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June 17, 1994

Mrs. Blanca S. Bayo
Director, Division of Records & Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301

**RE: REQUEST FOR CONFIDENTIAL CLASSIFICATION
PURSUANT TO RULE 25-22.006, F.A.C.**

Dear Mrs. Bayo:

Southern Bell submits its response to the May 26, 1994 letter received from Denise N. Vandiver, Bureau Chief-Audit of the Commission. The letter made reference to two documents¹ being held confidential by the Commission pending receipt of Southern Bell's Request for Confidential Classification pertaining to these documents. In response to Ms. Vandiver's letter Southern Bell offers this response and requests confidential classification pursuant to the following procedure:

1. Document No. 13182-93 --

Description: Draft Audit Report from the Rate Case Audit conducted in Docket No. 920260-TL.

Company Position: No proprietary information is contained in this document.

2. Document No. 13183-93 --

Description: Excerpts from workpapers from the Rate Case Audit conducted in Docket No. 920260-TL.

¹ There were actually three sets of documents, two audit reports and one document containing excerpted pages from the workpapers from one of the audits.

DOCUMENT NO/REC'D-DATE

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FPSC-RECORDS/REPORTING

Company Position: With the exception of vendor specific names and contractual pricing information, no other proprietary information is contained in these excerpts from the Rate Case Audit workpapers. Southern Bell has sought protection of vendor specific names and contractual pricing information in its December 1, 1993 Request for Confidential Classification relating to the Rate Case Audit Workpapers. Southern Bell incorporates by reference herein all arguments in support of confidentiality for vendor specific names and contract pricing information referenced in that filing as applicable to the information referenced in the attached index to proprietary information relating to Document No. 13183-92 (Attachment I).

3. Document No. 00759-94 --

Description: Draft Audit Report from the Affiliate Transactions and Cost Allocations Audit.

Company Position: The Draft Audit Report is substantially the same as the Final Audit Report issued on December 17, 1993. On January 3, 1994, Southern Bell filed a Request for Confidential Classification for certain specified information contained in the Final Audit Report. The Draft Audit Report is organized differently than the Final Audit Report, but contains most of the same information included in the Final Audit Report. Consequently, Southern Bell would urge that the same arguments it has presented in its January 3, 1994 Request for Confidential Classification equally apply to the same information also contained in the Draft Audit Report.

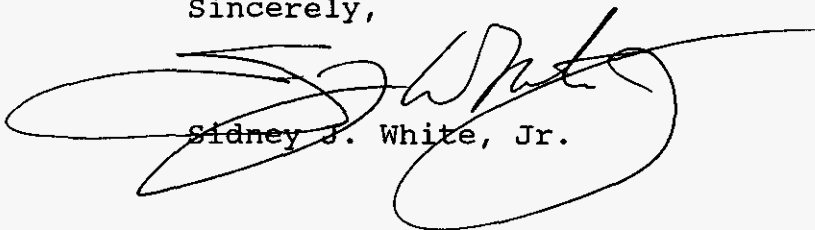
For ease of reference, and in order to comply with Rule 25-22.006, Southern Bell's Attachment II is a cross-reference index of the pages in the Draft Audit Report that correspond to pages of the Final Audit Report containing the same proprietary confidential business information. Southern Bell has also referenced the applicable justification for proprietary treatment of the information found in both documents, as already asserted as proprietary in the January 3, 1994 filing. Those arguments are incorporated herein by reference.

Only two instances were found in which proprietary information in the Draft Report was not also found to exist in the Final Audit Report. In these two cases, Southern Bell has referenced the applicable reason justifying proprietary treatment found in the January 3, 1994 Request for Confidential Classification, and hereby incorporates those arguments for purposes of these portions of the Draft Report.

Southern Bell believes that the process of identifying and cross-referencing the information and the related reasons for proprietary justification will satisfy the Company's burden in this case, and will avoid the redundant exercise of duplicating the extremely long Request for Confidential Classification already pending before the Commission relating to the Final Audit Report. Southern Bell has also submitted highlighted and redacted versions of the documents as required by the Commission's rules.

If this procedure is not adequate for your purposes, please contact me immediately with directions as to how to proceed in the alternative.

Sincerely,



Sidney J. White, Jr.

SJW:ndb

Attachments

cc: All Parties of Record
Denise Vandiver
Tim Devlin

ATTACHMENT I

INDEX TO PROPRIETARY INFORMATION IN DOCUMENT NO. 13183-9^a
(EXCERPTS OF 1992 UPDATE AUDIT WORKPAPERS)

Reference to Workpapers

Reference to
12-1-93 Request for
Confidential Classification
Reason Why Proprietary

<u>Page #</u>	<u>Line #</u>	
1	Lines 8, 13, 16, 21, 25, 30, 33, 35, 39	D
2	Lines 2, 5, 8, 11, 14, 16, 19, 21, 24, 27, 30, 34	D
3	Lines 1, 4, 7, 8, 10, 14, 18, 22, 25, 29, 33, 37	D
4	Lines 1, 6, 10, 11, 15, 19, 22, 26, 30, 34, 38, 41	D
5	Lines 3, 8, 13, 18, 21, 25, 29, 32, 35, 38, 41	D

Attachment II
 CROSS REFERENCE INDEX TO PROPRIETARY INFORMATION
 IN DOCUMENT NO. 00759-94 (DRAFT AUDIT REPORT)

<u>Reference in "Draft" Audit Report</u>		<u>Corresponding Reference In Final Audit Report</u>		<u>Reference to 1-3-94 Request for Confidential Classification Reason Why Proprietary</u>
<u>Page #</u>	<u>Line #s</u>	<u>Page #</u>	<u>Line #s</u>	
52	Column A	66	Column A	M.I.
65	Lines 14-19, 22-28	93	Lines 8-13, 16-22	A
66	Lines 17-23, 33-40	94	Lines 16-21, 29-35	A
72	Lines 19, 20, 22, 24-26, 36	102	Lines 3, 6, 8-10, 19	O
73	Lines 1-3, 5, 10, 12, 14, 16, 18	102	Lines 21, 23, 24, 29, 31, 33, 35, 38	O
73	Lines 23, 37, 38	103	Lines 6, 19, 20	D
74	Line 18	103	Line 36	D
74	Line 23	104	Line 2	D
75	Lines 5, 7, 9, 11, 13	104	Lines 12, 14, 16, 18, 20	D
80	Lines 23, 26, 29	120	Lines 22, 25, 28	P
86	Lines 30, 31	126	Lines 29, 30	P
86	Line 36	127	Line 3	P
87	Lines 4, 6, 7, 10, 13, 16	127	Lines 9, 11, 12, 15, 18, 21	P
89	Columns B-F	129	Columns B-F	K, P
90	Columns B-D	130	Columns B-D	K, P
91	Columns A-J	131	Columns A-J	K, P
92	Lines 7-19	132	Lines 6-18	A
120	Lines 11, 18, 24	108	Lines 10, 16, 21	K
121	Lines 2-4, 11	108	Lines 26-28	K

Page #	Line #s	Page #	Line #s	
123	Lines 6-9, 14-17	109	Lines 6-9, 14-17	G, K
124	Lines 6-9, 17-20	111	Lines 6-9, 17-20	K
127	Lines 4, 7, 10, 11, 21-30	114	Lines 5, 7, 10, 11, 21-30	G
128	Lines 16-21, 24, 27, 28	116	Lines 16-21, 24, 27-29	G
129	Line 7	114	Line 37	G
129	Lines 16, 19, 21, 23, 27-29, 31, 33, 35, 37	115	Lines 6, 9, 11, 13, 17-19, 21, 23, 25, 27	G
130	Lines 1-3	116	Lines 35-37	G
130	Lines 9, 11, 14, 18, 19	117	Lines 3, 5, 8, 12, 13	G
131	Line 3	117	Line 36	G
132	Lines 11, 15, 20-22	118	Lines 12, 16, 21-23	G
133	Lines 12, 14	119	Lines 12, 14	G
179	Lines 30-33, 35, 38, 42, 43	141	Lines 30-33, 37, 41, 46, 47	K
179	Line 34	141	Corresponds to Line 34 Amount Different	K
180	Lines 44, 45		(No corresponding figures in final report)	K
181	Lines 10-12, 16, 26	144	Lines 10-12, 16, 26	P
182	Lines 22, 28	145	Lines 22, 28	K, P, Q
183	Lines 18, 19, 21, 23, 24, 26, 29, 31-33, 35-39	146	Lines 19, 20, 22, 24, 27, 29, 31-33, 35-39	K
184	Lines 9, 11	147	Lines 9, 11	K
185	Lines 7-8, 16, 18-19, 22, 24, 26, 29, 31		(No corresponding figures in final report)	K
187	Lines 11-13	148	Lines 11-13	E, K
194	Lines 13, 14	87	Lines 12, 13	K

CERTIFICATE OF SERVICE

Docket No. 920260-TL

Docket No. 900960-TL

Docket No. 910163-TL

Docket No. 910727-TL

I HEREBY CERTIFY that a copy of the foregoing has been
furnished by United States Mail this 17th day of June, 1994 to:

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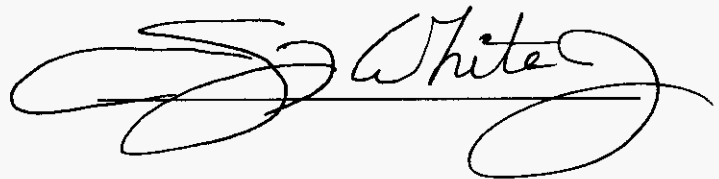
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A handwritten signature in black ink, appearing to read "J. White". The signature is stylized with large, sweeping loops and a horizontal line extending from the end.