

RY/KW
14 of 16

BST
Costing Methods Group

Docket No. 92-02-60TL

Test Period Ended 12/31/92

November 12, 1992

XIV of XVI

COPY

DOCUMENT NUMBER-DATE

00052 JAN-3 1993

FPSC-RECORDS/REPORTING

WORKING PAPER STANDARD INDEX

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COMPANY: BCI
TITLE: SAMPLE SELECTION
PERIOD: TYE 1992
DATE: SEPT 2, 1993
AUDITOR: RKY

WP NO. 50-7

CONFIDENTIAL

SELECTION OF SAMPLE - For Conclusions See 50-7A

Staff prepared an analysis of all expenses by account from the sequence 10 income statement.

From these accounts, we selected those that were the most material to select a judgmental sample.

Then staff prepared an analysis of expenses by RESPONSIBILITY CODE THIS IS ON WP 50-2-/2 AND IN THIS SECTION ON 50-7/.

From these RC's staff selected those from which we wanted a sample based on materialiaty. Selection of sample.

To determine the cost pools to sample, staff selected the material cost pools that are allocated within BCI based on their allocation process. Also, staff selects some smaller cost pools because of the type of charges in the pools. This was determined by the chart of accounts.

Staff also selected the premises sales cost pool that is allocated based on the sample selection done by interview. See wp no. for explanation. Florida was selected so that we could agree the back up with the final information for allocation to reg/ non reg based on the sample.

wp 50-7/1 contains the sample.

per wp 50-2/2 cost pools P000, BCI-AVP-JOBSON (\$2,209,975) AND POBO, BCI, AVP, SPARROW -SUPPORT (\$2,711,833) ARE THE LARGEST ITEMS THAT ARE ALLOCATED THROUGH BCI ALLOCATION PROCESS. THESE AMOUNTS ARE FOR THE MONTH OF MAY 1992. THE ACCOUNTS IN WHICH WE SAMPLED THESE COST POOLS ARE:

	12/31/92 AMOUNT
711.100 MGMT SALARIES-OTHER	69,990,619.64
711.300 MGMT SALARIES-SPECIAL PAYMENT	7,940,278.31
711.500 MGMT SALARIES-SALES COMMISSIONS	31,328,540.81
712.100 NON MGMT WGS-REGULAR	25,510,276.21
731.000 EMPLOYEE BUS EXP - TRAVEL	4,840,726.96
731.100 TRAVEL AIR	3,466,167.55
733.100 LODGING	2,701,662.75
734.000 EMP BUSINESS EXP TRNG AND ED	1,904,972.10
735.000 EMPLOYEE RELOCATION	2,452,547.76
746.X2 PROF SERV BST SUPP RENT	12,653,056.33
899 OTHER EXPENSE	3,041,609.92

TOTAL EXPENSES FOR 1992
255,504,963.09

COMPANY: BCI
TITLE: SAMPLE SELECTION
PERIOD: TYE 1992
DATE: SEPT 2, 1993
AUDITOR: RKY

WP NO. 50-7

SELECTION OF SAMPLE

50-7
2-2

THE OTHER ITEMS THAT ARE LARGEST ARE TO THE PREMISES SALES AND THAT IS ALLOCATED BASED ON A STAT SAMPLE BASIS. STAFF SELECTED COST POOL POHO, BCI, AVP - DERHAM, FLORIDA. \$4,963.263 FOR MONTH OF MAY. WE WILL SELECT THIS COST POOL OUT OF THE ABOVE ACCOUNTS.

50-7
2-1

THE SMALLER ITEMS ARE IN ACCOUNTS

ACCT. # ACCOUNT NAME AMOUNT DEC.

50-7
3

721.510	TIN AID ED INST	122156.82
731.500	FAMILY TRAVEL	438.11
731.600	SPOUSE BUSINESS	4572.15
737.100	MEMBERSHIPS SER	17308.54
737.200	MEMBERSHIPS SOC	20502.31
756.100	CONTRIBUTIONS	11833.76
756.400	MATCHING GIFTS	37913.17
762.000	PENALTIES AND F	4366.06

219090.92

SELECT CHARGES FROM ANY RC CODE.

CONFIDENTIAL

For Conclusions See 50-7 A

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SUBJECT: TYPES OF EXPENSES AT BCI

I. STATEMENT OF FACTS — RELOCATION EXPENSES:

According to the trial balance for BCI there were \$2,452,548 in account 735, employee relocation expenses. The company explained in 2-126.1 that these expenses are to reimburse employees for moving expenses. We did not request the invoices backing up this account.

50-7
3-1

According to the information supplied to us in answer to 2-126.1, there were 111 employees relocated in 1992. Per the company, employees are relocated to fill vacancies created. Relocations are typically the result of a retirement, reorganization, termination, promotion or transfer. The total cost of these 111 relocations was \$2,452,547.76.

50-7
3-1
1

In answer to our request to determine how much gets allocated to each state and to regulated and nonregulated, the company states that because BCI allocated by cost pool rather than by account number, they were unable to answer that question.

50-7
3-1

The company stated that there were 33 relocations through Sept 15, 1993 with two more scheduled for October. The Company has no way of determining if they will need further relocations for 1993. Time limits precluded us from determining the amount of the 33 relocations for 1993.

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in ratemaking proceedings. Regarding extraordinary expenses, the Digest states that "some extraordinary, nonrecurring test year expenses are normalized, other are disallowed. FPSC Order 8330, issued 6/2/78 states that "Elimination of nonrecurring rental, moving ... are proper adjustments to test period figures."

OPINION:

It appears that there are many more relocations in 1992 than there were in 1993. There were 111 relocations in the amount of \$2,452,547.76; for an average amount of \$22,095.03 per relocation.

50-7
3-1
2

Applying this amount to the 33 thus far in 1993 and the two scheduled would equal \$729,135.99 thru October 1993. Dividing 35 by 10 = 3.5 relocations per month. Adding seven more relocations for the months of November and December brings the average amount for locations in 1993 to \$927,991; that is 42 times \$22,095.03.

The amount for 1992 less the Staff estimated amount for 1993 equals \$1,524,557. This could be considered a nonrecurring amount for 1993 (\$2,452,548 less \$927,991).

CONFIDENTIAL

50-7A

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SUBJECT: TYPES OF EXPENSES AT BCI

RECOMMENDATION:

50-1
3

Remove \$1,524,557 from account 735 for 1992. As the Company cannot tell us how much went to each State and how much to regulated and deregulated, staff used the 1992 billing amounts to determine how much was charged in total to all affiliates, to BST, to each state and then to regulated and nonregulated. Rather than use the BST percent for Account 6612 to allocate to each state, staff used a ratio of X to total for each state to total states. This is because the allocations are performed for each state at BCI before the bills goes to BST or the state.

50-7
3-1
2

The amount for all nine states is 1,239,948.13, the amount for Florida is \$310,275 and the amount for regulated is \$300,442. See Schedule following this Disclosure for calculations.

II. STATEMENT OF FACTS -- CONTRIBUTIONS, MEMBERSHIPS, MATCHING GIFTS AND TUITION AID.

50-7
3-2

Included in the 1992 Florida Rate Case Adjustments is an Adjustment called OTHER REGULATORY ADJUSTMENTS. This adjustment excludes the following amounts:

50-7
3-2A

Charitable Contributions charged to FL from BCI for 1992	FL	Reg %	Reg Amount	Intra %	Intra Amount	
		2,559	93.30%	2,388	75.58%	1,805

50-7
3-2
6

Service Memberships and Social Memberships to FL from BCI for 1992	FL	Reg %	Reg Amount	Intra %	Intra Amount	
		8,110	93.30%	7,567	75.58%	5,719
			9,954		7,523	

There are accounts listed in the BCI Transaction Journal (Sequence 10) whose names indicate that they might not be reasonable for ratemaking purposes. These Accounts are Account 737.1, Service Organizations, Account 737.2, Social Organizations, Account 756, Contributions, Account 756.4, Matching Gifts, and Account 721.51, Tuition Aid.

The description of Account 737.1"includes fees and dues, such as entrance or initiation fees and annual, quarterly or monthly dues assessed by service organizations." The total amount for 1992 in this account is \$17,308.

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SUBJECT: TYPES OF EXPENSES AT BCI

The description of Account 737.2 ... "includes fees and dues, such as entrance or initiation fees and annual, quarterly or monthly dues assessed by social organizations. Luncheon club dues should also be charged to this account." The total amount for 1992 in this account is \$20,502.31.

The description of account 756 ... " includes cost of all corporate contributions for civic, educational, charitable, or social reasons. Contributions include donations of cash, equipment or materials." The total amount for 1992 is \$11,833.76.

The Company provided us with an explanation of the Matching Gifts Program. BellSouth will match personal contributions between \$25 and \$2,500 per individual to "...educational institutions at a 2:1 ratio...maximum \$5000." "... cultural organizations will be matched on a 1:1 basis up to \$1,000 per individual." The total amount for 1992 is \$37,913.17.

The description of Account 721.51 includes ... "tuition and reimbursements made to employees and for payments made directly to educational institutions on behalf of employees." There is a total of \$122,156.82 in this account in 1992.

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in ratemaking proceedings. Regarding Membership Fees and Dues, "Social and service club dues are not proper for ratemaking expenses (including dues paid to the area Chamber of Commerce.)" Also, "Charitable contributions are currently disallowed as a ratemaking expense."

OPINION:

The 1992 Florida Rate Case adjustment removes \$9,954 for Florida Regulated and \$7,523 for Florida Intrastate. PSC staff calculated these expenses as follows:

ALL OF BCI	Note 1 % TO BST	AMOUNT TO BST	Note 2 % TO FL	AMOUNT FLORIDA	Note 3 % TO REG	AMT TO FL REG	Note 4 % INTRA	INTRA REG	
1992									
ACCOUNT 737.1									
SERVICE	17,308	81.33%	14,077	25.02%	3,522	96.83%	3,410	75.58%	2,578
ACCOUNT 737.2									
SOCIAL	20,502	81.33%	16,674	25.02%	4,172	96.83%	4,040	75.58%	3,053
ACCOUNT 756.0									
CHARITABLE									
CONTRIBUT	11,834	81.33%	9,625	25.02%	2,408	96.83%	2,332	75.58%	1,762
				10,102		9,782		7,393	

Note 1 -- This percent calculated in the schedule to Part I of Disclosure 3.
 Note 2 -- This percent calculated in the schedule to Part I of Disclosure 3 (based on ratio % of total to each state because the amounts are allocated to the states at BCI before the bill goes to BST.
 Note 3 -- This percent calculated in the Schedule to Part I of Disclosure 3.
 Note 4 -- This is the amount used in the 1992 Rate Case Adjustment.

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SUBJECT: TYPES OF EXPENSES AT BCI

Staff's calculation for Service, Social, and Charitable Contributions agrees with the 1992 Rate Case Adjustments. This is included here for the other states involved in the Florida audit.

PSC staff believes that the Matching Gift Program should be included along with Social, Service and Charitable Contributions to be removed from the Rate Case. This is not an expense that would benefit the ratepayer.

50-7
3-2A

ACCOUNT 765.4									
MATCHING	37,913	81.33%	30,835	25.02%	7,715	96.83%	7,470	75.58%	5,646

PSC staff also questions the Tuition Aid Expense. Time limits precluded us from determining the types of tuition that are included in this account. If the education aids the employee to become more proficient and efficient in their jobs, then we believe this should be allowed for ratemaking. If not, this should be disallowed.

ACCOUNT 721.51									
TUITION A	122,157	81.33%	99,350	25.02%	24,857	96.83%	24,069	75.58%	18,192

RECOMMENDATION:

Along with the Service Dues, Social Dues, and charitable contributions remove the Matching Gifts Program Amounts from the rate case expense in the above amounts. Also, consider removing the Tuition Aid Program after determining the benefits of these tuition payments.

III. STATEMENT OF FACTS -- NONRECURRING EXPENSE

50-7
1 p 2

One of the vouchers in the sample selected was for \$34,329.02 paid to System One in the month ending 7/31/92. This was recorded in Account 899, Other Expense on the BCI books.

50-7
1-9

The source documentation shows that System One signed a release to discharge Souther Bell Telephone and Telegraph Company for any and all present and future liability for telephone number 305,873-2211. In return, SBT would have to credit System One Corporation with \$85,822.54.

50-7
1-9
-

From correspondence supplied to us, it appears that System One was billed in November, 1990 for calls they did not make and these were possibly fraudulent calls.

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in ratemaking proceedings. Regarding extraordinary expenses, the Digest states that "some extraordinary, nonrecurring test year expenses are normalized, others are disallowed. FPSC Order 7419, issued 9/3/76 states that "A host of nonrecurring and out of period expenses are properly excluded..."

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BCI AUDIT DISCLOSURE 3

SUBJECT: TYPES OF EXPENSES AT BCI

OPINION:

Included in Account 899 is \$34,329.02 for an expense that appears to be nonrecurring and applies to 1990 dollars.

From our sample, we cannot tell whether the remainder of \$51,493.52 was paid to System One or a credit was issued, or a settlement was made for just the \$34,329.02. Time limits precluded further investigation.

RECOMMENDATION:

Remove \$34,329.02 from account 899 for 1992. As in Disclosure the company cannot tell us how much went to each State and how much to regulated and deregulated. Staff used the 1992 billing amounts to determine how much was charged in total to all affiliates, to BST, to each state and than to regulated and nonregulated.

ADJUSTMENT FOR SETTLEMENT	34,329
TIME % OF 1992 BILLING TO BST	81.33%

	27,920
AMOUNT TO FLORIDA 25.03%	25.03%

	6,988
AMOUNT TO FLORIDA REG	96.83%

	6,989
AMOUNT TO FLORIDA INTRA	75.53%

	5,279
	=====

IV. STATEMENT OF FACTS -- OUT OF PERIOD EXPENSES

A. SEMINAR EXPENSE

50-7
1-9

Included in the ~~sample one two charges~~ in Account 734, Employee Business, Training and Education, are two payments to Telecommunications Research Associates; each in the amount of \$162,000. These were paid in the months ending 5/31/92 and 12/31/92.

50-7
1-9
3

According to Source documentation both payments were for nine on-site presentations for State Government Training Seminars. Per conversations with BST employees, the employees involved with Government Compliance around the states.

CONFIDENTIAL

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SUBJECT: TYPES OF EXPENSES AT BCI

The source documentation to the voucher paid in the month ending 5/31/92 included that these on-site seminars were to be furnished in 1992. The voucher that was paid in the month ending 12/31/92 did not specify a year. Further conversation with a BST employee revealed that the voucher paid in the month of 12/31/92 was for presentation to be made in 1993.

50-7
1-9
3

In 1992, BCI billed the following amounts for Government Compliance:

BST	102,504
BSE	22,872
BCS	2,202
BS	747

	128,325
=====	

According to the Trial Balance (Sequence 10) these vouchers were booked as follows:

RC CODE	AMOUNT
5/31/92 P0803700	162,000
12/31/92 P0803000	162,000

50-7
1P2

The organization chart shows that P0803000 is a cost pool at is called Regulated, and allocated based on regulated sales hours. *This is not the Con & Coy Cost Pool.*

B. PRESIDENTS CLUB

Included in the sample selected was a charge in Account 899 in the amount of \$52,000 to "Reflect the 1991 Presidents Club Properly on the books".

50-7
1-9
2

Also, included in the sample was a charge of \$158,000 accruing for 1992 President's Honors.

50-7
1P2
50-7
1P2

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in ratemaking proceedings. Regarding extraordinary expenses, the digest states that "some extraordinary, nonrecurring test year expenses are normalized, others are disallowed. FPSC Order 7419, issued 9/3/76 states that "A host of nonrecurring and out of period expense are properly excluded..."

CONFIDENTIAL

OPINION:

A. Included in Account 734 is \$162,000 for an expenses that appears to be applicable to 1993.

B. Included in Account 899 is \$52,000 for an expense that appears to be related to 1991.

SUBJECT: TYPES OF EXPENSES AT BCI

RECOMMENDATION:

A. Remove \$162,000 from Account 734 for 1992 for charges applicable to 1993. As PSC staff did not have the total amount of hours for the year, staff estimated the adjustment based on the dollars of regulated to nonregulated as in prior ~~Audit Disclosures~~. *adjustments*

B. Remove \$52,000 from Account 899 for 1992. ~~As in prior disclosures~~ *As* the company cannot tell us how much went to each State and how much to regulated and deregulated. Staff estimated the adjustment based on the dollars of regulated to nonregulated as in prior Audit Disclosures.

	$\frac{50-7}{1-9}$		$\frac{50-7}{1-9}$
	3		2
	-----	A. SEMINARS	B. PRES CLUB
ADJUSTMENT FOR 1993 EXPENSE	162,000	52,000	
TIMES % OF 1992 BILLING TO BST	81.33%	81.33%	
	-----	-----	
AMOUNT TO FLORIDA	131,755	42,292	
	25.03%	25.03%	
	-----	-----	
AMOUNT TO FL REG	32,978	10,586	
	96.83%	96.83%	
	-----	-----	
AMOUNT TO FLORIDA INTRA	31,933	10,250	
	75.53%	75.53%	
	-----	-----	
	24,119	7,742	
	-----	-----	

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SCHEDULE FOR PART I OF BCI DISCLOSURE 3

TOTAL BILLING FROM BCI TO ALL AFFILIATES	258,470,525
TOTAL BILLING TO BST REG AND NONREG	210,218,344
% BILLED TO BST REG AND NON REG FOR MARKETING	81.3317%

SOURCE: BCI 1992 BILLING SUMMARY

AMOUNT OF RELOCATIONS (FOR 1993 THROUGH OCT 14)	33	:	AMOUNT OF RELOCATIONS FOR 1992	111
		:	TOTAL AMOUNT	2,452,548
SCHEDULED RELOCATIONS FOR NEXT TWO MONTHS OF 1993	2	:	APPROXIMATE AMOUNT FOR RELOCATION	22,095.03
	35	:	TIMES	42
DIVIDE 35 BY	10	:		927,931.26
ESTIMATED RELOCATIONS PER MONTH	3.5	:	TOTAL IN ACCOUNT 735 1992	2,452,548
TIMES TWO MONTHS LEFT	7	:	NONRECURRING AMOUNT	927,991
APPROXIMATE RELOCATIONS IN 1993	42	:	ADJUSTMENT TO ALL OF BCI	1,524,557

ADJUSTMENT FOR RELOCATION EXPENSES	1,524,557.00
TIMES % OF 1992 BILLING TO BST	81.3317%
	1,239,948.13

STATE	(1) REG	(2) DEREG	(3) TOTAL	(4) %REG TO TOTAL	(5) %STATE TO TOTAL STATE	(6) (5)*1,181,501 AMOUNT TO STATE	(7) (6*4)
ALABAMA	17,512,260	423,345	17,935,605	97.6396%	8.5319%	105,791	103,294
FLORIDA	50,936,339	1,667,113	52,603,452	96.8308%	25.0232%	310,275	300,442
GEORGIA	39,076,592	934,160	40,010,752	97.6652%	19.0329%	235,999	230,489
KENTUCKY	8,349,644	288,749	8,638,393	96.6574%	4.1092%	50,953	49,249
LOUISIANA	19,758,015	125,663	19,883,678	99.3680%	9.4586%	117,282	116,540
MISSISSIPPI	8,807,082	329,645	9,136,727	96.3921%	4.3463%	53,892	51,948
NORTH CAROLINA	24,167,481	357,561	24,525,042	98.5421%	11.6665%	144,658	142,549
SOUTH CAROLINA	13,185,474	293,793	13,479,267	97.8204%	6.4120%	79,506	77,773
TENNESSEE	23,219,279	786,149	24,005,428	96.7251%	11.4193%	141,593	136,956
	205,012,166	5,206,178	210,218,344	97.5234%	1		
ADJUSTMENT FOR RELOCATION EXPENSES						1,239,948	

SOURCE: BCI BILLING SUMMARY

CONFIDENTIAL

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8/10/73

10/03/93

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COMPANY:
TITLE:
PERIOD:
DATE:
AUDITOR:

BCI
SAMPLE
TYE 12/31/92
AUGUST 31, 1993
RKY

10/31/93

WP NO.

50-7/1

ACCOUNT/ DESCRIPTION	RC	SOURCE CODE	PROJECT CODE	AMOUNT	POSTING DATE	
711.1 MGMT SALARIES -						
1	REGULAR	POBOA000	PRO5000021	10 X 6963.75	5/31/92	1
2		POBO0000	PRO5000029	10 X 7890.02	5/31/92	2
3		POBO1301	PRO2000038	10 V 1518.19	5/31/92	3
4		POBO2100	PRO5000040	10 X 5658.76	5/31/92	4
5		POBO6400	PRO5000061	10 X 11186.25	5/31/92	5
6		POBO9000	PRO5000067	10 X 8861.25	5/31/92	6
7		POHO0000	PRO5000274	10 X 6273.75	5/31/92	7
8		POHO1000	PRO2000278	10 V 6983.34	5/31/92	8
9		POHO1300	PRO2000281	10 V 12670.08	5/31/92	9
10		POHO2200	PRO2000288	10 V 13983.35	5/31/92	10
11		POHO2800	PRO2000294	10 V 3920.84	5/31/92	11
12		POHO3300	PRO5000299	10 X 10426.25	5/31/92	12
13		POHO4100	PRO2000308	10 V 10650.02	5/31/92	13
14		POHO5300	PRO2000325	10 V 7154.18	5/31/92	14
15		POHO7400	PRO5000344	10 X 10871.28	5/31/92	15
711.3 MGMT SALARIES- SPECIAL PAYMENT						
16		PB000000	RC04000002	10 (D) 9,166.67	5/31/92	16
17		POA01000	RC13000002	10 S 1,500.00	5/31/92	
18		POB00000	PRO5000483	10 A 31,200.00	2/29/92	
19		POBO2300	PRO5000499	10 A 40,500.00	2/29/92	
20		POBO6300	PRO1000534	10 A 11,200.00	3/31/92	
21		POHP0000	PRO5123729	10 A 25,500.00	2/29/92	
22		POHO1000	RC13000038	10 S 3,100.00	5/31/92	
23		POHO1400	PRO7000951	10 X 18,817.37	3/31/92	
24		POHO2000	RC09000020	10 (O) 15,113.00	4/30/92	
25		POHO5300	PRO8000321	10 X 1,233.59	5/31/92	
711.5 SALES COMMISSIONS						
26		POBO2800	PRO6000561	10 A 5,235.84	5/31/92	
27		POBO6100	PRO7000003	10 (B) 22,501.93	5/31/92	
28		POHO3100	PRO6000618	10 A 10,924.07	5/31/92	
29		POHO7400	PRO6000662	10 A 24,377.38	5/31/92	

CONFIDENTIAL

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$$X = \frac{50-7}{1-1} \quad V = \frac{50-7}{1-2} \quad (N) = \frac{50-7}{1-3} \quad \Delta = \frac{50-7}{1-4} \quad S = \frac{50-7}{1-5} \quad \text{X} = \frac{50-7}{1-4} \quad \sqrt{\frac{50-7}{1}} \quad P1$$

$$(A) = \frac{50-7}{1-6} \quad (B) = \frac{50-7}{1-7} \quad (X) = \frac{50-7}{1-8}$$

COMPANY: BCI
 TITLE: SAMPLE
 PERIOD: TYE 12/31/92
 DATE: AUGUST 31, 1993
 AUDITOR: RKY

WP NO. 50-6/1

ACCOUNT/ DESCRIPTION	RC	SOURCE CODE	PROJECT CODE	AMOUNT	POSTING DATE
712.1 NON-MGT WGS REGULAR					
30	POAO1000	PR06000001		10 Δ 1,916.00	5/31/92
31	POBO4200	PR03000016		10 Δ 2,904.00	5/31/92
32	POBO6300	PR06000019		10 Δ 1,679.00	5/31/92
33	POHO1001	PR06000122		10 Δ 1,845.44	5/31/92
34	POHO5401	PR06000143		10 Δ 10,922.40	5/31/92
731.0 EMP BUS EXP TRVEL					
35	POBO1000	PR05000896		10 \times 228.00	5/31/92
36	POBO6200	PR02000530		10 \checkmark 539.49	5/31/92
37	POHO2100	PR02000691		10 \checkmark 1,373.40	5/31/92
731.1 TRAVEL - AIR					
38	POBO0000	AP06000413		10 Δ 360.00	5/31/92
39	POBO2300	AP05000067		10 Δ 317.90	5/31/92
40	POHO0000	AP02000630		10 Δ 275.81	5/31/92
41	POHO1300	AP05000431		10 Δ 405.52	5/31/92
734.0 EMP BUS EXP TRNG & ED					
42	POAO2000	AP03001045		10 Δ 1,070.00	5/31/92
43	POBO1110	AP07000122		10 Δ 1,693.00	5/31/92
44	POBO3000	AP05001943		10 Δ 162,000.00	12/31/92
45	POBO3700	AP02001185		10 Δ 162,000.00	5/31/92
46	POHO2300	AP05000994		10 Δ 1,220.00	5/31/92
47	POHO5200	AP03001044		10 Δ 1,136.00	5/31/92
899 OTHER EXPENSE					
48	POHO0000	AP01003875		10 Δ 34,329.02	7/31/92
49	PO000000	JE67000004		10 Δ 52,000.00	8/31/92
50	PO000000	RC12000001		10 Δ 158,000.00	12/31/92

16

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$\times = \frac{50-7}{1-1}$ $\checkmark = \frac{50-7}{1-2}$ $\Delta = \frac{50-7}{1-4}$ $\Delta = \frac{50-7}{1-9}$

50-7
1 p2

1, 2, 4, 5, 6, 7, 12, 15, 35

pbc TREASURER'S BILL

Item No. 2-126.3
Attachment

M. COHENK
E. JR OF FINANCE
BELLSOUTH COMMUNICATIONS, INC.
SUITE 1700, 3000 RIVERCHASE GALLERY
BIRMINGHAM, AL 35244

05-26-92
DATE

MAKE CHECK PAYABLE TO:
BELLSOUTH TELECOMMUNICATIONS

PLEASE REMIT IN U.S. FUNDS
AND MAIL TO:
ASSISTANT TREASURER
BUILDING A - ROOM 120
5775 PEACHTREE-DUNWOODY RD.
ATLANTA, GEORGIA 30342-1505

NOT CORRECT, DO NOT CHANGE THIS BILL, BUT RETURN, WITH EXPLANATION TO:

OPERATIONS MANAGER - CDO
DOM 316 - 5775 PEACHTREE DUNWOODY RD., BLDG. A, ATLANTA, GA. 30342

REFERRING TO BILL NUMBER:
C0592021

TO BILL BELLSOUTH COMMUNICATIONS, INC. FOR THE FUNDING OF
PAYROLLS

SEMI-MONTHLY PAYROLL PP ENDING 05-31-92

See pg 2 here

\$2,454,300.23

PROS

SEE ATTACHMENTS FOR DETAILS

QUESTIONS REGARDING THIS BILL PLEASE CONTACT: DEBRA IVEY
404-250-6916

CONFIDENTIAL

FOR USE OF BILLED COMPANY

APPROVED BY		
NAME	DATE	TITLE
NAME	DATE	TITLE
CORRECT OR AUTHORIZED BY		
NAME	DATE	TITLE

PROPRIETARY

fg!

BELLSOUTH COMMUNICATIONS INCORPORATED

DATE MAY 26, 1992

	VOUCHER REGISTER PAYROLL *	VOUCHER REGISTER WAGE LOANS **	TOTAL ****
1. GROSS PAYROLL-SEMI-MONTHLY	2,968,953.96	13,848.21	2,982,802.17
2. GROSS PAYROLL-BI-WEEKLY CLERICAL		1,331.20	1,331.20
3. FICA TAX-OASDI	177,406.06	941.20	178,347.26
4. FICA TAX-MEDICAL	42,808.77	220.11	43,028.88
5. FEDERAL TAX	378,479.76	2,724.62	381,204.38
6. STATE INCOME TAX	87,112.82	851.65	87,964.47
7. LOCAL INCOME TAX	4,100.82	20.03	4,120.85
8. EMP. PAID MEDICAL-NONMGT.		0.00	0.00
9. EMP. PAID MEDICAL-MGT.		0.00	0.00
10. EMP. PAID DENTAL-NONMGT.		0.00	0.00
11. EMP. PAID DENTAL-MGT.		0.00	0.00
12. EMP. PAID VISION-NONMGT.		0.00	0.00
13. EMP. PAID VISION-MGT.		0.00	0.00
14. MANUAL ADJ.'S-JOURNALIZED CHECKS***	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	4,865.96
15. MANUAL ADJ.'S-CANCELLED CHECKS***	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	10,431.86
16. CASH PAY - MEDICAL	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
17. CASH PAY - OVERPAYMENT OF PAYROLL	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
18. BELLSOUTH MGT. SAV. PLAN - CO. MATCH	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	149,234.46
19. BELLSOUTH SAV. PLAN - CO. MATCH	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	21,164.14
20.			
<i>Sup. 3</i>			
NET DUE TO BELLSOUTH TELECOMMUNICATIONS	2,279,045.73	10,421.80	2,454,300.23

*VOUCHER REGISTERS ATTACHED *50-7*
 **SEE ATTACHMENT A--TOTAL AMOUNT OF THIS COLUMN SHOULD EQUAL THE TOTAL AMOUNT SHOWN ON ATTACHMENT A
 ***SEE MANUAL SHEETS ATTACHED
 ****THIS COLUMN EQUALS THE TOTAL AMOUNT DUE TO BST

2,289,467.53
4865.96
10,431.86
149,234.46
21,164.14

2,475,163.

2,454,360

at = Ratched

pg 1

Info

PROPRIETARY

CONFIDENTIAL

pg 2

BELLSOUTH COMMUNICATIONS INCORPORATED

	DATE 05-19-92	DATE 05-20-92	DATE 05-22-92	DATE	DATE
1. GROSS PAYROLL-SEMI-MONTHLY		2,250.00	11,598.21		
2. GROSS PAYROLL-BI-WEEKLY CLERICAL	421.00		910.20		
3. FICA TAX-OASDI	26.10	139.50	775.60		
4. FICA TAX-MEDICAL	6.09	32.63	181.39		
5. FEDERAL TAX	1.05	499.65	2,223.92		
6. STATE INCOME TAX	2.68	121.33	727.64		
7. LOCAL INCOME TAX			20.03		
8. EMP. PAID MEDICAL-NONMGT.					
9. EMP. PAID MEDICAL-MGT.					
10. EMP. PAID DENTAL-NONMGT.					
11. EMP. PAID DENTAL-MGT.					
12. EMP. PAID VISION-NONMGT.					
13. EMP. PAID VISION-MGT.					
NET DUE TO BELLSOUTH TELECOMMUNICATIONS	(A) 385.08	(A) 456.89	(A) 8,579.83	0.00	0.00

$\Sigma (A) = 10,421.80$
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	DATE	DATE	DATE	DATE	DATE	TOTAL AMOUNT
1. GROSS PAYROLL-SEMI-MONTHLY						13,848.21
2. GROSS PAYROLL-BI-WEEKLY CLERICAL						1,331.20
3. FICA TAX-OASDI						941.20
4. FICA TAX-MEDICAL						220.11
5. FEDERAL TAX						2,724.62
6. STATE INCOME TAX						851.65
7. LOCAL INCOME TAX						20.03
8. EMP. PAID MEDICAL-NONMGT.						0.00
9. EMP. PAID MEDICAL-MGT.						0.00
10. EMP. PAID DENTAL-NONMGT.						0.00
11. EMP. PAID DENTAL-MGT.						0.00
12. EMP. PAID VISION-NONMGT.						0.00
13. EMP. PAID VISION-MGT.						0.00
NET DUE TO BELLSOUTH TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	10,421.80

NOTE-VOUCHER REGISTERS ATTACHED

CONFIDENTIAL
PROPRIETARY

pg 3

BCE

B 10/27/83

10/23/83

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..CD. FR BATCH NO. 05 DATA TYPE CD 2

FICS 11500

ISSUED 06/01/92

CH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
R.SUSP.ACCT USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
		1		2	3	4	5	6	7	8
	2	DESCRIPTION 1		DESCRIPT 2		DESCRIPT 3	PROJECT CODE			
	3	1	2	3	4	5	6	7		
		STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE					
		1	2	3	4					
0961	1	10	BTBC		731.0	POH06300	PR05000961	053192	588.40	
	2					SEMIMONTHL				
0962	1	10	BTBC		731.0	POH06400	PR05000962	053192	1,364.60	
	2					SEMIMONTHL				
0963	1	10	BTBC		731.0	POH06500	PR05000963	053192	829.35	
	2					SEMIMONTHL				
0964	1	10	BTBC		731.0	POH06700	PR05000964	053192	252.10	
	2					SEMIMONTHL				
0965	1	10	BTBC		731.0	POH07402	PR05000965	053192	294.45	
	2					SEMIMONTHL				
0966	1	10	BTBC		731.0	POJ07400	PR05000966	053192	250.00	
	2					SEMIMONTHL				
0967	1	10	BTBC		731.0	PIA00000	PR05000967	053192	84.96	
	2					SEMIMONTHL				
0968	1	10	BTBC		731.0	PIA03300	PR05000968	053192	952.45	
	2					SEMIMONTHL				
0969	1	10	BTBC		731.0	PIA04600	PR05000969	053192	220.00	
	2					SEMIMONTHL				
0970	1	10	BTBC		731.0	PIA06500	PR05000970	053192	445.00	
	2					SEMIMONTHL				
0971	1	10	BTBC		731.0	PIA10340	PR05000971	053192	324.80	
	2					SEMIMONTHL				
0972	1	10	BTBC		731.0	PIA10710	PR05000972	053192	589.15	
	2					SEMIMONTHL				
0973	1	60	BTBC		311.002	PA000000	PR05000973	053192	863.17	
	2					CLERICAL				
0974	1	60	BTBC		311.002	PA000000	PR05000974	053192	9,558.63	
	2					SEMIMONTHL				
0975	1	60	BTBC		311.010	PA000000	PR05000975	053192	2,279,045.73	
	2					SEMIMONTHL				
0976	1	60	BTBC		312.21	PA000000	PR05000976	053192	96.91	
	2					CLERICAL				
0977	1	60	BTBC		312.21	PA000000	PR05000977	053192	381,107.47	
	2					SEMIMONTHL				
0978	1	60	BTBC		312.22A	PA000000	PR05000978	053192	56.00	
	2					SEMIMONTHL				
0979	1	60	BTBC		312.22C	PA000000	PR05000979	053192	89.46	
	2					SEMIMONTHL				
0980	1	60	BTBC		312.22I	PA000000	PR05000980	053192	131.61	
	2					SEMIMONTHL				

CONFIDENTIAL PROPRIETARY

863.17
9,558.63 } 2,289,467.53
2,279,045.73
96.91
381,107.47
56.00
89.46
131.61

To Invoice
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L.C.D. PR BATCH NO. 05 DATA TYPE CD 2

FICS 11500

ISSUED 06/01/92

TCH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
ER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
	2	1	2	3	4	5	6	7	6	7
	2	DESCRIPTION 1		DESCRIPTION 2	DESCRIPTION 3	PROJECT CODE				
	3	STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE					
	1	2	3	4						
0981	1	60	BTBC	312.22J	PA000000	PR05000981	053192		341.15	
	2				SEMIMONTHL					
0982	1	60	BTBC	312.22L	PA000000	PR05000982	053192		84.36	
	2				SEMIMONTHL					
0983	1	60	BTBC	312.22M	PA000000	PR05000983	053192		106.32	
	2				SEMIMONTHL					
0984	1	60	BTBC	312.22N	PA000000	PR05000984	053192		107.36	
	2				SEMIMONTHL					
0985	1	60	BTBC	312.22P	PA000000	PR05000985	053192		279.15	
	2				SEMIMONTHL					
0986	1	60	BTBC	312.221	PA000000	PR05000986	053192		15,009.33	
	2				SEMIMONTHL					
0987	1	60	BTBC	312.222	PA000000	PR05000987	053192		.66	
	2				CLERICAL					
0988	1	60	BTBC	312.222	PA000000	PR05000988	053192		38,072.91	
	2				SEMIMONTHL					
0989	1	60	BTBC	312.223	PA000000	PR05000989	053192		45.44	
	2				CLERICAL					
0990	1	60	BTBC	312.223	PA000000	PR05000990	053192		4,281.88	
	2				SEMIMONTHL					
0991	1	60	BTBC	312.224	PA000000	PR05000991	053192		4,853.93	
	2				SEMIMONTHL					
0992	1	60	BTBC	312.225	PA000000	PR05000992	053192		279.42	
	2				SEMIMONTHL					
0993	1	60	BTBC	312.226	PA000000	PR05000993	053192		3,312.85	
	2				SEMIMONTHL					
0994	1	60	BTBC	312.227	PA000000	PR05000994	053192		12,736.37	
	2				SEMIMONTHL					
0995	1	60	BTBC	312.228	PA000000	PR05000995	053192		8,176.27	
	2				SEMIMONTHL					
0996	1	60	BTBC	312.23Y	PA000000	PR05000996	053192		6.64	
	2				SEMIMONTHL					
0997	1	60	BTBC	312.231	PA000000	PR05000997	053192		2,058.49	
	2				SEMIMONTHL					
0998	1	60	BTBC	312.232	PA000000	PR05000998	053192		20.03	
	2				CLERICAL					
0999	1	60	BTBC	312.232	PA000000	PR05000999	053192		2,035.69	
	2				SEMIMONTHL					
1000	1	60	BTBC	312.241	PA000000	PR05001000	053192		68.89	
	2				CLERICAL					

CONFIDENTIAL

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PROPRIETARY

BATCH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SOC 1 PROJ.COMP REV. EFF. DATE
 R.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
		1		2	3	4	5	6	7	8
2				DESCRIPTION 1	DESCRIPT 2	DESCRIPT 3	PROJECT CODE			
		1		2	3	4	5	6	7	
3				STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE			
		1		2	3	4				
1001	1	60	BTBC		312.241	PA000000	PRO5001001	053192		
	2					SEMIMONTHL			178,278.37	
1002	1	60	BTBC		312.242	PA000000	PRO5001002	053192		
	2					CLERICAL			16.10	
1003	1	60	BTBC		312.242	PA000000	PRO5001003	053192		
	2					SEMIMONTHL			43,012.78	

(B) }
 178,278.37
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DATA TYPE 1	DATA TYPE 1 DIFF	DEBIT DIFF	CREDIT DIFF	DEBIT TOTAL	CREDIT TOTAL	BATCH	REJECTED	NULL
TOTAL	FROM BATCH TOTAL	FROM BATCH TOTAL	FROM BATCH TOTAL	(ITEMS NOT *-ED)	(ITEMS NOT *-ED)	ITEMS	ITEMS	ITEMS
				2,984,133.37	2,984,133.37	1,003	0	0

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BATCH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
0-	---	1	---	1	-----2	-----3	-----4	-----5	6	-----7	-----7
0-	---	2	---	1	-----2	-----3	-----4	-----5	6	-----7	-----7
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0-	---	---	---	1	-----2	-----3	-----4	-----5	6	-----7	-----7

PT	0021	1	10	BTBC		711.1	POBOA000	PR05000021	053192	6,963.75	①
		2					SEMIMONTHL				
PT	0022	1	10	BTBC		711.1	POBOA100	PR05000022	053192	2,077.51	
		2					SEMIMONTHL				
PT	0023	1	10	BTBC		711.1	POBOA101	PR05000023	053192	3,363.76	
		2					SEMIMONTHL				
PT	0024	1	10	BTBC		711.1	POBOA102	PR05000024	053192	10,297.55	
		2					SEMIMONTHL				
PT	0025	1	10	BTBC		711.1	POBOA200	PR05000025	053192	3,780.01	
		2					SEMIMONTHL				
PT	0026	1	10	BTBC		711.1	POBOA201	PR05000026	053192	6,556.68	
		2					SEMIMONTHL				
PT	0027	1	10	BTBC		711.1	POBOA300	PR05000027	053192	5,853.75	
		2					SEMIMONTHL				
PT	0028	1	10	BTBC		711.1	POBOA400	PR05000028	053192	3,217.50	
		2					SEMIMONTHL				
PT	0029	1	10	BTBC		711.1	POB00000	PR05000029	053192	7,890.02	②
		2					SEMIMONTHL				
PT	0030	1	10	BTBC		711.1	POB00100	PR05000030	053192	3,768.76	
		2					SEMIMONTHL				
PT	0031	1	10	BTBC		711.1	POB00101	PR05000031	053192	3,116.25	
		2					SEMIMONTHL				
PT	0032	1	10	BTBC		711.1	POB01000	PR05000032	053192	8,730.01	
		2					SEMIMONTHL				
PT	0033	1	10	BTBC		711.1	POB01100	PR05000033	053192	5,205.01	
		2					SEMIMONTHL				
PT	0034	1	10	BTBC		711.1	POB01110	PR05000034	053192	8,051.29	
		2					SEMIMONTHL				
PT	0035	1	10	BTBC		711.1	POB01200	PR05000035	053192	3,975.00	
		2					SEMIMONTHL				
PT	0036	1	10	BTBC		711.1	POB01400	PR05000036	053192	11,358.75	
		2					SEMIMONTHL				
PT	0037	1	10	BTBC		711.1	POB02A00	PR05000037	053192	2,096.25	
		2					SEMIMONTHL				
PT	0038	1	10	BTBC		711.1	POB02B00	PR05000038	053192	2,096.25	
		2					SEMIMONTHL				
PT	0039	1	10	BTBC		711.1	POB02000	PR05000039	053192	9,333.76	
		2					SEMIMONTHL				
PT	0040	1	10	BTBC		711.1	POB02100	PR05000040	053192	5,658.76	④
		2					SEMIMONTHL				

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BATCH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SOC 1 PROJ.COMP REV. EFF. DATE
USER.SUSP.ACCT. USER.SUSP.ONTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

DC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
		1	2	3	4	5	6	7	8	9	
		1	2	3	4	5	6	7	8	9	
		1	2	3	4	5	6	7	8	9	
		1	2	3	4	5	6	7	8	9	
PT	0061	1	10	BTBC	711.1	POB06400	PR05000061	053192	11,186.25		
		2				SEMI MONTHL					
PT	0062	1	10	BTBC	711.1	POB06500	PR05000062	053192	11,055.00		
		2				SEMI MONTHL					
PT	0063	1	10	BTBC	711.1	POB06600	PR05000063	053192	12,078.78		
		2				SEMI MONTHL					
PT	0064	1	10	BTBC	711.1	POB06700	PR05000064	053192	1,560.01		
		2				SEMI MONTHL					
PT	0065	1	10	BTBC	711.1	POB07000	PR05000065	053192	13,882.53		
		2				SEMI MONTHL					
PT	0066	1	10	BTBC	711.1	POB08100	PR05000066	053192	11,295.01		
		2				SEMI MONTHL					
PT	0067	1	10	BTBC	711.1	POB09000	PR05000067	053192	8,861.25		
		2				SEMI MONTHL					
PT	0068	1	10	BTBC	711.1	POB09001	PR05000068	053192	1,563.75		
		2				SEMI MONTHL					
PT	0069	1	10	BTBC	711.1	POB09100	PR05000069	053192	9,588.75		
		2				SEMI MONTHL					
PT	0070	1	10	BTBC	711.1	POB09200	PR05000070	053192	5,347.51		
		2				SEMI MONTHL					
PT	0071	1	10	BTBC	711.1	POCOF000	PR05000071	053192	16,608.48		
		2				SEMI MONTHL					
PT	0072	1	10	BTBC	711.1	POCOF200	PR05000072	053192	12,933.77		
		2				SEMI MONTHL					
PT	0073	1	10	BTBC	711.1	POCO0000	PR05000073	053192	5,463.75		
		2				SEMI MONTHL					
PT	0074	1	10	BTBC	711.1	POCO0010	PR05000074	053192	1,203.75		
		2				SEMI MONTHL					
PT	0075	1	10	BTBC	711.1	POCO1000	PR05000075	053192	3,033.76		
		2				SEMI MONTHL					
PT	0076	1	10	BTBC	711.1	POCO1001	PR05000076	053192	1,492.51		
		2				SEMI MONTHL					
PT	0077	1	10	BTBC	711.1	POCO1010	PR05000077	053192	9,173.37		
		2				SEMI MONTHL					
PT	0078	1	10	BTBC	711.1	POCO1020	PR05000078	053192	12,840.03		
		2				SEMI MONTHL					
PT	0079	1	10	BTBC	711.1	POCO1030	PR05000079	053192	7,196.26		
		2				SEMI MONTHL					
PT	0080	1	10	BTBC	711.1	POCO1100	PR05000080	053192	10,938.76		
		2				SEMI MONTHL					

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GOVERNMENTAL
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APPL.CD. PR BATCH NO. 05 DATA TYPE CD 2

FICS 11500

ISSUED 06/01/92

BATCH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	--- COMMENTS ---
0-	---	1	---	2	-----3-	4-----	5-----	6-----	7---	6-----7---	
0-	---	2	---	DESCRIPTION 1	---	DESCRIP 2	---	DESCRIPT 3	---	PROJECT CODE	
0-	---	3	---	STATISTICAL AMT	---	CC FOREIGN AMT	---	EXCHANGE RATE	---		
0-	---	1	---	2	-----3-	4-----	5-----	6-----	7---	6-----7---	
PT	0261	1	10	BTBC	711.1	POG06700	PR05000261	053192	8,409.01		
		2				SEMIMONTHL					
PT	0262	1	10	BTBC	711.1	POG06900	PR05000262	053192	8,777.56		
		2				SEMIMONTHL					
PT	0263	1	10	BTBC	711.1	POG06901	PR05000263	053192	1,451.25		
		2				SEMIMONTHL					
PT	0264	1	10	BTBC	711.1	POG08000	PR05000264	053192	5,085.12		
		2				SEMIMONTHL					
PT	0265	1	10	BTBC	711.1	POG08001	PR05000265	053192	1,513.68		
		2				SEMIMONTHL					
PT	0266	1	10	BTBC	711.1	POG08100	PR05000266	053192	8,670.02		
		2				SEMIMONTHL					
PT	0267	1	10	BTBC	711.1	POG08200	PR05000267	053192	12,842.54		
		2				SEMIMONTHL					
PT	0268	1	10	BTBC	711.1	POG08400	PR05000268	053192	11,516.56		
		2				SEMIMONTHL					
PT	0269	1	10	BTBC	711.1	POG08401	PR05000269	053192	1,451.25		
		2				SEMIMONTHL					
PT	0270	1	10	BTBC	711.1	POG08500	PR05000270	053192	6,908.51		
		2				SEMIMONTHL					
PT	0271	1	10	BTBC	711.1	POG08600	PR05000271	053192	7,770.01		
		2				SEMIMONTHL					
PT	0272	1	10	BTBC	711.1	POG08700	PR05000272	053192	1,751.26		
		2				SEMIMONTHL					
PT	0273	1	10	BTBC	711.1	POG08702	PR05000273	053192	1,477.50		
		2				SEMIMONTHL					
PT	0274	1	10	BTBC	711.1	POH00000	PR05000274	053192	6,273.75		
		2				SEMIMONTHL					
PT	0275	1	10	BTBC	711.1	POH01000	PR05000275	053192	6,285.00		
		2				SEMIMONTHL					
PT	0276	1	10	BTBC	711.1	POH01100	PR05000276	053192	1,860.00		
		2				SEMIMONTHL					
PT	0277	1	10	BTBC	711.1	POH01200	PR05000277	053192	6,420.83		
		2				SEMIMONTHL					
PT	0278	1	10	BTBC	711.1	POH01300	PR05000278	053192	11,741.25		
		2				SEMIMONTHL					
PT	0279	1	10	BTBC	711.1	POH01400	PR05000279	053192	12,911.28		
		2				SEMIMONTHL					
PT	0280	1	10	BTBC	711.1	POH01500	PR05000280	053192	5,377.51		
		2				SEMIMONTHL					

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APPL.CD. PR BATCH NO. 05 DATA TYPE CD 2

FICS 11500

ISSUED 06/01/92

BATCH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP
USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD

REV. EFF. DATE
RECURRING PURGE DATE

-- COMMENTS --

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	6	7
0-	---	---	1	---	2	3	4	5	6	7	---	---
0-	---	2	DESCRIPTION 1	---	DESCRIPTION 2	DESCRIPTION 3	PROJECT CODE	---	---	---	---	---
0-	---	3	STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE	---	---	---	---	---	---
0-	---	---	1	---	2	3	4	---	---	---	---	---
PT	0281	1	10.	BTBC	711.1	POH01501	PR05000281	053192	1,638.76			
		2				SEMIMONTHL						
PT	0282	1	10	BTBC	711.1	POH01600	PR05000282	053192	5,782.51			
		2				SEMIMONTHL						
PT	0283	1	10	BTBC	711.1	POH02010	PR05000283	053192	1,196.25			
		2				SEMIMONTHL						
PT	0284	1	10	BTBC	711.1	POH02100	PR05000284	053192	8,981.28			
		2				SEMIMONTHL						
PT	0285	1	10	BTBC	711.1	POH02200	PR05000285	053192	12,585.02			
		2				SEMIMONTHL						
PT	0286	1	10	BTBC	711.1	POH02204	PR05000286	053192	1,436.26			
		2				SEMIMONTHL						
PT	0287	1	10	BTBC	711.1	POH02300	PR05000287	053192	9,585.00			
		2				SEMIMONTHL						
PT	0288	1	10	BTBC	711.1	POH02400	PR05000288	053192	4,928.00			
		2				SEMIMONTHL						
PT	0289	1	10	BTBC	711.1	POH02500	PR05000289	053192	4,571.27			
		2				SEMIMONTHL						
PT	0290	1	10	BTBC	711.1	POH02501	PR05000290	053192	1,436.26			
		2				SEMIMONTHL						
PT	0291	1	10	BTBC	711.1	POH02800	PR05000291	053192	3,528.75			
		2				SEMIMONTHL						
PT	0292	1	10	BTBC	711.1	POH03000	PR05000292	053192	3,738.77			
		2				SEMIMONTHL						
PT	0293	1	10	BTBC	711.1	POH03100	PR05000293	053192	10,282.53			
		2				SEMIMONTHL						
PT	0294	1	10	BTBC	711.1	POH03110	PR05000294	053192	1,462.50			
		2				SEMIMONTHL						
PT	0295	1	10	BTBC	711.1	POH03120	PR05000295	053192	1,353.75			
		2				SEMIMONTHL						
PT	0296	1	10	BTBC	711.1	POH03200	PR05000296	053192	7,226.26			
		2				SEMIMONTHL						
PT	0297	1	10	BTBC	711.1	POH03204	PR05000297	053192	1,421.25			
		2				SEMIMONTHL						
PT	0298	1	10	BTBC	711.1	POH03210	PR05000298	053192	3,015.01			
		2				SEMIMONTHL						
PT	0299	1	10	BTBC	711.1	POH03300	PR05000299	053192	10,436.25			
		2				SEMIMONTHL						
PT	0300	1	10	BTBC	711.1	POH03320	PR05000300	053192	1,578.75			
		2				SEMIMONTHL						

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PPL.CD. PR BATCH NO. 05 DATA TYPE CD 2

FICS 11500

ISSUED 06/01/92

BATCH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

IC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	COMMENTS
0-	----	1	----	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7-----	6-----7-----	
0-	----	2	----	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7-----		
0-	----	3	----	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7-----		
0-	----	3	----	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7-----		
PT	0341	1	10	BTBC	711.1	POHO7100	PR05000341	053192	12,922.50		
		2				SEMIMONTHL					
PT	0342	1	10	BTBC	711.1	POHO7200	PR05000342	053192	12,483.84		
		2				SEMIMONTHL					
PT	0343	1	10	BTBC	711.1	POHO7300	PR05000343	053192	6,461.27		
		2				SEMIMONTHL					
PT	0344	1	10	BTBC	711.1	POHO7400	PR05000344	053192	10,871.28		
		2				SEMIMONTHL					
PT	0345	1	10	BTBC	711.1	POHO7401	PR05000345	053192	123.75-		
		2				SEMIMONTHL					
PT	0346	1	10	BTBC	711.1	POHO7402	PR05000346	053192	1,451.25		
		2				SEMIMONTHL					
PT	0347	1	10	BTBC	711.1	POHO7500	PR05000347	053192	12,072.53		
		2				SEMIMONTHL					
PT	0348	1	10	BTBC	711.1	POHO7501	PR05000348	053192	1,451.25		
		2				SEMIMONTHL					
PT	0349	1	10	BTBC	711.1	POJO1600	PR05000349	053192	4,867.20		
		2				SEMIMONTHL					
PT	0350	1	10	BTBC	711.1	POJO7000	PR05000350	053192	2,148.06		
		2				SEMIMONTHL					
PT	0351	1	10	BTBC	711.1	PO000000	PR05000351	053192	1,271.25		
		2				SEMIMONTHL					
PT	0352	1	10	BTBC	711.1	PLA00000	PR05000352	053192	8,422.51		
		2				SEMIMONTHL					
PT	0353	1	10	BTBC	711.1	PLA01000	PR05000353	053192	13,135.84		
		2				SEMIMONTHL					
PT	0354	1	10	BTBC	711.1	PLA02000	PR05000354	053192	2,426.26		
		2				SEMIMONTHL					
PT	0355	1	10	BTBC	711.1	PLA02100	PR05000355	053192	10,102.50		
		2				SEMIMONTHL					
PT	0356	1	10	BTBC	711.1	PLA02200	PR05000356	053192	3,633.76		
		2				SEMIMONTHL					
PT	0357	1	10	BTBC	711.1	PLA02300	PR05000357	053192	5,456.26		
		2				SEMIMONTHL					
PT	0358	1	10	BTBC	711.1	PLA02400	PR05000358	053192	3,633.76		
		2				SEMIMONTHL					
PT	0359	1	10	BTBC	711.1	PLA02500	PR05000359	053192	10,047.81		
		2				SEMIMONTHL					
PT	0360	1	10	BTBC	711.1	PLA02600	PR05000360	053192	3,633.76		
		2				SEMIMONTHL					

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TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP
 SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD REV. EFF. DATE RECURRING PURGE DATE

-- COMMENTS --

TEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	--- COMMENTS ---
	2	1	2	3	4	5	6	7	7	
		DESCRIPTION 1		DESCRIPT 2	DESCRIPT 3	PROJECT CODE				
		1	2	3	4	5	6	7		
		3	STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE				
		1	2	3	4					
881	1	10	BTBC		712.3	POB09001	PR05000881	053192	100.50	
	2					CLERICAL				
882	1	10	BTBC		711.3	POD03200	PR05000882	053192	116.67	
	2					SEMIMONTHL				
883	1	10	BTBC		711.3	POE04F00	PR05000883	053192	933.34-	
	2					SEMIMONTHL				
884	1	10	BTBC		711.3	POF0F400	PR05000884	053192	756.36	
	2					SEMIMONTHL				
885	1	10	BTBC		711.3	POF0G400	PR05000885	053192	319.11	
	2					SEMIMONTHL				
886	1	10	BTBC		711.3	POF0G402	PR05000886	053192	414.94	
	2					SEMIMONTHL				
887	1	10	BTBC		711.3	POF0G410	PR05000887	053192	517.31	
	2					SEMIMONTHL				
888	1	10	BTBC		711.3	POG04300	PR05000888	053192	481.81-	
	2					SEMIMONTHL				
889	1	10	BTBC		712.3	POG06901	PR05000889	053192	910.20	
	2					CLERICAL				
890	1	10	BTBC		711.3	POH01500	PR05000890	053192	948.86	
	2					SEMIMONTHL				
891	1	10	BTBC		711.3	POH07300	PR05000891	053192	458.34-	
	2					SEMIMONTHL				
892	1	10	BTBC		711.3	POJ01600	PR05000892	053192	859.09-	
	2					SEMIMONTHL				
893	1	10	BTBC		711.3	P1A04700	PR05000893	053192	2,250.00	
	2					SEMIMONTHL				
894	1	10	BTBC		711.3	P1A05700	PR05000894	053192	1,288.63	
	2					SEMIMONTHL				
395	1	10	BTBC		711.3	P1A06500	PR05000895	053192	324.99	
	2					SEMIMONTHL				
396	1	10	BTBC		731.0	POB01000	PR05000896	053192	228.40	
	2					SEMIMONTHL				
397	1	10	BTBC		731.0	POB06100	PR05000897	053192	935.00	
	2					SEMIMONTHL				
398	1	10	BTBC		731.0	POB06200	PR05000898	053192	2,232.30	
	2					SEMIMONTHL				
399	1	10	BTBC		731.0	POB06300	PR05000899	053192	206.15	
	2					SEMIMONTHL				
300	1	10	BTBC		731.0	POB06400	PR05000900	053192	1,310.00	
	2					SEMIMONTHL				

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TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
	1	---	1---	2-----3-	4-----	5-----	6-----	7---	6-----7---	
	2	DESCRIPTION 1		DESCRPT 2	DESCRPT 3	PROJECT	CODE			
	3	STATISTICAL AMT		CC	FOREIGN AMT	EXCHANGE RATE				
		1---	2-----	3-	4-----	5-----	6-----	7---		
0901	1	10	BTBC	731.0	POB06500	PR05000901	053192	1,311.70		
	2				SEMIMONTHL					
0902	1	10	BTBC	731.0	POB07000	PR05000902	053192	1,426.50		
	2				SEMIMONTHL					
0903	1	10	BTBC	731.0	POC0F000	PR05000903	053192	767.85		
	2				SEMIMONTHL					
0904	1	10	BTBC	731.0	POC0F200	PR05000904	053192	1,062.98		
	2				SEMIMONTHL					
0905	1	10	BTBC	731.0	POC00000	PR05000905	053192	314.84		
	2				SEMIMONTHL					
0906	1	10	BTBC	731.0	POC01100	PR05000906	053192	447.62		
	2				SEMIMONTHL					
0907	1	10	BTBC	731.0	POC02A00	PR05000907	053192	234.80		
	2				SEMIMONTHL					
0908	1	10	BTBC	731.0	POC02B02	PR05000908	053192	1,068.80		
	2				SEMIMONTHL					
0909	1	10	BTBC	731.0	POC02200	PR05000909	053192	681.45		
	2				SEMIMONTHL					
0910	1	10	BTBC	731.0	POC04110	PR05000910	053192	836.40		
	2				SEMIMONTHL					
0911	1	10	BTBC	731.0	POC04300	PR05000911	053192	481.10		
	2				SEMIMONTHL					
0912	1	10	BTBC	731.0	POD00000	PR05000912	053192	122.58		
	2				SEMIMONTHL					
0913	1	10	BTBC	731.0	POD03600	PR05000913	053192	276.30		
	2				SEMIMONTHL					
0914	1	10	BTBC	731.0	POD07000	PR05000914	053192	155.00		
	2				SEMIMONTHL					
0915	1	10	BTBC	731.0	POD07010	PR05000915	053192	305.70		
	2				SEMIMONTHL					
0916	1	10	BTBC	731.0	POD07011	PR05000916	053192	155.00		
	2				SEMIMONTHL					
0917	1	10	BTBC	731.0	POD07401	PR05000917	053192	155.00		
	2				SEMIMONTHL					
0918	1	10	BTBC	731.0	POD07901	PR05000918	053192	155.00		
	2				SEMIMONTHL					
0919	1	10	BTBC	731.0	POE01330	PR05000919	053192	440.00		
	2				SEMIMONTHL					
0920	1	10	BTBC	731.0	POE01810	PR05000920	053192	243.30		
	2				SEMIMONTHL					

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PROPRIETARY

CD. PR BATCH NO. 05 DATA TYPE CD 2

FICS 11500

ISSUED 06/01/92

TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP
SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD REV. EFF. DATE RECURRING PURGE DATE

ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	COMMENTS
	---	1---	2---	3---	4---	5---	6---	7---	8---	---
2		DESCRIPTION 1		DESCRIPTION 2	DESCRIPTION 3	PROJECT CODE				
3		STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE					
0921	1	10	BTBC	731.0	POE01820	PR05000921	053192	249.70		
	2				SEMIMONTHL					
0922	1	10	BTBC	731.0	POE03100	PR05000922	053192	251.40		
	2				SEMIMONTHL					
0923	1	10	BTBC	731.0	POE03400	PR05000923	053192	220.00		
	2				SEMIMONTHL					
0924	1	10	BTBC	731.0	POE03500	PR05000924	053192	270.25		
	2				SEMIMONTHL					
0925	1	10	BTBC	731.0	POE03800	PR05000925	053192	479.15		
	2				SEMIMONTHL					
0926	1	10	BTBC	731.0	POE03810	PR05000926	053192	236.65		
	2				SEMIMONTHL					
0927	1	10	BTBC	731.0	POE04C00	PR05000927	053192	466.00		
	2				SEMIMONTHL					
0928	1	10	BTBC	731.0	POE04D00	PR05000928	053192	236.35		
	2				SEMIMONTHL					
0929	1	10	BTBC	731.0	POE04D01	PR05000929	053192	232.90		
	2				SEMIMONTHL					
0930	1	10	BTBC	731.0	POE04G01	PR05000930	053192	258.20		
	2				SEMIMONTHL					
0931	1	10	BTBC	731.0	POE05200	PR05000931	053192	233.05		
	2				SEMIMONTHL					
0932	1	10	BTBC	731.0	POFOE110	PR05000932	053192	121.50		
	2				SEMIMONTHL					
0933	1	10	BTBC	731.0	POFOE810	PR05000933	053192	68.55		
	2				SEMIMONTHL					
0934	1	10	BTBC	731.0	POFOF400	PR05000934	053192	1.65		
	2				SEMIMONTHL					
0935	1	10	BTBC	731.0	POFOG000	PR05000935	053192	1,102.97		
	2				SEMIMONTHL					
0936	1	10	BTBC	731.0	POFOG401	PR05000936	053192	115.00		
	2				SEMIMONTHL					
0937	1	10	BTBC	731.0	POFOG501	PR05000937	053192	275.30		
	2				SEMIMONTHL					
0938	1	10	BTBC	731.0	POFOG540	PR05000938	053192	210.00		
	2				SEMIMONTHL					
0939	1	10	BTBC	731.0	POFO0000	PR05000939	053192	109.44		
	2				SEMIMONTHL					
0940	1	10	BTBC	731.0	POFO0100	PR05000940	053192	1,078.50		
	2				SEMIMONTHL					

CONFIDENTIAL PROPRIETARY

CH TOTAL 2,984,133.37 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
 R.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
		1		2	3	4	5	6	7	8
2		DESCRIPTION 1		2	3	4	5	6	7	
		1		2	3	4	5	6	7	
3		STATISTICAL AMT		CC	FOREIGN AMT	EXCHANGE RATE				
		1		2	3	4				
0941	1	10	BTBC	731.0	POG01000	PR05000941	053192	400.00		
	2				SEMIMONTHL					
0942	1	10	BTBC	731.0	POG01001	PR05000942	053192	519.30		
	2				SEMIMONTHL					
0943	1	10	BTBC	731.0	POG01200	PR05000943	053192	225.20		
	2				SEMIMONTHL					
0944	1	10	BTBC	731.0	POG04C00	PR05000944	053192	791.35		
	2				SEMIMONTHL					
0945	1	10	BTBC	731.0	POG05C01	PR05000945	053192	316.40		
	2				SEMIMONTHL					
0946	1	10	BTBC	731.0	POG05000	PR05000946	053192	203.10		
	2				SEMIMONTHL					
0947	1	10	BTBC	731.0	POG06200	PR05000947	053192	221.30		
	2				SEMIMONTHL					
0948	1	10	BTBC	731.0	POG06700	PR05000948	053192	226.55		
	2				SEMIMONTHL					
0949	1	10	BTBC	731.0	POG08100	PR05000949	053192	244.40		
	2				SEMIMONTHL					
0950	1	10	BTBC	731.0	POG08200	PR05000950	053192	220.10		
	2				SEMIMONTHL					
0951	1	10	BTBC	731.0	POG08401	PR05000951	053192	210.35		
	2				SEMIMONTHL					
0952	1	10	BTBC	731.0	POG08600	PR05000952	053192	874.21		
	2				SEMIMONTHL					
0953	1	10	BTBC	731.0	POH00000	PR05000953	053192	231.00		
	2				SEMIMONTHL					
0954	1	10	BTBC	731.0	POH02300	PR05000954	053192	647.35		
	2				SEMIMONTHL					
0955	1	10	BTBC	731.0	POH03200	PR05000955	053192	278.00		
	2				SEMIMONTHL					
0956	1	10	BTBC	731.0	POH04200	PR05000956	053192	419.15		
	2				SEMIMONTHL					
0957	1	10	BTBC	731.0	POH04410	PR05000957	053192	230.20		
	2				SEMIMONTHL					
0958	1	10	BTBC	731.0	POH04440	PR05000958	053192	233.00		
	2				SEMIMONTHL					
0959	1	10	BTBC	731.0	POH04610	PR05000959	053192	227.80		
	2				SEMIMONTHL					
0960	1	10	BTBC	731.0	POH06200	PR05000960	053192	622.40		
	2				SEMIMONTHL					

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TREASURER'S BILL

TIM IENK
 DIRECTOR OF FINANCE
 BELLSOUTH COMMUNICATIONS, INC.
 SUITE 1700, 3000 RIVERCHASE GALLERIA
 BIRMINGHAM, AL 35244

05-12-92
 DATE

MAKE CHECK PAYABLE TO:
 BELLSOUTH TELECOMMUNICATIONS

 PLEASE REMIT IN U.S. FUNDS
 AND MAIL TO:
 ASSISTANT TREASURER
 BUILDING A - ROOM 120
 5775 PEACHTREE-DUNWOODY RD.
 ATLANTA, GEORGIA 30342-1505

NOT CORRECT. DO NOT CHANGE THIS BILL, BUT RETURN, WITH EXPLANATION TO:

OPERATIONS MANAGER - COO
 ROOM 316 - 5775 PEACHTREE DUNWOODY RD., BLDG. A, ATLANTA, GA. 30342

REFERRING TO BILL NUMBER:
 C0592008

-TO BILL BELLSOUTH COMMUNICATIONS, INC. FOR THE FUNDING OF

PAYROLLS

SEMI-MONTHLY PAYROLL PP ENDING 05-15-92

pg 2
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\$2,550,442.45

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PROPRIETARY

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SEE ATTACHMENTS FOR DETAILS

QUESTIONS REGARDING THIS BILL PLEASE CONTACT: DEBRA IVEY

404-250-6916

PR02

FOR USE OF BILLED COMPANY		
APPROVED BY		
NAME	DATE	TITLE
NAME	DATE	TITLE
CORRECT OR AUTHORIZED BY		
NAME	DATE	TITLE

pg 1

BELLSOUTH COMMUNICATIONS INCORPORATED

DATE , MAY 12, 1992

	VOUCHER REGISTER PAYROLL *	VOUCHER REGISTER WAGE LOANS **	TOTAL ****
1. GROSS PAYROLL-SEMI-MONTHLY	3,288,580.41	56,773.78	3,345,354.19
2. GROSS PAYROLL-BI-WEEKLY CLERICAL		2,835.36	2,835.36
3. FICA TAX-OASDI	193,623.88	356.53	193,980.41
4. FICA TAX-MEDICAL	46,497.61	743.81	47,241.42
5. FEDERAL TAX	437,178.10	10,692.77	447,870.87
6. STATE INCOME TAX	96,182.31	1,914.07	98,096.38
7. LOCAL INCOME TAX	4,741.79	67.62	4,809.41
8. EMP. PAID MEDICAL-NONMGT.		0.00	0.00
9. EMP. PAID MEDICAL-MGT.	5,748.61	0.00	5,748.61
10. EMP. PAID DENTAL-NONMGT.		0.00	0.00
11. EMP. PAID DENTAL-MGT.		0.00	0.00
12. EMP. PAID VISION-NONMGT.		0.00	0.00
13. EMP. PAID VISION-MGT.		0.00	0.00
14. MANUAL ADJ.'S-JOURNALIZED CHECKS***	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
15. MANUAL ADJ.'S-CANCELLED CHECKS***	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
16. CASH PAY - MEDICAL	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
17. CASH PAY - OVERPAYMENT OF PAYROLL	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
18. BELLSOUTH MGT. SAV. PLAN - CO. MATCH	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
19. BELLSOUTH SAV. PLAN - CO. MATCH	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
20.			
NET DUE TO BELLSOUTH TELECOMMUNICATIONS	2,504,608.11	45,834.34	2,550,442.45

pg 3

*VOUCHER REGISTERS ATTACHED
 **SEE ATTACHMENT A--TOTAL AMOUNT OF THIS COLUMN SHOULD EQUAL THE TOTAL AMOUNT SHOWN ON ATTACHMENT A
 ***SEE MANUAL SHEETS ATTACHED
 ****THIS COLUMN EQUALS THE TOTAL AMOUNT DUE TO BST

2,550,442.45

PROPRIETARY
 CONFIDENTIAL

BELLSOUTH COMMUNICATIONS INCORPORATED

ATTACHMENT A

	DATE 05-05-92	DATE 05-07-92	DATE 05-07-92	DATE	DATE
1. GROSS PAYROLL-SEMIMONTHLY		53,858.77	2,915.01		
2. GROSS PAYROLL-BI-WEEKLY CLERICAL	1,668.70		1,166.66		
3. FICA TAX-OASDI	103.47		253.06		
4. FICA TAX-MEDICAL	24.20	660.42	59.19		
5. FEDERAL TAX	239.68	10,082.92	370.17		
6. STATE INCOME TAX		1,755.67	158.40		
7. LOCAL INCOME TAX		67.62			
8. EMP. PAID MEDICAL-NONMGT.					
9. EMP. PAID MEDICAL-MGT.					
10. EMP. PAID DENTAL-NONMGT.					
11. EMP. PAID DENTAL-MGT.					
12. EMP. PAID VISION-NONMGT.					
13. EMP. PAID VISION-MGT.					
NET DUE TO BELLSOUTH TELECOMMUNICATIONS	1,301.35	41,292.14	3,240.85	0.00	0.00

	DATE	DATE	DATE	DATE	DATE	TOTAL AMOUNT
1. GROSS PAYROLL-SEMIMONTHLY						56,773.78
2. GROSS PAYROLL-BI-WEEKLY CLERICAL						2,835.36
3. FICA TAX-OASDI						356.53
4. FICA TAX-MEDICAL						743.81
5. FEDERAL TAX						10,692.77
6. STATE INCOME TAX						1,914.07
7. LOCAL INCOME TAX						67.62
8. EMP. PAID MEDICAL-NONMGT.						0.00
9. EMP. PAID MEDICAL-MGT.						0.00
10. EMP. PAID DENTAL-NONMGT.						0.00
11. EMP. PAID DENTAL-MGT.						0.00
12. EMP. PAID VISION-NONMGT.						0.00
13. EMP. PAID VISION-MGT.						0.00
NET DUE TO BELLSOUTH TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	45,834.34

NOTE-VOUCHER REGISTERS ATTACHED

PROPRIETARY

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pg 2

pg 3

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BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	6-	7-	7-
0-	----	1	----	2	-----3-	4-	5-	6-	6-	7-	7-	7-	7-
0-	----	2	DESCRIPTION 1	DESCRIPTION 2	DESCRIPTION 3	PROJECT CODE	5-	6-	7-	7-	7-	7-	7-
0-	----	3	STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE	5-	6-	7-	7-	7-	7-	7-
0-	----	1	-----2	3	-----4	5-	6-	7-	7-	7-	7-	7-	7-
PT	0781	1	10	BTBC	731.0	PLA10240	PRO2000781	053192		240.40			
		2				SEMIMONTHL							
PT	0782	1	10	BTBC	731.0	PLA10250	PRO2000782	053192		269.80			
		2				SEMIMONTHL							
PT	0783	1	10	BTBC	731.0	PLA10260	PRO2000783	053192		277.00			
		2				SEMIMONTHL							
PT	0784	1	10	BTBC	731.0	PLA10330	PRO2000784	053192		802.00			
		2				SEMIMONTHL							
PT	0785	1	10	BTBC	731.0	PLA10340	PRO2000785	053192		200.00			
		2				SEMIMONTHL							
PT	0786	1	10	BTBC	731.0	PLA10350	PRO2000786	053192		579.30			
		2				SEMIMONTHL							
PT	0787	1	10	BTBC	731.0	PLA10700	PRO2000787	053192		437.60			
		2				SEMIMONTHL							
PT	0788	1	10	BTBC	731.0	PLA10710	PRO2000788	053192		2,496.45			
		2				SEMIMONTHL							
PT	0789	1	10	BTBC	731.0	PLA10720	PRO2000789	053192		1,566.10			
		2				SEMIMONTHL							
PT	0790	1	10	BTBC	731.0	PLA10730	PRO2000790	053192		296.00			
		2				SEMIMONTHL							
PT	0791	1	10	BTBC	731.0	PLA10740	PRO2000791	053192		3,448.10			
		2				SEMIMONTHL							
PT	0792	1	10	BTBC	731.0	PLA10760	PRO2000792	053192		241.00			
		2				SEMIMONTHL							
PT	0793	1	10	BTBC	731.0	PLA20000	PRO2000793	053192		340.00			
		2				SEMIMONTHL							
PT	0794	1	10	BTBC	711.3	PLA03500	PRO2000794	053192		164.85			
		2				SEMIMONTHL							
PT	0795	1	10	BTBC	711.3	PLA03700	PRO2000795	053192		687.30			
		2				SEMIMONTHL							
PT	0796	1	60	BTBC	311.002	PA000000	PRO2000796	053192		2,267.75			
		2				CLERICAL							
PT	0797	1	60	BTBC	311.002	PA000000	PRO2000797	053192		43,566.59			
		2				SEMIMONTHL							
PT	0798	1	60	BTBC	311.010	PA000000	PRO2000798	053192		2,504,608.11			
		2				SEMIMONTHL							
PT	0799	1	60	BTBC	312.21	PA000000	PRO2000799	053192		312.58			
		2				CLERICAL							
PT	0800	1	60	BTBC	312.21	PA000000	PRO2000800	053192		447,558.29			
		2				SEMIMONTHL							

CONFIDENTIAL

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PROPRIETARY

BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SOC 1 PROJ COMP RECURRING CD REV. EFF. DATE RECURRING PURGE DATE

TC ITEM 1 DC COMP ACCOUNT 2 DESCRIPTION 1 3-4-5-6-7 SOURCE DATE DR/AMOUNT CR/AMOUNT 7- COMMENTS

Table with columns: TC ITEM, DC COMP ACCOUNT, DESCRIPTION 1, DESCRIPTION 2, SOURCE, DATE, DR/AMOUNT, CR/AMOUNT. Rows include items 0801 through 0820 with various descriptions like 'STATISTICAL AMT' and 'EXCHANGE RATE'.

CONFIDENTIAL

(S)

APPL.CD. PR BATCH NO. 02 DATA TYPE CD 2

FICS 11500

ISSUED 05/19/92

BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
0-	----	1	1	----	2	3	4	5	6	7	7
0-	----	2	DESCRIPTION 1			DESCRIPT 2	DESCRIPT 3	PROJECT CODE			
0-	----	3	1	2	3	4	5	6	7		
0-	----		1	2	3	4					
PT	0821	1	60	BTBC	312.241	PA000000	PRO2000821	053192		175.80	
		2				CLERICAL					
PT	0822	1	60	BTBC	312.241	PA000000	PRO2000822	053192		193,804.61	
		2				SEMIMONTHL					
PT	0823	1	60	BTBC	312.242	PA000000	PRO2000823	053192		41.13	
		2				CLERICAL					
PT	0824	1	60	BTBC	312.242	PA000000	PRO2000824	053192		47,200.29	
		2				SEMIMONTHL					
PT	0825	1	60	BTBC	721.421	PA000000	PRO2000825	053192		5,748.61	
		2				SEMIMONTHL					

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* DATA TYPE 1 TOTAL	DATA TYPE 1 DIFF FROM BATCH TOTAL	DEBIT DIFF FROM BATCH TOTAL	CREDIT DIFF FROM BATCH TOTAL	DEBIT TOTAL (ITEMS NOT *-ED)	CREDIT TOTAL (ITEMS NOT *-ED)	BATCH ITEMS	REJECTED ITEMS	NULL ITEMS
				3,348,189.55	3,348,189.55	825	0	0

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APPL.CD. PR BATCH NO. 02 DATA TYPE CD 2

FICS 11500

ISSUED 05/19/92

BATCH TOTAL 3,348,189.55 EFF DATE 053192 CPA 0 SGC 1 PROJ.COMP
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD REV.EFF.DATE
 RECURRING PURGE DATE

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TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	--- COMMENTS ---
0-	---	1	---	1	---	2	---	3	---	4	---
0-	---	2	---	1	DESCRIPTION 1	---	2	---	3	---	4
0-	---	3	---	1	STATISTICAL AMT	---	2	---	3	---	4
0-	---	1	---	1	CC FOREIGN AMT	---	2	---	3	---	4
PT	0021	1	10	BTBC	711.1	POB0A000	PR02000021	053192	7,737.51		
PT	0022	1	10	BTBC	711.1	SEMIMONTHL POB0A100	PR02000022	053192	2,308.34		
PT	0023	1	10	BTBC	711.1	SEMIMONTHL POB0A101	PR02000023	053192	5,966.68		
PT	0024	1	10	BTBC	711.1	SEMIMONTHL POB0A102	PR02000024	053192	11,487.53		
PT	0025	1	10	BTBC	711.1	SEMIMONTHL POB0A200	PR02000025	053192	4,200.01		
PT	0026	1	10	BTBC	711.1	SEMIMONTHL POB0A201	PR02000026	053192	7,984.11		
PT	0027	1	10	BTBC	711.1	SEMIMONTHL POB0A300	PR02000027	053192	6,504.17		
PT	0028	1	10	BTBC	711.1	SEMIMONTHL POB0A400	PR02000028	053192	2,087.50		
PT	0029	1	10	BTBC	711.1	SEMIMONTHL POB00000	PR02000029	053192	10,460.63		
PT	0030	1	10	BTBC	711.1	SEMIMONTHL POB00100	PR02000030	053192	1,142.04		
PT	0031	1	10	BTBC	711.1	SEMIMONTHL POB00101	PR02000031	053192	944.31		
PT	0032	1	10	BTBC	711.1	SEMIMONTHL POB01000	PR02000032	053192	9,700.01		
PT	0033	1	10	BTBC	711.1	SEMIMONTHL POB01100	PR02000033	053192	2,051.90		
PT	0034	1	10	BTBC	711.1	SEMIMONTHL POB01110	PR02000034	053192	8,945.86		
PT	0035	1	10	BTBC	711.1	SEMIMONTHL POB01200	PR02000035	053192	4,416.67		
PT	0036	1	10	BTBC	711.1	SEMIMONTHL POB01201	PR02000036	053192	1,000.00		
PT	0037	1	10	BTBC	711.1	SEMIMONTHL POB01300	PR02000037	053192	1,351.52		
PT	0038	1	10	BTBC	711.1	SEMIMONTHL POB01301	PR02000038	053192	1,518.19		
PT	0039	1	10	BTBC	711.1	SEMIMONTHL POB01400	PR02000039	053192	10,658.34		
PT	0040	1	10	BTBC	711.1	SEMIMONTHL POB02A00	PR02000040	053192	2,329.17		

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BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SGC 1 PROJ. COMP REV. EFF. DATE
USER. SUSP. ACCT. USER. SUSP. CNTR. RECURRING CD RECURRING PURGE DATE

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	--- COMMENTS ---						
0-	---	1	---	1	---	2	---	3	---	4	---	5	---	6	---	7	---
0-	---	2	---	1	---	2	---	3	---	4	---	5	---	6	---	7	---
0-	---	3	---	1	---	2	---	3	---	4	---	5	---	6	---	7	---
0-	---	1	---	1	---	2	---	3	---	4	---	5	---	6	---	7	---
PT	0261	1	10	BTBC		711.1	POG06300	PRO2000261	053192	17,441.72							
		2					SEMIMONTHL										
PT	0262	1	10	BTBC		711.1	POG06301	PRO2000262	053192	1,487.50							
		2					SEMIMONTHL										
PT	0263	1	10	BTBC		711.1	POG06400	PRO2000263	053192	7,729.18							
		2					SEMIMONTHL										
PT	0264	1	10	BTBC		711.1	POG06700	PRO2000264	053192	9,356.09							
		2					SEMIMONTHL										
PT	0265	1	10	BTBC		711.1	POG06900	PRO2000265	053192	9,695.84							
		2					SEMIMONTHL										
PT	0266	1	10	BTBC		711.1	POG06901	PRO2000266	053192	1,612.50							
		2					SEMIMONTHL										
PT	0267	1	10	BTBC		711.1	POG08000	PRO2000267	053192	5,616.68							
		2					SEMIMONTHL										
PT	0268	1	10	BTBC		711.1	POG08001	PRO2000268	053192	1,870.84							
		2					SEMIMONTHL										
PT	0269	1	10	BTBC		711.1	POG08100	PRO2000269	053192	9,516.69							
		2					SEMIMONTHL										
PT	0270	1	10	BTBC		711.1	POG08200	PRO2000270	053192	16,383.59							
		2					SEMIMONTHL										
PT	0271	1	10	BTBC		711.1	POG08400	PRO2000271	053192	12,745.64							
		2					SEMIMONTHL										
PT	0272	1	10	BTBC		711.1	POG08401	PRO2000272	053192	1,612.50							
		2					SEMIMONTHL										
PT	0273	1	10	BTBC		711.1	POG08500	PRO2000273	053192	7,633.34							
		2					SEMIMONTHL										
PT	0274	1	10	BTBC		711.1	POG08600	PRO2000274	053192	8,633.34							
		2					SEMIMONTHL										
PT	0275	1	10	BTBC		711.1	POG08700	PRO2000275	053192	1,945.84							
		2					SEMIMONTHL										
PT	0276	1	10	BTBC		711.1	POG08702	PRO2000276	053192	1,641.67							
		2					SEMIMONTHL										
PT	0277	1	10	BTBC		711.1	POH00000	PRO2000277	053192	6,970.84							
		2					SEMIMONTHL										
PT	0278	1	10	BTBC		711.1	POH01000	PRO2000278	053192	6,983.34							
		2					SEMIMONTHL										
PT	0279	1	10	BTBC		711.1	POH01100	PRO2000279	053192	1,878.79							
		2					SEMIMONTHL										
PT	0280	1	10	BTBC		711.1	POH01200	PRO2000280	053192	6,818.96							
		2					SEMIMONTHL										

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BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SOC 1 PROJ.COMP REV. EFF. DATE
USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	--- COMMENTS ---
0-	---	---	1	---	2	3	4	5	6	7	---
0-	---	---	2	DESCRIPTION 1	---	4	5	6	7	---	---
0-	---	---	3	STATISTICAL AMT	CC	FOREIGN AMT	EXCHANGE RATE	---	---	---	---
0-	---	---	1	---	2	3	4	5	6	7	---
PT	0281	1	10	BTBC	711.1	POH01300	PR02000281	053192	12,670.08		9
		2				SEMI-MONTHL					
PT	0282	1	10	BTBC	711.1	POH01400	PR02000282	053192	12,815.95		
		2				SEMI-MONTHL					
PT	0283	1	10	BTBC	711.1	POH01500	PR02000283	053192	3,887.51		
		2				SEMI-MONTHL					
PT	0284	1	10	BTBC	711.1	POH01501	PR02000284	053192	1,820.84		
		2				SEMI-MONTHL					
PT	0285	1	10	BTBC	711.1	POH01600	PR02000285	053192	6,425.01		
		2				SEMI-MONTHL					
PT	0286	1	10	BTBC	711.1	POH02010	PR02000286	053192	1,329.17		
		2				SEMI-MONTHL					
PT	0287	1	10	BTBC	711.1	POH02100	PR02000287	053192	9,979.19		
		2				SEMI-MONTHL					
PT	0288	1	10	BTBC	711.1	POH02200	PR02000288	053192	13,983.35		10
		2				SEMI-MONTHL					
PT	0289	1	10	BTBC	711.1	POH02204	PR02000289	053192	1,595.84		
		2				SEMI-MONTHL					
PT	0290	1	10	BTBC	711.1	POH02300	PR02000290	053192	10,650.02		
		2				SEMI-MONTHL					
PT	0291	1	10	BTBC	711.1	POH02400	PR02000291	053192	5,466.67		
		2				SEMI-MONTHL					
PT	0292	1	10	BTBC	711.1	POH02500	PR02000292	053192	5,079.18		
		2				SEMI-MONTHL					
PT	0293	1	10	BTBC	711.1	POH02501	PR02000293	053192	1,595.84		
		2				SEMI-MONTHL					
PT	0294	1	10	BTBC	711.1	POH02800	PR02000294	053192	3,920.84		
		2				SEMI-MONTHL					
PT	0295	1	10	BTBC	711.1	POH03000	PR02000295	053192	4,154.18		11
		2				SEMI-MONTHL					
PT	0296	1	10	BTBC	711.1	POH03100	PR02000296	053192	11,425.02		
		2				SEMI-MONTHL					
PT	0297	1	10	BTBC	711.1	POH03110	PR02000297	053192	1,625.00		
		2				SEMI-MONTHL					
PT	0298	1	10	BTBC	711.1	POH03120	PR02000298	053192	1,504.17		
		2				SEMI-MONTHL					
PT	0299	1	10	BTBC	711.1	POH03200	PR02000299	053192	8,029.18		
		2				SEMI-MONTHL					
PT	0300	1	10	BTBC	711.1	POH03204	PR02000300	053192	1,579.17		
		2				SEMI-MONTHL					

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BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SOC 1 PROJ.COMP REV. EFF. DATE
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	--- COMMENTS ---
0-	---	---	1	---	---	---	---	---	---	---	---
0-	---	---	2	DESCRIPTION 1	---	DESCRPT 2	DESCRPT 3	PROJECT CODE	---	---	---
0-	---	---	3	STATISTICAL AMT	CC	FOREIGN AMT	---	EXCHANGE RATE	---	---	---
PT	0301	1	10	BTBC	711.1	POH03210	PR02000301	053192	3,350.01		
		2				SEMIMONTHL					
PT	0302	1	10	BTBC	711.1	POH03300	PR02000302	053192	11,595.85		
		2				SEMIMONTHL					
PT	0303	1	10	BTBC	711.1	POH03320	PR02000303	053192	1,754.17		
		2				SEMIMONTHL					
PT	0304	1	10	BTBC	711.1	POH03321	PR02000304	053192	1,350.00		
		2				SEMIMONTHL					
PT	0305	1	10	BTBC	711.1	POH03400	PR02000305	053192	15,150.04		
		2				SEMIMONTHL					
PT	0306	1	10	BTBC	711.1	POH04000	PR02000306	053192	2,370.84		
		2				SEMIMONTHL					
PT	0307	1	10	BTBC	711.1	POH04020	PR02000307	053192	1,116.67		
		2				SEMIMONTHL					
PT	0308	1	10	BTBC	711.1	POH04100	PR02000308	053192	10,650.02		
		2				SEMIMONTHL					
PT	0309	1	10	BTBC	711.1	POH04200	PR02000309	053192	11,004.20		
		2				SEMIMONTHL					
PT	0310	1	10	BTBC	711.1	POH04300	PR02000310	053192	3,725.00		
		2				SEMIMONTHL					
PT	0311	1	10	BTBC	711.1	POH04400	PR02000311	053192	10,312.52		
		2				SEMIMONTHL					
PT	0312	1	10	BTBC	711.1	POH04410	PR02000312	053192	1,595.84		
		2				SEMIMONTHL					
PT	0313	1	10	BTBC	711.1	POH04440	PR02000313	053192	1,595.84		
		2				SEMIMONTHL					
PT	0314	1	10	BTBC	711.1	POH04500	PR02000314	053192	1,854.17		
		2				SEMIMONTHL					
PT	0315	1	10	BTBC	711.1	POH04600	PR02000315	053192	13,375.04		
		2				SEMIMONTHL					
PT	0316	1	10	BTBC	711.1	POH04610	PR02000316	053192	1,595.84		
		2				SEMIMONTHL					
PT	0317	1	10	BTBC	711.1	POH04620	PR02000317	053192	1,362.50		
		2				SEMIMONTHL					
PT	0318	1	10	BTBC	711.1	POH04700	PR02000318	053192	9,668.20		
		2				SEMIMONTHL					
PT	0319	1	10	BTBC	711.1	POH04720	PR02000319	053192	4,292.05		
		2				SEMIMONTHL					
PT	0320	1	10	BTBC	711.1	POH04800	PR02000320	053192	8,620.85		
		2				SEMIMONTHL					

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BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	COMMENTS
0-	---	1	---	2	---	3	---	4	---	5	---
0-	---	1	---	2	---	3	---	4	---	5	---
0-	---	1	---	2	---	3	---	4	---	5	---
0-	---	1	---	2	---	3	---	4	---	5	---
PT	0321	1	10	BTBC		711.1	POH05000	PR02000321	053192	2,370.84	
		2					SEMIMONTHL				
PT	0322	1	10	BTBC		711.1	POH05001	PR02000322	053192	2,983.34	
		2					SEMIMONTHL				
PT	0323	1	10	BTBC		711.1	POH05100	PR02000323	053192	14,225.02	
		2					SEMIMONTHL				
PT	0324	1	10	BTBC		711.1	POH05200	PR02000324	053192	7,733.36	
		2					SEMIMONTHL				
PT	0325	1	10	BTBC		711.1	POH05300	PR02000325	053192	7,154.18	
		2					SEMIMONTHL				
PT	0326	1	10	BTBC		711.1	POH05400	PR02000326	053192	12,266.68	
		2					SEMIMONTHL				
PT	0327	1	10	BTBC		711.1	POH05401	PR02000327	053192	1,595.84	
		2					SEMIMONTHL				
PT	0328	1	10	BTBC		711.1	POH05500	PR02000328	053192	1,809.70	
		2					SEMIMONTHL				
PT	0329	1	10	BTBC		711.1	POH05501	PR02000329	053192	1,595.84	
		2					SEMIMONTHL				
PT	0330	1	10	BTBC		711.1	POH06000	PR02000330	053192	7,700.01	
		2					SEMIMONTHL				
PT	0331	1	10	BTBC		711.1	POH06100	PR02000331	053192	18,933.37	
		2					SEMIMONTHL				
PT	0332	1	10	BTBC		711.1	POH06200	PR02000332	053192	26,795.90	
		2					SEMIMONTHL				
PT	0333	1	10	BTBC		711.1	POH06201	PR02000333	053192	1,612.50	
		2					SEMIMONTHL				
PT	0334	1	10	BTBC		711.1	POH06300	PR02000334	053192	15,120.50	
		2					SEMIMONTHL				
PT	0335	1	10	BTBC		711.1	POH06400	PR02000335	053192	15,450.02	
		2					SEMIMONTHL				
PT	0336	1	10	BTBC		711.1	POH06401	PR02000336	053192	1,612.50	
		2					SEMIMONTHL				
PT	0337	1	10	BTBC		711.1	POH06500	PR02000337	053192	14,104.21	
		2					SEMIMONTHL				
PT	0338	1	10	BTBC		711.1	POH06600	PR02000338	053192	6,690.91	
		2					SEMIMONTHL				
PT	0339	1	10	BTBC		711.1	POH06601	PR02000339	053192	1,612.50	
		2					SEMIMONTHL				
PT	0340	1	10	BTBC		711.1	POH06602	PR02000340	053192	1,375.00	
		2					SEMIMONTHL				

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BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP RECURRING CD
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING PURGE DATE REV. EFF. DATE

TC ITEM 1 DC COMP ACCOUNT 2 DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

REV. EFF. DATE RECURRING PURGE DATE
 COMMENTS

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

DATE DR/AMOUNT GR/AMOUNT

SOURCE DATE DR/AMOUNT GR/AMOUNT

DESCRIPTION 1 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 DESCRIPTION 2 3-4-5-6-7-8
 0-1-2-3-4-5-6-7-8
 STATISTICAL AMT CC FOREIGN AMT EXCHANGE RATE
 0-1-2-3-4-5-6-7-8
 USER,SUSP,ACCT. USER,SUSP,CNTR. RECURRING CD
 REV. EFF. DATE

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PT	0521	1	10	BTBC	711.3	POH03100	PR0200521	053192	116.66
PT	0522	1	10	BTBC	711.3	SEMIMONTHL POH06300	PR0200522	053192	1,741.68
PT	0523	1	10	BTBC	711.3	SEMIMONTHL PLA00000	PR0200523	053192	891.68
PT	0524	1	10	BTBC	711.3	SEMIMONTHL PLA01000	PR0200524	053192	430.68-
PT	0525	1	10	BTBC	731.0	SEMIMONTHL POA00000	PR0200525	053192	310.00
PT	0526	1	10	BTBC	731.0	SEMIMONTHL POA03000	PR0200526	053192	295.60
PT	0527	1	10	BTBC	731.0	SEMIMONTHL POB00000	PR0200527	053192	280.00
PT	0528	1	10	BTBC	731.0	SEMIMONTHL POB06000	PR0200528	053192	220.00
PT	0529	1	10	BTBC	731.0	SEMIMONTHL POB06100	PR0200529	053192	887.60
PT	0530	1	10	BTBC	731.0	SEMIMONTHL POB06200	PR0200530	053192	539.49
PT	0531	1	10	BTBC	731.0	SEMIMONTHL POB06300	PR0200531	053192	2,802.60
PT	0532	1	10	BTBC	731.0	SEMIMONTHL POB06400	PR0200532	053192	1,176.90
PT	0533	1	10	BTBC	731.0	SEMIMONTHL POB06500	PR0200533	053192	1,364.88
PT	0534	1	10	BTBC	731.0	SEMIMONTHL POB06600	PR0200534	053192	850.80
PT	0535	1	10	BTBC	731.0	SEMIMONTHL POB07000	PR0200535	053192	284.95
PT	0536	1	10	BTBC	731.0	SEMIMONTHL POCF0000	PR0200536	053192	870.00
PT	0537	1	10	BTBC	731.0	SEMIMONTHL POCF2000	PR0200537	053192	2,705.30
PT	0538	1	10	BTBC	731.0	SEMIMONTHL PCC00000	PR0200538	053192	574.80
PT	0539	1	10	BTBC	731.0	SEMIMONTHL PCC01000	PR0200539	053192	245.60
PT	0540	2	10	BTBC	731.0	SEMIMONTHL PCC01010	PR0200540	053192	2,391.50

BATCH TOTAL 3,348,189.55 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	--- COMMENTS ---
0-	---	1	---	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7---	6- -----7---	
0-	---	2	---	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7---		
0-	---	3	---	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7---		
0-	---	1	---	1	-----2-----3-	-----4-----	-----5-----	-----6-----	-----7---		
PT	0681	1	10	BTBC	731.0	POG08000	PRO2000681	053192		400.00	
		2				SEMIMONTHL					
PT	0682	1	10	BTBC	731.0	POG08100	PRO2000682	053192		1,903.10	
		2				SEMIMONTHL					
PT	0683	1	10	BTBC	731.0	POG08200	PRO2000683	053192		-2,175.55	
		2				SEMIMONTHL					
PT	0684	1	10	BTBC	731.0	POG08400	PRO2000684	053192		1,748.40	
		2				SEMIMONTHL					
PT	0685	1	10	BTBC	731.0	POG08500	PRO2000685	053192		1,887.20	
		2				SEMIMONTHL					
PT	0686	1	10	BTBC	731.0	POG08600	PRO2000686	053192		1,706.60	
		2				SEMIMONTHL					
PT	0687	1	10	BTBC	731.0	POG08700	PRO2000687	053192		200.00	
		2				SEMIMONTHL					
PT	0688	1	10	BTBC	731.0	POH00000	PRO2000688	053192		514.00	
		2				SEMIMONTHL					
PT	0689	1	10	BTBC	731.0	POH01000	PRO2000689	053192		407.70	
		2				SEMIMONTHL					
PT	0690	1	10	BTBC	731.0	POH01400	PRO2000690	053192		3,575.97	
		2				SEMIMONTHL					
PT	0691	1	10	BTBC	731.0	POH02100	PRO2000691	053192		1,373.40	
		2				SEMIMONTHL					
PT	0692	1	10	BTBC	731.0	POH02200	PRO2000692	053192		1,361.70	
		2				SEMIMONTHL					
PT	0693	1	10	BTBC	731.0	POH02300	PRO2000693	053192		1,294.70	
		2				SEMIMONTHL					
PT	0694	1	10	BTBC	731.0	POH02400	PRO2000694	053192		635.20	
		2				SEMIMONTHL					
PT	0695	1	10	BTBC	731.0	POH02500	PRO2000695	053192		627.30	
		2				SEMIMONTHL					
PT	0696	1	10	BTBC	731.0	POH03000	PRO2000696	053192		732.10	
		2				SEMIMONTHL					
PT	0697	1	10	BTBC	731.0	POH03100	PRO2000697	053192		2,101.00	
		2				SEMIMONTHL					
PT	0698	1	10	BTBC	731.0	POH03200	PRO2000698	053192		1,456.45	
		2				SEMIMONTHL					
PT	0699	1	10	BTBC	731.0	POH03210	PRO2000699	053192		441.40	
		2				SEMIMONTHL					
PT	0700	1	10	BTBC	731.0	POH03300	PRO2000700	053192		3,651.30	
		2				SEMIMONTHL					

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60/17/93
10/31/93

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#16

BCI MONTHLY JOURNAL ENTRY

APPL PBC
COMP AAER BATCH # TYPE EFF DATE BATCH TOTAL SCS REV DATE RECURR RECURR
BITC BC 04 2 3/21/92 18,333.34 1 4/92

DESCRIPTION: ACCURE EXECUTIVE SHORT TERM INCENTIVE 1-1-94

DR	ACCOUNT	RC/CENTER	AMOUNT	DESCRIPTION 1/MAX 38 CHAR.	PROJ
CR					COMP

99	711.2			ACCURE EXECUTIVE S-T INCENTIVE	
10		P0000000	9,166.67	(50-7)	
10		P8000000	9,166.67	(1-91)	
60	312.4	PA000000	18,333.34		

NOTE: Entry by DISMISSIO1 WITH
Wanda L. IN EXECUTIVE PAYROLL

PROPRIETARY

CONFIDENTIAL

TOTAL DEBITS 18,333.34

PREPARED BY: Ln 3 Jrv 3/5/92

DIRECT:

APPROVED: Guld Loh
3-5-92

TOTAL CREDITS 18,333.34

KEYED 12/16 LB

KEYED 3-17

FOI802M 012536

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41									
42	51								
43									

(50-7)
113

BATCH TOTAL 2,431,013.34 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
 USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	COMMENTS	
0-	----	1	----	2	-----	3	-----	4	-----	6	-----	7
0-	----	2	----	DESCRIPTION 1	-----	3	-----	4	-----	6	-----	7
0-	----	1	----	2	-----	3	-----	4	-----	6	-----	7
0-	----	3	----	STATISTICAL AMT	-----	3	-----	4	-----	6	-----	7
0-	----	1	----	2	-----	3	-----	4	-----	6	-----	7
PT	0561	1	10	BTBC		711.5	POB02800	PR06000561	053192	5,235.84		
		2					SEMIMONTHL					
PT	0562	1	10	BTBC		711.5	POB07000	PR06000562	053192	9,490.73		
		2					SEMIMONTHL					
PT	0563	1	10	BTBC		711.5	POE00000	PR06000563	053192	4,494.82		
		2					SEMIMONTHL					
PT	0564	1	10	BTBC		711.5	POE01330	PR06000564	053192	5,226.07		
		2					SEMIMONTHL					
PT	0565	1	10	BTBC		711.5	POE01800	PR06000565	053192	9,355.25		
		2					SEMIMONTHL					
PT	0566	1	10	BTBC		711.5	POE01810	PR06000566	053192	1,073.72		
		2					SEMIMONTHL					
PT	0567	1	10	BTBC		711.5	POE01820	PR06000567	053192	1,076.44		
		2					SEMIMONTHL					
PT	0568	1	10	BTBC		711.5	POE03000	PR06000568	053192	5,648.66		
		2					SEMIMONTHL					
PT	0569	1	10	BTBC		711.5	POE03100	PR06000569	053192	31,620.47		
		2					SEMIMONTHL					
PT	0570	1	10	BTBC		711.5	POE03200	PR06000570	053192	11,320.64		
		2					SEMIMONTHL					
PT	0571	1	10	BTBC		711.5	POE03300	PR06000571	053192	10,130.82		
		2					SEMIMONTHL					
PT	0572	1	10	BTBC		711.5	POE03301	PR06000572	053192	1,288.60		
		2					SEMIMONTHL					
PT	0573	1	10	BTBC		711.5	POE03400	PR06000573	053192	8,690.91		
		2					SEMIMONTHL					
PT	0574	1	10	BTBC		711.5	POE03401	PR06000574	053192	936.36		
		2					SEMIMONTHL					
PT	0575	1	10	BTBC		711.5	POE03402	PR06000575	053192	936.36		
		2					SEMIMONTHL					
PT	0576	1	10	BTBC		711.5	POE03500	PR06000576	053192	4,737.76		
		2					SEMIMONTHL					
PT	0577	1	10	BTBC		711.5	POE03501	PR06000577	053192	330.48		
		2					SEMIMONTHL					
PT	0578	1	10	BTBC		711.5	POE03700	PR06000578	053192	37,753.76		
		2					SEMIMONTHL					
PT	0579	1	10	BTBC		711.5	POE03710	PR06000579	053192	19,056.00		
		2					SEMIMONTHL					
PT	0580	1	10	BTBC		711.5	POE03800	PR06000580	053192	32,887.48		
		2					SEMIMONTHL					

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CONFIDENTIAL

PROPRIETARY

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BELLSOUTH-TELECOMMUNICATIONS
PAYROLL
WAGE LOAN DETAIL REGISTER

CONFIDENTIAL PROPRIETARY

JOB: VP007
FORM: 06-7240

ALLOT DATE 92-05-15
DEL DATE 92-05-22
TRANS DATE 92-06-15

TOTAL TAXES 1452.98
TOTAL ALLOT 418.07
NET PAY 3164.02

AMOUNT 47209.00
CURR RATE 47209.00
BASIC HRS 37.5
SCHED HRS 37.5

NS DATE 76-09-25
ME DATE 90-09-25
CO CODE SJ

STATUS A
JCS 0000
JTC 0000
FLSA 0000

WAGE AND TAX DATA		DEDUCTIONS		GENFAC		GENFAC		MISCELLANEOUS	
YTD	45699.71	YTD	45699.71	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
PREV QTR	28396.23	PREV QTR	28396.23	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
CURRENT	4818.97	CURRENT	4818.97	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
PTL WAGES	963.39	PTL WAGES	963.39	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
QASDI WGES	5235.84	QASDI WGES	5235.84	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
OASDI TAX	524.68	OASDI TAX	524.68	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
MEDICARE TAX	5235.84	MEDICARE TAX	5235.84	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
SIT WAGES	4818.97	SIT WAGES	4818.97	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
UC WAGES	289.02	UC WAGES	289.02	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01
ELIG COMP	5235.84	ELIG COMP	5235.84	ST/CD/AM	01	ST/CD/AM	01	ST/CD/AM	01

PRIVATE: THIS INFO IS FOR AUTHORIZED BELLSOUTH EMPLOYEES ONLY

3

BELLSOUTH
Compensation Summary

Form SR-1008

Reporting Month: DECEMBER, 1992 FINAL

Page 1
01-19-93

4

SSN: [REDACTED]
SALES CODES: 3, 568, 3H8, 7L8, 2F8, 1A4, 9D9

PAYMENT SUMMARY:

	YTD COMP REVENUE	ANN REV Obj	YTD % Attain Ann. Obj.	ANN Inct. Base	YTD Inct. Earned	No. Sales Inct. Earned	Escalator Earned	Bonus Paid	Total Payment
JAN	0	0	0.00 %	0.00	0.00	0.00	0.00	4,713.72	4,713.72
***** Start of New Job Class, New Paygrade -> : JS									
MAR	301,543.537	691,987,000	43.58 %	15,800.00	6,885.64	6,885.64	0.00	0.00	6,885.64
	443,291.668	691,987,000	64.06 %	15,800.00	10,121.48	3,235.84	0.00	2,000.00	[REDACTED]

PS - 6,885.64

PROPRIETARY
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FORM 012816

BUSINESS MARKETING INCENTIVE AWARDS
FOR APRIL, 1992

FORM 3085 - LSNDP
PAGE 1

STATE: GEORGIA 92-05-19

The following employees are entitled to incentive awards under
the Business Marketing Compensation plan.

NAME	SOURCE CODE	SSN	CHECK DIGIT	EFFECT DATE	SERIAL NUMBER	INC CODE	INCENTIVE PAY
9 FREEMAN, HILDA	410	[REDACTED]	04	30-92	0018 098K27	PNC	\$5,235.84 / ✓

Subtotal \$5,235.84

RECOMMENDED: [Signature] DATE: 5/20/92
 APPROVED: [Signature] DATE: 5/20/92

NOTICE
NOT FOR USE, OR DISCLOSURE OUTSIDE BELL SOUTH

PROPRIETARY
CONFIDENTIAL

MAY 22 1992

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Purge Date 1-1-93

Entry Total 119,000.00

99 RECORD ADDITIONAL TEAM LIABILITY

RECURR CODE *P

EFFECTIVE DATE 05/30/92

	DR	CR
711.3 POA00000	600.00	
711.3 POA01000	1,500.00 ✓	
711.3 POA02000	1,800.00	
711.3 POA03000	600.00	
711.3 POA04000	200.00	
711.3 POB00000	800.00	
711.3 POB01000	2,900.00	
711.3 POB02000	3,000.00	
711.3 POB03000	2,300.00	
711.3 POB04000	4,400.00	
711.3 POB05000	100.00	
711.3 POB06000	3,200.00	
711.3 POB07000	700.00	
711.3 POC00000	2,400.00	
711.3 POC01000	3,200.00	
711.3 POC02000	2,900.00	
711.3 POC04000	2,700.00	
711.3 POD00000	2,100.00	
711.3 POD03000	3,300.00	
711.3 POD07000	2,700.00	
711.3 POE00000	700.00	
711.3 POE01000	2,000.00	
711.3 POE03000	4,600.00	
711.3 POE04000	3,600.00	
711.3 POE05000	3,700.00	
711.3 POE0A000	100.00	
711.3 POF00000	1,800.00	
711.3 POF0C000	100.00	
711.3 POF0E000	3,700.00	
711.3 POF0F000	3,500.00	
711.3 POF0G000	5,000.00	
711.3 POG00000	600.00	
711.3 POG01000	2,600.00	
711.3 POG04000	2,900.00	
711.3 POG05000	2,000.00	
711.3 POG06000	3,000.00	
711.3 POG08000	2,500.00	
711.3 POH00000	600.00	
711.3 POH01000	3,100.00 ✓	
711.3 POH02000	2,000.00	
711.3 POH03000	2,300.00	
711.3 POH04000	3,000.00	
711.3 POH05000	2,300.00	
711.3 POH06000	4,500.00	
711.3 POH07000	2,600.00	
711.3 PLA00000	700.00	

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Same costs RC,
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T/B on 50-7/11

(Continued)

KEYED 5-20

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711.3	PIA01000	600.00	
711.3	PIA02000	1,800.00	
711.3	PIA03000	2,000.00	
711.3	PIA04000	1,700.00	
711.3	PIA05000	2,100.00	
711.3	PIA06000	1,000.00	
711.3	PIA10000	4,500.00	
711.3	PIA20000	400.00	
312.41	PA000000		119,000.00

ENTRY TOTALS 119,000.00 119,000.00

PREPARED Fred Harris

APPROVED [Signature]

lpt1

572-92

PROPRIETARY

CONFIDENTIAL

RC	1992 LIABILITY	% TO TOTAL	INCREASE 119,000
PO000	1,447	0.0000	0
POA00	41,547	0.0050	600
POA01	110,512	0.0130	1,500
POA02	125,948	0.0150	1,800
POA03	44,621	0.0050	600
POA04	16,456	0.0020	200
POB00	60,806	0.0070	800
POB01	197,939	0.0240	2,900
POB02	203,770	0.0250	3,000
POB03	153,346	0.0190	2,300
POB04	303,854	0.0370	4,400
POB05	8,640	0.0010	100
POB06	225,424	0.0270	3,200
POB07	48,510	0.0060	700
POC00	161,156	0.0200	2,400
POC01	223,326	0.0270	3,200
POC02	201,700	0.0240	2,900
POC04	192,714	0.0230	2,700
POD00	152,338	0.0180	2,100
POD03	230,161	0.0280	3,300
POD07	186,693	0.0230	2,700
POE00	47,314	0.0060	700
POE01	138,415	0.0170	2,000
POE03	318,558	0.0390	4,600
POE04	251,126	0.0300	3,600
POE05	257,373	0.0310	3,700
POE0A	10,567	0.0010	100
POF00	123,176	0.0150	1,800
POFOC	10,353	0.0010	100
POFOE	256,222	0.0310	3,700
POFOF	241,886	0.0290	3,500
POFOG	349,339	0.0420	5,000
POG00	41,547	0.0050	600
POG01	181,141	0.0220	2,600
POG04	198,073	0.0240	2,900
POG05	142,639	0.0170	2,000
POG06	202,546	0.0250	3,000
POG08	172,540	0.0210	2,500
POH00	40,100	0.0050	600
POH01	214,547	0.0260	3,100
POH02	138,385	0.0170	2,000
POH03	154,505	0.0190	2,300
POH04	204,961	0.0250	3,000
POH05	155,443	0.0190	2,300
POH06	312,723	0.0380	4,500
POH07	184,441	0.0220	2,600
P1A00	50,453	0.0060	700
P1A01	44,713	0.0050	600
P1A02	126,312	0.0150	1,800
P1A03	138,947	0.0170	2,000
P1A04	113,618	0.0140	1,700
P1A05	148,003	0.0180	2,100
P1A06	67,715	0.0080	1,000
P1A10	288,956	0.0350	4,500
P1A20	27,003	0.0030	400
92 LIABILITY	8,244,548	1.0000	119,000

PROPRIETARY
 CONFIDENTIAL

Percentages developed by District total Liability

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KW 10/31/93

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BCT MONTHLY JOURNAL ENTRY

#24

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APPL
COMP AREA BATCH # TYPE EFF DATE BATCH TOTAL SCS REV DATE RECURR CODE RECURR PURGE
BTBC RC 09 2 4/30/92 \$350,000.00 1 P 1-1-93

DESCRIPTION: Accrue Additional Team Incentive Awards

DR CR	ACCOUNT	RC/CENTER	AMOUNT	DESCRIPTION 1/MAX 30 CHAR.	PROJ COMP
99	711.3			Accrue Additional Team Incentive Award	
DR		PO000000	60.00		
DR		POA00000	1999.00		
DR		POA01000	4813.00		
DR		POA02000	5499.00		
DR		POA03000	1958.00		
DR		POA04000	734.00		
DR		POB00000	2735.00		
DR		POB01000	8625.00		
DR		POB02000	8885.00		
DR		POB03000	6687.00		
DR		POB04000	13,230.00		
DR		POB05000	358.00		
CR	312.41	PA000000	350,000.00		
DR		POB06000	9589.00		
DR		POB07000	2062.00		
DR		POD07000	57,068.00		
DR		POE00000	2,138.00		

CONFIDENTIAL

TOTAL CREDITS 350,000.00

TOTAL DEBITS 126,340.00

PREPARED BY: Fred Harris

CORRECT: _____

APPROVED: _____

KEYED 54

BEI MONTHLY JOURNAL ENTRY

APPL
 COMP AREA BATCH # TYPE EFF DATE BATCH TOTAL SCS REU DATE RECURR RECURR
 CODE PURGE
 BTBC _____ 2 _____ 1 _____

DESCRIPTION: _____ (CONTINUED)

DR CR	ACCOUNT	RC/CENTER	AMOUNT	DESCRIPTION 1/MAX 30 CHAR.	PROJ COMP
----------	---------	-----------	--------	----------------------------	--------------

DR		POG03000	121,940.00		
DR		POH00000	$\frac{50.1}{1.6}$ 1,829.00		
DR		POH02000	15,113.00 ✓	$\frac{50.1}{1.6}$	
DR		POH03000	6,462.00		

DR		POH04000	8,553.00		
DR		POH05000	6,524.00		
DR		POH06000	13,075.00		
DR		POH07000	7,702.00		

DR		PIA00000	2,287.00		
DR		PIA01000	1,910.00		
DR		PIA02000	5,234.00		
DR		PIA03000	5,809.00		
DR		PIA04000	1,222.00		
DR		PIA05000	4,778.00		
DR		PIA06000	6,196.00		
DR		PIA06000	2,805.00		
DR		PIA00000	12,162.00		

TOTAL CREDITS -0- 252

TOTAL DEBITS 223,640.00

PREPARED BY: Fred Harris

CORRECT: _____

APPROVED: [Signature]

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PROPRIETARY

RC	Annual Team	%	Quarter Adj 770,314	Month Adj 256,771	Total Adjustm
PO000	1,600	0.0171%	132	44	176
POA00	50,677	0.5427%	4,180	1,393	5,573
POA01	128,428	1.3752%	10,593	3,531	14,124
POA02	146,727	1.5712%	12,103	4,034	16,137
POA03	52,232	0.5593%	4,308	1,436	5,744
POA04	19,573	0.2096%	1,615	538	2,153
POB00	72,983	0.7815%	6,020	2,007	8,027
POB01	230,129	2.4643%	18,983	6,328	25,311
POB02	237,071	2.5386%	19,555	6,518	26,073
POB03	178,417	1.9105%	14,717	4,906	19,623
POB04	352,999	3.7800%	29,118	9,706	38,824
POB05	9,550	0.1023%	788	263	1,051
POB06	255,838	2.7396%	21,104	7,034	28,138
POB07	55,003	0.5890%	4,537	1,512	6,049
POD07	1,522,687	16.3052%	125,601	41,867	167,468
POE00	57,051	0.6109%	4,706	1,569	6,275
POG08	3,253,596	34.8401%	268,378	89,452	357,837
POH00	49,077	0.5255%	4,048	1,349	5,397
POH02	403,234	4.3179%	33,261	11,087	44,348
POH03	172,424	1.8463%	14,222	4,741	18,963
POH04	228,195	2.4436%	18,823	6,274	25,097
POH05	174,084	1.8641%	14,359	4,786	19,145
POH06	348,858	3.7356%	28,776	9,592	38,368
POH07	205,516	2.2007%	16,952	5,651	22,603
P1A00	61,030	0.6535%	5,034	1,678	6,712
P1A01	50,970	0.5458%	4,204	1,401	5,605
P1A02	140,996	1.5098%	11,630	3,877	15,507
P1A03	154,960	1.6593%	12,782	4,261	17,043
P1A04	127,474	1.3650%	10,515	3,505	14,020
P1A05	165,324	1.7703%	13,637	4,546	18,183
P1A06	74,845	0.8015%	6,174	2,058	8,232
P1B00	324,494	3.4747%	26,766	8,922	35,688
P1C00	32,613	0.3492%	2,690	897	3,587

9,338,655 100.00% 770,311 256,771 1,027,082

2,334,664 Quarter

1,564,350 Booked Through March

770,314 Quarter Adjustment

256,771 Monthly Adjustment

ipt1

\$350k booked April through December.

PROPRIETARY

pt1

RC	Annual Team	%	Month Adj 350,000
PO000	1,600	0.0171%	
POA00	50,677	0.5427%	60
POA01	128,428	1.3752%	1,899
POA02	146,727	1.5712%	4,813
POA03	52,232	0.5593%	5,499
POA04	19,573	0.2096%	1,958
POB00	72,983	0.7815%	734
POB01	230,129	2.4643%	2,735
POB02	237,071	2.5386%	8,625
POB03	178,417	1.9105%	8,885
POB04	352,999	3.7800%	6,687
POB05	9,550	0.1023%	13,230
POB06	255,838	2.7396%	358
POB07	55,003	0.5890%	9,589
POD07	1,522,687	16.3052%	2,062
POE00	57,051	0.6109%	57,068
POG08	3,253,596	34.8401%	2,138
POH00	49,077	0.5255%	121,940
POH02	403,234	4.3179%	1,839
POH03	172,424	1.8463%	15,113
POH04	228,195	2.4436%	6,462
POH05	174,084	1.8641%	8,553
POH06	348,858	3.7356%	6,524
POH07	205,516	2.2007%	13,075
P1A00	61,030	0.6535%	7,702
P1A01	50,970	0.5458%	2,287
P1A02	140,996	1.5098%	1,910
P1A03	154,960	1.6593%	5,284
P1A04	127,474	1.3650%	5,808
P1A05	165,324	1.7703%	4,778
P1A06	74,845	0.8015%	6,196
P1B00	324,494	3.4747%	2,805
P1C00	32,613	0.3492%	12,161
<hr/>			<hr/>
	9,338,655	100.00%	350,000

56-7
P1

350,000

56-7
1-6 P1

2,334,664 Quarter
 1,564,350 Booked Through March
 770,314 Quarter Adjustment
 256,771 Monthly Adjustment

lpt1

CONFIDENTIAL

BCT

8/10/27/93

KW 10/31/93

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COMPANY: BCI
 TITLE: TEST OF VOUCHERS
 PERIOD: TYE 12.31.92
 DATE: OCT 25, 1993
 AUDITOR: BKY
 WP NO.: 50-7/1-7 (VOUCH7)

W, 10/31/93

Item 27 according to the bill to BCI from BST are the adjustments to the payroll, this bill was dated 6/3/92.

BCI supplied us with the invoice from BST, details to the invoice, the entire batch run for that payment so we could see that all items were in the batch.

The total dollars on the batch agree with the total dollars on the bill and the amounts of individual items we requested from the trial balance (Sequence 10) agree with the amounts in the batch. Also, the RC and Source code agree in all cases.

Also supplied to us was the payroll distribution detail which detailed the 6 payments that made up the \$22,501.93.

50-7 / 181

Backing up the distribution detail is also the Payroll Wage Loan Detail Register, the Compensation Summary report and the BCI incentive award total as of 5/23/92 for all six people who received these incentive awards.

50-7 / 181 -

The only items used here as back up are the page from the batch and the payroll distribution detail as examples.

The same procedures were applied here as with all other invoices. No discrepancies noted.

CONFIDENTIAL

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<small>FOR WALT DISNEY COMPANY (300) 35-8782</small>										

50-7 / 181 -

BATCH TOTAL 1,662,931.13 EFF. DATE 053192 CPA 0 SGC 1 PROJ.COMP REV. EFF. DATE
USER.SUSP.ACCT. USER.SUSP.CNTR. RECURRING CD RECURRING PURGE DATE

-- COMMENTS --

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
0-			1		2	3	4	5	6	7	8
0-			1		2	3	4	5	6	7	8
0-			1		2	3	4	5	6	7	8

TC	ITEM	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	
PT	0001	1	10	BTBC	721.722	P0000000	PR07000001	053192	1,365.30		
		2				CLERICAL					
PT	0002	1	10	BTBC	711.5	POB06000	PR07000002	053192	5,457.40		
		2				SEMIMONTHL					
PT	0003	1	10	BTBC	711.5	POB06100	PR07000003	053192	22,501.93		
		2				SEMIMONTHL					
PT	0004	1	10	BTBC	711.5	POB06200	PR07000004	053192	17,255.47		
		2				SEMIMONTHL					
PT	0005	1	10	BTBC	711.5	POB06300	PR07000005	053192	12,396.61		
		2				SEMIMONTHL					
PT	0006	1	10	BTBC	711.5	POB06400	PR07000006	053192	21,219.21		
		2				SEMIMONTHL					
PT	0007	1	10	BTBC	711.5	POB06500	PR07000007	053192	36,977.53		
		2				SEMIMONTHL					
PT	0008	1	10	BTBC	711.5	POB06600	PR07000008	053192	4,908.27		
		2				SEMIMONTHL					
PT	0009	1	10	BTBC	711.5	POC0F200	PR07000009	053192	11,819.77		
		2				SEMIMONTHL					
PT	0010	1	10	BTBC	711.5	POC00000	PR07000010	053192	4,480.60		
		2				SEMIMONTHL					
PT	0011	1	10	BTBC	711.5	POC01000	PR07000011	053192	6,392.04		
		2				SEMIMONTHL					
PT	0012	1	10	BTBC	711.5	POC01010	PR07000012	053192	31,296.56		
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PT	0013	1	10	BTBC	711.5	POC01020	PR07000013	053192	26,905.70		
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PT	0014	1	10	BTBC	711.5	POC01030	PR07000014	053192	4,600.56		
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PT	0015	1	10	BTBC	711.5	POC01100	PR07000015	053192	33,728.44		
		2				SEMIMONTHL					
PT	0016	1	10	BTBC	711.5	POC01400	PR07000016	053192	8,637.79		
		2				SEMIMONTHL					
PT	0017	1	10	BTBC	711.5	POC01500	PR07000017	053192	13,647.36		
		2				SEMIMONTHL					
PT	0018	1	10	BTBC	711.5	POC02A00	PR07000018	053192	29,521.66		
		2				SEMIMONTHL					
PT	0019	1	10	BTBC	711.5	POC02B00	PR07000019	053192	3,452.68		
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PT	0020	1	10	BTBC	711.5	POC02B02	PR07000020	053192	367.20		
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Handwritten initials

PROPRIETARY

CONFIDENTIAL

#27

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pg 3&4 {
2,446.11+
4,637.02+
3,414.78+
3,348.51+
4,211.43+
4,444.08+

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22,501.93*

~~50~~ (py)

CONFIDENTIAL

PROPRIETARY

Table with columns: CO P/A TYPE REC, SERIAL # OR SBC SEC NO CK, JEC EC, BILL- ENG ADDR, OVER EKEEP, LAP PVR, AUTHOR, JFC, DIFF, AMOUNT, HOURS, UP2, UP1, UP2, UP1. Contains multiple rows of data for various employee codes like P0004100.

PROPRIETARY

PRIVATE: THIS INFO IS FOR AUTHORIZED BELLSOUTH EMPLOYEES ONLY

... C 01 ...

Table with columns: CO P/A TYPE REC, SERIAL # OR SBC SEC NO CK, JEC EC, BILL- ENG ADDR, OVER EKEEP, LAP PVR, AUTHOR, JFC, DIFF, AMOUNT, HOURS, UP2, UP1, UP2, UP1. Contains multiple rows of data for various employee codes like P0004100.

Table with columns: CO P/A TYPE REC, SERIAL # OR SBC SEC NO CK, JEC EC, BILL- ENG ADDR, OVER EKEEP, LAP PVR, AUTHOR, JFC, DIFF, AMOUNT, HOURS, UP2, UP1, UP2, UP1. Contains multiple rows of data for various employee codes like P0004100.

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 W 10/51/93

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6/16/92
2/15/92
6/16/92

BT

PPC

Pool
Fund

50-7
1/01

For Sample
1,233.59
1,003.50
230.09

25

CONFIDENTIAL PROPRIETARY

ISSUED 06/01/92

FICS 11500

- BATCH PROOF LIST -

COMMENTS

REV. EFF. DATE
RECURRING PURGE DATE

CRA 0 SCC 1 PROJ.COMP
USER, SUSP. CNTR.

BATCH TOTAL
653,519.78
EFF. DATE 053192

TC	ITEM	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	COMMENTS
0	1	DC	COMP	ACCOUNT	CENTER	SOURCE	DATE	DR/AMOUNT	CR/AMOUNT	COMMENTS
0	2	DC	DESCRIPTION 1							
0	3	DC	STATISTICAL AMT		CC	FOREIGN AMT				
0	4	DC	EXCHANGE RATE							

PT	0221	1	10	BTBC	711.3	PRO8000321	053192	1,003.50	
PT	0222	1	10	BTBC	711.3	PRO8000322	053192	2,050.50	
PT	0223	1	10	BTBC	711.3	PRO8000323	053192	225.00	
PT	0224	1	10	BTBC	711.3	PRO8000324	053192	1,200.00	
PT	0225	1	10	BTBC	711.3	PRO8000325	053192	225.00	
PT	0226	1	10	BTBC	711.3	PRO8000326	053192	712.50	
PT	0227	1	10	BTBC	711.3	PRO8000327	053192	3,325.50	
PT	0228	1	10	BTBC	711.3	PRO8000328	053192	4,476.00	
PT	0229	1	10	BTBC	711.3	PRO8000329	053192	225.00	
PT	0300	1	10	BTBC	711.3	PRO8000330	053192	2,875.50	
PT	0331	1	10	BTBC	711.3	PRO8000331	053192	2,425.50	
PT	0332	1	10	BTBC	711.3	PRO8000332	053192	225.00	
PT	0333	1	10	BTBC	711.3	PRO8000333	053192	1,908.00	
PT	0334	1	10	BTBC	711.3	PRO8000334	053192	1,075.50	
PT	0335	1	10	BTBC	711.3	PRO8000335	053192	225.00	
PT	0336	1	10	BTBC	711.3	PRO8000336	053192	100.50	
PT	0337	1	10	BTBC	711.3	PRO8000337	053192	1,075.50	
PT	0338	1	10	BTBC	711.3	PRO8000338	053192	225.00	
PT	0339	1	10	BTBC	711.3	PRO8000339	053192	1,350.00	
PT	0340	1	10	BTBC	711.3	PRO8000340	053192	2,500.50	

FOINEN 012502

COMPANY	BTBC
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COMPANY: BCI
 TITLE: TEST OF VOUCHERS
 PERIOD: TYE 12.31.92
 DATE: OCT 25, 1993
 AUDITOR: RRY
 WP NO.: 50-7/1-8 (VOUCHER)

kw 10/31/93

CONFIDENTIAL

SAMPLE NUMBER	AMOUNT AGREES	RC AGREES	DOC'N AGREES	DESCRIPTION
38	X	X	X	AIRLINE TICKET
39	X	X	X	AIRLINE TICKET
40	NO	X	X	AIRLINE TICKET AMOUNT OF TICKETS IS 626.24. THIS IS PART OF TRAVEL.
41	X	X	X	AIRLINE TICKET
42	X	X	X	TUITION TO FINANCIAL MGMT AND HUMAN RES. MGMT MASTERS LEVEL CLASSES.
43	X	X	X	REPLACEMENT VIDEO TAPES FOR MGMT CLASSES AMOUNT PER SAMPLE \$1693. AMOUNT PER INVOICE 1723; DIFF CREDIT OF 30.
44	X	NO	X	ON-SITE PRESENTATION OF THE BELLGOUTH CUSTOMIZED "EMERGING TECH" SEMINAR.
<i>No Disc</i>				
45	X	NO	X	ON-SITE PRESENTATION OF THE BELLGOUTH CUSTOMIZED "EMERGING TECH" SEMINAR.
<i>No Disc</i>				
46	X	X	X	TUITION FOR CUSTOMER FOR MERIDIAN HAIL TRAINING
47	X	X	X	TUITION FEES FOR MBA CLASSES.
48	X	X	X	PAYMENT FOR AN EXECUTED RELEASE BY SYSTEM ONE. SEE WORKPAPER
49	X	X	X	TO REFLECT PRESIDENT'S CLUB ON BOOKS SEE WORKPAPER
50	X	X	X	TO ACCRUE FOR PRESIDENT'S HONORS - 1992

for 1993 per Teresa Copelin 10/27/93 Disclosure

$\frac{50-7}{1-9} = 3$

for 1992 per Teresa Copelin 11/27/93

$\frac{50-7}{1-9} = 3$

This is an incentive award program for outstanding contributors now called Sennit Club per Teresa Copelin 10/27/93

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<i>50-7</i>					
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COMPANY: BCI
TITLE: TEST OF VOUCHERS
PERIOD: FYE 12.31.92
DATE: OCT 25, 1993
AUDITOR: RKY
WP NO.: 50-7/1-9/1
SYSTEM ONE

kw 10/31/93

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*50-7
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One of the vouchers in the sample selected was for [redacted] paid to [redacted] in the month ending 7/31/92. This was recorded in Account 899, Other Expense on the BCI books.

11

*50-7
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The source documentation shows that [redacted] signed a release to discharge Southern Bell Telephone and Telegraph Company for any and all present and future liability for telephone number 205,873-2211. In return, SBT would have to credit [redacted] with [redacted].

14

1-1

From correspondence supplied to us, it appears that [redacted] was billed in November, 1990 for calls they did not make and these were possibly fraudulent calls.

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The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in rate-making proceedings. Regarding extraordinary expenses, the Digest states that "some extraordinary, nonrecurring test year expenses are normalized, others are disallowed. FPSC Order 7419, issued 9/3/76 states that "A host of nonrecurring and out of period expenses are properly excluded..."

OPINION:

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Included in Account 899 is [redacted] an expense that appears to be nonrecurring and applies to 1990 dollars.

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From our sample, we cannot tell whether the remainder of [redacted] was paid to [redacted] or a credit was issued, or a settlement was made for just the [redacted]. Time limits precluded further investigation.

RECOMMENDATION:

31

Remove [redacted] from account 899 for 1992. As in Disclosure *50-7
3-1* the company cannot tell us how much went to each State and how much to regulated and deregulated. Staff used the 1992 billing amounts to determine how much was charged in total to all affiliates, to SBT, to each state and then to regulated and nonregulated.

CONFIDENTIAL

COMPANY BCI
TITLE: TEST OF VOUCHERS
PERIOD: FYE 12.31.92
DATE: OCT 25, 1993
AUDITOR: RKY

UP NO. 50-7/1-9/1
██████████

7

A
ADJUSTMENT FOR SETTLEMENT
TIME & OF 1992 BILLING TO BST

B

██████████
81.332

AMOUNT TO FLORIDA 25.032

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25.032

AMOUNT TO FLORIDA REG

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AMOUNT TO FLORIDA INTRA

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CONFIDENTIAL

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 Pg 102

22390 JUN 25 Supplier Bill Voucher
 (For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

- Southern Bell
- South Central Bell
- BellSouth Services
- Other: B.C.I.

Yr. No.	Serial	PT	Vendor Class	SFI	MSE	Stat	Draft #	Payee #	Study #	Special Cont.	Sheet	Of
---------	--------	----	--------------	-----	-----	------	---------	---------	---------	---------------	-------	----

A. Payee's Name And Address
 [Redacted]
 City: [Redacted] State: [Redacted] ZIP: [Redacted]
 Is this a minority or female owned business? Yes No

B. Contract And Lease Data
 Is this transaction covered by a contract? Yes No
 If yes, enter contract number: _____
 Is this transaction covered by a lease? Yes No
 If yes, enter lease ID number: _____

C. Special Handling Instructions
 TO HAND DELIVER TO THE CUSTOMER.

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.
 Signature: [Signature] Date: 06/01/92

E. Approval
 Special Agent: [Signature] Date: 06/12/92
 The Chief of Vice President-Sales Division
 Name Print: V. C. Johnson, Jr.
 Title: Vice President-Sales Division
 Social Security No./Check Digit: [Redacted]

F. List All Invoices
 Invoice No. | Due Date | EXTC | Amount | Draft Info, if invoice number is not available (max. = 35 letters or spaces)

105	599-7799			
305	599-8100			
526-000				ADJUSTMENT FOR

Are these expenses to be charged to the carder's PC, all JFC/EC/FC and any other codes assigned for payroll purposes? Yes No
 If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data Use RF-2300-G for additional classification info.

EXTC Amount	PC, EC, FC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	Tax Area	Tax Rate
	8990						

#48

BCI

10/27/93
 KW 10/31/93

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F01K02V 013013

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 pg

Alc...

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PBC

April 15, 1992

A Texas Air Subsidiary

Jim,
Per your request.

VIA FAX AND REGULAR MAIL

Ms. Astrid M. Bismarck
Southern Bell Telephone
and Telegraph Company
Museum Tower Building
Suite 1910
150 West Flagler Street
Miami, Florida 33130

Army
(8182)

Copies to:
Kent B.
Carl F.
Mary P.

Dear Ms. Bismarck:

As we discussed on Tuesday, April 14, 1992, enclosed for
your files is a fully executed release by [redacted] in
return for the [redacted] credit to be issued by Southern
Bell in the next monthly invoice.

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I appreciate your assistance in this matter.

Sincerely,

Edna Wehby Lopez

Edna Wehby Lopez
Deputy General Counsel

EWL:mm
Enclosures

*4-28-92 Per Diane R. - she cannot sell adj -
Must negotiate w/ Linda Eisenstein
to give customer check for [redacted]*

29

APR 17 1992
CONFIDENTIAL
Texas Instruments Corp.
Dallas, Texas

PROPRIETARY

RELEASE

2

KNOW ALL BY THESE PRESENTS: that [REDACTED]

3

[REDACTED], for itself and for any other person or entity purporting to claim through it, including but not limited to its affiliated corporations and companies, all present and former employees, agents, officers and directors, representatives, insurer, subrogees, successors and assigns, upon receipt of the sum of [REDACTED]

8

[REDACTED] credit to the telephone service of [REDACTED] as follows:

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Telephone Number: [REDACTED]

11

by or on behalf of SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY, does hereby forever discharge and fully release the said SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY, its affiliated corporations and companies, all its present and former employees, agents, officers and directors, representatives, insurers, subrogees, successors and assigns, and each of them respectively, from any and all present and future liability, now accrued or hereafter to accrue on account of any and all claims, causes of action, suits at law or in equity of any kind of nature which [REDACTED] [REDACTED] ever had, now has, or can, shall or may have against the aforesaid parties hereby released, and by virtue of these presents, does hereby fully and completely release and forever discharge each of them from any and all actions, causes of

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CONFIDENTIAL

PROPRIETARY

04-25-62 10:27AM F02

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action, claims, demands, damages, costs, expenses, attorneys' fees, compensation, and all consequential damages, resulting or arising out of or in connection with the certain events which were or could have been asserted in the claim of [REDACTED] against SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY involving the use of telephone number [REDACTED] during the month of November, 1990. For the consideration aforesaid, it is hereby agreed as follows:

9
1. That [REDACTED] has not been influenced in any manner or in any extent in making this Release by any representations or statements regarding any matters other than those in this release by the persons, parties or estates hereby Released, or by any person representing them.

14
2. That [REDACTED] voluntarily accepts the aforesaid sum for the purpose of making the full and final compromise, adjustment and settlement of all claims as described above against the parties hereby released, past, present and future. The above consideration is the full consideration for this Release, and there is no understanding or agreement of any kind for this Release, and there is no understanding or agreement of any kind for any further or future consideration whatsoever, either implied or expected to come to [REDACTED], in money, services or otherwise.

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3. It is understood and acknowledged that SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY in no way admits liability of any kind to [REDACTED] and that liability has been and is denied [REDACTED] SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY.

CONFIDENTIAL
PROPRIETARY

4. All parties will bear their own attorney's fees and no attorney's fee or costs shall be taxed by any party against any other party.

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[REDACTED] agrees to indemnify and save harmless SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY from any and all third party claims arising out of the facts alleged in the claim referred to above.

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6. The person signing this Agreement on behalf of [REDACTED] hereto represents that he is duly authorized to execute this document on behalf of [REDACTED] as a full and final release, legally binding upon [REDACTED].

IN WITNESS WHEREOF, [REDACTED] has entered into this Release by its duly authorized representatives with the intent to be bound hereby.

17
Signed and sealed and delivered in the presence of:

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Edna Will Rogers

[REDACTED]
By: [REDACTED]

Title: [REDACTED]

Date: 4-14-92

PROPRIETARY
CONFIDENTIAL
- 3 -

ATTESTATION

STATE OF FLORIDA)
)
COUNTY OF DADE)

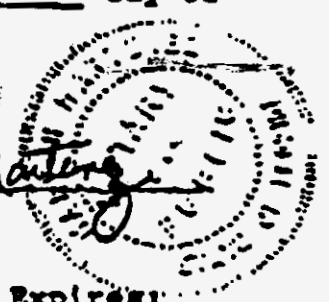
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I HEREBY CERTIFY that on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgement, in the State of and County aforesaid, ██████████ ██████████, known to me to be the person whose name is subscribed to the foregoing, and acknowledged to me that he executed the same for the purposes therein expressed and in the capacity therein stated.

SWORN TO AND SUBSCRIBED before me on this 14th day of April, 1992.

Mary H. Martens
Notary Public
My Commission Expires:



NOTARY PUBLIC STATE OF FLORIDA
MY COMMISSION EXP. APR. 23, 1993
RECORDED THROUGH GENERAL REG. DIV.

PROPRIETARY
CONFIDENTIAL

BCI

8/10/27/93

10/31/93

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ABC

Astrid M. Bismarck
Attorney

Southern Bell Telephone
and Telephone Company
Mudgin Tower-Building
Suite 1910
150 West Flagler Street
Miami, Florida 33130
Phone (305) 530-5884

February 13, 1992

Ms. Edna Wehby Lopez
Assistant General Counsel

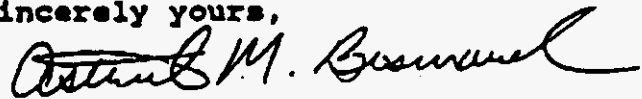
[Redacted]
Legal Department
[Redacted]

Re: [Redacted]

Dear Ms. Lopez:

This is a follow up to Dorian Danburg's letter of December 12, 1991. Southern Bell has not received any response from you concerning the above referenced matter. Once again we ask that you contact Ms. Martin, (599-8186) or my office to consummate the agreement.

Sincerely yours,



Astrid M. Bismarck

AMB/mvs

cc: Tom Calvert
Hilda Geer
Amy Martin

CONFIDENTIAL

PROPRIETARY

A BELLSOUTH Company

Ms. Edna Wehby Lopez
December 12, 1991
Page 2

Please contact Ms. Martin (599-8186) or myself (530-5567) to consummate this matter.

Very truly yours,

Dorian S. Denburg

Dorian S. Denburg

DSD:am

cc: Robert G. Beatty
Astrid Bismarck
Tom Caalvert
Hilda Geer
Amy Martin

PROPRIETARY

CONFIDENTIAL

- 2 -

September 11, 1991

***** V I A F A X *****

Ms. Edna Wehby Lopez
Assistant General Council

5
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7
8

Re:

Dear Ms. Lopez:

12 I am in receipt of your letter dated September 6, 1991 agreeing not to assert further claims against Southern Bell for charges relating to [REDACTED] Prior to our issuance of a [REDACTED] credit, Southern Bell requires the signed release provided to Mr. Schmucker several weeks ago.

I have referred this matter once again to my legal department and Ms. Dorian Denburg, Southern Bell Attorney, will contact you for resolution. Ms. Denburg may be reached at 530-5567.

Very truly yours,



Amy Martin
National Account Manager

cc: D. Denburg

PROPRIETARY
CONFIDENTIAL

1-2345

Air Secretary

September 6, 1991

V I A F A X

Ms. Amy Martin
Account Executive
Southern Bell
7740 N.W. 50th Street
Miami, Florida 33166

14

RE:

Dear Ms. Martin:

18

21
22

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28

30

With respect to the above-referenced telephone number, this is to advise you that AT&T has acknowledged to EDS, as agent for [REDACTED] that as of August 30, 1991 there are no unbilled messages for said number. A copy of the AT&T letter is attached hereto. The number referenced in the AT&T letter, [REDACTED] is the [REDACTED] account number which incorporates [REDACTED]. It is our understanding that the stated telephone number has been disconnected by Southern Bell as of November 1990. In reliance upon ATT's representation, Southern Bell's disconnecting said number, and subject to receipt from Southern Bell of a credit in the amount of [REDACTED] [REDACTED] agrees not to assert any further claims against Southern Bell Telephone & Telegraph Company for charges relating to [REDACTED].

Sincerely,

Edna Wehby Lopez
Edna Wehby Lopez
Assistant General Counsel

EWL:mm

cc: Jim Schmucker (w/enclosures)
Elena Correa (w/enclosures)

CONFIDENTIAL

PROPRIETARY



National Account

Bldg. #718
5 Greenway Plaza E.
Houston, Texas 77046

September 3, 1991

6
8
9

Dear Mr. Schmucker:

12
13

As of August 30, 1991, there are no unbilled messages for
Account Number [REDACTED], Bill Group 510,
LDN [REDACTED]

Please call me if I can be of any further assistance. I can
be reached on 713-968-5166.

Sincerely,

Nancy Arnold-Hickman
Nancy Arnold-Hickman
National Account Billing Manager

cc: Greg Imperiale

CONFIDENTIAL

PROPRIETARY

BCT

Rg 10/27/93

Wet 10/31/93

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2 PBC

SYNOPSIS OF INVESTIGATION ON
POSSIBLE TOLL FRAUD ON [REDACTED]

Prepared By:

Jo Ann Sheppard
Service Manager
(305) 599-7721

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On November 16, 1990, Jo Ann Sheppard, Service Manager, received a call at home from Liz Donlon, Service Rep. and Jose Gavilan, Service Consultant about a complaint from customer [REDACTED] regarding above referenced number. The customer claims he received a call from Don Wald, Security department of BTI (interexchange carrier) in Raleigh, N.C. [REDACTED]. He had been noticing calls to 809 NPA trying to go through their switcher. He noted these calls due to failure to complete on their network. (They cannot handle 809 traffic.) He noted that call activity came in via an 800 number (his), then dialed [REDACTED] (ours, possible Aircom-Airport Centrex) and then dialed 809-Nxx-xxxx.

Armed with this information, and with Liz and Jose on the line, Jo Ann Sheppard called SBT Security and spoke with Harry Vangorden, (404) 249-3566, to ask if a disconnect was in order, since the Account Team did not want to interfere with any pending investigation activity. Harry advised that it would be greatly appreciated if Jo Ann could disconnect the line. Jo Ann called, Ron Gilliam, at RCMAC, to determine the type of line and class of service associated with the number. Ron advised that the number had "weird" translations but that he would hand it off to the NOC for further investigation. Jo Ann also called AIS to place a disconnect reference of calls on the number. Liz, Jose and customer, Pat Mackey, were advised to anticipate disconnect within the hour (by 4:00 p.m.). Jo Ann called the number and found that dialing "0" would provide access to the Eastern Airlines operator; dialing "9" would provide an unrestricted dial tone allowing the dialing of long distance calls.

CONFIDENTIAL

(1603G)

PROPRIETARY

1 At 4:00 p.m. on November 16, 1990, number [REDACTED] was pulled out of service with a disconnect reference.

3 [REDACTED] advised that Mary Stiles of [REDACTED] had been contacted and advised of possible toll fraud. (See Pat's attached notes.)

5 On December 7, 1990, [REDACTED] of [REDACTED] called Mike Syms, Systems Designer, to complain of non-capture of SMDR information for IDDD calls. Correction in PIC CODE in preliminary translator table was performed. IDDD also marked for Yeg in customer transfer. Mike requested a dump of the November 1990 SMDR to be provided to him for comparison. Jo Ann requested a copy of the SDN bill from [REDACTED]. She allowed Jo Ann to make a copy of the 184 page bill, after the briefing meeting for our investigation.

10 Jo Ann and Mike analyzed the bill to determine the volume of traffic that deviated from the norm. This endeavor took approximately 2-3 weeks of their concerted time.

16 On January 15, 1991 [REDACTED] requested a meeting with
17 [REDACTED] and [REDACTED] programmer, to review the SMDR issues associated with the AT&T SDN bill. SMDR events were discussed at this meeting with attendees Mike Syms and Jo Ann Sheppard from SBT; [REDACTED] from [REDACTED]
19 [REDACTED] and [REDACTED] from [REDACTED].
20

21 On February 7, 1991 a conference call was conducted at [REDACTED] request with
22 [REDACTED], a legal representative from [REDACTED] and Jo Ann and Mike. The status of this investigation was discussed and Jo Ann & Mike advised [REDACTED] that we had recently requested a raw data dump of customer's SMDR data because we were encountering discrepancies in the SDN vs SMDR manipulated report. The objective was to see what the BCP was presenting to determine where the discrepancies lay. Mike had discovered that calls made to various 809 NXX's were not shown on the SDN report yet were on the SMDR printout. This introduced additional uncertainty on what was/was not valid calling patterns.
24

(1603G)

CONFIDENTIAL
PROPRIETARY

2 On February 22, 1991, Mike Syms again requested a dump of the raw data from [REDACTED]

4
5
6 On the week of March 25, 1991, the Southern Bell Account Team made ongoing requests of [REDACTED] and [REDACTED] for raw data reports for November. These reports had been requested numerous times prior to this week. [REDACTED] advised Mike Syms that [REDACTED] only keeps this information for 120 days, and therefore, the reports are not available.

8
9 On April 5, 1991, at [REDACTED] request, a meeting was held with [REDACTED] [REDACTED] employees [REDACTED] and SBT employees Amy Martin, Billy Fernandez, Mike Syms and Jo Ann to discuss payment responsibility of this outstanding SDN bill. Southern Bell's corporate stance was reiterated since it is not our bill or revenues that are in question. Jim Schmucker stated that as the serving vendor, we had responsibility to insure that their network was secure.

16
18
19
20 Jim Schmucker also stated that Southern Bell seemed to have done all we could and that [REDACTED] needed to determine those calls that were valid vs. fraudulent in order to decide what dollar amount is in question. Originally, he was led to believe that the entire [REDACTED] bill was to be requested for adjustment. Amy Martin also advised [REDACTED] that we are ready to sit with our legal representatives, [REDACTED] and the customer's at any time, since we can go no further with this investigation at this time.

*As of this date we have determined the following:

That the toll fraud encompassed 809 calling from November 10th until November 16th when it was disconnected by the Service Manager. The highest concentration of calls occurring on November 14th through November 16th.

See Jo Ann's attached statistics on call volume and bill breakdowns.

CONFIDENTIAL

(1603G)

PROPRIETARY

SDN BILL NOVEMBER 1990

DATE	DAY	DDO	DDP	TOTAL
11/1	Thurs	49	107	156
2	Fri	96	81	177
3	Sat	3	11	14
4	Sun	0	13	13
5	Mon	60	75	135
6	Tues	92	94	186
7	Wed	68	77	145
8	Thurs	88	87	175
Q 9	Fri	118	117	235
U 10	Sat	48	44	92
T E 11	Sun	111	140	251
I I S 12	Mon	207	165	372
M N T 13	Tues	221	179	400
E I 14	Wed	205	274	479
O 15	Thurs	783	733	1516
N 16	Fri	449	677	2126
17	Sat	90	17	26
18	Sun	2	28	30
19	Mon	80	73	153
20	Tues	74	86	160
21	Wed	52	60	112
22	Thurs	5	9	14
23	Fri	19	31	50
24	Sat	4	4	8
25	Sun	5	17	22
26	Mon	78	62	140
27	Tues	75	65	140
28	Wed	83	76	159
29	Thurs	88	94	182
30	Fri	67	66	133
10/31	Wed	54	54	119

CONFIDENTIAL

(1603G)

PROPRIETARY

BREAKDOWN BY CALLING AREA

NOVEMBER 1990 SDN BILL

DATE	DAY	DOM 809	OTHER 809	MEX	CDA
11/1	Thurs	1	34	5	66
2	Fri	9	26	4	45
3	Sat	0	5	0	6
4	Sun	3	6	0	4
5	Mon	5	21	3	44
6	Tues	2	25	3	64
7	Wed	6	10	1	59
8	Thurs	7	15	7	61
Q 9	Fri	38	17	4	57
U 10	Sat	28	6	5	5
T B 11	Sun	124	7	6	2
I I S 12	Mon	91	11	17	46
M N T 13	Tues	119	12	10	37
E I 14	Wed	157	33	13	66
O 15	Thurs	520	28	126	53
N 16	Fri	570	16	29	55
17	Sat	3	8	0	4
18	Sun	3	21	0	4
19	Mon	5	17	0	55
20	Tues	2	20	0	64
21	Wed	4	17	7	29
22	Thurs	1	5	0	3
23	Fri	1	3	4	23
24	Sat	0	2	1	1
25	Sun	1	1	0	15
26	Mon	1	19	1	39
27	Tues	1	23	6	35
28	Wed	5	17	8	45
29	Thurs	4	18	21	49
30	Fri	3	12	7	42

CONFIDENTIAL

(1603G)

PROPRIETARY

Company:		Delegated/Revised to:	
Address:			
Due/Response Date:			
Phone:		From:	
Source File # & Date	Name	Subject/Lead	Response/They Said
		305 526-0001	DISCUSS 11/16/90
		BTi - Religh NC	
		1-800-729-2111	
		Don Wald.	
		11/16 2 0	
	Anon Anew		(800) 759-6222
		ATLANTA, GA	
		Mary Stiles	
		404 552-2222	

CONFIDENTIAL

PROPRIETARY

2/7/91

conf. call

cust. held accountable if held ^{responsible} for security

4



11/16 disconnected

PIC code close to SDN: SMDR:

70% - 80% not PIC'd to SDN

going to 288 to OII dialing

OII - not connected until early December

big premise vehicle is the restriction; straight policy is the customer is to be responsible.

Sarah needs to ID fraudulent calls to Bell to await SMDR report from ^{sup one + compare} ~~AT&T~~ _{AT&T l.d. calls}

OII calls will not show billable due to early Dec change to PIC info.

CONFIDENTIAL
PROPRIETARY

BCT

8/27/93

10/31/93

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10/31/93

COMPANY BCI
 TITLE: TEST OF VOUCHERS
 PERIOD: TYE 12.31.92
 DATE: OCT 25, 1993
 AUDITOR: RKY

new 10/31/93

CONFIDENTIAL

WP NO. 50-7/1-9/2
 1991 PRESIDENTS CLUB

Included in the sample selected was a charge in Account 899 in the amount of \$52,000 to "Reflect the 1991 Presidents Club Properly on the books".

Also, included in the sample was a charge of \$158,000 accruing for 1992 President's Honors.

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in ratemaking proceedings. Regarding extraordinary expenses, the Digest states that 'some extraordinary, nonrecurring test year expenses are normalized, others are disallows. FPSC Order 7419, issued 9/3/76 states that "A host of nonrecurring and outof period expenses are properly excluded..."

OPINION:

Included in Account 899 is \$52,000 for an expense that appears to be related to 1991.

RECOMMENDATION:

Remove \$52,000 from Account 899 for 1992. As in Disclosure the company cannot tell us how much went to each State and how much to regulated and deregulated. Staff used the 1992 billing amounts to determine how much was charged in total to all affiliates, to BST, to each state and thant to regulated and nonregulated.

ADJUSTMENT FOR SETTLEMENT	52,000
TIME 2 OF 1992 BILLING TO BST	81,332

	42,292
AMOUNT TO FLORIDA 25.032	25.032

	10,586
AMOUNT TO FLORIDA REG	96,832

	10,587
AMOUNT TO FLORIDA INTRA	75,532

	7,996
	=====

COMPANY BCI
 TITLE: TEST OF VOUCHERS
 PERIOD: TYE 12.31.92
 DATE: OCT 25, 1993
 AUDITOR: RKY

WP NO. 50-7/1-9/2
 1991 PRESIDENTS CLUB

CONFIDENTIAL

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OPINION:

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ADJUSTMENT FOR SETTLEMENT	52,000
TIME % OF 1992 BILLING TO BST	81.33%

	42,292
AMOUNT TO FLORIDA 25.03%	25.03%

	10,586
AMOUNT TO FLORIDA REG	96.83%

	10,587
AMOUNT TO FLORIDA INTRA	75.53%

	7,996
	=====

CONFIDENTIAL

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BCEI MONTHLY JOURNAL ENTRY *IBC*

APPL																				
COMP	AREA	BATCH #	TYPE	EFF DATE	BATCH TOTAL	SCS	REV DATE	RECURR CODE	RECURR PAGE											
BTBC	<i>JE</i>	<i>67</i>	<i>2</i>	<i>8/31/92</i>	<i>777,000.00</i>															

DESCRIPTION: *To Reflect 91 Pres Club on Books*

DR	ACCOUNT	RC/CENTER	AMOUNT	DESCRIPTION 1/MAX 38 CHAR.	PROJ	COMP
99		P0000000		<i>Reflect 91 Pres Club on Books</i>		
10	312.6	PA000000	102,685.53			
600	767.4		777,000.00			
10	767.5		622,314.47			

10	899.0		52,000.00	<i>50-7</i> <i>1.22</i>		

PROPRIETARY

CONFIDENTIAL

102

TOTAL DEBITS 777,000.00

TOTAL CREDITS 777,000.00

PREPARED BY: *Chas SV 9/2/92*

CORRECT: _____

APPROVED: *[Signature]*

KEYED *9-2*

POB02300

Activity 7/92	101,814.52
	2,499.00
	13,877.76
	22.63
	<hr/>
	118,213.90

* Pres 9/ SAC 6/30/92 = 198,128.88

<118,213.90>

SAC 7/31/92 = 79,914.98

8/31/92 ENTRIES 23,640.55

SAC 8/31/92 103,555.53

Vand 8/92 <870.00>

102,685.53

CONFIDENTIAL

PROPRIETARY

BCI

R 10/21/83
W 10/31/83

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COMPANY: BCI
 TITLE: OUT OF PERIOD EXPENSE
 PERIOD: TYE 12.31.93
 DATE: OCTOBER 27, 1993
 AUDITOR: RKY
 WP NO. 50-7/1-9/3
 Government Compliance

KW 10/31/93

Included in the sample are two charges in Account 734, Employee Business, Training and Education, are two payments to Telecommunications Research Associates; each in the amount of \$162,000. These were paid in the months ending 5/31/92 and 12/31/92.

*50-1
1-9
3-1
50-1
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3-2*

According to Source documentation both payments were for nine on-site presentations for State Government Training Seminars. Per conversations with BST employee, the employees involved with Government Compliance around the states.

The source documentation to the voucher paid in the month ending 5/31/92 included that these on-site seminars were to be furnished in 1992. The voucher that was paid in the month ending 12/31/92 did not specify a year. Further conversation with a BST employee revealed that the voucher paid in the month of 12/31/92 was for presentation to be made in 1993.

In 1992, BCI billed the following amounts for Government Compliance:

<i>50-1</i>	BST	102,504
	BSE	22,872
<i>3</i>	BCS	2,202
	DS	741
		<u>128,325</u>

According to the Trial Balance (Sequence 10) these vouchers were booked as follows:

	RC CODE	AMOUNT
5/31/92	PO803700	162,000
12/31/92	PO803000	162,000

*50-7
Pg 2*

The organization chart shows that PO803000 is a cost pool th that is called Regulated, and allocated based on regulated sales hours.

*50-7
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CONFIDENTIAL

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in ratemaking proceedings. Regarding extraordinary expenses, the digest states that "some extraordinary, nonrecurring test year expenses are normalized, others are disallowed. FPSC Order 7419, issued 9/3/76 states that "A host of nonrecurring and out of period expense are properly excluded..."

OPINION:

Included in Account 734 is \$162,000 for an expenses that appears to be applicable to 1993.

RECOMMENDATION:

Remove \$162,000 from Account 734 for 1992 for charges applicable to 1993. As PSC staff did not have the total amount of hours for the year, staff approximated the adjustment based on the dollars of regulated to nonregulated as in prior Audit Disclosures.

ADJUSTMENT FOR 1993 EXPENSE	162,000
TINES % OF 1992 BILLING TO BST	81.33%

	131,755
AMOUNT TO FLORIDA	25.03%

	32,978
AMOUNT TO FL REG	96.83%

	31,933
AMOUNT TO FLORIDA INTRA	75.53%

	24,119
	=====

CONFIDENTIAL

444

82096

Supplier Bill Voucher

(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

Rush - Discount Involved
Sheet 1 of 1

Southern Bell
 BellSouth Services
 South Central Bell
 Other: **BCI**

Yr.	Mo.	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Edited	Cart
		82096							3082100C			Kee	

A. Payee's Name And Address
 Telecommunications Research Associates
 P.O. Box A
 505 BERTRAND AVE.

B. Contract And Lease Data
 Is this transaction covered by a contract? Yes No
 If yes, enter contract number:

C. Special Handling Instructions

City **St. Marys** State **Ks** Zip **66536**
 Is payee a minority or female owned business? Yes No

Is this transaction covered by a lease? Yes No
 If yes, enter lease ID number:

Draft to be picked up by:
 Approved:

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.

Signature: **Robert Morris**
 Title: **OPERATIONS MANAGER**
 Name (Print): **ROBERT E. MORRIS**
 Telephone: **404 529-8271**
 Soc. Sec. No./Check Digit:

Date: **11/23/92**
 Department: **SALES SUPPORT**
 RC-0
 Preparer Name (if different than the certifier): **RENEAL MORRIS**
 Telephone: **404 420-0018**

E. Approval
 Total Amount Approved: **\$ [REDACTED]**
 Signature: **[Signature]**
 Date: **12/14/92**
 Title: **GRAND VP - SALES DIVISION**
 Name (Print): **V. C. Johnson, DR.**
 Mgt. Level: **OFFICER**
 Soc. Sec. No./Check Digit:

F. List All Invoices (Use RF-2390-F if more than 7)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
11/20/92	12/20/92		[REDACTED]	314222-B				

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes? **Yes** No
 If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fid. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base
	[REDACTED]		7340										

002

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H. Explanation Of Expenses (Complete only if explanation cannot be included on invoice or other attachment)

Date: 11/13/98
 Explanation: TRAVEL FOR 9 ON-SITE PRESENTATIONS FOR STATE GOVERNMENT TRAINING
 Amount: [REDACTED]

STOP
 ORDER
 REJECTED
 11/13/98

I. Concurred (By department/entity charged if different from department/entity incurring expense)	
RC-C	RC-C
Amount: \$	Amount: \$
Signature: [REDACTED]	Signature: [REDACTED]
Name (print or type): [REDACTED]	Name (print or type): [REDACTED]
Date: [REDACTED]	Date: [REDACTED]
RC-C	RC-C
Amount: \$	Amount: \$
Signature: [REDACTED]	Signature: [REDACTED]
Name (print or type): [REDACTED]	Name (print or type): [REDACTED]
Date: [REDACTED]	Date: [REDACTED]



Telecommunications Research Associates

P.O. Box A
505 Bertrand Ave.
St. Marys, KS 66536

(913) 437-2000

Date **November 20, 1992**
Invoice # **314222-B**
Your Order
Authorization

Bob Morris
BellSouth Communications, Inc.
Room 35L73
675 West Peachtree Street
Atlanta, GA 30375

INVOICE

A

B

C

D

Quantity	Description	Unit Price	Amount
	On-Site Presentation of the BellSouth Customized "Emerging Technologies" Seminar		
	Thank you		
			SUB TOTAL
			TAX 00.00
			TOTAL

GOLDENROD COPY



TERMS: NET 15
1 1/2% INTEREST PER MONTH ON UNPAID BALANCE
PLEASE RETURN GOLDENROD (3RD) COPY WITH YOUR PAYMENT

PROPRIETARY

BCT

R 10/21/93

603
10/31/93

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Supplier Bill Voucher

(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

Southern Bell
 South Central Bell

BellSouth Services
 Other: BCI

Rush - Discount Involved
Sheet / Of /

Yr.	Mo.	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Supplier #	Supplier	Edited	Cart.
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A. Payee's Name And Address
TELECOMMUNICATIONS RESEARCH ASSOCIATES
P.O. Box A
505 BERTRAND AVE.
 City St. Mary's State Ks ZIP 66536
 Is payee a minority or female owned business? Yes No

B. Contract And Lease Data
 Is this transaction covered by a contract? Yes No
 If yes, enter contract number:
 Is this transaction covered by a lease? Yes No
 If yes, enter lease ID number:

C. Special Handling Instructions
 Draft to be picked up by:
 Approved: [Signature]
 Total Amount Approved: 517.192

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.
 Signature: [Signature] Date: 04/21/92
 Title: STAFF MANAGER Department: SALES SUPPORT
 Name (Print): STEVE SCHEINERT RC-O
 Telephone: (404) 529-8881 Preparer Name (if different than the certifier): Beverly Neal
 Soc. Sec. No./Check Digit: [Redacted] Telephone: (404) 420-6018

E. Approval
 Signature: [Signature] Date: 5/17/92
 Title: GROUP VP - SALES DIVISION
 Name (Print): V.C. JOHNSON, JR.
 Mgt Level: OFFICER
 Soc. Sec. No./Check Digit: [Redacted]

F. List All Invoices (Use RF-2390-F if more than 7)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
<u>04/14/92</u>	<u>05/05/92</u>		[Redacted]	<u>315122-B</u>				

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes? Yes No
 If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fld. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base
	[Redacted]	<u>7340</u>											

H. Explanation Of Expenses (Complete only if explanation cannot be included on invoice or other attachment)

Date 3/21/10

EXPLANATION EXPENSES INCURRED FOR 9 ON-SITE PRESENTATIONS FOR STATE GOVERNMENT TRAINING

Amount

113

AD ... AR ... (Large diagonal watermark text)

I. Concurred (By department/entity charged if different from department/entity incurring expense)

Table with columns for Amount, Signature, Title, Date, Name (print or type), and RC-C. Includes two sets of signature lines for approval.



Telecommunications Research Associates

P.O. Box A
505 Bertrand Ave.
St. Marys, KS 66536

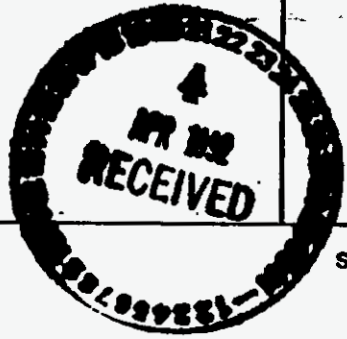
(913) 437-2000

Date **April 14, 1992**
Invoice # **315122-B**
Your Order
Authorization

Steve Scheinert
BellSouth Communications, Inc.
Rm 35L73
675 W Peachtree St. NE
Atlanta, GA 30375

INVOICE

A	B	C	D
Quantity	Description	Unit Price	Amount
9	On-site presentation of the BellSouth customized "Emerging Technologies" seminar per enclosed contract.	[REDACTED]	[REDACTED]
Thank you		SUB TOTAL	[REDACTED]
		TAX	[REDACTED]
		TOTAL	[REDACTED]



TERMS: NET 15
1% % INTEREST PER MONTH ON UNPAID BALANCE

PROPRIETARY

CONFIDENTIAL



Telecommunications Research Associates
 P.O. Box A, St. Marys, KS 66536
 (913) 437-2000
 Fax: (913) 437-2600

March 5, 1992

Bob Morris
 BellSouth Communications, Inc.
 Room 35L73
 675 West Peachtree Street NE
 Atlanta, GA 33075

CONFIDENTIAL

Dear Bob:

13

This confirms our agreement for nine (9) on-site presentations of the BellSouth-customized "Emerging Technologies" seminar. BellSouth Communications, Inc. will pay [redacted] for all nine (9) presentations, with a maximum of 40 students at each seminar to TRA.

BellSouth Communications, Inc. will also provide the following:

- Classroom that meets TRA's specifications
- Refreshments
- 2 six foot head tables on both sides of center aisle
- Overhead Projector on left table
- Two Keystone Correcting Screens
- Two slide projector Stands
- One 35mm Slide Projector with auto focus for left screen
- Public Address System
- 3 6' Registration Tables
- Room set-up day or evening before seminar with AV and Books.

TRA will present the BellSouth-customized "Emerging Technologies" presentations at sites agreeable to TRA, to be furnished by BellSouth Communications, Inc. in 1992. TRA will provide the following:

- One Wireless Projector Control
- One 35mm Projector for for right screen
- One Wireless Microphone & Receiver
- A TRA Course book for each attendee
- Shipping charges for all of the above
- All travel and living expenses for the instructor

Please sign two copies below and return them to us. We will then return one executed copy to you.

4/16/92
Date
4/14/92
Date

[Signature]
for BellSouth Communications, Inc.
[Signature]
for TRA

CONFIDENTIAL

BCI

8/10/13

W/O 3/13

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From ESPT
 June 1/B - 12/31/92
 Sep 17

CONFIDENTIAL

COMPANY: BCI
 TITLE: ANALYSIS OF 1992 EXPENSES
 TEST YEAR: 1992
 AUDITOR: K. WELCH
 DATE: AUGUST 24, 1993

A	B	C	D
ACCT. #	ACCOUNT NAME	AMOUNT DEC.	% OF TOTAL
	543.100 FRANCHISE TAX-SER RPTD		
	543.200 FRANCH TAX REP W/INC TAX		
	544.100 TANGIBLE PERS PROP TAX		
	544.300 INTANGIBLE PROP TAXES		
	548.100 OT TX EXP-GROSS RCPTS		
	548.400 OT TX EXP-OTHER LOCAL		
-	711.100 MGT SALARIES-REGULAR		
	711.200 MGT SALARIES-OVERTIME		
-	711.300 MGT SAL-SPECIAL PAYMENT		
-	711.500 SALES COMMISSIONS		
-	712.100 NON-MGT WGS-REGULAR		
	712.200 WAGES-OVERTIME		
	712.300 NON-MGT WGS-SPEC PAYMNTS		
	721.110 MGMT PENSION PLN-BSMPP		
	721.120 NON-MGT PENSION PLN-BSPP		
	721.311 MGT SUCS PLN-CO. CONTRIB		
	721.312 MGT SUCS PLAN-TRUSTEE FEE		
	721.321 NON-MGT SU PLN-CO CNTRBTN		
	721.322 NON-MGT SU PLN TRST FEE		
	721.410 EMP INS GROUP LIFE		
	721.421 EMP INS MED CURRENT		
	721.422 MED INS POSTRET ACT EMPL		
	721.423 EMP INS MED PSTRET RET		
	721.431 EMP INS DENTAL CURRENT		
	721.432 EMP INS DNT PSTRET ACT		
	721.433 EMP INS DNT PSTRET RET		
	721.440 EMP INS VISION CARE		
	721.510 TTN AID ED INSTITUTIONS		
	721.711 DISABILITY PNTS UNDER LAW		
	721.721 SICKNESS OFF DUTY ACCID		
	721.722 OTHER SICKNESS		
	721.931 SUPPL PAY-RET AND SEP EMP		
	721.950 OTHER BENEFIT EXP-OTHER		
-	731.000 EMP BUS EXP-TRAVEL		
-	731.100 TRAVEL AIR		
	731.200 TRAVEL PARKING/MILEAGE		
	731.300 TRAVEL RENTAL CAR TAXI		
	731.400 TRAVEL MISC		
	731.500 FAMILY TRAVEL IN LIEU		
	731.600 SPOUSE BUSINESS TRAVEL		
	732.100 MEAL EXP OVERNITE TRVL		
	732.200 MEAL EXP BUSINESS		
	732.300 MEAL EXP OVERTIME		
	732.400 MEALS NON MGMT TRAVEL		
	732.500 MEALS NON MGMT NON TRAV		
-	733.100 LODGING		
	733.200 LODGING NON MGMT TRAVEL		
	733.300 LODGING NON MGMT NON TR		

FROM ESPI d/bo

50-7

From ESPI Transak Ledger
July 10

COMPANY: BCI
TITLE: ANALYSIS OF 1992 EXPENSES
TEST YEAR: 1992
AUDITOR: K. WELCH
DATE: AUGUST 24, 1993

CONFIDENTIAL

A	B
ACCT. #	ACCOUNT NAME
- 734.000	EMP BUS EXP TRNG AND ED
- 735.000	EMPLOYEE RELOCATION
736.000	DUES SUBSCR
737.100	MEMBERSHIPS SERVICE ORGS
737.200	MEMBERSHIPS SOCIAL ORG
737.300	MEMBERSHIPS PROFES. ORG
738.000	EMP BUS EXP ENTERTAINMENT
741.100	PRINTING AND STATIONARY
741.200	POSTAGE AND FREIGHT
741.300	COURIER SERVICES
742.100	FURN AND EQUIP RENTAL
742.200	FURN AND EQUIP MTC
742.300	FURN AND EQUIP OTHER
743.100	CONTRACT PROGRAMMING EXP
743.200	DATA PROC RENTAL
743.300	DATA PROC MTC
743.310	HARDWARE MTN CONTRACT
743.320	SOFTWARE MTN CONTRACT
743.330	OTHER REPAIRS AND MTC
743.400	DATA PROC-TELECOM EXP
743.500	DATA PROC OTHER EXP
743.510	DATA PROC BIAS PRODCN
743.600	SOFTWARE PURCHASES
743.900	DATA PROC OTHER EXP
744.100	RENT EXPENSE
744.210	OCCUP COST ELECT AND GAS
744.230	OCCUP COST-BASIC TEL SRV
744.260	CELLULAR PHONE EXP
744.300	BLDG AND GROUNDS MTC EXP
744.400	BLD PLNG, DESIGN AND CONST
745.810	ADVERTISING REG
745.820	SALES SUPPORT MATERIALS
745.830	ADVERTISING PROMOTION
745.840	DIVER SPECIAL PROJECTS
746.13	METHODS AND PROCEDURES
746.MZ	TAX
746.N4	PROF SRV BSC SUP SRV SCTY
746.X1	PROF SERV BST SUPP DP
- 746.X2	PROF SER BST SUPP RENT
746.X4	PROF SERV BST SUPP ADMIN
746.X7	PROF SERV BST SUPP COMM
- 746.X5	PROF SERV BST SUPP OTHER
746.X6	PROF SERV BST SUPP TRAVEL
746.X7	PROF SERV BST SUPP TRG AND ED
746.X8	PROF SERV BST SUPP OFF EX
746.100	PROF SVC LEGAL
746.200	PROF SRVS CONSULTING

C D
AMOUNT DEC. % OF TOTAL

COMPANY: BCI
 TITLE: ANALYSIS OF 1992 EXPENSES
 TEST YEAR: 1992
 AUDITOR: K. WELCH
 DATE: AUGUST 24, 1993

CONFIDENTIAL

A B
 ACCT. # ACCOUNT NAME
 C D
 AMOUNT DEC. % OF TOTAL

746.300 PROF SRVCS BANKING
 — 746.600 PROF SVC OTHER
 746.800 TEMPORARY HELP WAGES
 748.100 DEPR EXP BUILDINGS
 748.200 DEPR EXP OFF FURN AND EQU
 748.300 DEPR EXP MOTOR VEHICLES
 748.400 DEPRCIATION EXP
 748.500 DEP EXP TEL EQ CAPITAL
 752.220 INT EXP OTHER
 754.100 GEN SERV COSTS BSCHQ BILLINGS
 754.400 GEN SERV COSTS BST BILLG
 755.100 FICA BSC PORTION
 755.200 FED UNEMPLOYMENT TAX
 755.300 STATE UNEMP BSC PORTION
 756.100 CONTRIBUTIONS
 756.400 MATCHING GIFTS
 758.100 INS CORPORATE
 758.200 LIFE INS. PRMIUMS
 761.000 EMPLOYEE CONSESSIONS
 762.000 PENALTIES AND FINES
 767.100 NON CASH SPECIAL
 767.200 CASH SPECIAL
 767.300 NON CASH REGULAR
 767.400 LUNCHEONS DINNERS
 767.500 NON CASH PERFOR
 767.600 CASH PERFORM
 767.710 AWARDS DEPT HEAD INTRACO
 767.720 AWARDS DEPT HEADS INTERCO
 797.100 INT DIV STF ALC SALES SUP
 797.200 INT DIV STF ALLOC ADMN SUP
 797.300 INT DIV STAFF ALLC EXEC
 797.400 INT DIV STF ALC OTHER BENEF
 797.500 INT DIV STAF ALC BENS PERET
 797.600 INT ALLC COSTS NON INC TX
 797.700 INT DIV ST ALL CST STAFF
 801.001 INT EXP BSC
 801.006 INT EXP BS CAP FUND
 — 899.000 OTHER EXP

TOTAL EXPENSES BEFORE TAXES 255,504,963.09 100.00%

541.100 FED INC TAX CURRENT
 541.200 FED INC TAX DEFERRED
 542.1A ST AND LOCAL INC TAX DC
 542.1F ST AND LOCAL INC TAX NJ
 542.1H ST AND LOCAL INC TAX VA
 542.1K ST AND LOCAL INC TAX NY

COMPANY: BCI
TITLE: ANALYSIS OF 1992 EXPENSES
TEST YEAR: 1992
AUDITOR: K. WELCH
DATE: AUGUST 24, 1993

A B
ACCT. # ACCOUNT NAME
542.1L ST AND LOCAL TAX WI
542.1M ST AND LOCAL TAX MN
542.1N ST AND LOCAL TAX RI
 542.110 ST AND LOCAL INC TAX GA
 542.140 ST AND LOCAL INC TAX KY
 542.200 STATE INC TAX DEFERRED

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TOTAL TAXES

TOTAL WITH TAXES

256,802,603.00

CONFIDENTIAL

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MEMORANDUM

SEPTEMBER 2, 1993

kw 10/3/93

TO: KAREN KAETZ, BST, BIRMINGHAM

pg 182

FROM: RUTH YOUNG, FPSC, MIAMI

RE: CONFIDENTIAL REQUESTS RE BCI.

Tim will send official Q without \$.

2-126.1

RE: BCI

A. ACCORDING TO SEQUENCE 17, THERE IS [REDACTED] IN EMPLOYEE RELOCATION EXPENSE ACCOUNT 735 FOR 1992. PLEASE DETAIL EACH EMPLOYEE WHO WAS RELOCATED FROM WHERE TO WHERE AND THE AMOUNT FOR EACH EMPLOYEE. WHY WERE EACH OF THESE EMPLOYEES RELOCATED.

B. RECONCILE THE CHARGES IN 735 TO EQUAL [REDACTED] BY WHAT IS IN THE ACCOUNT BESIDES DIRECT CHARGES FOR RELOCATION. E.G., INDIRECT CHARGES AND WHAT THEY ARE.

C. HOW MUCH OF THE RELOCATION EXPENSE GETS ALLOCATED TO EACH STATE AND HOW MUCH TO REG/ NONREG?

D. HOW MANY EMPLOYEES DO YOU PLAN TO RELOCATE IN 1993, 1994? EXPLAIN WHY.

2-126.2

RE: BCI

A. ACCORDING TO SEQUENCE 17, THERE IS [REDACTED] IN ACCOUNT 746.X2, WHICH IS PROFESSIONAL SERVICES BST SUPP RENT IN 1992. PLEASE LIST EACH COMPANY BCI HAS LEASES WITH. DETAIL THE AMOUNT PAID TO EACH COMPANY FOR RENT FOR 1992 AND SQUARE FOOTAGE FOR EACH LEASE. FOR EACH AFFILIATED COMPANY THAT BCI HAS LEASES WITH, PROVIDE LEASE AND BACK UP FOR BILLING BCI AT PREVAILING MARKET OR FDC WHICHEVER APPLIES.

B. FOR EACH COMPANY IN BIRMINGHAM, ATLANTA AND FLORIDA FROM WHICH BCI LEASES SPACE, PLEASE SUPPLY THE LEASES IN EFFECT IN 1992.

C. IF MAINTENANCE IS PART OF THIS ACCOUNT, INDICATE THE AMOUNT FOR MAINTENANCE FOR 1992.

D. RECONCILE THE CHARGES IN 746.X2 BY RENT, MAINTENANCE, ETC. TO TOTAL [REDACTED]

E. HOW MUCH OF THE EXPENSE IN 746.X2 GETS ALLOCATED TO EACH STATE AND HOW MUCH TO REG/ NONREG?

7
Conclusion on 735
50-7
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MEMORANDUM

SEPTEMBER 2, 1993

TO: KAREN KAETZ, BST, BIRMINGHAM
FROM: RUTH YOUNG, FPSC, MIAMI
RE: CONFIDENTIAL REQUESTS RE BCI.

Pg 292

AL 2-126.3 *50-7*
ATTACHED IS A LIST OF ITEMS FROM THE SEQUENCE 10 TRANSACTION JOURNAL AT BCI FOR 1992. PLEASE PROVIDE ALL BACKUP DOCUMENTATION FOR EACH CHARGE. THERE ARE 50 ITEMS.

2-126.4 THE FOLLOWING ACCOUNTS ARE PER SEQUENCE 17 FOR 1992:

- 721.510 TTN AID ED INST
- 737.100 MEMBERSHIP SER
- 737.200 MEMBERSHIP SOC
- 756.100 CONTRIBUTIONS
- 756.400 MATCHING GIFTS

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A. HOW MUCH OF THE EXPENSE IN EACH OF THESE ACCOUNTS GETS ALLOCATED TO EACH STATE AND HOW MUCH TO REG/NONREG?

B. EXPLAIN THE TYPES OF CHARGES IN EACH OF THESE ACCOUNTS.

*50-7
3-2*

C. PROVIDE ALL INVOICES PAID FOR MONTH OF MAY FOR ACCOUNT 737.100. ✓

*50-7
3-2*

D. PROVIDE ALL INVOICES PAID FOR THE MONTH OF DEC FOR 737.200.
E. PROVIDE ALL INVOICES PAID FOR THE MONTH OF NOV FOR 756.400.

(A) Part of these accounts are recommended for 1992 Supplemental Audit Review. Some are not in the recommendation.

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03 SEP 27 1993

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit

FINANCIAL ANALYSIS

Date: 09/02/93

Amended Response

Item No. 2-126.1

Page 1 of 2

Request: This request is regarding Account 735 in sequence 17 at 12/31/92. The information in this request is confidential and being sent to Karen Kaetz directly.

Response: The Company amends its response dated September 16, 1993 as follows:

- A. A copy of the detail of amounts paid for each relocated employee in 1992 is being sent in the overnight mail on September 24, 1993. The original and destination locations are also included.

Employees are relocated, as needed, to fill vacancies created by the changing needs of the company due to various reasons. Relocations are typically the result of a retirement, reorganization, termination, promotion, or transfer. Decisions to relocate are initiated within each individual district. Therefore, there is no centralized source of determining why each individual employee was relocated.

This material constitutes proprietary confidential business information and is being produced subject to a "Notice of Intent to Request Confidential Classification."

- B. Charges in Account 735 are direct charges paid to reimburse employees, their moving companies, etc., for moving expenses. The only other activity in this account is journal entries, primarily made to accrue estimates of charges that have been incurred, and the later reversals of these accruals when payments are made. The following is a reconciliation of these charges:

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Amounts paid in 1992 per Accounts Payable*
Net of Accruals/Reversals
Activity per Sequence 17

* Detail is included in attachment for item A, So. 7 above.

- C. As per the conference call on September 13, 1993, because BCI allocates by cost pool rather than by account number, we are unable to answer the question.

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Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 09/02/93
Amended Response
Item No. 2-126.1
Page 2 of 2

Response Continued:

- D. Employees are relocated, as needed, based upon the dynamic nature of the business environment. As of September 15, we have relocated 33 employees thus far in 1993, with two more scheduled for October. We have no way of determining if we will need further relocations for the remainder of 1993, nor the number of relocations we will have in 1994.

Date Provided: September 24, 1993

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RELOCATIONS - 1992

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TRANSFEREE FROM TO AMOUNT

1 Alexander, Shirley	Memphis, Tn	Nashville, Tn	
2 Armengol, Ann	Jacksonville, Fl	Atlanta, Ga	
3 Baker, Clyde	Ft. Ldle., Fl	Atlanta, Ga	
4 Baldwin, R. L.	Birmingham, Al	Montgomery, Al	
5 Barrow, Johnnie/NH	Bham., Al	Lk. Charles, La	
6 Bass, Karen	Miami, Fl	Windsor Locks, Ct	
7 Benedett, Frank	Vienna, Va	Knoxville, Tn	
8 Bigbee, David	Atlanta, Ga	Birmingham, Al	
9 Bolding, Tom	Alexandria, La	Baton Rouge, La	
10 Borosh, Joe/MID	Raleigh, NC	Atlanta, Ga	
11 Bowen, Ed	Memphis, Tn	Charlotte, NC	
12 Bowling, Mike	Louisville, Ky	Frankfort, Ky	
13 Brown, Ken	Atlanta, Ga	Columbus, Ga	
14 Bryant, Donnie	Birmingham, Al	Atlanta, Ga	
15 Bryant, Elliot	Greensboro, NC	Atlanta, Ga	
16 Buffington, C	Birmingham, Al	Atlanta, Ga	
17 Cann, Nancy	Birmingham, Al	Atlanta, Ga	
18 Ceraldi, Mary/NM	Ft. Ldle, Fl	Atlanta, Ga	
19 Chancey, Suzette	Jackson, Ms	Columbus, Ms	
20 Chesal, Leonard	Atlanta, Ga	Ft. Ldle, Fl	
21 Chustz, Larry	Atlanta, Ga	Baton Rouge, La	
22 Collins, Keith/NH	Memphis, Tn	Chatanooga, Tn	
23 Conklin, Don	Birmingham, Al	Atlanta, Ga	
24 Davis, Pam	Chatanooga, Tn	Birmingham, Al	
25 Dekle, Judy	Atlanta, Ga	Savannah, Ga	
26 Day, Larry	Birmingham, Al	Mobile, Al	
27 Derham, J. P	Birmingham, Al	Orlando, Fl	
28 Donaldson, Vicki/MID	Ft. Ldle., Fl	Atlanta, Ga	
29 Downs, Jackie/NH	Birmingham, Al	Orlando, Fl	
30 Duckie, Peter (NM)	Miami, Fl	Orlando, Fl	

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Fanning, Dawn 31	Jacksonville, Fl	Atlanta, Ga
Fields, Greg 32	Greenville, SC	Atlanta, Ga
Fisher, Ed 33	Birmingham, Al	Baton Rouge, La
Foss, Randy 34	Atlanta, Ga	Orlando, Fl
Garland, Larry 55	Dallas, Tx	Atlanta, Ga
Garner, Mike 31	Charlotte, NC	Ashville, NC
Gerraputa, Glenda 37	Miami, Fl	Tallahassee, Fl
Graham, Andy 38	Birmingham, Al	Nashville, Tn
Graham, Robert/MID 31	Wilmington, NC	Charlotte, NC
Graves, Ron 40	Jackson, Ms	Mobile, Al
Gorman, Steve 41	Nashville, Tn	Knoxville, Tn
Green, Sheldon 42	Raleigh, NC	Charlotte, NC
Greene, Robert 43	Birmingham, Al	Atlanta, Ga
Hail, Sara 44	Atlanta, Ga	Birmingham, Al
Hall, Archie (NM) 45	Birmingham, Al	Atlanta, Ga
Hart, Mike 46	Birmingham, Al	Orlando, Fl
Hatfield, Mike/MID 47	Birmingham, Al	Pittsburgh, Pa
Hatten, Jiendesha 48	Birmingham, Al	Atlanta, Ga
Hayes, Walter/NH 49	Charlotte, NC	Raleigh, NC
Henson, M. H./MID 50	Memphis, Tn	Birmingham, Al
Hewes, Laura 51	Jackson, Ms	Atlanta, Ga
Hilyer, Jimmie 52	Birmingham, Al	Montgomery, Al
Holmes, Robert 53	Birmingham, Al	Montgomery, Al
Johnson, Fran/NH 54	Gates, Tn	Nashville, Tn
Jordan, Susan/NH 55	Dothan, Al	Atlanta, Ga
Kervin, John 56	Montgomery, Al	Huntsville, Al
Kirkemier, Stephen 57	Atlanta, Ga	Birmingham, Al
Kilpatrick, Mary Jo 58	Birmingham, Al	Atlanta, Ga
Lake, Lamar/NH 59	Jackson, Ms	Columbus, Ms
Lewis, Gene/NH 60	Birmingham, Al	Huntsville, Al
Lawrence, Walter 61	Lafayette, La	Monroe, La
Lozaw, Jerome 62	Raleigh, NC	Greensboro, NC
Lewis, Greg 63	Birmingham, Al	Jacksonville, Fl

PROPRIETARY

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Lewis, Ken	64	Birmingham, Al	Memphis, Tn
Linn, Paula	65	Atlanta, Ga	Gulfport, Ms
Lother, Ed/MID	66	Birmingham, Al	Metarie, La
Azar, Mindy/NH	67	Birmingham, Al	Montgomery, Al
Merritt, Pam	68	Wilmington, NC	Charlotte, NC
Montgomery, Margaret	69	Nashville, Tn	Montgomery, Al
Morgan, Richard	70	Atlanta, Ga	Savannah, Ga
Mosley, Gary	71	Nashville, Tn	Atlanta, Ga
McKinney, John/NH	72	Charlotte, NC	Greensboro, NC
McMillan, Dale	73	Birmingham, Al	Jackson, Ms
Nivens, Walter	74	Charlotte, NC	Ashville, NC
Oneill, J	75	Charleston, SC	Columbia, SC
Oneill, Rob	76	Miami, Fl	Atlanta, Ga
Oswalt, Chip	77	Jackson, Ms	Columbus, Ms
Parker, Paul/MID	78	Memphis, Tn	Birmingham, Al
Patterson, David/ NH	79	Chatanooga, Tn	Knoxville, Tn
Pendergrast, Rebecca	80	Memphis, Tn	Chatanooga, Tn
Phelps, Susan	81	Atlanta, Ga	Nashville, Tn
Rader, Thomas	82	Charlotte, NC	Lenoir City, NC
Phillips, James	83	Charleston, SC	Winston Salem, NC
Pruet, Richard	84	Columbia, SC	Charleston, SC
Ray, Bill	85	Chicago, Il	Atlanta, Ga
Roach, Tom	86	Greenville, SC	Atlanta, Ga
Sabot, Geraldine	87	Ft. Ldle, Fl	Jacksonville, Fl
Rajek, Tom	88	Tampa, Fl	Orlando, Fl
Redderson, Bill	89	Birmingham, Al	Atlanta, Ga
Rhodes, Raymond	90	Ft. Ldle., Fl	Knoxville, Tn
Robinson, Ron	91	Phoenix, Az	Atlanta, Ga
Rogers, Sylvia	92	Miami, Fl	Tallahassee, Fl
Romine, Steve	93	Birmingham, Al	Huntsville, Al
Rosenberg, E	94	Miami, Fl	Atlanta, Ga
Scioneaux, Earl	95	Lafayette, La	Metarie, La

PROPRIETARY

CONFIDENTIAL

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Shelton, Kim/NH 96	Columbia, SC	Charlotte, NC
Shircliff, Tom/NH 97	Raleigh, NC	Charlotte, NC
Sleeman, Fred 98	Atlanta, Ga	Birmingham, Al
Smith, Cheryl 99	Biloxi, Ms	Jackson, Ms
Smith, Martha 100	Memphis, Tn	Birmingham, Al
Southern, Ed (NM) 101	Miami, Fl	Orlando, Fl
Springfield, J/MID 102	Birmingham, Al	Atlanta, Al
Steelman, Larry 103	Birmingham, Al	Atlanta, Ga
Sullivan, Charles 104	Metarie, La	Baton Rouge, La
Sutton, W. B./MID 105	Miami, Fl	Atlanta, Ga
Taylor, Artisetta/MID 106	Shreveport, La	Atlanta, Ga
Utvich, David 107	Miami, Fl	Gainesville, Fl
Whitaker, Rick 108	Shreveport, La	Baton Rouge, La
Williams, Mark 109	Birmingham, Al	Montgomery, Al
Wonders, Rich 110	Nashville, Tn	Atlanta, Ga
York, Britt 111	Birmingham, Al	Montgomery, Al

Misc. Credit

Total

= 111

Average

MID = Midyear payment on mortgage interest differentials
 NH = New hire

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COMPANY: BCI
TITLE: ANALYSIS OF ACCOUNT 735
RELOCATION EMPLOYEE EXPENSE
PERIOD: TEST YEAR END 12. 31.92
DATE: OCTOBER 21, 1993
AUDITOR: RKY

10/31/93

CONFIDENTIAL

WP NO. 50-7/3-1/2

ANALYSIS OF ACCOUNT 735 -- PART OF BCI DISCLOSURE 3

9

According to the trial balance for BCI there were [redacted] in account 735, employee relocation expenses. The company explained in 2-126.1 that these expenses are to reimburse employees for moving expenses. We did not request the invoices backing up this account.

$\frac{50-7}{3}$

17

According to the information supplied to us in answer to 2-126.1, there were 111 employees relocated in 1992. Per the company, employees are relocated to fill vacancies created. Relocations are typically the result of a retirement, reorganization, termination, promotion or transfer. The total cost of these 111 relocations was [redacted]

$\frac{50-7}{3-1}$

In answer to our request to determine how much gets allocated to each state and to regulated and nonregulated, the company states that because BCI allocated by cost pool rather than by account number, they were unable to answer that question.

$\frac{50-7}{3-1}$

The company stated that there were 33 relocations through Sept 15, 1993 with two more scheduled for October. The Company has no way of determining if they will need further relocations for 1993. Time limits precluded us from determining the amount of the 33 relocations for 1993.

$\frac{50-7}{3-1}$

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in rate-making proceedings. Regarding extraordinary expenses, the Digest states that "some extraordinary, nonrecurring test year expenses are normalized, other are disallowed. FPSC Order 8330, issued 6/2/78 states that "Elimination of nonrecurring rental, moving ... are proper adjustments to test period figures."

OPINION:

It appears that there are many more relocations in 1992 than there were in 1993. There were 111 relocations in the amount of [redacted] for an average amount of [redacted] per relocation.

33 $\frac{50-7}{3-1}$
34 $\frac{2}{1}$
36 $\frac{2}{1}$
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Applying this amount to the 33 thus far in 1993 and the two scheduled would equal [redacted] thru October 1993. Dividing 35 by 10 = 3.5 relocations per month. Adding seven more relocations for the months of November and December brings the average amount for locations in 1993 to [redacted] that is 42 times [redacted]

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The amount for 1992 less the Staff estimated amount for 1993 equals [redacted] This could be considered a nonrecurring amount for 1993 [redacted] less [redacted]

RECOMMENDATION:

4

Remove [redacted] from account 735 for 1992. As the Company cannot tell us how much went to each State and how much to regulated and deregulated, staff used the 1992 billing amounts to determine how much was charged in total to all affiliates, to BST, to each state and then to regulated and nonregulated. Rather than use the BST percent for Account 6612 to allocate to each state, staff used a ratio of 2 to total for each state to total states. This is because the allocations are performed for each state at BCI before the bills goes to BST or the state.

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pg 3

The amount for all nine states is 1,239,948.13, the amount for Florida is \$310,275 and the amount for regulated is \$300,442. See Schedule following this Disclosure for calculations.

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SCHEDULE FOR PART A OF BCI DISCLOSURE 3

TOTAL BILLING FROM BCI TO ALL AFFILIATES	258,470,525
TOTAL BILLING TO BST REG AND NONREG	210,218,344
% BILLED TO BST REG AND NON REG FOR MARKETING	81.3317%

SOURCE: BCI 1992 BILLING SUMMARY

AMOUNT OF RELOCATIONS (FOR 1993 THROUGH OCT 14)	33	:	AMOUNT OF RELOCATIONS FOR 1992	111
SCHEDULED RELOCATIONS FOR NEXT TWO MONTHS OF 1993	2	:	TOTAL AMOUNT	2,452,548
DIVIDE 35 BY	10	:	APPROXIMATE AMOUNT FOR RELOCATION	22,095.03
ESTIMATED RELOCATIONS PER MONTH	3.5	:	TIMES	42
TIMES TWO MONTHS LEFT	7	:		927,991.26
APPROXIMATE RELOCATIONS IN 1993	42	:	TOTAL IN ACCOUNT 735 1992	2,452,548
		:	<i>Amount for 42 Relocations</i>	927,991
		:	ADJUSTMENT TO ALL OF BCI	1,524,557

ADJUSTMENT FOR RELOCATION EXPENSES	1,524,557.00
TIMES % OF 1992 BILLING TO BST	81.3317%
	1,239,948.13

STATE	ANALYSIS OF BCI BILLING FOR 1992			(6)		
	(1)	(2)	(3)	(4)	(5)	(5)=1,181,501(7)
	REG	DEREG	TOTAL	%REG TO TOTAL	%STATE TO TOTAL-STATE	AMOUNT TO (6*4)
ALABAMA	17,512,260	423,345	17,935,605	97.6396%	8.5319%	105,791
FLORIDA	50,936,339	1,667,113	52,603,452	96.8308%	25.0232%	310,275
GEORGIA	39,076,592	934,160	40,010,752	97.6652%	19.0329%	235,999
KENTUCKY	8,349,644	288,749	8,638,393	96.6574%	4.1092%	50,953
LOUISIANA	19,758,015	125,663	19,883,678	99.3680%	9.4586%	117,282
MISSISSIPPI	8,807,082	329,645	9,136,727	96.3921%	4.3463%	53,892
NORTH CAROLINA	24,167,481	357,561	24,525,042	98.5421%	11.6665%	144,658
SOUTH CAROLINA	13,185,474	293,793	13,479,267	97.8204%	6.4120%	79,506
TENNESSEE	23,219,279	786,149	24,005,428	96.7251%	11.4193%	141,593
	205,012,166	5,206,178	210,218,344	97.5234%	1	
ADJUSTMENT FOR RELOCATION EXPENSES						1,239,948

SOURCE: BCI BILLING SUMMARY

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 COMMISSION
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 FINANCIAL ANALYSIS DIV.

Southern Bell Tel. & Tel. Co.
 FPSC Docket No. 920260-TL
 Audit
 Date: 09/02/93
 Amended Response
 Item No. 2-126.4
 Page 1 of 1

Request: Requests re: Accounts 721.510, 737.100, 737.200, 756.100, 756.400. This information in the request is confidential and sent to Karen Kaetz directly.

Response: The Company amends its response dated September 16, 1993 as follows:

- A. As per the conference call on September 13, 1993, among Ruth Young, Theresa Coplin, Martha Jenkins, Rebecca Franklin, Gerald Adams and Chris Griffin, because BCI allocates by cost pool rather than by account number, it is unable to answer this question.
- B. Attachment I explains the types of charges in Accounts 721.510, 737.100, 737.200, 756.100 and 756.400.
- C. See Attachment II for invoices paid for the month of May for Account 737.100. Refer to the explanation of Item #40 in the response to request 2-126.3. The same situation exists for the first voucher for \$48.00 (voucher # U1153) listed in the Transaction Journal.
- D. See Attachment III for all invoices paid for the month of December for Account 737.200.
- E. There was no activity in Account 756.400 for the month of November.

This material constitutes proprietary confidential business information and is being produced subject to a "Notice of Intent to Request Confidential Classification."

These attachments are being sent in the overnight mail on September

CONFIDENTIAL

Date Provided: September 24, 1993

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737.100
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737.200
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For conclusion on this
 part (B) see 50-7
 3-2A

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Southern Bell Tel. & Tel. Co.
FPC Docket No. 920260-TL
Audit
Date: 09/02/93
Item No. 2-126.2
Page 1 of 2

Request: This request is regarding Account 746.X2 in sequence 17 at 12/31/92. The information in this request is confidential and being sent to Karen Kaetz directly.

Response: A. Account 746.X2 includes rent charges from BST only. BST is the only affiliate from whom BCI rents floor space. Total floor space being rented by BCI from BST as of the end of 1992 was 441,251 square feet. Since BST provides the rent service to BCI, BST is responsible for ensuring that BCI is billed at FDC. This billing is processed through BST's Authority Based Billing System (ABBS). The leases and backup for FDC calculations are maintained by BST.

Rent paid to other companies (non-affiliates) is recorded in account 744.1. Attachment I is a reconciliation of account 744.1, along with a detailed schedule of the amounts paid to each company in 1992 and the floor space rented.

This attachment is being sent in the overnight mail on September 29, 1993.

B. All locations in Birmingham are rented from BST.

In 1992, BCI held leases for suites 700, 755, and 1050 at Century Center in Atlanta. BST held leases for the remainder of floor space used by BCI at this location.

BCI also has four leases in Florida. The remaining locations in Florida used by BCI are rented from BST.

Attachment II is a copy of these leases and is being sent in the overnight mail on September 29, 1993.

C. As indicated above, this account includes BST rent only. It is our understanding that maintenance is included in all full service leases held by BST. As such, this charge is included in account 746.X2 as part of total rent expense. Because BST does not provide detailed billing, BCI has no way of determining the amount of maintenance.

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Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Audit
Date: 09/02/93
Item No. 2-126.2
Page 2 of 2

Response Continued:

- ✓ D. See response to C, above. All charges in this account are recorded as rent.

- ✓ E. As per the conference call on September 13, 1993, among Ruth Young, Theresa Coplin, Martha Jenkins, Rebecca Franklin, Gerald Adams, and Chris Griffin, BCI allocates by cost pool rather than by account number. Therefore, BCI is unable to answer this request.

This material constitutes proprietary confidential business information and is being produced subject to a "Notice of Intent to Request Confidential Classification."

CONFIDENTIAL

Date Provided: September 29, 1993

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1992 Non-Affiliate Rent Expense
Account 744.1

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Lessor	Amount Expensed	Floor Space	Location
Americorp Construction, Inc.		-10,500	Vienna, VA
Aronov Realty Company, Inc. Business Quarters		5,301	Montgomery, AL One Court Square
C Duffy Frank Jr. President		Rent by Suite	Windsor Locks, CT
Century Center Group/White & Assoc		5,832	Chattanooga, TN
Concord Exec Suites/Parkway Exec Suites		19,586	Century Center, Atlanta, GA*
Corporate Park Ltd Part (Bayer)		Rent by Suite	Phoenix, AZ
Dublin Off Suites/Productive Offices		8,831	Huntsville, AL
First Alabama Bank as Trustee		Rent by Suite	Columbus, OH
Great Circle Investment		3,400	Montgomery, AL 629 S. Lawrence
Headquarters Business Centers		7,061	Nashville, TN Landmark Ctr
Headquarters Chicago Inc.		Rent by Suite	Bellevue, WA
Houma Building Partnership		Rent by Suite	Schaumburg, IL
Immanuel Lutheran Church Inc		1,260	Houma, LA
Inforum		5,220	Pensacola, FL*
Insignia/U S Shelter		23,255	Atlanta, GA*
Koger Equity/Management Inc		15,323	Greenville, SC
Koger Office Park		5,413	Tallahassee, FL*
Lakecrest Associates LP		15,363	Columbia, SC
Landmark Group		31,485	Memphis, TN
Liberty Real Estate Limited		27,182	Nashville, TN
Live Oaks Ltd/USAA Real Estate		12,250	Knoxville, TN
Louisville Hurstbourn Assoc.		4,575	Tampa, FL*
Meeting & Market Streets Assoc.		12,282	Louisville, KY Shelbyville Rd
Met Life International Real Estate		6,525	Charleston, SC
Miller Hatcher Commercial		1,390	Vienna, VA
Omni Office - Denver		8,550	Winston-Salem, NC
		Rent by Suite	Denver, CO

PROPRIETARY

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A

B

146

PA First Plaza Joint Venture
 Penn Center Management Group
 Plainview Point III
 Providence Towers Ltd
 Trammel Crow
 WPB Ltd
 Other Occupancy charges
 Net misc. entries

40,538 Metairie, LA
 Rent by Sulte Pittsburgh, PA
 7,661 Louisville, KY Timberwood
 1,141 Dallas, TX
 4,418 Norcross, GA
 18,828 West Palm Beach, FL*
 locks, keys, space planning

Amount per Sequence 17

* Copy of lease provided

50-7
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PROPRIETARY
CONFIDENTIAL

BCI

B 10/27/93
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10/31/93

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COMPANY: BCI *Various Expense Accounts*
 TITLE: ANALYSIS OF ACCOUNT 755
 RELOCATION-EMPLOYEE-EXPENSE
 PERIOD: TEST YEAR END 12. 31.92
 DATE: OCTOBER 21, 1993
 AUDITOR: RKY
 WP NO. EXPENSES

W/10/31/93
CONFIDENTIAL

WP 50-7/3-2

PART OF DISCLOSURE 3

Included in the 1992 Florida Rate Case Adjustments is an Adjustment called OTHER REGULATORY ADJUSTMENTS. This adjustment excludes the following amounts:

	FL	Reg %	Reg Amount	Intra %	Intra Amount
Charitable Contributions charged to FI from BCI for 1992	2,559	93.30%	2,388	75.58%	1,805
Service Memberships and Social Memberships to FI from BCI for 1992	8,110	93.30%	7,567	75.58%	5,719
			<u>9,954</u>		<u>7,523</u>

*50-7
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6*

There are accounts listed in the BCI Transaction Journal (Sequence 10) whose names indicate that they might not be reasonable for ratemaking purposes. These Accounts are Account 737.1, Service Organizations, Account 737.2, Social Organizations, Account 756, Contributions, Account 756.4, Matching Gifts, and Account 721.51, Tuition Aid.

*50-7
3-2*

The description of Account 737.1"includes fees and dues, such as entrance or initiation fees and annual, quarterly or monthly dues assessed by service organizations." The total amount for 1992 in this account is \$17,308.

*50-7
3-2
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The description of Account 737.2 ..."includes fees and dues, such as entrance or initiation fees and annual, quarterly or monthly dues assessed by social organizations. Luncheon club dues should also be charged to this account." The total amount for 1992 in this account is \$20,502.31.

*50-7
3-2
3*

The description of account 756 ..." cost of all corporate contributions for civic, educational, charitable, or social reasons. Contributions include donations of cash, equipment or materials." The total amount for 1992 is \$11,833.76.

*50-7
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4*

*50-7
3-2 A*

08-7
3-2/5

50-7
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The Company provided us with a explanation of the Matching Gifts Program. BellSouth will match personal contributions between \$25 and \$2,500 per individual to ...educational instiatutions at a 2:1 ratio...maximum \$5000. "... cultural organizations will be matched on a 1:1 basis up to \$1,000 per individual." The total; amount of 1992 is \$37,913.17.

The description of Account 721.51 includes ..."tuition and reimbyrements made to employees and for payments made directly to educational institutions on behalf of employees." There is a total of \$122,156.82 in this account in 1992.

The Florida Public Service Commission Digest of Regulatory Philosophies, Communications Department, describes the philosophies expressed in ratemaking proceedings. Regarding Membership Fees and Dues, "Social and service club dues are not proper for ratemaking expenses (including dues paid to the area Chamber of Commerce.)" Also, "Charitable contributions are currently disallowed as a ratemaking expense."

OPINION:

The 1992 Florida Rate Case adjustment removes \$9,954 for Florida Regulated and \$7,523 for Florida Intrastate. PSC staff calculated these expenses as follows:

	ALL OF BCI	Note 1 % TO BST	AMOUNT TO BST	Note 2 % TO FL	AMOUNT FLORIDA	Note 3 % TO REG	AMT TO FL REG	Note 4 % INTRA	INTRA REG
1992									
ACCOUNT 737.1 SERVICE	17,308	81.33%	14,077	25.02%	3,522	96.83%	3,410	75.58%	2,578
ACCOUNT 737.2 SOCIAL	20,502	81.33%	16,674	25.02%	4,172	96.83%	4,040	75.58%	3,053
ACCOUNT 756.0 CHARITABLE CONTRIBUTIONS	11,834	81.33%	9,625	25.02%	2,408	96.83%	2,332	75.58%	1,762
					10,102		9,782		7,393

Staff's calculation for Service, Social, and Charitable Contributions agrees with the 1992 Rate Case Adjustment. This is included here for the other states involved in the Florida audit.

PSC staff believes that the Matching Gift Program should be included along with Social, Service and Charitable Contributions to be removed from the Rate Case. This is not an expense that would benefit the ratepayer.

50-7 p2

ACCOUNT 765.4 MATCHING GIFTS	37,913	81.33%	30,835	25.02%	7,715	96.83%	7,470	75.58%	5,646
------------------------------	--------	--------	--------	--------	-------	--------	-------	--------	-------

CONFIDENTIAL

PSC staff also questions the Tuition Aid Expense. Time limits precluded us from determine the types of tuition that are included in this account. If the education aids the employee to become more proficient and efficient in their jobs, then we believe this should be allowed for rate-making. If not, this should be disallowed.

ACCOUNT 721.51 ^{50-1 p 2}
TUITION AID 122,157 81.33% 99,350 25.02% 24,857 96.83% 24,069 75.58%

RECOMMENDATION:

Along with the Service Dues, Social Dues, and charitable contributions remove the Matching Gifts Program Amounts from the rate case expense in the above amounts. Also, consider removing the Tuition Aid Program after determining the benefits of these tuition payments.

Note 1 -- This percent calculated in Part A of Disclosure 3.

Note 2 -- This percent calculated in Part A of Disclosure 3 (based on ratio % of total to each state because the amounts are allocated to the states at BCI before the bill goes to BST.

Note 3 -- This percent calculated in Part A of Disclosure 3.

Note 4 -- This is the amount used in the 1992 Rate Case Adjustment.

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Account 756.4 Matching Gifts

The Program

The purpose of the BellSouth Matching Gifts program is to encourage regular full-time employees, retirees and directors of the BellSouth family of companies to join the corporation in its financial support of higher education and cultural organizations.

Eligible Participants

Eligible participants include regular full-time employees, retirees and directors of any of the BellSouth family of companies, except for employees or retirees of BellSouth Enterprises and its affiliated subsidiaries.

Eligible Educational Institutions

Only non-discriminatory degree-granting graduate and professional schools, universities, four-year and two-year colleges, three-year nursing schools, seminaries and theological schools, and technical institutes which are located in the United States are eligible. The institution must be regionally or professionally accredited by agencies that meet standards set by the BellSouth family of companies, and are recognized by the Internal Revenue Service as tax-exempt, contributions to which are deductible for income tax purposes. The individual need not have attended the educational institution to which he or she contributes.

Also eligible are alumni funds, foundations or associations and academic scholarship funds which are non-discriminatory, have a tax-exempt status and which certify that the gifts will be used for the financial support of the primary educational objectives of the institution.

Tax-exempt educational funds (e.g. United Negro College Fund) are eligible if the sole purpose is to raise money for constituent member colleges which individually are eligible under the program.

Eligible Cultural Organizations

Only non-discriminatory arts and cultural organizations that are open to public participation and access are eligible. The organization must be recognized by the Internal Revenue Service as tax-exempt, donations to which are tax-deductible. They must be based in the nine-state BellSouth region or in the eligible individual's state of principal residence or permanent work location.

Eligible organizations include performing arts groups, such as orchestras, opera companies, dance companies, professional and community theaters, art centers; arts council and united arts funds, if they are tax-exempt; libraries; historical societies, including historic preservation/restoration organizations; planetariums; public radio and television; botanical gardens and zoos; museums of art, history, and science.

For memberships to cultural organizations (e.g. public television, museums, zoos) only the portion of the donation or fee which is tax-deductible will be matched. That portion must meet or exceed the \$25 minimum to be eligible.

Eligible Gifts

BellSouth will match personal contributions between \$25 and \$2,500 per individual per year for educational institutions at a 2:1 ratio for a maximum BellSouth contribution of \$5,000. Personal contributions to cultural organizations will be matched on a 1:1 basis up to \$1,000 per individual per calendar year. Gifts of cash or marketable securities must be paid, not merely pledged. All donations must be voluntary gifts of cash or securities from employee funds. Employees who provide specialized services for the recipient institution may donate their compensation for a matching gift if, under ordinary circumstances, the institution would expend funds for the same. Matches for service must be approved in advance by the Matching Gifts program coordinator.

Ineligible Gifts

- Gifts to organizations which are not tax-exempt under sections 501(c)(3) and 509(a)(1) of the Internal Revenue Code.
- Gifts to elementary and secondary schools.
- Alumni groups' dues or gifts which are not distributed to affiliated eligible educational institutions.
- Amounts payable as dues or subscription fees for publications.
- Insurance premium payments.
- Payments in lieu of tuition, books or other student fees.
- Gifts for non-scholastic programs, such as athletics including athletic booster clubs and athletic scholarship funds or stadium construction.
- Gifts intended to fulfill a person's pledges, tithes, or other church-related financial commitments.
- Ticket purchases or gifts to individuals.
- Gifts to arts or cultural organizations not based in the nine-state BellSouth region or in the eligible individual's state of principal residence or permanent work location.
- In-kind services, materials, supplies or pledges.
- Gifts made with the primary intent to receive specific merchandise, such as school memorabilia, status auto tags, special edition publications, etc.

Administrative Conditions

The interpretation, application and administration of this program (which may be suspended, changed, revoked or terminated at any time) will be determined by BellSouth. No obligation is imposed upon or accepted by BellSouth by reason of the Matching Gift Program.

Application Procedure

Applicant: Complete sections 1 & 2. Send the entire application to the organization with your gift.

Recipient Organization: Complete Section 3. If this is your first time requesting a matching gift from a BellSouth company, please include a copy of your tax-exempt letter showing 501(c)(3) status from the Internal Revenue Service and a brief description of your organization. Return the entire form to the Matching Gifts Coordinator, Room 35C52, 675 W. Peachtree St., N.E., Atlanta, GA 30375.

The BellSouth Matching Gifts program coordinator must receive a completed form from the organization with all information by the date of the gift. After verification that a gift qualifies for matching, BellSouth will send the matching gift to the organization. The matching gift will be done several times during the year.

Total amount in 1992 is 37,713.17

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FOIK02W 012054

RF 7490 (7-92)

41									
42									
	155								

SOP
P-2
P-5

ROI CALCULATION-MAY 92-BASED ON APR 92 BALANCE SHEET

ACCT #	AMOUNT	BST-MKT	BST-INT	BSE-MKT	BSE-INT	BCS-MKT	BCS-INT	DS-MKT	DS-INT	MCCA	BSAN	BS-MOB DATA	PNS	NON-ALLOCATE	TOTAL
ROI CALCULATION															
AFTER TAX		78,033.85	14,298.87	-20.73	4,547.32	28,868.90	1,305.65	697.12	248.89	217.05	311.54	52.49	791.41		
7.36% ROE		41,243.44	7,557.42	-10.96	2,403.41	15,257.10	690.08	368.45	131.55	114.72	164.66	27.74	418.29		
3.89% FODEBT		119,277.29	21,856.29	-31.69	6,950.73	44,124.00	1,995.72	1,065.57	380.43	331.77	476.20	80.24	1,209.69		197,714.26
TOT 11.25% ROC															276,978.51
BEFORE TAX		125,860.80	23,060.82	-33.44	7,333.79	46,555.72	2,105.71	1,124.29	401.40	360.06	502.44	84.66	1,278.26		20,960,698.95
11.87% ROE		41,243.44	7,557.42	-10.96	2,403.41	15,257.10	690.08	368.45	131.55	114.72	164.66	27.74	418.29		21,089,733.99
3.89% FODEBT		167,084.23	30,618.24	-44.40	9,737.20	61,812.82	2,795.79	1,492.74	532.95	464.78	667.10	112.40	1,694.55		276,978.51
TOT 15.76% ROC															276,978.51
15.7600% ANNUAL 1.3133% MONTHLY															

50.1 / 19.2

50.1 / 19.2

21,089,733
 x .1576

 3,323,741
 ÷ 12

 276,978.51

7-foot

CONFIDENTIAL

(w)

COMPANY	%	% DIRECT LIABILITY	% ALL NON INFOFORUM ASSET	% FOR INFOFORUM ASSETS
BST-MKT	.79568	.9857	0.80902	
BST-INFOFORUM	.01155	.0143		0.70090
BSE-MKT	.00084	.1888	0.00086	
BSE-INFOFORUM	.00367	.8132		0.22290
BCS-MKT	.18374	.9943	0.18682	
BCS-INFOFORUM	.00106	.0057		0.06400
DS-MKT	.00187	.9029	0.00190	
DS-INFOFORUM	.00020	.0071		0.01220
MCCA	.00037		0.00037	
BSAN	.00069		0.00070	
BSMO	.00033		0.00033	
	1.0000	4.0000	1.0000	1.0000

Direct Liab-

686, 803
 47,342,646

Everything ex
 F/A Direct Rev ~
 Direct Rev .79568
 on that 0%

1/2 direct Liab
 Rest.
 .9857

Infofor - F/A

CONFIDENTIAL

ROI ALLOCATING FACTORS

TOTAL-FROM BILLING SYSTEM

	(1) BILLINGS BEFORE ROI		(2)	(3)	(4)	(5) % BY COMPANY	(6) % FOR DIRECT LIABILITIES	(7) % FOR NON-INF
	Apr-92	Feb-92	Mar-92	3 MTH TOT				
BST-MKT	16,034,761	15,774,164	15,493,721	47,302,646	0.79568	.9857	0.80902	
BST-INFORUM	228,961			686,883	0.01155	.0143		
BSE-MKT	11,048	21,404	17,716	50,168	0.00084	.1868	0.00086	
BSE-INFORUM	72,814			218,442	0.00367	.8132		
BCS-MKT	3,615,231	3,883,628	3,424,297	10,923,156	0.18374	.9943	0.18682	
BCS-INFORUM	20,907			62,720	0.00106	.0057		
DS-MKT	38,296	45,237	27,592	111,125	0.00187	.9029	0.00190	
DS-INFORUM	3,985			11,956	0.00020	.0971		
MCCA	3,774	13,201	4,944	21,919	0.00037		0.00037	
BSAN	16,423	14,586	9,916	40,926	0.00069		0.00070	
BSM DATA	4,076	7,768	7,606	19,450	0.00033		0.00033	
	20,050,276	19,759,988	18,985,792	59,449,390	1.00000	4.00000	1.00000	

58,469,389 Includes inform

INFORUM BILLINGS

	May-92
POB09	326,667
BST	228,961
	70.09%
BSE	72,814
	22.29%
BCS	20,907
	6.40%
DS	3,985
	1.22%
TOTAL	326,667

Column (7) $\frac{47,302,646}{58,469,389} = .80902$

BST MKT (A) ↑ 16,034.7
 Per Bill Sum 16,350.1 (50-1)
 Diff 315.4

for diff see 50-8
 $\frac{2-3}{1}$
 (A) → Per Co Billing before ROI
 s/b 16,214,344

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BCT

18/10/24/53

100/10/10/100

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42 Traced Figure 17

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BST
ROI
PBC

PROPRIETARY

BLS 86-111
Analysis of ROI
12/31/92

Filename:BCIROI

	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
ROI Return	(71,105)	87,511	104,556	96,906	119,277	220,175	236,729	208,882	181,220	159,503	159,517	151,128	1,654,299
ROI Taxes	(28,505)	35,082	41,915	38,848	47,816	88,265	94,902	83,738	72,649	63,943	63,948	60,585	663,188
	(99,610)	122,593	146,471	135,754	167,093	308,440	331,631	292,620	253,869	223,446	223,465	211,713	2,317,485

①

$\frac{56.8}{2-2}$

②
141,347

$\frac{50.7}{2-2}$

Purpose: To analysis ROI at 11.25%
billed to BST during
1992.

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① Per discussion w/Chris Griffin.
The negative ROI is due to a negative net asset base because of increased liabilities at year end. The ROI is calculated on the prior months ending balance. The increased liabilities were due to BST not getting their bills to them quick enough to get paid. Therefore, the liability increased.

② The increase in ROI is due to the following:

- \$2.4M increase in fixed assets
- 6.6M decrease in liability to BST
- 2.0M decrease in misc. liabilities
- 2.0M decrease in tax liability

Per Chris Griffin.

\$13M
x .009375 (11.25 ROI ÷ 12 months)
121,875 Increase in ROI due to above changes
① 141,347 Actual increase in ROI
19,472 Minor

See w/p 175.3 for methodology

BCI

10/24/93

12/31/93

Date Prepared	3-25-93
Prepared by	JMS
Checked by	
Reviewed by	
CEL GROUP	

BLS 86-111
Analysis of ROI
12 31 92

**PROPRIETARY
CONFIDENTIAL**



JMS

17541

FOI(b)(2) 093007
CONF

50-8
2-13

BELLSOUTH COMMUNICATIONS, INC.
SUPPORT FOR 5/92 ROI CALCULATION

CUSTOMER	Apr-92				NOTES
	BILLING APRIL	ROI	BILLING W/O ROI	ALLOCATION	
-BST	16,350,100.00	135,755.17	16,214,344.83	16,034,761.00	179,583.83

per $\frac{50.1}{3}$
2-123

per $\frac{50.3}{2.2}$

per $\frac{30.9}{2}$

16,034,761.00

1

PBC

show - 1.1%
Not adjusted for
See A

5/6 picked up for the calculation

NOTES

1-AS PREVIOUSLY DISCUSSED AN ADJUSTMENT WAS MADE FOR APRIL ACTIVITY WHICH WAS INCLUDED ON THE MAY 92 SALES BILLING. IN OBTAINING THE COST BILLING AMOUNT FOR 4/92 TO BE USED IN THE 5/92 ROI CALCULATION THE FINAL COST BILLING AMOUNT WAS NOT PICKED UP, IN ERROR. THE ROI IMPACT IS A \$57,100 DIFFERENCE BETWEEN BCS AND BST.

3 16,214 put into calculate
+ Verizon model + compared
it was \$57,100

4 This was an adjustment to May home.
The invoice shows this adjustment
for WP 50.1 Home when
doing this calculation the BCI
did not pick up the personal
adjusted bill - upon receiving
our request they ran a new
model showing that the
difference would only
be \$57,100. See
WP NI 50.3
2.3 Pm, attached

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NOTICE
NOT FOR USE OR DISCLOSURE OUTSIDE
BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

191218 012184

per $\frac{50.3}{2.3}$
2.3

Oral Request
Attachment

10/31/93

BCI

10/26/93

50-8



Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260
Audit
Date: 09/13/93
Oral Request
Page 1 of 1

Request: Provide a copy of the May ROI recalculation.

Response: A copy of the May ROI recalculation is being sent in the overnight mail on September 28, 1993.

Date Provided: September 28, 1993

BELLSOUTH COMMUNICATIONS, INC.
SUPPORT FOR 5/92 ROI CALCULATION

A	B	C	D
CUSTOMER	5/92 ROI AS CALCULATED	5/92 ROI RECALCULATED	DIFFERENCE

- BST-MKT
- BST-IN
- ESE-MKT
- ESE-IN
- BCS-MKT
- BCS-IN
- DS-MKT
- DS-IN
- MCCA
- ESSAN
- BS MOB DATA
- FNS

276,979.00	276,979.00	0.00
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50cf
2p3

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ROI ALLOCATING FACTORS
 Per Oral Request of 5-27-93
 Corrected Amt For 4/92 Billing

TOTAL-FROM BILLING SYSTEM

A	B BILLINGS BEFORE ROI		D	E	F % BY COMPANY	G % FOR DIRECT LIABILITIES	H % FOR NON F/A
	Apr-92	Feb-92					
BST-MKT	16,214,345	16,774,164	15,493,721	47,482,230	0.79870	.9857	0.81209
BST-INFORUM	228,961			686,883	0.01155	.0143	
BSE-MKT							
BSE-INFORUM							
BCS-MKT							
BCS-INFORUM							
DS-MKT							
DS-INFORUM							
MCCA							
BSAN							
BSM DATA							
	20,050,275	19,759,988	18,986,792	59,449,389	1.00000	4.00000	1.00000

59,469,388

INFORUM BILLINGS

	May-92
POB09	
BST	228,961
BSE	
BCS	
DS	
TOTAL	326,667

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ROI CALCULATION MAY 92-BASED ON APR 92 BALANCE SHEET
Per Oral Request of 9/27/93-Corrected Amt For 4/92 Billing

171	A	B	C	D	E	F	G	H	I	J	K	L	M	NON-ALLOCATE	TOTAL
	ACCT #	AMOUNT	BST-AMT	BST-IN	BSE-AMT	BSE-IN	BCE-AMT	BCE-IN	DE-AMT	DE-IN	MOCA	BSAN	BS MOB DATA	FNS	
	111.11	8,652.47	7,708.43	111.53											8,652.47
	111.21	17,357.95	13,883.80	200.56											17,357.95
	111.22	60,477.29	64,277.21	929.84											60,477.29
	111.3	0.00													0.00
	112.010	31,611,397.00	31,611,397.00												31,611,397.00
	112.100	30,038.00													30,038.00
	112.102	7,203.80	5,753.66	83.23											7,203.80
	112.201	7,896,134.62													7,896,134.62
	112.204	345,877.39													345,877.39
	112.300	60,685.52													60,685.52
	112.550	13,296.54													13,296.54
	112.600	40,755.18													40,755.18
	112.701	129,034.04													129,034.04
	113.2	5,061.53	4,042.64	58.48											5,061.53
	136.1	73,972.43	59,081.78	854.68											73,972.43
	142.2	1,735,488.87	1,408,373.18												1,735,488.87
	142.2 INF	3,067,024.00		2,142,868.12											3,067,024.00
	143.1	4,908,914.98	4,008,488.41												4,908,914.98
	143.1 INF	246,617.39		172,784.04											246,617.39
	143.2	20,438.28	18,687.72												20,438.28
	143.2 INF	3,673.50		2,574.76											3,673.50
	143.3	2,139,531.13	1,737,481.84												2,139,531.13
	143.3 INF	31,358.20		21,878.98											31,358.20
	144	23,421.86	18,020.68												23,421.86
	145.1	12,223,101.05	9,926,258.13												12,223,101.05
	146.1 INF	142,783.27		100,062.78											142,783.27
	146.1	533,001.48	432,845.17												533,001.48
	146.1 INF	1,130,427.04		792,318.31											1,130,427.04
	146.12	-850,578.08	-690,745.84												-850,578.08
	146.12 INF	-442,196.83		-309,935.82											-442,196.83
	146.21	-1,402,787.76	-1,138,198.03												-1,402,787.76
	146.21 INF	-32,051.40		-22,464.63											-32,051.40
	146.22	-1,111,618.17	-902,734.81												-1,111,618.17
	146.22 INF	-3,343.39		-2,343.38											-3,343.39
	146.3	-1,581.44	-1,268.03												-1,581.44
	146.41	-4,240,520.89	-3,443,884.81												-4,240,520.89
	146.41 INF	-38,176.36		-26,757.61											-38,176.36
	146.51	-8,840.75	-7,981.57												-8,840.75
	146.51 INF	-298,372.35		-209,129.18											-298,372.35
	151.1	25,953.55	20,729.10	209.87											25,953.55
	151.3	123,459.33	98,808.97	1,426.46											123,459.33
	151.4	-18,483.12	-14,770.46	-213.67											-18,483.12
	152.1	321,853.55	257,064.44	3,718.72											321,853.55
	152.51	0.00	0.00	0.00											0.00
	TOTAL ASSETS	58,545,418.92	43,482,207.68	2,669,223.85											58,545,418.92
	311.001	2,077,977.74	1,859,680.91	24,009.11											2,077,977.74
	311.010	5,658,979.46	5,658,979.46												5,658,979.46
	311.100	21,320.38													21,320.38
	311.102	6,753.00	5,389.62	78.02											6,753.00
	311.201	3,700.00													3,700.00
	311.702	0.00	0.00	0.00											0.00
	311.793	8,144.78	4,907.84	71.00											8,144.78
	311.911	1,798,846.44	1,798,846.44												1,798,846.44
	312.0	7,718,806.14	5,545,067.24	80,504.82											7,718,806.14
	312.1	9,353,184.83	7,478,387.08	108,087.51											9,353,184.83
	312.21	406,084.31	324,338.56	4,691.83											406,084.31
	312.22A	2,370.57	1,893.37	27.38											2,370.57
	312.22C	-45.15	-38.08	-0.52											-45.15
	312.22I	224.57	179.36	2.59											224.57
	312.22J	972.62	776.83	11.24											972.62
	312.22L	-1,188.63	-847.78	-13.71											-1,188.63

FOI/KCM 013104

BELLSOUTH COMMUNICATIONS INC.

ROI CALCULATION-MAY 92-BASED ON APR 92 BALANCE SHEET
 Per Oral Request of 9/27/93-Corrected Amt For 492 Billing

172

ACCT #	A	B	C	D	E	F	G	H	I	J	K	L	M	TOTAL
	AMOUNT	BST-MKT	BST-N	BSE-MKT	BSE-N	BCS-MKT	BCS-N	DS-MKT	DS-N	MCCA	BSAN	BS MOB DATA	FNS	NON-ALLOCATE
312.22M	-1,883.86	-1,344.00	-10.46											-1,883.86
312.22N	236.70	189.05	2.73											236.70
312.22P	687.83	567.44	8.06											687.83
312.221	26,828.54	20,629.26	208.42											26,828.54
312.222	99,176.64	79,212.39	1,145.89											99,176.64
312.223	-2,449.73	-2,116.34	-30.62											-2,449.73
312.224	18,326.47	14,636.55	211.73											18,326.47
312.225	485.16	395.46	5.72											485.16
312.226	4,873.94	3,882.82	56.31											4,873.94
312.227	-9,968.39	-7,961.75	-115.18											-9,968.39
312.228	28,171.36	22,500.47	325.49											28,171.36
312.22Y	245.74	198.27	2.84											245.74
312.231	27,103.23	21,647.36	313.15											27,103.23
312.232	7,478.68	5,873.21	86.41											7,478.68
312.234	49.95	39.00	0.68											49.95
312.241	655,571.07	523,604.64	7,574.52											655,571.07
312.242	121,276.22	96,843.32	1,401.23											121,276.22
312.251	-45,653.26	-36,463.28	-527.48											-45,653.26
312.252	80,881.00	64,589.66	934.51											80,881.00
312.26	1,843.20	1,582.03	22.45											1,843.20
312.28	6,205.27	4,157.45	60.14											6,205.27
312.41	2,328,811.02	1,980,021.46	28,907.26											2,328,811.02
312.42	267,751.00	205,865.73	2,878.07											267,751.00
312.43	0.00	0.00	0.00											0.00
312.64	0.00	0.00	0.00											0.00
312.661	0.00	0.00	0.00											0.00
312.9	2,493,577.45	1,981,620.41	28,816.96											2,493,577.45
314.010	0.00	0.00	0.00											0.00
316.1	878,638.64	701,788.72	10,151.86											878,638.64
316.2C	-500.00	-388.35	-5.78											-500.00
316.2D	654.00	523.95	7.58											654.00
316.2H	36,338.00	29,023.10	418.65											36,338.00
316.2J	-1,862.00	-1,487.18	-21.51											-1,862.00
316.21	193,263.00	154,358.17	2,232.96											193,263.00
316.22	837.00	668.51	9.67											837.00
316.26	-21,183.00	-16,918.86	-244.76											-21,183.00
316.27	-28,358.00	-22,649.54	-327.65											-28,358.00
316.28	-16,807.00	-13,264.01	-191.88											-16,807.00
316.3	8,781.05	7,021.41	101.57											8,781.05
316.41	52,875.31	42,231.51	610.93											52,875.31
316.43	4,833.96	3,880.88	55.65											4,833.96
316.61	-1,073.97	-857.78	-12.41											-1,073.97
316.9	0.00	0.00	0.00											0.00
319.1	-200,697.44	-160,287.05	-2,318.87											-200,697.44
319.2	-13,102.00	-10,464.57	-151.38											-13,102.00
321.21	-3,464,513.63	-2,767,107.18	-40,029.25											-3,464,513.63
321.22	-518,358.57	-414,813.81	-5,989.17											-518,358.57
321.36	450,000.00	359,415.02	5,198.33											450,000.00
322.21	1,424,856.00	1,128,032.55	16,462.89											1,424,856.00
324.1	8,881,000.00													8,881,000.00
325.11	77,333.32	61,796.13	893.51											77,333.32
325.3	851.88	780.27	11.00											851.88
325.4	0.00	0.00	0.00											0.00
325.51	1,448,835.00	1,157,983.27	16,751.50											1,448,835.00
325.52	3,753,003.00	2,987,523.65	43,382.48											3,753,003.00
325.8	280,043.00	207,886.35	3,004.56											280,043.00
TOTAL LBL	46,356,885.93	30,812,721.76	337,886.09											46,356,885.93
NET ASSETS	12,208,733.99	12,679,485.93	2,331,337.75											12,208,733.99

129,034.04 -8,881,000.00 12,208,733.99

CONFIDENTIAL
 BELLSOUTH COMMUNICATIONS, INC.

FOI#024 013105

ROI CALCULATION MAY BE BASED ON APR 92 BALANCE SHEET
Per Oral Request of 8/27/93-Corrected Amt For 4Q2 Billing

A B C D E F G H I J K L M

ACCT #	AMOUNT	BST-AMT	BST-N	SSE-AMT	SSE-N	BGS-AMT	BGS-N	DS-AMT	DS-N	MCA	BSN	BS-MCB/DATA	PNS	NON-ALLOCATE	TOTAL
	173														
	ROI CALCULATION														
	AFTER TAX	77,787.81	14,288.87												
	7.38% ROC	41,102.87	7,887.42												
	3.88% ROC														
	TOT 11.26% ROC	118,870.18	21,856.29												
	BEFORE TAX	128,481.26	23,040.82												
	11.87% ROC	41,102.87	7,887.42												
	3.88% ROC														
	TOT 15.76% ROC	168,823.82	30,818.24												
	15.7600% ANNUAL														
	1.3133% MONTHLY														
	TOT NET ASSET														20,965,888.95
	TOT FCN														21,082,723.89
	TOT FCN														278,978.51
	TOT FCN														278,978.51
	DIFFERENCE														0.00

BELLSOUTH COMMUNICATIONS, INC.

BELLSOUTH COMMUNICATIONS, INC.

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COMPANY: BCI
TITLE: ACCOUNTS USED IN CALCULATING ROI
PERIOD: TYE 12/31/93
AUDITOR: RKY
DATE: SEPT 23, 1993

WP no

*Source: BCI Check of Acc'ts
2-122 Cell col II*

ACCOUNT NUMBER ASSETS	DESCRIPTION
111.11	OPERATING CASH
111.21	CASH ADVANCES - AMEX EMPLOYEE ADVANCES
111.22	CASH ADVANCES- OTHER EMPLOYEE ADVANCES
111.3	TEMPORARY CASH INVESTMENTS
112.010	A/R -AFFILIATES/ BST
112.100	A/R -AFFILIATES/ BSE
112.201	A/R -AFFILIATES/ BCI
112.204	A/R -AFFILIATES/ DATASERV
112.300	A/R -AFFILIATES/ BSAN
112.550	A/R -AFFILIATES/ BS MOBILE DATA
112.600	A/R -AFFILIATES/ MOBILCOM MCCA
112.701	A/R -AFFILIATES/ BS FINANCIAL SERVICES
113.2	LOANS SECURED BY WAGES
139.1	INVESTMENTS-CASH SURRENDER VALUE
142.2	INVESTMENTS-BLDG. LEASEHOLD IMPROVEMENTS
142.2INF	INVESTMENTS-BLDG. LEASEHOLD IMPROVEMENTS
143.1	INVESTMENTS - OFFICE FURNITURE AND EQUIPMENT
143.1INF	INVESTMENTS - OFFICE FURNITURE AND EQUIPMENT
143.2	INVESTMENTS - OFF FURN AND EQUP. ARTWORK
143.2INF	INVESTMENTS - OFF FURN AND EQUP. ARTWORK
143.3	INVESTMENTS - OFF FURN AND EQUP. SPECIFIC DATA-HANDLING
EQUIP. 143.3INF	INVESTMENTS - OFF FURN AND EQUP. SPECIFIC DATA-HANDLING
EQUIP. 144	INVESTMENTS - MOTOR VEHICLES
145.1	INVESTMENTS - DTA PROCESSING EQUIPMENT
145.1 INF	INVESTMENTS - DTA PROCESSING EQUIPMENT
146.1	INVESTMENTS - TELEPHONE EQUIPMENT
146.1 INF	INVESTMENTS - TELEPHONE EQUIPMENT
148.12	ACCUM AMORTIZ. LEASEHOLD IMPROVEMENTS
148.12 INF	ACCUM AMORTIZ. LEASEHOLD IMPROVEMENTS
148.21	ACCUM DEPREC. OFFIC FURN AND EQUIP
148.21 INF	ACCUM DEPREC. OFFIC FURN AND EQUIP
148.22	ACCUM DEPREC. SPECIFIC DATA HANDLING EQUIP.
148.22 INF	ACCUM DEPREC. SPECIFIC DATA HANDLING EQUIP.
148.3	ACCUM DEPREC. - MOTOR VEHICLES
148.41	ACCUM DEPREC. - DATA PROCESSING EQUIPMENT
148.41 INF	ACCUM DEPREC. - DATA PROCESSING EQUIPMENT
148.51	ACCUM DEPREC. - TELEPHONE EQUIP
148.51 INF	ACCUM DEPREC. - TELEPHONE EQUIP
151.1	PREPAID EXP - RENT
151.3	PREPAID EXP - INSURANCE
151.4	PREPAID EXP - OTHER
152.1	DEFERRED CHGS - OTHER MISC CHARGES
152.51	DEF CHGS- PREPD PENSION ASSET - BELLSOUTH MGMT PENSION

COMPANY: BCI
 TITLE: ACCOUNTS USED IN CALCULATING ROI
 PERIOD: TYE 12/31/93
 AUDITOR: RKY
 DATE: SEPT 23, 1993

WP no

ACCOUNT NUMBER

DESCRIPTION

LIABILITIES

311.001	A/P AFFIL - BSC
311.010	A/P AFFIL - BST MECHANIC INTERFACES
311.100	A/P AFFIL - BSE
311.102	A/P AFFIL - BELLSOUTH INFORMATION SYSTEMS
311.201	A/P AFFIL - BCI
311.702	A/P AFFIL - BSRI - EDUC SERVICES
311.703	A/P AFFIL - SUNLINK
311.911	A/P AFFIL - BST OTHER
312.G	
312.1	A/P OTHER - PAYROLL ACCRUED
312.21	A/P OTHER - PAYROLL ADN EMP TAX PAY - FIT
312.22A	A/P OTHER-PAY AND EMP TAX-SIT-VIRGINIA
312.22C	A/P OTHER-PAY AND EMP TAX-SIT-ILLINOIS
312.22I	A/P OTHER-PAY AND EMP TAX-SIT-PENN
312.22J	A/P OTHER-PAY AND EMP TAX-SIT-INDIANA
312.22L	A/P OTHER-PAY AND EMP TAX-SIT-OHIO
312.22M	A/P OTHER-PAY AND EMP TAX-SIT-COLO
312.22N	A/P OTHER-PAY AND EMP TAX-SIT-ARIZ
312.22P	A/P OTHER-PAY AND EMP TAX-SIT-CONN
312.221	A/P OTHER-PAY AND EMP TAX-SIT-ALABAMA
312.222	A/P OTHER-PAY AND EMP TAX-SIT-GEORGIA
312.223	A/P OTHER-PAY AND EMP TAX-SIT-KENTUCKY
312.224	A/P OTHER-PAY AND EMP TAX-SIT-LA
312.225	A/P OTHER-PAY AND EMP TAX-SIT-MARYLAND
312.226	A/P OTHER-PAY AND EMP TAX-SIT-MISSISSIPPI
312.227	A/P OTHER-PAY AND EMP TAX-SIT-NC
312.228	A/P OTHER-PAY AND EMP TAX-SIT-SC
312.22I	
312.23Y	A/P OTHER LOCAL INC TAX WITH
312.231	A/P OTHER LOCAL INC TAX WIT -ALA
312.232	A/P OTHER LOCAL INC TAX WIT -KENTUCKY
312.234	A/P OTHER LOCAL INC TAX WIT -PENN
312.241	A/P FICA TAX WITH -OASDI
312.242	A/P FICA TAX WITH -MEDICARE
312.251	A/P FICA EMPL PART -OASDI
312.252	A/P FICA EMPL PART -MEDICARE
312.26	A/P FEDERAL UNEMPL
312.28	A/P STATE UNEMPL

CONFIDENTIAL

COMPANY:
TITLE:
PERIOD:
AUDITOR:
DATE:

BCI
ACCOUNTS USED IN CALCULATING ROI
TYE 12/31/93
RKY
SEPT 23, 1993

WP no

ACCOUNT NUMBER	DESCRIPTION
312.41	A/P LUMP SUM ACCRUALS-TIA - MANAGEMENT
312.42	A/P LUMP SUM ACCRUALS-TIA - NON MGMT.
312.43	
312.64	A/P PAYROLL DEDUCT - EMPLOYEE ADVANCES
312.681	A/P PAYROLL DEDUCT - PAC - MGMT
312.9	MARKETING COMP ACCRUALS
314.010	DIV PAY - BST
316.1	TAXES ACCRUED FIT
316.2C	TAXES ACCRUED -SIT - MASS
316.2D	TAXES ACCRUED -SIT - PENN
316.2H	TAXES ACCRUED -SIT - VIRGINIA
316.2J	TAXES ACCRUED -SIT - CONN
316.21	TAXES ACCRUED -SIT - GEORGIA
316.22	TAXES ACCRUED -SIT -ALA
316.26	TAXES ACCRUED -SIT -MISS
316.27	TAXES ACCRUED -SIT -NC
316.28	TAXES ACCRUED -SIT -SC
316.3	SALES AND USE TAX
316.41	PROP TAXES- TANG PERS PROP TAX
316.43	PROP TAXES- INTANG PERS PROP TAX
316.61	FRANCHISE TAX - SEPARATELY REPORTED
316.9	OTHER TAXES
319.1	INC TAX DEF (1 YR) FIT
319.2	INC TAX DEF (1 YR) SIT
321.21	DEF CR. ACUM. DEF INC TAX-FED TAX OPERATING
321.22	DEF CR. ACUM. DEF INC TAX-STATE AND LOCAL OPERATING
321.36	OTHER DEF CR - CASUALTY LOSS RESERV E
322.21	EMP PENSION AND SAV. COMPANY CONTRIB.
324.1	ADVANCES FROM AFFILIATES
325.11	MISC -BSNONQUALIFIED DEFER COMP PLAN
325.3	EXCHEAT ITEMS
325.4	ACCRUED LIABILITIES -OTHER
325.51	ACCRUED PENS LIAB. BS PENSION PLAN-MGMT
325.52	ACCRUED PENS LIAB. BS PENS. PLAN-NONMGMT
325.8	ACCRUED SUPPL EXEC RETIRE PLAN ACCRUAL- SERP

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CHAPTER 2:

AFFILIATE TRANSACTIONS

Exhibit 3

GROSSED-UP RETURN ON INVESTMENT

<u>Line No.</u>	<u>DESCRIPTION</u>	
1	Allowable Rate of Return on Investment	<u>11.25%</u>
2	Debt Ratio	<u>44.2%</u>
3	Debt Cost Rate	<u>8.8</u>
4	Weighted Debt Cost Rate (L2 x L3)	<u>3.89%</u>
5	Weighted Equity Cost Rate (L1-L4)	<u>7.36%</u>
6	Gross-up Factor	<u>.62</u>
7	Weighted Equity Cost Rate Grossed-up for Income Taxes (L5/L6)	<u>11.87%</u>
8	Rate of Return on Investment Grossed-up for Income Taxes (L7+L4)	<u>15.76%</u>

Purpose: To show how pre-tax RoI is calculated

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CHAPTER 2:

AFFILIATE TRANSACTIONS

Exhibit 4

NONREGULATED AFFILIATE GENERIC RATE BASE FORMULA

1. Property, Plant, and Equipment
2. Less: Accumulated Depreciation and Amortization _____
3. Net Property Plant and Equipment (L1-L2) -----
4. Inventories
5. Deferred Charges
6. Other Noncurrent Assets _____
7. Total Assets (L3 + L4 + L5 + L6) _____
8. Other Deductions:
 - a. Deferred Taxes
 - b. Deferred Credits (excludes Investment Credit)
9. Total Deductions (L8a + L8b) _____
10. Working Capital ((Current Assets - Inventories) -
(Current Liabilities - Short Term Debt)) _____
11. Rate Base (L7 - L9 + L10)

The above generic formula can be applied equally and fairly to all nonregulated affiliates regardless of the relative mix of long-term and current assets. It is simple and straightforward; it is relatively easy to audit (i.e., its components can be tied directly back to the nonregulated affiliate's balance sheet); and the reasonableness of the result can be tested by comparing the nonregulated affiliate's rate base to its total investor supplied capital (long and short term debt and shareholder equity).

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BS COMMUNITH INC
INCOME STATEMENT
DOLLARS IN THOUSANDS

REPORT PERIOD:

DEC 92

CURRENT MONTH			DESCRIPTION	YEAR-TO-DATE			QTR-TO-DATE	
ACTUAL	BUDGET	VARIANCE PRIOR YR		ACTUAL	BUDGET	VARIANCE PRIOR YR	ACTUAL	PRIOR YR
0	0	N/A	1					
23,139	445	N/A	2			N/A	N/A	
23,139	445	N/A	3			N/A	N/A	

0	0	N/A	4			N/A	N/A	
384	59	N/A	5			N/A	N/A	
21,993	(321)	N/A	6			N/A	N/A	
488	488	N/A	7			N/A	N/A	
22,865	226	N/A	8			N/A	N/A	

274	219	N/A	9			N/A	N/A	

(13)	(13)	N/A	10			N/A	N/A	
6	6	N/A	11			N/A	N/A	
281	226	N/A	12			N/A	N/A	

140	121	N/A	13			N/A	N/A	

141	105	N/A	14			N/A	N/A	

0	0	N/A	15			N/A	N/A	
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141	105	N/A	18			N/A	N/A	

PROPRIETARY

SPECIFIED CONFIDENTIAL

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2-122

01/15/1993
13:59:16

REPORT A0493RR2

BS COMMUNICTN INC
BALANCE SHEET
DOLLARS IN THOUSANDS

REPORT PERIOD:

DEC 92

A	B	C	D	E
	DESCRIPTION	ACTUAL	MONTH/MONTH VARIATION	YEAR-TO-DATE VARIATION
	ASSETS			
	CURRENT ASSETS			
1	Cash and Cash Equivalents			
2	Temporary Cash Investments			
3	Accounts and Notes Receivable			
4	Materials and Supplies Inventory			
5	Net Invest in Sales-Type Leases - Current			
6	Other Current Assets			
7	TOTAL CURRENT ASSETS			
8	INVESTMENTS AND ADVANCES			
	FIXED ASSETS			
9	Property, Plant and Other Equipment			
10	Less: Accumulated Depreciation			
11	TOTAL FIXED ASSETS			
	OTHER ASSETS			
12	Net Invest in Sales-Type Leases - Non-Current			
13	Other Non-Current Assets			
14	Intangible Assets			
15	TOTAL OTHER ASSETS			
	TOTAL ASSETS			

	LIABILITIES AND EQUITY			
17	Debt Maturing within One Year			
18	Accounts Payable			
19	Other Current and Accrued Liabilities			
20	TOTAL CURRENT AND ACCRUED LIABILITIES			
21	DEBENTURES			
22	OTHER LONG-TERM DEBT			
23	CAPITAL LEASE OBLIGATIONS			
	OTHER LIABILITIES			
24	Deferred Income Taxes			
25	Unamortized Investment Credit			
26	Other Liabilities and Deferred Credits			
27	TOTAL OTHER LIABILITIES			
28	MINORITY INTERESTS			
29	TOTAL LIABILITIES			
	STOCKHOLDERS EQUITY			
30	Common Stock			
31	Paid-in Capital			
32	Treasury Stock			
33	Retained Earnings			
34	Accumulated Foreign Currency Translations			
35	Deferred Compensation			
36	Other Adjustments			
37	TOTAL STOCKHOLDERS EQUITY			
	TOTAL LIABILITIES AND EQUITY			

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PROPRIETARY

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Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260
Audit
Date: 05/20/93
Item No. 2-083
Page 1 of 1

Request: Re BST: Provide "rate of return guideline for transactions from BST owned nonreg affiliates to BST.

Response: See attachment to Item 2-084 (Classification Letter 10-19 entitled Rate of Return Guidelines For Transactions Between BST and Nonregulated Affiliates, dated December 15, 1991, for response to this request.

Date Provided: May 25, 1993

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260
Audit
Date: 05/20/93
Item No. 2-084
Page 1 of 1

Request: RE BST: Provide BST classification Letter 10-19 (C-Letter 10-19).

Response: Attached is Classification Letter 10-19 entitled Rate of Return Guidelines For Transactions Between BST and Nonregulated Affiliates, dated December 15, 1991.

Date Provided: May 25, 1993

**RATE OF RETURN GUIDELINES FOR TRANSACTIONS
BETWEEN BST AND NONREGULATED AFFILIATES**

INDEX

1.0	Summary
2.0	Background
3.0	Purpose
4.0	Authorized Rate of Return
5.0	Rate Base
6.0	Monitoring Concepts
7.0	Periodic Monitoring
8.0	End of Year Procedures
9.0	BST Journalization

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10-19-1

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RATE OF RETURN GUIDELINES FOR TRANSACTIONS BETWEEN BST AND NONREGULATED AFFILIATES

1.0 SUMMARY

1.01 This document prescribes the accounting guidelines associated with the Rate of Return (ROR) when billing Fully Distributed Costing (FDC) transactions from BST owned nonregulated affiliates (e.g., BBS, BSP, etc.) to BST. This document also defines the rate base for use by these nonregulated affiliates when they are billing FDC based transactions to BST. Also included are monitoring requirements and procedures for true-up of earnings above the benchmark ROR.

2.0 BACKGROUND

2.01 The FCC's affiliated transaction rules require that services provided from nonregulated affiliates to BST be recorded in the BST regulated accounts based upon the following pricing hierarchy:

1. A market rate if the service provider has a substantial bonafide market price resulting from transactions with nonaffiliated entities.
2. If no market rate, Fully Distributed Costing (FDC).

2.02 This document addresses only FDC based billing between regulated and nonregulated affiliates. FDC concepts allow for the billing of all direct costs and an appropriate share of indirect costs based upon cost causative concepts. The FCC has also stated in their Order on Reconsideration (CC Docket 86-111) that their cost allocation standards permit a ROR to be included in FDC based billing.

3.0 PURPOSE

3.01 BellSouth Corporation's Accounting Manual, Volume 3, Section 1 - Chapter 2, provides overall accounting policy on the rate of return for affiliated transactions between BST and all nonregulated affiliates. BST Comptrollers is primarily responsible for ensuring compliance with these guidelines for all billing from BST or its subsidiaries (e.g., BSP, BBS, etc.). BSE Comptrollers is responsible for ensuring compliance for billing from BSE to BST or its subsidiaries.

3.02 The purpose of this document is to provide accounting guidelines for FDC based billing from BST owned affiliates to BST. These guidelines and controls should ensure that proper billing is rendered to BST. Also, this Classification Letter is intended to provide BST Comptrollers with an understanding of their affiliate's FDC billing concepts. This should assist BST in verifying billing from its subsidiaries.

3.03 These guidelines are also applicable to FDC based transactions between nonregulated affiliates which eventually are recorded in BST regulated accounts (chaining). FDC based billing from BST to nonregulated affiliates is documented in Classification Letter 10-10 (Miscellaneous Billing and Affiliated Transactions).

4.0 AUTHORIZED RATE OF RETURN

4.01 The benchmark ROR for all FDC based billing between regulated and nonregulated affiliates is 11.25 percent after tax or 15.76 percent before tax. This is the rate prescribed by the FCC for regulated carriers not subject to price caps. Even though BellSouth is subject to the FCC's price cap requirements, this rate should be used until the FCC provides further guidance in this area.

4.02 The FCC's authorized after tax rate of 11.25 was determined as follows:

Weighted Debt Cost	3.89%
Weighted Equity Cost	7.36%
Total After Tax Return	11.25%

This rate assumes a debt ratio of 44.2% and an equity ratio of 55.8%. It also assumes a debt cost of 8.8% and an equity cost of 13.19%. The weighted equity cost was grossed up to include the effect of taxes. The tax rate used is the statutory tax rate and not the tax rate for each subsidiary.

5.0 RATE BASE

5.01 The FCC's benchmark ROR for affiliated transactions must be applied to the appropriate rate base. The rate base must be apportioned to the affiliate using FDC concepts. Resources used exclusively for the provision of services to an affiliate should be directly assigned. Common investment should be apportioned utilizing direct or indirect cost causative measures of use to the extent possible. Common resources that cannot be directly or indirectly apportioned should be allocated based upon the General Allocator. If an affiliate provides both market based services and FDC based services, the affiliate should exclude any resources from the rate base which are associated with the market based transactions.

5.02 BST's rate base is defined by the FCC in Part 65 of their Rules and Regulations. The principles of Part 65 are also applied to prescribe the nonregulated affiliate's rate base. BellSouth Corporation Comptrollers has worked with the United States Telephone Association (USTA) in developing industry wide rate base methodology. This rate base methodology for nonregulated affiliates is documented in Appendix 1. Exhibit 1 is a summary of the generic rate base formula and Exhibit 2 is an explanation of the rate base components. The dollars used in these calculations should be from the most recent available month.

5.03 The affiliate's rate base includes the amount of working capital provided by its investors. The FCC requires that BST perform a detailed lead lag study to determine its working capital. The lead lag study measures the lag in payment by the ratepayer for services received from the carrier (revenue lag) and the Company's lag in payment of the cost of providing those services (expense lag). However, a nonregulated affiliate is not required to perform a lead lag study. Exhibit 3 documents the components of working capital for nonregulated affiliates. Exhibit 4 explains each work capital component. The dollars used in these calculations should be from the most recent available month.

5.04 Prior to the apportionment of the rate base (see Paragraph 5.01) a test should be performed in order to ensure the rate base is reasonable. This test is performed by comparing the total company rate base to total company capital. Exhibit 5 shows the components included as investor supplied capital and Exhibit 6 provides an explanation of each component. This comparison (see Exhibit 7) was included as a part of the United States Telephone Association's (USTA) generic rate base formula. The ability to test the reasonableness of the affiliate's rate base in this fashion is a major reason the FCC is considering adopting this formula for nonregulated affiliates.

6.0 MONITORING CONCEPTS

6.01 All BST nonregulated affiliates which bill FDC based transactions to BST must closely monitor their achieved ROR. The achieved ROR is the aggregate ROR for all FDC based transactions after annualization. This is computed by dividing the operating income (net income plus interest) from the ROR component by the average investment assigned and apportioned (rate base) to the affiliate. The difference between the achieved ROR and the benchmark ROR (see paragraph 4.01) should be applied to the rate base. The resulting amount will be considered as an adjustment.

7.0 PERIODIC MONITORING

7.01 The nonregulated affiliates should monitor their achieved ROR on a monthly basis. Each quarter consideration should be given to the need for a price or true up adjustment if the current end of year view indicates that the benchmark ROR will not be achieved. Adjustments should be considered only if the affiliate's aggregate earnings are above the benchmark ROR.

7.02 Adjustments may be handled by adjusting prices on a going forward basis or booking a lump sum true-up adjustment. Changes in prices to true-up for previous billing should be considered only when the deviation between the actual and benchmark ROR is relatively small and products or supplies are being provided. A lump sum true-up is more appropriate when the difference between the actual and benchmark ROR is significant or the services being provided are not products or supplies. In these cases, correction through price changes on a prospective basis would cause significant price adjustments.

7.03 The Comptroller of each BST nonregulated affiliate should provide quarterly written documentation to the BST Chief Accountant concerning their FDC based billing. This documentation should list each FDC based billing activity and state the affiliate's achieved ROR and the estimated over billing if the affiliate's aggregate earnings are above the benchmark ROR. Also, the documentation should state if any price changes or true-up adjustments are anticipated. This information should be provided to the Chief Accountant by the end of the first month following each quarter (i.e., April 30, July 31, and October 31). The information should be forwarded to the Chief Accountant - BellSouth Telecommunications, South 9A1, 3535 Colonnade Parkway, Birmingham, Alabama. See paragraph 8.0 for special year end procedures.

8.0 END OF YEAR PROCEDURES

8.01 At the end of each year, all BST nonregulated affiliates must perform a comprehensive review of their earnings for all FDC based transactions with BST. Any over or under earnings identified during the review must be received by the BST Chief Accountant by December 30th of each year. The basis of the true-up should be the 11 months ending November 30 on an annualized basis. After receiving concurrence from the Chief Accountant, the billing adjustments must be booked by BST prior to year end.

8.02 A final review of each affiliate's achieved earnings from FDC transactions must also be performed in January for the prior year. This final true-up should be based on the 12 months ending December 31. The BST Chief Accountant should be notified of the results of this final review by February 15 of each year. True-up adjustments will be made only for aggregate over earnings of nonregulated affiliates.

**CLASSIFICATION LETTER
ACCOUNTING RESEARCH AND DEVELOPMENT**

ATTACHMENT
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Effective: 12/15/91
Page 6

8.03 The BST Chief Accountant's staff should notify BST Corporate Accounting of the final true-up amounts. BST Corporate Accounting will include any true-up amounts from the final review in their ARMIS adjustments, if appropriate. The FCC requires ARMIS adjustments for any discrepancies which individually or in the aggregate have an impact on nonregulated operations exceeding \$1 million.

9.0 BST JOURNALIZATION

9.01 BST should journalize any refund or additional expense to the primary account(s) charged with the original billing. The BST Chief Accountant's organization should be consulted to determine the appropriate accounting for the billing adjustments.

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10-19-9

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NONREGULATED AFFILIATE RATE BASE FORMULA

Line No.	Item Description	
1.	Asset Investment:	
A.	Plant and Equipment	\$ _____
B.	Less: Accumulated Depreciation and Amortization	_____
C.	Net Plant and Equipment (L1A - L1B)	_____
2.	Other Additions:	
A.	Inventories	_____
B.	Deferred Charges	_____
C.	Other Non-Current Assets	_____
D.	Total Other Additions (2A + 2B + 2C)	_____
3.	Gross Investment Net of Accum. Deprec. & Amort. (L1C + L2D)	_____
4.	Other Deductions:	
A.	Deferred Income Taxes	_____
B.	Other Deferred Credits (Excludes Investment Tax Credit)*	_____
C.	Total Deductions (L4A + L4B)	_____
5.	Net Asset Investment (L3 - L4C)	_____
6.	Working Capital**	_____
7.	Rate Base (L5 + L6)	_____

*NOTE 1: Investment tax credit (ITC) is not deducted when computing the rate base. Instead, ITC is included as a component of total capital which is consistent with the treatment of ITC by the FCC for ratemaking purposes.

**NOTE 2: See Exhibits 3 and 4 for components of working capital.

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**CLASSIFICATION LETTER
ACCOUNTING RESEARCH AND DEVELOPMENT**

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ATTACHMENT
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Issuance DATE 12/18/01 (Initial)
EFFECTIVE: 12/18/01
APPENDIX 1
EXHIBIT 3
Page 1

EXPLANATION OF RATE BASE COMPONENTS

Line 1A - Plant and Equipment

This line includes the average investment in fixed assets comparable to the investment in fixed assets recorded in the accounts specified at Section 65.820 (a) of the FCC's Part 65 Rules. This includes amounts recorded for capital leases. It does not include goodwill (i.e., the amount paid in excess of market value) or acquisition adjustments (i.e., the amount paid for fixed assets in excess of net book costs).

Line 1B - Accumulated Depreciation and Amortization

This line includes the average accumulated depreciation and amortization accrued in accordance with GAAP on fixed assets reported at Line #1A. This includes amortization reserves associated with capital leases but does not include amortization reserves associated with goodwill or acquisition adjustments.

Line 2A - Inventories

This line includes the average investment in materials and supplies used by the affiliate in its day-to-day operations. Inclusion of this is consistent with Section 65.820(b) of the FCC's Part 65 Rules.

Line 2B - Deferred Charges

This line includes the average investment in deferred charges such as compensated absences, pension benefits etc., recorded in accordance with GAAP. This treatment of these items is consistent with Paragraph 33 of the FCC's Order on Reconsideration (OOR) in CC Docket 86-497 which requires that compensated absences be included as a component of working capital.

Line 2C - Other Non-Current Assets

This line includes the average investment in non-current assets recorded in accordance with GAAP. Examples are organizational costs, debt discount and issuance cost. Also, this line item should include the investment in affiliates if dividends paid by the affiliates are included in the net income when determining the achieved rate of return.

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F01K02W 002482

**CLASSIFICATION LETTER
ACCOUNTING RESEARCH AND DEVELOPMENT**

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SECTION: 10
LETTER: 19
Issuance: DATE 12/18/91 (Initial)
EFFECTIVE: 12/18/91
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Page 3

Line 4A - Deferred Income Taxes

This line includes the average taxes related to book/tax timing differences recorded in accordance with GAAP. Deduction of this item is consistent with the requirements at 65.830 (a), of the FCC's Part 65 Rules.

Line 4B - Other Deferred Credits

This line includes the average other deferred credits such as unfunded accrued pension costs recorded in accordance with GAAP except for investment tax credit (ITC). This treatment of ITC (i.e., excluding it as a deduction when computing rate base) is consistent with the treatment of ITC by the FCC and state regulators for rate making purposes.

Line 6 - Working Capital

This line reflects working capital provided by the affiliate's investors. Exhibit 3 shows the components included in the working capital provided by the affiliate's investors. Exhibit 4 describes each component in detail.

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COMPONENTS OF WORKING CAPITAL

Line No.	Item Description	
1.	Working Capital Needs:	
A.	Cash and Cash Equivalents (Excludes Temp. Cash Investment)	\$ _____
B.	Accounts Receivable from Affiliates (Excludes Advances)	_____
C.	Accounts Receivable from Others	_____
D.	Prepaid Assets	_____
E.	Other Current Assets	_____
F.	Total Working Capital Requirements (Sum L1A through L1E)	_____
2.	Non-Investor Supplied Capital:	
A.	Accounts Payable to Affiliates (Excludes Advances)	_____
B.	Accounts Payable to Others	_____
C.	Other Current Liabilities	_____
D.	Total Non-Investor Supplied Capital (Sum L2A through L2C)	_____
3.	Working Capital Provided by Debt and Equity Investors (L1F - L2D)	_____

NOTE 1: Investment in inventory, classified as a current asset in the balance sheet, is excluded from lines 1A through 1E because this component is included as a separate line item on Exhibit 1. Treatment of inventories as a separate line item in Exhibit 1 is consistent with Part 65 of the FCC's Rules.

NOTE 2: Capital provided by debt and equity investors, such as short term debt and dividends payable, is excluded from lines 2A through 2B. This treatment is consistent with the FCC's treatment of short term debt in the rate of return prescription proceeding (i.e., CC Docket No. 89-614) and the treatment prescribed for dividends payable by the FCC's Order on Reconsideration issued in CC Docket No. 86-497.

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EXPLANATION OF WORKING CAPITAL COMPONENTS

Line 1A - Cash and Cash Equivalents

This includes the average cash balances and working funds required for day-to-day operations. Including this amount is consistent with Section 65.820 (d) of the FCC's Part 65 Rules.

Line 1B - Accounts Receivable From Affiliates

This line includes the average amount due for assets, products or services provided to affiliates. This amount and the amount on Line 1C provide a reasonable measure of the average amounts receivable that would be derived from development and application of the revenue lag factor described at Section 65.820 (d) of the FCC's Part 65 Rules. Advances from affiliates should not be netted against this line item.

Line 1C - Accounts Receivable From Others

This line includes the average amount due for assets, products or services provided to third parties. This amount and the amount on Line 1B provide a reasonable measure of the average accounts receivable that would be derived from the lead lag study described at Section 65.820 (d) of the FCC's Part 65 Rules.

Line 1D - Prepaid Assets

This line includes the average expenditures for items such as insurance, rents, and pension costs recorded in accordance with GAAP. Including prepaid assets as a component of working capital is consistent with the treatment of prepaid expenses in the lead lag study described at Section 65.820 (d) (2) of the FCC's Part 65 Rules and Paragraph 46 of the R&O in CC Docket 86-497.

Line 1E - Other Current Assets

This line includes the average other current assets recorded in accordance with GAAP.

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**CLASSIFICATION LETTER
ACCOUNTING RESEARCH AND DEVELOPMENT**

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Page 2

Line 2A - Accounts Payable To Affiliates

This line includes the average amount due to affiliates recorded in accordance with GAAP. This amount and the amount on Line 2B provide a reasonable measure of the average accounts payable that would be derived from the lead lag study described at Section 65.820 (d) of the FCC's Part 65 Rules. Advances from affiliates should not be netted against this line item.

Line 2B - Accounts Payable To Others

This line includes the average amounts owed to third parties for purchases of products and services required in the conduct of day-to-day operations. This amount and the amount on Line 2A provide a reasonable measure of the average accounts payable that would be derived from the lead lag study described at Section 65.820 (d) of the FCC's Part 65 Rules.

Line 2C - Other Current Liabilities

This line includes the average amounts owed or accrued for items such as other taxes, income taxes, liability for compensated absences, etc., recorded in accordance with GAAP. This amount provides a reasonable measure of other current and accrued liabilities that would be derived from the lead lag study described at Section 65.820 (d) of the FCC's Part 65 Rules. This line does not include capital supplied by debt and equity investors such as commercial paper, bank lines of credit, advances from affiliates, dividends payable and current maturities of long term debt that are reported as current liabilities in the affiliate's financial statements.

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COMPONENTS INCLUDED AS INVESTOR SUPPLIED CAPITAL

Line No.	Item Description	
1.	Debt Capital:	
A.	Long Term Debt	\$ _____
B.	Short Term Debt	_____
C.	Total Debt Capital (L1A + L1B)	_____
2.	Equity Capital:	
A.	Dividends Payable	_____
B.	Retained Earnings	_____
C.	Common Stock	_____
D.	Add'l Paid-in Capital	_____
E.	Total Equity Capital (2A + 2B + 2C + 2D)	_____
3.	Unauthorized Investment Tax Credit	_____
4.	Total Investor Supplied Capital (L1C + L2E + L3)	_____

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EXPLANATION OF INVESTOR SUPPLIED CAPITAL COMPONENTS

Line 1A - Long Term Debt

This line includes the average long term debt (including current maturities) and the average long term obligations associated with capital leases.

Line 1B - Short Term Debt

This line includes capital provided by debt and equity investors and reported as current liabilities in the financial statements. This line item includes all interest bearing short term financing. Examples of this type of debt are advances from affiliates, commercial paper, bank lines of credit, notes payable, etc.

Line 2A - Dividends Payable

This line includes the average dividends payable. Usually dividends payable are classified as a current liability in the financial statements. However, dividends are a source of funds provided by the equity investor. Accordingly, if dividends payable are treated as a reduction in working capital the investor is denied a return on this capital.

Line 2B - Retained Earnings

This line includes capital reinvested in the business of the equity investor.

Line 2C - Common Stock

This line includes the average par value of the affiliate's stock issued and outstanding.

Line 2D - Additional Paid in Capital

This line includes the average amount received over and above the par value of the affiliate's stock issued and outstanding.

CLASSIFICATION LETTER
ACCOUNTING RESEARCH AND DEVELOPMENT

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EXHIBIT 6
Page 3

Line 3 - Unamortized Investment Tax Credit

Investment tax credit (ITC) is not deducted when computing the affiliate's rate base. Instead, ITC is included as a component of total capital which is consistent with the treatment of ITC by the FCC for ratemaking purposes.

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CLASSIFICATION LETTER
ACCOUNTING RESEARCH AND DEVELOPMENT

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Issuance: DATE 12/15/91 (Initial)
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APPENDIX 1
EXHIBIT 7

COMPARISON OF CAPITAL TO RATE BASE

Line No.	Item Description	
1.	Investor Supplied Capital (Exhibit 5, Line 4)	\$ _____
2.	Rate Base (Exhibit 1, Line 7)	\$ _____
3.	Rate Base Greater (Less) Than Capital (L1 - L2)	\$ _____

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BCI AUDIT DISCLOSURE

SUBJECT: RETURN ON INVESTMENT

STATEMENT OF FACTS:

The fully distributed cost figures that BCI uses to bill affiliates contain 15.76% return on investment as follows:

50-8
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	1992 BILLING BEFORE ROI	1992 BILLING AFTER ROI	DIFF. ROI 1992
BST REG AL	17,323,087	17,512,260	189,173
BST REG FL	50,371,489	50,936,339	564,850
BST REG GA	38,637,466	39,076,532	439,126
BST REG KY	8,256,708	8,349,644	92,936
BST REG LA	19,545,734	19,758,015	212,281
BST REG MS	8,713,909	8,807,082	93,173
BST REG NC	23,901,032	24,167,481	266,449
BST REG SC	13,044,030	13,185,414	141,384
BST REG TN	22,959,734	23,219,279	259,545
BST NON REG AL	418,105	423,345	5,240
BST NON REG FL	1,649,569	1,667,113	17,544
BST NON REG GA	922,773	934,160	11,387
BST NON REG KY	285,879	288,749	2,870
BST NON REG LA	124,118	125,663	1,545
BST NON REG MS	325,998	329,645	3,647
BST NON REG NC	353,811	357,561	3,750
BST NON REG SC	290,111	293,793	3,682
BST NON REG TN	777,237	786,149	8,912
BST TOTAL	267,900,790	270,218,284	2,317,494

Source: 50-8
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OPINION:

A lower rate of return could reduce the amounts billed to each affiliate and in turn reduce the amount included in regulated activities.

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COMPANY: BCI
 TITLE: ANALYSIS OF ROI
 PERIOD: TYPE 12/31/92
 DATE: SEPT 22, 1993
 AUDITOR: RKY

WP NO. *50-1* *50-8/*
7-1 *50-1* DIFF
 1992 BILLING 1992 BILLING ROI
 BEFORE ROI AFTER ROI 1992

BST REG AL	17,323,087	17,512,260	189,173
BST REG FL	50,371,489	50,936,339	564,850
BST REG GA	38,637,466	39,076,592	439,126
BST REG KY	8,256,708	8,349,644	92,936
BST REG LA	19,545,734	19,758,015	212,281
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BST NON REG SC	290,111	293,793	3,682
BST NON REG TN	777,237	786,149	8,912

BST TOTAL 207,900,790 210,218,284 2,317,494

BSC OUT OF REGION	1,947,411	1,968,768	21,357
BSC NONREG IN REG AL	3,770,355	3,815,731	45,376
BSC NONREG IN REG FL	9,432,966	9,542,233	109,267
BSC NONREG IN REG GA	8,657,129	8,752,589	95,460
BSC NONREG IN REG KY	1,770,878	1,792,247	21,369
BSC NONREG IN REG LA	3,022,241	3,057,682	35,441
BSC NONREG IN REG MS	1,923,395	1,946,140	22,745
BSC NONREG IN REG NC	4,290,796	4,343,998	53,202
BSC NONREG IN REG SC	2,352,713	2,375,563	22,850
BSC NONREG IN REG TN	4,500,582	4,555,403	54,821

BSC TOTAL 41,668,466 42,150,354 481,888

BIN	137	136	(1)
BIS	2,570	2,488	(82)
DATASERV	514,019	564,707	50,688
MCCA	101,312	103,667	2,355
BSAN	153,580	182,107	28,527
BSMOB ATA	132,168	133,508	1,340
BSE	186,604	185,327	(1,277)

206 1,090,390 1,151,940 61,550

BCI SALES TOTAL 250,659,646 250,520,576 2,860,332

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COMPANY: BCI
 TITLE: ANALYSIS OF ROI
 PERIOD: TYE 12/31/92
 DATE: SEPT 22, 1993
 AUDITOR: RKY

WP NO. 50-8/
 1992 BILLING 1992 BILLING DIFF
 BEFORE ROI AFTER ROI 1992

861,820 DETAIL NOT
 244,843 INCLUDED
 71,709

	1992 BILLING BEFORE ROI	1992 BILLING AFTER ROI	DIFF ROI 1992
TOTAL BBS SUPPORT	1,178,372	1,192,678	14,306
GOV'T COMPLIANCE			
BST	101,458	102,504	1,046
BSE	23,519	22,872	(647)
BCS	2,167	2,202	35
DS	716	747	31
TOT GOV'T COMP	127,860	128,325	465
INFORUM			
BST	2,358,384	2,620,865	262,481
BSE	681,658	737,121	55,463
BCS	205,286	227,580	22,294
DS	36,324	43,378	6,454
TOTAL INFORUM	3,282,252	3,628,944	346,692
TOTAL ALL BILLING	255,248,130	258,470,525	3,222,395

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Item No. 2-122.E1
Attachment

BELL SOUTH COMMUNICATIONS, INC. BILLING SUMMARY

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
EXCLUDING ROI	1,538,853	1,244,089	1,299,885	1,440,839	1,426,838	1,426,987	1,474,302	1,474,302	1,388,437	1,435,048	1,570,509	1,743,089	17,325,087
BST-REG-A	3,586,286	3,649,769	3,885,928	3,727,678	4,014,250	4,302,458	4,271,321	4,271,321	4,193,716	4,381,657	4,382,862	4,371,368	50,371,489
BST-REG-B	2,662,440	2,840,310	2,712,821	3,082,773	3,463,517	3,463,517	3,288,212	3,288,212	3,388,212	3,374,384	3,773,848	3,832,465	38,837,466
BST-REG-C	635,526	618,202	556,600	600,833	600,833	768,381	686,381	686,381	728,722	728,722	747,243	849,413	8,258,708
BST-REG-D	1,884,937	1,461,072	1,480,151	1,455,032	1,852,710	1,824,930	1,671,103	1,671,103	1,616,557	1,573,003	1,728,851	1,710,236	19,845,734
BST-REG-E	492,581	748,084	687,275	688,224	732,383	710,893	685,521	685,521	703,906	748,951	778,428	871,300	8,713,009
BST-REG-F	1,785,140	2,028,259	1,884,084	2,144,358	2,058,888	2,046,641	1,967,842	1,967,842	2,058,848	2,071,188	1,910,978	2,170,697	23,801,032
BST-REG-G	1,110,848	1,108,221	1,042,574	1,013,240	1,172,692	1,098,288	1,080,189	1,080,189	1,151,109	1,156,882	1,112,454	1,110,753	13,044,030
BST-REG-H	1,881,500	1,884,889	1,938,893	1,791,775	1,872,378	2,080,908	1,921,868	2,100,971	2,038,271	1,981,878	1,812,614	2,231,410	22,859,734
BST-REG-I	7,895	12,485	16,277	27,417	37,158	34,088	37,158	37,158	29,478	30,354	70,428	80,430	418,105
BST-REG-J	1,67,803	184,297	132,785	101,020	103,647	88,388	88,388	88,388	152,861	176,378	175,948	142,887	1,849,359
BST-REG-K	10,801	28,192	53,012	157,929	106,328	51,344	84,774	84,774	88,048	86,800	102,375	78,810	822,772
BST-REG-L	37,856	33,276	19,678	20,963	22,850	25,184	17,372	22,480	23,856	31,193	21,238	285,679	285,679
BST-REG-M	9,492	8,490	9,640	35,544	(13,407)	8,222	5,982	5,982	14,818	18,145	15,542	7,084	124,118
BST-REG-N	20,088	14,319	29,303	29,407	14,328	18,496	31,988	33,709	44,743	25,746	39,014	32,084	325,090
BST-REG-O	27,560	37,989	21,177	26,411	4,832	15,822	17,623	22,845	39,481	50,527	74,380	32,811	392,811
BST-REG-P	5,370	15,120	16,708	21,882	34,826	32,015	31,080	32,110	22,210	30,748	29,747	41,360	290,111
BST-REG-Q	51,120	64,957	53,047	70,093	93,883	82,818	68,756	58,599	67,292	87,008	60,542	86,572	777,327
BST-TOTAL	15,968,137	15,774,184	15,492,721	16,314,245	16,463,776	17,889,415	17,268,002	17,233,148	17,684,290	17,859,952	16,314,316	19,250,570	207,900,790
SCS-OUT-OF-REGION	120,848	119,571	105,208	104,889	158,243	178,764	170,018	147,230	124,033	155,329	240,162	312,959	1,947,411
SCS-NON-REG-REGIONAL	350,848	542,512	298,804	363,390	282,851	333,178	358,511	381,255	314,071	248,847	284,798	350,648	3,770,335
SCS-NON-REG-REGIONAL-1	1,182,832	882,888	854,808	938,830	775,883	871,847	749,590	728,168	821,597	808,369	846,408	895,885	8,432,968
SCS-NON-REG-REGIONAL-2	687,050	828,226	607,398	585,556	658,324	685,414	718,258	749,718	722,984	814,415	603,404	530,942	6,857,129
SCS-NON-REG-REGIONAL-3	136,691	177,135	184,737	184,737	111,531	157,233	158,951	188,536	178,979	124,534	125,544	120,760	1,770,878
SCS-NON-REG-REGIONAL-4	308,648	245,892	219,685	210,076	211,582	278,357	298,984	277,011	231,481	247,178	198,160	167,319	3,022,841
SCS-NON-REG-REGIONAL-5	184,489	136,223	136,448	178,150	168,721	180,230	138,480	131,974	128,844	178,750	198,778	167,319	1,923,385
SCS-NON-REG-REGIONAL-6	300,738	323,891	297,418	390,681	339,481	391,128	428,386	448,247	340,119	319,470	319,470	319,470	4,280,786
SCS-NON-REG-REGIONAL-7	213,129	375,854	268,550	180,189	231,120	198,575	121,464	123,613	165,888	171,705	182,354	182,354	2,252,713
SCS-NON-REG-REGIONAL-8	289,804	369,782	379,287	329,872	479,840	452,189	421,509	379,338	357,628	325,839	411,970	450,582	5,300,382
SCS-TOTAL	3,907,484	3,883,828	3,424,237	3,435,646	3,483,286	3,653,788	3,458,222	3,409,747	3,359,349	3,640,317	3,389,631	3,109,887	31,889,452
BS	297	342	432	0	0	0	0	0	0	0	0	0	137
DATASRV	28,910	45,237	27,992	38,288	62,057	72,161	41,713	34,408	29,070	40,798	47,288	48,479	514,019
MCCA	10,249	13,201	8,944	3,774	5,827	12,525	7,312	5,843	9,778	4,862	6,602	16,472	101,312
BSAN	18,882	14,886	8,816	16,422	7,325	10,359	(13,428)	12,180	20,342	25,746	13,781	17,888	153,580
BS MOB DATA	1,227	7,788	7,806	4,076	4,989	15,528	9,748	11,282	18,085	10,326	20,844	22,427	132,188
BS	3,986	21,404	17,716	11,048	7,337	6,188	18,178	28,188	27,144	17,150	22,705	4,384	186,804
SC1 SALES TOTAL	19,700,231	19,992,114	19,723,009	22,007,676	21,820,098	20,820,187	21,423,038	20,981,830	21,143,038	20,987,583	21,615,185	22,488,980	230,839,844
BS3 SUPPORT-SC3	85,920	74,905	28,818	90,175	94,662	87,307	88,581	84,290	84,400	74,388	84,317	57,193	861,870
BS3 SUPPORT-DS	23,547	28,483	10,888	22,108	23,545	27,032	21,472	16,488	16,428	16,300	20,886	11,242	244,843
BS3 SUPPORT-FNS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BS3 SUPPORT	89,467	103,388	39,706	112,283	118,207	114,339	109,161	100,778	100,828	90,688	105,193	68,432	1,106,713
GOVT COMPLIANCE	3,073	11,184	2,842	10,715	8,035	8,422	10,811	6,708	9,824	9,599	9,088	8,380	101,438
BS1	601	2,188	556	2,095	1,760	1,712	2,155	2,218	2,463	3,026	2,390	2,330	23,518
BS2	84	233	50	223	182	175	222	182	204	201	222	200	2,187
BS3	22	79	20	74	61	60	77	63	72	68	61	58	716
DS	3,758	12,682	3,477	13,108	10,258	10,370	13,268	11,171	13,563	12,828	11,787	10,945	127,680
TOTAL GOVT COMPLIANCE	4,538	16,343	6,955	26,228	20,330	21,067	27,084	21,337	27,087	27,288	25,584	24,534	303,285
INFORM	0	0	0	0	228,970	177,291	604,290	233,514	238,374	235,165	214,447	228,532	2,358,284
BS1	0	0	0	0	72,804	56,197	238,610	68,329	85,477	67,350	58,710	681,658	981,658
BS2	0	0	0	0	20,809	18,009	20,384	20,384	21,002	18,786	18,427	205,286	205,286
BS3	0	0	0	0	3,084	3,670	3,670	3,670	3,535	3,255	2,252	2,312	26,924
OS	0	0	0	0	328,187	238,937	1,128,024	324,176	324,740	323,872	291,371	311,232	3,282,421
TOTAL INFORM	0	0	0	0	255,771	196,207	871,088	295,069	302,688	302,688	282,826	282,688	3,885,279
TOTAL ALL BILLING	20,607,712	20,875,501	20,158,734	22,120,361	21,938,333	21,493,926	21,693,056	21,393,715	21,527,076	21,637,900	22,041,894	22,618,864	233,248,178

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COMMISSION

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ADDITIONAL
FINANCIAL ANALYSIS UNIT

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260

Audit

Date: 09/28/93

Item No. 2-122.E1

Page 1 of 1



Request: RE: BCI

Per answer to 2-122, Item E, ROI calculated for the month was allocated to customers based on the percentage of current month billing before ROI. Provide billing summary for year 1992 by month for billing to each company before ROI.

Response: Please note that the response to 2-122, Item E states that ROI was allocated based upon the percentage of "current month billing before ROI" in 1991. This response further stated that in 1992, the allocation was calculated using the "three month moving average of billing before ROI, one month in arrears". A schedule of 1992 monthly billing to each company before ROI is being sent in the overnight mail on October 13, 1993.

This material constitutes proprietary confidential business information and is being produced subject to a "Notice of Intent to Request Confidential Classification."

CONFIDENTIAL

Date Provided: October 13, 1993

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