FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REPORT

12 MONTHS ENDED DECEMBER 31, 1992

Field Work Completed

November 1, 1993

BellSouth Telecommunications Inc. and

Certain Affiliated Companies

Atlanta, Georgia



Affiliate Transactions and Cost

Allocations Audit

Tim Devlin Audit Manager

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Minority Opinion yes___ no yes_ no_ no_ no yes_ yes_ no. yes_ no yes_ yes_ no_ no yes_ no no yes_ 110_ no no

DOCUMENT NUMBER-DATE

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