to Others – BST TL720 (Local Exchange Company)

For each year we obtained the components of the amounts paid to others. We then obtained a list of voucher payments detailed by company. Invoices for each year for March and December were obtained and reviewed to determine if usage charges were for interstate or intrastate. For certain companies the invoices to BST clearly detailed the amounts for local, intrastate and interstate. For two companies we could not

determine how the amounts were allocated to interstate and intrastate. Further detail methodology.

RAF Amounts Paid to Others – BST TX031 (Competitive Local Exchange Company)

The company did not report any amounts paid to others on its RAF form filing.

RAF Amounts Paid to Others – BSLD – TI554 (Interexchange Company) and TX137 (Competitive Local Exchange Company)

We determined that the amounts paid to others is based on cost of goods sold percentages for its various lines of business applied to the billed revenue at the state/jurisdictional level. Therefore, we audited the data used to calculate the amounts used as a basis for the allocation reported on the RAF form and recalculated the data. Audit Finding 5 details the method of calculating the amounts paid to others.

Objective: The objective was to determine if the companies have paid their relay fees per Rule 25-4.160.

Procedures: We obtained a list of relay payments for all three years. We agreed some of these payments to the relay form submitted by the company and to copies of wire transfers.

AUDIT FINDING NO. 1

SUBJECT: BST ACCESS REVENUES (LOCAL EXCHANGE COMPANY)

STATEMENT OF FACTS: The company informed us that BST bills all of its access revenues directly based on the billing rates for the access service provided. The company stated that "...this direct billing is booked to the appropriate Part 32 Accounts and SRC's (Accounts and Subsidiary Records Categories) which identify revenues by jurisdiction and service provided."

We requested information from the company that would enable us to review BST's billings to its customers from the billing system. We were told that none of the information we requested was available in a mechanized format that would allow us to readily obtain and aggregate access billing data for the audit period from the customer access and billing system (CABS). Copies of customer's bill images were available for December 2005 but collecting data from each bill would be an extremely onerous manual process. The mechanized summary level data tables which are extracted from CABS including certain billing information are available only for a rolling six month period. The company stated that all of the billing detail would have to be collected manually and recalculated for each carrier, which would be a massive job.

In order for us to verify that the system is accurately separating access revenues between intrastate and interstate, we would have to perform an audit of the customer access and billing system (CABS) itself. However, we did obtain a list of receipts for one month of 2005 by carrier. We chose one carrier to obtain the bills and recalculate the invoices based on the tariff billing rates. No discrepancies were found.

EFFECT ON GENERAL LEDGER: There is no effect on the general ledger.

EFFECT ON THE FILING: This finding is for information purposes. In the future a separate audit should be done on a current basis to determine if the customer access and billing system (CABS) allocation between interstate and intrastate is correct.

AUDIT FINDING NO. 2

SUBJECT: BST BILLING AND COLLECTION REVENUE (LOCAL EXCHANGE COMPANY)

STATEMENT OF FACTS: The company informed us that Billing and Collection revenues are determined by applying the intrastate tariff billing rates to intrastate billing volumes. Interstate billing and collection revenues are developed by subtracting the intrastate billing and collection revenues from the total.

We requested information from the company that would enable us to review BST's billings to its customers from the billing system. We were told that none of the information we requested was available in a mechanized format that would allow us to readily obtain and aggregate billing and collection data for the audit period from the customer access and billing system (CABS). Copies of customer's bill images were available for December 2005 but collecting data from each bill would be an extremely onerous manual process. The mechanized summary level data tables which are extracted from CABS including certain billing information are available only for a rolling six month period. The company stated that all of the billing detail would have to be collected manually and recalculated for each carrier, which would be a massive job.

However, we did obtain a list of receipts by carrier for one month of 2005. We obtained invoices for one carrier and recalculated the totals by applying the tariff to the volume. No discrepancy was found.

EFFECT ON GENERAL LEDGER: There is no effect on the general ledger.

EFFECT ON THE FILING: This finding is for information purposes. In the future a separate audit should be done on a current basis to determine if the customer access and billing system (CABS) allocation between interstate and intrastate is correct.

AUDIT FINDING NO. 3

SUBJECT: BSLD WHOLESAL REVENUES

STATEMENT OF FACT: Part of our audit is to reconcile the amounts reported on the RAF filing to the company trial balance. For all three years under audit, it was determined that wholesale revenue was inadvertently left off of the revenue reported on the RAF filing. Wholesale revenue includes usage, private line and frame. The company provided us with the intrastate portion of the wholesale revenue not included. Since we determined the omission at the end of field work, we did not have time to trace these revenues to any supporting documentation.

We were also provided with the company's calculation of the intrastate amounts paid to others for the wholesale revenue. Because the company does not maintain its financial accounting records at the state/jurisdictional level, the intrastate cost of goods sold have to be calculated. The method used by the company is the percent of cost of goods sold for all states to total revenue for all states applied to the Florida intrastate revenue. As we did not determine the omission until the end of field work, we did not have time to audit the amounts used to calculate the percents.

The schedule following this finding includes the company's calculation.

EFFECT ON GENERAL LEDGER: There is no effect on the general ledger.

EFFECT ON THE RAF FILING: As a result of the audit, the company calculated the regulatory assessment fee due on the revenues not reported on the forms for 2003, 2004 and 2005; and the interest at 12% per year. It submitted a check to the Commission in the amount of \$36,021.84 on January 16, 2007. That is \$28,823.52 for the fee and \$7,198.33 for interest.

CONFIDENTIAL

AUDIT FINDING NO. 4

SUBJECT: BSLD INTEREXCHANGE INTRASTATE REVENUES

STATEMENT OF FACT:

CONFIDENTIAL

EFFECT ON GENERAL LEDGER:

EFFECT ON FILING:

CONFIDENTIAL

COMPANY:
TITLE:

BST-RAF
NON-METERED REVENUE

CONFIDENTIAL

AUDIT FINDING NO. 5

SUBJECT: BSLD INTEREXCHANGE AND COMPETITIVE LOCAL EXCHANGE COMPANY AMOUNTS PAID TO OTHERS

STATEMENT OF FACTS: The amounts paid to others for BellSouth Long Distance on its RAF forms for the interexchange company and competitive local exchange company are not based on invoices from other carriers. The company does not maintain its financial accounting records at the state/jurisdictional level. In order to calculate an amount for Florida for amounts paid to other companies, the percent of cost of good sold for all states to total revenue for all states is applied to the Florida Intrastate Revenue.

EFFECT ON GENERAL LEDGER: There is no effect on the general ledger.

EFFECT ON THE FILING: If the invoices from the carriers are available and detail intrastate charges, using them rather than an allocation methodology could provide a more accurate accounting. It could either increase or decrease the amounts paid to others.

Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission
(Filing Instructions on Back of Form)

STATUS

Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
01/01/2003 TO 06/30/2003

| | |
|--|---|
| TL720-03-1-R BellSouth Telecommunications, Inc. 150 South Monroe Street, Suite 400 Tallahassee, FL 32301-1556 | DEPOSIT DATE 0370 JUL 31 2003 |
|--|---|

| | |
|----------------------|--------------|
| For PSC Use Only | |
| Check # | 67028 |
| \$ | 2,123,845.02 |
| | 003001 |
| \$ | |
| | P 0603004 |
| | 004011 |
| \$ | |
| Postmark Date | 7/30/03 |
| Initials of Preparer | MC |

Please Complete Below If Official Mailing Address Has Changed

| | | | |
|----------------|-----------|--------------|-------|
| (Company Name) | (ADDRESS) | (CITY/STATE) | (ZIP) |
|----------------|-----------|--------------|-------|

| | Total | Intrastate | | Total | Intrastate |
|--|-------------------|-------------------|--|---------------------|---------------------|
| LOCAL SERVICE REVENUES | | | | | |
| 1 Basic area revenues | \$ 611,348,103 56 | \$ 611,348,103 56 | 25 Other long distance private network revenues | \$ - | \$ - |
| 2 Optional extended area revenues | 62,127,847 47 | 62,127,847 47 | 26 Other long distance private network settlements | 31,200 00 | 31,200 00 |
| 3 Cellular mobile revenues | - | - | 27 Other long distance revenues | 955,784 33 | 955,784 33 |
| 4 Other mobile service revenues | 7,809 21 | 7,809 21 | 28 Other long distance revenues settlements | - | - |
| 5 Public telephone revenues | - | - | 29 Total long distance revenues (Add Lines 16 through 28) | 48,637,588 08 | 48,272,531 12 |
| 6 Local private line revenues | 73,140,282 49 | 73,140,215 53 | MISCELLANEOUS REVENUES | | |
| 7 Customer premises revenues | (9,945,686 96) | (9,945,686 96) | 30 Directory revenues (gross billing) | 24,661,323 85 | 24,661,323 85 |
| 8 Other local exchange revenues | 413,392,662 41 | 413,392,662 41 | 31 Rent revenues (gross billing) | 133,409,799 21 | 133,409,799 21 |
| 9 Other local exchange revenues settlements | - | - | 32 Corporate operation revenues | - | - |
| 10 Total local service revenues (Add Lines 1 through 9) | 1,150,071,018 18 | 1,150,070,951 22 | 33 Special billing arrangement revenues | 130,130 76 | 130,130 76 |
| NETWORK ACCESS SERVICES REVENUES | | | | | |
| 11 End user revenues | 255,803,357 20 | - | 34 Customer operation revenues | 300,930 66 | 300,930 66 |
| 12 Switched access revenues | 67,977,502 64 | - | 35 Plant operation revenues | - | - |
| 13 Special access revenues | 292,090,557 78 | 102,305,246 08 | 36 Other incidental regulated revenues | (29,352,254 20) | (29,206,566 37) |
| 14 State access revenues | 102,305,246 08 | 102,305,246 08 | 37 Other revenues settlements | - | - |
| 15 Total access services revenues (Add Lines 11 through 14) | 718,176,663 70 | 102,305,246 08 | 38 Carrier billing & collection revenues | 22,258,967 11 | 8,365,168 57 |
| LONG DISTANCE NETWORK SERVICES REVENUES | | | | | |
| 16 Long distance message revenues | 6,377,853 18 | 6,262,948 46 | 39 Total miscellaneous revenues (Add Lines 30 through 38) | 151,408,897 39 | 137,660,786 68 |
| 17 Long distance inward-only revenues | 568,874 49 | 526,157 89 | 40 Total gross revenues for Regulatory Assessment Fee (Add Lines 10, 15, 29 and 39) | \$ 2,068,294,167 35 | \$ 1,438,309,515 10 |
| 18 Long distance outward-only revenues | 1,305,168 45 | 1,305,168 45 | 41 Less: Amounts Paid to Other Telecommunications Companies ("See" 2 Fees" on back) | | \$ 22,412,836 28 |
| 19 Subvoice grade long distance private network revenues | 7,416 97 | 7,416 97 | 42 Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 40 less Line 41) | | \$ 1,415,896,678 82 |
| 20 Voice grade long distance private network revenues | 6,176,685 74 | 6,126,788 78 | 43 Regulatory Assessment Fee Due (Multiply Line 42 by .0015) | | \$ 2,123,845 02 |
| 21 Audio program grade long distance private network revenues | - | - | 44 Less Payment made for June 30 period if any | | - |
| 22 Video program grade long distance private network revenues | 319,796 33 | 166,423 33 | 45 Net Regulatory Assessment Fee Due | | \$ 2,123,845 02 |
| 23 Digital transmission grade long distance private network revenues | 32,894,808 59 | 32,890,642 91 | 46 Penalty for late payment (see "3. Failure to File by Due Date" on back) | | - |
| 24 Long distance private network switching revenues | - | - | 47 Interest for late payment (see "3 Failure to File by Due Date" on back) | | - |
| | | | 48 Total Amount Due | | \$ 2,123,845 02 |

* These amounts must be intrastate only and must be verifiable

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree

J. H. Salzman
(Signature of Company Official)

Senior Director
(Title) July 24, 2003
(Date)

T. F. Lohman
(Preparer of Form - Please Print Name)

Telephone Number (404) 927 - 8141 Fax Number (404) 522-7347

F.E.I. No. 58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/30/2004

Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission
(Filing Instructions on Back of Form)

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
07/01/2003 TO 12/31/2003

TL720-03-2-R
BellSouth Telecommunications, Inc.
150 South Monroe Street, Suite 400
Tallahassee, FL 32301-1556

| For PSC Use Only | |
|----------------------------|---------|
| Check # _____ | |
| \$ _____ | 003001 |
| \$ _____ | P |
| | 0603004 |
| | 004011 |
| \$ _____ | I |
| Postmark Date _____ | |
| Initials of Preparer _____ | |

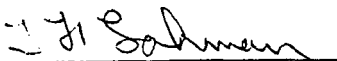
Please Complete Below If Official Mailing Address Has Changed

| (Company Name) | (ADDRESS) | (CITY/STATE) | (ZIP) |
|---|---------------------|---------------------|---------------------|
| LOCAL SERVICE REVENUES | | | |
| | <u>Total</u> | <u>Intrastate</u> | |
| 1. Basic area revenues | \$ 1,186,869,214.98 | \$ 1,186,869,214.98 | |
| 2. Optional extended area revenues | 110,693,581.06 | 110,693,581.06 | |
| 3. Cellular mobile revenues | - | - | |
| 4. Other mobile service revenues | 14,313.58 | 14,313.58 | |
| 5. Public telephone revenues | - | - | |
| 6. Local private line revenues | 141,454,636.35 | 141,454,580.10 | |
| 7. Customer premises revenues | (18,539,884.39) | (18,539,884.39) | |
| 8. Other local exchange revenues | 835,317,042.84 | 835,317,042.84 | |
| 9. Other local exchange revenues settlements | - | - | |
| 10. Total local service revenues (Add Lines 1 through 9) | 2,255,808,904.42 | 2,255,808,848.17 | |
| NETWORK ACCESS SERVICES REVENUES | | | |
| 11. End user revenues | 512,491,646.45 | - | |
| 12. Switched access revenues | 134,354,221.93 | - | |
| 13. Special access revenues | 610,708,563.59 | - | |
| 14. State access revenues | 208,195,006.06 | 208,195,006.06 | |
| 15. Total access services revenues (Add Lines 11 through 14) | 1,465,749,438.03 | 208,195,006.06 | |
| LONG DISTANCE NETWORK SERVICES REVENUES | | | |
| 16. Long distance message revenues | 11,637,603.70 | 11,503,100.33 | |
| 17. Long distance inward-only revenues | 1,178,967.33 | 1,099,166.68 | |
| 18. Long distance outward-only revenues | 2,119,387.86 | 2,119,387.86 | |
| 19. Subvoice grade long distance private network revenues | 15,192.77 | 15,192.77 | |
| 20. Voice grade long distance private network revenues | 12,059,777.17 | 12,057,534.95 | |
| 21. Audio program grade long distance private network revenues | - | - | |
| 22. Video program grade long distance private network revenues | 625,137.85 | 324,227.69 | |
| 23. Digital transmission grade long distance private network revenues | 67,309,336.11 | 67,301,004.75 | |
| 24. Long distance private network switching revenues | - | - | |
| MISCELLANEOUS REVENUES | | | |
| 25. Other long distance private network revenues | | | \$ (9,215.74) |
| 26. Other long distance private network settlements | | | 62,400.00 |
| 27. Other long distance revenues | | | 1,738,293.07 |
| 28. Other long distance revenues settlements | | | - |
| 29. Total long distance revenues (Add Lines 16 through 28) | | | 96,736,880.12 |
| 30. Directory revenues (gross billing) | | | 35,710,222.02 |
| 31. Rent revenues (gross billing) | | | 274,083,713.65 |
| 32. Corporate operation revenues | | | - |
| 33. Special billing arrangement revenues | | | 339,450.13 |
| 34. Customer operation revenues | | | 700,477.95 |
| 35. Plant operation revenues | | | - |
| 36. Other incidental regulated revenues | | | 18,056,296.17 |
| 37. Other revenues settlements | | | - |
| 38. Carrier billing & collection revenues | | | 47,873,641.84 |
| 39. Total miscellaneous revenues (Add Lines 30 through 38) | | | 376,763,801.76 |
| 40. Total gross revenues for Regulatory Assessment Fee (Add Lines 10, 15, 29 and 39) | | | \$ 4,195,059,024.33 |
| 41. Less: Amounts Paid to Other Telecommunications Companies *(See "2. Fees" on back) | | | \$ 42,982,231.85 |
| 42. Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 40 less Line 41) | | | \$ 2,867,057,881.68 |
| 43. Regulatory Assessment Fee Due (Multiply Line 42 by .0015) | | | \$ 4,300,586.82 |
| 44. Less: Payment made for June 30 period if any | | | 2,123,845.02 |
| 45. Net Regulatory Assessment Fee Due | | | \$ 2,176,741.80 |
| 46. Penalty for late payment (see "3. Failure to File by Due Date" on back) | | | - |
| 47. Interest for late payment (see "3. Failure to File by Due Date" on back) | | | - |
| 48. Total Amount Due | | | \$ 2,176,741.80 |

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.


(Signature of Company Official)

Senior Director (Title) January 22, 2004 (Date)

T. F. Lohman
(Preparer of Form - Please Print Name)

Telephone Number (404) 927 - 8141 Fax Number (404) 522-7347

F.E.I. No. 58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 07/30/2004

Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission
(Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

TL720-04-1-R
BellSouth Telecommunications, Inc.
150 South Monroe Street, Suite 400
Tallahassee, FL 32301-1556

PERIOD COVERED: 01/01/2004 TO 06/30/2004
DEPOSIT DATE: 48 AUG - 2 2004

| | |
|----------------------|--------------|
| For PSC Use Only | |
| Check # | 81211 |
| \$ | 2,141,560.82 |
| | 06-03-001 |
| | 003001 |
| \$ | P |
| | 06-03-001 |
| | 004011 |
| \$ | |
| Postmark Date | 7-30-04 |
| Initials of Preparer | RT |

Please Complete Below If Official Mailing Address Has Changed

| (Company Name) | (ADDRESS) | (CITY/STATE) | (ZIP) |
|---|-------------------|-------------------|---|
| LOCAL SERVICE REVENUES | | | |
| | Total | Intrastate | |
| 1. Basic area revenues | \$ 558,250,010.57 | \$ 558,250,010.57 | 25. Other long distance private network revenues |
| 2. Optional extended area revenues | 39,180,030.25 | 39,180,030.25 | |
| 3. Cellular mobile revenues | - | - | 26. Other long distance private network settlements |
| 4. Other mobile service revenues | 5,581.57 | 5,581.57 | |
| 5. Public telephone revenues | - | - | 27. Other long distance revenues |
| 6. Local private line revenues | 65,203,329.88 | 65,203,290.93 | 28. Other long distance revenues settlements |
| 7. Customer premises revenues | (11,951,524.80) | (11,951,524.80) | 29. Total long distance revenues |
| 8. Other local exchange revenues | 419,587,164.27 | 419,587,164.27 | (Add Lines 16 through 28) |
| 9. Other local exchange revenues settlements | 500.00 | 500.00 | |
| 10. Total local service revenues (Add Lines 1 through 9) | 1,070,275,091.74 | 1,070,275,052.79 | |
| MISCELLANEOUS REVENUES | | | |
| NETWORK ACCESS SERVICES REVENUES | | | |
| 11. End user revenues | 252,671,607.83 | - | 30. Directory revenues (gross billing) |
| 12. Switched access revenues | 59,906,813.89 | - | 31. Rent revenues (gross billing) |
| 13. Special access revenues | 340,172,032.30 | - | 32. Corporate operation revenues |
| 14. State access revenues | 99,023,631.35 | 99,023,631.35 | 33. Special billing arrangement revenues |
| 15. Total access services revenues (Add Lines 11 through 14) | 751,774,085.37 | 99,023,631.35 | 34. Customer operation revenues |
| LONG DISTANCE NETWORK SERVICES REVENUES | | | |
| 16. Long distance message revenues | 5,697,642.30 | 5,745,765.65 | 35. Plant operation revenues |
| 17. Long distance inward-only revenues | 516,215.24 | 482,994.84 | 36. Other incidental regulated revenues |
| 18. Long distance outward-only revenues | 787,791.20 | 787,791.20 | 37. Other revenues settlements |
| 19. Subvoice grade long distance private network revenues | 6,873.03 | 6,873.03 | 38. Carrier billing & collection revenues |
| 20. Voice grade long distance private network revenues | 5,551,890.63 | 5,548,817.63 | 39. Total miscellaneous revenues (Add Lines 30 through 38) |
| 21. Audio program grade long distance private network revenues | - | - | 40. Total gross revenues for Regulatory Assessment Fee (Add Lines 10, 15, 29 and 39) |
| 22. Video program grade long distance private network revenues | 287,858.06 | 154,595.99 | \$ 2,108,310,830.66 |
| 23. Digital transmission grade long distance private network revenues | 31,359,039.39 | 31,363,815.76 | \$ 1,440,856,482.46 |
| 24. Long distance private network switching revenues | - | - | 41. Less: Amounts Paid to Other Telecommunications Companies *(See "2. Fees" on back) |
| | | | \$ 13,149,270.64 |
| | | | 42. Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 40 less Line 41) |
| | | | \$ 1,427,707,211.82 |
| | | | 43. Regulatory Assessment Fee Due (Multiply Line 42 by .0015) |
| | | | \$ 2,141,560.82 |
| | | | 44. Less: Payment made for June 30 period if any |
| | | | \$ 2,141,560.82 |
| | | | 45. Net Regulatory Assessment Fee Due |
| | | | \$ 2,141,560.82 |
| | | | 46. Penalty for late payment (see "3. Failure to File by Due Date" on back) |
| | | | - |
| | | | 47. Interest for late payment (see "3. Failure to File by Due Date" on back) |
| | | | - |
| | | | 48. Total Amount Due |
| | | | \$ 2,141,560.82 |

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.


(Signature of Company Official)

Senior Director
(Title)

July 20, 2004
(Date)

T. F. Lohman
(Preparer of Form - Please Print Name)

Telephone Number (404) 927 - 8141

Fax Number (404) 522-7347

F.E.I. No. 58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/31/2005

Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission
(Filing Instructions on Back of Form)

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
07/01/2004 TO 12/31/2004

TL720-04-2-R
BellSouth Telecommunications, Inc.
150 South Monroe Street, Suite 400
Tallahassee, FL 32301-1556

529 FEB - 1 2005

| | |
|-------------------------|--------------------------|
| For PSC Use Only | |
| Check # 87515 | |
| \$ 2135,271.90 | 06-03-001 003001 |
| | P 06-03-001 004011 |
| Postmark Date 1-31-05 | |
| Initials of Preparer RT | |

Please Complete Below if Official Mailing Address Has Changed

(Company Name) (ADDRESS) (CITY/STATE) (ZIP)

| | Total | Intrastate | | Total | Intrastate |
|---|---------------------|---------------------|---|---------------------|---------------------|
| LOCAL SERVICE REVENUES | | | | | |
| 1. Basic area revenues | \$ 1,088,361,078.69 | \$ 1,088,361,078.69 | 25. Other long distance private network revenues | \$ - | \$ - |
| 2. Optional extended area revenues | 72,261,943.78 | 72,261,943.78 | 26. Other long distance private network settlements | 62,400.00 | 62,400.00 |
| 3. Cellular mobile revenues | - | - | 27. Other long distance revenues | 1,372,625.19 | 1,373,285.06 |
| 4. Other mobile service revenues | 10,804.17 | 10,804.17 | 28. Other long distance revenues settlements | - | - |
| 5. Public telephone revenues | - | - | 29. Total long distance revenues (Add Lines 16 through 28) | 87,218,422.34 | 86,938,324.09 |
| 6. Local private line revenues | 127,691,834.78 | 127,691,759.83 | MISCELLANEOUS REVENUES | | |
| 7. Customer premises revenues | (15,323,989.10) | (15,323,989.10) | 30. Directory revenues (gross billing) | 18,225,905.50 | 18,225,905.50 |
| 8. Other local exchange revenues | 851,659,674.94 | 851,659,674.94 | 31. Rent revenues (gross billing) | 323,665,293.08 | 323,665,293.08 |
| 9. Other local exchange revenues settlements | 500.00 | 500.00 | 32. Corporate operation revenues | - | - |
| 10. Total local service revenues (Add Lines 1 through 9) | 2,124,661,867.26 | 2,124,661,792.31 | 33. Special billing arrangement revenues | 278,438.09 | 278,438.09 |
| NETWORK ACCESS SERVICES REVENUES | | | | | |
| 11. End user revenues | 482,019,932.85 | - | 34. Customer operation revenues | 942,395.48 | 942,395.48 |
| 12. Switched access revenues | 115,160,523.13 | - | 35. Plant operation revenues | - | - |
| 13. Special access revenues | 702,594,136.51 | - | 36. Other incidental regulated revenues | 86,467,963.58 | 86,141,640.18 |
| 14. State access revenues | 205,565,402.64 | 205,565,402.64 | 37. Other revenues settlements | - | - |
| 15. Total access services revenues (Add Lines 11 through 14) | 1,505,339,995.13 | 205,565,402.64 | 38. Carrier billing & collection revenues | 62,989,205.52 | 28,318,544.54 |
| LONG DISTANCE NETWORK SERVICES REVENUES | | | | | |
| 16. Long distance message revenues | 11,116,665.94 | 11,155,085.49 | 39. Total miscellaneous revenues (Add Lines 30 through 38) | 492,569,201.25 | 457,572,216.87 |
| 17. Long distance inward-only revenues | 1,037,701.77 | 974,217.65 | 40. Total gross revenues for Regulatory Assessment Fee (Add Lines 10, 15, 29 and 39) | \$ 4,209,789,485.98 | \$ 2,874,737,735.91 |
| 18. Long distance outward-only revenues | 1,503,878.73 | 1,503,878.73 | 41. Less: Amounts Paid to Other Telecommunications Companies *(See "2. Fees" on back) | | \$ 23,515,923.43 |
| 19. Subvoice grade long distance private network revenues | 11,695.81 | 11,695.81 | 42. Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 40 less Line 41) | | \$ 2,851,221,812.48 |
| 20. Voice grade long distance private network revenues | 10,994,182.50 | 10,989,771.02 | 43. Regulatory Assessment Fee Due (Multiply Line 42 by .0015) | | \$ 4,276,832.72 |
| 21. Audio program grade long distance private network revenues | - | - | 44. Less: Payment made for June 30 period if any | | 2,141,560.82 |
| 22. Video program grade long distance private network revenues | 515,419.83 | 258,950.35 | 45. Net Regulatory Assessment Fee Due | | \$ 2,135,271.90 |
| 23. Digital transmission grade long distance private network revenues | 60,603,852.57 | 60,609,039.98 | 46. Penalty for late payment (see "3. Failure to File by Due Date" on back) | | - |
| 24. Long distance private network switching revenues | - | - | 47. Interest for late payment (see "3. Failure to File by Due Date" on back) | | - |
| | | | 48. Total Amount Due | | \$ 2,135,271.90 |

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

Ronald L. Holby
(Signature of Company Official)

Senior Director
(Title)

Jan. 19, 2005
(Date)

for T. F. Lohman
(Preparer of Form - Please Print Name)

Telephone Number

(404) 927 - 8141

Fax Number (404) 522-7347

F.E.I. No.

58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 06/01/2005

Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission

STATUS:

Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
 01/01/2005 TO 06/30/2005

(See Filing Instructions on Back of Form)

TL720-05-1-R
 BellSouth Telecommunications, Inc.
 150 South Monroe Street, Suite 400
 Tallahassee, FL 32301-1556

577 413 091

Please Complete Below if Official Mailing Address Has Changed

For PSC Use Only

Check # 93044
 \$ 2816784.57 06-03-001
 003001
 \$ _____ P 06-03-001
 004011
 \$ _____ I
 Postmark Date 8-1-05
 Initials of Preparer RT

(Name of Company) (Address) (City/State) (Zip)

| LOCAL SERVICE REVENUES | Total | Intrastate | 25. Other long distance private network revenues | Total | Intrastate |
|---|-------------------|-------------------|---|---------------------|---------------------|
| 1. Basic area revenues | \$ 520,055,739.18 | \$ 520,055,739.18 | | \$ - | \$ - |
| 2. Optional extended area revenues | 29,639,247.42 | 29,639,247.42 | | | |
| 3. Cellular mobile revenues | - | - | 26. Other long distance private network settlements | 31,200.00 | 31,200.00 |
| 4. Other mobile service revenues | 5,668.18 | 5,668.18 | | 588,153.93 | 588,153.93 |
| 5. Public telephone revenues | - | - | 27. Other long distance revenues | - | - |
| 6. Local private line revenues | 53,684,035.51 | 53,684,100.51 | 28. Other long distance revenues settlements | - | - |
| 7. Customer premises revenues | (13,634,932.78) | (13,634,932.78) | 29. Total Long Distance Revenues (Add Lines 16 through 28) | 47,019,184.71 | 46,860,179.17 |
| 8. Other local exchange revenues | 435,526,116.00 | 435,526,116.00 | | | |
| 9. Other local exchange revenues settlements | - | - | MISCELLANEOUS REVENUES | | |
| 10. Total Local Service Revenues (Add Lines 1 through 9) | 1,025,275,873.51 | 1,025,275,938.51 | 30. Directory revenues (gross billing) | 9,170,896.95 | 9,170,896.95 |
| NETWORK ACCESS SERVICES REVENUES | | | 31. Rent revenues (gross billing) | 177,611,579.42 | 177,611,579.42 |
| 11. End user revenues | 238,417,048.99 | - | 32. Corporate operation revenues | - | - |
| 12. Switched access revenues | 62,255,745.84 | - | 33. Special billing arrangement revenues | 128,480.03 | 128,480.03 |
| 13. Special access revenues | 363,074,157.88 | - | 34. Customer operation revenues | 367,907.02 | 367,907.02 |
| 14. State access revenues | 104,084,971.27 | 104,084,971.27 | 35. Plant operation revenues | - | - |
| 15. Total Access Services Revenues (Add Lines 11 through 14) | 767,831,923.98 | 104,084,971.27 | 36. Other incidental regulated revenues | 36,808,543.96 | 36,785,395.49 |
| LONG DISTANCE NETWORK SERVICES REVENUES | | | 37. Other revenues settlements | - | - |
| 16. Long distance message revenues | 4,871,099.17 | 4,862,339.99 | 38. Carrier billing & collection revenues | 31,447,806.54 | 16,449,563.68 |
| 17. Long distance inward-only revenues | 475,444.62 | 448,021.52 | 39. Total Miscellaneous Revenues (Add Lines 16 through 28) | 255,535,213.92 | 240,513,822.59 |
| 18. Long distance outward-only revenues | 714,440.54 | 714,440.54 | 40. Total Gross Revenues Fee (Add Lines 10, 15, 29 and 39) | \$ 2,095,662,196.12 | \$ 1,416,734,911.54 |
| 19. Subvoice grade long distance private network revenues | 4,973.34 | 4,973.34 | 41. Less: Amounts Paid to Other Telecommunications Companies (1) | - | \$ 8,342,627.99 |
| 20. Voice grade long distance private network revenues | 6,975,753.45 | 6,973,591.73 | 42. Net intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 40 less Line 41) | - | \$ 1,408,392,283.55 |
| 21. Audio program grade long distance private network revenues | - | - | 43. Regulatory Assessment Fee Due (Multiply Line 42 by .0020) | - | \$ 2,816,784.57 |
| 22. Video program grade long distance private network revenues | 176,571.94 | 55,910.40 | 44. Less: Payment made for June 30 period if any | - | - |
| 23. Digital transmission grade long distance private network revenues | 33,181,547.72 | 33,181,547.72 | 45. Net Regulatory Assessment Fee Due | - | \$ 2,816,784.57 |
| 24. Long distance private network switching revenues | - | - | 46. Penalty for late payment (see "3. Failure to File by Due Date" on back) | - | - |
| | | | 47. Interest for late payment (see "3. Failure to File by Due Date" on back) | - | - |
| | | | 48. Extension Payment Fee (see "4. Extension" on back) | - | - |
| | | | 49. Total Amount Due (Minimum \$50.00) (2) | - | \$ 2,816,784.57 |

- (1) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back)
 (2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$50 shall be imposed as provided in Section 364.336, Florida Statutes.

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

Ronald L. Halpern
 (Signature of Company Official)

Senior Director
 (Title)

Jan. 19, 2005
 (Date)

for T. F. Lohman
 (Preparer of Form - Please Print Name)

Telephone Number (404) 927 - 8141

Fax Number (404) 522-7347

F.E.I. No. 58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/30/2006

Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission

STATUS:

(See Filing Instructions on Back of Form)

Actual Return
 Estimated Return
 Amended Return

TL720-05-2-R
 BellSouth Telecommunications, Inc.
 150 South Monroe Street, Suite 400
 Tallahassee, FL 32301-1556

620 FEB 03 2006

For PSC Use Only

97891

Check # 97891 06-03-001
 \$ 2,777,194.83 003001

\$ _____ P 06-03-001
 \$ _____ I 004011

Postmark Date 1-30-06
 Initials of Preparer RT

PERIOD COVERED:
 07/01/2005 TO 12/31/2005

Please Complete Below if Official Mailing Address Has Changed

| (Name of Company) | (Address) | (City/State) | (Zip) |
|---|---------------------|---------------------|-------|
| LOCAL SERVICE REVENUES | | | |
| | Total | Intrastate | |
| 1. Basic area revenues | \$ 1,038,786,173.71 | \$ 1,038,786,173.71 | |
| 2. Optional extended area revenues | 55,994,348.20 | 55,994,348.20 | |
| 3. Cellular mobile revenues | - | - | |
| 4. Other mobile service revenues | 10,913.85 | 10,913.85 | |
| 5. Public telephone revenues | - | - | |
| 6. Local private line revenues | 104,961,567.36 | 104,961,761.75 | |
| 7. Customer premises revenues | (28,375,152.77) | (28,375,152.77) | |
| 8. Other local exchange revenues | 881,695,917.53 | 881,695,917.53 | |
| 9. Other local exchange revenues settlements | - | - | |
| 10. Total Local Service Revenues (Add Lines 1 through 9) | 2,053,073,767.88 | 2,053,073,962.27 | |
| NETWORK ACCESS SERVICES REVENUES | | | |
| 11. End user revenues | 472,244,094.13 | - | |
| 12. Switched access revenues | 120,439,061.27 | - | |
| 13. Special access revenues | 737,159,691.75 | - | |
| 14. State access revenues | 199,240,831.29 | 199,240,831.29 | |
| 15. Total Access Services Revenues (Add Lines 11 through 14) | 1,529,083,678.44 | 199,240,831.29 | |
| LONG DISTANCE NETWORK SERVICES REVENUES | | | |
| 16. Long distance message revenues | 9,178,847.08 | 9,162,275.21 | |
| 17. Long distance inward-only revenues | 939,221.37 | 886,200.29 | |
| 18. Long distance outward-only revenues | 1,428,135.57 | 1,428,135.57 | |
| 19. Subvoice grade long distance private network revenues | 10,106.10 | 10,106.10 | |
| 20. Voice grade long distance private network revenues | 12,222,040.76 | 12,228,973.00 | |
| 21. Audio program grade long distance private network revenues | - | - | |
| 22. Video program grade long distance private network revenues | 346,136.95 | 97,137.29 | |
| 23. Digital transmission grade long distance private network revenues | 65,599,121.71 | 65,599,121.71 | |
| 24. Long distance private network switching revenues | - | - | |
| MISCELLANEOUS REVENUES | | | |
| 25. Other long distance private network revenues | - | - | |
| 26. Other long distance private network settlements | 62,400.00 | 62,400.00 | |
| 27. Other long distance revenues | 1,067,605.24 | 1,067,605.24 | |
| 28. Other long distance revenues settlements | - | - | |
| 29. Total Long Distance Revenues (Add Lines 16 through 28) | 90,853,614.78 | 90,541,954.41 | |
| 30. Directory revenues (gross billing) | 19,142,367.21 | 19,142,367.21 | |
| 31. Rent revenues (gross billing) | 315,876,062.30 | 315,876,062.30 | |
| 32. Corporate operation revenues | - | - | |
| 33. Special billing arrangement revenues | 243,510.97 | 243,510.97 | |
| 34. Customer operation revenues | 756,664.58 | 756,664.58 | |
| 35. Plant operation revenues | - | - | |
| 36. Other incidental regulated revenues | 95,662,699.80 | 95,462,397.40 | |
| 37. Other revenues settlements | - | - | |
| 38. Carrier billing & collection revenues | 64,674,010.38 | 39,574,347.16 | |
| 39. Total Miscellaneous Revenues (Add Lines 16 through 28) | 496,355,315.24 | 471,055,349.62 | |
| 40. Total Gross Revenues Fee (Add Lines 10, 15, 29 and 39) | \$ 4,169,366,376.34 | \$ 2,813,912,097.59 | |
| 41. Less: Amounts Paid to Other Telecommunications Companies (1) | - | \$ 16,922,399.75 | |
| 42. Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 40 less Line 41) | - | \$ 2,796,989,697.84 | |
| 43. Regulatory Assessment Fee Due (Multiply Line 42 by .0020) | - | \$ 5,593,979.40 | |
| 44. Less: Payment made for June 30 period if any | - | 2,816,784.57 | |
| 45. Net Regulatory Assessment Fee Due | - | \$ 2,777,194.83 | |
| 46. Penalty for late payment (see "3. Failure to File by Due Date" on back) | - | - | |
| 47. Interest for late payment (see "3. Failure to File by Due Date" on back) | - | - | |
| 48. Extension Payment Fee (see "4. Extension" on back) | - | - | |
| 49. Total Amount Due (Minimum \$50.00) (2) | - | \$ 2,777,194.83 | |

(1) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back).

(2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$50 shall be imposed as provided in Section 364.336, Florida Statutes.

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

T. F. Lohman
 (Signature of Company Official)

Senior Director
 (Title)

Jan. 19, 2006
 (Date)

T. F. Lohman
 (Preparer of Form - Please Print Name)

Telephone Number (404) 927 - 8141

Fax Number (404) 522-7347

F.E.I. No. 58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/30/2006

Competitive Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission
(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
01/01/2005 TO 12/31/2005

TX031-05-0-R
BellSouth Telecommunications, Inc.
150 South Monroe Street, Suite 400
Tallahassee, FL 32301-1556
620 FEB 01 2006

FOR PSC USE ONLY
Check # 97781
\$ 9073.35 06-03-001
003001
\$ _____ P _____
06-03-001
004011
\$ _____
Postmark Date 1-30-06
Initials of Preparer KL

Please Complete Below If Official Mailing Address Has Changed

(Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|---|---------------------------------|--------------------|
| 1. | Basic Local services | \$ _____ | \$ _____ |
| 2. | Long Distance Services (IntraLATA only) (1) | _____ | _____ |
| 3. | Access Services | _____ | _____ |
| 4. | Private Line Services | _____ | _____ |
| 5. | Leased Facilities & Circuit Services | _____ | _____ |
| 6. | Miscellaneous Services | \$4,536,672.54 | \$4,536,672.54 |
| 7. | TOTAL REVENUES | | \$4,536,672.54 |
| 8. | Less: Amounts Paid to Other Telecommunications Companies (2) | | - |
| 9. | Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | | \$4,536,672.54 |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by .0020) | | \$9,073.35 |
| 11. | Penalty for Late Payment (See "3. Failure to File by Due Date" on back) | | - |
| 12. | Interest for Late Payment (See "3. Failure to File by Due Date" on back) | | - |
| 13. | Extension Payment Fee (See "4. Extension" on back) | | - |
| 14. | TOTAL AMOUNT DUE (\$50 MINIMUM) (3) | | \$9,073.35 |

- (1) Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.
(2) These amounts must be intrastate only and must be verifiable (See "2. Fees" on back).
(3) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$50 shall be imposed as provided in Section 364.336, Florida Statutes.

CURRENT COMPANY STATUS

- (X) Facilities-Based Provider () Reseller
() Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

(Name) (Address: City/State/Zip) (Telephone)

COMPANY INFORMATION

Do you lease telecommunications' facilities? () YES (X) NO

If YES, who do you lease these facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

T. F. Lohman
(Signature of Company Official)

Senior Director
(Title)

1/19/06
(Date)

T. F. Lohman
(Preparer of Form - Please Print Name)

Telephone Number

(404) 927 - 8141

Fax Number (404) 522-7347

F.E.I. No.

58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/31/2005

Competitive Local Exchange Company Regulatory Assessment Fee Return

FOR PSC USE ONLY
 Check # 87519
 \$ 4469.68 06-03-001
 003001
 \$ _____ P
 06-03-001
 004011
 \$ _____
 Postmark Date 1-31-05
 Initials of Preparer RL

Florida Public Service Commission
 (See Filing Instructions on Back of Form)

STATUS:

- Actual Return
 Estimated Return
 Amended Return

TX031-04-0-R
 BellSouth Telecommunications, Inc.
 150 South Monroe Street, Suite 400
 Tallahassee, FL 32301-1556
 529 FEB - 12

PERIOD COVERED:
 01/01/04 TO 12/31/04

Please Complete Below if Official Mailing Address Has Changed

| | | | |
|-------------------|-----------|--------------|-------|
| (Name of Company) | (Address) | (City/State) | (Zip) |
|-------------------|-----------|--------------|-------|

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|---|---------------------------------|--------------------|
| 1. | Basic Local services | \$ _____ | \$ _____ |
| 2. | Long Distance Services (IntraLATA only)** | _____ | _____ |
| 3. | Access Services | _____ | _____ |
| 4. | Private Line Services | _____ | _____ |
| 5. | Leased Facilities & Circuit Services | _____ | _____ |
| 6. | Miscellaneous Services | \$2,976,456.10 | \$2,976,456.10 |
| 7. | TOTAL REVENUES | _____ | \$2,976,456.10 |
| 8. | Less: Amounts Paid to Other Telecommunications Companies* (See "2. Fees" on back) | _____ | _____ |
| 9. | Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | _____ | \$2,976,456.10 |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by .0015) | _____ | \$4,464.68 |
| 11. | Penalty for Late Payment (See "3. Failure to File by Due Date" on back) | _____ | _____ |
| 12. | Interest for Late Payment (See "3. Failure to File by Due Date" on back) | _____ | _____ |
| 13. | TOTAL AMOUNT DUE | _____ | \$4,464.68 |

* These amounts must be intrastate only and must be verifiable.
 ** Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS
 Facilities-Based Provider
 Reseller
 Other: _____

BILLING INFORMATION
 Complete below if billing agent if other than yourself.
 (Name) _____ (Address: City/State/Zip) _____ (Telephone) _____

COMPANY INFORMATION
 Do you lease telecommunications' facilities? () YES (X) NO
 If YES, who do you lease these facilities from? Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

Ronald L. Hilger Senior Director 1/19/05
 (Signature of Company Official) (Title) (Date)

for T. F. Lohman
 (Preparer of Form - Please Print Name) Telephone Number (404) 927 - 8141 Fax Number (404) 522-7347

F.E.I. No. 58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 07/30/2003

Alternative Local Exchange Company Regulatory Assessment Fee Return

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:
 01/01/03 TO 06/30/03

Florida Public Service Commission
 (See Filing Instructions on Back of Form)

TX031-03-1-R
 BellSouth Telecommunications, Inc.
 150 South Monroe Street, Suite 400
 Tallahassee, Fl 32301-1556

FOR PSC USE ONLY

Check # _____
 \$ _____ 0603006
 _____ 003001
 \$ _____ P
 _____ 0603006
 _____ 004011
 \$ _____ I
 Postmark Date _____
 Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

| (Name of Company) | (Address) | (City/State) | (Zip) |
|-------------------|-----------|--------------|-------|
|-------------------|-----------|--------------|-------|

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA | |
|----------|---|-------------------------|--------------------|
| | | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
| 1. | Basic Local services | \$ _____ | \$ _____ |
| 2. | Long Distance Services (IntraLATA only)** | _____ | _____ |
| 3. | Access Services | _____ | _____ |
| 4. | Private Line Services | _____ | _____ |
| 5. | Leased Facilities & Circuit Services | _____ | _____ |
| 6. | Miscellaneous Services | \$2,445,013.44 | \$2,445,013.44 |
| 7. | TOTAL REVENUES | | \$2,445,013.44 |
| 8. | Less: Amounts Paid to Other Telecommunications Companies* (See "2. Fees" on back) | | - |
| 9. | Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | | \$2,445,013.44 |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by .0015) | | \$3,667.52 |
| 11. | Penalty for Late Payment (See "3. Failure to File by Due Date" on back) | | - |
| 12. | Interest for Late Payment (See "3. Failure to File by Due Date" on back) | | - |
| 13. | TOTAL AMOUNT DUE | | \$3,667.52 |

* These amounts must be intrastate only and must be verifiable.

** Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- (X) Facilities-Based Provider () Reseller
 () Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

COMPANY INFORMATION

Do you lease telecommunications facilities? () YES (X) NO

If YES, who do you lease these facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

J. H. Schuman Senior Director 7/24/03
 (Signature of Company Official) (Title) (Date)

T. F. Lohman
 (Preparer of Form - Please Print Name) Telephone Number (404) 927 - 8141 Fax Number (404) 522-7347

F.E.I. No. 58-0436120

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE 01/30/2004

Competitive Local Exchange Company Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
 Estimated Return
 Amended Return

TX031-03-2-R
 BellSouth Telecommunications, Inc.
 150 South Monroe Street, Suite 400
 Tallahassee, FL 32301-1556

PERIOD COVERED:
 07/01/03 TO 12/31/03

FOR PSC USE ONLY

Check # _____
 \$ _____ 0603006
 _____ 003001
 \$ _____ P
 _____ 0603006
 _____ 004011
 \$ _____ I
 Postmark Date _____
 Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

(Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA | |
|----------|---|-------------------------|--------------------|
| | | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
| 1. | Basic Local services | \$ _____ | \$ _____ |
| 2. | Long Distance Services (IntraLATA only)** | _____ | _____ |
| 3. | Access Services | _____ | _____ |
| 4. | Private Line Services | _____ | _____ |
| 5. | Leased Facilities & Circuit Services | _____ | _____ |
| 6. | Miscellaneous Services | _____ | _____ |
| | | \$775,112.59 | \$775,112.59 |
| 7. | TOTAL REVENUES | | \$775,112.59 |
| 8. | Less: Amounts Paid to Other Telecommunications Companies* (See "2. Fees" on back) | | - |
| 9. | Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | | \$775,112.59 |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by .0015) | | \$1,162.67 |
| 11. | Penalty for Late Payment (See "3. Failure to File by Due Date" on back) | | - |
| 12. | Interest for Late Payment (See "3. Failure to File by Due Date" on back) | | - |
| 13. | TOTAL AMOUNT DUE | | \$1,162.67 |

* These amounts must be intrastate only and must be verifiable.
 ** Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- (X) Facilities-Based Provider () Reseller
 () Other: _____

BILLING INFORMATION

Complete below if billing agent if other than yourself.

(Name) (Address: City/State/Zip) (Telephone)

COMPANY INFORMATION

Do you lease telecommunications facilities? () YES (X) NO

If YES, who do you lease these facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.


 (Signature of Company Official)

Senior Director
 (Title)

1/22/04
 (Date)

T. F. Lohman
 (Preparer of Form - Please Print Name)

Telephone Number (404) 927 - 8141 Fax Number (404) 522-7347

F.E.I. No. 58-0436120

Competitive Local Exchange Company Regulatory Assessment Fee Return

STATUS:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Actual Return _____
 Estimated Return _____
 Amended Return _____

PERIOD COVERED
 01/01/03 TO 12/31/03

TX137-03-0-R
 BellSouth BSE, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

FOR PSC USE ONLY

Check # _____

\$ _____ P 0603006 03001
 \$ _____ P 0603006 004011
 \$ _____ I _____

Postmark Date _____
 Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA | |
|----------|---|---------------------------|--------------------|
| | | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
| 1. | Basic Local Service | \$ 0.00 | \$ 0.00 |
| 2. | Long Distance Services (IntraLATA only)** | 0.00 | 0.00 |
| 3. | Access Services | 0.00 | 0.00 |
| 4. | Private Line Services | 3,216,925.45 | 2,218,267.53 |
| 5. | Leased Facilities & Circuits Services | 0.00 | 0.00 |
| 6. | Miscellaneous Services | 0.00 | 0.00 |
| 7. | TOTAL REVENUES | | \$ 2,218,267.53 |
| 8. | LESS: Amount Paid to Other Telecommunications Companies* (see "2. Fees" on back) | | 2,172,497.57 |
| 9. | Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | | 45,769.96 |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by 0.0015) | | 68.66 |
| 11. | Penalty for Late Payment (see "3. Failure to file by Due Date" on back) | Less: 1/29/2004 Payment | \$ 50.00 |
| 12. | Interest for Late Payment (see "3. Failure to file by Due Date" on back) | Plus: Interest on \$18.66 | 2.24 |
| 13. | TOTAL AMOUNT DUE | | \$ 20.90 |

* These amounts must be intrastate only and must be verifiable.
 ** Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

() Facilities-Based Provider
 CURRENT COMPANY STATUS
 Reseller
 ()
 Other: _____

BILLING INFORMATION

Complete below if billing agent is other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

COMPANY INFORMATION

Do you lease telecommunications' facilities? () YES (X) NO
 if YES, who do you lease these facilities from? Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

William K. ... Secretary 1/20/05
 (Signature of Company Official) (Title) (Date)

Robin H. Taylor Telephone Number: _____ Fax Number: 678-443-3470
 (Preparer of Form-Please Print Name)

F.E.I.No. 58-2333057

Competitive Local Exchange Company Regulatory Assessment Fee Return

STATUS:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

FOR PSC USE ONLY

- Actual Return
 Estimated Return
 Amended Return

TX137-03-0-R
 BellSouth BSE, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

Check # _____

\$ _____ 0645006
 _____ 003001
 P
 \$ _____ 0603006
 _____ 604011
 I
 Postmark Date _____
 Initials of Preparer _____

PERIOD COVERED
 01/01/04 TO 12/31/04

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA | |
|----------|---|-------------------------|--------------------|
| | | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
| 1. | Basic Local Service | \$ 0.00 | \$ 0.00 |
| 2. | Long Distance Services (IntraLATA only)** | 0.00 | 0.00 |
| 3. | Access Services | 0.00 | 0.00 |
| 4. | Private Line Services | 616,643.94 | 420,907.80 |
| 5. | Leased Facilities & Circuits Services | 0.00 | 0.00 |
| 6. | Miscellaneous Services | 0.00 | 0.00 |
| 7. | TOTAL REVENUES | | \$ 420,907.80 |
| 8. | LESS: Amount Paid to Other Telecommunications Companies* (see "2. Fees" on back) | | 430,010.69 |
| 9. | Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | | (9,102.89) |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by 0.0015) | | 0.00 |
| 11. | Penalty for Late Payment (see "3. Failure to file by Due Date" on back) | | \$ |
| 12. | Interest for Late Payment (see "3. Failure to file by Due Date" on back) | | \$ |
| 13. | TOTAL AMOUNT DUE | | \$ 50.00 |

* These amounts must be intrastate only and must be verifiable.
 ** Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- Facilities-Based Provider
 Reseller
 Other: Effective 4/12/2004, BellSouth BSE, Inc.'s certificate was transferred to BellSouth Long Distance, Inc.'s TX137-04-0-R.

BILLING INFORMATION

Complete below if billing agent is other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

COMPANY INFORMATION

- Do you lease telecommunications' facilities? YES NO
 If YES, who do you lease these facilities from? Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

Robin H. Taylor Secretary 1/26/05
 (Signature of Company Official) (Title) (Date)

Robin H. Taylor Telephone Number: 770-352-3000 Fax Number: 678-443-3470
 (Preparer of Form-Please Print Name)

Handwritten initials/signature

Competitive Local Exchange Company Regulatory Assessment Fee Return

STATUS:

- Actual Return
 Estimated Return
 Amended Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

PERIOD COVERED
 01/01/04 TO 12/31/04

TX137-04-0-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

FOR PSC USE ONLY

Check # _____
 \$ _____ 0603006
 003001
 P
 \$ _____ 0603006
 004011
 I
 \$ _____
 Postmark Date _____
 Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA | |
|----------|---|-------------------------|--------------------|
| | | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
| 1. | Basic Local Service | \$ 0.00 | \$ 0.00 |
| 2. | Long Distance Services (IntraLATA only)** | 0.00 | 0.00 |
| 3. | Access Services | 0.00 | 0.00 |
| 4. | Private Line Services | 3,975,466.10 | 2,140,697.27 |
| 5. | Leased Facilities & Circuits Services | 0.00 | 0.00 |
| 6. | Miscellaneous Services | 0.00 | 0.00 |
| 7. | TOTAL REVENUES | | \$ 2,140,697.27 |
| 8. | LESS: Amount Paid to Other Telecommunications Companies* (see "2. Fees" on back) | | (1,485,781.07) |
| 9. | Net Intrastate Operating Revenue for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | | 654,916.21 |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by 0.0015) | | 982.37 |
| 11. | Penalty for Late Payment (see "3. Failure to file by Due Date" on back) | | \$ _____ |
| 12. | Interest for Late Payment (see "3. Failure to file by Due Date" on back) | | \$ _____ |
| 13. | TOTAL AMOUNT DUE | | \$ 982.37 |

* These amounts must be intrastate, only and must be verifiable.
 ** Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

() Facilities-Based Provider
 CURRENT COMPANY STATUS
 (X) Reseller
 () Other: _____

BILLING INFORMATION
 Complete below if billing agent is other than yourself.
 _____ (Name) _____ (Address: City/State/Zip) _____ (Telephone)

COMPANY INFORMATION
 Do you lease telecommunications facilities? () YES (X) NO
 If YES, who do you lease these facilities from? Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.05, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

 (Signature of Company Official)
 Robin H. Taylor
 (Preparer of Form-Please Print Name)
 Secretary: _____ (Title)
 Telephone Number: 770-352-3101
 Fax Number: 678-443-3470
 Date: 1/28/05
 (Date)

3/14

Competitive Local Exchange Company Regulatory Assessment Fee Return

STATUS:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

- Actual Return
- Estimated Return
- Amended Return

TX137 - 05-0-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace Suite 400
 Atlanta, GA 30346

Apr 27, 2004
BSE Bell South Entered
6125 to new name BSLD

FOR PSC USE ONLY

Check# 44740
~~\$ 116.76~~ 116.07 06-03-001 003001
 \$ _____ P 06-03-001 004011
 \$ _____ I
 Postmark Date 1-30-06
 Initials of Preparer RT

PERIOD COVERED:
 01/01/05 TO 12/31/05

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA GROSS | |
|----------|--|-------------------|----------------------------|
| | | OPERATING REVENUE | INTRASTATE REVENUE |
| 1. | Basic Local Service | \$ 7,231,717.47 | \$ 3,927,223.50 |
| 2. | Long Distance Services (IntraLATA only) ⁽¹⁾ | | |
| 3. | Access Services | | |
| 4. | Private Line Services | | |
| 5. | Leased Facilities & Circuits Services | 0.00 | 0.00 |
| 6. | Miscellaneous Services | 0.00 | 0.00 |
| 7. | TOTAL REVENUES | | \$ 3,927,223.50 |
| 8. | LESS: Amount Paid to Other Telecommunications Companies ⁽²⁾ | | 3,346,690.79 |
| 9. | NET INTRASTATE OPERATING REVENUE for Regulatory Assessment Fee Calculation (Line 7 less Line 8) | | 580,532.72 |
| 10. | Regulatory Assessment Fee Due (Multiply Line 9 by 0.0020) | | 1,161.07 |
| 11. | Penalty for Late Payment (see "3. Failure to file by Due Date" on back) | | \$ |
| 12. | Interest for Late Payment (see "3. Failure to file by Due Date" on back) | | |
| 13. | Extension Payment Fee (see "4. Extension" on back) | | |
| 14. | TOTAL AMOUNT DUE (\$50 MINIMUM) | | \$ 1,161.07 ⁽³⁾ |

(1) Other long distance revenue must be listed on the Interexchange Regulatory Assessment Fee Return.

(2) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back).

(3) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$50 shall be imposed as provided in Section 364.336, Florida Statutes.

CURRENT COMPANY STATUS

Facilities-Based Provider

Reseller

Other: _____

BILLING INFORMATION

Complete below if billing agent is other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

COMPANY INFORMATION

Do you lease telecommunications' facilities? YES NO

If YES, who do you lease these facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

William D. Schneider
 (Signature of Company Official)

SECRETARY
 (Title)

4/24/06
 (Date)

WILLIAM D. SCHNEIDER
 (Preparer of Form-Please Print Name)

Telephone Number: _____ Fax Number 678-443-3470

F.E.I. No. 58-2224930

(Handwritten mark)

Interexchange Company Regulatory Assessment Fee Return

Florida Public Service Commission
(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:

Jul. 1, 2005 - Dec 31, 2005

TI554-05-2-R

BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace Suite 400
 Atlanta, GA 30346

6 10 FEB 07

FOR PSC USE ONLY

Check# 44741

\$ 90048.67 06-03-001 003001
 \$ _____ P 06-03-001 004011
 \$ _____ I

Postmark Date 1-30-06
 Initials of Preparer RT

Please Complete Below if Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|---|---------------------------------|------------------------------------|
| 1. | Long Distance Services | \$ 253,872,246.01 ✓ | \$ 77,349,794.90 ✓ |
| 2. | Access Services | _____ | _____ |
| 3. | Private Line Services | _____ | _____ |
| 4. | Leased Facilities & Circuits Services | _____ | _____ |
| 5. | Miscellaneous Services | _____ | _____ |
| 6. | TOTAL Telephone Services | \$ 253,872,246.01 | \$ 77,349,794.90 |
| 7. | LESS: Amounts Paid To Other Telecommunications Companies ⁽¹⁾ | (_____) | (32,325,461.50 ✓) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | _____ | \$ 45,024,333.40 |
| 9. | Regulatory Assessment Fee Due (Multiply Line 8 by 0.0020) | _____ | \$ 90,048.67 ✓ |
| 10. | Penalty for Late Payment(see "3. Failure to file by due date" on back) | _____ | _____ |
| 11. | Interest for Late Payment(see "3. Failure to file by due date" on back) | _____ | _____ |
| 12. | Extension Payment Fee (see "4. Extension" on back) | _____ | _____ |
| 13. | TOTAL AMOUNT DUE (\$50 MINIMUM) | _____ | \$ 90,048.67 ⁽²⁾ |

(1) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back)

(2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$50 shall be imposed as provided in Section 364.336, Florida Statutes.

CURRENT COMPANY STATUS

- () Facilities-Based Carrier () Reseller () Call Aggregator
 () Alternative-Operator Service () Rebiller () Other: _____

BILLING INFORMATION

Complete below if billing agent is other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ _____ for 2005 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications facilities? () YES () NO
 If YES, who do you lease facilities from: Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

 (Signature of Company Official) SECRETARY 1/26/06
 (Title) (Date)

Telephone Number: _____ Fax Number 678-443-3470

(Preparer of Form-Please Print Name)

F.E.I.No. 58-2224930

Interexchange Company Regulatory Assessment Fee Return

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED:

01/01/03 TO 12/31/03

Florida Public Service Commission

(See Filing Instructions on Back of Form)

TL554-03-0-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

FOR PSC USE ONLY

Check # _____

0603001
 003001
 0603001
 004011

Postmark Date _____

Initials of Preparer _____

Please Complete Below if Official Mailing Address Has Changed

_____ (Name of Company) _____ (Address) _____ (City/State) _____ (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA | |
|----------|--|-------------------------------|-------------------------|
| | | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
| 1. | Long Distance Services | \$ 174,974,330.70 | \$ 43,917,452.24 |
| 2. | Access Services | 0.00 | 0.00 |
| 3. | Private Line Services | 0.00 | 0.00 |
| 4. | Leased Facilities & Circuits Services | 0.00 | 0.00 |
| 5. | Miscellaneous Services | 0.00 | 0.00 |
| 6. | TOTAL Telephone Services | \$ 174,974,330.70 | \$ 43,917,452.24 |
| 7. | LESS: Amounts Paid to Other Telecommunications Companies* (see "2. Fees" on back) | (86,658,429.33) | (21,835,307.18) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | | \$ 22,082,145.06 |
| 9. | Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015) | | \$ 33,123.22 |
| 10. | Penalty for Late Payment (see "3. Failure to file by Due Date" on back) | Less: 1/29/2004 Payment | \$ 12,579.52 |
| 11. | Interest for Late Payment (see "3. Failure to file by Due Date" on back) | Plus: Interest on \$20,543.70 | \$ 2,465.24 |
| 12. | TOTAL AMOUNT DUE | | \$ 23,008.94 |

*These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- Facility-Based Carrier Reseller Call Aggregator
 Alternate-Operator Service Rebiller Other: Switch-Based Reseller

BILLING INFORMATION

Complete below if billing agent if other than yourself.

_____ (Name) _____ (Address: City/State/Zip) _____ (Telephone)

What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ _____ for 2003 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? YES NO

If YES, who do you lease facilities from: Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

_____ (Signature of Company Official) _____ Secretary _____ 2/14/05 (Date)
 _____ Robin H. Taylor (Preparer of Form-Please Print Name) Telephone Number: _____ Fax Number: 678-443-3470

F.E.I.No. 58-2224930

[Handwritten initials]

Interexchange Company Regulatory Assessment Fee Return

STATUS:

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED

Jan. 1, 2004 -
Jun 30, 2004

Florida Public Service Commission

(See Filing Instructions on Back of Form)

T1554-04-1-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

FOR PSC USE ONLY

Check # _____

\$ _____ 0603001
03001

\$ _____ 0603001
004011

Postmark Date _____

Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

_____ (Name of Company) _____ (Address) _____ (City/State) _____ (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|--|------------------------------|--------------------|
| 1. | Long Distance Services | \$ 165,242,240.77 | \$ 48,374,662.78 |
| 2. | Access Services | 0.00 | 0.00 |
| 3. | Private Line Services | 0.00 | 0.00 |
| 4. | Leased Facilities & Circuits Services | 0.00 | 0.00 |
| 5. | Miscellaneous Services | 0.00 | 0.00 |
| 6. | TOTAL Telephone Services | \$ 165,242,240.77 | \$ 48,374,662.78 |
| 7. | LESS: Amounts Paid For Services To Other Telecommunications Companies* (see "2. Fees" on back) | (76,990,537.19) | (22,222,310.41) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | \$ | \$ 26,152,352.37 |
| 9. | Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015) | | \$ 39,228.53 |
| 10. | Penalty for Late Payment(see "3.Failure to file by due date" on back) | Less: 7/30/2004 Payment | \$ 35,755.56 |
| 11. | Interest for Late Payment(see "3.Failure to file by due date" on back) | Plus: Interest on \$3,472.97 | \$ 208.38 |
| 12. | TOTAL AMOUNT DUE | | \$ 3,681.35 |

These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

- Facilities-Based Carrier Reseller Call Aggregator
 Alternative-Operator Service Rebiller Other: Switch-Based Reseller

BILLING INFORMATION

Complete below if billing agent is other than yourself.

_____ (Name) _____ (Address: City/State/Zip) _____ (Telephone)
 What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ _____ for 2004 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications facilities? YES NO
 If YES, who do you lease facilities from: Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

_____ (Signature of Company Official) _____ Secretary _____ 2/14/05 (Date)
 _____ Robin H. Taylor (Preparer of Form-Please Print Name) Telephone Number: _____ Fax Number: 678-443-3470
 F.E.I.No. 58-2224930

Handwritten initials/signature

Interexchange Company Regulatory Assessment Fee Return

STATUS:

Actual Return
 Estimated Return
 Amended Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

TI554-04-1-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

FOR PSC USE ONLY

Check # _____
 \$ _____ 063001
 \$ _____ P 03001
 \$ _____ 063001
 \$ _____ I 04011
 Postmark Date _____
 Initials of Preparer _____

PERIOD COVERED

Jan. 1, 2004 -
 Jun 30, 2004

Please Complete Below If Official Mailing Address Has Changed

_____ (Name of Company) _____ (Address) _____ (City/State) _____ (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|--|------------------------------|-------------------------|
| 1. | Long Distance Services | \$ 165,242,240.77 | \$ 48,374,662.78 |
| 2. | Access Services | 0.00 | 0.00 |
| 3. | Private Line Services | 0.00 | 0.00 |
| 4. | Leased Facilities & Circuits Services | 0.00 | 0.00 |
| 5. | Miscellaneous Services | 0.00 | 0.00 |
| 6. | TOTAL Telephone Services | \$ 165,242,240.77 | \$ 48,374,662.78 |
| 7. | LESS: Amounts Paid For Services To Other Telecommunications Companies* (see "2. Fees" on back) | (76,990,537.19) | (22,222,310.41) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | \$ 88,251,703.58 | \$ 26,152,352.37 |
| 9. | Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015) | \$ 1,323.77 | \$ 39,228.53 |
| 10. | Penalty for Late Payment(see"3.Failure to file by due date" on back) | Less: 7/30/2004 Payment | \$ 35,755.56 |
| 11. | Interest for Late Payment(see"3.Failure to file by due date" on back) | Plus: Interest on \$5,472.97 | \$ 208.38 |
| 12. | TOTAL AMOUNT DUE | | \$ 3,681.35 |

These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

Facilities-Based Carrier Reseller Call Aggregator
 Alternative-Operator Service Rebiller Other: Switch-Based Reseller

BILLING INFORMATION

Complete below if billing agent is other than yourself.

_____ (Name) _____ (Address: City/State/Zip) _____ (Telephone)
 What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ _____ for 2004 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications facilities? YES NO
 If YES, who do you lease facilities from: Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

Robin H. Taylor
 (Signature of Company Official)

Secretary
 (Title)

2/4/05
 (Date)

Robin H. Taylor
 (Preparer of Form-Please Print Name)

Telephone Number: _____ Fax Number: 678-443-3470

F.E.I.No. 58-2224930

amb

Interexchange Company Regulatory Assessment Fee Return

S:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Actual Return _____
 Estimated Return _____
 Amended Return _____

PERIOD COVERED

Jan. 1, 2004 -

Jun 30, 2004

TI554-04-1-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

486 AUG - 3 2004

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # 33076

\$ 35,755.56 0603001
 003001

\$ _____ P 0603001
 004011

\$ _____ I

Postmark Date 8/2/04

Initials of Preparer RT

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|--|--------------------------|-------------------------|
| 1. | Long Distance Services | \$ 162,075,800.31 | \$ 51,231,939.20 |
| 2. | Access Services | _____ | _____ |
| 3. | Private Line Services | _____ | _____ |
| 4. | Leased Facilities & Circuits Services | _____ | _____ |
| 5. | Miscellaneous Services | _____ | _____ |
| 6. | TOTAL Telephone Services | \$ 162,075,800.31 | \$ 51,231,939.20 |
| 7. | LESS: Amounts Paid For Services To Other Telecommunications Companies* (see "2. Fees" on back) | (80,319,932.16) | (27,394,902.34) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | \$ 23,837,036.86 | \$ 35,755.56 |
| 9. | Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015) | _____ | _____ |
| 10. | Penalty for Late Payment(see"3.Failure to file by due date" on back) | _____ | _____ |
| 11. | Interest for Late Payment(see"3.Failure to file by due date" on back) | _____ | _____ |
| 12. | TOTAL AMOUNT DUE | \$ _____ | \$ 35,755.56 |

* These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

() Facilities-Based Carrier () Reseller () Call Aggregator
 () Alternative-Operator Service () Rebiller (X) Other: Switch-Based Reseller

BILLING INFORMATION

Complete below if billing agent is other than yourself.

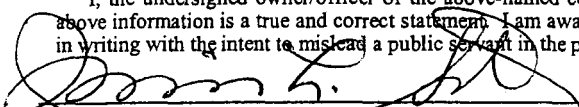
(Name) _____ (Address: City/State/Zip) _____ (Telephone) _____

What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ 0.00 for 2004 Amount: \$ 0.00 Expires: N/A

COMPANY INFORMATION

Do you lease telecommunications facilities? () YES (X) NO
 If YES, who do you lease facilities from: Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.



 (Signature of Company Official)

President 7/29/04

 (Title) (Date)

Robin H. Taylor

 (Preparer of Form-Please Print Name)

Telephone Number: 770-352-3101 Fax Number: 878-443-3470

F.E.I.No. 58-2224930

RT

Interexchange Company Regulatory Assessment Fee Return

STATUS:

Actual Return
 Estimated Return
 Amended Return
 PERIOD COVERED
 Jul. 1, 2004 - Dec. 31, 2004

Florida Public Service Commission

(See Filing Instructions on Back of Form)

TI554-04-2-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

FOR PSC USE ONLY

Check # _____

\$ _____ 0603001
 _____ 003001

\$ _____ P _____ 0603001
 _____ 004001

\$ _____ J _____

Postmark Date _____
 Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|--|------------------------------------|--------------------|
| 1. | Long Distance Services | \$ 201,156,049.38 | \$ 61,472,513.09 |
| 2. | Access Services | _____ | _____ |
| 3. | Private Line Services | _____ | _____ |
| 4. | Leased Facilities & Circuits Services | _____ | _____ |
| 5. | Miscellaneous Services | _____ | _____ |
| 6. | TOTAL Telephone Services | \$ 201,156,049.38 | \$ 61,472,513.09 |
| 7. | LESS: Amounts Paid For Services To Other Telecommunications Companies* (see "2. Fees" on back) | (93,850,978.65) | (28,216,959.99) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | _____ | \$ 33,255,553.10 |
| 9. | Regulatory Assessment Fee Due (Multiply Line 8 by 0.0015) | _____ | \$ 49,883.33 |
| 10. | Penalty for Late Payment(see"3.Failure to file by due date" on back) | _____ | _____ |
| 11. | Interest for Late Payment(see"3.Failure to file by due date" on back) | _____ | _____ |
| 12. | TOTAL AMOUNT DUE | _____ | \$ 49,883.33 |

• These amounts must be intrastate only and must be verifiable.

AS PROVIDED IN SECTION 364.336, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$50

CURRENT COMPANY STATUS

Facilities-Based Carrier Reseller Call Aggregator
 Alternative-Operator Service Rebiller Other: Switch-Based Reseller

BILLING INFORMATION

Complete below if billing agent is other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)

What is the total amount of customer deposits collected?
 Amount: \$ _____ for 2004

What is the total amount of bond held (if applicable)?
 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications facilities? YES NO
 If YES, who do you lease facilities from: Name: _____
 Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

 (Signature of Company Official) Secretary 1/28/05
 (Title) (Date)

Robin H. Taylor Telephone Number: 770-352-3101 Fax Number: 678-443-3470
 (Preparer of Form-Please Print Name)

BSLD-IXC Jan-Jun 2004

| <u>LINE NO</u> | <u>ACCOUNT CLASSIFICATION</u> | <u>FLORIDA GROSS OPERATING REVENUE</u> | <u>INTRASTATE REVENUE</u> |
|----------------|---|--|---------------------------|
| 1. | Long Distance Services | 165,242,240.77 | 48,374,662.78 |
| 6. | TOTAL Telephone Services | 165,242,240.77 | 48,374,662.78 |
| 7. | LESS: Amounts Paid for Services To Other Telecommunications Companies | (76,990,537.19) | (22,222,310.41) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | 88,251,703.58 | 26,152,352.37 |
| 9. | Regulatory Assessment Fee Due (Line x .0015) | | 39,228.53 |
| 12. | TOTAL AMOUNT DUE | | 39,228.53 |

Interexchange Company Regulatory Assessment Fee Return

STATUS:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

FOR PSC USE ONLY

Check # 40948
 \$ 79,134.21 06-03-001
 003001
 \$ _____ P 06-03-001
 004011
 \$ _____ I
 Postmark Date 7-29-05
 Initials of Preparer RT

- Actual Return
 Estimated Return
 Amended Return

PERIOD COVERED
 01/01/2005 to 06/30/2005

TI554-05-1-R
 BellSouth Long Distance, Inc.
 400 Perimeter Center Terrace, Suite 400
 Atlanta, GA 30346

Please Complete Below If Official Mailing Address Has Changed

 (Name of Company) (Address) (City/State) (Zip)

| LINE NO. | ACCOUNT CLASSIFICATION | FLORIDA GROSS OPERATING REVENUE | INTRASTATE REVENUE |
|----------|--|---------------------------------|----------------------|
| 1. | Long Distance Services | \$ 219,162,844 | \$ 68,928,937 |
| 2. | Access Services | 0 | |
| 3. | Private Line Services | 9,328,623 | 1,624,320 |
| 4. | Leased Facilities & Circuits Services | 2,165,020 | |
| 5. | Miscellaneous Services | 13,362,621 | 313,028 |
| 6. | TOTAL Telephone Services | \$ 244,019,107 | \$ 70,866,284 |
| 7. | LESS: Amounts Paid to Telecommunications Companies ⁽¹⁾ | (102,166,377) | (31,299,178) |
| 8. | TOTAL REVENUES For Regulatory Assessment Fee Calculation | | \$ 39,567,106 |
| 9. | Regulatory Assessment Fee Due (Multiply Line 8 by 0.0020) | | \$ 79,134.21 |
| 10. | Penalty for Late Payment (see "3. Failure to File by Due Date" on back) | | |
| 11. | Interest for Late Payment (see "3. Failure to File by Due Date" on back) | | |
| 12. | Extension Payment Fee (see "4. Extension" on back) | | |
| 13. | TOTAL AMOUNT DUE (\$50 MINIMUM) | | \$ 79,134.21 |

(1) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back).

(2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$50 shall be imposed as provided in

Section 364.336, Florida Statutes.

CURRENT COMPANY STATUS

- () Facilities-Based Carrier () Reseller () Call Aggregator
 () Alternative-Operator Service () Reseller (X) Other: Switch-Based Reseller

BILLING INFORMATION

Complete below if billing agent is other than yourself.

 (Name) (Address: City/State/Zip) (Telephone)
 What is the total amount of customer deposits collected? What is the total amount of bond held (if applicable)?
 Amount: \$ _____ for 2005 Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? () YES (X) NO
 If YES, who do you lease facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief, the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

Robin H. Taylor Secretary 7/28/05
 (Signature of Company Official) (Title) (Date)

Robin H. Taylor Telephone Number: 770-352-3101 Fax Number: 678-443-3470
 (Preparer of Form - Please Print Name)

F.E.I.No. 58-2224930

AH