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December 23, 1992

Mr. Steve C. Tribble
Director, Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301

RE: Docket No. 920260-TL

Dear Mr. Tribble:

Enclosed are an original and fifteen copies of Southern Bell Telephone and Telegraph Company's Request for Confidential Classification. Please file this document in the above-captioned docket.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me. Copies have been served on the parties shown on the attached Certificate of Service.

Sincerely,

Sidney J. White, Jr.
Sidney J. White, Jr. (02)

Enclosures

cc: All Parties of Record
A. M. Lombardo
H. R. Anthony
R. D. Lackey

[Handwritten signature]

DOCUMENT FILED - DATE

14807 DEC 23 1992

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE
Docket No. 920260-TL

I HEREBY CERTIFY that a copy of the foregoing has been furnished
by United States Mail this 23rd day of December, 1992 to:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Comprehensive Review of)
the Revenue Requirements and Rate) Docket No. 920260-TL
Stabilization Plan of Southern)
Bell Telephone and Telegraph) Filed: December 23, 1992
Company)
_____)

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION

COMES NOW BellSouth Telecommunications, Inc., d/b/a Southern Bell Telephone and Telegraph Company ("Southern Bell" or "Company"), pursuant to Rule 25-22.006(3)(a) and (4), Florida Administrative Code, and files its Request for Confidential Classification for certain information contained in Staff's Rate Case Audit Reports and audit workpapers.

1. During 1992, Staff conducted audit field work relating to its "Rate Case Audit" and its "Rate Case Audit - Cost Allocation Manual Supplement" phases of this docket. Staff has now completed its field work relating to these efforts.

2. On December 2, 1992 a field audit exit conference was held in Miami, Florida for both of these audit phases with representatives of both Staff and Southern Bell present. At the field audit exit conference, Staff identified certain documents and information that it desired to include in its audit workpapers to support its audits in this docket. Subsequently, on December 14, 1992, Staff submitted copies of its Final Audit Reports to Southern Bell in order to afford the Company the opportunity to review the reports to determine if they included any proprietary confidential business information.

3. Pursuant to Rule 25-22-006(3)(a) and (4), Florida Administrative Code, Southern Bell is hereby filing its Request

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for Confidential Classification for certain portions of Staff's Rate Case Audit Reports and for certain information contained in the corresponding audit workpapers. These documents contain internal auditing reports and related information, information relating to external audits and auditing plans and controls, non-regulated product and service information, non-regulated affiliate company information, and employee-specific information unrelated to compensation, duties, qualifications or responsibilities.

4. Since Staff has issued two separate audit reports in conjunction with the two phases of auditing activity referenced above ("Rate Case Audit" and "Rate Case Audit - Cost Allocation Manual Supplement"), and since each audit report has its own supporting workpapers, Southern Bell will address the matters relating to each phase separately herein. In addition, two separate sets of Attachments A, B, and C accompany this filing. Each set corresponds to its respective audit phase addressed in this filing, and will be clearly marked as pertaining either to the "Rate Case" audit or to the "CAM" audit, as applicable. The contents of these Attachments is as follows:

5. Attachment A is a listing showing the location in the subject documents of the information designated by Southern Bell as confidential.

6. Attachment B contains two edited copies of the subject documents with the confidential information deleted.

7. Attachment C is a sealed package containing copies of the subject documents with the material which is confidential and

proprietary highlighted. Copies of Attachment C are not being served on the other parties in this proceeding.

RATE CASE AUDIT PHASE ("RATE CASE")

8. No proprietary confidential business information is contained in the "Rate Case" Audit Report.

9. With respect to the portions of the documents contained in the Staff's workpapers for the "Rate Case" Audit, which are referenced in "Rate Case" Attachment A as including internal audit reports and findings and conclusions relating to such reports, this information is entitled to confidential classification. Such information is expressly deemed to be proprietary confidential business information pursuant to Section 364.183(3)(b), Florida Statutes. Southern Bell has identified only the portions of the workpapers which make reference to these internal audit findings, conclusions and related information and request that this information as indicated be classified as confidential information, and therefore exempt from the inspection and examination provisions of Section 119.07(1)(a), Florida Statutes.

10. With respect to the portions of the workpaper documents which are referenced in "Rate Case" Attachment A as containing information relating to non-regulated services and products, this information is entitled to confidential classification on the basis that it is information relating to competitive interests, the disclosure of which would impair Southern Bell's competitive business. Section 364.183(3)(e) specifically includes this

information as proprietary confidential business information. Southern Bell's non-regulated products and services are provided in competitive environments subject to all the normal influences and sensitivities of such markets. Thus, proprietary information pertaining to the Company's competitive non-regulated services, or the services and products of its non-regulated affiliate companies, should be classified as confidential in order to prevent Southern Bell's or its affiliates' competitors from obtaining a competitive advantage as a result of gaining insights from access to such product or service specific information. For example, historical and projected financial information on competitive services and products such as their revenue, expense and investment amounts, tells competitors how successful Southern Bell is in particular markets, trends in such markets, and whether such markets should be entered or not. Such information is valuable market information and should not be made publicly available. Southern Bell's competitors do not publish or otherwise make available to their competitors historical and forecasted financial information on specific products and services provided by them. It would be manifestly unjust to require Southern Bell to publicly disclose the same type of information considered to be proprietary by others.

11. With respect to the portions of the workpaper documents which are referenced in "Rate Case" Attachment A as containing employee-personnel information unrelated to compensation, duties, qualifications, or responsibilities, such information is expressly included in Section 364.183(3)(f), Florida Statutes, as

proprietary confidential business information. This information includes Company employees' social security numbers and home telephone numbers and addresses (which are also exempt from the inspection and examination provisions of Section 119.07(1)(a), Florida Statutes pursuant to Section 119.07(3)(w), Florida Statutes). The Commission has consistently classified such personal employee information as confidential information, and has recognized the legitimate privacy interests possessed by such employees as it relates to such information.

RATE CASE AUDIT - COST ALLOCATION MANUAL SUPPLEMENT ("CAM")

12. With respect to the portions of the "CAM" Audit Report which are referenced in "CAM" Attachment A as including internal audit reports, findings and conclusions, this information is entitled to confidential classification pursuant to Section 364.183(3)(b), Florida Statutes. The only portions of this Audit Report which are sought to be classified as confidential contain specific references to the Company's internal audit findings, conclusions and related data. The auditors either extracted this information from the internal audits themselves or from references to such audits and findings found in the workpapers of Southern Bell's external auditors. In either case, since the reports of internal auditors themselves are deemed to be proprietary confidential business information, it logically follows that excerpts taken directly from such reports relating the findings, conclusions and the like is similarly entitled to the same protection.

13. With respect to the portions of the documents contained in the Staff's workpapers for the "CAM" Audit, which are referenced in "CAM" Attachment A as including internal audit reports and findings and conclusions relating to such reports, See Paragraph 9, and the discussion stated therein, for the reasons why this information is entitled to confidential classification.

14. With respect to the portions of the workpaper documents which are referenced in "CAM" Attachment A as containing information relating to non-regulated services and products, See Paragraph 10, and the discussion stated therein, for the reasons why this information is entitled to confidential classification.

15. With respect to the portions of the workpaper documents which are referenced in "CAM" Attachment A as containing information relating to the practices and procedures used by Southern Bell's external auditors, this information is entitled to confidential classification on the basis that such auditing plans and procedures of external auditors constitute proprietary work product of such firm. These practices, procedures and audit strategies are internally developed by Southern Bell's external auditors, are unique to that firm and collectively represent the firm's audit program. Such information relates to the external auditor's competitive accounting practices and procedures employed to provide its services to clients. Consequently, this is information relating to such competitive interests, the disclosure of which would harm the external auditor's competitive business of publicly disclosed. This Commission has previously

held that such audit strategy and work program information is entitled to confidential classification. Order No. 25297, issued November 5, 1991 in Docket No. 890190-TL; affirmed in Order No. PSC-92-0135-FOF-TL, issued March 31, 1992.

WHEREFORE, based on the foregoing, Southern Bell moves the Prehearing Officer to enter an order declaring the information described above and contained in the indicated portions of the attachments to be confidential proprietary business information, and thus not subject to public disclosure.

Respectfully submitted this 23rd day of December, 1992.

SOUTHERN BELL TELEPHONE
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Attachment A for "Rate Case Audit"

Index of Confidential Materials and
List of Reasons Why Specified Materials Are Proprietary

- A. This information relates to internal audit controls and reports of internal auditors and includes information consisting of, or which incorporates, materials from internal audits and/or workpapers of internal auditors. The information from internal audits should be treated as confidential because Section 364.183, Florida Statutes, cites internal audits as an example of the type of information that should be accorded confidential treatment.
- B. This information reflects employee personnel information unrelated to compensation, duties, qualifications or responsibilities. As such, this information is classified as confidential business information pursuant to Section 364.183, Florida Statutes, and is exempt from the Open Records Act.
- C. This information relates to Southern Bell's unregulated products and services, the disclosure of which would impair the competitive business and/or unregulated operations of Southern Bell. This includes information relating to the revenues, expenses or investment in these unregulated products and services. This information could be used by competitors to harm Southern Bell in its marketing of its unregulated products and services. As such, this information is classified as confidential business information pursuant to Section 364.183, Florida Statutes, and is exempt from the Open Records Act.

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Attachment A for "Cost Allocation Manual (CAM) Audit"

Index of Confidential Materials and
List of Reasons Why Specified Materials Are Proprietary

- A. This information relates to internal audit controls and reports of internal auditors and includes information consisting of, or which incorporates, materials from internal audits and/or workpapers of internal auditors. The information from internal audits should be treated as confidential because Section 364.183, Florida Statutes, cites internal audits as an example of the type of information that should be accorded confidential treatment.
- B. This information relates to the practices and procedures used by external auditors, Coopers & Lybrand, to perform their audits of BellSouth. These practices and procedures were developed by Coopers & Lybrand and represent Coopers & Lybrand's audit program. This Commission has held that Coopers & Lybrand's audit program is confidential. Public release of this information would cause competitive harm to Coopers & Lybrand as Coopers & Lybrand has used its time and resources to develop these practices and procedures. Making this information public would provide these procedures to others "free of charge".
- C. This information relates to Southern Bell's unregulated products and services, the disclosure of which would impair the competitive business and/or unregulated operations of Southern Bell. This includes information relating to the revenues, expenses or investment in these unregulated products and services. This information could be used by competitors to harm Southern Bell in its marketing of its unregulated products and services. As such, this information is classified as confidential business information pursuant to Section 364.183, Florida Statutes, and is exempt from the Open Records Act.

FPSC COST ALLOCATION MANUAL AUDIT
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ATTACHMENT B - RATE CASE AUDIT

Two redacted copies of the subject documents with the confidential information deleted.

ATTACHMENT B - RATE CASE AUDIT/COST ALLOCATION MANUAL SUPPLEMENT

Two redacted copies of the subject documents with the confidential information deleted.

ATTACHMENT C - RATE CASE AUDIT

One copy of the subject documents with the material which is confidential and proprietary highlighted.

ATTACHMENT C - RATE CASE AUDIT/COST ALLOCATION MANUAL SUPPLEMENT

One copy of the subject documents with the material which is confidential and proprietary highlighted.