

REDACTED

TX031

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| Wp. 41-1/1-1 | Summary of Error transfer Revenues to CLEC | 1 |
| Wp. 41-1/2 | Revenue Accounts | 2 |
| Wp. 41-1/3 | Revenue CABS OOF | 2 |
| Wp. 42 | Sales for Resales | 1 |
| Wp. 44 | Collocation | 1 |
| Total Pages | | 11 |

*— should be in TL720 Binder
 (Moved to LEC
 Confidential workpapers)*

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DOCUMENT NUMBER-DATE

00217 JAN 11 2

FPSC-COMMISSION CLERK

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| COMPANY: | BELLSOUTH TELECOMMUNICATIONS | BellSouth Telecommunications, LLC d/b/a TX031 AT&T Florida d/b/a AT&T Southeast (TX031) |
| TITLE: | REVENUE SUMMARY | 2011 Revenues & Regulatory Assessment Fees |
| PERIOD: | TYE 12/31/2012 | Undocketed, ACN 12-158-4-6 TYE 2011 |
| DATE: | 11/02/12 | |
| AUDITOR: | Gabriela Leon | |
| WORKPAPER #: | 41 PAGE 1 | <i>Revenue Summary</i> |

YL
11/5/12

(PBC)

AT&T Florida d/b/a AT&T Southeast
031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

Revenue Explanations

kw
2/10/12
5/30/2012

Source: Request 1 (see TL720)

4/1/12

(PBC)

AT&T Florida d/b/a AT&T Southeast
(031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

Rev
2/10/13/12
5/30/2012

Revenue Explanations

These revenues were tested in
the TL720 AUDIT, ACN #12-158-4-3.

Source: Request 1 (see TL720)

4/1/12

(PBC)

**2011 Out of Franchise Revenue Summary
BellSouth Telecommunications - Florida**

BellSouth Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TX031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

Reconciliation of rev.

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(PBC)

BellSouth Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TX031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

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source: DR#1 (TL720)

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O-O-F REVENUE FROM FDB

BellSouth Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TX031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

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Florida Public Service Commission Audit Document/
BellSouth Telecommunications, LLC - Florida
Request Number 6

BellSouth Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TX031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

Non-reg. Accounts

KW 10/31/12
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41-1/2

Request 6 - TL720

41-1/2 P2

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11/2/12

FLORIDA
ALEC Circuit Revenue
CABS OOF FL Jan-Dec, 21

BellSouth Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TX031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

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10/31/11

Source: DR2 #1 (TL720)

41-1
2 P. 1

FLORIDA
ALEC Circuit Revenue
CABS OOF FL Jan-Dec, 2011

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Source: DLR 1 TL 720

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South Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TX031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011

Sales for Resale

Florida Public Service Commission Audit Document/Record Request
BellSouth Telecommunications, LLC - Florida
Request Number: DRR1, item 7

Item Description: Provide support for any "Sales for Resale" amounts showing the jurisdictional split and the support for your jurisdictional factor.

Response: Not applicable.

source: DRR# 7

42

(PBC)

1/11/12
10/18/12

BellSouth Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TX031)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-6
TYE 2011
Collocation Revenues

Florida Public Service Commission Audit Document/Record Request
BellSouth Telecommunications, LLC - Florida
Request Number 8:

Item Description: If you have any collocation revenue, provide the revenues earned in Florida in 2011
and what account they are included in.

THIS COLLOCATION REVENUE ONLY PERIOD
7L-720.

Source: DIRR#8 (7L720)

44

BellSouth Telecommunications, LLC d/b/a/
 AT&T Florida d/b/a AT&T Southeast
 (TL720)
 2011 Revenues & Regulatory Assessment
 Fees
 Undocketed, ACN 12-158-4-3
 TYE 2011

TL720

REDACTED

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FPSC-COMMISSION CLERK

TRIAL BALANCE
BELLSOUTH TELECOMMUNICATIONS, LLC - FLORIDA
DECEMBER 31, 2011

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TRIAL BALANCE
BELLSOUTH TELECOMMUNICATIONS, LLC - FLORIDA
DECEMBER 31, 2011

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TRIAL BALANCE
BELLSOUTH TELECOMMUNICATIONS, LLC - FLORIDA
DECEMBER 31, 2011

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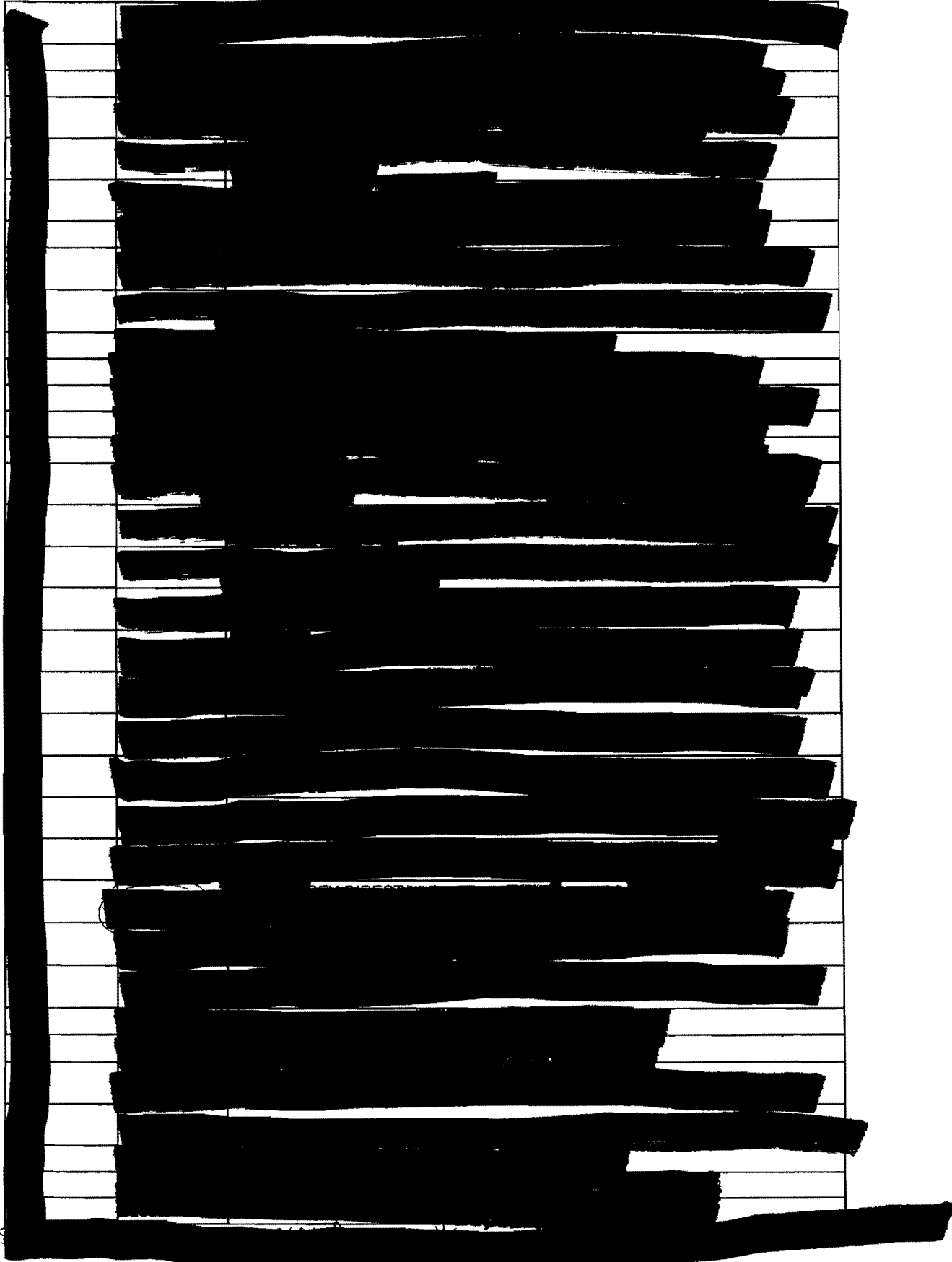
TRIAL BALANCE
BELLSOUTH TELECOMMUNICATIONS, LLC - FLORIDA
DECEMBER 31, 2011

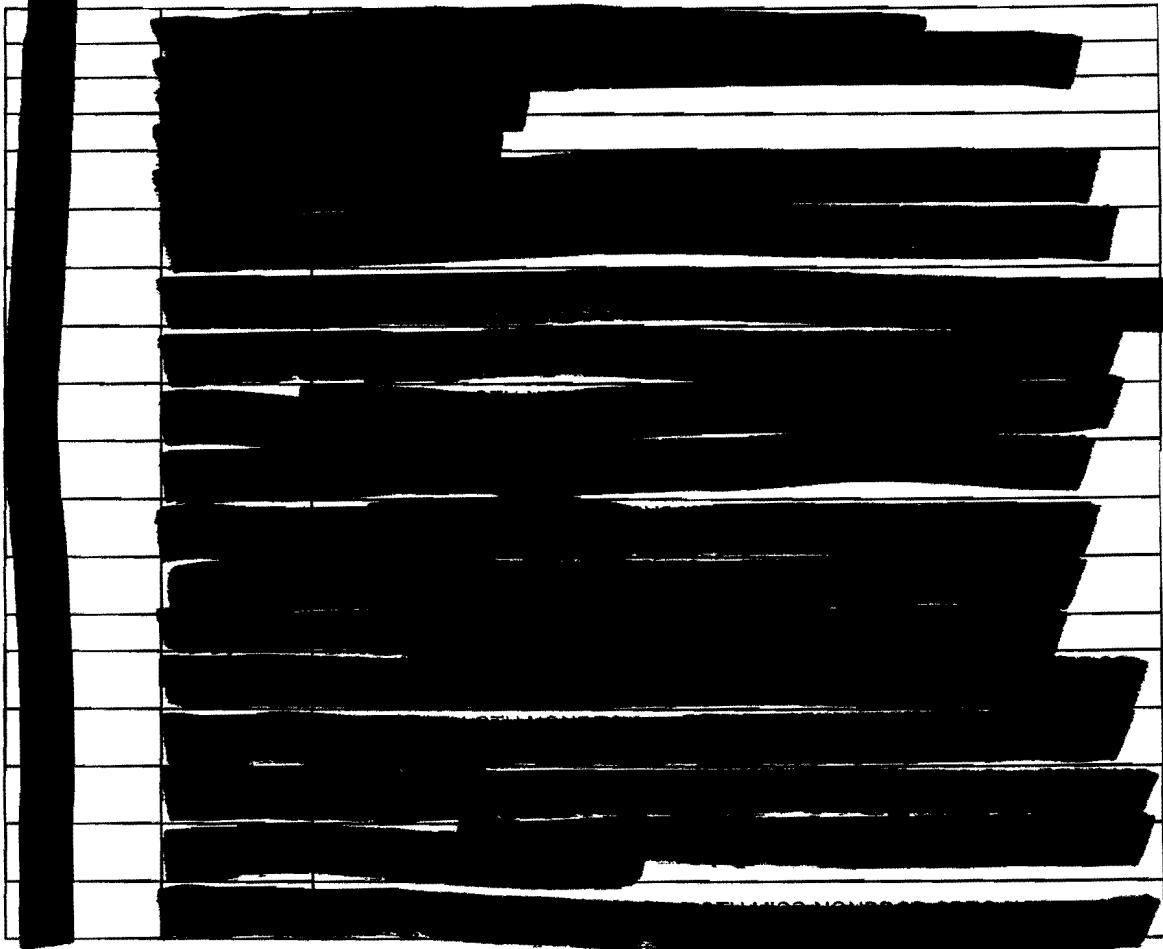
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Accounts are AT&T revenue accounts with activity in 2011

10/13/11
AC
12/9/12

South Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

Florida Public Service Commission Audit/Document Request
Bellsouth Telecommunications, LLC – Florida
Request Number 2

Item Description: Please provide detail information of what type of revenues are included in the following accounts:

Response:

5280.424

This account includes Electronic Directory Assistance Operator Services revenue which is an Enhanced Service that requires electronically interfacing with stored information. This service allows customers to search the database of subscribers by telephone number, rather than by name only, via a personal computer or modem.

5280.4292

This account includes enhanced messaging service revenues for message storage, review, reply retrieval, redirect, broadcast, scan and delete depending on the type of messaging service selected by the customer.

5280.4413

This account includes Joint Marketing revenues from (1) contracting with third party vendors, (2) administration of the joint marketing program, (3) referral to the third party vendor, (4) recognition of the finder's fee/commission as revenue, and (5) compensation to the sales channel(s) for successful referrals. BST's revenue is derived from the finder's fee received from the third party vendor for successful referrals through the BST sales channels. An example is BST partnering with DirectTV.

5280.511

This account includes non-regulated enhanced Special Access Regional Interstate Interlata Business Recurring Frame Relay Service and Managed Shared Frame Relay Service revenues.

5280.711

This account includes the charge for imputation of tariff services utilized for non-regulated activities.

5280.9811

This account includes non-regulated sales support commissions related to AT&T Mobility business customers.

5280.9812

This account includes non-regulated sales support commissions related to AT&T Mobility residence customers.

5280.9821

This account includes non-regulated SS7 Stand Alone Switched Access-Interstate Usage revenues.

Staff reviewed all non-regulated accounts to ensure that no regulated account was incorrectly classified as non-regulated. The above accounts were questionable. The Utility's response seem to verify that they are indeed non-regulated.

Source: DRIL#2

12-1
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5280.9831

This account includes late payment charges related to non-regulated services.

Item Description: Why are there intralata revenues included in account 5083 which is a federally regulated account? Please explain.

Response: The Interstate intralata revenues included in Accounts 5083.12 and 5083.32 represent intralata transport of Ethernet services that are federally regulated. Account 5083.12 includes recurring Interstate intralata special access revenues and Account 5083.32 includes nonrecurring Interstate intralata special access revenues.

Provide all invoices exceeding \$1,000 related to Amounts Paid to Other Telecommunications Companies for the month of June 2011. A list of these invoices was provided in Document Record Request Response 1, Item 6, Attachment 1. We don't need the entire bill, only the page that has the breakdown between intrastate and interstate.

Response: Copies of the invoices requested are attached. Also attached are cover sheets that the payment group creates for each invoice. Some of the invoices were not paid in full due to disputed billing. Only the payments are included in the RAF. The cover sheets provide the invoice amounts, the disputed amounts and the paid amounts. When more than one invoice was received and paid in a month the cover sheet shows the total for the invoices. For example there were 3 invoices for AT&T-TCG included in the total payment amount.

All payment amounts are Intrastate reciprocal compensation interconnection payments made to Competitive Local Exchange Companies related to calls that originate from BellSouth Telecommunications - Florida end-user customers and terminate to CLEC Florida end user customers. These intrastate expenses are booked to Account 6540.61, Reciprocal Compensation - Intrastate.

Source: DRR # 2

12-1

P2

Kuo
 10/31/12

2011 INTRASTATE BST FLORIDA REVENUES

| Account | 1H 2011 | Trial Balance Amounts | Difference | 2H 2011 | 2011 Total | Trial Balance Amounts | Difference |
|--|---------|-----------------------|------------|---------|------------|-----------------------|------------|
| 1 Basis area revenues | 5001 | | \$0.00 | | | | \$0.00 |
| 2 Optional extended area revenues | 5002 | | \$0.00 | | | | \$0.00 |
| 3 Cellular mobile revenues | 5003 | | \$0.00 | | | | \$0.00 |
| 4 Other mobile service revenues | 5004 | | \$0.00 | | | | \$0.00 |
| 5 Public telephone revenues | 5010 | | \$0.00 | | | | \$0.00 |
| 6 Local private line revenues | 5040 | | \$0.00 | | | | \$0.00 |
| 7 Customer premises revenues | 5050 | | \$0.00 | | | | \$0.00 |
| 8 Other local exchange revenues | 5060 | | \$0.00 | | | | \$0.00 |
| 9 Other local exchange revenues settlements | 5069 | | \$0.00 | | | | \$0.00 |
| 10 Total local services revenues | X 5070 | | \$0.00 | | | | \$0.00 |
| 11 End user revenues | 5081 | | \$0.00 | | | | \$0.00 |
| 12 Switched access revenues | 5082 | | \$0.00 | | | | \$0.00 |
| 13 Special access revenues | 5083 | | \$0.00 | | | | \$0.00 |
| 14 State access revenues | 5084 | | \$0.00 | | | | \$0.00 |
| 15 Total access services revenues | X 5090 | | \$0.00 | | | | \$0.00 |
| 16 Long distance message revenues | 5100 | | \$0.00 | | | | \$0.00 |
| 17 Long distance inward-only revenues | 5111 | | \$0.00 | | | | \$0.00 |
| 18 Long distance outward-only revenues | 5112 | | \$0.00 | | | | \$0.00 |
| 19 Subvoice grade long distance private network revenues | 5121 | | \$0.00 | | | | \$0.00 |
| 20 Voice grade long distance private network revenues | 5122 | | \$0.00 | | | | \$0.00 |
| 21 Audio program grade long distance private network revenues | 5123 | | \$0.00 | | | | \$0.00 |
| 22 Video program grade long distance private network revenues | 5124 | | \$0.00 | | | | \$0.00 |
| 23 Digital transmission grade long distance private network revenues | 5125 | | \$0.00 | | | | \$0.00 |
| 24 Long distance private network switching revenues | 5126 | | \$0.00 | | | | \$0.00 |
| 25 Other long distance private network revenues | 5128 | | \$0.00 | | | | \$0.00 |
| 26 Other long distance private network settlements | 5129 | | \$0.00 | | | | \$0.00 |
| 27 Other long distance revenues | 5160 | | \$0.00 | | | | \$0.00 |
| 28 Other long distance revenues settlements | 5169 | | \$0.00 | | | | \$0.00 |
| 29 Total long distance revenues | X 5170 | | \$0.00 | | | | \$0.00 |
| 30 Directory revenues (gross billing) | 5230 | | \$0.00 | | | | \$0.00 |
| 31 Rent revenues (gross billing) | 5240 | | \$0.00 | | | | \$0.00 |
| 32 Corporate operation revenues | 5250 | | \$0.00 | | | | \$0.00 |
| 33 Special billing arrangement revenues | 5281 | | \$0.00 | | | | \$0.00 |
| 34 Customer operations revenues | 5282 | | \$0.00 | | | | \$0.00 |
| 35 Plant operation revenues | 5283 | | \$0.00 | | | | \$0.00 |
| 36 Other incidental regulated revenues | 5284 | | \$0.00 | | | | \$0.00 |
| 37 Other revenues settlements | 5289 | | \$0.00 | | | | \$0.00 |
| 38 Carrier billing & collection revenues | 5270 | | \$0.00 | | | | \$0.00 |
| 39 Total miscellaneous revenues | X 5290 | | \$0.00 | | | | \$0.00 |
| 40 Total gross revenue | | | \$0.00 | | | | \$0.00 |
| 41 Revenue Adjustments for RAF Report | | | | | | | |
| 42 FTRS Admin (not subtracted above) | | | | | | | |
| 43 Pole Attachment Rentals | | | | | | | |
| 44 Regulated OOF Revenues transferred to CLEC RAF | | | | | | | |
| 45 Intrastate LEC RAF Revenues | | | | | | | |

Source: ORR #1

(PP)

41-1

BellSouth Telecommunications, LLC d/b/a/
 AT&T Florida d/b/a AT&T Southeast
 (TL720)
 2011 Revenues & Regulatory Assessment
 Fees
 Undocketed: ACN 12-158-4-3
 TVE 2011
 Intrastate Revenues
 Reconciliation to TR &
 WP2.

41-1

41-1

41-1

(A) [Redacted] 41-1 / 1-3

Note 2

(B) [Redacted] 41-1 / 1-1

taxes
 X traced to wp 2 P1
 X traced to wp 2 P2
 V traced to 41-1/1

Note 2: Due to annual CLEC Regulatory Fee being less than \$10,000 per year a BST CLEC RAF Return was not filed in July 2011 and BST CLEC Revenues booked to BST's Regulated Accounts were not transferred from Regulated Revenues to CLEC Revenues in BST's July 2011 ILEC RAF Return. \$1,102,131.96 represents the annual CLEC revenues recorded in BST regulated accounts.

REVENUE CROSS CHECK

(A) [Redacted] (WP 2 P1)
 (B) [Redacted] (WP 2 P2)

TOTAL REVS COMBINED
TOTAL REVS INTRASTATE
DIFFERENCE = INTERSTATE
Interstate Access
Interstate Other

Interstate Revenues other than Network Access
Interstate LD
Interstate B&C Revenues
Total Interstate B&C and Toll Revenues

[REDACTED]

[REDACTED]

41-12

KW 11/6/12
SLC 11/2/12

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

COMPANY: BELLSOUTH TELECOMM.
TITLE: RECONCILIATION OF REVENUES FROM RETURN TO UTILITY'S GENERAL LEDGER
PERIOD: TYE 12/31/2011
DATE: 2-Nov-12
WORKPAPER #: 41-1 PAGE 3

Reconciliation of Revenues to General Ledger

RECONCILIATION OF REVENUES ON THE RAF RETURN TO COMPANY PROVIDED SCHEDULE WHICH TIES TO THE GENERAL LEDGER (SEE WP. 41-1/1)

| REVENUES | WP. 2 PAGE 1 INTRASTATE 1/1/2011 TO 6/30/2011 | WP. 2 PAGE 2 INTRASTATE 7/1/2011 12/31/2011 | TOTAL | REFERENCE |
|---|--|--|------------|---|
| Local Service Revenues | \$ [REDACTED] | [REDACTED] | [REDACTED] | wp. 2 |
| Accounts 5001-5004, 5010, 5040, 5050, 5060, 5069 | [REDACTED] | [REDACTED] | [REDACTED] | wp. 41-1 page 1 |
| Network Access Services Revenues | [REDACTED] | [REDACTED] | [REDACTED] | wp. 2 |
| Accounts 5081, 5082, 5083, 5084 | [REDACTED] | [REDACTED] | [REDACTED] | wp. 41-1 page 1 |
| Long Distance Network Services Revenues | [REDACTED] | [REDACTED] | [REDACTED] | |
| Accounts 5100, 5111, 5112, 5121, 5122, 5123, 5124, 5125, 5126, 5128 5129, 5160, 5169 | [REDACTED] | [REDACTED] | [REDACTED] | Wp. 2 wp. 41-1 page 1 |
| Miscellaneous Revenues | [REDACTED] | [REDACTED] | [REDACTED] | Wp. 2 (A) |
| Accounts, 5230, 5240, 5250, 5261, 5262, 5263, 5264, 5269, 5270 | [REDACTED] | [REDACTED] | [REDACTED] | |
| FTRS Administrative (not subtracted above) | [REDACTED] | [REDACTED] | [REDACTED] | Wp. 41-1 page 1 WP. 41-1 page 1 |
| Pole Attachment Rentals | [REDACTED] | [REDACTED] | [REDACTED] | Wp. 41-1 page 1 |
| Regulated OOF Revenues transferred to CLEC RAF | [REDACTED] | [REDACTED] | [REDACTED] | Wp. 41-1 page 1 wp. 2 (A) |
| TOTAL | [REDACTED] | [REDACTED] | [REDACTED] | wp. 2 Wp. 41-1 page 1 |
| AMOUNTS PAID TO OTHER CARRIERS | [REDACTED] | [REDACTED] | [REDACTED] | Wp. 2 page 1 and 2 Wp. 43-1 page 1 Difference- immaterial |
| Amounts Paid to Other Carriers was not included in Wp. 41-1 page 1, this workpaper only included the Utility's reconciliation of revenues to the RAF Returns. | | | | |
| Amounts Paid to Other Carriers was tested in Section 43. | | | | |

source, used information from DLR# 1

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)

kw
10/2/12
19/3/12

2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

COMPANY: BELLSOUTH TELECOMMUNICATION
TITLE: TRIAL BALANCE
PERIOD: TYE 12/31/2011
DATE: OCTOBER 2, 2012
AUDITOR: GABRIELA LEON
WORKPAPER#: 41-1/1

| | | TOTAL | INTRASTATE | |
|----------|---|--------------------|------------------|---------------|
| | REFERENCE | January - December | January-December | REFERENCE |
| 5001.11 | Basic Area Revenue-Business Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.12 | Basic Area Revenue-Business Messages/Usage | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.211 | Basic Area Revenue-Residence-Recurring Basic | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.22 | Basic Area Revenue-Residence-Messages/Usage | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.41 | Basic Area Revenue-Priv/copt Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.422 | Basic Area Revenue-Priv/copt Message-non-sent paid | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| | Basic Area Revenue-Priv/copt message Usage indep | | | |
| 5001.423 | payphone prov/nonsent pd/sent pd | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.911 | Basic Area Rev-Other Exch Bus Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.922 | Basic Area Rev-Other Exch Res Message/Usage sent paid | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5001.99 | Basic Area Revenue Other Other | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| | | \$ | [REDACTED] | WP. 41-1 |
| 5002.11 | OPT EX1 Area Revenue Business Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5002.12 | OPT EX1 Area Revenue Business message usage | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5002.21 | OPT EX1 Area Revenue Residence Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5002.22 | OPT EX1 Area Revenue Residence Message Usage | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| | | \$ | [REDACTED] | WP. 41-1 |
| 5003.11 | Cellular Mobile Revenue-Wireless Access Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5003.12 | Cellular Mobile Revenue-Wireless Access Message/usage | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5003.13 | Cellular Mobile Revenue-Wireless Access Non-recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| | | WP. 12 PAGE 8 | [REDACTED] | WP. 41-1 |
| 5004.11 | Other Mobile Services Revenue-Mobile Services Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 41-1 |
| | | \$ | [REDACTED] | WP. 41-1 |
| 5040.51 | Local Private Line-Intrastate-Subvoice Grade | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5040.52 | Local Private Line-Intrastate-Voice Grade | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5040.53 | Local Private Line-Intrastate-Video Program Grade | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5040.54 | Local Private Line-Intrastate-Digital Transmission | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5040.59 | Local Private Line-Intrastate Other | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| | | WP. 12 PAGE 8 | [REDACTED] | WP. 41-1 |
| 5050.13 | Customer Prem Rev-Business Nonrecurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5050.21 | Customer Prem Rev-Residence-Recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5050.23 | Customer Prem Rev-Residence-Nonrecurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5050.31 | Customer Prem Rev-Semipublic recurring | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| 5050.9 | Cust Prem Rev-other | WP. 12 PAGE 8 | [REDACTED] | WP. 12 PAGE 8 |
| | | \$ | [REDACTED] | WP. 41-1 |

Source: wp41-1, wp12.

41-1/1

WP. 41-1/1

11/11

| | |
|------------|-----------------------------|
| COMPANY | BELLSOUTH TELECOMMUNICATION |
| TITLE | TRIAL BALANCE |
| PERIOD | TYE 12/31/2011 |
| DATE | OCTOBER 2 2012 |
| AUDITOR | GABRIELA LEON |
| WORKPAPER# | 41-111 |

| | | | TOTAL | INTRASTATE |
|-----------|--|---------------|-------|---------------|
| 5060.111 | Oth Local Exch Rev-Bus Central Office Features Recurring | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.12 | Oth Local Exch Rev Bus Directory Assistance | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.18 | Oth Local Exch Rev Bus Other | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.211 | Oth Local Exch Rev Res Central Office Features Recurring | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.22 | Oth Local Exch Rev Res Directory Assistance | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.413 | Oth Local Exch Rev Private/Copts Central | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.42 | Oth Local Exch Rev Private/Copts Directory Assistance | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.82 | Oth Local Exch Rev Other Directory Assistance | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| | Oth Local Exch Rev Other Information Delivery Systems | | | |
| 5060.9311 | Retail | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| 5060.99 | Oth Local Exch Rev Business Other | WP. 12 PAGE 8 | | WP. 12 PAGE 8 |
| | | | | WP. 41-1 |

- 5081.19 End User Revenue-Business Other
- 5081.29 End User Revenue-Residence Other
- 5081.39 End User Revenue Pub/Prv/Copt Other
- 5081.41 End User Revenue Federal USF Flat Rate Surcharge
- 5081.99 End User Revenue Other-Other

| | | |
|---------------|--|--|
| WP. 12 PAGE 8 | | |
| WP. 12 PAGE 8 | | |
| WP. 12 PAGE 8 | | |
| WP. 12 PAGE 8 | | |
| WP. 12 PAGE 8 | | |

- 5082.411 Switched Access Rev Local Switching Local Switching I Interlata
- 5082.421 Switched Access Rev Local Switching Local Switching II Interlata
- 5082.61 Switched Access Rev Information Interlata
- 5082.711 Switched Access Rev local Transp Common Transp Interlata
- 5082.721 Switched Access Rev Local Transp Dedicated Transp Interlata
- 5082.731 Switched Access Rev Local Transp Query/Surcharge Lido Line Information Data Base
- 5082.81 Switched Access Rev Settlements NECA (National Exchange Carriers Assoc)
- 5082.991 Switched Access Rev Other-Other- Interlata

| | | | |
|---------------|----|--|--|
| WP. 12 PAGE 8 | \$ | | |
| WP. 12 PAGE 8 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |

- 5083.11 Special Access Rev-Recurring - Interlata
- 5083.12 Special Access Rev-Recurring-Intralata
- 5083.31 Special Access Rev-Nonrecurring -Interlata
- 5083.32 Special Access Rev- Nonrecurring- Intralata
- 5083.41 Special Access Rev-Surcharge- Interlata
- 5083.91 Special Access Rev-Other- Interlata

| | | | |
|---------------|----|--|--|
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |
| WP. 12 PAGE 9 | \$ | | |

41-111
1/2

| | |
|------------|-----------------------------|
| COMPANY | BELLSOUTH TELECOMMUNICATION |
| TITLE | TRIAL BALANCE |
| PERIOD | TYF 12312011 |
| DATE | OCTOBER 2, 2012 |
| AUDITOR | GABRIELA LEON |
| WORKPAPER# | 41-111 |

| | |
|-------|------------|
| TOTAL | INTRASTATE |
|-------|------------|

| | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
|---|---------------|----|--|---------------|
| 5083.99 Special Access Rev- Other- Other | WP. 12 PAGE 9 | \$ | | |
| 5084.19 State Access Rev- End User Rev-Other | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| 5084.221 State Access Rev-Switch Access Rev- CCL- Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev- CCL- Intralata - | | | | |
| 5084.2229 Other | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev-Loc Switch Local | | | | |
| 5084.2411 Switching I- Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev- Loc Switch Local | | | | |
| 5084.2412 Switching I- Intralata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev- Loc Switch Local | | | | |
| 5084.2421 Switching II- interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| 5084.2691 State Access Rev- Switch Access Rev- Info- Other- Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev- Info - | | | | |
| 5084.2711 Common/Loc Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev- Trans - | | | | |
| 5084.2712 Common/Loc- Intralata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev- Trans- Dedicated- | | | | |
| 5084.2721 Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Switch Access Rev- Trans- Dedicated - | | | | |
| 5084.2729 Other | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| 5084.291 State Access Rev- Switch Access Rev- Other- Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| 5084.292 State Access Rev- Switch Access Rev- Other - Intralata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| 5084.311 State Access Rev- Switch Access Rev- Recurring - Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| 5084.312 State Access Rev- Switch Access Rev- Recurring- Intralata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Special Access Rev- Non-recurring - | | | | |
| 5084.331 Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| State Access Rev- Special Access Rev- Non-recurring- | | | | |
| 5084.332 Intralata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| 5084.341 State Access Rev-Special Access Rev-Surcharge- Interlata | WP. 12 PAGE 9 | \$ | | WP. 12 PAGE 9 |
| | | | | WP. 41-1 |
| 5100.112 LD Message Rev- Interstate- Business- Message Usage | WP. 12 PAGE 9 | \$ | | |
| 5100.119 LD Message Rev- Interstate- Business- Other | WP. 12 PAGE 9 | \$ | | |
| 5100.122 LD Message Rev- Interstate- Residence-Message Usage | WP. 12 PAGE 9 | \$ | | |
| 5100.19 | WP. 12 PAGE 9 | \$ | | |

41-111

1-111

COMPANY BELLEGLON TELECOMMUNICATIONS
 TITLE TRIAL BALANCE
 PERIOD TYE 12-31-2011
 DATE OCTOBER 2 2012
 AUDITOR GABRIELA LEON
 WORKPAPER# 41-11

TOTAL INTRASTATE

| | | TOTAL | INTRASTATE |
|---|----------------|-------|-------------------|
| LD Message Rev- IntraState- Business - Message Toll | | | |
| 5100.511 Usage | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| 5100.512 LD Message Rev- IntraState- Business - Calling Plans | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| LD Message Rev- IntraState- Residence- Message Toll | | | |
| 5100.521 Usage | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| 5100.522 LD Message Rev- IntraState- Residence- Calling Plans | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| | | | |
| 5100.531 LD Message Rev- IntraState- Pub/Priv/Copt- Non Sent Paid | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| LD Message Rev- IntraState- Pub/Priv/Copt- Independent | | | |
| 5100.535 Payphone Provider | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| | | | |
| 5100.582 | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| 5100.59 LD Message Rev- IntraState- Other | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| | | | WP. 41-1 |
| | | | 41-1R |
| 5111.11 LD Inward- Only Rev- Interstate- Gross Revenue | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| 5111.51 LD Inward- Only Rev- IntraState- Gross Revenue | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| | | | WP. 41-1 |
| | | | 41-1R |
| | | | |
| 5112.51 LD Outward Only Rev- IntraState Gross Revenue | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| 5112.59 LD Outward Only Rev- IntraState - Other | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| | | | WP. 41-1 |
| | | | 41-1R |
| | | | |
| 5121.5 | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| | | | WP. 41-1 |
| | | | 41-1R |
| | | | |
| 5122.1 Voice Grade Ld Priv N1 WK Rev- Interstate | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| 5122.51 Voice Grade Ld Priv N1 WK Rev- Interstate | WP. 12 PAGE 9 | \$ | \$ WP. 12 PAGE 9 |
| | | | WP. 41-1 |
| | | | 41-1R |
| | | | |
| 5124.1 Video Program Grade LD Priv N1WK Rev-Interstate | WP. 12 PAGE 10 | \$ | \$ WP. 12 PAGE 10 |
| 5124.5 Video Program Grade LD Priv NTWK Rev-IntraState | WP. 12 PAGE 10 | \$ | \$ WP. 12 PAGE 10 |
| | | | WP. 41-1 |
| | | | 41-1R |
| | | | |
| Digital Transmission LD Priv N1WK Rev- IntraState-Gross Revenue | WP. 12 PAGE 10 | \$ | \$ WP. 12 PAGE 10 |
| 5125.51 | | | |
| Digital Transmission LD Priv N1WK Rev-IntraState - Digital | | | |
| 5125.52 Transmission | WP. 12 PAGE 10 | \$ | \$ WP. 12 PAGE 10 |
| | | | WP. 41-1 |
| | | | 41-1R |
| | | | |
| 5129.52 | | | WP. 41-1 |
| | | | 41-1R |

by 1/11

| | |
|------------|-----------------------------|
| COMPANY | BELLSOUTH TELECOMMUNICATION |
| TITLE | TRIAL BALANCE |
| PERIOD | TYE 12/31/2013 |
| DATE | OCTOBER 2, 2012 |
| AUDITOR | GABRIELA LEON |
| WORKPAPER# | 41-1/1 |

TOTAL INTRASTATE

| 5160.511 | Other LD Revenue-Intrastate Business-Directory Assistance | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
|----------|---|----------------|----|--|----------------|
| | Other LD Revenue-Intrastate Residence-Directory Assistance | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5160.521 | Other LD Revenue- Intrastate- Priv Coin - Directory Assistance | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5160.531 | Other LD Revenue- Intrastate- Other Svcs- Other | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| | | | | | WP. 41-1 |
| ----- | | | | | |
| 5230.119 | Dir Rev- White Pages- Nonstandard Listings and Nonlisted Numbers Other | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5230.191 | Dir Rev- White Pages- Other Retail | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| | | | | | WP. 41-1 |
| ----- | | | | | |
| 5240.11 | Rent Rev- Interstate- Expanded Interconnect & Collocation | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5240.511 | Rent Rev- Intrastate- Non-Network Facilities- Land and Buildings | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5240.512 | Rent Rev- Intrastate- Non-Network Facilities- Outside Plant, Cable and Wire Facil | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5240.521 | Rent Rev- Intrastate- N1WK Facilities- Central Office Equipment/Circuits | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5240.523 | Rent Rev- Intrastate- N1WK Facilities- CLEC Interconnection | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5240.591 | Rent Rev- Intrastate-other carrier- Other | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5240.71 | Rent Rev- Unbundled NTWK Elements- Local Loops, Loop Cross Connects | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5240.79 | Rent Rev- Unbundled N1WK Elements- Other Network Elements | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| | | | | | WP. 41-1 |
| ----- | | | | | |
| 5261.53 | Special Billing Arrangements Rev- Intrastate Other | WP. 12 PAGE 10 | \$ | | WP. 41-1 |
| ----- | | | | | |
| 5264.519 | Other Incidental Reg Rev- Intrastate- late payment fees- other | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5264.52 | Other Incidental Reg Rev- Intrastate- Overages & Unclaimed Refunds | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |
| 5264.53 | Other Incidental Reg Rev- Intrastate- charges/credits for customer payments | WP. 12 PAGE 10 | \$ | | WP. 12 PAGE 10 |

41-18

41-18

41-18

41-18

58 1-1/2

COMPANY: BELLSDOTH TELECOMMUNICATION
 TITLE: TRIAL BALANCE
 PERIOD: FYE 12/31/2011
 DATE: OCTOBER 2, 2012
 AUDITOR: GABRIELA LEON
 WORKPAPER#: 41-1/1

TOTAL INTRASTATE

| | | TOTAL | INTRASTATE | |
|--|----------------|---------------|---------------|----------------|
| Other Incidental Reg Rev- Intrastate Funds- Non-USF Rev- 5264.5431 Assessment Rev | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| 5264.599 Other Incidental Reg Rev- Intrastate Funds-Other- Other | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| Other Incidental Reg Rev- Incidental Services to Affiliate & 5264.62 Subs- Affil & subs | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| Other Incidental Reg Rev- CBR Product Discounts-Pre- 5264.81 Allocation-Business | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| 5264.83 Reg- Type B Term and Shortfall Revenue | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| | | \$ [REDACTED] | \$ [REDACTED] | WP. 41-1 |
| 5270.111 Carrier Billing and Collection Rev- Interstate- Affiliate | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| 5270.112 Carrier Billing and Collection Rev-Interstate- Non-affiliate | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| 5270.511 Carrier Billing and Collection Rev-Intrastate- Affiliate | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| 5270.5132 Carrier Billing and Collection Rev- Intrastate- Other | WP. 12 PAGE 10 | \$ [REDACTED] | \$ [REDACTED] | WP. 12 PAGE 10 |
| | | \$ [REDACTED] | \$ [REDACTED] | WP. 41-1 |

41-1P

41-1P

total

8206,722,390.14

41-1/1

(PBC)

2011 Out of Franchise Revenue Summary
BellSouth Telecommunications - Florida

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

10/13/12
10/2/12

Out of Franchise Revenue

1. Booked to Non-Regulated Accounts - Account 5280,929
2. Booked to Regulated Accounts - non-circuit
3. Booked to Regulated Accounts - circuit
4. Total CLEC Revenue

5. Total Amount booked to Regulated Accounts
6. Total Amount deducted from LEC RAF revenues TL
7. Difference - LEC RAF rev understatement
8. LEC RAF underpayment

[REDACTED]

41-181

The utility ^{incorrectly} took out [REDACTED] from this return and were supposed to move it to the TX Return. However, they ^{correctly} included it as [REDACTED] with a difference of [REDACTED]. The RAF underpayment was only [REDACTED] immaterial amount.

Source: DR# 1

41-1
F-1 P1

PBC

FLORIDA TELECOMMUNICATIONS RELAY SERVICE (FTRS)
 YEAR 2011

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | YEAR |
|---|------------|----------|-------|-------|------|------|------|--------|-----------|---------|----------|----------|------|
| Number of Access Lines Billed | [REDACTED] | | | | | | | | | | | | |
| Total Surcharge Billed | [REDACTED] | | | | | | | | | | | | |
| Surcharge Not Collected | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Surcharge Collected | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Attributed to Prior Period | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4010 2900 Accis Payable | [REDACTED] | | | | | | | | | | | | |
| Total Surcharge Collected | [REDACTED] | | | | | | | | | | | | |
| 5264 9900 Oth Incidental Reg Rev | [REDACTED] | | | | | | | | | | | | |
| Billing and Collecting Charge (1) | [REDACTED] | | | | | | | | | | | | |
| Total Amount Remitted to Fund Administrator | [REDACTED] | | | | | | | | | | | | |

41-18

Accounts 4010.2900 } NOT FOUND ON
 5264.9900 } TRIAL BALANCE

See Rule 25-4.160 Operation of Telecommunications Relay Service, Item 3(b) which says that the Surcharge Fee should not be considered revenue of the local exchange telecommunications companies and therefore, should not be taxed.

Fla. Statute 427.704(4d) says that the surcharge collected is not subject to any sales, use, franchise, income, municipality tax, gross receipts, or any other tax, fee, or assessment nor shall it be considered revenue of the local exchange communication companies for any purpose. The utility has interpreted this to mean that the surcharge charged to customers but also the portion of the surcharge they are allowed to collect fee.

Source: Dir # 1

41-18

BellSouth Telecommunications, LLC d/b/a
 AT&T Florida d/b/a AT&T Southeast
 2011 Revenues & Regulatory Assessment
 Fees
 Undocketed, ACN 12-158-4-3
 TVE 2011
 Fla. Telecomm. Relay

10/11/2011
 10/11/2011

(PDC)

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

KWZ/R
10/24/11

gcl
10/24/11

Non-reg. Accounts

Florida Public Service Commission Audit Document/
BellSouth Telecommunications, LLC - Florida
Request Number 6

41-1 P1

Request: Please provide in which sub-account in Account 5280 is the [redacted] revenues included in. How was the data for [redacted] extracted? [redacted] was booked to Non-regulated accounts.

Response: These revenues are included in Account 5280, sub-account .929. The out of franchise customer accounts are assigned an out of franchise code in the billing system that identifies the booked revenues.

41-1 P2

**FLORIDA TELECOMMUNICATIONS RELAY SERVICE (FTRS)
YEAR 2010**

| | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | YEAR |
|--|------------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|------|
| Number of Access Lines Billed | [REDACTED] | | | | | | | | | | | | |
| Total Surcharge Billed | [REDACTED] | | | | | | | | | | | | |
| Surcharge Not Collected | [REDACTED] | | | | | | | | | | | | |
| Surcharge Collected | [REDACTED] | | | | | | | | | | | | |
| Attributed to Prior Period | [REDACTED] | | | | | | | | | | | | |
| 4010.2900 Accts Payable | [REDACTED] | | | | | | | | | | | | |
| Total Surcharge Collected | [REDACTED] | | | | | | | | | | | | |
| 5264.9900 Oth Incidental Reg Rev Billing and Collecting Charge (1) | [REDACTED] | | | | | | | | | | | | |
| Total Amount Remitted to Fund Administrator | [REDACTED] | | | | | | | | | | | | |

(1) Excluded from the Regulatory Assessment Fee Return.

2(A) [REDACTED]

The Company did not include the Fla. TRS Billing and Collection Administrative fees in Acct 5264.599 and therefore, it should not have been deducted from the RAF Form.

In 2010, ^{July-Dec} the Company incorrectly deducted [REDACTED] and deducted [REDACTED]

[REDACTED] in 2011. ^(revenues) The RAF return is understated by these amounts and the gross receipts tax should be increased

by [REDACTED] for 2011
and by [REDACTED] for 2010

41-1P1

BellSouth Telecommunications, LLC d/b/a AT&T Florida d/b/a AT&T Southeast (TL720)
2011 Revenues & Regulatory Assessment Fees
Undocketed, ACN 12-158-4-3
TYE 2011
Fla. Telecomm. Relay

10/25/12
10/31/12

CAVIN. Received # 3

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(P3)

Bellsouth Telecommunications, LLC d/b/a
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

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0/25/12
KW
10/3/12

Florida Public Service Commission Audit/Document
BellSouth Telecommunications, LLC – Florida
Request Number 3

Answers to ORR # 3

Item Description: Please provide the detail of the general ledger account in which the Pole Rentals were charged to. Provide detail of the entire account.

Response: Pole Rentals are recorded to Account 6411.51M. The attachment provides the detail requested.

[Redacted] WP 12 P13

Item Description: Why are you not including the Fla. TRS Billing and Collection Administrative Fee in your return in the amount of [Redacted] P3

Response: Through June 2010 the Florida TRS Billing and Collection Administrative Fees were included in BellSouth Telecommunication's revenues (Account 5264.599). Since none of the FTRS surcharge collected is to be considered revenue of the local exchange company per FL statute 427.704(d), the 1% Billing and Collection Fee booked to Account 5264.599 is subtracted from RAF revenues.

See wp 44-1

However, while researching your request we learned the booking process for this administrative fee changed in July of 2010 and the TRS Billing and Collection Fees are no longer booked to Account 5264.599 and are now booked to a non-operating income account. Therefore, deducting these revenues is no longer appropriate and the Reg Fees paid in 2011 as well as the Reg Fees paid for the last 6 months of 2010 are slightly understated.

The 2010 FTRS Billing and Collection spreadsheet is attached showing the amount of these revenues incorrectly subtracted from the 2010 Reg Fee revenues for the last 6 months of 2010 [Redacted] P3

Item Description: Provide the general ledger account in which you record Amounts Paid to Other Telecommunication Companies.

Response: Amounts Paid to Other Telecommunication Companies include Intrastate Reciprocal Compensation payments to CLECs and intrastate MABC payments to Independent Companies. Intrastate Reciprocal Compensation payments are booked to Account 6540.61 and MABC payments are booked to Account 6540.51.

WP 12 P13 -> Balance [Redacted]

Revenue Pole Rentals [Redacted]

Pole Rentals

Pole Rentals
The reason why there is a difference in the expense is because this account includes the Pole Rental Revenues & expenses

Source ORR # 3

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1-2
P. 11

EW
10/31/12

(PPL)

POLE ATTACHMENTS RENT REVENUES - 2011 RAF

August 1, 2011 RAF Filing

source: PPL #1

41-1
1-3 P-6
1

Pole rentals were changed to account 6411.51M

| Cntr No. | Power Company Name | BST Poles 2010 | Pwr Rate | Pwr Owes | NOTES |
|----------|--|----------------|------------|------------|---|
| 1 | FPL | [REDACTED] | [REDACTED] | [REDACTED] | includes prior pd adjs of [REDACTED] |
| 2 | Prog Energy | [REDACTED] | [REDACTED] | [REDACTED] | (see invoice for amount due BST from FPL) |
| 3 | Gulf Power | [REDACTED] | [REDACTED] | [REDACTED] | |
| 4 | Okefenoke | [REDACTED] | [REDACTED] | [REDACTED] | |
| 5 | Escam Rvr | [REDACTED] | [REDACTED] | [REDACTED] | |
| 6 | Clay Electric Coop | [REDACTED] | [REDACTED] | [REDACTED] | |
| 7 | Gulf Coast | [REDACTED] | [REDACTED] | [REDACTED] | |
| 8 | Talquin | [REDACTED] | [REDACTED] | [REDACTED] | |
| 9 | W. Fla. Elect | [REDACTED] | [REDACTED] | [REDACTED] | |
| 10 | Peace Rvr Elect | [REDACTED] | [REDACTED] | [REDACTED] | |
| 11 | Central FL Elect | [REDACTED] | [REDACTED] | [REDACTED] | Disputed Invoice Not Paid as of 6/13/2011 ✓ |
| 12 | SVEC | [REDACTED] | [REDACTED] | [REDACTED] | (amt included as if it had been paid) |
| 13 | Tri-County Elect | [REDACTED] | [REDACTED] | [REDACTED] | |
| 14 | Sumter Elect Coop | [REDACTED] | [REDACTED] | [REDACTED] | |
| 15 | Withlacoochee Rvr El | [REDACTED] | [REDACTED] | [REDACTED] | |
| 16 | FL Keys Elect Coop | [REDACTED] | [REDACTED] | [REDACTED] | |
| 17 | Seminole Elect | [REDACTED] | [REDACTED] | [REDACTED] | |
| 18 | Cty GCVS | [REDACTED] | [REDACTED] | [REDACTED] | |
| 19 | Town Havana | [REDACTED] | [REDACTED] | [REDACTED] | |
| 20 | Cty Jax Bch | [REDACTED] | [REDACTED] | [REDACTED] | |
| 21 | City of New Smyrna | [REDACTED] | [REDACTED] | [REDACTED] | Under Negotiation ✓ |
| 22 | JEA | [REDACTED] | [REDACTED] | [REDACTED] | |
| 23 | City of Newberry | [REDACTED] | [REDACTED] | [REDACTED] | |
| 24 | City of Gainesville | [REDACTED] | [REDACTED] | [REDACTED] | |
| 25 | Keys Energy Svcs | [REDACTED] | [REDACTED] | [REDACTED] | "Blended Rate" due to Concrete pole Agmt. ✓ |
| 26 | City of Homestead | [REDACTED] | [REDACTED] | [REDACTED] | |
| 27 | Lk Worth Util Auth | [REDACTED] | [REDACTED] | [REDACTED] | |
| 28 | City of Vero Bch | [REDACTED] | [REDACTED] | [REDACTED] | |
| 29 | Ft Pierce Util Auth | [REDACTED] | [REDACTED] | [REDACTED] | |
| 30 | Orlando Util Comm | [REDACTED] | [REDACTED] | [REDACTED] | |
| 31 | FL Pub. Util | [REDACTED] | [REDACTED] | [REDACTED] | |
| 32 | Panama Cty Hsg Auth | [REDACTED] | [REDACTED] | [REDACTED] | |
| 35 | Hsg Auth FNDA | [REDACTED] | [REDACTED] | [REDACTED] | |
| 36 | Orlando Hsg Auth | [REDACTED] | [REDACTED] | [REDACTED] | |
| 37 | AL Elec | [REDACTED] | [REDACTED] | [REDACTED] | |
| 38 | Choctawatchee | [REDACTED] | [REDACTED] | [REDACTED] | |
| 39 | City of St Cloud | [REDACTED] | [REDACTED] | [REDACTED] | |
| 40 | KUA | [REDACTED] | [REDACTED] | [REDACTED] | |
| 41 | Total 2011 Pole Rental "receipts" | | | | |

BellSouth Telecommunications, LLC d/b/a
 AT&T Florida d/b/a AT&T Southeast
 (TL720)
 2011 Revenues & Regulatory Assessment
 Fees
 Undocketed: ACN 12-158-4-3
 TYE 2011

PL
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 ✓ traced to
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These Revenues are netted out in the expense account 6411.51

(PBC)

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Florida Public Service Commission Audit Document/Record Request
BellSouth Telecommunications, LLC - Florida
Request Number 4

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

Pole Rental Adj.

Request: Please provide the journal entry for the prior period adjustment related to Pole Attachments Rent Revenues for FPL in the amount of [REDACTED]. In addition, provide all the backup related to that entry.

Response: The prior period adjustment related to the FPL Pole Attachment Rent Revenues is included on the 1/31/2011 invoice attached. The adjustment is identified in 2 items on the invoice designated "FPL Owes AT&T for Overpayment" in the amounts of [REDACTED] and [REDACTED]. Please note that AT&T/BellSouth Telecommunications is a net payer to FPL and does not record the adjustment in a separate journal entry. The prior period adjustment is netted in the amount paid in the attached invoice.

Also attached is the documentation received from FPL supporting the adjustment amounts (designated as Survey True-Up Billing).

Source DRB # 4

$\frac{41-1}{1-3} = 2$

(PPL)

Payment Coupon

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN [REDACTED]
TYE 2011

11/5/12

General Mail Facility
Miami, FL 33188-0001

INVOICE

| | |
|---|----------------------------|
| [REDACTED] | |
| This Month's Charges Past Due After | Amount Due This Invoice |
| [REDACTED] | [REDACTED] |

Make check payable to FPL in US funds and mail payment to address be

Florida Power & Light Company

INVOICE

Customer Name and Address

[REDACTED]

[REDACTED]

Customer Number:

[REDACTED]

Invoice Number:

[REDACTED]

Invoice Date:

[REDACTED]

[REDACTED]

CURRENT CHARGES AND CREDITS

Customer No: 849 Invoice No: 846111

[REDACTED]

| DESCRIPTION | QUANTITY | PRICE | AMOUNT |
|---|------------|------------|------------|
| JU-TEL ATTACHED TO FPL POLES AT&T ATTACHED TO FPL WOOD POLES 2010 POLE ATTACHMENT FEE | [REDACTED] | [REDACTED] | [REDACTED] |
| JU-TEL ATTACHED TO FPL POLES AT&T ATTACHED TO FPL SPECIAL POLES 2010 POLE ATTACHMENT FEE | [REDACTED] | [REDACTED] | [REDACTED] |
| JU-TEL ATTACHED TO FPL POLES AT&T ATTACHED TO FPL TRANSMISSION POLES 2010 POLE ATTACHMENT FEE | [REDACTED] | [REDACTED] | [REDACTED] |
| JU-CRE FPL ATTACH TO TEL POLE FPL ATTACHED TO AT&T POLES 2010 POLE ATTACHMENT FEE | [REDACTED] | [REDACTED] | [REDACTED] |
| JU-CRE FPL ATTACH TO TEL POLE AT&T OWES FPL FOR OVERPAYMENT 2009 EAST AREA SURVEY | [REDACTED] | [REDACTED] | [REDACTED] |
| JU-TEL ATTACHED TO FPL POLES FPL OWES AT&T FOR OVERPAYMENT 2009 EAST AREA SURVEY | [REDACTED] | [REDACTED] | [REDACTED] |
| -CRE FPL AT TACH TO TEL POLE AT&T OWES FPL FOR OVERPAYMENT 2010 BROWARD COUNT SURVEY | [REDACTED] | [REDACTED] | [REDACTED] |

Florida Power & Light Company
General Mail Facility
Miami, FL 33188-0001

PROPRIETARY/CONFIDENTIAL

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1-3 P2
1

RPO #4

#1
2 of 3

| DESCRIPTION | QUANTITY | PRICE | AMOUNT |
|---|--|------------|------------|
| TEL ATTACHED TO FPL POLES PL OWES AT&T FOR OVERRPAYMENT 010 BROWARD SURVEY PAYMENT IS DUE 35 DAYS FROM DATE OF THIS INVOICE. THE PAYMENT IS SUBJECT TO INTEREST OF 6% PER ANNUM | | [REDACTED] | [REDACTED] |
| [REDACTED] | Total Amount Due [REDACTED] This Month's Charges Past Due After [REDACTED] | | |

(A)

pages

BellSouth Telecommunications, LLC d/b/a/
 AT&T Florida d/b/a AT&T Southeast
 (TL720)

2011 Revenues & Regulatory Assessment
 Fees

Undocketed, ACN [REDACTED]

TYE 2011

Adjustment - Pole Rentals

2010 Billing - February, 2011

BL
 11/5/12

Source: Deltek

2010 Pole Rate

[REDACTED]

| | <u>Joint Users</u> | <u>Estimated Poles</u> | <u>Poles Billed</u> | <u>Rate</u> | <u>Annual Amount</u> |
|---|--|------------------------|---------------------|-------------|----------------------|
| 2010 | | | | | |
| | ATT on FPL | | | | |
| 1 | Wood | [REDACTED] | [REDACTED] | \$ - | \$ - |
| 2 | Special | [REDACTED] | [REDACTED] | \$ - | \$ - |
| 3 | Transmission | [REDACTED] | [REDACTED] | \$ - | \$ - |
| 4 | FPL on ATT | [REDACTED] | [REDACTED] | \$ - | \$ - |
| Lines 5 and 6 - East Area Survey True-Up | | | | | |
| 5 | 2009 East Area Survey True-Up of FPL on ATT Poles | | | \$ | [REDACTED] |
| 6 | 2009 East Area Survey True-Up of ATT on FPL Poles | | | \$ | [REDACTED] |
| Lines 7 and 8 - Broward County Survey True-Up | | | | | |
| 7 | 2010 Broward County Survey True-Up of FPL on ATT Poles | | | \$ | [REDACTED] |
| 8 | 2010 Broward County Survey True-Up of ATT on FPL Poles | | | \$ | [REDACTED] |

41-1
 1-3 P
 1

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41-1
 1-3 P
 1

JK
4/5/12

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN [REDACTED]
TYE 2011

Survey True-Ups

| | | | |
|--|--------------------------|---------------------------|--------------------|
| Broward Survey FPL on BellSouth Poles Broward County | 2010 Estimate Pre-Survey | <i>Pole Rental Survey</i> | 2010 Survey Actual |
| | 2010 Estimate | 49,535 | 2010 Survey Total |

| | | | | | | |
|--|--------------------------|---------|--------------|--------------------|---------|--------------|
| Broward Survey BellSouth On FPL Broward County | 2010 Estimate Pre-Survey | | | 2010 Survey Actual | | |
| | Wood | Special | Transmission | Wood | Special | Transmission |
| 2010 Estimate | [REDACTED] | | | [REDACTED] | | |

Survey True-Up Billing

Survey True-Up - Broward County (Note: 2010 @ 100% is captured in the normal calculation)

| | | | | | |
|--|------------|------|------|------|-------------------------|
| FPL on BellSouth | 2006 | 2007 | 2008 | 2009 | |
| Pole Cost | [REDACTED] | | | | |
| FPL on BellSouth Portioned Rate | [REDACTED] | | | | BellSouth owes FPL |
| | | | | | [REDACTED] |
| BellSouth on FPL | 2006 | 2007 | 2008 | 2009 | |
| BellSouth on FPL Wood Portioned Rate | [REDACTED] | | | | [REDACTED] |
| BellSouth on FPL Special Portioned Rate | [REDACTED] | | | | \$ [REDACTED] |
| BellSouth on FPL Transmission Portioned Rate | [REDACTED] | | | | \$ [REDACTED] |
| | | | | | es BellSouth [REDACTED] |

41-1
1-384
1

Survey Pole Attachment Annual Delta

Annual Percent Change of Poles in Broward County

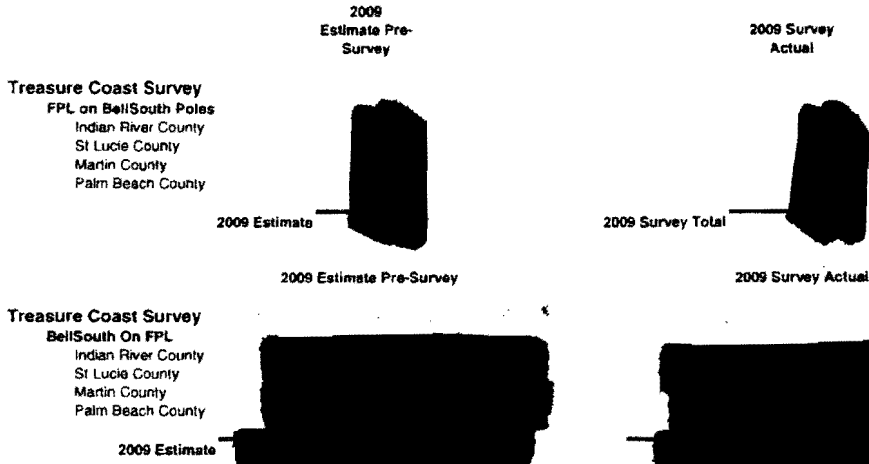
Delta Rate = ((2010 Value - 2005 Value) / 2005 Value) / 5

| | |
|----------------|---------------------------|
| Broward County | |
| AT&T on FPL | Wood Special Transmission |
| 2005 | [REDACTED] |
| 2010 | [REDACTED] |
| Annual Delta | [REDACTED] |
| FPL on AT&T | |
| 2005 | [REDACTED] |
| 2010 | [REDACTED] |
| Annual Delta | [REDACTED] |

Source: DRA # 4

41-1
1-384
1

Survey True-Ups



Survey True-Up Billing

| FPL on BellSouth | 2005 | 2006 | 2007 | 2008 | 2009 |
|--|------------|------------|------------|------------|------------|
| Pole Cost | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| FPL on BellSouth Portioned Rate | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| BellSouth owes FPL | | | | | |
| <hr/> | | | | | |
| BellSouth on FPL | 2005 | 2006 | 2007 | 2008 | 2009 |
| BellSouth on FPL Wood Portioned Rate | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| BellSouth on FPL Special Portioned Rate | (58) | (116) | (173) | (231) | (289) |
| BellSouth on FPL Transmission Portioned Rate | 28 | 55 | 83 | 110 | 138 |

Handwritten note: 41-1 / 1-3 84 / 1

Survey Pole Attachment Annual Delta

Annual Percent Change of Poles in Treasure Coast Area

Delta Rate = ((2009 Value - 2004 Value) / 2004 Value) / 5

Treasure Coast Area

| AT&T on FPL | Wood | Special | Transmission |
|--------------|------------|------------|--------------|
| 2004 | [REDACTED] | [REDACTED] | [REDACTED] |
| 2009 | [REDACTED] | [REDACTED] | [REDACTED] |
| Annual Delta | [REDACTED] | [REDACTED] | [REDACTED] |

| FPL on AT&T | Wood | Special | Transmission |
|--------------|------------|------------|--------------|
| 2004 | [REDACTED] | [REDACTED] | [REDACTED] |
| 2009 | [REDACTED] | [REDACTED] | [REDACTED] |
| Annual Delta | [REDACTED] | [REDACTED] | [REDACTED] |

Since: DR # 4

Handwritten note: 41-1 / 1-3 PL / 1

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN [REDACTED]
TYE 2011

10/23/12
10/23/12
10/23/12

Florida Public Service Commission Audit/Document Request
BellSouth Telecommunications, LLC – Florida
Request Number 3

Item Description: Please provide the detail of the general ledger account in which the Pole Rentals were charged to. Provide detail of the entire account.

Response: Pole Rentals are recorded to Account 6411.51M. The attachment provides the detail requested.

P2

Item Description: Why are you not including the Fla. TRS Billing and Collection Administrative Fee in your return in the amount of [REDACTED]

Response: will be provided the week of October 15.

Item Description: Provide the general ledger account in which you record Amounts Paid to Other Telecommunication Companies.

Response: Amounts Paid to Other Telecommunication Companies include Intrastate Reciprocal Compensation payments to CLECs and intrastate MABC payments to Independent Companies. Intrastate Reciprocal Compensation payments are booked to Account 6540.61 and MABC payments are booked to Account 6540.51.

Swice
DAR #3

41-1 G.

10/26/11
10/31/12

Florida Public Service Commission Audit/Document Request
BellSouth Telecommunications, LLC - Florida
Request Number 3 Attachment

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN [REDACTED]
TYE 2011

Account 6411.51M Pole Expense - Pole Lease and Rental Expense

2011

| DESCRIPTION | Account 6411.51M |
|--|------------------|
| 2011-POLE INVENTORY COST, MIAMI- DADE | [REDACTED] |
| 2011 POLE RENTAL ACCRUALS | [REDACTED] |
| TOTAL 2011 EXPENSE | [REDACTED] |

12913

^{expense}
This account also includes the
Pole Rental Revenues.

Source: Request 3

$\frac{41-1}{1-3}$ P2
2

Handwritten initials/signature

Florida Public Service Commission Audit/Document Request
BellSouth Telecommunications, LLC – Florida
Request Number 7

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN [REDACTED]
TYE 2011
pole Rental Account

Item Description: Please provide a breakdown of account 5280.929 broken down by codes. Also, provide what other things are included in this account, by codes.

Response: Account code ALK designates BellSouth Telecommunication's ALEC (CLEC) revenues. The detail by account codes listed below provides the primary non-regulated revenues included in account 5280.929.

| Account Code | Debit (Credit) Amount | Description |
|--------------|-----------------------|---|
| 6NG | [REDACTED] | Primarily promotional discounts associated with non-regulated IP Services - DSL |
| AE4/ AE5 | [REDACTED] | Late Payment charges associated with non-regulated products and services - Residence and Business |
| ALK | [REDACTED] | ALEC (CLEC) service revenues |
| Other | [REDACTED] | Other non-regulated services * |
| Total | [REDACTED] | |

* Other non-regulated services include promotional discounts associated with non-regulated services other than IP-DSL service, non-regulated software maintenance revenues and other non-regulated revenues.

Services DRK # 7

41-1
1-3

(p2)

kw
10/31/12
gl
11/30/2012

South Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN [REDACTED]
TYE 2011

Sales for Resale

Florida Public Service Commission Audit Document/Record Request
BellSouth Telecommunications, LLC - Florida
Request Number 7: DR#1, item 7

Item Description: Provide support for any "Sales for Resale" amounts showing the jurisdictional split and the support for your jurisdictional factor.

Response: Not applicable.

DR#1, item 7

BellSouth Telecommunications
Amounts Paid to Other Telecommunications Comp
In Florida - 01/11 - 12/11

AMOUNTS PAID TO OTHER
 TELECOMMUNICATION
 COMPANIES.

(RBC)

Amount

CLEC Voucher Payments \$

[REDACTED] 43-1 P12

MABC Payments

[REDACTED]

Jan - Dec 2011 Total \$

[REDACTED]

[REDACTED]

Amounts Paid to Other Telecommunications Companies
In Florida - 01/11 - 06/11

Amount

CLEC Voucher Payments \$

[REDACTED]

MABC Payments *

[REDACTED]

Jan - June 2011 Total \$

(A) [REDACTED]

* Original June 2011 MABC payment reported as [REDACTED] causing original Jan thru June MABC payments to be [REDACTED]. The impact of this [REDACTED] change on the Reg Fee payment is 46 cents.

Amounts Paid to Other Telecommunications Companies
In Florida - 07/11 - 12/11

Amount

CLEC Voucher Payments \$

[REDACTED]

MABC Payments \$

[REDACTED]

Jul - Dec 2011 Total \$

[REDACTED]

[REDACTED] wpz p1
 [REDACTED]
 [REDACTED] (A)

(wpz p2)

These expenses are booked to account 6540.61 Reciprocal
 Compensation
 Intrastate

(PAC)

*kw 10/21/12
gpc
12/29/12*

Florida Public Service Commission Audit/Document Request
BellSouth Telecommunications, LLC – Florida
Request Number 2

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011

Item Description: Please provide detail information of what type of revenues are included in the following accounts:

- 5280.424
- 5280.4292
- 5280.4413
- 5280.511
- 5280.711
- 5280.9811
- 5280.9812
- 5280.9821
- 5280.9831

Response: will be provided the week of October 15.

Item Description: Why are there intralata revenues included in account 5083 which is a federally regulated account? Please explain.

Response: will be provided the week of October 15.

Provide all invoices exceeding \$1,000 related to Amounts Paid to Other Telecommunications Companies for the month of June 2011. A list of these invoices was provided in Document Record Request Response 1, Item 6, Attachment 1. We don't need the entire bill, only the page that has the breakdown between intrastate and interstate.

Response: Copies of the invoices requested are attached. Also attached are cover sheets that the payment group creates for each invoice. Some of the invoices were not paid in full due to disputed billing. Only the payments are included in the RAF. The cover sheets provide the invoice amounts, the disputed amounts and the paid amounts. When more than one invoice was received and paid in a month the cover sheet shows the total for the invoices. For example there were 3 invoices for AT&T-TCG included in the total payment amount.

All payment amounts are intrastate reciprocal compensation interconnection payments made to Competitive Local Exchange Companies related to calls that originate from BellSouth Telecommunications - Florida end-user customers and terminate to CLEC Florida end user customers. These intrastate expenses are booked to Account 6540.61, Reciprocal Compensation – Intrastate.

wp 12 p.

Source: DLR #2

43-192

BellSouth Telecommunications, LLC
 FPSC Audit Request Number 1 Response, Item 6 Attachment 2

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(PDC)

VW 10/13/12
JLC 10/25/12

Florida Public Service Commission Audit Document/Record Request
BellSouth Telecommunications, LLC - Florida
Request Number 5

BellSouth Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)
2011 Revenues & Regulatory Assessment
Fees
Undocketed, ACN 12-158-4-3
TYE 2011
Amounts Paid to Other Telec.

Request Number 5: Please provide source documentation and explanations for the attached questions on Amounts Paid to Other Telecommunications Company.

Response: The Amounts Paid to Other Telecommunications Companies are Intrastate Reciprocal Compensation payments. There is no Interstate billing or payments associated with the Reciprocal Compensation invoices in question.

Responses to specific questions follow:

Why is AT&T paying to AT&T? The Summary Schedule does not tell me what amount is Intrastate vs. Interstate. Please provide this breakdown from the invoice.

The AT&T entity that was paid is a separate legal entity (Competitive Local Exchange Company TCG). BellSouth Telecommunications obtains Intrastate Reciprocal Compensation service from TCG just like it does from other CLECs. All Reciprocal Compensation payments are Intrastate. Please note that the mechanized invoice from TCG does not include a typed description for Intrastate like the manual invoices do. The mechanized Intrastate billed amounts for TCG and other CLEC's who render mechanized bills are identified by billing codes which designate the service and related payment as Intrastate. Again all Reciprocal Compensation is Intrastate.

Source: DRR #15

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1-1 P1

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8/30/2012

South Telecommunications, LLC d/b/a/
AT&T Florida d/b/a AT&T Southeast
(TL720)

2011 Revenues & Regulatory Assessment
Fees

Undocketed, ACN 12-158-4-3
TYE 2011

Collocation

Florida Public Service Commission Audit Document/Record Request
BellSouth Telecommunications, LLC - Florida
Request Number 8: PLR #1

Item Description: If you have any collocation revenue, provide the revenues earned in Florida in 2011
and what account they are included in.

DRR # 1, item 8

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