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BST
CENTRAL MANAGEMENT
AREA #5
DOCKET NO. 920260-TL
TEST PERIOD ENDED 12/31/92
NOVEMBER 12, 1993

Binder 1 of 2

DOCUMENT NUMBER - DATE O D Q Q 5 7 WANT 3 8 FPSC-RECORDS/REPORTING

Audit Disclosure 1

Subject: The company assigns cost to Part 32 accounts using a sampling procedure that has not been authorized by the FCC.

Statement of Fact

1. In 1992 BST adopted on a uniform basis the use of a sampling procedure to assign the cost incurred at its testing facilities to Part 32 accounts as well as to cost pools within those accounts. While sampling has been used to allocate cost pools to regulated and nonregulated operations, the use of sampling to assign cost to Part 32 accounts has not been approved by the FCC.

In accordance with this procedure, the employees at the testing facilities do not complete time report identifying the activity that they perform. Instead their pay and other associated cost are allocated to Account 6533- Testing, Account 6532- Network Administration, Account 6211- Analog Electronic Switching Expense, and Account 6212- Digital Electronic Switching Expense on the basics of job profiles. These profiles are a surrogate for time reporting and in theory identify the percent of time the employee are engaged in performing various task. This is the basis for determine the account to which the cost is to be charged as well as the cost pool used for the regulated nonregulated allocation process.

To develop these profiles, the work activity of all employees in a facility will be observed for one work day. Based on these observations, the percentage of time chargeable to each of the above accounts is computed. These percentage, however, are not computed on an individual employee basis but are computed for the facility as a whole. All employees time and cost are allocated on the same proportion. Once developed the profiles remain in effect for six months.

In 1991 the company had not adopted this approach on a uniform basis but instead used a mixture of both positive time reporting and profiles to assign the testing center cost. When the external auditor expressed concern that the basis for assigning cost was being applied inconsistently among testing centers, the company utilized the profiles and adjusted the allocation of the cost in Account 6532. This adjustment resulted in \$11 million in cost being shifted from nonregulated operations to regulated operations.

In 1992 the company discontinued the positive time reporting and adopted the use of statistically developed profiles for all testing center employees. Also during 1992 it was determined that the profiles used to allocate the 1991 cost had not properly reflected the regulated/nonregulated allocation since several nonregulated function codes had been over looked. Using the 1992 profiles, the company recomputed the adjustment made in 1991. This resulted in a the reversal of \$9.6 million of the previous

adjustment and a corresponding shift of cost from regulated to nonregulated operations in 1992. It was also determine that the regulated time reported in account 6533(Testing Expense) had been overstated in 1991. To correct for this, an additional \$3.1 million was deducted from regulated and added to non regulated operations for 1992.

While sampling techniques have been used to allocate cost between regulated and nonregulated operations, the use of such a technique to assign cost to different Part 32 account has not been approved by the FCC. Since sufficient testing was not conducted to determine the reasonableness of using the methodology for assigning cost to the Part 32 Accounts and cost pool within those accounts, an opinion on this procedure can not be expressed. However base on the problems encounter in developing the profiles, additional testing and analysis should be made before this process is adopted for use in assigning cost to the various Part 32 Account. BST should request authorization from the FCC and state commissions and be prepared to show that the process does result in the assignment of cost to the proper accounts, and to regulated and nonregulated operations before adopting the procedure on a permanent basis.

Opinion

1. While the sampling procedure may result in the proper assignment of cost to the Part 32 accounts and the related cost pool used for separating regulated and nonregulated cost, a detailed analysis should be conducted prior to acceptance of this method for regulatory accounting process.

Recommendation:

1. BellSouth Telecommunication should request FCC and state commission approval of this use of this sampling procedure.

Testing Facility Time Allaction Study

1. Data Request 5-054 page FOIKORN 004639 - 004688 Proprietors

2. Data Request 5-055 (Proprietors)

3. Comparison of Samples 1992 +1993.

4. Also see Acct 6533

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Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 08/16/93 Amended Response to Item No. 5-054 Page 1 of 1

Provide copies of the following Coopers & Lybrand Request: workpapers from the 1992 CAM audit. On each workpaper identify the binder number and workpaper number:

BINDER; WORKPAPER NUMBER BINDER; WORKPAPER NUMBER 1; 91.21D 45; 91.20B 11; 75.1 11; 75.2 45; 91.20K 45; 91.21A 11; 75.6 45; 91.21B 40; 180.5 45; 91.21C 40; 180.8 45; 91.21D 40; 180.35 45; 91.35 40; 180.37 45; 91.36 40; 180.40 45; 91.37 44; 91.20K 45; 91.38 45; 91.1 45; 91.41 45: 91.39 45; 91.43 45; 91.42 45; 91.46

Response: The Company amends its response dated August 31, 1993 as follows:

> Copies of the requested Coopers & Lybrand workpapers are being sent in the overnight mail on September 10, 1993, with the following exceptions:

> Workpapers No. 91.210 (C&L does not have a workpaper with that number.)

> Workpapers No. 91.1, 91.20B and 91.20K are being provided from binder 44 instead of binder 45 since the number 45 was assumed to be a typo.

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

Date Provided: September 10, 1993

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Mr. Jose-Luis Rodriguez Chief, Audits Branch Federal Communications Commission 2000 L Street N.W. Washington, D.C. 20036 Astralia Trans.

RE: Time Reporting Audits at BellSouth

Dear Mr. Rodriguez:

This is in response to your April 27, 1992 letter ("audit letter") concerning the Commission's recent audit of positive time reporting ("PTR") and exception time reporting ("ETR") at BellSouth. BellSouth appreciates receiving timely, written feedback from the Commission on the 1992 Time Reporting Audit. Timely notification allows the company and the Commission to communicate on possible findings and possibly to make changes while the facts reviewed in the audit are current and discussions on the issues can be most productive.

I. Overview.

As stated in the audit notification letter of January 21, 1992 and confirmed in the audit letter, the principal purpose of the audit was to review time reporting at BellSouth, including underlying documentation. Don Burrell and Joe O'Conner of your staff spent four and one-half weeks on-site at BellSouth. The auditors visited five different locations in four different states, interviewed over 180 employees in the marketing organization, reviewed the time reporting records of 22 installation and maintenance ("I4M") groups and examined the underlying documentation for more than 11,000 hours of I4M time. To accommodate this ambitious audit schedule, BellSouth made a substantial effort to make available to the auditors those employees to be interviewed (many of whom cancelled leave or other scheduled appointments to meet with the auditors) and to obtain and discuss all of the documents and data requested by the auditors.

After this extensive effort on the part of the auditors and BellSouth, we are concerned that the audit letter

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contains no comment on the results of this major thrust of the audit. In fact, the auditors found only a minuscule amount of time reporting discrepancies in either the marketing or network organizations. This is a significant improvement over the results of prior Commission time reporting audits at BellSouth and demonstrates our commitment to accurate time reporting in compliance with the Commission's rules and policies.

Squar Valid Water

BellSouth has devoted substantial resources to the development of methods and procedures to ensure accurate time reporting, to the training of its employees to comply with these methods and procedures, and to the development of supervisory tools to correct any problems that may occur to ensure compliance with the Commission's time reporting requirements. The audit letter does not even mention these accomplishments. The failure of the audit report to acknowledge BellSouth's accuracy in its time reporting is highly misleading, and should be corrected.

Instead of acknowledging BellSouth's substantial compliance with the Commission's rules, the audit letter focuses on insignificant, isolated issues, many of which are interpretative and judgmental in nature. Discussed herein are the items where BellSouth disagrees with the findings contained in the audit letter, as well as those areas where BellSouth plans to adopt changes in response to the issues raised in the audit letter.

BellSouth's principal concern with the audit letter is its characterization of interpretive issues as being "not in compliance with the requirements set forth in our <u>Joint Cost</u>
Order . . regarding cost causation." The <u>Joint Cost</u> Order's broad cost causation requirements are implemented by each carrier through the adoption of a Cost Allocation Manual ("CAM"). The Commission has recognized that the CAMS are evolving documents. CAM revisions to refine the "cost causative" assignments and allocations between regulated and nonregulated activities are filed on a quarterly basis. These CAM revisions are subject to public comment and Commission approval. Furthermore, BellSouth has developed extensive methods and procedures to implement the CAM classifications. Revision to these methods and procedures requires careful consideration of cost versus benefit, since revisions to the methods and procedures requires retraining employees and possibly modifying systems that produce the carrier's reports.

As enhancements or clarifications of time reporting requirements are identified, it clearly is appropriate for the Commission to communicate potential enhancements to the carriers and, if cost justified, to require the carriers to

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revise their CAMs or their underlying methods and procedures to adopt such enhancements. However, it is inaccurate and inappropriate in an audit letter to characterize the carrier's failure to anticipate such enhancements and interpretations as a failure to comply with the Commission's rules and orders.

In addition, the audit letter characterizes the findings as factual and asserts that BellSouth has agreed to review its procedures and to make changes as a result of the findings. The audit letter also implies that BellSouth can and will quantify the changes and reassign time from regulated to nonregulated. BellSouth disagrees with the conclusion that any of its current methods and procedures violate the Commission's rules or orders. Therefore, there is no need to reclassify any time from regulated to nonregulated. Furthermore, in some instances BellSouth has no basis from which to quantify the difference that would coccur from adoption of the views set forth in the audit letter. Finally, some of the views expressed in the audit letter would be expensive to implement with no material improvement in the assignment of costs to regulated and non-regulated operations. BellSouth therefore objects to any requirement to implement such changes. These issues are discussed individually below (audit findings indented).

II. PTR Findings.

A. Routine Maintenance Performed on a Nonregulated
"Trouble Visit is Charged to Regulated Activity"

We found instances where Installation and Maintenance Technicians (I&M) perform routine maintenance (no physical work involved) on the protector/network interface and charge this time to regulated activity when the cause of the trouble was the customer's inside wire or CPE. BellSouth's policy and procedures require I&M technicians to report this routine maintenance as regulated activity. This policy is not in compliance with the requirements set forth in our Joint Cost Order (FCC 86-564 para. 161) and the 1988 Access Tariff Order (Phase II Order para. 31) regarding cost causation.

This finding is in error. BellSouth's policy correctly requires I&M technicians to report routine maintenance on the network as regulated. BellSouth's procedures require that all narratives be in such detail as to explain each field Code reported for each individual work operation. The Commission's interpretation would seem to require that BellSouth's technicians NOT report the actual work

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performed. This interpretation is directly at odds with the orders cited in the audit letter. For example, the <u>Joint Cost Order</u> expressly requires that "Costs shall be directly assigned to either regulated or nonregulated activities whenever possible." Maintenance of the network is clearly a regulated activity that must be assigned to regulated to comply with the <u>Joint Cost Order</u>. Paragraph 31 of the Phase II Order would not appear to be relevant to this situation, but to the extent that it provides any guidance, it would appear to support BellSouth's policy of charging the time actually spent on regulated and nonregulated operations to those respective categories. "If the trouble involves both regulated and nonregulated wiring, the maintenance time is divided between regulated and nonregulated." 4 FCC Rcd at 4120.

BellSouth's policy is to perform a quality inspection of the network interface on each and every job. This activity is a direct result of Bellsouth's regulatory obligation. Cost causation principles clearly require that such activities be charged to regulated operations. To suggest that BellSouth technicians ignore a regulated obligation while on the customer's premises to perform a nonregulated task is contrary to the Commission's goal to ensure that the savings gained from the integration of regulated and nonregulated operations are shared equitably with ratepayers.

The finding in the audit letter relates to "routine maintenance (no physical work involved)". BellSouth earnot visualize a situation where maintenance is performed that does not involve some physical activity on the part of the technician, q.q., inspection, cleaning, repair, etc. BellSouth does not differentiate between "physical work" and "no physical work". Rather, work operations are considered to be either "substantive" or "incidental" depending upon the time it takes to perform a particular task. If a technician performs an "incidental" task, q.q., a "cursory look at the network interface" during a nonregulated visit to a customer's premises, no time would be charged to regulated operations under BellSouth's policy. On the other hand, if "substantive" maintenance operations are required on the network side, q.q., a repair/replace operation, the time required to perform this task is appropriately charged to regulated operations. The "incidental/substantive" classification is time sensitive, not sensitive to whether or not "physical work" is involved.

Since BellSouth believes that its current policies are in full compliance with the Commission's rules and policies, no revision to BellSouth's current policy on routine maintenance is appropriate. Under these circumstances, no

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reclassification of time is required.

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B. No Access Visits are Being Reported by I4M Technicians for Waiting Time Where Actual Repair Work is Performed.

The waiting time I&M technicians incur at a customer's location prior to performing physical repair work is being reported as no access and allocated between regulated and nonregulated activity. BellSouth's policy requires this waiting time to be reported as no access. Waiting time should be reported as part of the repair worked [sic] performed and not separated and allocated. As a result, BellSouth's policy is not in compliance with the Commissions [sic] cost causative principle and our definition for no access as set forth in the <u>Joint Cost Order</u> (PCC 86-564, para. 16 [sic]) and the 1988 Access Tariff Order (Phase II Order para. 31), respectively.

This finding misstates BellSouth's policy regarding waiting time where actual repair work is performed. BellSouth's policy and procedures require that all substantive time spent trying to gain access must be included and charged to the appropriate Field Code for the work being performed. Waiting time is reported as part of the repair work performed and is not separately reported and allocated.

Discussions held with the auditors revealed isolated instances where a single I&M group allocated waiting time rather than directly assigning that time to the actual repair work performed. This misinterpretation of BellSouth's policy has since been corrected by the specific group involved. BellSouth has no practical way to determine if this misinterpretation of BellSouth policy resulted in any misallocation of time between regulated and nonregulated activities, but BellSouth believes that if any time was misallocated, it would be insubstantial. No change in BellSouth policies is required as a result of this finding.

No Trouble Found Being Improperly Allocated.

ISM technicians are charging a unique filed [sic] reporting code (FDC) [sic] for visits to customer premises when do [sic] trouble is found. BellSouth's policy requires that time charged to this FRC be recorded in account 6534 and allocated between regulated and nonregulated activity based on the expenses of information origination termination and outside plant personnel. This type of allocation is not in compliance with the

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Commission's 1988 Access Tariff Order (DA 69-337 para. 71 footnote 72) relative to no trouble found and no access.

As presented, this finding does not state the auditors' perception of how BellSouth's policy is in error for the treatment of No Trouble Found ("NTF"). The Access Tariff Order referenced in the finding states that NTF and No Access should be allocated to both regulated and nonregulated activities. BellSouth's methods accomplish such an allocation. The recording of NTF in Account 6534 and the allocation basis for that account have been set forth in Section VI, Table Eight, page 3 of BellSouth's CAM since December, 1990. This addition was made at the suggestion of the Commission. Therefore, BellSouth is at a loss to understand how the audit letter could conclude that BellSouth's policy regarding this item is "not in compliance" with the Commission's orders. Since this finding appears to be in error, BellSouth proposes no change in its policy and no reclassification of any time previously reported.

D. All Travel Time Being Allocated.

IsM technicians report all their travel time to a unique FRC that is allocated between regulated and nonregulated activity. BellSouth's policy requires all ISM technicians [sic] travel be reported separately, including travel incurred when the cause of the trouble is in the customers [sic] inside wire or CPE. Reporting and allocating travel time on this basis is not in compliance with the Commission's requirements covering cost causation and combination jobs set forth in the Joint Cost Order (FCC 86-564 para. 161) and in our letter to BellSouth dated May 24, 1990 (audit of inside wire expense at BellSouth).

BellSouth disputes this finding. As required by the Commission's May 24, 1990 letter, BellSouth defines travel time as commencing when technicians enter their trucks and concluding when they begin work on their assigned jobs at each new location. Travel time is reported to a special reporting code ("TRVL"). In addition to travel time, technicians also report break time, daily stocking of vehicles, safety checks of vehicles and the preparation of time reports to the TRVL reporting code on a daily basis. BellSouth's Mechanized Time Reporting ("MTR") system then apportions travel time among the other work codes (regulated and nonregulated) reported for that given day by each technician. Thus, travel time is separately identified, recorded, and apportioned in a cost-causative manner as

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required by the Commission's orders.

Changing the method of identifying, recording and allocating travel time would increase administrative costs borne by BellSouth and its customers without any corresponding benefit. New methods would have to be developed and implemented. Technicians would have to be retrained. Nonproductive time would increase as technicians would be required to report time to more reporting codes. These additional administrative costs are neither required by the Commission's orders, nor justified by any perceived increase in accuracy of cost identification. BellSouth believes that its current practices comply with the Commission's Rules, and therefore no changes are required.

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III. ETR Findings.

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A. Sales Personnel Specific Training Being Classified as Nonproductive Time.

Sales personnel time spent on specific training for nonregulated services or products is being reported as nonproductive time and allocated between regulated and nonregulated activity. BellSouth's time reporting policy requires all training, including training on specific nonregulated services or products, be reported as nonproductive time. This policy is not in compliance with the requirements set forth in our point Cost Order regarding direct assignment and cost causation (FCC 86-564 para. 161) and nonproductive time (FCC 86-564 para. 187).

This finding is in error. Sales personnel time spent on specific training for regulated and nonregulated services or products is a part of the sampling process of PTR, not ETR. As training is not "customer sales related", it is characterized as "non-customer productive". Therefore, the citation in the audit letter to paragraph 187 of the <u>Joint Cost Order</u>, which deals with "nonproductive" time, is inapplicable.

Non-customer productive time is not used for regulated and nonregulated allocation. The expense dollars associated with non-customer productive time are allocated based on the regulated and nonregulated "customer productive time" activities.

BellSouth believes that there has been no violation of the Commission's rules or orders in its handling of training time. After reviewing the documented product-specific training time gathered in our sampling of PTR for the first

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quarter, 1992, the reported regulated and nonregulated percentages did not change when this training time was added to the existing customer productive time. Therefore, no time needs to be reclassified as a result of this finding.

BellSouth has reviewed the cost of modifying its procedures to conform to the auditor's preference. BellSouth will modify its procedures as outlined below, since these changes can be implemented with minimal increase in administrative expense. Effective May, 1992, product-specific training time will be classified as "customer productive" time rather than "non-customer productive" time.

If the sampled week contains training time, that time will be classified as either product specific or non-product specific. Product-specific training time will be charged to the product(s) covered in that training class and reported by Marketing Time Reporting product codes. Non-product specific training time will be charged to non-customer productive time and allocated following product specific "customer productive" time.

Time reporters will continue to enter their official training time to Marketing Time Reporting Code TRAIN on their daily logs, but will be required to add descriptive documentation on the type of training to allow for assignment as product specific as appropriate.

B. Direct Marketing Time is not Being Properly Assigned.

The Direct Marketing Group's (telemarketing) nonregulated expenses in Atlanta are assigned based on telephone contacts. BellSouth's time reporting policy requires only nonregulated contacts that exceed 8 minutes to be reported in 15 minute increments for payroll and accounting purposes. As a result, all nonregulated calls of 8 minutes or less are not being reported as regulated. This policy is not in compliance with the requirements set forth in our <u>Joint Cost Order</u> (PCC 86-564 para. 161) regarding cost causation.

This finding is in error. It is <u>not</u> BellSouth's policy to limit exception time reporting for Direct Marketing Center ("DMC") personnel to customer contacts of eight minutes or more in length. Furthermore, nonregulated calls of eight minutes or less are <u>not</u> being reported as regulated. Unfortunately, the process used at the DMC to capture time to be exception time reported to nonregulated was not communicated effectively to the auditors at the time of

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their field visit to the DMC. As a result, an obvious misunderstanding took place.

The process in place for exception time reporting at the DMC during the time of the audit field work (February, 1992) called for the involved personnel to exception time report daily based upon each employees best judgment of the amount of time during that day spent on non-regulated activities (Inside Wire and Voice Messaging). The involved personnel were using various methods to determine the total amount of time associated with these two nonregulated services.

It should be noted that each customer contact with the DMC is logged and classified as regulated or as relating to one of the two non-regulated services marketed through the DMC. These logs are maintained on file on an individual contact basis.

Following the field visit by the auditors, BellSouth undertook a study to determine whether procedures being used by employees at the DMC to capture their nonregulated time were producing accurate results. Beginning with March, 1992 business, each representative in the DMC recorded the start and stop time for each Inside Wire or Voice Messaging customer contact. From this data, an average duration for each type of nonregulated customer contact was determined. The average duration for each type of nonregulated customer contact was then applied to each nonregulated customer contact logged during the month of January, 1992. The results of this study were then compared to the actual amount of exception time reported to nonregulated by DMC personnel during January, 1992. The comparison revealed that the arguably more precise study method would have reported \$650.00 less to nonregulated than was actually reported by the DMC for the month of January (\$7800 annualized), a difference of less than one percent. The study proved that the methods employed at the DMC during January, 1992, while somewhat judgmental, produced an extremely accurate assignment of costs associated with nonregulated activities.

BellSouth representatives attempted to make the results of this study available to the auditors prior to the issuance of the audit letter for two purposes: 1) to clear up any misunderstanding about the processes used at the DMC, and 2) to demonstrate continued compliance with the Commission's rules. Three boxes of supporting documentation were shipped to BellSouth's Washington, D.C. offices. BellSouth personnel were made available to meet with the auditors to discuss the DMC procedures and the study described above. However, the auditors declined to receive

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this information and elected to pursue this matter via the audit letter.

BellSouth's time reporting practices at the DMC are in full compliance with the Commission's orders. The Joint Cost Order expressly declined to prescribe specific time reporting methods, requiring only that time be reported in one hour increments or less for both PTR and ETR systems. Joint Cost Order, para. 185. The Commission also expressly recognized that there are unique problems associated with allocation of marketing expenses. Joint Cost Order, para. 196. The Commission instructed the carriers to use direct assignment or direct attribution to the extent possible to assign marketing costs, recognizing that the prescription of a particular methodology "would unnecessarily limit carriers' discretion to select the time reporting technique most appropriate for the job function." Joint Cost Order, para. 206.

The methods employed by BellSouth at the DMC result in direct assignment of costs to regulated and non-regulated activities to the extent possible, and thus comply with the <u>Joint Cost Order</u>, para. 161. Nevertheless, BellSouth will modify its ETR practices in response to the audit letter. The methods employed by BellSouth at the DMC recognize the unique characteristics of that operation, <u>i.e.</u>, a large volume of short-duration customer contacts. In order to utilize a more auditable method of ETR in the DMC, BellSouth will apply the average call duration determined in the study to future DMC calls to calculate the time to be reported. Based on the study results, no time needs to be reassigned.

IV. Conclusion.

As set forth above, BellSouth believes that a balanced, objective appraisal of its time reporting results should recognize the accuracy of the reporting found in this audit, and the substantial improvements that have been made over the past several years. This response demonstrates that the relatively insignificant items characterized as "findings" in the audit letter are either erroneous or matters of interpretation. With regard to interpretive issues, it is incorrect to characterize BellSouth's procedures as "not in compliance" with the Commission's rules and orders. To the extent that BellSouth could do so in a cost effective manner and improve the accuracy of time reporting, BellSouth has indicated above its willingness to modify its procedures to comply with the preferences set forth in the audit letter. However, where the preferences expressed in the audit letter would not be cost effective and would not materially improve the accuracy of BellSouth's time reporting, BellSouth does not believe that it is appropriate to implement the

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suggested changes. No reclassification of time between regulated activity is required on the basis of the audit letter.

BellSouth has provided Coopers and Lybrand ("C£L") with copies of the audit letter and BellSouth's reply, as required by the audit letter. BellSouth representatives have discussed each of these findings with C£L representatives. The Commission's audit findings will be reviewed as appropriate by C£L.

If you would like to discuss any of these issues further, please give me a call.

Sincerely,

Maurice P. Talbot, Jr.

cc: Don Burrell Joe O'Conner

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FEDERAL COMMUNICATIONS COMMISSION

April 20, 1992

Mr. Maurice Talbot, Jr.
Director ~ Federal Regulatory
BellSouth Corporation
1133 21st Street, N.W., Suite 1000
Washington, D.C. 20036



Dear Mr. Talbot:

We have conducted annual reviews of the independent auditors' Cost Allocation Manual (CAM) audits for the past three years. As a result of these reviews, the Accounting and Audits Division has issued three documents regarding these sudits (Kenneth P. Moran letter of May 29, 1990; Responsible Accounting Officer (RAO) Latter No. 12, released October 23, 1990; and Kenneth P. Moran letter of October 16, 1991). Additionally, the Commission released its decision in the Computer III Remand Proceeding, which contains specific language regarding the independent audits. The intent of these documents was to enhance the regulatory usefulness of the CAM audit process by providing guidelines to the industry and independent auditors relating to the performance of the CAM audits. The purpose of this letter is to consolidate and clarify these guidelines. The independent auditors should implement all of these guidelines for the 1992 CAM audits.

As you are aware, the Commission, in its <u>Computer III Remand Proceeding</u>, paragraph 24, and in Section 64.904(a)--Independent Audits, of its rules states that the independent auditors must follow Generally Accepted Auditing Standards (GAAS) in performing their CAM audits and in issuing their audit reports only insofar as the GAAS are not inconsistent with the rules or directives of the Commission. Section 64.904 states, in essence, that the audit shall be conducted in accordance with GAAS, except as otherwise directed by the Chief, Common Carrier Bureau. The annual CAM audits performed by the independent auditors should lead to the issuance of positive opinions on whether: 1) the financial information contained in the ARMIS 43.03 Reports, columns (b) through (j), is presented fairly in all material respects; and,

Computer III Remand Proceeding: Bell Operating Company Safeguards and Tier 1 Local Exchange Company Safeguards, Report and Order, CC Docket 90-623, 6 FCC Red 7571 (1991) paragraphs 21-24, 37-41 (Computer III Remand).

2Id. 6 PCC Rcd. at paragraph 24.

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is recorded in accordance with the Local Exchange Carriers' (LECs') is recorded in accordance with the Local Exchange Carriers' (LECs') CAMs, the Commission's 86-111 Joint Cost Order, and the Commission's rules and regulations including Sections 32.23, 32.27, 64.901, and 64,903 in force as of the date of the auditors' CAM Audit Reports. The following are the consolidated CAK audit guidelines which are based on these rules and other authoritative documents.

1) AUDIT OPINION

In addition to the GAAS requirements, the independent auditors must also provide a Summary describing and explaining how assurance was gained that the ARMIS 43-03 Report column (b) (the Part 32 numbers) is presented fairly. This summary must state the relevant audit tests and procedures performed to gain this assurance. Also, the audit tests and procedures must be accompanied by workpapers containing sufficient, competent, evidential matter gained through inspection, inquiry, observation and confirmation supporting the factual statements, conclusions and findings in the workpapers.

2) MATERIALITY STANDARDS:

The independent auditors must identify the materiality standard(s) used in the CAN audits and specify whether materiality standards were established for the entire audit or a portion of the audit, and state what those standards were. If the independent auditors change the materiality level because of extraordinary or enusual circumstances, an explanation for the change should be never in circumstances, an explanation for the change should be noted in their workpapers.

Although GAAS advocate that the independent auditor's judgment be relied upon to determine an appropriate materiality standard in planning an audit, the <u>Computer IVI Remand Proceeding</u> provides us with the authority to: 1) monitor the materiality thresholds used by the independent auditors to ensure that each threshold is suitable for the operation of the carrier for which it is employed; 2) take such action regarding the materiality thresholds as we deem necessary to ensure consistent and appropriate independent audits; and 3) prescribe materiality thresholds, as necessary, for purposes of planning the independent audits as well as for reporting and

**Separation of Costs of Regulated Telephone Service from Cost of Monregulated Activities, Raport and Order, CC Docket 86-111, 2 FCC Rod 1298, 1328 (Joint Cost Order), modified on recon., 2 FCC Rod 6283 (1987) (Reconsideration Order), modified on further recon., 3 FCC Rod 6701 (1988), aff'd sub nom. Southwestern Bell Corp. v. FCC, 896 F. 1378 (D.C. Cir. 1990).

*Computer TTT Remand, 6 FCC Rod. at Appendix B paragraph 3(a).

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correcting errors and omissions to carriers' reports to the Commission. Our authority includes, but is not limited to, setting a uniform materiality threshold(s) for different types or sizes of carrier operations.

3) TESTING OF PART 32

Additional testing by the independent auditors of Part 32 is necessary to provide the Commission with reasonable assurance that the recording of financial transactions in Part 32 and the subsequent Part 64 allocation of these costs between regulated services and nonregulated activities is in accordance with our rules. We believe that statistical sampling techniques should be used for this testing, whenever possible; however, if judgmental sampling techniques are used, the sample population should be large enough to provide the Commission's staff with reasonable essurance. That the systems are operating in accordance with the CAM's rules.

4) AFFILIATED TRANSACTIONS:

The independent auditors must review and test the rate base and rate(s) of return of any nonregulated affiliate that provides substantially all of its services to a regulated affiliate. This is necessary to ensure that the regulated affiliates record these services at the nonregulated affiliates fully distributed costs (FDC). Similarly, in cases where the regulated affiliate is recording purchases from a nonregulated affiliate at market prices, the independent auditors must varify that the nonregulated affiliate had substantial sales of a like or similar kind to third parties. The review and testing of these matters is imperative for us to determine if the LECs are in compliance with Section 32.27(d) of our rules. Also, we require that the independent auditors examine transfers of assets between the regulated and nonregulated affiliates to determine that these asset transfers are booked in accordance with Section 32.27 (b) and (c) of our rules.

In enforcing the effiliate transaction rules, the Commission has consistently taken the position that a nonregulated affiliate that provides services to the operating company at fully distributed cost may include a return on investment in that cost. A company planning to use some rate of return other than the authorized rate of return for interstate access services in setting the prices for affiliate transactions would have to amend its CAM to so state, and then obtain Commission approval for the amendment. No such CAM amendments have been approved. Thus, our expectation is that all LECs use the authorized rate of return in pricing affiliate

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⁵Id. 6 FCC Red. at paragraph 41.

^{*47} C.F.R. section 32.27(d).

transactions. Since January 1, 1991, the authorized rate of return for interstate access services has been 11.25%.

Regarding the determination of a nonregulated affiliate's rate base used for computing the interstate return on investment component for services provided by a nonregulated affiliate to an operating company at FDC, we have found during our audits that the following components comprise a generic rate base similar to those of the regulated companies:

- Property, plant and equipment; Deferred charges and other assets; and, Cash working depital.

- Less: accumulated depreciation;
 accumulated deferred income taxes; and,
 - other deferred credits.

Some assumptions necessary to determine a generic nonregulated rate base are as follows:

- a 13 month average of the net investments using monthly financial statements should be used to calculate average annual net investment amounts;
- (b) all property, plant and equipment is assumed to be used and useful) and,
- (c) in the absence of a lead lag study, which would involve considerable resources to perform, cash working capital should be computed in the conventional manner; current assets less current liabilities, excluding temporary cash investments and investors' capital such as short term debt and the current portion of capital leases.

5) TIME REPORTINGS

The independent auditors must perform tests of the LECs employees' positive and exception time keeping records that support the entries on the employees' time sheets. These audit tests should entries on the employees' time sheets. These audit tests should determine that:

a) employees understand the applicable Commission's rules and companies' procedures related to CAM time reporting requirements;

b) the underlying time keeping records have been thoroughly and accurately completed; and, c) this information is posted properly from the underlying documentation to the employees' time sheets in accordance with the Commission's rules and the companies' relevant CAM guidelines. These records are the basis for recording and classifying employees' labor hours for purposes such as payroll and allocating costs between regulated services and nonregulated activities. We believe that auditing services and nonregulated activities. We believe that auditing this documentation will provide assurance that both the information transcribed from the source documentation to the amployees' time sheets, and the related regulated and nonregulated cost allocations

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reported on the ARMIS 43-03 Reports, are reliable.

6) SPECIAL STUDIES:

The independent auditors must prepare a table to be placed at the beginning of their special study workpaper section listing all of the special studies used by each company and the dollar amounts in the accounts or cost pools to which those special studies relate. This will allow us to identify the major studies and the dollar amounts of the cost pools to which they apply.

Also, all major special studies that are used in the CAMs should be audited annually. In addition, one-third of the less significant special studies should be audited annually so that in a three-year period all special studies will have been audited.

7) LIMITS ON THE INTERNAL AUDITOR'S PERFORMANCE OF THE CAM

The independent auditors in conducting the CAM audits should perform a minimum of 60% of the CAM audit tests and procedures. The intent of the Commission's rules regarding the separation of costs between regulated services and nonregulated activities was to have the independent auditors perform a substantial portion of the CAM audit work. We believe that the Commission's intent will be undermined if the independent auditors delegate more than 40% of the CAM audit testing to the LECS' internal auditors.

We considered the Statement on Auditing Standards (SAS) No. 65"The Auditor's Consideration of the Internal Audit Punction in an
Audit of Financial Statements" in developing our thresholds and
believe that it is an appropriate authoritative guide in this
matter. We believe that the overall intent of SAS No. 65 is to
prevent independent auditors from substituting the work of internal
auditors for their own. SAS No. 65 sets forth explicit guidelines
that must be adhered to and documented in the independent auditor's
workpapers when either the independent auditor considers the
procedures performed by internal auditors in determining the
nature, timing and extent of their auditing procedures, or when the
independent auditor receives direct assistance from the internal
auditors in performing the audit.

We believe that both the requirements of SAS No. 65 and our audit work ratio guideline (INTERNAL AUDITOR'S WORK / TOTAL CAM AUDIT WORK) should be adhered to in the performance of these CAM audits. Further, we require that the independent auditors document in their workpapers all steps taken to comply with these requirements/guidelines whenever the internal auditors participate in the performance of these CAM audits.

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8) QUESTIONS TO THE COMMISSION:

The independent auditors should direct any questions with respect to our rules and the CAMs to the Commission through the Addounting and Audite Division. In the past, the Commission has been concerned that an independent auditor not only did not direct such questions to the Commission, but also did not bring to the Commission's attention any uncertainties during the audit process.

9) REPORTING OF ALL FINDINGS:

Regardless of materiality, the independent auditors must report all CAN audit findings including recommendations, if any, for resolution in writing to the LECs' management. The LECs must respond in writing to each of the findings and recommendations, and the independent auditors must document these responses in their workpapers.

10) QUANTIFICATION OF ALL PINDINGS:

The independent auditors must quantify all findings in their workpapers. This includes findings as a result of attribute testing, e.g., missing support documentation. In this instance, we expect the independent auditors to quantify in fully loaded dollars the universe of missing documentation on both an individual LEC and on a total holding company basis. Depending on the attributes tested, an adjustment may or may not be regulared; regardless, we expect the independent auditors to quantify all errors relating to attribute testing. Also, the independent auditors must provide separate schedules for all adjusted and unadjusted differences. These scheduled adjustments must be crossindexed to their respective findings in the independent auditors' supporting workpapers.

11) BOOKING OF ADJUSTMENTS:

The LECs must record and adjust their ARMIS 43-03 Reports for each error or omission discovered by the independent auditors that has an impact on nonregulated operations of \$1 million or more. The \$1 million adjustment requirement is applied at the holding company level. Thus, for example, if a problem is discovered that has a \$400,000 impact in each of a holding company's three operating companies, the adjustments must be made.

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⁷In the Matter of Contel Operating Telephone Companies Apparent Violation of the Commission's Rules and Policies Governing Transactions with Affiliates, Notice of Apparent Liability for Porfeiture, 6 FCC Rod 1880, at 3, note 8.

12) AUDIT PROGRESS

GAAS require that audit programs be prepared to fulfill two purposes: 1) to show evidence in the workpapers that the audit was adequately planned; and, 2) to serve as a stap-by-step guide for the audit of a particular account. In pursuit of these requirements and our regulatory needs, we require that a comprehensive audit program be provided for each subject being examined. The overall audit program must be placed in the administrative section of the workpapers. At the independent auditors' discretion, the overall sudit programs may be segregated by audit topic and placed at the beginning of the relevant workpaper section. workpaper section.

13) DOCUMENTATION:

The independent suditors must prepare and provide detailed sudit programs, all supporting documentation comprising the CAM audit workpapers, as well as all of the internal suditors' workpapers, financial statement audit vorkpapers and any other documents relied upon in performing these CAM audits and issuing the CAM audit reports. As mentioned above, these workpapers shall constitute sufficient, competent, evidential matter gained through inspection, observation, inspection, and confirmation necessary to afford a reasonable basis for an opinion regarding the CAM under examination in accordance with the AICPA's standards of fieldwork. In addition, our regulatory needs require that the independent auditors' document and substantiate all factual statements, conclusions and findings reached as a result of these audits in their workpapers.

14) INDEXING:

A comprehensive audit trail must be provided to enhance and expedite the review process. The trail must include thorough indexing between the audit program tests and procedures, summaries, supporting workpapers, conclusions, findings, and any other pertinent document(s) or summary schedules necessary to understanding the flow of information.

15) LEAD SMOKANTES

The workpapers must contain an all-inclusive lead summary at the should disclose the findings and recommendations along with pertinent information on background, methodology, objectives, procedures, and analyses. As mentioned above, the lead summaries must be cross-indexed to the appropriate sections of the supporting workpapers and to any summary schedules such as the schedules for adjusted and unadjusted differences.

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Maurice P. Talbot, Jr. Director-Federal Regulatory

BELLSOUTH

BeilSouth Corporation Suite 900 1133 21st Street, N.W. Washington, D.C. 20036 (202) 463-4113

June 25, 1990

BECEINED

Mr. Kenneth P. Moran Chief, Accounting and Audits Division Common Carrier Bureau Federal Communications Commission 1919 M Street, N.W. Washington, D.C. 20554

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INTERNAL AUDITS

Dear Mr. Moran:

This letter is in response to the May 24 1990 correspondence from Mr. Jose Luis Rodriques and Mr. John T. Curry regarding findings made as a result of an audit of inside wire expense at Southern Bell Telephone and Telegraph Company. The May 24 letter requested the BellSouth Companies to describe the corrective actions taken or to be taken in response to the audit findings.

In our June 8, 1990 letter, we took exception to the findings contained in Sections A, B, and D of the May 24 letter. It is the BellSouth Companies' position that no corrective action is necessary with regard to these findings. In this letter, we address the remainder of the findings set forth in the May 24 letter.

1. Time Reporting Errors

The evaluations of both field technicians and their supervisors include quality of work. Accuracy in time reporting and proper record-keeping are considered by the Bellsouth Companies to be an important aspect of the quality of work performance. Evaluations of a supervisor are based upon the quality of the work, including accurate time reporting and proper record-keeping, which is obtained from his field technicians. Supervisor-specific results for technicians' time reporting and record-keeping, as revealed by the various reviews conducted or to be conducted by the Bellsouth Companies, as outlined below, are made available to the supervisors' management for consideration as a part of the manager's evaluation of the supervisor's job performance. Evaluations determine the supervisor's future with the Bellsouth Companies, including salary treatment and ""montability.

Purpose For information of the purposes -

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The BellSouth Companies already have plans to conduct audits of their inside wire activities, to be completed by the end of calendar year 1990, to determine whether practices and procedures, including time reporting, conform to the Companies' Cost Allocation Manual. The results will not only be made available for review by the Commission, under appropriate protective treatment, but also will be made available to the respective Network organizations for appropriate corrective actions to be taken.

The BellSouth Companies conduct technical performance reviews at Network work centers throughout each division or district on an ongoing basis. Proper time-reporting and record-keeping are included as a part of the performance activities reviewed. Results of the technical reviews are provided to the management team of the division or district.

Supervisors are required to perform on a monthly basis quality inspections of their field technicians' work activities, including their time reporting and record-keeping. These inspections are utilized for performance ratings of individual technicians and can lead to disciplinary action where appropriate.

Each payroll period mechanized time reports are generated showing how each field technician has charged his time. Each supervisor is required to review and sign off on the reports for his particular technicians. Southern Bell has emphasized to its supervisors the importance of this review.

South Central Bell has reiterated the importance of proper timereporting and has provided examples to be used for training purposes. Also, South Central Bell's Network organisation is conducting an inside wire-specific operational review in each state during 1990. Results will be made available to the general managers of each state.

2. Reporting of Network Terminating Wire Cost

The May 24 letter indicates that the audit revealed that network terminating wire expense was being incorrectly charged to Account 6426, "Intrabuilding Network Cable Expense," instead of Account 6362, "Other Terminal Equipment Expense."

The BellSouth Companies plan to create new field reporting codes to which network terminating wire will be reported. The amounts reported to the new codes will be charged to Account 6362.

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Conclusion

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The Bellsouth Companies have taken exception to certain of the findings of the Commission's auditors, and no corrective action is required with regard to such matters at the present time. With regard to the remainder of the findings included in the May 24 letter, we have tried to indicate herein the manner in which sellsouth is addressing the deficiencies indicated.

As indicated above, the BellSouth Companies already have plans to conduct audits of their inside wire activities during 1990 in order to review conformance of such activities with the Companies' Cost Allocation Manual which has been determined by the Commission to comply with the Joint Cost Order. These audits are scheduled to be completed by the end of the calendar year. We will review the results of such audits with the Commission, under appropriate protective treatment, and we will be glad to discuss any further questions with you regarding the audits at that time.

If you have further questions with regard to these matters, please to not hesitate to contact me at 202-463-4113.

Maurice D. Talbot, fr.

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	CONTENTS:							
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SEE INSIDE OF FRONT AND BACK COVERS FOR INDEX AND INSTRUCTIONS

IMC WORK SAMPLING STUDY
LIST OF TASKS (Not all inclusive)

Customer Reported Troubles (FRC 61T) includes:

Screening customer reports

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- Testing customer reports Dispatching customer reports
- Close-out of customer reports
- Support testing or provision of information in connection with customer reports
- Administration of jeopardy reports for customer reports
- Customer notification for customer reports

Employee Reported Troubles/ Cable Throws/Support Tests, or Alarms (FRC 41T) includes:

- Surveillance testing activity (ex. ALIT, PST)

 Alarm surveillance and administration
- - Support testing not connected with customer report or service order
- RIGHTO
- Initiating employee reports Screening employee reports
- Testing employee reports
- Dispatching employee reports
- Close-out of employee reports
- Support testing or provision of information in connection with employee reports
- Administration of jeopardy reports for employee reports
- Customer notification (when necessary) for employee reports

Service Order Dispatch (FRC 898E) includes:
- Service order dispatching

Service order completion (FRC 698E) includes:

- Service order completion
- Service order jeopardy report administration

REGILLATED

Service Order Testing (FRC 41E) includes:

- All testing in connection with service orders

None of Above (Other) includes:

- Non-specific administrative tasks

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BCAC WORK SAMPLING STUDY LIST OF TASKS (Not all inclusive)

Customer Reported Troubles (LMOS/CIMAP) (FRC 61T) includes:

- Receiving customer reports
- Screening customer reports
- Testing customer reports
- Close-out of customer reports
- Test calls with vendors
- Support testing or provision of information in connection with customer reports
- Administration of jeopardy reports for customer reports
- Customer notification for customer reports

Employee Reported Troubles or Alarms (FRC 41T) includes: Receiving/Initiating employee reports Screening employee reports

- REGULATED
- Testing employee reports
- Dispatching employee reports
 Close-out of employee reports
- Administration of jeopardy reports for employee reports
- Customer notification (when necessary) for employee reports
- Alarm surveillance and/or administration

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Customer Reported Troubles for CPE into TRTS (FRC 61T) includes:

- Entering trouble reports into the TRTS System

- None of Above (Other) includes:
 Non-specific administrative tasks
 Idle time

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Page 5

MAC WORK SAMPLING STUDY LIST OF TASKS (Not All Inclusive)

- Customer Reported Troubles (61T) includes : Trouble input to LMOS/CIMAP/WFA on customer reports
- MLT testing customer reports
- Dispatching LMOS customer reports Close-out of LMOS customer reports
- Assist calls for testing or provision of information on
 - LMOS customer reports
 - Administration of jeopardy reports for customer reports Status/Info calls on LMOS customer reports
 - Escalations on LMOS customer reports

Customer Reported Troubles for CPE into TRTS (61T) includes:

- Entering trouble reports into the TRTS System

Employee Reported Troubles/Cable Throws/Support Tests, or Alarms (FRC 41T) includes:

- Surveillance testing activity (ex. ALIT, PST)
 Alarm surveillance and administration
- Support testing not connected with customer report or
- service order Grewman - Initiating employee reports
 - Screening employee reports - Testing employee reports
 - Dispatching employee reports
 - Close-out of employee reports

 - Support testing or provision of information in connection with employee reports
 - Administration of jeopardy reports for employee reports Customer notification (when necessary) for employee
 - reports

Regulated

Service Order Testing (41E) includes : - All testing in connection with service orders

None of Above (Other) includes:
- Non-specific administrative tasks - Idle time

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BSC/MAC SPECIALS SAMPLING STUDY LIST OF TASKS (Not All Inclusive)

Customer Reported Troubles, Local Loop (61T)

Ricciano Employee Reported Troubles, Local Loop (41T)

(Use of These Codes Are Associated With Work Being

Conducted On Local Loop Problems)
- All Trouble Receipt On All Services and Input

CIMAP/WFA/LMOS - Testing on Local Loop Troubles

- Assist Calls on Local Loop Troubles
 Status/Info Calls on Local Loop Troubles
 Alarm Surveillance and Administration
- Trouble Ticket Administration
- Database Work
- Billing & Rebate

Customer/Employee Reported Troubles, Special Services (24W) (Services That Travel Interoffice and Work Being Conducted On Overall Circuit)

- Testing/Isolation of Trouble Reports
- Trouble Ticket Administration
- Assist Calls On Overall Circuit

Customer/Employee Reported Troubles, Hessage Trunks (14W) (Service That have At Least One Switching Machine Trunk Side Termination)

- Testing/Isolation of Trouble Reports
- Trouble Ticket Administration Assist Calls On Overall Circuit

Customer/Employee Reported Troubles, Fac-Combined (74T) (Radio, Fiber Optic and Cable Facilities and Interoffice Testing Of Associated Carrier and Multiplex Eq.)

- Testing/Isolation of Trouble Reports
- Trouble Ticket Administration
- Assist Calls On Overall Circuit

Service Order Testing (415, 24P, 14P 74T) - All Testing In Connection With Service Orders

None Of The Above (Other)

- Nonspecific Administrative Tasks
- Idle Time

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ICTRC WORK SAMPLING STUDY LIST OF TASKS (Not All Inclusive)

Customer Reported Troubles (61T) - Trouble input to LMOS/CIMAP/WFA on customer reports

- Close-out of customer reports

- Administration of jeopardy reports for customer reports - Status/Info calls on customer reports

Customer Reported Troubles for CPE into TRTS (61T) - Entering trouble reports into the TRTS System

Employee Reported Troubles (41T)

- Trouble input to LMOS/CIMAP/WFA
- Close-out of employee reports
- Administration of jeopardy reports for employee reports
- Status/Info calls on Employee reports

None of Above (Other) includes:
- Non-specific administrative tasks
- Idle time

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to cliscuss the procedures for conducting the MTR

profiles. Through the discussion, CAL noted

that the profile did not follow the methods

I procedures prescribed. A proper sampling

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the employees recorded their own octivity as

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THE company 10 performed the study on this center way with smile results as the original profile. Could in the fact that knowledgeble personal conducted the second study and the results were comparable we are extistived up the perfect performed to the Tucker center. See comparation of profiles the Tucker center.

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617	6920	53.77%	\$2,222,286,06	20.007	3371,869.80	\$3,792,400.00 (\$1,178,252.14)		18337,010.40) Acct 6533 CP 02
741		4.80t	\$0.00	0.00%	\$0.00	1307.00	01, 174, CDC. 147	30.3000	(\$337,010.40) Acct 6533 CP 02
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8986	1431	11.12X	9459,550.77	9.00X		2671,341.00	(\$180,248.01)		
Total	12865	100,002	84,131,461.00	100.00X	\$0.00	\$251,541.00 \$185,511.00 \$6,090,810.00@	3274,037.77		\$186,347.05 上Acct 6532 CPO1
	,	,,	, 121, 401, 40	100.004	\$1,959,349.00	36,090,018.00(3)	10.00	((\$176,663.35)
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14 u		0.00X	\$0.00	0.00X	\$0.90 \$92,290.38		90.00 (\$90,918.70)		4 (6) 257, 168 ALSEL WAY 111
ZAP			38.00	1.49X	\$72,290.30	\$182,309.00	(\$90,018.70)		0134 10.
245		9.007	\$0.00	13.96X	\$865,918.48	\$1,596,402.04	(\$730,683.60) \$1,286,559.81)		() 14 mm
41E		9.00X	\$0.00	29.05X	\$1,799,351.19 \$833,709.71	\$3,065,911.00 (1	81.206.559.81)		
	524	2.10%	\$179,537.22	13.46%	\$833,709.71	\$815.00	\$1,012,431.93		
411	4499	18.05%	\$1,541,484.65	4.02X	· \$248,998.00	\$1,167,025.00	8621,457.65		H. Ller
61T	16758	67.23X	85,741,764.80	33.56X	\$2,078,499.49 \$275,012.71	\$8,248,165.00	(9427,718.51)	25 909(1) 6	\$110,779.10) Acet 6533 CP 02
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69 8 E	2481	9.95X	\$850,060.77	0.00X	\$6.00	\$320.90t an	9529,154.77		·
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Total	24925	100.00%	\$8,540,010.00	100,00%	\$6 107 can no	414 771 000 00 (A)	\$8.86		\$36,927.11 Acct 6532 CP01
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(\$1,220,841.29) Acct 6533 CP 02 NJP - 1-25

\$1,869,345.21 Acet 6532 CP01 / / ... 9449,303.93

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	Birmingham	41	25	15	15	4		
	Mid-Alabama	57	7	13	8	3	3	9
•	Runtsville/Decatur Hontgomery	52 52	15 6	20	7	6		
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•. •	River Region	48	22	18	9	3		
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41E	\$1,144,917.43 \$1,034,750.00 \$507,431.54 \$400.000.00	4112,147.43		
411	\$507,431.54 \$409,009.00 \$1,918,931.54 \$315,273.00	\$100,342.54	® 113,764	
611	84,135,710.27 86,280,533.00	\$1,603,658.54 (\$2,144,822.73) 31,20	0/7 130.37	
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896E	\$727.029.66 \$485.860.00	\$241,169.66 64,401	113, 718 (9669, 106, 69) (81, 129, 729.00) \$160, 544, 31 17.02-(4) 9,657, 15 01.7 (3).35 14 28 8155, 313.26 155, 315.26	
Tetal	\$9,435,931.00(1) \$9,435,931.00	\$6.00	(9513,871,43) (\$1,129,729.00) \$434,373.47	
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14P	\$0.00	\$4.00		
144	\$137,292.48 \$327,217.00	(\$189.924.52)		
24P	\$1,298,153.65 \$2,498,011.00	(\$1,209,857,35)		
24W 41E	\$2,676,742.73 \$4,963,953.00	(92,207,210.27)	AST SEN	ŀ
411	\$1,507,321.84 \$186.00 \$2,443,549.75 \$1,448.589.00	81,507,135.64	(a) 3° 1, 30° : 0/5-7 193.37° 1	
611	\$2,443,549.75 \$1,448,589.08 \$11,433,844.24 \$11,754,524.00	\$794,960.75 (\$120,661.76) 26,100	MCZQ.	
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69 6 E	\$1,264,563.59 \$549,969.00	8714,594.59		
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24P	\$1,514,362.83 \$1,043,686.00					. A) /2 ···
24¥	\$1,459,307.21 \$2,074,051.00	9472,474.83				195.2574
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417		\$1,583,361.05				
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898£	\$738,549.72 \$726,143.00	\$12,406,72		140		•
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248	12,923,439.21(3) \$1,144,373.00	(\$226,758.00)				= 1337 140.55
244		\$1,759,066.21				6122 5 64
41E		(\$1,283,738,27)				
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Review Completed By 150 General practice manager if applicable Date 3/22/93 Date Date	IA-CAM Compliance	ENGAGEMENT NO.
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(DIVISION OF	CALCAL CALCATION)	FILE CODE NO
NATURE OF WORK AUDIT OF FINANCIAL STATEMENTS (CHECK BOX IF APPLICABLE) OR OTHER (DESCRIBE): Audit of Armis 43-83	PARTNER B. BISHOP MANAGER S. Spears IN-CHARGE J. Fredlake ABSISTANTS C. Hill	
PERIOD COVERED YEAR ENDED 12 31 92 OR PERIOD FROMTO	* "PURSUANT TO THE FIRM'S DOCUMENT RETENTION POLICY THIS DOCUMENT OR FILE SHOULD BE DESTROYED AFTER MONTH	

SEE INSIDE OF FRONT AND BACK COVERS FOR INDEX AND INSTRUCTIONS

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Section 1

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DATE: JUL 2 1 1892

BELLSOUTH TELECOMMUNICATIONS

REVISION #2 OF FSD AB01 COST SEPARATION SYSTEM/PRODUCT PERFORMANCE SYSTEM (CSS/PPS) USER GUIDE

The ABO1 User Guide is being revised to reflect the following changes:

- Part 64 Cost Principles from the Classification Letter are being incorporated.
- 2. A new section is being added to the General Description to reflect System Balancing controls.
- 3. Hew regulated Products 035, Customer Owned Coin Operated Telephone Service, and 036, Line Intercept Service are being added. Product 013 is being deleted and moved to Product 007. Product 029 is being deleted and moved to Product 030.
- 4. A new nonregulated Product 169, Independent Company Calling Card, is being added.
- 5. THPANCK is being deleted. Due to processing enhancements in CRIS to assign NPA/NEX related information to the CRIS and CABS data, CSS/PPS will no longer receive the COP interface file. The COP interface file was used to update TMPANCK. Additionally, Reports NP56NCB, Invalid CLLI Codes (where KX is 09; 10, or 11) will no longer be produced.
- 6. A new table, TADJUST, is being added to provide the ability to input adjustments to CPAM and DRMA data in CSS processing.
- 7. The BCI and BCI2 files are being added to Part 2, Section 7, Nechanized Interfaces. These files are being used to allocate Account 6612 CP01 SP01 and SP02 to products in CSE and PPS.
- 8. The Marketing Department section is being deleted from Administrative Functions, Part 4, Section 4, due to the CSS/PPS staff's assumption of responsibility for maintenance of TUSOCSC, TSVCCODE, and TSVCCOFF.

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

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Due to an enhancement to the CRIS system to handle the allocation of the Multi-Feature Discount Plans revenues, the MFDP Interface files processed in Job ABOLA04 will no longer be needed.

- The Revenue Apportionment, Part 7, Section 2, is being updated to reflect the current allocation processing in the Revenue subsystem.
- 11. Accounts 2005, 3100, and 6561 in CSS are being revised for clarification.

Account 6727 TDACAT ratio documentation is being removed from the Corporate Accounting Administrative Functions and added to CSS/FPS staff responsibility.

ACL DET VENICO.

In Account 3100, CP11 and CP12 are being split into two subpools. SP01 contains current methodology, and SP02 identifies forecasted amounts assigned to requisted. identifies forecasted amounts assigned to regulated.

- The methodology for Account 6124 CPOS is being revised to reflect consistent application of the CAM for related accounts. H. THOLOG CAPATION
- CP04 SP05 is being deleted from Account 2211. Brock
- 16. CP04 SP07 is being deleted from Account 2212, Drie In Account 2351, two new subpools are being added to accommodate new methodology for Public Telephone Voice Messaging. <u> 1</u>7.~ C/6P
 - In Account 6212, CP02 SP05 is being added to separate VNS .. 18. expenses.
- In Account 6533, CP03 is being added to reflect change allocation methodology due to MTAS Disposition code changes. Fund The Business of Florida Authority of Vitter In Account 6535, CP07 is being changed to reflect new allocation methodology. 20.
 - 21. Account 6351 methodology is being changed to reflect new Product 035, COCOTS. CUSTOMER DWINED CO'N OFERNIES TRESPONDE SERVICE

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22. In Account 6612, new subpools are being added to identify BellSouth Business Systems expenses. CP01 is being split into SP01, BCI Other, and SP02, National Accounts Division. CP05 SP07 is being added to reflect Authorized Sales Representatives. CP05 SP08 is being added to reflect Authorized Sales Support functions. CP05 SP09 is being added to reflect BellCore training of BBS employees.

23. In Account 6621 SP02 is being added to reflect coin refund statistics.

statistics.

TDACE 24. / In Account 6623, CPO5 is being modified to reflect methodology changes in compliance with the CAM.

These revisions are effective with July, 1992 business.

LEST. STAFF KAKAGER

COMPTROLLERS

RECOMMENDED:

H. PEREZ

WANAGER - COMPTROLLERS

APPROVED:

OPERATIONS MANAGER -

COMPTROLLERS

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CONTENTS.
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COOPERS & LYBRAND CERTIFIED PUBLIC ACCOUNTANTS

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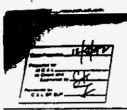
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BellSouth 86-111 CSS - Summary of Procedures 12/31/92 jás Wr.a., G.

BellSouth's Internal Audit "Joint Cost Order Cost Separation System and Cost Allocation Manual Compliance" was performed in order to "determine whether controls were functioning to help ensure that allocations performed by CSS were in compliance with the CAM." Per the review of the internal audit work, it appears that the scope of the engagement was adequate to meet these objectives. The audit was appropriately planned and the audit program appeared adequate to achieve the audit objectives.

The testing performed covered several areas. These are as follows:

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6777	Legal Breach & Download	7907	862	20 769	4.27
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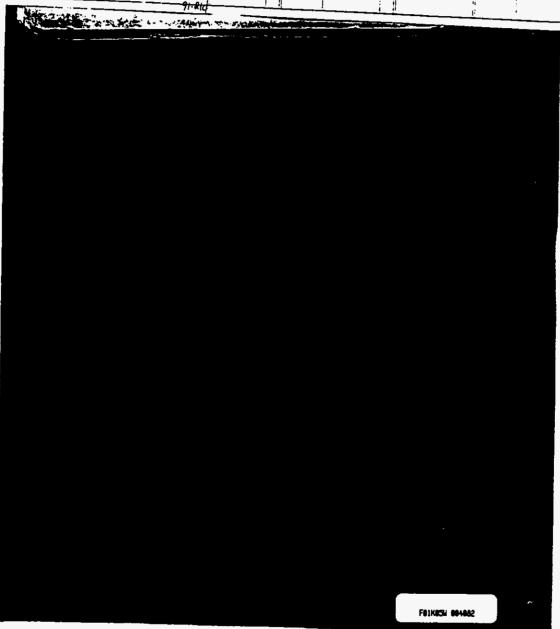
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BELLSOUTH TELECOMMUNICATIONS

FINANCIAL SYSTEMS DOCUMENTATION

APPLICATION

CSS/PPS USER GUIDE

PART

CSS INVESTMENT AND EXPENSE APPORTIONMENT OTHER NETWORK EXPENSES SECTION

ACCOUNT 6532 - NETWORK ADMINISTRATION EXPENSE

3.01 Account 6532 contains costs incurred in network administration. It includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice and circuit layout work.

3.02 The following inputs are used in this accounten

> CISSP CRISSTAT THANAMT

3.03 Account 6532 consists of This Bollowing cost pools/

> CP99 CP01

Ledsed TD Others Medwork Administration Expense Other

CPO

Direct Regulated/Nonregulated

CPOI

CPOI contains FRC 898E. 91.3 H Service Order dispartely 3.04.1 3.04.2

cP01 is allocated to regulated/nonregulated by using Securpy inward and outward movement from CRISSTAT by USOC and product. A ratio is developed of nonregulated products to total. This ratio is multiplied by the CP01 dollars, 91.49 resulting in dollars to nonregulated products. The for allocation

remaining dollars are assigned to regulated.

CPOZ contains SRC 6532.2000 91.51 14 Administration 3.05.1

3.05.2 CP02 is allocated to regulated/nonregulated based on the Accounts 22XX and 24XX excluding leased to others. 91.43

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3.06.1 CP03 contains the following FRCs: Interoffice Facili

77M 91.98 14 6982 11.98 14 7982 11.98 14

3.06.2 √ CP03 is directly assigned to regulated.

ACCOUNT 6533 - TESTING EXPENSE

Account 6533 Contains costs incurred in testing telecommunications facilities from a testing facility

9.16.2

JUL 2 1 1992

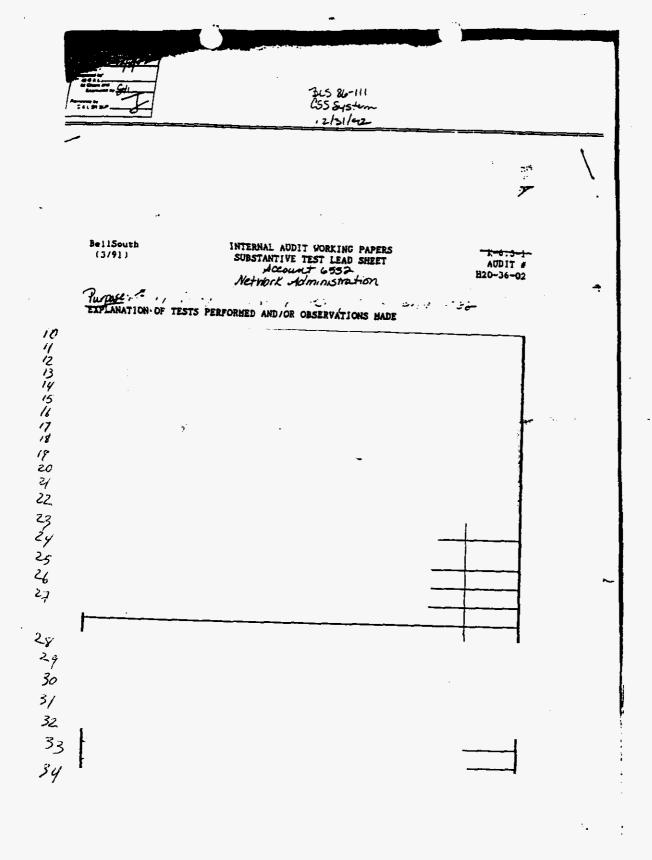
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BLS 86-11 CSS EXSTEM

PAGE JUNE PRODUCTION FOCEXEC FOR AUDITORS ACCOUNT 6532 for 6/92 PRINTED ON 09/29/92 DATE CP AL R/NR AMT AMT 92/06 GA 01 . 41.41 16,109.87 " 22,504.41 K 6532 41.72 58.28 *TOTAL COST_POOL 01 38,614.28 100.00 02 A 757.90₺ .13 % 575,825.21 R 99.87 1 *TOTAL COST_POOL 02 576,583.11 100.00 739,288.97 R 4014 100.00 3 *TOTAL COST_POOL 03 *TOTAL MAIN_ACCT 6532 *TOTAL STATE GA *TOTAL DATE 92/06 739,288.97 100.00 1,354,486.36 1,354,486.36 1,354,486.36 300.00 300.00 1,354,486.36 TOTAL 300.00 Purpose: To show regironreg percernages and animums for cro3.

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APPLICATION PART

CSS/PPS USER GUIDE AB01:

CSS INVESTMENT AND EXPENSE APPORTIONMENT CUSTOMER OPERATIONS EXPENSE

SECTION

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CPOS SPOS is directly assigned. 3.10.2

CP05 SP06 contains the following JFC: 3.11.

5512 with an EXTC of 40H

CR05 SP06 is directly assigned. 3.11.2

CPOS SP07 contains the following JFCs: 3.12.1 5512XX with an EXTC of 40G

3.12.2 CP05 SP07 is directly assigned.

3.13.1 CP05 SP08 contains the following JFCs:

55EL 55EL07 55EL99

3.13.2 CP05 SP08 is directly assigned.

CP05 SP09 contains the following JFCs: 3.14.1

> 55EJ 55EJ99

CP05 SP09 is directly assigned. 3.14.2

ACCOUNT 66137 - PRODUCT ADVERTISING +-1-16A/1 +--

4.01 Account 6613 contains expenses for commercial advertising activities that develop and implement promotional strategies to simulate the purchase of products and services. It excludes non-product type advertising such as corporate images, stock and bond issues, and employment advertising.

4.02 The following inputs are used in this account:

> CISSP TACCTFC .

4.03 Account 6613 consists of the following cost pools and subpools:

> 'Direct Regulated/Nonregulated CP02 SP01/Media Advertising - Other CP02 SP02/Media Advertising - Inforum CP03 Advertising Generic/Combined

Agreed to CAM JUL 2 1 1992

9.19.5

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FOLKESH GOAGGE

APPLICATION CSS/PPS USER GUIDE CSS INVESTMENT AND EXPENSE APPORTIONMENT PART SECTION CUSTOMER OPERATIONS EXPENSE 4.04.1 ✓ CP01 contains the following JFCs: 03224141 4.04.2 CP01 is directly assigned. / 4.05.1 CP02 SP01 contains the following JFCs. 0321 91.47 0323 91.47 039X 91.47 4.05.2 CP02 SP01 is allocated to regulated/nonregulated based on Account 6613 CP011 4.06,1 CP02 SP02 contains the following JFC: 5500 New in July. Not Applicable to June 4.06.2 CP02 SP02 is allocated to regulated/nonregulated based on Account 6613 CP01.1 4.07.1 103 contains the following JFC: 0350 /4147 CP03 is allocated to regulated/nonregulated based on CMA01. June 1992 . Marting ACCOUNT 6621 - CALL COMPLETION SERVICES Account 6621 contains costs incurred in helping customers place and complete calls, excluding Directory Assistance. This includes handling and recording, 5.01 intercept, quoting rates, time and charges, and all other activities involved in the manual handling of calls. 5.02 The following inputs are used in this account: CISSP TACCTIC 5.03 Account 6621 consists of the following cost Pool/subpools: CP01 SP01 Call Completion Services - Mobile Telephone Operations CP01 SP02 Call Completion Services - Radio Systems and Circuit Equipment Operations eed to cam 9.19.6 JUL 2 1 1992 NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

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PAGE 1

EX CP99 ACTTYPE 14

JUNE PRODUCTION
ACCOUNT 22HX AND 24XX
ACCOUNT 6532 CP02
PRINTED ON 18/01/92

DATE ST R/NR

92/06 GA N

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5,169,459,132.64

*TOTAL STATE GA
*TOTAL DATE 92/06

5,176,263,501.87

PCT
AMT

139/39

100.00

TOTAL

5,176,263,501.87

100.00

Purpose: To Show reg/nonreg percentages and announts for croz

1/3

F01K85N 804893

Ex. cess / / /

JUNE PRODUCTION ACCOUNT 22XX AND 24XX ACCOUNT 6532 CP02 ONLY AT 1 ACCOUNT 6532 CP02 PRINTED ON 10/01/92

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			2231	8,708,948.32	.17
			2232	1,088,509,315.90	21.03
			2411	96,541,107.09	1.87
			2421	714,566,604.33	13.80
			2422	490,937,762.45	9.48
			2423	1,177,755,339.65	22.75
			2424	402,283.42	.01
		•	2426	32,708,157.06	.63
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Purpose: This Fockie report defails the rig/noting yoracle accounts 22 xx and 24xx (an defailed at the FID on up 91.37) in tide. to determine the rug/honring natio for acct 6532 CPOD.

V- Agrees with CPAM FOCEXEC

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F01K85N 004894

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This FOCENC yingam extincts the reg/money amounts yorall accounts 22xx and 24xx(cu detailed in the BD on wp 9131) in order to determine the reg/money nation for acct 6532 CROZ. The resulting report is on wp 43____

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 08/16/93 Item No. 5-055 Page 1 of 1

Request: Provide copies of the semiannual studies used to determine the percent of testing facility hours assigned to each FRC for 1992 and 1992.

Response: See Attachment A for the procedures for conducting the sampling studies.

See Attachment B for copies of a sampling of studies conducted during 1992 and 1993. Copies of other studies conducted during this time period are not readily available as they reside in more than eighty testing facilities sites across our nine state region.

Date Provided: August 31, 1993

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Item 5-055 Attachment A

IMC/BCAC PROCEDURES FOR ESTABLISHING MECHANIZED TIME REPORTING (MTR) LABOR CLASSIFICATION PROFILES

CONTENTS

1.	GENERAL	1
2.	PROCEDURES FOR CONDUCTING A WORK SAMPLING STUDY	1
3.	METHOD FOR DETERMINING SAMPLE INTERVAL	2
4.	METHOD FOR SELECTING RANDOM STARTING POSITIONS	3
EXH	IBIT 1	4
EXH	IBIT, 2	3
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PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

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IMC/BCAC PROCEDURES FOR ESTABLISHING MECHANIZED TIME REPORTING (MTR) LABOR CLASSIFICATION PROFILES

GENERAL

- This section provides methods and procedures for establishing a mathematically precise labor profile for use in the Mechanized Time Reporting (MTR) system. The profile is based on a Work Sampling Study which is conducted within a center to provide a valid sample of types of work performed.
- 1.2 This document supersedes RL: 92-07-017BT dated July 10, 1992.
- Based on both internal and external audits performed in Network centers, the labor profile method of time reporting has been determined the preferred method for both accuracy and economics. It is required that work sampling studies be performed semi-annually, and whenever a center undergoes changes which may tend to change the labor profile.
- The MTR system provides the capability for automatic time reporting for employees who routinely charge their hours to the same labor codes. Exception reporting is used to override the profile when exceptions occur. Work reporting employees in an Installation and Maintenance Center (IMC) or Business Customer Assistance Center (BCAC) can be profiled identically if the profile is based on a composite of all work performed in the center. To determine the correct percentage of total hours to be allocated to each Field Reporting Code (FRC), a mathematically precise work sampling study must be conducted in the center.

2. PROCEDURES FOR CONDUCTING A WORK SAMPLING STUDY

- 2.1 A work sampling study may be conducted by any management employee with a good basic knowledge of center operations. This "analyst" must be allowed to dedicate his/her entire time to the study during its duration, generally one day. If possible, the analyst should be a manager who does not normally work in that center.
- 2.2 The study must be conducted on what might be anticipated to be a normal or average work day in terms of any catastrophic events (e.g., extended support system failure, extremely severe weather, central office failure). Should any such condition occur during the study which may severely effect study results, the study should be terminated and re-scheduled.
- 2.3 The analyst should follow these steps:
 - STEP 1. Number all center work positions in an order which provides for an efficient walking route through the center. This includes all positions where a worker would normally perform any of the tasks listed in Exhibit 1 for the IMC or Exhibit 2 for the BCAC. This may result in the numbering of positions that will be vacant the day the study is performed.
 - STEP 2. Provide a copy of the sampling form (Exhibit 3 for IMC, Exhibit 4 for BCAC) to each position. This form is used by the worker to become familiar with the selection of categories, as well as to point to (or state a number) as a means of providing answers to the analyst. Should a function (e.g., Central Office Administration) be performed in a center which is not included on the sheet, and which requires another FRC code, the sheet should be modified locally to include the function.

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PROPRIETARY

THE INFORMATION CONTAMED MEREIN SHOULD NOT BE DISCLOSED IN LIMITHORIZED PERSONS. IT IS MERIT SELECTED FOR IJSE BY AUTHORIZED BET-ENLISES EMPLOYEES.

B. Add three (3) to the number arrived at in "A" above (this is an allowance for lunch period). EXAMPLE:

30 + 3 = 33

C. Divide 540 by the number arrived at in "B" and round down. EXAMPLE:

540 divided by 33 = 16.363 rounded down = 16 minute interval

- The first sampling tour should always be done 5 minutes after the beginning of the normal work day, normally 8:05am. In the example case of 41 positions, the center would need to be sampled at 8:05am and every 16 minutes after (8:21, 8:37, 8:53, 9:09, etc.) for the entire length of the normal work day (until 5pm for example). The analyst's lunch break should not exceed three intervals (48 minutes in the example case).
- Jp. order to maintain a sampling precision of plus or minus five percent, the total number of observations (tally strokes) must be at least 400. If fewer than 400 observations are recorded, a second full day of observations should be taken.
- 4. METHOD FOR SELECTING RANDOM STARTING POSITIONS
- 4.1 A convenient and valid method of making a random selection for a starting position is as follows:
 - Look at a watch or clock and mentally record the seconds reading. If the reading is between one and the total number of positions, then start at the corresponding position.

 EXAMPLE: Seconds reading is at 20 seconds, then start at position number 20.
 - (b) If the seconds reading is not between one and the total number of positions, then subtract the total number of positions and use the corresponding number. EXAMPLE: Seconds reading is at 58 with only 40 positions, then subtract 40 and start at position 18.
 - (c) If after subtracting the total number of positions as described in "b", the number is still not between one and the total number of positions, then repeat the process until the number is within the range. EXAMPLE: The seconds reading is at 55 with only 15 positions, then subtract 15 three times and start at position 10.
 - (d) If there are more than 60 positions, mentally note the minutes and seconds. If minutes are an even number, use the seconds reading and start at the corresponding position. If the minutes are an odd number, add 60 to the seconds reading and, only if necessary, apply Step b. EXAMPLE: There are 75 positions. The minutes and seconds noted are 47:22. Since the number of minutes (47) is odd, add 60 to the 22 seconds (60 + 22 = 82). Step b is necessary in this case (82 75 = 7) to arrive at starting position number 7
- 4.2 The analyst should not be concerned with any recurrence of a starting position as long as it is arrived at by means of the random process.

PROPRIETARY

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Page 3

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IMC/BCAC PROCEDURES FOR ESTABLISHING MECHANIZED TIME REPORTING (MTR) LABOR CLASSIFICATION PROFILES

1. GENERAL

- This section provides methods and procedures for establishing a mathematically precise labor profile for use in the Mechanized Time Reporting (MTR) system. The profile is based on a Work Sampling Study which is conducted within a center to provide a valid sample of types of work performed.
- 1.2 This document supersedes RL: 92-07-017BT dated July 10, 1992.
- Based on both internal and external audits performed in Network centers, the labor profile method of time reporting has been determined the preferred method for both accuracy and economics. It is required that work sampling studies be performed semi-annually, and whenever a center undergoes changes which may tend to change the labor profile.
- The MTR system provides the capability for automatic time reporting for employees who routinely charge their hours to the same labor codes. Exception reporting is used to override the profile when exceptions occur. Work reporting employees in an Installation and Maintenance Center (IMC) or Business Customer Assistance Center (BCAC) can be profiled identically if the profile is based on a composite of all work performed in the center. To determine the correct percentage of total hours to be allocated to each Field Reporting Code (FRC), a mathematically precise work sampling study must be conducted in the center.

2. PROCEDURES FOR CONDUCTING A WORK SAMPLING STUDY

- 2.1 A work sampling study may be conducted by any management employee with a good basic knowledge of center operations. This "analyst" must be allowed to dedicate his/her entire time to the study during its duration, generally one day. If possible, the analyst should be a manager who does not normally work in that center.
- 2.2 The study must be conducted on what might be anticipated to be a normal or average work day in terms of any catastrophic events (e.g., extended support system failure, extremely severe weather, central office failure). Should any such condition occur during the study which may severely effect study results, the study should be terminated and re-scheduled.
- 2.3 The analyst should follow these steps:
 - STEP 1. Number all center work positions in an order which provides for an efficient walking route through the center. This includes all positions where a worker would normally perform any of the tasks listed in Exhibit 1 for the IMC or Exhibit 2 for the BCAC. This may result in the numbering of positions that will be vacant the day the study is performed.
 - STEP 2. Provide a copy of the sampling form (Exhibit 3 for IMC, Exhibit 4 for BCAC) to each position. This form is used by the worker to become familiar with the selection of categories, as well as to point to (or state a number) as a means of providing answers to the analyst. Should a function (e.g., Central Office Administration) be performed in a center which is not included on the sheet, and which requires another FRC code, the sheet should be modified locally to include the function.

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B. Add three (3) to the number arrived at in "A" above (this is an allowance for lunch period). EXAMPLE:

30 + 3 = 33

C. Divide 540 by the number arrived at in "B" and round down. EXAMPLE:

540 divided by 33 = 16.363 rounded down = 16 minute interval

- The first sampling tour should always be done 5 minutes after the beginning of the normal work day, normally 8:05am. In the example case of 41 positions, the center would need to be sampled at 8:05am and every 16 minutes after (8:21, 8:37, 8:53, 9:09, etc.) for the entire length of the normal work day (until 5pm for example). The analyst's lunch break should not exceed three intervals (48 minutes in the example case).
- 3.3 In order to maintain a sampling precision of plus or minus five percent, the total number of observations (tally strokes) must be at least 400. If fewer than 400 observations are recorded, a second full day of observations should be taken.
- 4. METHOD FOR SELECTING RANDOM STARTING POSITIONS
- 4.1 A convenient and valid method of making a random selection for a starting position is as follows:
 - Look at a watch or clock and mentally record the seconds reading. If the reading is between one and the total number of positions, then start at the corresponding position.

 EXAMPLE: Seconds reading is at 20 seconds, then start at position number 20.
 - (b) If the seconds reading is not between one and the total number of positions, then subtract the total number of positions and use the corresponding number. EXAMPLE: Seconds reading is at 58 with only 40 positions, then subtract 40 and start at position 18.
 - (c) If after subtracting the total number of positions as described in "b", the number is still not between one and the total number of positions, then repeat the process until the number is within the range. EXAMPLE: The seconds reading is at 55 with only 15 positions, then subtract 15 three times and start at position 10.
 - (d) If there are more than 60 positions, mentally note the minutes and seconds. If minutes are an even number, use the seconds reading and start at the corresponding position. If the minutes are an odd number, add 60 to the seconds reading and, only if necessary, apply Step b. EXAMPLE: There are 75 positions. The minutes and seconds noted are 47:22. Since the number of minutes (47) is odd, add 60 to the 22 seconds (60 + 22 = 82). Step b is necessary in this case (82 75 = 7) to arrive at starting position number 7.
- 4.2 The analyst should not be concerned with any recurrence of a starting position as long as it is arrived at by means of the random process.

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BCAC WORK SAMPLING STUDY LIST OF TASKS (Not all inclusive)

Customer Reported Troubles (LMOS/CIMAP) (FRC 61T) includes:

- Receiving customer reports
- Screening customer reports
- Testing customer reports
- Close-out of customer reports
- Test calls with vendors
- Support testing or provision of information in connection with customer reports
- Administration of jeopardy reports for customer reports
- Customer notification for customer reports

Employee Reported Troubles

. :

or Alarms (FRC 41T) includes:

- Receiving/Initiating employee reports
- Screening employee reports
- Testing employee reports
- Dispatching employee reports
- Close-out of employee reports
- Administration of jeopardy reports for employee reports
- Customer notification (when necessary) for employee reports
- Alarm surveillance and/or administration

Customer Reported Troubles for CPE into TRTS (FRC 61T) includes:

- Entering trouble reports into the TRTS System

None of Above (Other) includes:

- Non-specific administrative tasks
- Idle time

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EXHIBIT 2

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BCAC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1. CUSTOMER REPORTED TROUBLES (LMOS/CIMAP)

2. EMPLOYEE REPORTED TROUBLES or ALARMS

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

4. NONE OF THE ABOVE

. . :

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EXHIBIT 4

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Charleston, South Carolina August 11, 1993

M.J Elliott North N2G1 3535 Colonade Parkway Birmingham, Alabama

The MTR Profile Study was completed on 08-10-93 in the Charleston Network/IMC department. There were 40 positions and 33 employees working.

The MTR Labor Profile was updated on 08-11-93.

Any additional information needed please call me on 803-724-6074.

Yours truly,

Manager - IMC

F81K85H 881788

PROPRIETARY

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D Partions

CONSTR-IMC INTR PROFILE Etudy August 15, 1993

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Custon in Reported Transles (GIT) = 403

Engine Reported Transles (HIT) = 131

Since share with (898E) = 94

Sakvice Great Testina (41E) = 6

None of the house = 8

None of the Above: -8
```

$$462 \div 758 = .522 = 5290 = .617$$
 $131 \div 758 = .172 = 1770 = 417$
 $94 \div 758 = .124 = 1250.$
 $898 = 6 \div 758 = .164 = 1790 = 41 = 124 = 1790 = 698 = 124 = 1790 = 698 = 124 = 1790 = 124 = 124 = 1790 = 124 = 124 = 1790 = 124 = 124 = 1790 = 124 = 124 = 1790 = 124 = 124 = 1790 = 124 = 124 = 1790 = 124 = 1$

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RL: 92-07-017BT Attachment EXHIBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

898E 3. SERVICE ORDER DISPATCHING
WHUM MUM MUM MUM HH MM 1111

4. SERVICE ORDER TESTING

5. SERVICE ORDER COMPLETION

MI MAITH MAL HAL MAL HAL MAL MI

6. NONE OF THE ABOVE

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RL: 92-07-017BT Attachment EXHIBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

									
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INTEROFFICE MEMORANDUM

Date:

18-Aug-1993 06:57am CST

From:

Carolyn Rains

Dept:

RAINS_CT AT A1 AT TNTT Network Operations

Tel No:

502 364-7335

TO: Charlie Higdon

(HIGDON_CH AT A1 AT TNTT)

CC: Melvin Elliott

(elliott_m@al@alte)

Subject: MTR Labor Profile Study - FMC

A MTR profile study was conducted in the Kentucky Force Management Center on August 17, 1993 by Carolyn Rains. A total of 19 positions were numbered and sampled. The study was conducted between 8a and 5p at 8 minute intervals starting at random positions with the following results:

Customer Reported Trouble Employee Reported Trouble Cable Throw/Support Tests or Alarms	\	=	171 64
Service Order Dispatching Service Order Testing Service Order Completion Coin Trouble Report Coin Service Order None of the Above	(FRC 81T)	= = = =	
	Total Tallies of the Above	=	542 - <u>159</u>

Divide FRC tallies by this number 383

171 divided by 383 = 45% (61T)
64 divided by 383 = 17% (41T)
39 divided by 383 = 10% (898E)
13 divided by 383 = 3% (41E)
93 divided by 383 = 24% (698E)
0 divided by 383 = 0% (81T)
3 divided by 383 = 0% (81E)

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INTEROFFICE MEMORANDUM

Date:

28-Apr-1993 10:27am CST

From:

Connie Frerman

FRERMAN_CG AT AL AT TNTT

Dept:

Network Operations

Tel No:

(502)582-2798

TO: ELLIOTT, M

TO: Robert Willis

cc: Allan Brown

CC: Robert L. Cahoon Charlie Higdon

(BROWN_AB AT A1 AT TNTT)

CAHOON_RL AT A1 AT TNTT)

(HIGDON_CH AT A1 AT TNTT)

(WILLIS RH AT A1 AT TNTT)

(ELLIOTT M @ Al @ ALTE)

Subject: MTR Labor Classification Profiles

BSP 660-169-316BT states "it is required that work sampling studies be performed semi-annually, and whenever a center undergoes changes which may tend to change the labor profile".

A 100% verification of MTR Labor Profiles was performed on 04-28-93 for the Business Customer Assistance Center (BCAC), Provisioning Repair Test Center (PRTC), Central Office Administration Group and the Force Management Center (FMC). All MTR Labor Profiles were properly updated based on Work Sampling Studies performed for each of the above work groups within the past few weeks.

Should you have questions, please contact Connie Frerman at 502-582-2798.

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91

INTEROFFICE MEMORANDUM

Date: 14-Ap:

14-Apr-1993 04:04pm CST

From:

Connie Frerman

FRERMAN_CG AT A1 AT TKTE

Dept:

Network Operations

Tel No:

(502)582-2798

TO:	Charlie Higdon	(HIGDON_	CH	AТ	Al	AT	TKTE)
			WILLIS_ ELLIOTT)
cc:			GOVONI_)

Subject: MTR Labor Profile Study - Central Office Administration

A MTR Labor Profile Study was conducted in the Kentucky Central Office Administration group on April 14, 1993 by Connie Frerman and Suzette Govoni. A total of 7 positions were numbered and sampled. A copy of the sampling form was provided to each position. The study was conducted between 8a.m. and 5p.m. starting at randomly selected positions. A master sampling form was stroke marked for each position occupied by a worker. The following stroke marks were tallied for each category of tasks:

Customer Reported Troubles Employee Reported Troubles	(FRC 61T) =	323					
or Alarms None of the Above	(FRC 41T) =	90 67					
Total Tallies Minus None of the Above							
Divide FRC tallies b	y this number	413					
(FRC 61T) 323 divided (FRC 41T) 90 divided	by 413 = 78.20 or 78 by 413 = 21.79 or 22	ዩ					

Effective immediately, all Maintenance Administrators and Electronic Technicians in the Central Office Administration group should have their Labor profiles changed to reflect the new percentages. Any questions regarding this study may be directed to Connie Frerman at 502-582-2798.

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INTEROFFICE MEMORANDUM

Date:

26-Apr-1993 12:51pm CST

From:

Connie Frerman

FRERMAN_CG AT A1 AT THTT

Dept:

Network Operations

Tel No: (502) 582-2798

TO: Robert L. Cahoon

(CAHOON_RL AT A1 AT TNTT)

CC: Robert Willis (WILLIS RH AT A1 AT TNTT) (ELLIOTT M @ A1 @ ALTE)

CC: ELLIOTT, M : CC: Janice Likens

(LIKENS_JM AT A1 AT TNTT)

Subject: MTR Labor Profile Study - PRTC

A MTR Labor Profile Study was conducted in the Kentucky Provisioning Repair Test Center (PRTC) on April 22, 1993 by Connie Frerman and Jan Likens. A total of 36 positions were numbered and sampled. A copy of the sampling form was provided to each position. The study was conducted between 8a.m. master sampling form was stroke marked for each position occupied by a worker. The following stroke marks were tallied for each category of tasks:

總施	Customer Reported Troubles Employee Reported Troubles Cable Throws/Support Tests or Alarms	(FRC 61T) (FRC 41T)	=	416 68					
	Service Order Testing Service Order Completion (Data Base Verification) Coin Trouble Report None of the Above	(FRC 41E) (FRC 698E) (FRC 81T)	= =	65 30 1 90					
	Total Tallies Minus None of the Above Divide FRC tallies by this number								

(FRC	61T)	416	divided	by	580	=	71.72	or	72%
(FRC	41T)	68	divided	by	580	=	11.72	or	12%
(FRC	41E)	65	divided	by	580	=	11.21	or	11%
(FRC	698E)	30	divided	by	580	=	5.17	or	5%
(FRC	81T)	1	divided	by	580	=	.00	or	0%

Effective immediately, all Maintenance Administrators in the PRTC should have their Labor profiles changed to reflect the new percentages. Any questions regarding this study may be directed to Connie Frerman at 502-582-2798.

PROPRIETARY

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4.4	<u> 205-977-308</u>	**	704-330-4/3	**
** FAX #: :	205-977-15	97_ **		**
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BELLSOUTH SERVICES EMPLOYEES

洲海

04-21-93

Memo To:

Ray Kellum

Staff Mgr 14HH1 SBT 301 W. Bay St Jacksonville, FL

From:

Howard Adams

Asst Mgr-IMC

903 W. Univ. Ave. Gainesville, FL

. . :

Subject: MTR Labor Classification Profiles (Work Study)

The attached Tally Sheet was performed in the North Central Florida IMC on April 20, 1993 and the following summation was made:

61T 81.54 41T 7.5% 0 698E 10.8% 898E 41E .21

As a result of the above summary, our profiles will be adjusted as follows:

> 6.5 hours 61T 81.5% or .5 hours 7.54 41T or 898E 11.0% 1.0 hours or

Questions related to this subject should be directed to me at (904) 335~3265.

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WEST FLORIDA INSTALLATION/MAINTENANCE CENTER (IMC) LABOR PROFILE CLASSIFICATION

The West Florida IMC has <u>23</u> employees with <u>19</u> present that regularly perform work functions involving the following Field Reporting Codes:

_	Customer Reported Troubles	(FRC 61T)	=	221	
-	Employee Reported Troubles				
	Cable Throw/Support Tests				
	or alarms	1111	=	_59	
-	Service Order Dispatching	(FRC 898E) (FRC 698E)	=	46	Part of the last o
-	Service Order Completion	(FRC 698E)	=	<u>46</u> 65	
-	Service Order Testing	(FRC 41E)	=	33	
	None of The Above		=	58	
		Total Tallies	=	<u>58</u> 482	
	Minus Na	ne of The Above	.	- 58	
				424	

Divide FRC tallies by this number sound to the closest percent (%).

Ţ	divided	bу	424	= <u>.521</u>	rounded	=	<u>52</u> %	to	61T
. <u>و</u> ر	divided	by	424	= .139	rounded	=	14%	tο	41T
46	divided	by	424	= .108	rounded	=	112	t o	898E
					rounded				
33	divided	by	424	= .077	rounded	=	<u> </u>	to	41E

Although the "None of the Above" category is excluded from the profile percentages, it was stroked during the study to provide a sample of miscellaneous time in the center. The percentages derived for each category should be matched with the corresponding Field Reporting Code (FRCO and identical profiles entered for each employee into the MTR system.

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MOT BE DISCLOSED TO UNAUTHORIZED PERSONS
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BELLSBUTH SERVICES EMPLOYEES.



••••		
	FAX NO: 205-977-1547	
	TELE. NO: 205-977-308/	
FROM: _	Mattie Grisham	•
	FAX NO: 722-6904	
	TELE NO: 803-724-6074	
NOTES:	MTR Phofile Study .	- Charleston / network
	<u>'</u>	FOLUME AND THE
		F81K85W 881791
		PROPRIETARY THE INFORMATION CONTAINED HEREIN SHOULD
	ž.	STANSPAR THE STANSPORT OF THE STANSPORT

Charleston, South Carolina May 14, 1993

M.J. Elliottt North N2G1 3535 Colonnade Parkway Birmingham, Alabama

The MTR profile Study was completed on 02-19-93 in the Charleston Network/IMC department. There were forty two positions with thirty-one employees working.

The Mtr Labor Profile was updated on 03-01-93.

Any additional information needed please call me on 803-724-6074.

PROPRIETARY :

THE INFORMATION CONTAINED HEREIN SHOULD THE BUSINESS TO UNAUTHORIZED PERSONS.

MEANT SOLELY FOR USE BY AUTHORIZED THE SERVICES EMPLOYEES.

Yours truly,

7400077

Manager -

Called Mattie 5-17-93 for percen

52% 617 31% 417 7% 898 E 2% 41E 8% 698 E

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BELLSCHIM SERVICES EMPLOYEES

F01K85W 601792

TYPE OF TRANSMISSION	PRICRITY				
ADMIN FACSIMILE: X	HORMAL				
MESSAGZ:	WEEFAGE FROM:				
NAME Melvin Elliott	NAME Jim Keels				
pr	Mgr Iam				
ROOM =	200x 4 206 D				
ADDRESS	ADDRESS 3/00 Emerson St				
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J. H. Keels Manager-North Jacksonville IMC

grand the transfer of the tran

3100 Emerson Street, Room 138 Jacksonville, Florida 32207 (904) 390-4077

April 30, 1993

Memo To: Mr. R. Kellum Staff Manager

Staff Manager

RE: MTR Profiles - Jacksonville IMC

Ray,

Below are the Mechanized Time Reporting Labor Classification Profiles for the Jacksonville IMC.

Customer Reported Troubles	(PRC	61 T)	-	621
Employee Reported Troubles, Support Tests or Alarms	(FRC	41T)	. ==	74
Service Order Dispatching	(FRC	898 E)	-	3%
Service Order Completion	(FRC	698E)	, - '	15%
Service Order Testing	(FRC	41E)	-	134

Should you require additional information, please call me at (9.04) 391-6981.

.

Thanks,

cc: Melvin Elliott Staff - Birmingham

F61K65N 661794

FROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD HUT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

diam'r.

COASTAL F M C FAX MESSAGE TO: MELVIN ELLIOTT WAYNE HARKER FROM: PHONE: (407)690-6052 (407)639-8224 FAX: F81K85H 881795 NUMBER OF PACES (excluding cover) _______ THE INFORMATION CONTAINED HEREIN SHOULD

NOT BE DISCLOSED TO UNAUTHORIZED PERSONS
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RELLSOUTH SERVICES EMPLOYEES.

101

APRIL 27, 1993

FILE CODE:

290.1900

MENORANDUM:

...:

TOI

R. KELLUM

FROM:

W. HARKER, COASTAL INC.

RŽ:

MECHANISED TIME REPORTING (MTR) PROFILES

The following is a breakdown of the Labor Codes and the percentages of times that were compiled through the work sampling study that was conducted in the center.

INC	1CC/SEDAC				
61T - 669	698 Z - 44%				
41T - 284	898E - 27%				
698E - 41	798E - 20%				
494Z - 1t	412 - 91				
412 - 14					

If you have any questions please contact me at 407-690-6069.

F01K05W 001796

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED FERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED RELISOUTH SERVICES EMPLOYEES

File Code: 795.0123

Date:

March 1, 1993

To:

Melvin Elliott, Staff Manager - Network Operations

Support

From:

David Puckett, Manager - I&M/IMC Implementation Staff

Subject:

Mechanized Time Reporting (MTR) Labor Classification

Profiles

As requested in correspondence dated February 9, 1993 with regard to the above subject, attached are the results of the IMC Work Sampling Studies conducted last year in Alabama.

If you have any questions or need additional information, please call me at 972-2504 or Phillis McKiven at 972-2361.

Attachment

cc: T. C. Taylor

THE INFORMATION CONTAINED HEREIN SHOULD NOT OF DISCLOSED TO UNALTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY MITURDIT BELLSOUTH SERVICES EMPLOYEES

F81K85W 881797

103

File Code: 291.0200

Date:

September 8, 1992

To:

T. C. Taylor, Operations Manager

From:

David Puckett, Manager

Subject:

IMC Labor Classification Profiles

Listed below are the results of the IMC Work Sampling Studies required to establish MTR Labor Classification Profiles as a requested in your July 15th memorandum:

LOCATION ----- Mid-Alabama IMC DATE OF STUDY ----- August 14, 1992 NUMBER OF POSITIONS ----- 32

NUMBER OF EMPLOYEES SCHEDULED - 31

LOCATION ----- Decatur/Huntsville IMC
DATE OF STUDY ------ August 18, 1992
NUMBER OF POSITIONS ----- 29
NUMBER OF PMPLOYERS SCHEDULED - 27

NUMBER OF EMPLOYEES SCHEDULED - 27

LOCATION ----- Mobile IMC
DATE OF STUDY ------ August 25, 1992
NUMBER OF POSITIONS ----- 26

NUMBER OF EMPLOYEES SCHEDULED - 24

LOCATION ----- Montgomery IMC DATE OF STUDY ----- August 27, 1992

NUMBER OF POSITIONS ----- 33 NUMBER OF EMPLOYEES SCHEDULED - 31

STUDY RESULTS

FIELD REPORTING CODES

	<u>61T</u>	<u>41T</u>	898E	698E	<u>41E</u>	<u>77R</u>	377R
Mid - Alabama	57%	7%	13%	8%	3%	3%	9%
Decatur/Huntsville	52%	15%	20%	7%	6%		
Mobile	51%	98	13%	10%	48	10%	3%
Montgomery	52%	6%	16%	8%	4%	4%	10%
Birmingham IMC .	41%	25%	15%	15%	4 %	- •	
Birmingham BCAC *	948	62					

* These Centers participated in initial studies in May and June, 1992.

PROPRIETARY

THE INFORMATION CONTAINED HEPEIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PEPSONS IT IS MEANT SOLELY FOR USE BY AUTHOPIZED BELLSOUTH SERVICES EMPLOYEES.

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The MTR profiles have been established with an effective date of September 1, 1992.

Questions regarding these studies should be directed to Phillis McKiven at 205/972-2361.

cc: Ray Kellum Melvin Elliott Paul Magee

Phillis McKiven

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED REPCONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED RELISOUTH SERVICES EMPLOYEES

INTEROFFICE MEMORANDUM

Date:

20-Apr-1993 11:47am CST

The second second second

From:

SANDRA D. PAUL PAUL S AT A1 AT MSTE NSPSNOS

Dept:

Tel No:

504-528-8818

TO: elliott_m @ al @ alte.

cc:

ALMOND, BEN ROBERT S.'BOB' TAYLOR CC:

(BGA!AIMSD @ BRIDGE) (TAYLOR_R AT A1 AT MSTE)

Subject: IMC AND BCAC MTR LABOR CLASSIFICATION PROFILES-CENTRAL REGION

FILE: 291.0200

DATE:

April 20, 1993

TO:

Melvin J., Elliott, Staff Manager

FROM:

Sandra D. Paul, Staff Manager

編纂JECT:

Labor Classification Profiles-Central Region

Below are the latest percentages established in MTR for the IMC and BCAC centers in the Central Region.

		FIELD		REPORTING	CODE	PERCENTAGES	
CENTER	DATE	61T	41T	898E	41E	698E	
DWTN/WB/ HOUMA	3/11/93	48\$	22\$	22%	. 3 %	5%	
BATON ROUGE	3/22/93	57\$	19%	9%	48	11%	
LAF/LK CHAS	3/08/93	69*	78	7%	4%	11%	
MET/COV/GENT	3/04/93	49%	17%	4%	4%	26%	
MON/ALEX	3/15/93	63%	16%	5%	5\$	11%	
SHREVEPORT /	4/07/93	58*	23%	4%	3%	12%	
MISSISSIPPI	3/15/93	64%	10%	13%	28	11%	
LA-BCAC V	3/08/93	95%	5%				
MS-BCAC	3/15/93	98%	28				

PROPRIETARY

F81K85W 681800

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

_MCs in Georgia have performed the study and profiles have been updated in MTR.

If any additional information is needed, please give me a call.

-

PROPRIFTARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO WASHINGHILD PERSONS. IT IS MEAN! SOLELY FOR USE 3" AUTHORIZED RELISOUTH SERVICES EMPLOYEES

File: 291.0200

Orlando, Florida March 31, 1993

MEMO TO:

Ray Kellum Staff Manager 14HHl Southern Bell 301 West Bay Street Jacksonville, Florida

Re: Establishment of Labor Classification Profiles

Attached are the Mechanized Time Reporting-Labor Classification Profiles, for the Orlando IMC. The results of the March 30th, work-sampling study, involving 38 employees, are summarized below.

Task	Total Tallies	<u>%</u>
Customer Reported Troubles (61T) Employee Reported Troubles, Cable	407	88%
Throws/Support Test or Alarms (41T)	5	1%
Service Order Dispatching (898E)	· 2	1%
Service Order Testing (698E)	15	3%
Service Order Completion (41E)	. 33	7%

If you have any questions, please contact Alicia Hahn at (407)351-9957, or myself.

Yours truly,

IMC/LNA Manager

CC:to IMC Asst. Mgrs.

Melvin Elliott North N2G1 3535 Colonnade Pkwy Birmingham, Ala. 35243

F01K05N 601802

THE INFORMATION CONTAINED MEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED FEREINS IT IS MEANT SOLELY FOR USE BY AUTHORILED BEILSOUTH SERVICES EMPLOYEES

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This form can be used by all employees who report labor classification information; this includes plant accupational employees, plant management work reporters and any stress ambioryees performed work reporters.

Use this form to establish, Charge, or delete a labor profile in the MTR system, A labor profile can be established for work recording employees who relatively charge their hours to the same labor colors.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are command below.

The MTR input location should receive all Labor Classification Profile forms by their effective dates, represent, Labor Classification Profile forms must be received at the MTR input location by the first work day following the end of a pay parted.

Companie grants for establishing a labor profile are portained in the MTR Book.

Identification information (Section 1)

ACTIVITY (Check One)

図 Add or Change Employee(s) Labor

Delete Employee(s) Labor

04-04-93 NS220201	ALICIA HAHN	
NANCY C. BURWICK	ASSISTANT MANAGER	
Becker Becomity Humber/Chica: Delfi	407-351 8323	04-01-93
Check here if additional employees with this Labor Profile are to be listed before.	alicintaha	

Labor Classification Profile (Section 2)

- The Percentings and Field Code/Funçtion Code are required on all crimes.
 Other home/should be ordered as appropriate.
- The surb of all personsages in the emissions's Labor Profile in SETR must be equal to 100.
- The Field Code/Function Code hard can contain effor a field code, job function observationment code, special purpose function code or cost function code: JAC function occurs and environment codes should be separated by a hybrion (-).
- Refine which are identical to the derive item on the provided line can be entered a a diffect.
- · Resoffic Institutions for reporting each from are companied in the MTR Back.

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Регонпыра	Field Code Ox Function	Geographic Lecation	Authorizeties	Administrative Authorization	BIIL	Work Activity Code	Special Use (See MTR Sook)
88	61T						
1	<u>и1т</u>				Ţ	[
1	898E						
3	598F					j	
7	41E						1
					Ī	T	
						Ī	!
		1			1	1	1

Additional Employees With The Above Labor Profile (Section 3)

 Start The social becamp numbers, check digits, and names of any additional originyous wheat later profiles you wish to update with the same later profile information reported in Section 2.

Social Security Number/Check Digit	Nems	
41	JEAN C. FOX	
45	VICKI S PADGETT	
43	DOROTHY B. PAPKE	PROPRIETARY
49	MAYROSE WILLIAMS	THE INFORMATION CONTAINED HEFE'N THATLES
,		HOT SE DISCLUSED TO CHARGHORIZED REFIGURE STUS MEANS SOLELY FOR USE BY ALTHOUR
		RELISTRUTH SERVICES EMPLOYEES

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This form can be used by all employees who report labor classification information; that shouldes plant accuded and expension, plant thankpoment work reporters and any ether employees performing work reportable functions.

the this form to private and, change, or device a leaser profits in the MTR system, A labor profits can be entertained for work reporting employees who reutinery charge from hours to the same least codes.

Sections 1 and 2 there his committee & Section 3 charged his completed as appropriate. Detailed instructions for Section 2 are committeed history

The MTR input topistion and vide recover of Labor Classification Profile (symp. by short effective dates. However, Labor Classification Profile forms must be recovered at the labor by the first own day following the end of a pay period,

Company details for exactioning a labor profile are germaned in the MTR Book

identification information (Section 1)

Activity (Check Die)

22

Add or Change Employee(s) Labor

☐ Detete Employee(s) Labor

Effective Date (MMDDTY)	Associability Co	de Supermeen's Name	
04-04-93	NS220205	WENDY MCGOWAN	
Employed Name		THA	
CYNTHIA .I. ARMEL		ASSISTANT MANAGER	
Secur Security Number/Chick Digit		407-351-8337	04-01-93
Check here if additional employees ware to be listed below.	ith this Labor Profile	Weels me Howar	

Labor Classification Profile (Section 2)

- The Percentage and Pleat Cooks/Function Code are reterred on All trains Other terms should be onlyind as appropriate.
- The earn of all percentages in the emerges's <u>Latter</u> Profile in STR must be equal to 100.
- Rome which are identical to the same from an the providue line Can be informed at a detect?
- · Security instructions for reserving each from any completed in the LFTR Book.

Percentage	Field Cade Or Function	Goographic Legation	Arthertestica	Administrative Authorization	BIII. Info.	Work Activity Code	Special Use (See MTR Beek)
88	61T					<u> </u>	
1	41T				<u>l </u>		
11	898E						<u> </u>
3	6985					<u> </u>	<u> </u>
7_	41E	1					<u> </u>
	· ·						<u> </u>
						<u> </u>	
							1
	1					<u> </u>	
	1				1		1

Additional Employees With The Above Labor Profile (Section 3)

Enter the excital faculty numbers, chain digits, and agrees of any additional employees where later profiting you wish to uplicate with the delive later profite

Social Security NumberCheck Digit	Nome	
	GLORIA E. BOTERO	
	MARTI YN CARPENTER	
	JULYA B. DEAN	
	SHIRLEY GREEN	PROPRIETARY
	MYCE HARDIMAN	THE THEOPHATION CONTAINED HEPETY SHOULD NOT BE DISCLOSE CONTRAINED OF THE PROPERTY OF THE PROP
	UIL TA LITTLESTAR	IT IS MEANT SOLELY FOR USE BY AUTHORIZED
•		SELECTION SERVICES

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This form can be used by all employees who report later classification information; the includes plant excupational employees, plant management work reporters, employees and any other employees performing work reporters.

Line this form to extabilish, charge, or examps, or examps, or examps, or examps, or examps, or examps, or examps of the serie section of the series section of the secti

Sections 1 and 2 must be earnithmed. Section 3 around by domptored as appropriate, Desiried presupposes for Section 3 are operational before

The MTR Heat location whould receive all Labor Classification Profile legits by their effective dates, resource, Labor Classification Profile terms must be received at the efficiency by the first work day fellowing the end of a pay period.

Constitute deligits for exceptionary a latter profile are executioned in the MTR Sept.

Identification Information (Section 1)

Activity (Check One)

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MIN.

X Add or Change Employee(s) Labor

Di Delete Employee(s) Labor

	Supervisor's Name	
04-04-93 NS220205	WENDY MCGOWAN	
ANGELA P. SMITH	ASSISTANT MANAGER	
Bettal Security Number/Chain:	407 – 351 – 8337	04-01-93
Check here if additional employees with this Lapor Profile are to be disted below.	Winds me yowas	

Labor Classification Profile (Section 2)

- The Percentage and Plate Code/Function Code are required on all entry Color make thought or protect as expression.
- The sum of all sententeges in the employee's Labor Profes in ACTR must be equal to 100.
- The Fishs Code/Function Code hald can centern either a field code, job function coderent/neument code, special purpose function code or cost function code. Job function speak and environment codes whould be separated by a hypner (-).
- folial algorithm is absumed, to the earlier some on the previous time can be entered as
- · Specific instructions for regarding each from are consumed in the JATH Book.

Percentage	Field Cade Or Function	Geographic Location	Airthortzation	Administrative Authorization	BILL Info.	Work Activity Code	Special Use (See MTR Book)
88	61T					1	
1	417						
1	898E						
3	698E				1	1	
7	41E					1	
	·					1	1
							Ţ
							1
					Ī		i

Additional Employees With The Above Labor Profile (Section 3)

Critis The security numbers, Creak digits, and fathers of any missional employees whose later profises year ones to applicate with the same later profise independent or facilities?

Social Security Number/Check Digit	Name	
4/ _	SARA STAKE	
45 -	HULTA P. STOATT	
43 _	JOY H. WILLIS	PROPRIETARY
44.	LOPIS BICKHAM	- THO F KIE FAR T
		NOT BE DISCLOSED TO UNAUTHORIZED PERSONS
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identific	cation inform	tion (Section	1 1)					·
•	Plange Employee(s) (Labor (1) De	siete Employee	(a) Labor				
04-01		**************	Constitution Con	a Superviore Name				
Employee has	The .	NS2202	04	JANET T	AYLOR			·
ELLEN	K. BALLE	W		ASSIST	ANT MANA	GER		
D Coord or				407-35	1-8334		0	4-01-93
are to be	re if esiditions empl listed below.	Oyeas with this Lab	or Praitie	Approve Signature	9 Pacy	18		1-2-9
Labor Ci	assification P	rofile (Sectio	n 2)	//	V			
The Persons	toe and Fleid Cagarfun Provid to ensured as as			" The Plate Cade!	Function Code hard a			
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	 .			- faithe which are : 4 ditte()	spinates to the titles	-	the previous	Hine Can be entered
					many par company of the	an man a	**	IN THE MITR BOOK
	Field Cade Or Function	Geographic Location	Artherizatio	· Seconds memors	Administrative	SIL	Work	Special Use (See MTR
	Function 61T		Authorization	· Seconds memors		T	Work	Special Use
promitage	61T 41T		Artherizatio	· Seconds memors	Administrative	SIL	Work	Special Use (See MTR
Promilege	61T 41T 898E		Arthertestic	· Seconds memors	Administrative	SIL	Work	Special Use (See MTR
orcontage	617 417 898E 698E		Authorizatio	· Seconds memors	Administrative	SIL	Work	Special Use (See MTR
orcontage	61T 41T 898E		Authorizatio	· Seconds memors	Administrative	SIL	Work	Special Use (See MTR
orcontage	617 417 898E 698E		Authorizatio	· Seconds memors	Administrative	SIL	Work	Special Use (See MTR
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88 1 1 3 7	61T 41T 898E 698E 41F	Location		Profile (Section	Administration Authorization	SIII.	Work Activity Code	Special Vac (See MTR Beak)
88 1 3 7	Function 61T 41T 898E 698E 41E	Vith The Abo		• Second Property	Administration Authorization	SIII.	Work Activity Code	Special Use (See MTR
88 1 3 7	61T 41T 898E 698E 41E	Vith The Abo	ve Labor F	Profile (Section	Administration Authorization	SIII.	Work Activity Code	Special Vac (See MTR Beak)
88 1 3 7	Function 61T 41T 898E 698E 41E	Vith The Abo	ve Labor F	Profile (Section	Administration Authorization	SIII.	Work Activity Code	Special Vac (See MTR Beak)
88 1 3 7	Function 61T 41T 898E 698E 41E	Vith The Abo	ve Labor F	Profile (Section	Administration Authorization 1 3) Foreign you want to	SIII.	Work Activity Code	Special Vac (See MTR Beak)
88 1 3 7	Function 61T 41T 898E 698E 41E	Vith The Abo	ve Labor F	Profile (Section	Advantation Astherization 1	SIII.	Work Activity Code	Special Vac (See MTR Beak)

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Use this form to establian, charge, or develor a labor profile in the ATTR system. A secon profile can be established for trans recentling emissioness who routinery the time across labor colonia.

ictions 1 and 2 must be completed. Section 3 wholid be completed as appropriate, Deterior immucours for Section 3 are concerned below,

The SETR input incursor about receive all Labor Classification Profes forms by their effective dates, represent, Labor Classification Profes forms must be received at the Section by the first work day following the end of a pay period.

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Identification Information (Section 1)

ACTIVITY (Check One)

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Add or Change Employee(s) Labor D Delete Employee(s) Labor

Enective Date (MMDDYY) Passessability Con-	in Eugennace's Name	
04-04-93 NS220202	GENEVA MORSE	•
Emilional Numb	Titua	
SHARON OLVEY	ASSISTANT MANAGER	
Septet Security HumbertCheck (Mart	Torothane Number Date	
	<u>407-351-8335</u>	
Check here it additional employees with this Labor Profile are to be listed below.	Vanava K. Morse	
ب الرواي و التراوي و	بالتنويس ويستن التنوي المناولين أفنا فأوراه في المناول المناول المناول المناول المناول	فيصنين

Labor Classification Profile (Section 2)

- The turn of all personsigns in the employed's Later Profile in STR must be equal to 160.
- The Flate Cose/Function Cade Hald can sontern at856° a Raid code, job function assumment asset, special burgase function cade or cost function code. Job function assets and environment assets should be assets/of by a hyphon (-).

Percentage	Fleid Gode Or Function	Geographic Location	Authorization	Administrative Authorization	SIIL Infe.	Work Activity Code	Special Use (See MTR Book)
88	61T						
1	41T						
1_	898F						
3	698E						
7	41E						
					1	1	}

Additional Employees With The Above Labor Profile (Section 3)

Erner the social security members, check digits, and service of any addition-teriorisation reported in Section 2.

Social Security Number/Check Digit	Nome	
	DONNA S SHEPPERD	
	 DIANA L. WHITE	
	 PEGGY WHITEHURST	PROPRIETARY
	 PATRICIA A. WILSON	THE IMPOOMATION CONTAINED HEPEIN SHO
	 RUBY D. EDWARDS	MOT BE DISCLOSED TO UMAUTHORIZED PERSON IT IS MEANT SOCIETY FOR USE SY AUTHOR.
		BELL COULTH CEBANGES EPOBLUAGES

FRIKESH 881887

Identific	ation informa	tion (Section	1)						
	vange Employee(s) L	ADOY D De	Hate Employees	I) Lagor					
04-04		No.	secretality Case	Suprisors Name					
-	Mg .	20202		GENEVA	MORSE				
	BILBRO			ASSIST	ANT MANAG	ER			
				/407-35	1-8335		O1	4-01-93	
	re il additional empio	Types with this Lab	or Profile	-	37 44	Mse			
	essification P	mile (Seetle	e 2\	Lenar	<u>~ /1 · 1/ K</u>	J CAR			
	& 0.			A OFFICE	thereigh to the some				
resmispe	Fleid Cade Or Function	Geographic Lecation	Anthonizatio	e Speeding begans					
88 88	Fleid Cade Or Function		Artherizate	e Speeding begans	Administrative	BILL	Werk Activity	Special Use (See MTR	
	Fleid Cade Or Function 61T 41T		Authorizatio	e Speeding begans	Administrative	BILL	Werk Activity	Special Use (See MTR	
	Flets Cade Or Function 61T 41T 898E		Authorizatio	e Speeding beginning	Administrative	BILL	Werk Activity	Special Use (See MTR	
	Fleid Cade Or Function 61T 41T		Authorizatio	e Speeding beginning	Administrative	BILL	Werk Activity	Special Use (See MTR	
	Fleid Cade Or Function 61T 41T 898E 698E		Authorizatio	e Speeding beginning	Administrative	BILL	Werk Activity	Special Use (See MTR	
	Fleid Cade Or Function 61T 41T 898E 698E		Authorizatio	e Speeding beginning	Administrative	BILL	Werk Activity	Special Use (See MTR	
	Fleid Cade Or Function 61T 41T 898E 698E		Authorizatio	e Speeding beginning	Administrative	BILL	Werk Activity	Special Use (See MTR	
	Fleid Cade Or Function 61T 41T 898E 698E		Authorizatio	e Speeding beginning	Administrative	BILL	Werk Activity	Special Use (See MTR	
88 1 3 7 7	Fletd Code Or Function 61T 41T 898E 698E 41E	Location		A OTTOCY • Seconds transport	Administrative Authorization	BILL	Werk Activity	Special Use (See MTR	
88 1 3 7 7	Fleid Cade Or Function 61T 41T 898E 698E	Location		A OTTOCY • Seconds transport	Administrative Authorization	BILL	Werk Activity	Special Use (See MTR	•
88 1 3 7	Fletd Code Or Function 61T 41T 898E 698E 41E	Location		A OTTOCY • Seconds transport	Administrative Authorization	BILL	Werk Activity	Special Use (See MTR	•
88 1 3 7	Flood Code Or Function 61T 41T 898E 698E 41E	With The Abo	ove Labor F	A OTTOCY • Seconds transport	Administrative Authorization	BILL	Werk Activity	Special Use (See MTR	•
88 1 3 7	Fletd Cade Or Function 61T 41T 898E 698E 41E	With The Abo	ove Labor F	Profile (Section	Administrative Authorization	BILL.	Werk Activity	Special Use (See MTR	
dditions	Fletd Cade Or Function 61T 41T 898E 698E 41E	With The Abo	ove Labor F	Profile (Section Manual VERONIC	Administrative Authorization	BILL.	Werk Activity	Special Use (See MTR	•
88 1 3 7	Fletd Cade Or Function 61T 41T 898E 698E 41E	With The Abo	ove Labor F	Profile (Section VERONIC POSA P	Administrative Authorization On 3) A BRADY	BILL.	Work Activity Code	Special Use (See MTR	RY

BRENDA R, MUNIZ

F01K05W 001808

MOTICE: MOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTE EXCEPT DEDER WRITTEE AGRPPHYST

JANUARY 1992

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NOT BE DISCLOSED TO UNAUTHORIZED PEPSONS.

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F81K85N 801889



6451 North Federal Highway • 1016 Fort Lauderdale, FL 33308

File: 795.0123

Date: April 08, 1993

. . .

To: Melvin Elliott, Staff Manager, Birmingham, Alabama

From: W. H. Farbarik Jr., Staff Manager-SouthEast Florida

SUBJECT: Labor Classification Profiles for the First Half of 1993

The following information is for the SouthEast Area of Florida.

Date	District	# Employees in Sample	<u> 261T</u>	<u> 241T</u>	<u> 2898E</u>	<u> 2698E</u>	<u> 241E</u>	<u> </u>	<u> </u>	2798E
Jan. 27, 1993	South Broward	29	64%	7 x	2%	12%	47	2%	12	82
Feb. 18, 1993	W. Palm Bch.	34	60%	10%	1%	18%	3%	3%	3%	2%
March 17, 1993	North Broward	42	68%	6%	37	10%	7%	3%	17	2%
April 7, 1993	Indian River	16	74%	47	2%	11%	31	2%	2%	2%

Should you have any questions, please contact me at 305/492-2804.

WHF/cp

cc: W. A. England Nicole Maxfield Dennis Slattery Paul White

F01K85H 081810

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT US DISCLOSED TO UNAUTHORIZED PERSONS.

1 13 M-ANT SOLELY FOR USE BY AUTHORIZED BELLULY TO SERVICES EMPLOYEES.



6451 North Federal Highway - 1016 Fort Lauderdale, FL 33308

File: 795.0123

Date: April 08, 1993

To:

W. A. England, Manager-Indian River Nicole Maxfield, Manager-South Broward Dennis Slattery, Manager-North Broward Paul White, Manager-West Palm Beach

From:

W. H. Farbarik, Staff Manager-SouthEast Florida

SUBJECT: Labor Classification Profiles

In accordance with Section 660-169-316BT Issue A, September, 1992, Paragraph 1.3. The study is required semi-annually.

This letter is to advise you that it will be the responsibility of each Maintenance Center to do the study locally and to submit the results as requested.

If I can be of any help, please call me at 305/492-2804.

WHF/cp

cc: Ken Szymczak Melvin Elliott

F81K85W 881811

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSUITH SERVICES EMPLOYEES

INTEROFFICE MEMORANDUM

Date: From: 08-Apr-1993 04:16pm CST Connie Frerman

FRERMAN_CG AT A1 AT TKTE

Dept: Network Operations

Tel No:

(502) 582-2798

TO: Allan Brown

(BROWN_AB AT A1 AT TKTE)

CC: Robert Willis CC: Milton Fultz CC: ELLIOTT, M

(WILLIS_RH AT A1 AT TKTE) (FULTZ_ML AT A1 AT TKTE) (ELLIOTT_M @ A1 @ ALTE)

Subject: MTR Labor Profile Study - BCAC

A MTR Labor Profile Study was conducted in the Kentucky Business Customer. Assistance Center (BCAC) on April 8, 1993 by Lee Fultz and Connie Frerman. A total of 23 positions were numbered and sampled. A copy of the sampling form was provided to each position. The study was conducted between 8a.m. and 5p.m. at 9 minute intervals starting at randomly selected positions. A master sampling form was stroke marked for each position occupied by a worker. The following stroke marks were tallied for each category of tasks:

Customer Rep CPE/TRTS	ported Troubles	(FRC 61T) (FRC 61T)	=	302 2
Employee Remore Alarms Coin Trouble None of the	s	(FRC 41T) (FRC 81T)	= =	36 4 <u>171</u>
	Minus N	Total Tallies one of the Above		515 <u>171</u>
Div	vide FRC tallie	s by this number	:	344
(FRC 61T) (FRC 41T) (FRC 81T)	36 divided	by 344 = 88.37 c by 344 = 10.46 c by 344 = 1.16 c	or 11%	

Effective immediately, all BCAC Maintenance Administrators' labor profiles should be changed to reflect the new percentages. Any questions regarding this study may be directed to Connie Frerman at 502-582-2798.

518186 MC8X163

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SCHWICES EMPLOYEES



April 5, 1993

Room 626 666 N.W. 79th Avenue Miami, Fiorica 33126 (305) 263-3343

MEMORANDUM

To:

400

T.C. Taylor, Operations Manager

I&M/IMC Support (FL/AL)

FROM:

Robert Suarez, P.E., Manager Network Operations

I&M/IMC Support

SUBJECT:

IMC Labor Classification Profiles

Labor Classification Profiles have been completed for the South Florida IMCs as outlined by RL 92-07-017BT. As requested, following is a summary of these labor profiles:

DATE	DISTRICT	#Pos	#Employees	%61T	%41T	%898E	* 698E	%41E
3-15-93	North Dade	52	41	55%	11%	1%	17%	16%
3-19-93	Central Dade	34	29	68%	4 %	1%	17%	10%
3-30-93	South Dade	54	51	68%	9%	1%	12%	10%

Should you have any questions, please contact Maria Munoz of my staff at (305) 263-3338.

Manager Network Operations

cc: L. C. Isenhour Melvin Elliot Carlos Quintero Rick Hagen April Ivy

F01K05W 001813

PROPRIETARY

THE INFO:MATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

119

INTEROFFICE MEMORANDUM

Date:

06-Apr-1993 02:03pm CST

From:

Connie Frerman

Dept:

FRERMAN_CG AT A1 AT TKTE Network Operations

Tel No:

(502) 582-2798

TO: Charlie Higdon

(HIGDON_CH AT A1 AT TKTE)

CC: Robert Willis cc: Carolyn Rains ELLIOTT, M

(WILLIS RH AT A1 AT TKTE) (RAINS CT AT A1 AT TKTE) (ELLIOTT M @ A1 @ ALTE)

Subject: MTR Labor Profile Study - FMC

A MTR Labor Profile Study was conducted in the Kentucky Force Management Center (FMC) on February 25, 1993 by Connie Freeman and Carolyn Rains. A total of 20 positions were numbered and sampled. A copy of the sampling form was provided to each position. The study was conducted between 8a.m. and 5p.m. at 8 minute intervals starting at randomly selected positions. A master sampling form was stroke marked for each position occupied by a worker. The following stroke marks were tallied for each category of tasks:

A Silva	

Customer Reported Troubles (FRC 61T) Employee Reported Troubles (FRC 41T) Cable Throw/Support Tests or Alarms	=	160 67
Service Order Dispatching (FRC 898E)	=	75
Service Order Testing (FRC 41E)	. =	4
Service Order Completion (FRC 698E)	=	131
None of the Above	=	162
Total Tallies	=	599
Minus None of the Above	=	<u>-162</u>
Divide FRC tallies by this number		437

160	divided	bу	437	=	37%	(61T)
	divided					(41T)
75	divided					(898É)
4	divided					(41E)
	divided					(698É)

F81K85W 881814

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD MC! BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED RELLSOUTH SERVICES EMPLOYEES.

Changes were not made to the MTR Labor Profiles immediately after February 25, 1993 due to questions regarding proper Field Reporting Code (FRC) charges for Customer Owned Coin Operated Telephone Sets (COCOTS). After several conversations with Melvin Elliott, Staff Manager, Network Planning & Support it was determined that the study made on February 25, 1993 be used.

Effective immediately, all FMC dispatch clerks labor profiles should be changed to reflect the new percentages. Any questions regarding this study may be directed to Connie Frerman at 502-582-2798.

F81K85N 881815

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD MOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES

...:

Vinda

File: 291.0200

Date: March 31, 1993

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Ann Beamon, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the <u>Wilmington Installation</u> <u>Maintenance Center</u>.

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	41T	<u>898E</u>	<u>698E</u>	<u>41E</u>
54%	10%	10%	8\$	18%

If you have any questions concerning this information, please call me at 704-378-7269.

cc: Randy Davis

Doug Harkness

Ed Carson

F01K85H 801816

PROPRIETARY

ME INFORMATION CONTAINED HEREIN SHOULD HOT BE DISCLOSED TO LINAUTHORIZED PERSONS IT A SERVICES FOR USE BY AUTHORIZED SELECTION CERVICES EMPLOYEES.

19-93 02:55 PM FROM I. YAM STAFF

Section 660-169-316BT

TO WILMINGTON

P009/010/F46 P 0 9

Total Tallies 400 less "None of Abor" 10 390

IMC WORK EAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1. CUSTOMER REPORTED TROUBLES THE THE THE I

21 - 10 = 210

210:390 = .538 or 54%/61T

2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS

4×10=40

40:390 = .102 or 10%/41T

3. SERVICE ORDER DISPATCHING ////

4 × 10 = 40

40:390 = .102 or 10%/898E

4. SERVICE ORDER TESTING THE IL

7x10 = 70

70:39:179

or 18%/41E

5. SERVICE ORDER COMPLETION 111

3 × 10 = 30

30:390 = .076 or 8%/698E

6. NONE OF THE ABOVE

1×10=10

FR1K85H 881817

EXHIBIT 3

NOTICE

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PROPRIETARY
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Page 6

Ab

File: 291.0200

Date: March 31, 1993

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Ann Beamon, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the <u>Greensboro Installation Maintenance Center</u>.

This centers profile percentages are:

Field Reporting Code

61T	<u>41T</u>	898E	698E	<u>41E</u>
527:	16%	8%	10%	14%

If you have any questions concerning this information, please call me at 704-378-7269.

cc: Randy Davis
Doug Harkness
Ed Carson

F01K85W 001818

PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD
NOT BE DISCUSSED TO UNMUTHORIZED FERSONS.
THIS MESTIT FOR USE BY AUTHORIZED
BELLICHTY SETTINGS EMPLOYEES.

-

MECHANIZED TIME REPORTING LABOR CLASSIFICATION PROFILE

GREENSBORO, N. C., IMC COCATION:

DATE OF STUDY: MARCH 17, 1993

TOTAL NUMBER OF WORK POSITIONS:

NUMBER OF EMPLOYEES SCHEDULED: 29

GREENSBORO IMC TALLEY SHEET:

	# TALLIES
-CUSTOMER REPORTED TROUBLES (FRC61T) -EMPLOYEE REPORTED TROUBLES CABLE THROES/SUPPORT TESTS &	356
ALARMS (FRC41T) -SERVICE ORDER DISPATCHING (FRC898E) -SERVICE ORDER TESTING (FRC41E -NONE OF THE ABOVE	110 · 57 71 113
TOTAL TALLIES MINUS NONE OF THE ABOVE	804 113 691

NOTE: THE CABLE THROW POSITION IS NOT LOCATED IN THE IMC.

F81K65N 981819 -

PROPRIETARY THE INFORMATION CONTAINED HEREIN SHOLLD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED.

BELLSOUTH SERVICES EMPLOYEES

		- 200. 004
CUST REPTD TRBLS	GREENSBORO	356
EO, SUPPORT TEST OR ALARMS		110
:.o DISPATCHING		57
s. O TESTING		97
S.O. COMPLETIONS		71
NONE OF THE ABOVE		113
	TOTAL	804
	-NONE OF THE ABOVE	113
*	TOTAL	691
356 · 691 = .515	56% TO 61T	
110 $\frac{1}{10}$ 691 = .159	16% TO 41T	

8% TO 898E

14% TO 41E

10% TO 698E

DUTCH SCHOOL SCHOOL CAUSE DUCCESTON

691 =

691 =

691 =

97 -

.082

-140

.102

36 MA's 7 CLERK's 29 SCHEDULED

F81K05W 081820

PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DECLOSED TO UNAUTHORIZED PERSONS. IT IS WEART SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYELS

Section 668-169-316BT

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purpases. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance,

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- Hit AH AM LAW UM AM LAN LAN HAT HAT LAHT HE EPORTED TROUBLES, CABLE THROW/SUPPORT TESTS. er ALARMS

3. SERVICE ORDER DISPATCHING

4. SERVICE ORDER TESTING

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SERVICE GRBER COMPLETION

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NONE OF THE ABOVE LITT BY

F81K85H 881821

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EXHIBIT 3

NOTICE Not for use or disclosure outside SetSouth or any of its subsidiaties except under written agreement THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

Page 6

V.M.

File: 291.0200

Date: March 31, 1993

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Ann Beamon, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the <u>Raleigh Installation Maintenance Center</u>.

This centers profile percentages are:

Field Reporting Code

61T	41T	898E	<u>698E</u>	<u>41E</u>
47%	26%	7%	14%	6*

If you have any questions concerning this information, please call me at 704-378-7269.

cc: Randy Davis
Doug Harkness
Ed Carson

F01K05W 001822

PROPRIETARY

THE INFORMATION CONTAINED MEREIN SHOULD NOT BY IN CLOSED TO UNAUTHORIZED PERSONS IT IN DIEFRAL STREET FOR USE BY AUTHORIZED PERSONS OF CASE EMPLOYEES.

/fhf2/timestudy

Mechanized Time Reporting Labor Classification Profiles

Location: Raleigh, N.C.

Date of Study: March 12, 1993

Total Number of Work Positions: 33

Number of Employees Scheduled: 24

Raleigh IMC Talley Sheet:

*	Tallies
Customer reported Troubles (FRC61T) Employee Reported Troubles	384
Support Tests & Alarms (FRC41T)	209
Service Order Dispatching (FRC898E)	58
Service Order Testing (FRC41E)	52
Service Order Completions (FRC698E)	114
None of the Above	<u>179</u>
Total Tallies	996
Minus None of the Above	-179
	817

Then: 384 divided by 817 = .47 = 47% to 61T
209 divided by 817 = .26 = 26% to 41T
58 divided by 817 = .07 = 7% to 898E
52 divided by 817 = .06 = 6% to 41E
114 divided by 817 = .14 = 14% to 698E

Note: The cable throw position is not located in the IMC. This position is located in the OPAC. Business service orders/repair orders/special services are dispatched in the IMC.

F01K05W 001823

The same of the sa

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

384

709

50

52

RUSIGH JAC

03-K-93

RL: 92-07-017BT Attachment EXHIBIT 3

24 employees

8:10-IMC WORK SAMPLING STUDY 8.2/-TALLY STROKE SHEET 8:31-6.43-A person will be walking through the office at regular intervals conducting a study for Time Reporting \$:54 · purposes. Whenever this person comes by your work position, simply point to (or state number of) the 9:05 category of work you are working on at that particular time. Thank You for your assistance. 1:16-1:27 1.30 :490 ...-11-, 22-. 33-سەنبىي . 55-EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS. ساه or ALARMS 17-28 THE HE THE HET HET HET HET HET LAN LAN LAN LAN LAN LIN HET LIN 39-:50 7 700 3. SERVICE ORDER DISPATCHING 2.14 2:25 LA LATHER HI IN IN IN IN IN IN INTIMIN 1:34 2:45 2:56 1:07-4. SERVICE ORDER TESTING 18-البيب .40-.51-02-13-. 14-5. SERVICE ORDER COMPLETION 36-.46 :57un Hami

PROPRIETARY

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Page 6

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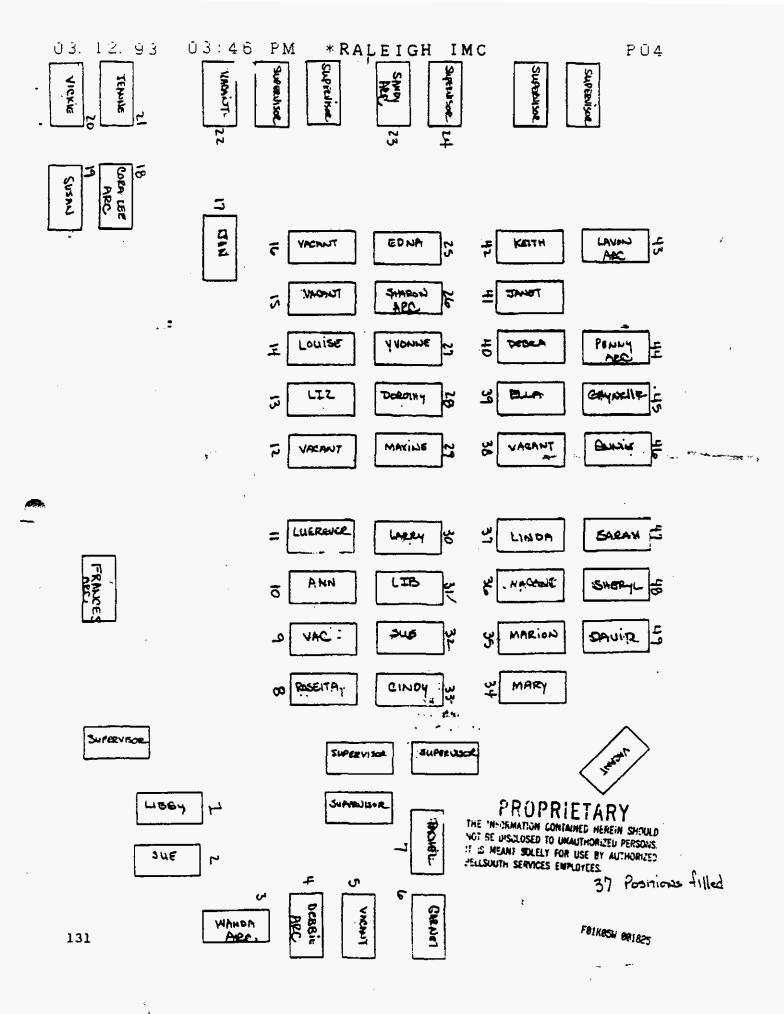
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F81K85H 881824

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Printed in U. S. A.



V make

File: 291.0200

Date: March 31, 1993

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Ann Beamon, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the <u>Charlotte Installation Maintenance Center</u>.

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	<u>41T</u>	<u>898E</u>	<u>698E</u>	<u>41E</u>
61%	11%	64	98	13%

If you have any questions concerning this information, please call me at 704-378-7269.

cc: Randy Davis Doug Harkness Ed Carson



Charlette

$$5+0+28=25+3=28$$

ludes facilités problems in Wfands

PROPRIETARY

THE RIFERMATION CONTARTED HEREIN SHOULD NOT HE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

133

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Mass: FO

F01K05W 061827

411 - 400 Laurel Street Columbia, South Carolina February 18, 1993

Mr. Jim Stewart 675 West Peachtree St., NE Atlanta, GA 30375

Dear Mr. Stewart:

In accordance with RL: 92-07-017BT and Mr. D. L. King's letter dated January 26, 1993, please be advised that the Columbia IMC, Columbia, SC, has recently conducted an MTR review. Our previous and current findings are presented below.

On Wednesday, February 17, 1993, Maintenance Center personnel surveyed employees tallying the work operations as indicated in the attached documents. On this particular day, 34 employees were scheduled from a base of 40 total employees. Our findings are as follows:

Columbia IMC MTR Survey Findings

⁷ Code		8/92 Review		2/93 Review
61T	÷ '	43.0%		46.3%
41T	-	28.4%	-	19.8%
898E	-	16.4%	-	18.6%
41E	-	2.5%	_	2.7%
698E	-	9.7%	-	12.5%

As you can see, in all codes except 41T, the margin of change is minimal. However, the difference between our August Review and February Review is significant in the area of 41T. We have adjusted our Labor Profiles to match our new findings and have attached copies for your information.

If additional information is required or clarification needed, please call me at (803) 748-0275.

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS NEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

Th---- 0 P----

James O. Bonnette Associate Manager - Network

Attachment

F01K85W 001828

cc: Mi

Mr. W. H. Martin

Mr. J. E. Wilson

Mr. L. E. Shumpert

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that perticular time. Thank You for your assistance.

~			ن گھرن
	1. CUSTOMER REPORTED TROU	BLES 152 122	46.3%
	:617	-74	·· / (,) / () · · · · · · · · · · · · · · · · · ·
	2. EMPLOYEE REPORTED TROUB or ALARMS	BLES, CABLE THROW/S	UPPORT TESTS.
(4)	417	117	1275 me = ==================================
	3. SERVICE ORDER DISPATCHIN	20	
7.7	098E	110	18.6%
	4: SERVICE ORDER TESTING	1.	
三%	41E	16	2,7%
	5. SERVICE ORDER COMPLETIO	N 40	- <i>i</i>
7%	1-93 E	17	/2.5 /3
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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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Barbara

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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*Extra early trip to permit 12:00n lunch.

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THE INFORMATION CONTAINED HEREIN SHOULD
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IT IS MEANT SOLELY FOR USE BY AUTHORIZED
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- 4. Mary Outlaw
- Paula Rich 5.
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- Vonda Carter June Campbell 7.
- Mike Amerson 8.
- Geraldine Wise 9.
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- 18. Naomi Houston
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- 32. Mary Xanthakis
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- 34. Pat Mobley
- 35. A. J. Sexton
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Labor Classification Profile 651-38 (10-67) Mechanized Time Reporting-

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Activity (Check One)			

Labor Classification Profile (Section 2)

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- be equal to 100. * The sum of all percentages in the employee's Labor Profile in MTR must The Percentage and Field CoderFunction Code are required on all entities.
 Other items should be entered as appropriate.
- Specific instructions for reporting each item are contained in the MTR Book.

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- Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same labor profile information reported in Section 2. Additional Employees With The Above Labor Profile (Section 3)

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Mechanized Time Reporting-

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Labor Classification Profile

This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reporters, engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below.

The MTR input location should receive all Labor Classification Profile forms by their effective dates. However, Labor Classification Profile forms must be received at

Complete details for establishing a labor profile are contained in the MTR 8	look.	
Identification Information (Section 1) Activity (Check One)		•
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Effective Date (MMDDYY) Responsibility Cod	de Supervisor's Name	
Employee Name	Title	
Social Security Number/Check Olgit	Telephone Number	Date
☐ Check here if additional employees with this Labor Profile are to be listed below.	Approval Signature	
Labor Classification Profile (Section 2)		
 The Percentage and Field Code/Function Code are required on all entries. Other items should be entered as appropriate. The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100. 	code/environment code, ape Job function codes and envi e Items which are identical to a ditto(")	de field can contain either a field code, job function icial purpose function code or cost function code, ironment codes should be separated by a hyphen (-), the same item on the previous line can be entered as orting each item are contained in the MTR Book.

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Additional Employees With The Above Labor Profile (Section 3)

. Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same lai	bor profile
information reported in Section 2.	· .

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39	Mary Wasker Feikes 601836
40	Caroldia lucia
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Mechanized me Reporting-Labor Classification Profile

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This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reporters

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely charge.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below.
The MTR input location should receive all Labor Classification Profile forms by their effective dates. However, Labor Classification Profile form.

The MTR input location by the first work day following the end of a pay period.

The MTR input location by the first work day following the end of a pay period.

Complete details for establishing a labor profile are confamed in the MTR Book.

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Employee Name	Sent Training
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Activity (Check One)	
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The Field Code/Function Code field can ognisin either a fleid code, job function code code/environment code, special purpose function code or cost function code.

Job function codes and environment codes should be separated by a hyphen (-).

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The Percentage and Field Code/Function Code are required on all entiries.
Other items should be entered as appropriate.

Labor Classification Profile (Section 2)

• The sum of all percentages in the employee's Labor Profile in MTR must be equal to TOO.

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« Specific instructions for reporting each item are contained in the MTR Book.

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e Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same labor profile information reported in Section 2.

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Mechanized Ine Reporting-Labor Classification Profile

RF-153 (10-87)

Sheet 2 of 2

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This form can be used by all employees who report labor classification information: this includes plant occupational employees, plant management work reporters, engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, change, or delete a tabor profile in the MTR system. A labor profile can be established for work reporting employees who routinely charge their nours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below.

The MTR input location should receive all Labor Classification Profile forms by their effective dates. However, Labor Classification Profile forms must be received at the MTR input location by the first work day following the end of a pay penod.

dentifica Activity (Chec	ation Informat	ion (Section 1	1)					
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ocial Security	Number/Check Digit			Telephone Number		<u> </u>	Date	
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Mechanized ime Reporting-Labor Classification Profile

RF-153 (10-67)

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Instructions

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This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reporters, engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below,

The MTR input location should receive all Labor Classification Profile forms by their effective dates. However, Labor Classification Profile forms must be received at the MTR input location by the first work day following the end of a pay period.

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Mechanized Time Reporting-Labor Classification Profile

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Sheet	1	

Instructions

This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reportengues up to the remaining work reportable functions.

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely challed the same labor codes.

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	e if additional emplo isted below.	yees with this Labo	or Profile	Approval Signature			- <u></u>	<u> </u>
Labor Cla	assification P	rofile (Sectio	n 2)	<u> </u>				
Other items s	ge and Field Code/Funi thould be entered as ap Il percentages in the em 00.	propriate.		code/environm Job function or • Items which are a ditto(")	Function Code field cl ent code, special purpli ides and environment (identical to the same ctions for reporting eac	see funct codes sh item on t	ilon code or ould be sep the previous	cost function co- erated by a hyphe- line can be enter
Percentage	Field Code Or Function Code	Geographic Location	Authorizatio	n ·	Administrative Authorization	BIII. Info.	Work Activity Code	Special Use (See MTR Book)
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					<u>. </u>	ļ	<u> </u>	
Enter the soci	al Employees sal security numbers, che ported in Section 2.				•	o update	with the sar	ne labor profile
iocial Securi	ty Number/Check Di	pit		Name			F81	K85W 801840
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IT IS MEANT SOLELY FOR USE BY AUTHOR IES

OSCIOLOTAL SERVICES ENFICEREES.

INTEROFFICE MEMORANDUM

DATE: FROM:

12-Mar-1993 10:02AM CST DIANA ALLEN BYYLBZM!UOS8@BRIDGE

DEPT:

NETWORK 305-985-9184

TEL NO:

TO: MELVIN ELLIOTT

(ELLIOTT_M@A1@ALTE)

CC: DIANA ALLEN

(BYYLBZM!UOS8@BRIDGE) (FXLDTRP!UOS8@BRIDGE)

CC: NICOLE MAXFIELD

SUBJECT: CENTER PROFILE

. . :

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F01K85W 801841

BOU ALL-IN-ONL- Decements 3-12-93.

FILE:

795.0123

DATE:

March 12, 1993

TO:

MELVIN ELLIOT

FROM:

NICOLE MAXFIELD

SUBJECT: Mechanized Time Reporting Labor Classification Profiles

A ONE DAY LABOR CLASSIFICATION WORK STUDY WAS PERFORMED IN THE SOUTH BROWARD INSTALLATION MAINTENANCE CENTER ON JANUARY 27, 1993. As a result of the data collected during the Study, the following labor classification profile was entered into MTR for the center:

	_		مس	•		سرت	
v			FIELD	REPORTING	CODES		
61T	41T	41E -	898E	698E	798E	77R	377R
64%	7%	4%	2%	12%	8%	2%	14

Should you have questions or require clarification regarding this subject, please call Diana Allen at (305) 985-9184.

MANAGER - South Broward/IMC

cc: I. Perera K. Symszak

PROPRIETARY

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FILE:

291.0200

DATE:

August 28, 1992

TO:

G. D. Harkness, Operations Manager - I&M/IMC Support

FROM:

. B. G. Almond, Operations Manager - OSPE/Const/I&M -

Implementation Support - Central

SUBJECT:

Labor Classification Profiles

Attached are the work sampling sheets with percentages that were used to establish MTR Labor Classification Profiles for the IMC and BCAC centers in the Central Region.

The profiles for each center has been entered into MTR with an effective date of September 1, 1992.

Should you have questions please contact Robert Taylor at 504-528-8061.

ATTACHMENTS

RS Day b

PROPRIETARY

THE "NIGHTATION CONTAINED HEREIN SHOULD MIT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

2010.

RL: 92-07-017BT Olwatown WestBank/ Leuma L., yployee Sampled 35 Employee positions 39

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1	CUSTOMER	REPORTED	TROUBLES

2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS. or ALARMS

= 22%

3. SERVICE ORDER DISPATCHING

116 = 1890

4. SERVICE ORDER TESTING

- 3%

SERVICE ORDER COMPLETION

6. NONE OF THE ABOVE

F81K85W 881844

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RL: 92-07-017BT Met/CN/Bentilly
Attachment
EXHIBIT 3

Employees Sampled 25 Employee positions 32

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1.	CUSTOMER	REPORTED	TROUBLES

453 = 49070

617

EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS.
 or ALARMS

163 =17 %

417

3. SERVICE ORDER DISPATCHING

39 = 4 %

898E

4. SERVICE ORDER TESTING

39 = 4%

5. SERVICE ORDER COMPLETION

239 = 26%

6. NONE OF THE ABOVE

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F01K05W 001845

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Attachment
EXHIBIT 3

employapositions 23.

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1. CUSTOMER REPORTED TROUBLES
445 = 69 % 617
2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS
46 = 10% 417
3. SERVICE ORDER DISPATCHING
55 = 970 841E.
4. SERVICE ORDER TESTING
68 = 1170 (698E)
5. SERVICE ORDER COMPLETION
27 = 470 (41E)
6. NONE OF THE ABOVE
FEIKESU PRIORIETARY

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RL: 92-07-0178T Attachment EXHIBIT 3

Morroe/alepandia

imployee familed 23 employee positions 25

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1.	CUSTOMER REPORTED TROUBLES	
	• · · · · · · · · · · · · · · · · · · ·	4
	380 = 53%	617
2.	EMPLOYEE REPORTED TROUBLES. CABLE or ALARMS	THROW/SUPPORT TESTS.
	161 = 22%	417
3.	SERVICE ORDER DISPATCHING	
	59 = 8%	898E
4.	SERVICE ORDER TESTING	
	83 = 11%	1658E

5. SERVICE ORDER COMPLETION

41 = 6%

6. NONE OF THE ABOVE

F81K85W 801847

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ATT:

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RL: 92-07-017BT Shevefort
Attachment
EXHIBIT 3

Orythoges sampled 16 Orifloge positions 20

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1. CUSTOMER REPORTED TROUBLES	•
:	
454 = 62%	617
2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/STOP ALARMS	UPPORT TESTS,
128 = 18%	417
3. SERVICE ORDER DISPATCHING	
12 = 10 %	898E.
4. SERVICE ORDER TESTING	
42 - 6%	(698E)
5. SERVICE ORDER COMPLETION	_ //
29 = 4%	(HE)
6. NONE OF THE ABOVE	
	BROBBIETARY

F81K85W 881848

PROPRIETARY

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La- Meulleurs

Inflorer Sample: 8 Inflore position 16

RL: 92-07-017BT Attachment EXHIBIT 4

BCAC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1.	CUSTOMER	REPORTED	TROUBLES	(LMOS/CIMAP)
				•

428 = 91 % 617

2. EMPLOYEE REPORTED TROUBLES or ALARMS

13 = 3% 417

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

4. NONE OF THE ABOVE

PROPRIETARY

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F81K85N 881849

Mississippi

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Imployee samplea 13 employee positions 13

RL: 92-07-017BT Attachment EXHIBIT 4

BCAC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

1. CUSTOMER REPORTED TROUBLES (LMOS/CIMAP)

401 = 98%

617

2. EMPLOYEE REPORTED TROUBLES or ALARMS

10 = 2%

417

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

4. NONE OF THE ABOVE

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RL: 92-07-0178T Attachment EXHTBIT 3 NOTTH # Pasiting Sample 39 NOTTH # Deleduled +32 + 2-IP 1-Late Tour

imc work sampling study tally stroke sheet

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the estagoty of work you are working on at that particular time. Thank You for your assistance.

1. CUSTOMER REPORTED TROUBLES

617

1. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS.

417

J. SERVICE ORDER DISPATCHING

898 E

4. SERVICE ORDER TESTING

44 = 7%

698E

S. SERVICE ORDER COMPLETION

41E

6. NONE OF THE ABOVE

31

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Page 6

TOTAL! LAZ

08 24 30 18 5 KM 17

157

Southwest IMC # Passing Samples 35
Outstate # scheduled = 35

RL: 92-07-017BT chment // IBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person											
purposes.											
category (of work	you are	working	on at th	at particu	lar time.	Thank	You to	r your as	sistance.	

1. CUSTOMER REPORTED TROUBLES
101T 724 = 7470
2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS
AIT 45 : 52
3. SERVICE ORDER DISPATCHING
898E 97 = 10%
4. SERVICE ORDER TESTING
41E 21 = 22
5. SERVICE ORDER COMPLETION
698E 89 = 9.2
6. NONE OF THE ABOVE

08. 27. 92 tachment

08:21 AM

Southeast IMC # sampled = 33
Outstate # schooled = 33

XHIBIT 3	# Service - CC
	IMC WORK SAMPLING STUDY TALLY STROKE SHEET
purposes.	will be walking through the office at regular intervals conducting a study for Time Reporting Whenever this person comes by your work position, simply point to (or state number of) the of work you are working on at that particular time. Thank You for your assistance.
:	1. CUSTOMER REPORTED TROUBLES
	445 = 70% 617
	2. EMPLOYEE REPORTED TROUBLES
	54 = 9% 41T
	3. SERVICE ORDER DISPATCHING
	12 = 270 898 E
•	
	56 = 9% 41E
	5. SERVICE ORDER COMPLETION .4
	13 = 10% 698 E
	6. NONE OF THE ABOVE
159	769 78721 774/165 NOTICE Not for use or declosure outside Bellsouth or Not to use or declosure outside Bellsouth or Not to use or declosure outside Bellsouth or Not to use or declosure outside Bellsouth or
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Page 6

92-07-0178T	8 study 8-12-92 6.	POS
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- CONTRACT	Whenever this person comes by your work position, simply point to (or state number of) of work you are working on at that particular time. Thenk You for your assistance.	the .
	1. CUSTOMER REPORTED TROUBLES (FAC WIT)	.
	1403 or 58%	•
	2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS. of ALARMS (FRC. 417)	· ·
	408 0~ 170%	
	3. Service order dispatching (898 E)	
	141 on 60%	
	4. SERVICE ORDER TESTING (41E)	
	57 in 3%	
	THE PHYPHMATING CO	RIETARY MYANNED HEREIN SHOUL UNAUTHORIZED PERSON
	417 on 1796 BELLINGTH SERVICES	FOR USE BY AUTHORIZE
	6. NONE OF THE ABOVE 517 THZL #	F81K85W 881855 - 2943 - 517
	NOTICE	> 2.424

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TO: NAME: Melin Ellist ADDRESS: N 2 G / 35.35 Colonado Phase Businglam Ale TELEPHONE 8: 205-977-308/ NER OF PAGES FAXING: 4 FROM: NAME: David Coale ADDRESS: 276-100 Phy TELEPHONE 8: 404-39/-2647 OUR FAX NUMBER IS: 934-9513 IF YOU HAVE ANY TROUBLE RECEIVING THIS TRANSMISSION-PLEASE CONTACT AT THIS NUMBER SPECIAL INSTRUCTIONS: Melia. This is the result If Our "relate" is the result of the formula of the contact of	•	FACSIMILE TRANSMITTAL SHEET
NAME: Mellan Ellan	•	FAX NUMBER: 205-977-1547 DATE: 11-12-92
Standard Plant Burnelem Ala TELEPHONE 1: 205-977-308/ NER OF PAGES FAXING: 4 FROM: NAME: David Conde Address: 276-100 PCD TELEPHONE *: 404-39/-2647 OUR FAX NUMBER IS: 934-9513 IF YOU HAVE ANY TROUBLE RECEIVING THIS TRANSMISSION-PLEASE CONTACT AT THIS NUMBER	и	NAME: Melan Ellist
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AT THIS NUMBER		OUR FAX NUMBER IS: 934-9513
		IF YOU HAVE ANY TROUBLE RECEIVING THIS TRANSMISSION-PLEASE CONTAC
A Deer "relates" of the lector profiles in The Central and Court - Atlanta I mes-		
The Central and Cost-Attents Incs-		SPECIAL INSTRUCTIONS: Melona, Theo is the results
-) have enclosed a comparison to the		The Central and Cart-Atlanta Inco-
		- have enclosed a comparison to the

F01K05W 001856

PROPRIETARY
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NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED SELECTION SERVICES EMPLOYEES.

ENT-IMC-ATLANTA #Dobelaled = 44 11-12-92 Observed = 44 RL: 92-07-017BT Attachment TBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHIEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

6/7 1. CUSTOMER REPORTED TROUBLES EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS.

SERVICE ORDER TESTING

SERVICE ORDER COMPLETION

NONE OF THE ABOVE

TOTA1=673

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11.12.92 04:39 PM

EAST INC-ATLA-M 8-12 - 11-12-92

P03 Pg-2

RL: 92-07-017BT Attachment F""IBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

		8-12	11-12
617	1. CUSTOMER REPORT	ED TROUBLES 7/2	45%
417	2. EMPLOYEE REPORT or ALARMS	ED TROUBLES, CABLE THRO	OW/SUPPORT TESTS.
898 E	3. SERVICE ORDER DI	spatching 3%	1070
41 E	4. SERVICE ORDER TE	sting 5%	10%
698 <u>E</u>	5. SERVICE ORDER CO	OMPLETION 4%	7%
	6. NONE OF THE ABO	VE	PROPRIETAR

EIN SHOULD THE INFORMATION CONTAINED HE NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

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F81K85H 881858

* "achment HIBIT 3

'RLI 92-07-017BT Observed = 59

CENTRAL-1. MC - ATLANTA Pg. 11-11-92

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the

category t	work you are working on at that particular times. Thank tool for your assistance. $50.6 = 6.4.9$
617	1. CUSTOMER REPORTED TROUBLES
	33 = 4%
417	2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS
*	1.56 = 20 % 3. SERVICE ORDER DISPATCHING
898E	3. SERVICE ORDER DISPATCHING
<i>a</i>	33 = 4%
41E	4. SERVICE ORDER TESTING
100 -	5. SERVICE ORDER COMPLETION
698 E	S. SERVICE ORDER COMPLETION
	21
	6. NONE OF THE ABOVE PROPRIET TOTAL SI3 THE INFORMATION CONTAINED NOT BE DISCLOSED TO LINALITY

HEREIN SHOULD PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOIP . ~

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<u>요요.</u> 명신 - 영화 : 5명 : 5M

CEN. RAI IMC-ATANTE 8-12 - 11-11-92

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IMC WORK SAMPLING STUDY TALLY STROKE SHIET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

		8-12	11-11
617	1. CUSTOMER REPORTED TROUBLES	58%	64%
417	2. EMPLOYEE REPORTED TROUBLES or ALARMS	CABLE THROW/S	SUPPORT TESTS.
104 =	3. SERVICE ORDER DISPATCHING	6%	20%
898 E	J. JEAVICE CARDAN DIGINAL CONTROL OF THE PROPERTY OF THE PROPE		
41E	4. SERVICE ORDER TESTING	2%	4%
698 E	S. SERVICE ORDER COMPLETION	17%	82
	6. NONE OF THE ABOVE	Tur	PROPRIETA

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Cen TRAI IMC-47 lance 8-12 - 11-11-92

'RL: 92-07-017BT Attachment EXHIBIT 3 19-4

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular actaivals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

	_	and the same of the same of the same of the same of the same of the same of the same of the same of the same of	8-12	11-11
617	1.	CUSTOMER REPORTED TROUBLES	58%	64%
		.2		
417	2.	EMPLOYEE REPORTED TROUBLES. of ALARMS	CABLE THROW/	SUPPORT TESTS. 4%
898 E	3.	SERVICE ORDER DISPATCHING	6%	20%
4/E	4.	SERVICE ORDER TESTING	2%	4%
698 E	5.	SERVICE ORDER COMPLETION	17%	8%
	6.	NONE OF THE ABOVE	-	

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F01K05W 001861

File Code: 291.0200

Date:

September 8, 1992

To:

T. C. Taylor, Operations Manager

From:

David Puckett, Manager

Subject:

IMC Labor Classification Profiles

Listed below are the results of the IMC Work Sampling Studies required to establish MTR Labor Classification Profiles as requested in your July 15th memorandum:

LOCATION ----- Mid-Alabama IMC DATE OF STUDY ------ August 14, 1992 NUMBER OF POSITIONS ----- 32 NUMBER OF EMPLOYEES SCHEDULED - 31

LOCATION ------ Decatur/Huntsville IMC DATE OF STUDY ------ August 18, 1992
NUMBER OF POSITIONS ------ 29

NUMBER OF POSITIONS ----- 29 NUMBER OF EMPLOYEES SCHEDULED - 27

LOCATION ----- Mobile IMC
DATE OF STUDY ----- August 25, 1992
NUMBER OF POSITIONS ----- 26
NUMBER OF EMPLOYEES SCHEDULED - 24

LOCATION ----- Montgomery IMC DATE OF STUDY ------ August 27, 1992

NUMBER OF POSITIONS ----- 33 NUMBER OF EMPLOYEES SCHEDULED - 31

STUDY RESULTS

FIELD REPORTING CODES

	<u>617</u>	<u>41T</u>	898E	698E	41E	77R	<u>377R</u>
Mid - Alabama	57%	7%	13%	88	3%	3%	9%
Decatur/Huntsville	52%	15%	20%	7%	68		
Mobile	51%	9%	13%	10%	4 %	10%	3%
Montgomery	52%	6%	16%	8%	4%	48	10%
Birmingham IMC •	41%	25%	15%	15%	48		
Birmingham BCAC •	94%	6%					

^{*} These Centers participated in initial studies in May and June, 1992.

F01K05W 001852

PROPRIETARY

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The MTR profiles have been established with an effective date of September 1, 1992.

Questions regarding these studies should be directed to Phillis McKiven at 205/972-2361.

cc: Ray: Kellum Melvin Elliott Paul Magee Phillis McKiven

F81K85W 801863

PROPRIETARY
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INSTALLATION MAINTENAL DE CENTI 411 — 400 LAUREL STREET COLUMBIA, S. C. FAX NUMBER (803) 254—7303

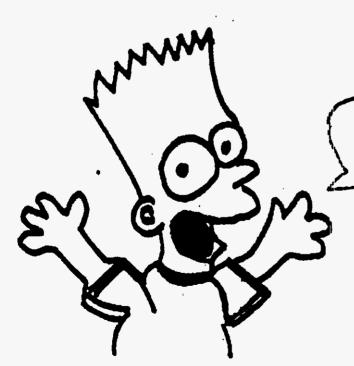
TO: Melnin Elliott

FAX (205) 977-1547

FROM: Jenus Brunette

TEL: (803) 748-0275

PAGES INCLUDING COVER:



O.K. DUDE,

HERE'S THE FAX!

PROPRIETARY

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FRIKESH 981864

411 - 400 Laurel Street Columbia, South Carolina August 25, 1992

Mr. M. J. Elliott North N2G1 3535 Colonnade Parkway Birmingham, AL 35243

Dear Mr. Elliott:

In accordance with RL: 92-07-017BT. Procedures For Establishing Mechanized Time Reporting (MTR) Labor Classification Profiles, please be advised that the Columbia IMC, Columbia, SC, is in compliance.

On Monday, August 24, 1992, Jack Wilson, Staff Manager - IMC, and I surveyed the 40 positions in the center tallying the work operations as indicated in supporting documents attached. On this particular day, 34 employees were scheduled from a base of 40 total employees. Our coding distribution findings are as follows:

Columbia	IMC	HTR	Burvey	Findings
61 T		=		43.0%
41T		•		28.4%
898E		=		16.4%
41E		=		2.5%
698E		=		9.7%

In addition to our survey documentation, I have attached a copy of the MTR Labor Classification Profile that has been input into the database as a result of our findings.

I will be happy to respond to any questions and can be reached at (803) 748-0275.

James O. Bonnette

Associate Manager - Network

Attachment

F01K85N 961865

cc: Mr. W. H. Martin Mr. J. E. Wilson

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NOT BE DISCLOSED TO UNAUTHORIZED PERSONS.
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BELLSOLITH SERVICES EMPLOYEES.

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RL: 92-07-0178T ACCESSION EXHIBIT 3

Dunnary Skeet

rk sampling study Y stroke sheet purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your easistance. -61T=43% CUSTOMER REPORTED TROUBLES 4TT- 28.4% ...: EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS 898E = 16.4% SERVICE ORDER DISPATCHING 4/E= 2.5 % SERVICE ORDER TESTING SERVICE ORDER COMPLETION PROPRIETARY THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

6. NONE OF THE ABOVE

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THE INFORMATION CONTAINED HEREIN SMOULD
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RL: 92-07-0178T



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	Vonda Carter	6
	June Campbell	7
	Geraldine Wise	8
	Mary Outlaw	ğ
	Catherine Allikas	10
	Betty Walker	īĭ
•	Debbie Martin	12
	Ricky Kestner	13
	Lib Ross	14
	Patty Stevens	15
	Bonnie Easterling	16
	Loyd Hendrix	17
	Judy McCoy	is
	Cindy Auten	19
	Paula Rich	20
SPEC. SVCS.	Carol Boston	21
	Patsy Pratt	22
	G. Green	23
	Tina West	24
	Mary McMillan	25
	L. E. McCray	26
	Pearl Smith	27
	Diane Rogers	28
	Betty Guess	29
	Kathy Minor	30
		•
CTAP .	Marie Nettles	31
	Carolyn Jacobs	32
	Willie Kennedy	33
	Marie Brant	34
	Pat Mobley	35
	Terry Cooper	36
	Cindy Martin	37
	Joe Gaines	38
	Joyce Wright	39
	Ruden Myers	40

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THE INFORMATION CONTAINED HEREIN SHOULD
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Mechanizeu Time Reporting-Labor Classification Profile

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This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reporters, engineering work reporters and any either employees performing work reportable functions.

Lise this form to establish, change, or delete a labor profite in the MTR system. A fabor profite can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 aheads to completed se appropriate. Detailed instructions for Section 3 are contained below,

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Mechanized Time Reporting-Labor Classification Profile

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Instructions

This form can be used by all amaloyees who report is not elementication information, this intell engineering work reporters and any other employees performing stork reportable functions. n. This includes plant occupational amployees, plant management work reporters,

Use this form to establish, shange, or delete a labor profite in the NTR system. A lager profite can be established for work reporting employees who routinety charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below.

The MTR input location should receive all Labor Classification Profile forms by their effective dailes. However, Labor Classification Profile forms must be received at the MTR input location by the first work day innoving the one of a pay period.

Complete details for excaptioning a labor profile are contained in the ATTR &

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School here if additional employees with this Labor Profile are to be listed below.

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Labor Classification Profile (Section 2)

- The Percentage and Field Code/Function Code are required on all entries.
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Additional Employees With The Above Labor Profile (Section 3)

* Enter the social security numbers, sheek digits, and names of any additional employees whose latter profiles you wish to update with the same labor profile information reported in Section 2.

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_	16th Bot
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Mechanizeu Time Reporting-Labor Classification Profile

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This form can be used by all employees who report least described information. This includes plant occupational employees, plant management work reporters, engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, charge, or delete a labor profile in the MTR system. A later profile can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed at appropriate. Detailed increasings for Section 3 are contained below.

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Mechanized Time Reporting-Labor Classification Profile

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Complete details for actabilithing a labor smalle are contained in the MTR Book,

Identification information (Section 1)

Activity (Check One)

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C Delete Employee(s) Labor

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Labor Classification Profile (Section 2)

- The Persentage and Field Code/Function Code are required on all entires.
 Other Home should be entered as appropriate.
- The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100.
- The Field Code/Function Code field can contain either a field code, job hincition coderenvironment code, apaciel purpose function sode or oper function sode, into function codes and environment codes should be experted by a hyphen (-).
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Additional Employees With The Above Labor Profile (Section 3)

Enter the social security numbers, eneck digits, and names of any additional employees whose issue profiles you wish to update with the same labor profile information reported in Section 2.

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39		Judy McCar	
40	_	Civily Duten	
47		Vaula Rich	
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Mechanized 7 Ae Reporting-Labor Classification Profile

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tion this form to establish, change, or neists a labor profile in the MTR system. A labor grafile can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 5 should be completed as appropriate. Delated instructions for Section 3 are contained below,

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Enter the social information rej	ported in Section 2.	eck digits, and name		employees whose is	lon 3) and profiles you wish to	update	with the sen	ne labor profile
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Mechanized ...me Reporting-Labor Classification Profile

86-162 (19-67)

Instructions

This form can be used by all employees who report labor elessition information; this includes plant occupational employees, plant management work reporters, engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, onenge, or delete a labor profite in the MTR system. A labor profite can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate, physician instructions for Section 3 are contained below,

The MTR input location should receive all Labor Cleasification Profile forms by their effective estet. However, Labor Classification Profile forms must be received at the MTR input location by the first work day following the end of a pay period.

Complete details for establishing a labor profile are contained in the MTR Book.

identification information (Section	1	I)
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Activity (Check One)

Badd or Change Employee(s) Labor

C Delete Employee(s) Labor

Effective Date (MMDDY) 7:2 NNY20607	Supervisor's Rane Arada Simon = 1
Marin Kettler	Tille asot. Man network
	Telephone Number 748-0186
Check here if additional employees with this Labor Profile are to be listed below.	Approval Signature

Labor Classification Profile (Section 2)

- The Personizes and Field Cade/Function Cade are required on all entries.
 Other hame should be entered as appropriate.
- The eum of all personsages in the employee's Latter Profile in MTR must be equal to 100.
- The Pieté Code/Function Code field sen contain either a field code, job function and are received function code or cost function code.
 Job function codes and environment codes should be separated by a hyphon (s).
- Items which are dentical to the same item on the previous line can be entered as a ditto(*)
- · Specific instructions for reporting each item are contained in the MTR Book,

Personlage	Field Gode Or Function Code	Geographic Location	Authorization		Bill. inte.	Work Activity Code	Special Use (See MTR Sock)
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02B	417					·	
<u> </u>	41E						
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	<u>.</u>			THE INFORMATI	DN CON	MINED HE	EIN SHOULD
				NUT AF DISCLOS	ED TO (MAUTHORIZ	ED PERSONS
				PELLSOUTH SER	VICES, F	APL DYFER	MOTHORICED.

Additional Employees With The Above Labor Profile (Section 3)

 Enter the social security numbers, shack digits, and names of any additional employees whose latter profiles you wish to update with the same labor profile information reported in Section 2.

I Mari Drant
Tarry Coorer
Carolin Jacobs
Listillia Kornady
Choly martin
F81K65J 8018

Mechanized Time Reporting-Labor Classification Profile

(10-67 (10-67

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Instructions

185

This form ean be used by all employees who report labor elegatication information; this includes plant occupitional employees, plant management work reporters, enquesting work reporters and any either employees partorning work reporters and any either employees partorning work reporters.

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Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Distalled instructions for Section 3 are contained below,

The MTR Input location should receive all Labor Classification Profile forms by their effective dates. However, Labor Classification Profile forms must be received at the MTR input location by the first work day following the end of a pay period.

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uthem Bell

August 21, 1992

Room 626 666 N.W. 79th Avenue Miami, Florida 33126 (305) 263-3343

MEMORANDUM

TO:

T.C. Taylor , Operations Manager I&M/IMC Support ($FL/\lambda L$)

FROM:

Robert Suarez, P.E., Manager Network Operations

I&M/IMC Support

SUBJECT:

IMC Labor Classification Profiles.

Labor Classification Profiles have been completed for the South Florida IMCs as outlined by RL 92-07-017BT. As requested in your letter of July 15th, following is a summary of these labor profiles:

DATE	DISTRICT	#Pos	#Employees	%61T	*41T	\$898E	\$ 698E	*41E
7-31-92	South Dade	44	44	72%	5%	4%	10%	91
8-04-92	Central Dade	28	28	66\$	54	3 %	13%	13%
8-18-92	North Dade	52	52	612	78	28	172	132

The IMCs have been instructed to enter their labor profiles in MTR by September 1, 1992. Should you have any questions, please contact Maria Munoz of my staff at (305) 263-3338.

Operations

Attachment

L. C. Isenhour Carlos Quintero Rick Hagen April D. Ivy

AUG 2 8 REC'D

OPERATIONS MGR.

F01K85W 601880

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNALTHORIZED PERSUAS IT IS MEANT SOLELY FOR USE BY AUTHOPIZED BELLSCUTH SERVICES EMPLOYEES.

A RELL SOUTH Company

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Alth.

Southern Bell

K. M. (Ken) Szymczak Manage - MYCT CC Sou

Manager-I&M/IMC

Room 1940 1016 6451 North Federal Highway Fort Lauderdate: Florida 33308 305 492-3824 492-3016

August 14, 1992

MEMORANDUM:

TO:

T. C. Taylor

Operations Manager, Sector Staff

FROM: /

Ken Szymczak

Manager I&M/IMC Staff Southeast Florida

SUBJECT: Establishment of IMC Labor Classification Profiles.

Following is the information requested in your letter, dated July 15, 1992. This information is provided for the Southeast Area of Florida.

DATE	DISTRICT	# EMPLOYEES	%61T	*41T	% 898E	1698 E	*41E
08/13/92	So.Brow.	38	78%	8%	3%	44 .	7\$
07/31/92	No.Brow.	31	77%	8\$	6 %	5\$	4%
08/11/92	W.P.B.	35	73%	7%	14	8\$	114
08/05, _ 4 08/06/92	Ind Riv.	16	74%	11*	.32%	5%	10%

If you should have any questions or concerns, please contact W.H.Farbarik at (305) 492-2804.

WHF/kg

OPERATIONS MGR.

F01K85W 601881

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHIPMED STOM OF THE BISCLOSED TO UNAUTHORIZED PERPANATION IS HEREIN SOLELY FOR USE BY AUTHORIZED BELLSOLUTH SERVICES EMPLOYEES

A BELLSOUTH Company

To:

Melvin J. Elliott Staff Manager

Birmingham, Alabama

From:

Howard Adams

Assistant Manager - IMC Gainesville, Florida

Subject:

MTR Labor Classification Profiles

(Work Study)

. . :

The attached $\underline{\text{TALLY SHEET}}$ was performed in the Gainesville, IMC on July 29, 1992 and the following summation was made:

61T - 72% 41T - 16% 698E - 11% 898E - .5% 41E - .5%

As a result of the above summary, our profiles will be adjusted as follows:

> 61T - 72% 41T - 16% 698E - 12%

Questions related to this subject should be directed to Howard Adams at 904-335-3202.

Howard Adams

Howard adams.

Assistant Manager IMC

North Central Florida Division

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES

F81K85W 881882

RL: 92-07-017BT Attachment EXHIBIT 3

GAINESUILLE IMC7-29-92 NORTH CENTRAL FLORIDA OPERATIONS IMC WORK SAMPLING STUDY TALLY STROKE SHEET TALLY STROKE SHEET TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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NOTICE

Not for use or disclosure outside BelSouth or
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PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS
IT IS MEANT SOLELY FOR USE BY ALTHORIZED BELLSOUTH SERVICES EMPLOYEES

Page 6

Printed in U. S. A.

LLH ISH LAM LAM

F01K85W 861883

South Central Bell - Memphie PRTC- Support

DATE: 09-17-92	
TO: Melvin Collist	
	7
FAX NUMBER: 205 977-1547	
OFFICE NUMBER:	
FROM: 11 John Carry	
OFFICE NUMBER: 901 797-3616	
I am sending pages including this cover sheet.	
Special Instructions:	
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PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHAMED NOT BE DISCLOSED TO UNAUTHORIZED PERSON" IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

MEMPHIS PRTC-PTS

RL: 92-07-017BT - Attachment

EXHIBIT 3

DATE of Study 08-19-92

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank you for your assistance.

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DATE of Study - 08-19-92 Lotal Jally by Categorie - Mphs PRTC-POTS Customer Resorted Intelled (FRC 617) = 396

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PROPRIETARY

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THE INFORMATION CONTAINED MEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PEPSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

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NORMA M. CLESWELL

RUBY CAIN

CAROLYN W. FELTS

ALYCIA H. STEGALL

PATRICIA B. JOHNSON

BETTY A. CLEAVES

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F01K05% 00188

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File 291.0200

Date: August 31, 1992

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Gena Kunde, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the Raleigh Installation Maintenance Center.

ALC: N

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	<u>41T</u>	898E	698E	<u>41E</u>
54%	14%	98	6%	17%

If you have any questions concerning this information please call me at 704-378-7269.

cc:

Randy Davis

D. L. Guillory

E. Carson

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THE IMPORTANTIAN CENTAINED HEREIN SHOULD ME DISCUSSED TO UNAUTHORIZED PERSONS IT IS THE MEAN AMERY FOR USE BY AUTHORIZED BELLBOUTH SERVICES EMPLOYEES

Mechanized Time Reporting Labor Classification Profiles

Location: Raleigh , N.C., IMC

Date of Study: August 28 , 1992

Total Number of Work Positions: 44

Number of Employees Scheduled: 35

Raleigh IMC Talley Sheet:	
nertagn into related the control of	# Tallies
- Customer Reported Troubles (FRC61T) - Employee Reported Troubles Cable Throws/Support Tests &	379
Alarms (FRC41T) - Service Order Dispatching (FRC898E) - Service Order Testing (FRC41E) - Service Order Completions (FRC698E) - None of the Above	98 65 45 122 203
Total Tallies Minus None of the Above	912 203 709

```
Then: 379 divided by 709 = .54 = 54% to 61T
98 divided by 709 = .14 = 6% to 41T
65 divided by 709 = .09 = 16% to 898E
45 divided by 709 = .06 = 15% to 41E
122 divided by 709 = .17 = 9% to 698E
```

Note: The cable throw position is not located in the IMC. This position is located in the Outside Plant Operation. Business service orders/repair orders/special services are dispatched in the IMC.

PROPRIETARY

THE INFORMATION CUNTAINED HEREIN SHOULD NOT OF DISCLOSED TO UNAUTHORIZED FERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

F91K65N 901891

RL: 92-07-017BT Attachment EXHIBIT 3 RALEICH IMC -AUGUST 28, 1992

NORTH CARRINA

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

379

98

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65

4. SERVICE ORDER TESTING
AN HA HA HA HA HA HA HA HA

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122

6. NONE OF THE ABOVE

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F01K85W 801892

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Page 6

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Mechanised Time Reporting Labor Classification Profiles

Location: Raleigh, N. C., IMC

Date of Study: August 28, 1992

Total Number of Work Positions: 44 Number of Employees Scheduled: 35

Raleigh IMC Talley Sheet:

eigh inc lattey sheet.	Tallies
Customer Reported Troubles (FRC61T) Employee Reported Troubles	379
Support Tests & Alarms (FRC41T)	98
Service Order Dispatching (FRC898E)	65
Service Order Testing (FRC41E)	45
Service Order Completions (FRC698E)	122
None of the Above	203
Total Tallies	912
Minus None of the Above	-203
	709

Then: 379 divided by 709 = .54 = 54% to 61T 98 divided by 709 = .14 = 14% to 41T 65 divided by 709 = .09 = 9% to 898E 45 divided by 709 = .06 = 6% to 41E 122 divided by 709 = .17 = 17% to 698E

Note: The cable throw position is not located in the IMC. This position is located in the Outside Plant Operation. Business service orders/repair orders/special services are dispatched in the IMC.

F01K05W 001893

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THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLBOUTH SERVICES EMPLOYEES.

File 291.0200

Date: August 28,1992

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Gena Kunde, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the Charlotte Installation Maintenance Center.

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	<u>41T</u>	898E	<u>698E</u>	41E
52%	24%	4%	4%	16%

If you have any questions concerning this information please call me at 704-378-7269.

cc: Randy Davis

D. L. Guillory E. Carson

FOIKOSH 001894

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THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE OF AUTHORIZED BELLSOUTH SERVICES EMPLOYEES

Mechanized Time Reporting Labor Classification Profiles

Location: Charlotte, N.C., IMC

Date of Study: August 26, 1992

Total Number of Work Positions: 63

Number of Employees Scheduled: 47

Charlotte IMC Talley Sheet:

characte inc larie, onesc.	# Tallies
- Customer Reported Troubles (FRC61T) - Employee Reported Troubles Cable Throws/Support Tests &	299
Alarms (FRC41T)	133
- Service Order Dispatching (FRC898E)	20
- Service Order Testing (FRC41E)	24
- Service Order Completions (FRC698E)	87
- None of the Above	237
Total Tallies	790
Minus None of the Above	<u>237</u>
	553

Then:	285	divided	by	553	=	.515	=	52%	to	61T
	133	divided	by	553	=	.24	=	24%	to	41T
÷	20	divided	by	553	=	.036	=	48	to	898E
	24	divided	by	553	=	.043	=	4 %	to	41E
		divided								

Note: The cable throw position is not located in the IMC. This position is located in the Southstream Building, but still reports to the pay grade 5 Mr. Lancaster. 4 clerks, 2 M.A's and 1 foreman as well as MTR are located there. Pots and special services are dispatched in the IMC.

F91K85H 961895

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RL: 22-07-0178T attachment EXHIBIT 3

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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WORK SAMPLING STUDY TALLY STROKE SHEET

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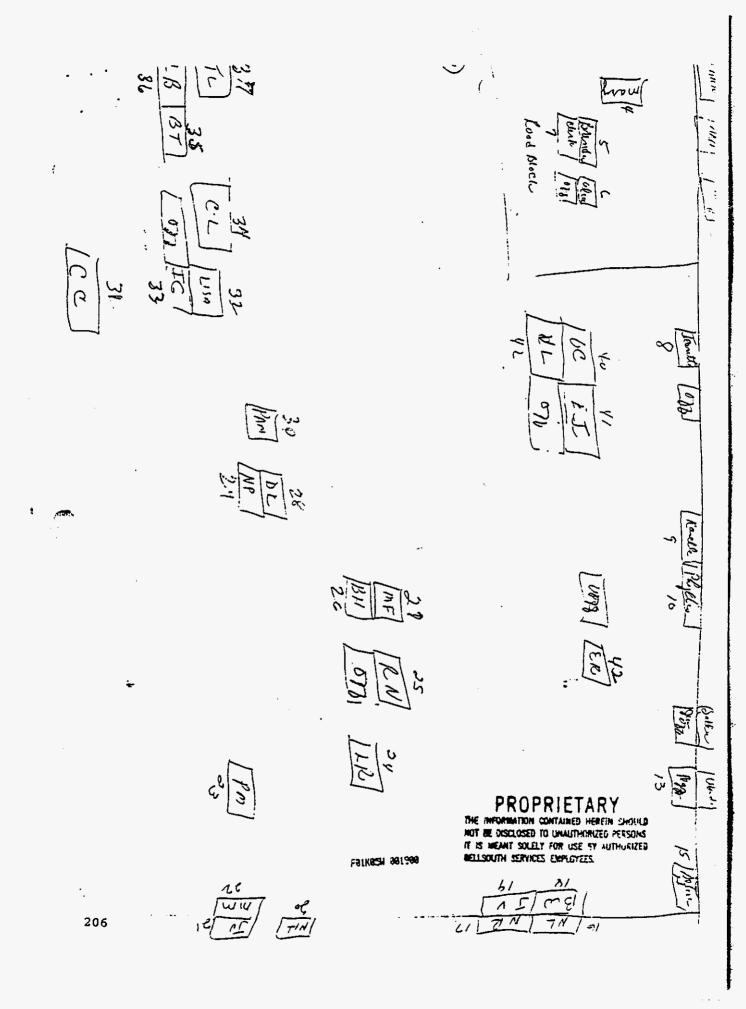
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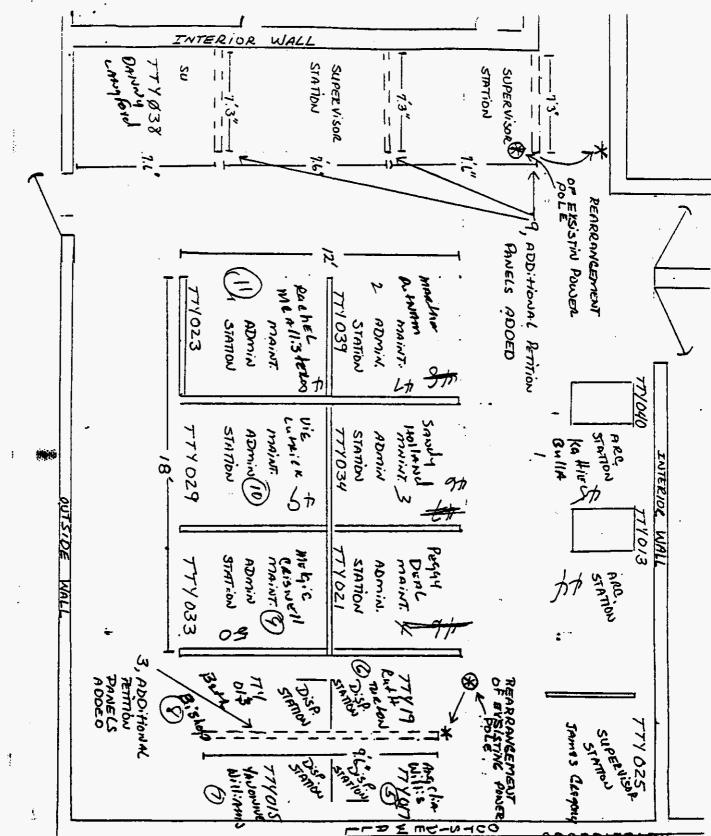
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File 291.0200

Date: August 28, 1992

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Gena Kunde, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the <u>Greensboro Installation Maintenance</u> Center.

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	<u>41T</u>	898E	<u>698E</u>	<u>41E</u>
45%	12%	6%	13%	24%

If you have any questions concerning this information please call me at 704-378-7259.

cc: Randy Davis

D. L. Guillory

E. Carson

F01K05W 201983

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Mechanized Time Reporting Labor Classification Profiles

Location: Greensboro, N.C., IMC

Date of Study: August 27, 1992

Total Number of Work Positions: 45

Number of Employees Scheduled: 39

Greensboro IMC Talley Sheet:

259
69
35
72
137
105
677
105
572

Then: 259 divided by 572 = .452 = 45% to 61T
69 divided by 572 = .120 = 12% to 41T
35 divided by 572 = .061 = 6% to 898E
72 divided by 572 = .125 = 13% to 41E
137 divided by 572 = .239 = 24% to 698E

Note: The cable throw position is not located in the IMC.

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NUT BE DISCUSED TO UNAUTHORIZED PERSONS
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RL: 92-07-0178T Aliachment EXHIBIT 3

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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RL: 92-07-0178T Attachment EXHIB(T*3

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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Just Light Thes EQ, cable throws 69 S.O. Dispatchers 35 S.O. Just 72 S.O. Completion 137 eoftheatre 105 572 45% & 61T + 512 = 572 = 12% to 120 572 = 6% to 898E .061 13% 0 . 125 24% to 698E .239

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FILE CODE: 290.1900

Greenville, South Carolina August 31, 1992

MEMO TO: M. J. ELLIOTT

FROM: Linda Wyatt

SUBJECT: IMC/BCAC Procedures for Establishing Mechanized

Time Reporting (MTR) Labor Classification

Profiles

Attached you will find a copy of the study data for the Piedmont (South Carolina) IMC. The study was conducted on August 21, 1992 by Jack Wilson, Staff Manager, and myself.

We had 41 positions with 30 employees scheduled on the date of the study. \sim

If you have any questions, please give me a call at 803-255-3815.

. Attachment

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DATE 8.21.92 Positions 41

RL: 92-07-017BT Attachment
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Employees 30 Scheduled

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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126	مه ۱۱
4. SERVICE ORDER TESTING 20	2 %
. SERVICE GREEK LESTING LO	2 40
5. SERVICE ORDER COMPLETION	
5. SERVICE ORDER COMPLETION 123	11%
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BELLSOUTH SERVICES EMPLOYEES.

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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217

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Page 6

TIME STUDY

08:05A	12:53P
08:21A V	01:09P V
08:37A	01:258
08:53A	01:418
09:09x	01:57R
09:25A	02:13P
09:414	02:29R
09:57A	02:45R
10:13A	03:01P
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11:934	04:21R
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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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219

'age 6 Printed in U. S. A. Charleston, South Carolina August 25, 1992

M.J. Ellictt North N2G1 3535 Colonnade Parkway Birmingham, Alabama

On August 20, 1992, the MTR Profile Study was completed in the Charleston Network/IMC department. There were forty-two positions with thirty-two employees working.

The MTR Labor Profile was updated on August 25, 1992.

Any further information needed please call me on 803-724-6074.

Yours cruly, Natur Listan

Manager - IMC

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MTR Prijes Study August 20, 1992

Customer Reformed Travers (617) = 519

Employee Reported Travers (417) = 122

Service Croser Disputching (898E) = 119

Service Order Compiletion (698E) = 57

Service Croser Testing (41E) = 23

None of the Action = 33

TETAL 873 N:1. CF THE HOUSE - 33 840

 $519 \div 840 = .617 = 062\%$ TO 61T $122 \div 840 = .145 = 014\%$ TO 41T $119 \div 840 = .141 = 014\%$ TO 898E $57 \div 840 = .067 = 007\%$ TO 698E $23 \div 840 = .027 = 005\%$ TO 41E

PROPRIETARY

THE INFORMATION CONTAINED HEREM SHOULD NOT BE DISCLOSED TO LIMALTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSBUTH SERVICES EMPLOYEES RL: 92-07-017BT Attachment EXHIBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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/u/barbara/ANALYSISjob

	ANALYSIS 1			ANAL	YSIS 2
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8:	:16AM			8:24AM	
8:	: 32AM			8:40AM	
81	: 48AM			8:56AM	
	MALO			9:12AM	
	20AM			9:28AM	
	36AM			9:44AM	
	:52AM			10:00AM	
	:08AM	<u> </u>		10:16AM	
	24AM			10:32AM	
	40AM	<u> </u>		10:48AM	-
	:56AM			11:04AM	
	12PM	<u> </u>		11:20AM	
	28PM			11:36AM	
	44PM			11:52AM	
12:	NOO			12:08PM	
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12:	48PM	,		12:56PM	
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MTR Profile Study--Spartanburg IMC, Spartanburg, S. C August 20, 1992

Work positions = 14

Scheduled Employees = 14*

Sample Intervals = 6.06 = 6 minutes

Study Results

Customer Reported Troubles	61 T	=	406
Employee Reports, Etc.	41T	=	294
Service Order Dispatching	893E	*	37
Service Order Completions	698E	=	44
Service Order Testing	41E	=	21
None of the Above		=	77
Total		=	879
Minus	•		- 77
·			802

Mtr Profile Percentages

61T = 5141T = 37898E = 5% 698E = 4% 41E = 3%

• pos. 3 = I .5 day pos. 5 = vp

Contact: H. D. Harris Staff-Mgr.

803-591-8920

THE INFORMATION CONTAMED HEREIN SHOULD MOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS BEAMT BOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

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to minute cluterials - 08-20-92 clouder prome profes int field contin RL: 92-07-017BT Attachment EXHIBIT 3 IMC WORK SAMPLING STUDY TALLY STROKE SHEET A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance. 5190 NON 2. EMPLOYEE REPORTED TROUBLES. CABLE THROW/SUPPORT TESTS. 294 31% HT HH HA HA HA HA HA HA HA HA III 3. SERVICE ORDER DISPATCHING HIT LITTLE THE MET HE 37 5% SERVICE ORDER TESTING ur un un un 3% S. SERVICE ORDER COMPLETION

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HITHE LET HET LET WE WIND THE MENT OF THE ABOVE 226 FR1K85H 801929 NOTICE Not for use of disclosure outside BellSouth of

August 21, 1992

MEMORANDUM TO: Richard Parker

Subject:

IMC MTR Profiles

Buzz and I recently did an MTR sampling study to accurately determine the MTR Profile for our Center. Please have Jenny enter the following Profile for our MA'S ASAP. All profiles must updated prior to September 1, 1992.

61T = 51% 41T = 37% 898E = 5% 698E = 4% 41E = 3%

If you have any questions please call me.

Thanks,

Howard

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Date: August 24, 1992

To: M. J. Elliott, Staff Manager, I&M/IMC Support

From: Ann Beamon, Staff Manager, IMC Support-North Carolina

Subject: Establishment of Labor Classification Profiles

Attached is the Mechanized Time Reporting (MTR) Labor Classification Profiles for the <u>Wilmington Installation Maintenance</u> Center.

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	<u>41T</u>	898E	<u>698E</u>	<u>41E</u>
54%	6%	16%	9%	15%

The Greensboro, Charlotte and Raleigh locations will be profiled this week and documentation provided to your office by September 1, 1992.

If you have any questions concerning this information please call me at 704-378-8207.

cc: Randy Davis
D. L. Gillory
E. Carson

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Mechanized Time Reporting Labor Classification Profiles

Location: Wilmington, N.C., IMC

Date of Study: August 20, 1992

Total Number of Work Positions: 22

Number of Employees Scheduled: 19

Wilmington IMC Talley Sheet:

	# Tallies
- Customer Reported Troubles (FRC61T) - Employee Reported Troubles Cable Throws/Support Tests &	320
Alarms (FRC41T)	38
- Service Order Dispatching (FRC898E)	99
- Service Order Testing (FRC41E)	88
- Service Order Completions (FRC698E)	56
- None of the Above	200
Total Tallies	801
Minus None of the Above	200
	601

Then: 320 divided by 601 = .54 = 54% to 61T
38 divided by 601 = .06 = 6% to 41T
99 divided by 601 = .16 = 16% to 898E
88 divided by 601 = .15 = 15% to 41E
56 divided by 601 = .09 = 9% to 698E

Note: The cable throw position is not located in the IMC. This position is located in the Outside Plant Operation. Business service orders/repair orders/special services are dispatched in the IMC.

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS.
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- 5. SERVICE ORDER COMPLETION

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Brentwood, Tennessee August 26, 1992

TO: Melvin Elliot, Staff Manager, Network Planning & Support

FROM: Jim Wheeler, Staff Manager, TN Center Operations

SUBJECT: BCAC LAbor Classification Profiles

A recent sample of work done in the Tennessee BCAC showed all of the work being done at that Center at this time should be coded 61T. The Labor Profiles of existing BCAC personnel presently reflect 100% 61T FRC. There is no need at this time to update the Labor Profiles of these employees.

A copy of the study data for the Nashville, TN BCAC and the Knoxville PRTC-POTS is attached. The Labor Profiles for the Knoxville and Nashville PRTC-POTS organizations have been updated to reflect the studies.

Jim bully

ATTACHMENT

COPY TO: Alice Tulley

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Kupailly PRTC - 43 Positions

S12, 1 a 2 J. Wheeler IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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BCAC 8/18/9- 15 positions Nashville Sample

BCAC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

> 1. CUSTOMER REPORTED TROUBLES (LMOS/CIMAP) 259

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41T

615

2. EMPLOYEE REPORTED TROUBLES OF ALARMS

GIT

CUSTOMER REPORTED TROUBLES for CPE into TRTS

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Pa

Jackson IMC FMC 8/11/92

RL: 92-07-0178T Atlachment EXHIBIT 3

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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482

Total: 192

22%

Total: 87

182

To tal: 73

4. SERVICE ORDER TESTING

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12%

Total: 50

L NONE OF THE ABOVE

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Total: 84

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Mechanized Time Reporting-Labor Classification Profile

	1		
Sheet	/	ai	

Instructions

20

This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reported engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely char their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below

Field Code Or Geographic Location Authorization Authorization Bill. Activity (See MTR Code) 48 OIT 83450 22 41 T 18 898		tion Informat	ion (Section	1)			4	
Title Supervisor Role Title Supervisor Title			bor 🗆 Deli	ete Employee(s) Labor				
Title . Supervisor Telephone Number Greek here if additional employees with this Labor Profile are to be listed below. Approving Signature Approving Signature Approving Signature Approving Signature The Field Code/Function Code are required on all entires. The Field Code/Function Code are required on all entires. The Field Code/Function Code and entires as appropriate. The Field Code/Function Code and entire a field code, job if code/function code or cost function in the sum of all percentages in the employee's Labor Profile in MTR must be equal to 100. *The Field Code/Function Code and entire and interior code special buryons function code or cost function in the same item on the previous line can be end after a field code or geographic function code and entire and codes should be separated by a yill function codes and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes should be separated by a yill function code and entire and codes. **Item which are defined code function code and codes and entire and codes should be separated by a yill function code and codes. **Item which ar	fective Date (MMDDYY)	Res	ponsibility Code Supervisor's Nan	ne C			
Margaret Hiken Telephone Number: Check here if additional employees with this Labor Profile are to be listed below. abor Classification Profile (Section 2) The Percentage and Field Code/Function Code are required on all entres. The special purpose function code are required on all entres. The special purpose function code are required on all entres. The security Number Check Digit The Field Code/Function Code are required on all entres. The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100. The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100. The special purpose function code are contained on the previous line can be en a ditted? The Field Code Or Geographic Location Authorization Administrative Authorization in the MTR B. The Field Code Or Function Code are required on all entres. The special purpose function codes are contained on the previous line can be en a ditted? The special purpose and entre a liefo code, (pb. 1 code in the same is the code in the MTR B. The Field Code of Geographic Location Authorization in the MTR B. The special code and entrem are contained in the MTR B. The special code and entrem are contained in the MTR B. The special code and entrem are contained in the MTR B. The special code and entrem are contained in the MTR B. The special code and entrem are contained in the MTR B. The special code and entrem are contained in the MTR B. The special code and entrem and the previous line can be end at the district of the special purpose and the special purpose and the code and entrem on the previous line can be end at the district of the special purpose and the mark a field code (pb. 1 code (pb.	<u>08-24</u>	4-92	NN2		-e// Koe			
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Check here if additional employees with this Labor Profile are to be listed below. Approvy Signature Approve Signature Appro	vial Security	Number/Check Digit	· · · · · · · · · · · · · · · · · · ·	Telephone Numb)er			
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Mechanized Time Reporting-Labor Classification Profile

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Instructions

This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reporte angineering work reporters and any other employees performing work reportable functions.

. Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting emptoyees who routinely char their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below.

The MTR input location should receive all Labor Classification Profile forms by their effective dates, However, Labor Classification Profile forms must be received the MTR input location by the first work day following the end of a pay period.

identification information (Secti Activity (Check One)	· · · · · ·	
Add or Change Employee(s) Labor	Delete Employee(s) Labor	
Effective Date (MMDDYY)	Responsibility Code Supervisor's Name	
08-24-92 N	N201505 Farrell Roe	
Barbara Sudburu	Title Supervisor	
Social Security Number/Check Digit	Telephone Number	Date
	901-423-7810	8-18-92
Check here if additional employees with this are to be listed below.	Lapor Profile Appropri Signature J. Barbe	v

- The Percentage and Field Code/Function Code are required on all entries. Other items should be entered as appropriate.
- The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100.
- . The Field Code/Function Code field can contain either a field code, job function code/environment code, special purpose function code or cost function code. Job function codes and environment codes should be separated by a hypnen is
- Items which are identical to the same item on the previous line can be entered a ditto(")
- . Specific instructions for reporting each item are contained in the MTR Book.

Percentage	Field Code Or Function Code	Geographic Location	Authorization	Administrative Authorization	BIII. Info.	Work Activity Code	Special Use (See MTR Book)
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22	417	"			1		
18	898E	<i>"</i>					
12	698E	"					
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Additional Employees With The Above Labor Profile (Section 3)

Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same labor profile information reported in Section 2.

	Social Security Number/Check Digit		Name		F81K85W 881939	
31	-		WYNONA	E. Williams		
38	-		Georgia	Winkley		
	_	j				

Memphis PRTC-POTS DATE Of Study 08-19-92

RL: 92-07-017BT - Attachment EXHIBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank you for your assistance.

1. CUSTOMER REPORTED TROUBLES. AUTO REJECTS. NO ACCESSES بهما المبد الم - HIT LIT LIH HET LIHT LIHT LIHT LITT HET LIHT LIHT LIHT LIHT LIHT LIHT LIHT

EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS or ALARMS. PAC FILE भी भी भी भी भी भी भी भी भी भी ।भी ।

SERVICE ORDER DISPATCHING

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SERVICE ORDER COMPLETION

NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

6. NONE OF THE ABOVE

Ht is HT HT 141 LH 4H 1H 1H 11 237

F01K05H 061931

Jotal Jally by Catigorius - Mphs PRTC-POTS Cutomer Frontial Irolles (FRC 61T) = 396 Environ Reported Irolles (FRC 41T) = 44 Survey Order Dispatching (FRC 298E) = 0 Survey Arder Compatch (FRC 498E) = 0 Survey Arder Lesting (FRC 41E) = 117 More 4. The above - = 52 572 -52

Number of Emp. 32/EDUTEL 15 Number of Positions 22

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD MOT BE DISCLOSED TO UMALITHORIZED PEPSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLIYEES.

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□ Other: Instructio							Sheet _/
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Employee Nan	ne A a a d	1. 2000	Title	Le	PRT	d.	
Social Security	v Number/Check Die	git	Telep	hore Number	7-31-10	Date	78-22
are to be lis	ted below.	yees with this Labor		Signature /.	7 /a	eu.	
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	RUBY CAIN
	CAROLYN W. FELTS
	ALYCIA H. STEGALL
	PATRICIA B. JOHNSON
	BETTY A. CLEAVES
	COLUMN MAINTA

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Employee Na	ne			Title					
Social Securit	y Number/Check Did	nit		Teleph	one Number			Date	<u> </u>
Check here	if additional employ	rees with this Labor	Profile	Approv	al Signature				
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Encaville, Tennessee August 21, 1992

TO:

Buddy Greens

FROM:

Tom McLain

SUBJECT:

FMC Profile

Attached is the FMC profile data gathered yesterday. MTR profiles should be built for the sixteen clerks in the IMC/FMC Dispatch.

This process will be performed semi-annually.

Tom McLain Staff Manager

TLM: tb

F81K85N 881936

PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNINTHIGHTED PERSONS IT IS MEANT SCLELY FOR LINE BY AUTHORIZED FILSON FRINCES EMPLOYEES.

IMC PROFILE REPORT

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This profile was completed by Ton McLain on August 20, 1992.

F81K85H 801937

PROPRIETARY

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IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

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4. SERVICE ORDER TESTING

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Page 1 of 1 Mechanized Time ReportingLabor Classification Profile

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Labor Classification Profile (Section 2)

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Page 1 of 2

Mechanized Time Reporting-Labor Classification Profile

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Identification Information (Section 1)

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Labor Classification Profile (Section 2)

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Additional Employees With The Above Labor Profile (Section 2)

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	Berbers B. Lee	
	Branda D. Lesson	

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Page 2 of 2

Mechanized Time Reporting-Labor Classification Profile

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FMC. MEMPHIS IME 8/10/92

TO IMC WORK SAM Post-It" brand tax transmittal memo 7671 Fer sepre > 2 TALLY STRO A person will be walking through the office at regula purposes. Whenever this person cames by your work category of work you are working on at that particul 1. CUSTOMER REPORTED TROUBLES 312 THE MIL MIL THE THE THE THE MIL THE THE THE THE THE THE THE TOHAL: 144 EMPLOYEZ REPORTED TROUBLES. CABLE THROW/SUPPORT TESTS. 23 % THE THE THE NEL THE THE THE 1. SERVICE ORDER DISPATCHING THE THE THE THE THE THE THE ME THE IS 26 % Total: 118 PROPRIETARY SERVICE ORDER TESTING THE INFORMATION CONTAINED MERCIN SHOULD NOT HE DISCLOSED TO LIMAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY MUTHORIZED CELLOUTH SERVICES EMPLOYEES 1% THE THE THE 19 % Total: 89 NONE OF THE ABOVE F81K85H 881942 אין אין אין אין אינ אינ אינ אינ אין אין אין אין אינ אינ אינ אינ אינ

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Mechanized Time Reporting-Labor Classification Profile

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Instructions

This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reporter engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below

The MTR input location should receive all Labor Classification Profile forms by their effective dates. However, Labor Classification Profile forms must be received the MTR input location by the first work day following the end of a pay period.

Complete details for establishing a labor profile are contained in the MTR Book.

Activity (Check One)		•
Add or Change Employee(s) Labor	Celete Employee(s) Labor	
Effective Date (MMDDYY)	Responsibility Code Supervisor's Name	
08-24-92	NN201501 Linda Barnes	
Gloria Harding	Supervisor	
Social Security Number/Check Digit	Telephone Number 90/- 766- 1070	0ate 08-18-97

duna

- **Labor Classification Profile (Section 2)**
- The Percentage and Field Code/Function Code are required on all entries.
 Other items should be entered as appropriate.
- The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100.
- The Field Code/Function Code field can contain either a field code, job functio code/environment code, special purpose function code or cost function code.
 Job function codes and environment codes should be separated by a hyphen (-
- * Items which are identical to the same item on the previous line can be entered ϵ a ditto(")
- Specific instructions for reporting each item are contained in the MTR Book.

Percentage	Field Code Or Function Code	Geographic Location	Authorization		Administrative Authorization	Bill. Info.	Work Activity Code	Special Use (See MTR Book)
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Additional Employees With The Above Labor Profile (Section 3)

 Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same labor profile information reported in Section 2.

Social Security Number/Check Digit	Neme	
	Glenda Ivu	
	Brenda Jones	F81K85H 881943
	Emma Jones	
	Margaret La Bar	- 6

Mechanized Time Reporting-Labor Classification Profile

This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management work reporte engineering work reporters and any other employees performing work reportable functions.

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely chartheir nours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below.

The MTR input location should receive all Labor Classification Profile forms by their effective dates. However, Labor Classification Profile forms must be receive: 🦈 the ALTP court inceston by the first work day following the end of a pay period.

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Sara Ruston	Supervis	so /=	
Social Security NumberiCheck Digit	701-766		08-/8-92
Check here if additional employees with this Labor Profile are to be listed below.	Approval Signature	Basher	•
Labor Classification Profile (Section 2)			
The Percentage and Field Code/Function Code are required on all entries. Other items should be entered as appropriate.	code/environment	nction Code field can cont code, special purpose fun	ction code or cost function
 The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100. 		a and environment codes (entical to the same item or	

- . Specific instructions for reporting each item are contained in the MTR Book.

Percentage	Field Code Or Function Code	Geographic Location	Authorization	Administrative Authorization	Bill. Info.	Work Activity Code	Special Use (See MTR Book)
31	61T	83158				<u> </u>	<u> </u>
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Additional Employees With The Above Labor Profile (Section 3)

 Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same 	s ispor brotile
information reported in Section 2.	

Social Security Number/Check Digit	Name		_
	Sinvie Thomason		
-	Rose Walker	F81K85H 881944	
, -	Willie Williamson		
, -	Bettu Wilson		

42

Brentwood, Tennessee August 26, 1992

TO: Melvin Elliot, Staff Manager, Network Planning & Support

FROM: Jim Wheeler, Staff Manager, TN Center Operations

Jim berkhy

SUBJECT: BCAC LAbor Classification Profiles

A recent sample of work done in the Tennessee BCAC showed all of the work being done at that Center at this time should be coded 61T. The Labor Profiles of existing BCAC personnel presently reffect 100% 61T FRC. There is no need at this time to update the Labor Profiles of these employees.

A copy of the study data for the Nashville, TN BCAC and the Knoxville PRTC-POTS is attached. The Labor Profiles for the Knoxville and Nashville PRTC-POTS organizations have been updated to reflect the studies.

ATTACHMENT

COPY TO: Alice Tulley

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

RL: 92-07-017B-Attachmen EXHIBIT

Nushville BCAC Sample 8/18/9-

Sample 8/18/9- 15 positions

BCAC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on at that particular time. Thank You for your assistance.

615

1. CUSTOMER REPORTED TROUBLES (LMOS/CIMAP)
259

417

2. EMPLOYEE REPORTED TROUBLES OF ALARMS

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61T

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

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PROPRIETARY

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4. NONE OF THE ABOVE

NOTICE
Not for use or decloure outside BelSouth or

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any of its subsidiaries except under written agreement

Printed in U. S. A.

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Mechanized Time Reporting-Labor Classification Profile

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Mechanized Time Reporting-Labor Classification Profile

Instructions

This form can be used by all employees who report labor statellication information; this includes plant occupational employees, plant management werk reporters, engineering werk reporters, and any ether employees performing work reportable functions.

Use this form is extentish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate, Detailed Instructions for Section 3 are contained below.

The MTR input location should receive all Labor Classification Profile forms by Under silective dates. However, Labor Classification Profile forms thus be in additionally included by the first work day inflowing the end of a pay period.

Identification Information (Section 1)	
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08/25/92 Ansensibility Gode NW 206 405	BUDENISON BETSON
	THIS SUPERVISOR PRTC
Check here if additional employees with this Labor Profile are to be listed below.	615. 673.9229 Date 08/25/92
abor Classification Profile (Section 2)	William Bens
The Personlage and Field Code/Function Code are required on all entries, Other Items analysis be entared as appropriate. The turn of all percentages in the employee's Labor Profile in ACTR must be equal to 100.	The Field GoodFunction Code field can contain either a lief code, job function social purpose function code or cost function code. Job function codes and environment seems should be apparated by a hyphen (-). I flows which are identical to the same flow or the code.

- figure which are identical to the same flom on the previous line can be entered as a ditio(*)
- * Specific instructions for reporting each Hem are contained in the MTR Book.

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Additional Employees With The Above Labor Profile (Section 3)

information reported in Section 8.	Profile (Section 3)
Partito	PIOTISE (SECTION 3) I employees whose labor profiles you wish to update with the same labor profile
Social Security Number/Check Digit	

		amproyees whose labor profites you wish to update with the same labor profite
	Social Security Number/Check Digit	Name
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	40	GIBBOUS, PHYLLIS W.
4	-	BOUERS, CARDLYUC. FRIKESH 881948
254	⁹ 2.	GOGUS, PATRICIA H.
	43	COFFMAN JO B.
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Mechanized Time Reporting-Labor Classification Profile

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This form can be used by all employees who report labor classification information; this includes plant accupational employees, blant management work reporters and any other employees performing work reporters and any other employees performing work reported functions.

Use this form to establish, change, or defete a labor profile in the MTR eyelem. A labor profile can be established for work reporting empreyees who reutinally charge their hours to the same taber cades.

Sections 1 and 2 must be completed. Section 3 about be completed as appropriate, Detailed Instructions for Section 3 are contained below.

The MTR input location should receive all Labor Classification Profite forms by their effective dates. Newsver, Labor Classification Profite forms must be received at the MTR input location by the first work day following the end of a pay period,

Complete details for establishing a least profile are contained in the MTR Back

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Employee Name		SUPERVISOR			
Security Number/Check Digit		(415- U78 -		Dote	7/25/92
Check here if additional employees will are to be flated below.	n this Labor Profile	Approval Signature	Banan		· · · · · · · · ·
1 - h Ot	40				

Labor Classification Profile (Section 2)

- The Percentage and Field Goda/Function Code are required on all entries.
 Other items should be entered as appropriate,
- The sum of all percontages in the employee's Labor Profile in MTR must be equal to 100.
- The Floid Godeffunction Code (Initiate sensemble alther a livid code, job function code(environment abox, special purpose function sode or assi function code Job function codes and environment codes should be separated by a hyphen (-).
- Home which are identical to the same item on the arrivace time can be universe as a ditto(")
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Percentage	Field Code Or Function	Geographic Location	Authorization	Administrative Authorization	Sitt.	Work Activity Code	Special Use (See MTR Spets)
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Additional Employees With The Above Labor Profile (Section 3)

Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same labor profile information reported in Section 2.

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255	4).	OWENDY, ILAC	
	42	GREGG LESTER B.	
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Mechanized Time Reporting-Labor Classification Profile

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	restrate. Detailed instructions for Section 3 are contained below. by their effective dates, Flowever, Labor Classification Provide forms must be received at book.
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	Time BETWEEN
Secial Security Number/Check Digit	Supervisor PRTC
The state of the s	TOTAL PERVISOR PRTC
	Deta Deta
Check here if additional employees with this Labor Profile are to be listed below.	415 - 473 . 9229 Dete 08/25/92
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Labor Classification Profile (Section 2)	12000
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The sum of all percentages in the employee's Labor Profile in MTR must be equal to 100.	* The Field Code/Function Code field can contain either a field code, job function code/environment code, special purpose function code or cost function code.
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Additional Employees With The Above Labor Profile (Section 3)

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38	Social Security Number/Check Digit	Name
39		RIGSBY, RUBY I.
40	-	WARWICK, ELAINE B.
4)		RIDDLE, EDNA P
42		WOLFENDARDER B.L. FRIKESH GRISSE
43		HUTSELL SHERREN B
•	7:::	SAMUET AMETO
	5444	SAWYER JOHET, ST. XXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Mechanized Time Reporting-Labor Classification Profile

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38 39 This form can be used by sit employees whe meet least flessification information; this includes plant or angineering were reporters and any either employees performing were reportable lunctions.

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Mechanized Time Reporting-Labor Classification Profile

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This form can be used by all employees who input labor classification information; this includes plant accupational employees, plant management work reported functions.

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Sections 1 and 2 must be completed, Section 3 should be completed as appropriate, Detailed Instructions for Section 3 are contained below

The MTR input location abouts receive all Labor Classification Profile forms by Inet: allocate dates, Mourever, Labor Classification Profile forms that it and all a pay period.

identification information (Se Activity (Check One)	ection 1)
D And or Change Employee(s) Labor	C 0-1

Effective Date (MMDOTT)	O Delete Employee(s) Labor
D8/25/02	NN 204403 LILITIA R S TO C 15
Employee Name	Title K. SMITH
Social Security NumberCheck Dign	SUPERVISOR PRTC
20 Check here if additional employees with the are to be listed below.	
Labor Classification Profile (Se	

- The Percentage and Pield Code/Function Code are required on all entities.
 Other floms enoute be entered as appropriate.
- The sum of all percentages in the employee's Labor Proline in MTR must be aqual to 100.
- The Field Code/Function Code lield can contain alther a lield code, job function code/preferences code, special purpose function code you tunglion codes and environment codes should be separated by a hyphen (-).
- lioms which are identical in the same from an one providus fine can be united as
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20 70	698E	81250			<u> </u>		
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Additional Employees With The Above Labor Profile (Section 3)

Enter the social security numbers, check digits, and homes of any additional employees where labor profites you wish to update with the same labor profite information reported in Section 2.

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	Social Security Number/Check Digit	and a profiles you wish to update with the same labor profile
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39	•	 HARRISON ALMA W.
40		 JAMIN (100 ALVER O
4/	_	 WRIGHT, JOYCE FRINKS 981952 -
		 PARKS. BETTY
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Mechanized Time Reporting-Labor Classification Profile

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This form can be used by all employees who report isode classification information; this inch engineering work reporters and any other employees performing work reportable functions.

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The MTR Input location should receive all Lagor Classification Praille forms by their effective dates. However, Lagor Classification Profile forms must be received a line MTR Input location by the first work day following the end of a pay period.

Complete setable for setablishing a labor profile are contained in the MTR Book.

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ivity (Cheat One) Mad or Change Employee(a) Labor

	C Sciele Embrahee(8) (1904	
Effective Pais (MMDDYY) 08/25/92 Employee Name	NN20403 Supernisor's Name NN20403 LINDA B. SMITH	
Secial Security Number/Check Digit	SUPERVISOR PRTC.	
E Check here if ariditional employees with this	Labor Prottle Approve Specture 8	1/92
are to be listed below.	anaudu mr.	

Labor Classification Profile (Section 2)

- The Percentage and Field Code/Function Code are required on all entitles.
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- The sum of all percentages in the amployee's Labor Prollie in MTR must be setual to 100.
- The Field Cosoff-unction Cose Belg can contain either a field code, job function code/ancienment adds, special purpose function code or cost function code job function codes and savironment codes should be separated by a hyphen (-)
- * Name which are identical to the same from an the previous line can be entered as a distain.
- · Specific instructions for reporting each from are contained in the MTR BOOK.

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Additional Employees With The Above Labor Profile (Section 3)

• Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same labor profile information reported in Section 2.

Secial Security Number Check Digit				
		Name		
		HOBERTSON LORETTA C.		_
•		FOX, HAZEL A.	-	_
•		BUFFALDE FUNICE L.	FB1K85H 881953	_
-		COX NAKOV M		_
		EVERETT BETTY J.		_
	í	C. H. H. H. Market		

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Mechanized Time Reporting-Labor Classification Profile

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Instructions	Sages /	٠, ج
This form can be used by all employees whe report labor classification information; this includes pla engineering work reporters and any ellips employees performing work reported functions.	ant accupational employees, plant management aren tann	
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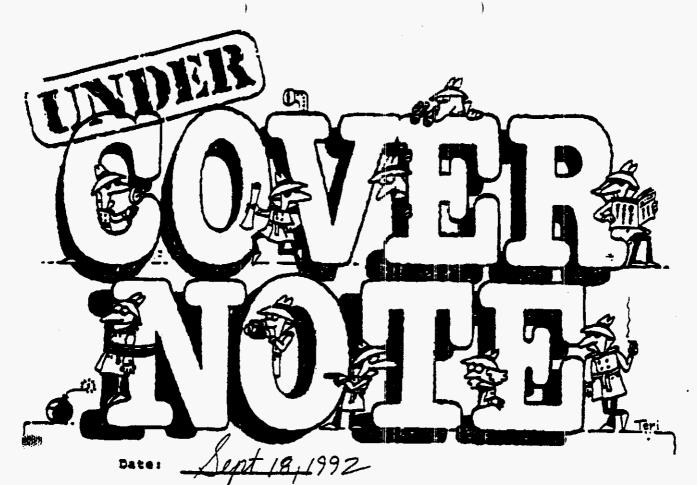
Mechanized Time Reporting-Labor Classification Profile

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This form can be used by all employees who report labor classification information; this includes plant occupation angineering work reporters and any other employees performing work reported functions.

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8%	GIT	81250		·	Authorization	inte.	Coce	(See MTR Book)
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Knowice

Knoxville: Tennessee August 21, 1992

TO:

Buddy Greene

FROM:

Tom McLain

FMC Profile

Attached is the FMC profile data gathered yesterday. MTR profiles should be built for the sixteen clerks in the IMC/FMC Dispetch.

This process will be performed semi-annually.

Tom McLain Staff Manager

TLM: tb

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED FLISHITH SERVICES EMPLOYEES

F81K85H 881957

IMC PROFILE REPORT

1. 2. 3. 4. 5.	Customer Trouble Reports Employee Reported Troubles, Service Order Dispatching Service Order Testing Service Order Completion None of the above	45 35 44 _61 514	
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This profile was completed by Tom McLain on August 20, 1992.

PROPRIETARY

THE N-EPMANON CONTAINED HEREIN SHOULD NOT BE ENCLOSED TO UNAUTHORIZED PERSONS.
IS MENT SMELY FOR USE BY AUTHORIZED CITY CERVICES EMPLOYEES.

F81K85N 881958

LEON KHOXALIF

EVOYS MIN.

9.15ANG:15 A

Mister (Ton

RL: 92-07-0178T Attachment EXHIBIT 3

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the eategory of work you are working on at that personler time. Thank You for your assistance.

12:15-180 3: 15-337 6:15- :

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Mechanized Time Reporting-Labor Classification Profile

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Mechanized Time Reporting-Labor Classification Profile

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identification information (Section 1)

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Mechanized Time Reporting-Labor Classification Profile

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Instructions

This form can be used by all employees who report labor classification information this includes plant occupational employees, plant management work reports engineering work reporters and any other employees performing work reportable. functions

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work reporting amployees who routinely char their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed insinuitions for Section 3 are contained below.

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information reported in Section 2.

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<u></u>	Gleade Iva	
	Brenda Jones	F81K85W 881964
	Emma Jones	
	Margaret La Barre	
	5.01 . / 0.00	

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40 41

Mechanized Time Reporting-Labor Classification Profile

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Instructions

This form can be used by all employees who report labor classification information this includes plant procupational employees, plant management work reports engineering work reporters and any other employees performing work reporters.

Use this form to establish, change, or delete a ratior grofile in the MTR system. A later groffle can be established for work reporting employees who routinety chains in our to the same labor codes.

Sections 1 and 2 must be completed, Section 3 should be completed as appropriete. Detailed instructions for Section 3 are command below.

The MTR input location should receive all Labor Classification Profile forms by their effective tractile, However, Labor Classification Profile forms must be received the MTR input location by the first work day following the end of 1 bay 36mbd.

Complete details for establishing a labor profile are contained in the MTR Snok.

Identification		
	15 to/m stiAA	I SACTION 1

Activity (Check One)

Ward or Change Employeeis Labor

Ti Celete Employee: \$1 Lubb:

MACO OF CHANGE Employeets) Cauci	- Stiers dillawies at sine	
Effective Date (MMDOYY) 08-24-92	NN2.01.501 Linda Barn	es
Emajoyee Name Sara Ruston	Jupervisor	
Social Security humber/Check Digit	неэтале hu пом 901 - 766 - 1070	08-18-92
Check here if additional employees ware to be listed below.	with this Labor Profile Coma a Bar	hor

2/

Labor Classification Profile (Section 2)

- The Percentage and Field Code/Function -Zode are required on all entires.
 Other items about the entered as appropriate.
- The sum of all percentages in the employee's Labor Prof le in MTR must be equal to 100.
- The Field Code/Punction Code flaid can contain either a field code, job fund codeservironment codes, special purpose function code or cost function code upp function codes and environment codes should be separated by a hypha.
-) If sime which are identical to the same item on the previous line can be enter a sattor $^{\prime\prime}$
- * Specific instructions for regarding each item are contained in the MTR Book

Percentage	Field Code Or Function Code	Geographic Location	Authorization	Administrative Authorization	5111. Info.	Work Activity Code	Special Use (See MTR Book)
31	161T	33158					1
23	417	<i>n</i>			!	:	
26	898E						1
Ž.	41E	,,				<u> </u>	<u>.</u>
19	698E	4	1			ļ	!
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	1			IT IS MEANT SOLEL)	y FOR U	ISE BY AUTI	HORIZED
				DELLSOUTH SERVICE	'S EMPL	TYEES.	i

Additional Employees With The Above Labor Profile (Section 3)

• Enter the social security numbers, check digits, and names of any additional it imployees whose labor profiles you wish to update with the same labor profile information reported in Section 2.

Social Security: Number/Check Digit	*IAM#	
40	Sinvie Thompson	
	Rose Vlaiker	F91K85% 991965
<u></u>	Willie Williamson	
43	Bett, Wilson	
49	TAL A SILLAR LAND	

Jackson IMC FMC : 8/11/92.

·· 92-07-0178T EXHIBIT 1

> "- IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervels conducting a musty far Time Reporting purposes. Whenever this person comes by your work position, simply point to (or state number of) the category of work you are working on as that personal rime. Thank You for your assistances.

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Total: 192

EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS. THE HIL HER HER HER HILL HAVE HALL. . 14 44 45 11

J. SERVICE ORDER DISPATCHING איר נוא נוא ואו ואו און און אורן THE THE THE ME HE 111

182

Total: 73

SERVICE ORDER TESTING

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD MOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED PRILIPPUTM SERVICES EMPLOYEES 211

EVICE GRISER COMPLETION איזר אוור

12%

NONE OF THE ABOVE

THE HALL WHI 2444 THE HAT HAT HAT HAT HALL 1117

Total: 84

F01K05H 001966

NOTICE

Page 6

3000 475

272

7-244

11-

Mechanized Time Reporting-Labor Classification Profile

Sheet	1	3f

Instructions

This form can be used by all employees whic report labor classification information. This includes such occupational employees, plant management work reporte engineering work reporters and any other employees performing work reportable tubitions.

Use this form to establish, change, or delets a labor profile in the NTR system. A later profile har be established for work reporting employees who routinely char their nours to the same labor codes.

Sections 1 and 2 must be dompleted. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below.

The MTR input location should receive all Lubor Classification Profile forms by " air affects a cates, included. Labor Classification Profile forms must be received the MTR input location by the first work day following the end of a day period.

Complete details for establishing a labor profile are contained in the MTR 800k

Identification Information () Activity (Check One) IMAdd or Change Employee(s) Labor	T Delete Smployeels) Lacor
Effective Date (MMODYY) O8-24-92	Respons Suity Sace Supervisors Tame NN201505 Fairell Roe
Emogayee Name Margaret Hiken	Supervisor
Social Secority NumberCheck Olgit	901-423-7810 0X-18-92
a Check here if additional employees ware to be listed below.	الا المراج التي المراج المراج المراج المراج المراج المراج المراج المراج المراج المراج المراج المراج المراج الم

- The Percentage and Field Code/Function Code are required on all entries.
 Other items should be entered as appropriate.
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- The Reid Cater Puristion Code field can contain either a field code, job functionader renment code, special purpose function code or cost function code, special purpose function code or cost function code, cod function codes and environment codes should be separated by a hypher.
- Items which are identifical to the same item on the previous line can be entered a ditto; $\hat{\boldsymbol{\theta}}$
- · Specific instructions for reporting each item are contained in the MTR Book

Percentage	Field Cade Or Function Cade	Geographic Location	Authorizallen	Administrative Authorization	Bill. into.	Work Activity Code	Special Use (See MTR Sook)
48	617	1 83450		·	:		i
22	41 T	· //				1	
18	8985	1				ì	:
12	698E						
						<u>i </u>	İ
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				PERMIT SOLE			APL 31 5 E.D.
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Additional Employees With The Above Labor Profile (Section 3)

* Enter the social security numbers, check digits, and names of any additional employees whose labor profiles you wish to update with the same labor profile information reported in Section 2.

		Social Security Number/Check Digit	. Name	
7	39		Barbara Brewer	FOLKOSH 901967
4	40		Gloria Karnes	
	41	•	Flora Escue	
	42	-	Rachel Linebaush	
	43	-	Carillo Reliensi	

Mechanized Time Reporting-Labor Classification Profile

(digital)

This form can be used by all employees who report labor classification information; this include; plant bodupational employees, plant management work reporter; engineering work reporters and any other employees performing work reported is functions.

.Use this form to establish, change, or delete a (apor profile in the MTR system. 2 (apor profile par 64 established for work reporting employees who routinely charge their hours to the same labor codes.

Sections 1 and 2 must be completed. Section 3 should be completed as abt ropinate. Detailed instructions for Section 3 are contained below

MAdd or Chi	ange Employee(s) La	por I Dete	te Employee(s) !	(5/), abor					
Effective Date		Resp	onsibility Code (-	
08-24		NN2	01505	Farrell 1	íoe				
Barko	ira Sudb	uru		Supery/s	or				
Social Security	Number/Check Digit	-5		eratinane Virinter			Date		
<u> </u>			Davids	ppropsi Signature	1810		<u>8-/</u>	8-92	
	e if additional employ isted below.	yees with this Capor	P'Oliie	Jame a.	Bark	مده			
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	ge and Field Code/Fund	•	-	 Fine Field Code, Function 	an Cara Bald a		r althar a lia		
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be equal to 10	uu.			 tems wn on are identification; 	Cai to the same	item on ti	ne previous	INDECTO DE EU	
				• Specific instructions :	or reporting eac	n item ar	e contained	in the MTR B	
	Field Code Or	Geographic	1	8.0	ministrative	. 8111.	Work (Activity	Special Us (See MTR	
D	-					-			
Percentage	Function Code	Location	Authorization		thorization	irlo.	Code	Book)	
Percentage 48	-		Authorization			-			
48 22	-	Location	Authorization			-			
	Function Code 6 1 7 4 1 7 898 E	Location	Authorization			-			
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48 22	Function Code 6 1 7 4 1 7 898 E	83450	Authorization			-			
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Date:

August 8, 1992

File No.:

291.0200

Memorandum To:

F. W. Huntar - Manager IMC - West Florida

SUBJECT:

Establishment of Labor Classification Profile

For the West Florida IMC .

Attached are the results of the Labor Profile Classification for the West Florida Installation/Maintenance Center (IMC) conducted on July 30, 1992. Please ensure that your MTR profiles are updated and in place by September 1, 1992.

The IMC Procedures For Establishing Mechanized Time Reporting (MTR) Labor Classification Profiles, RL: 92-07-017BT states, "It is required that work sampling studies be performed semiannually, and whenever a center undergoes changes which may tend to change the labor profile". Future labor profile work samplings may be performed locally. Please notify T. C. Taylor if you need staff assistance for your future work samplings.

Questions and concerns relating to this area should be related to Ray Kellum (904) 350-4157.

North Florida Area

cc: Helen Grantham

F01K05N 001969

PROPRIETARY

: ...

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY AUTHORIZED RELIGIOUS SERVICES EMPLOYEES

WEST FLORIDA INSTALLATION/MAINTENANCE CENTER (IMC) LABOR PROFILE CLASSIFICATION

The West Florida IMC has 25 employees that regularly perform work functions involving the following Field Reporting Codes:

_	Customer Reported Troubles	(FRC	61T) -	. 327
-	Employee Reported Troubles Cable Throw/Support Tests			
	or alarms	(FRC	41T) =	6
-	Service Order Dispatching		898E) =	
_	Service Order Completion		698E) =	
•	Service Order Testing	(FRC	41E) =	
-	None Of The Above	Total	Tallies	$\frac{277}{721}$
	Minus None	of The	Above =	- 277

Divide FRC tallies by this number * (round to the closest parcent (%).

327	divided	by	444	=	.736	rounded	#	74%	ta	61T
	divided					rounded	-	14	to	41T
17	divided	Ъy	444	-	.038	rounded	=	44	ta	898E
	divided					rounded				
66	divided	ÞУ	444	**	.149	rounded	-	15%		- 1E

Although the "None of the Above" category is excluded from the profile percentages, it was stroked during the study to provide a sample of miscellaneous time in the center. The percentages derived for each category should be matched with the corresponding field Reporting Code (FRC) and identical profiles entered for each employee into the MTR system.

F01K05M 001970

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULDS NOT BE DISCLOSED TO UNAUTHORIZED PERSONS IT IS MEANT SOLELY FOR USE BY MURCHTS STREET SOUTH SERVICES EMPLOYEES

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PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD
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Fila 291,0200

Post-it" brand 'sx transmittal memo 7671 | For peges > LJIN ELLIOTT De st. 407351-9957

Orlando, Florida August 25, 1992

Memo to:

Ray Kellum Staff Manager 14HH1 Southern Bell 301 West Bay Street Jacksonville, Florida

Re: Establishment of Labor Classification Profiles

Attached are the Mechanized Time Reporting-Labor Classification Profiles, for the Orlando IMC. The results of the August 24th work-sampling study, involving 34 employees, are summarized below.

Task	Total Tallies	Ì
Customer Reported Troubles (61T) Employee Reported Troubles, Cable	435	594
Throws/Support Test or Alarms (41T) Service Order Dispatching (898E)	101	14*
Service Order Testing (6982) Service Order Completion (412)	90 105	124

If you have any questions, please contact Alicia Hahn at (407)351-9957, or myself.

Yours truly,

melin Ellist 205-9-17-3081:

april ourselves since Kay Hellan en Miami

FB1K85H 881972

Copy to IMC Asst. Mgrs.

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

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identification information (Section 1)

15 Age or Charge Employeest Labor

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09-01-92	NS220202	Geneva Morse	
Jan H. Bilbro		Assistant Manager	
		407-351-8335	08-25-92
Check here if estational employees with are to be listed below.	This Legar Profile	Greva morse	(ax)

sher Classification Profile (Section 2)

- -

Personage	Place Code Or Francisco	Geographic George	Artestantes	Administration Authorization			Special for Son UTTE Song
59	61T						}
14	41T						
1	898E					Γ	
12	696E						
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الغرب صندس				OF SOUTH SER	CES E	PLOYEES	

Rifered Employees With The Above Labor Preilie (Section 3

	Social Security HumbertChest Stell	Name	
39		 Veronica Brady	
40		Ross R. Campbell	· ·
41	-	Sharen Johnson	
42.	<u> </u>	Laura M. Kings	·
43		Patricia Michaud	
44		Erenda R. Muniz	F01K05W 001973

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JANUARY 1992

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identification information (Section 1)

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S Spine Separate Labor

09-01-92	N5220202	Ganeva Yorse	
Sharon Olvey		Assistant Manager	
Stand Supply Banana		407-35 -8335	08-25-92
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Labor Classification Profile (Section 2)

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14	417					
1	3888			(
12	698E					
14	41E				ET	
			"OT RE DISCLOS			
						AUTHORIZED
			(IEH SEN	44	Prisery.	

Social Streetly Humbertheat High	Massius
39	Donna S. Sherwerd
4C	Diana L. White
41_	Pegev Whitehurst
42	Patricia A. Wilson

F01K85H 901974

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JAMUARY 1992

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Jean C. Fox

Vicki S. Padgett

Corothy B. Parke

JANUARY 1992

F81K85W 981975

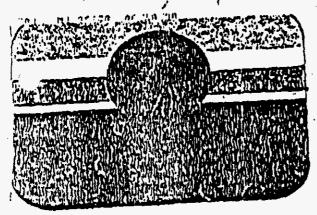
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DATE 09-24-92

MESSAGE T	o: LVIN ELLIOT	WAYNE HARLER
NAME:		I PAME
TITLE:		PIZE:
ROOM NO.		I LOOM NO.
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CONTACT N	UMBER:	CONTACT NUMBER: 407 768 8940
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THO	SECOND PAGE	15 A BROAK DOWN OF THE BEING CHARLEDD
HOUR	HAI HE	F91K85N 991976
RETURN TO:	NAME:	ROOM NO. TELEPHONE NO.

PROPRIETARY

CHE INFORMATION CONTAINED HEREIN SHOULD

NOT RE DISCLOSED TO UNAUTHORIZED PERSONS.

IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLESOUTH SERVICES EMPLOYEES

SEPTEMBER 3, 1992

FILE CODE:

290.1900

MEMORANDUM TO:

R. KELLUM

FROM:

R. BYERS, COSTAL IMC.

RE:

MECHANIZED TIME: REPORTING (MTR) LABOR PROFILES

The following is a breakdown of the Labor Codes and the percentages of times that were compiled through the work sampling study that was conducted in the center.

61T - 73 ;

41T - 143

41E - 98

898E - 31

698E - 13

If you have any questions please contact me at 407-768-8940.

PROFILE PLANERONE

F81K85W 881977

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD NOT HE DISCLOSED TO UNAUTHORIZED PERSONS II IS MEANT SCIELY FOR USE BY AUTHORIZED HELLSOUTH SERVICES EMPLOYEES

To all Maintenance Administrators

As a results of the Work Sampling Study please start charging the following account codes and times for all MTR sheets.

61T - 5.34 hours

41T - 1.12 hours

41E - .72 hours

898E - . 14 hours

698E - .38 hours

Any overtime hours can be added to the 61T or the 41T Labor accounts.

STORM PROCEDURES

F91K85H 891978

PROPRIETARY

2...

THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS.

1: S MEANT SOLELY FOR USE BY AUTHORIZED BELLSCUTH SERVICES EMPLOYEES.

FACSIMILE (FAX) TRANSMITTAL FORM

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	MIAMI, FLORIDA 33216	// V	
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PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD HOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IF IS MEANT SOLELY FOR USE BY AUTHURIZED BELLSOUTH SERVICES EMPLOYEES



August 21, 1992

Room 628 888 N.W. Taih Avenije Mlami Fionda 33126 305: 263-3247

MEMORANDUM

TO: ·

T.C. Taylor , Operations Manager

I&M/IMC Support (FL/AL)

Operations

FROM:

Robert Suarez, P.E., Manager Network Operations

I&M/IMC Support

SUBJECT:

IMC Labor Classification Profiles.

Labor Classification Profiles have been completed for the South Florida IMCs as outlined by RL 92-07-0178T. As requested in your letter of July 15th, following is a summary of these labor profiles:

DATE	DISTRICT	#Pos	#Employees	\$61T	341T	1898E	\$698E	141E	
7-31-92	South Dade	44	44	72\$	5\$	44	1.0%	98	
8-04-92	Central Dade	28	28	66%	5%	3 %	13%	13%	
8-18-92	North Dade	52	52	613	7≹	21	17%	13%	

The IMCs have been instructed to enter their labor profiles in MTR by September 1, 1992. Should you have any questions, p: ase contact Maria Munoz of my staff at (305) 263-3338.

Attachment

cc:

L. C. Isenhour Carlos Quintero Rick Hagen April D. Ivy F01K85M 361980

PROPRIETARY

THE INFOPMATION CONTAINED HEREIN SHOULS NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED RESOUTH SOLVERS EMPLOYEES.

286

A SELL SOUTH Company

Audit Disclosure 2

Subject: The transfer of the CPE operations from BellSouth Telecommunication to its Subsidiary resulted in the shift of approximately \$35 million to the regulated operations.

Statement of Fact

- 1. In 1991 BellSouth restructured it's communications operations. As part of this restructuring the Customer Premise Equipment (CPE) operations were moved form the BellSouth Telecommunications into a nonregulated subsidiary.
- 2. BST analyzed the financial impact of the transfer based on June 1991 data.
- 3. The study showed that the transfer resulted in a approximately \$32 million of net cost being shifted from the nonregulated operations to the regulated operations of the Company.
- 4. The analysis shows that the CPE operation to have an annual pretax loss of approximately \$85 million prior to the transfer.
- 3. The shift of \$32 million to the regulated operations equates to 37% reduction in this loss.
- 4. In addition to the shift in net cost, the transfer resulted in a \$39 million shift in investment from the nonregulated CPE operations to regulated operations.

Opinion:

As a result of this analysis, it appears that the cost allocation and affiliate transaction rules are not producing the desired results. In theory the transfer of the CPE operations from the regulated utility to a nonregulated subsidiary should not have materially changed the assignment of cost. If working properly, the cost allocation procedure should assign the correct cost to the CPE operations while it is included within the corporate structure of the utility. The transfer of the operation to another subsidiary should result in the transfer of the same level of cost and investment. The fact that there is a material change in the cost assignment indicates that either the proper cost was not being assigned before the transfer, or that the procedure used to account for the affiliate transaction after the transfer is not producing the correct assignment of cost. In either case the results are the same. While restructuring and modifying the way services are provided may very well produce reduction in cost for either or both the regulated and nonregulated operations, neither should benefit at the expense of the other. The utility should not be in the position of shifting cost from the nonregulated operations to the regulated operations

by changing only the organizational structure.

Recommendation:

This area was not investigate to the extent needed to determine the specific reason for the cost shift. It is recommended that this area be further investigated. The FCC presently has underway an investigation of the affiliate transaction rules. It would be appropriate to have rules relative to the allocation of cost within a utility reviewed in conjunction with that investigation.

BeilSouth Telecommunications (BST) Comparitive Income Statement Differences BBS(BCI,BCSI,DATASERV) IMPACT Actual June 1991 Amounts

	Total Change At BST	CPE Transfer	Shift to Other NonRegulated	Shift to Regulated Operations
Local Service Revenue	\$536,286	(\$139)		\$536,425
Miscellaneous Revenue	<u>(14,567,732</u>)	(14,659,985)	(\$339,247)	<u>431,500</u>
Total Operating Revenue	(\$14,031,446)	(\$14,660,124)	(\$339,247)	\$967,925
Network Support		(\$12,869)	\$406	\$12,463
General Support	(\$861,900)	(567,127)		(296,908)
Central Office Switching Expense			(317)	317
Information Origination/Termination Expense	(12,337,044)	(12,310,882)		٥
Other Propety & Network Operations Expense	(1,448,634)			(37,204)
Customer Assistance Expense	(1,112,394)			(352,928)
Depreciation	(159,089)	(669,384)) (13,242)	523,537
Marketing Expense	169,004	(3,748,575) 42,766	3,874,813
Corporate Expense	(2,223,720)	(1,917,082) 412	(307,050)
Taxes Other than Income	(51,227)	(74,080) 905	21, 94 8
Other Expense	Ō	Q		<u> 27,962</u>
Total Operating Expense	(\$18,025,004)	(\$21,477,036) \$16,022	\$3,466,950
Impact on net revenues	\$3,993,558	\$6,816,912	(\$355,269)	(\$2,499,025)
Interest	0	(214,217		213,953
Pretax income	\$3,993,558	\$7,031,129	(\$355,533)	(\$2,712,978)
Annualized	\$47,922,696	\$84,373,548	(\$4,266,396)	(\$32,555,736)

: .

Source: Data Request 5-016 (BST Restructuring Financial Impact Study)
Page 82 of 180

BellSouth Telecommunications (BST) Shift in Net Cost and Investment from NonRegulaed to Regulated Operaions BBS(BCI,BCSI,DATASERV IMPSct) Based on Actual June 1991 Amounts

(000)

	Total	Alabama	Firoida	Gerogia	Kentcuky	Lousiana	Mississippi	North Carolina	South Carloina	Tennessee
Net Cost	\$32,556	\$4,256	\$6,795	\$6,028	\$1,483	\$2,730	\$1,256	\$3,738	\$2,362	\$3,909
Investment	39,349	9,228	10,213	8,079	1,568	2,178	1,527	2,026	625	3,906

Source: Data Request 5-016 (BST Restructuring Financial Impact Study)
Annualized monthly data

BST

Review of the Financial Impact of the 1991 reorganization

1.	Data Request 5 -016 BST Restructuring Financial impact study.	5-AH/CAE
2.	Discussion of study.	5-AH/CPE 2
3.	Analysis of impact	5 AH 1 CPE 3
4.	Finding.	- AH ICAR U

2. In 1991 BellSouth restructured it's communications operations. As part of this restructuring the Customer Premise Equipment (CPE) operations were moved form the BellSouth Telecommunications into a nonregulated subsidiary. When these operations were transferred, a material portion of the cost that had previously been allocated to CPE was shifted to the regulated operations. BST analyzed the impact based on June 1991 financial information. This analysis indicates that the transfer of the CPE operations considered separately shifts approximately \$30 million dollars a year in net cost from nonregulated to regulated operations on a total company basis.

Based on the Company's analysis, the CPE operations had a pretax loss of approximately \$85 million before the transfer. As a result of the transfer, \$32 million in net cost was shifted to the regulated operations resulting in a 37% reduction in the CPE loss.

In addition to the shift in net cost, the transfer resulted in a \$39 million shift in investment from the nonregulated CPE operations to regulated operations.

As a result of this analysis, it appears that the cost allocation and affiliate transaction rules are not producing the desired results. In theory the transfer of the CPE operations from the regulated utility to a nonregulated subsidiary should not have materially changed the assignment of cost. If working properly, the cost allocation procedure should assign the correct cost to the CPE operations while it is included within the corporate structure of the utility. The transfer of the operation to another subsidiary should result in the transfer of the same level of cost and investment. The fact that there is a material change in the cost assignment indicates that either the proper cost was not being assigned before the transfer, or that the procedure used to account for the affiliate transaction after the transfer is not producing the correct assignment of cost. In either case the results are the same. While restructuring and modifying the way services are provided may very well produce reduction in cost for either or both the regulated and nonregulated operations, neither should benefit at the expense of the other. The utility should not be in the position of shifting cost from the nonregulated operations to the regulated operations by changing only the organizational structure.

This area was not investigate to the extent needed to determine the specific reason for the cost shift. It is recommended that this area be further investigated. The FCC presently has underway an investigation of the affiliate transaction rules. It would be appropriate to have rules relative to the allocation of cost within a utility reviewed in conjunction with that investigation.

B Det Regart 5-16 Pige 52 L3> CPE \$7,062,069 x 12 = \$84,744, 826

(B) 11 11 11 11- 11 11 Res 52,712,97(
$$\times$$
12=\$32,555,712

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Other Propety & Network Operations Expense	(1,448,634)	(1,436,048)		(37,204)
Customer Assistance Expense	(1,112,394)	(740,989)		(352,928)
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Other Expense	<u>o</u>	0	<u>2,977</u>	<u>27,962</u>
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Source: Data Request 5-016 (BST Restructuring Financial Impact Study)
Page 82 of 180

BellSouth Telecommunications (BST) Shift in Net Cost and Investment from NonRegulaed to Regulated Operaions BBS(BCI,BCSI,DATASERV IMPSct) Based on Actual June 1991 Amounts (000)

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Investment	39,349	9,228	10,213	8,079	1,568	2,178	1,527	2,026	625	3,906

Source: Data Request 5-016 (BST Restructuring Financial Impact Study)
Annualized monthly data

5-110-CPE 2 PI PR= 11/12/13

BST

CPE TRANSFER

As explained by Ron Hilyer a study was performed usint June 1991 financial data to estimate the impact that the reorganization would have on the financial statements of the consolidated BST which consist of the pervious Southern Bell, South Central Bell, and BellSouth Services. The analysis was made in four phases.

- 1. The impact of incorpating BCE and establishing BCS as a profit center for CPE, and the Data Serve profit center becomming part of BellSouth Business Systems Inc. BBS.
- 2. Merging of BellSouth Services with Southern Bell, and South Central Bell.
- 3. The results of the early retirement program VEER 91.
- 4. The impact of the change in the Headquarter prorates as the result of the cost being allocated to 9 states instead of 5 and four as under the previous organizational structure.

After these were completed the studies were combined to determine the total impact.

The study that had the major impact on Regulated operations was the CPE transfer. This study identified as CASE 1 in data request 5-016 is summarized on page 82.

The objective of the study was to determine how BST's income statement would be impacted.

As explained by Mr. Hilyar the first column is the impact on BST as a whole. The column idnetifed as CPE represents revenue and cost that will leave the books of BST as the result of the transfer. Based on the converstion 11/18/93 this colume is the CPE income statement prior to the transfer.

The Columes identified as OTH N-Reg shows the changes that will occur to the cost assigned to other nonregulated operations while the REG colume shows the changes that will occur to the regulated income statement as the result of the transfer.

For example prior to the transfer \$669,384 depreciation was charged to CPE operations. However this total will not leave the books. Instead \$523,537 will be reallocate to regulated operations. The total change therefore will be the negative \$669,384 CPE, a negative \$13,242 other nonreg and a positive increase to regulated operations of \$523,537. The net change therefore to BST is a negative \$159,089.revenue was recorded on BST's books as nonregulated revenue.

1 - AN CPE 2 PZ

As shown on page 82 CPE operations had a monthly pre tax loss of \$7,062,069 or an annual loss of approximately \$85 million. As the result of the transfer the regulated operations will absorb \$35 million of this pretax loss.

This result is the allocation and costing procedures used for affiliated transactions.

The impact of this change would not be apparent when taken into consideration with the total restructuring and the reduction in force due to VEER 91. The impact of the force reduction alone resulted in a \$132 million increase in pre tax regulated income.

The impact of VEER should not be considered as an offset to the shift.

Data Regard 5-012 BST Restoring Finness Import study

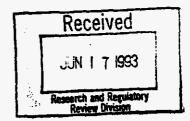
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BST Restructuring Financial Impacts Study Index



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Tab	1	Overview
Tab	2	BST Financial Impact Summary (Case 5)
Tab	3	BST Financial Impact Explanations (Case 5)
Tab	4	BST Financial Impact Income Statement (Case 5)
Tab	5	BST Selected Balance Sheet Impacts (Case 5)
Tab	6	Case 1 - BBS
Tab	7	Case 2 - BSS .
Tab	8	Case 3 - Force Change
Tab	9	Case 4 - HQ Prorate
Tab	10	Notes





ISSUED 26-Mar-92 C: OBSTRPTSOBSTEXPLA T			8ST RESTRUCTURING IMPACT ON BELLSOUTH TELECOMMUNICATIONS PAGE 1			
BST RESTRUCTUR	NG IMPACE ON BST OPERATIONS	- HONTHLY				
	BST					
	\$(000)					
TOTAL OPERATING	REVENUES (18,256.5)	ı	•			
288	(14,031.4)	1,085.4 431.5 (15,548.3)	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TRLEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO			
BS\$ ·	(4,225.1)	(450,6) (3,949.9) (205.1) 380.5	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT			
COST OF SERVICE	s (29,441.8)		•			
888	(15,759.9)	(13,785.6) (1,110.1) (864.2)	EXPENSE DECREASE DUE TO CPE 18M OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS			
855	(4,202.6)	(4,491.9) 289.3	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)			
FORCE	CHANGE (9,477.3)	i	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91			
но РЯ	ORATE (2.0)	ı	SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES			
DEPRECIATION EX	PENSE 1,166.5					
Bes	(159.1)	l	ELIMINATION OF DEP EXP ASSOCIATED WITH \$12.5 MIL ASSETS TRANSFERRED TO BBS			
. 855	1,325.6		ADDITIONAL DEP EXP ASSOCIATED WITH \$108.0 MIL ASSETS TRANSFERRED FROM BSS			
MARKETING EXP	(1,268.6)					
BBS		(13,481.0), 13,668.6 (18.6)	PREMISE SALES AND CPE PROD MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS			
BSS	(1,140.3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES			
	CHANGE (295.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91			
	ORATE (2.0)		SHIFT OF HQ EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES			

BBS

ISSUED 26-Mar-92 C; MSTRPTS-BSTEXPLA

CORPORATE	EXP	(4,808.0)		
	885	(2,223.7)	(877.4) (1,346.3)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS 8ST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	BSS	(667.1)	(667.1) 0.0 0.0	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT ON INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
٠	FORCE CHANGE	(1,917.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	NO PRORATE	0.0		SHIFT OF HQ EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP		194.0		·
	885	(51.2)		PROPERTY TAXES
	BSS	245.2		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
TOTAL OPE	RATING EXPENSE	(34,157.9)	•	
NET OPERA	ITING REVENUES	15,901.4		
HOM-OPERA	TING INCONE & EXP.	6,600.3	1,400.3 5,200.0	BSS DIVIDEND ELIMINATION CONSOLIDATED LOSS FROM BBS
INTEREST .	& RELATED ITEMS	225.8		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX I	NCOHE	9,075.3		
INCOME TA	XES	5,565.7		
HET INCOM	E	3,509.6		

REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

IMPACT OF REHOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PRORATE IMPACTS

ISSUED 26-Mar-92 C: MSTRPTS-BSTEXPLA.

HQ PRORATE

BST

(93.6)

104.7

	128	
	\$(000)	
TOTAL OPERATING REVENUES	(3,257.1)	12 m
885	967.9 536.4 631.5	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
BSS	(4,225.0) (450.6 (3,949.6 (205.)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS

	(,,,,,	(3,949.8) (205.1) 380.5	REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(13,598.6)	. 3.2	
885	(674,3) ^r	0.0 (543.0) (631.7 (843.0)	EXPENSE DECREASE DUE TO CPE IEM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS NETWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM HON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
, BSS	(3,964.3)		ELIMINATION OF BSS C.O.C. AND R.O.1. BILLED TO BOC'S, AND TOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(8,859.1)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	112.8		REALLOCATION & SHIFT OF HO EXPENSES PRORATED TO 5 SCH AND 4 SHI STATES TO 9 BST STATES
12 0	(222.7)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HO PRORATE IMPACTS
DEPRECIATION & AMORT EXP	1,579.8		
885	523.5	(68.1) 591.6	ELIMINATION OF DEP EXP ASSOCIATED WITH \$12.5 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS .	1,138.6		ADDITIONAL DEP EXP ASSOCIATED WITH \$108.0 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(93.6)		REALLOCATION DUE TO VEER '91 IMPACT

PROPRIETARY ATTACHMEN

PAGE 4

MARKETING EXP	2,502.3	× × × 2
tes	3,874.8 /(9,893.7) 13,460.2 (18.2)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS. BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
ess	(1,040.3)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(289.4)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	13.1	REALLOCATION & SHIFT OF HIG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
est	(55.9)	IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PROBATE IMPACTS
CORPORATE EXP	(2,875.0)	¬, ·
æss	(307.0) (278.0 (1,298.5 (1,269.5	
BSS	(692.1)	ELIMINATION OF 855 C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, 10C & PART 32 ACCTG CHANGES
FORCE CHANGE	(1,765.5)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
NO PRORATE	92.8	REALLOCATION & SHIFT OF HO EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
851	(203.2)	IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	424.9	
RBS	49.9	REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
855	285.3	BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
FORCE CHANGE	(0.1)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
NO PRORATE	0.9	REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
	88,9	IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(11,966.6)	

NET OPERATING REVENUES	a,709.5	
NON-OPERATING INCOME & EXP.	1.1	NA BES
INTEREST & RELATED LITEMS	407.4	CPAITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX LHCOME	8,301.0	
INCOME TAXES	2,759.2	
NET INCOME	5,541.8	

ISSUED 26-Mar-92 C:08STRPTS08STEXPLA

PROPRIETARY

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BST RESTRUCTURING IMPACT ON I	IST OPERATIONS	MONTHLY	
	ALABAMA		
	\$(000)		
TOTAL OPERATING REVENUES	(2,600.8)		
ees	(1,771.4)	135.7 36.4 (1,943.5)	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
85\$	(829.4)	4.0 (837.1) (70.2) 73.9	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(3,333.2)		
aas	(1,886.7)	(1,653.4) (160.3) (73.0)	EXPENSE DECREASE DUE TO CPE IAM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PATROLL, VOUCNER AND GENERAL SERVICES PROVIDED TO BBS
8\$\$	(289.3)	(436.7) 147.4	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY CAMERSHIP CONSOLIDATION (IOC)
FORCE CHANGE	(848.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
. HQ PRORATE	(309.0)		SHIFT OF MG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	578.9		
286	(19.0)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO BBS
855	597.9		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO BBS ADDITIONAL DEP EXP ASSOCIATED WITH \$37.6 MIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	(122.9)		. .
88\$	93.9	(1,108.8) 1,204.3 (1.6)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS 8C! Bill Back ID B57 BST GENERAL SERVICES PROVIDED TO BBS
* 5\$	(100.4)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(26.4)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(90.0)		SHIFT OF HG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

ISSUED 26-Mar-92 LINESTRPTSVALEXPLAN

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BST RESTRUCTURING IMPACT ON ALL ANA BELLSOUTH TELECOMMUNICATIONS

			•
CORPORATE EXP	(2,403.6)		
DRS	(188.7)	· (72.3) · (116.4)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO 88S BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO 8BS
BSS	(1,770.3)	(53.5) (1,344.9) (371.9)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(171.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
NG PRORATE	(273.0)		SHIFT OF HQ EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP	95.9		
BAS	(3.5)		PROPERTY TAXES
BSS	102.4		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
NG PRORATE	(3.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OPERATING EXPENSE	(5,184.9)		
NET OPERATING REVENUES	2,564.1		
HON-OPERATING INCOME & EXP.	154.0	154.0 0.0	BSS DIVIDEND ELIMINATION CONSOLIDATED LOSS FROM BUS
INTEREST & RELATED ITEMS	97.6		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	2,332.5	_	
INCOME TAXES	871.3		_
HET INCOME	1,461.2		
•	•		TOPPIETALLY.

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - HOWTHLY

	ALABAMA		
	\$(000)		
TOTAL OPERATING RE	EVENUES (724.6)		
885	104.8	68.4 36.4	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
. Ass	(829.4)	4.0 (837.1) (70.2) 73.9	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(1,455.5)		
. 885	(67.9)	0.0 (86.4) 89.7 (71.2)	EXPENSE DECREASE DUE TO CPE 12M OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS METWORK & GEML SUPPORT INDIRECTS REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	(256.7)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE C	HANGE (777.8)		ENPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PROR	ATE (276.7)		REALLOCATION & SHIFT OF HO EXPENSES PRORATED TO 5 SCH AND 4 SBT STATES TO 9 BST STATES
128	(76.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MQ PRORATE IMPACTS
DEPRECIATION & AN	ORT EXP 632.7		
888	114.9	(8.8) 123.7	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS YRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
828	548.5	•	ADDITIONAL DEP EXP ASSOCIATED WITH \$37.6 MIL ASSETS TRANSFERRED FROM BSS
FORCE C	HANGE (11.0)		REALLOCATION DUE TO VEER '91 IMPACT
. HQ PROR	ATE (11.0)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(8.75°.		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HG PRORATE IMPACTS

PROPRIETARY

WAKETING	EXP	187.2		
•	205	398.3	(816.4) 1,185.9 30.4 (1.6)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BSI MARKETING INDIRECT EXPENSES REALLOCATED FROM NOM REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	RSS	(93.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BELLED TO BOC'S AND PART 32 ACCTG CHAMGES
	FORCE CHANGE	(20.0)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER 191
	HQ PRORATE	(82.9)		REALLOCATION & SHIFT OF HG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
	851	(15.0)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE	EXP	(2,172.4)		
	805	(22.7)	(24.1) (112.2) 113.6	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM HOM REG TO REG
	855	(1,717.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
	FORCE CHANGE	(160.4)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	NO PRORATE	(261.6)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCO AND 4 SBT STATES TO 9 BST STATES
	BST	(10.5)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLAN	EQUS EXP	122.7		
	BBS	5.4		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
	ess	159.2		BSS Q.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
	FORCE CHANGE	0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HO PROMATE	(3.0)		REALLOCATION & SHIFT OF MY EXPENSES PROBATED TO 5 SC8 AND 4 SBT STATES TO 9 BST STATES
	BST	(38.9)	•	IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MQ PRORATE IMPACTS

TOTAL OPERATING EXPENSE (2,685.3)

PROPRIETARY

ISSUED 26-Mar-92 C:\BSTAPTS\ALEXPLAN	LEXPLAK	BST RESTRUCTURING IMPACT ON ALAMAMA BELLSOUTH TELECOMMUNICATIONS	PAGE 5
MET OPERATING REVENUES	1,960.7		
NON-OPERATING INCOME & EXP.	9.0		
INTEREST & RELATED ITEMS	122.2	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS	
PRE TAX INCOME	1,838.5		
INCOME TAXES	644.3		
NET LYCOME	1,194.2		

ISSUED 26-Mer-> C:\BSTRPTS\FLEXPLAN			BST RESTRUCTURING IMPACT On FLORIDA BELLSOUTH TELECOMMUNICATIONS PAGE 1			
BST RESTRUCTURING IMPACT C	M BST OPERATIONS -	HOHIHEA 4.				
	FLORIDA					
	\$(000)					
TOTAL OPERATING REVENUES	(3,638.1)					
.	(3,152.2)	189.6 111.2 (3,453.1)	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS			
BSS	(485.9)	(190.3) (279.9) (15.7) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT			
COST OF SERVICES	(5,979.9)					
985	(3,309.9)	(2,839.5) (247.7) (222.7)	EXPENSE DECREASE DUE TO CPE IAM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS			
, 8 5\$	(1,034.0)	(1,044.9) 10.9	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)			
FORCE CHANGE	(2,248.0)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91			
HQ PRORATE	612.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCO AND 4 SBT STATES TO 9 BST STATES			
DEPRECIATION EXPENSE	2.3					
280	(26.4)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$2.4 HIL ASSETS TRANSFERRED TO BBS			
855	28.7		ADDITIONAL DEP EXP ASSOCIATED WITH \$4.0 MIL ASSETS TRANSFERRED FROM BSS			
MARKETING EXP	(476.4)					
283	(294.8)	(3,606.0) · 3,316.0 (4.8)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO 88S BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO 88S			
85\$	(288.5)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES			
FORCE CHANGE	(70.1)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91			
HQ PRORATE	177.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBI STATES TO 9 BSI STATES			
•						



ISSUED 26-Mar-92 C:\BSTRPTS\fLEXPLAM			BST RESTRUCTURING IMPACT ON FLORIDA BELLSOUTH TELECOMMUNICATIONS PAGE 2			
	4.					
CORPORATE EXP	630.1					
BAS		336.3) 343.0)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS PB			
BSS .	1.2	161.3) 215.2 134.3	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC			
FORCE CHANGE	(454.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91			
HQ PRORATE	578.0		SHIFT OF HO EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES			
MISC, EXP	5.0					
BBS	(15.7)		PROPERTY TAXES			
BSS	12.7		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES			
HQ PRORATE	8.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES			
TOTAL OPERATING EXPENSE	(5,818.9)					
NET OPERATING REVENUES	2,180.6					
MON-OPERATING INCOME & EXP.	296.5	296.5 0.0	SSS DIVIDEND ELIMINATION CONSOLIDATED LOSS FROM BBS			
INTEREST & RELATED ITEMS	4.2		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS			
PRE TAX INCOME	1,880.1					
INCOME TAXES	922.6					
NET INCOME	957.5					
	**					

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BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

		FLORIDA		
		\$(000)		
TOTAL OPE	ATTING REVENUES	(272.5)		
	885 .	213.3	102.1 111.2	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
•	BSS	(485.9)	(190.3) (279.9) (15.7) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF S	ERVICES	(2,698.5)		•
	BBS	(237.8)	0.0 (124.5) 103.9 (217.2)	EXPENSE DECREASE DUE TO CPE IBM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS METWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM NOW REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	228	(976.4)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND LOC & PART 32 ACCTG CHANGES
	FORCE CHANGE	(2,082.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HQ PRORATE	628.9		REALLOCATION & SHIFT OF HG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
	057	(30.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MQ PROPATE IMPACTS
DEPRECIAT	LON & AMORT EXP	86.2		••
	885	102.7	(9.6) 112.3	ELIMINATION OF DEP EXP ASSOCIATED WITH \$2.4 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
	BSS	5.2		ADDITIONAL DEP EXP ASSOCIATED WITH 84.0 MIL ASSETS TRANSFERRED FROM BSS
	FORCE CHANGE	(20.9)		REALLOCATION DUE TO VEER '91 IMPACT
	NG PRORATE	(20.9)		REALLOCATION & SHIFT OF MG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 8ST STATES
	8 ST	2011		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PRORATE IMPACTS

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MARKETING	EXP	684.1		
,	Bus	849.4	(2,499.0) 3,265.5 87.6 (4.7)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NOM REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	ess	(327.7)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
	FORCE CHANGE	(107.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	NO PRORATE	142.4		REALLOCATION & SHIFT OF HE EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
	OST	127.6		IMPACT OF REMOVING CPE OPERATIONS FROM \$55, FORCE CHANGE, & MQ PRORATE IMPACTS
CORPORATE	EXP	1,256.7		
	ARS	(3.1)	(70.3) (330.8) 398.0	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL AND YOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NOM REG TO REG
	ass	1,121.1		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
	FORCE CHANGE	(408.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HQ PRORATE	597.7		REALLOCATION & SHIFT OF ME EXPENSES PRORATED TO 5 SCR AND 4 SBT STATES TO 9 BST STATES
	BST	(50.1)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
HISCELLAN	EOUS EXP	72.9		
	DBS	13.9		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
	8\$\$	11.8		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
	FORCE CHANGE	0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	NG PRORATE	8.1		REALLOCATION & SHIFT OF HG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
	est	39-1		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PROPATE IMPACTS
TOTAL OPE	RATING EXPENSE	(598.6)		

PROPRIETARY

PAGE 4

326.1

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HON-OPERATING INCOME & EXP.

NET OPERATING REVENUES

56.2

INTEREST & RELATED ITEMS

114.4 268.8

INCOME TAXES

NET INCOME

PRE TAX INCOME

154.4

PAGE 5

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NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

816-8, NO. 8311 1989-1918 1843-1840 1988 - 30 63 3089

BST RESTRUCTURING INPACT ON FranDA BELLSOUTH TELECOMMUNICATIONS CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BS8

ISSUED 26-Mar-92 C:\BSTRPTS	d.	BST RESTRUCTURING IMPACT ON GEORGIA BELLSOUTH TELECOMMUNICATIONS PAGE 1
BST RESTRUCTURING IMPACT ON B	,	
	GEORG1A	
	\$(000)	
TOTAL OPERATING REVENUES	(4,896.0)	
885	(3,029.0) 231.4 73.7 (3,334.1)	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
82\$	(1,867.0) (130.3) (1,952.2) (91.1) 306.6	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	.(4,905.5)	
oos	(3,157.5) (2,829.9) (180.1) (147.5)	EXPENSE DECREASE DUE TO CPE IAM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
955	(552.7) (782.1) 229.4	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTS CHANGES EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)
FORCE CHANGE	(1,570.3)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	375.0	SHIFT OF HQ EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	514.0	
200	(27.5)	ELIMINATION OF DEP EXP ASSOCIATED WITH \$2.1 MIL ASSETS TRANSFERRED TO BBS
BSS	541.5	ADDITIONAL DEP EXP ASSOCIATED WITH \$55.3 MIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	(103.8)	
282	16.2 (2,580.3) 2,599.7 (3.2)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCT BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS
228	(193.1)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(48.9)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	122.0	SHIFT OF HO EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES



:/BSIRPIS/GAEXPLAN	o a	S6-MeH-95	122050

		0.133	NEI INCOME
		5.198	INCONE TAXES
		1,552.5	PRE TAX INCOME
CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS		6 71	SMATE GATALAR & TRANSTHI
CONSOLIDATED LOSS FROM BBS BSS DIVIDEND ELIMINATION	2.655 0.0	£.8£S	HON-OPERATING INCOME & EXP.
		7.536,1	NET OPERATING REVENUES
		(7.927,8)	TOTAL OPERATING EXPENSE
SHIFT OF HIG EXPENSES PRORATED TO S SCB AND & SBT STATES TO 9 BST STATES		0.2	31ANORY OH
ELININATION OF 855 C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES		6.211	226
PROPERTY TAXES		(E.3)	598
		9'711	MISC EXP
SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBI STATES TO 9 821 STATES		0.204	STARORY PH
EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91		(6'87)	FORCE CHANGE
EXPENSE INPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC EXPENSE INPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC	(1,21E) (1,267,1) (7,10E)	(\$.672,\$)	\$\$8
CORP EMPLOYEE RELATED EXP TRANSFERRED TO 885 857 PATROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO 885	(8.551) (1.155)	(323.9)	\$00
		(0,978,5)	CORPORATE EXP

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BST

IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PRORATE IMPACTS

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

	GEORGIA		
•	\$(000)		
TOTAL OPERATING REVENUES	(1,696.9)		
885	170.1	96.4 73.7	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
BS\$	(1,867.0)	(130.3) (1,952.2) (91.1) 306.6	REVEMUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(1,706.9)		
865	(78.8)	0.0 (44.4) 109.5 (143.9)	EXPENSE DECREASE DUE TO CPE LAM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS NETWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM NOW REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(628.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND LOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(1,478.7)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
NO PRORATE	391.3		REALLOCATION & SHIFT OF HQ EXPENSES PROBATED TO 5 SCO AND 4 SBT STATES TO 9 BST STATES
OST	87.5		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	592.3		
	126.2	(9.1) 135.3	ELIMINATION OF DEP EXP ASSOCIATED WITH \$2.1 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REGINE TO TRANSFER OF CPE OPERATIONS
DSS	482.8		ADDITIONAL DEP EXP ASSOCIATED WITH \$55.3 HIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(20.1)		REALLOCATION DUE TO VEER 191 IMPACT
· HQ PROMATE	(20.1)	••	REALLOCATION & SHIFT OF MG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

PROPRIETARY

ISSUED 26-Mar-92	C:\BSTRPTS\GAEXPLAN	4.	BST RESTRUCTURING IMPACT ON GEORGIA BELLSOUTH TELECOMMUNICATIONS PAGE 4	
MARKETING EXP	583.5			
, 885	692.2	(1,932.2) 2,560.1 67.4 (3.1)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG BST PAYROLL, YOUCHER AND GEMERAL SERVICES PROVIDED TO BBS	
ess	(200,6)		ELIMINATION OF BSS C.O.C. AND R.O.I. SILLED TO BOC'S AND PART 32 ACCTG CHANGES	
FORCE CHA	MGE (57.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER 191	
HQ PRORAT	E 115.2		REALLOCATION & SHIFT OF NO EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST ST	ATES
128	34.0		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS	
CORPORATE EXP	(2,080.7)			
bps	(123.2)	(46.6) (222.8) 146.2	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS - BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NON REG 10 REG	
855	(2,004.3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CH	IANGES
FORCE CH	MGE (294.0)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER 191	
HQ PRORAT	TE 408.2		REALLOCATION & SHIFT OF HI EXPENSES PROBATED TO 5 SCB AND 4 SBI STATES TO 9 BST ST	ATES
128	(67.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PROPATE IMPACTS	
MISCELLANEOUS EXP	147.6			
	9.3		REALLOCATION OF INDIRECT EXP FROM NOW REG TO REG	
8\$\$	111.5		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES	
FORCE CH	NIGE 0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91	
HQ PRORAT	rE 5.1		REALLOCATION & SHIFT OF HG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST ST	IATES
8\$1	21.7	·:	IMPACT OF REMOVING CPE OPERATIONS FROM 855, FORCE CHANGE, & HQ PRORATE IMPACTS	
TOTAL OPERATING EX	PENSE (2,464.2)			
			The season was	

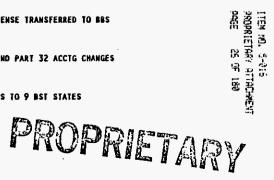


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ISSUED 26-Mar-92 C:\BSTRPIS\GAEXPLAN	- -	BST RESTRUCTURING IMPACT ON GEORGIA BELLSOUTH TELECOMMU	₹
HET OPERATING REVEMMES	767.3		
HON-OPERATING INCOME & EXP.	0.0		
INTEREST & RELATED LTEMS	106.6	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS	
PRE TAX INCOME	7.099		
INCOME TAXES	329.3		
SECOND THE	331.4		

ISSUED 26-	Mar-92 C:\BSTRPTS	KAEXBrah (KAEXBrah		SST RESTRUCTURING IMPACT ON KENTUCKY BELLSOUTH TELECOMMUNICATIONS PAGE 1
BST RESTRU	CTURING IMPACT ON B	ST OPERATIONS - I	HORTHLY	
	•	KENTUCKY		
		\$(000)		
TOTAL OPER	ATING REVENUES	(727.1)		
	DOS	(623.9)	63.8 22.4 (710.1)	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BB:
	8\$ \$	(103.3)	(1.2) (100.7) (1.4) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SE	RVICES	(1,895.8)		
٠	BĀS	(833.4)	(727.5) (61.0) (44.9)	EXPENSE DECREASE DUE TO CPE IRM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	228	(313.8)	(287.8) (26.0)	ELIMINATION OF BSS C.O.C. AND R.O.1. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)
	FORCE CHANGE	(586.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	NG PRORATE	(162.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATI	ON EXPENSE	4.4		
	BBS	(10.6)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.0 HIL ASSETS TRANSFERRED TO 88S
	BSS	15.0		ADDITIONAL DEP EXP ASSOCIATED WITH \$.8 MIL ASSETS TRANSFERRED FROM 855
MARKETING	EXP	(160.6)		
	885	(42.5)	(533.6) 492.1 (1.0)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS
	BSS	(52. 0)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
	FORCE CHANGE	(18.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HQ PRORATE	(47.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES



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CORPORATE E	EXP	(164.8)		
	185	(126.3)	(57.5) (68.8)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	. .	261.2	(45.8) 194.5 112.5	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT OF INIRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
F	FORCE CHANGE	(118.7)		ENPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HQ PRORATE	(181.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP		(5.2)		
	eos	(1.9)		PROPERTY TAXES
	220	(1.3)		ELIMINATION OF 855 C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
H	HQ PRORATE	(2.0)		SHIFT OF HQ EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OPERA	ATING EXPENSE	(2,222.0)		
NET OPERATI	ING REVENUES	1,494.9		
NON-OPERATI	ING INCOME & EXP.	86.1	86.1 0.0	BSS DIVIDEND ELIMINATION CONSOLIDATED LOSS FROM BBS
INTEREST &	RELATED ITEMS	4.6		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX IN	COME	1,404.2		
INCOME TAX	ES	374.2		
NET INCOME		1,030.0		



PAGE 2

IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PROBATE IMPACTS

851 RESTRUCTURING IMPACT ON 851 REGULATED OPERATIONS - MONTHLY

	KENTUCKY		
	\$(000)		
TOTAL OPERATING REVENUES	(48.9)		
288	54.4	32.0 22.4	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
. BS\$	(103.3)	(1.2) (100.7) (1.4) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(1,018.1)		
885	0.2	0.0 (10.5) 54.5 (43.8)	EXPENSE DECREASE DUE TO CPE 18M OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS NETWORK & GENL SUPPORT INDIRECT'S REALLOCATED FROM MON REG TO REG BST PAYROLL, VOJCHER AND GENERAL SERVICES PROVIDED TO BBS
222	(282.6)		ELIMINATION OF BSS C.D.C. AND R.D.I. BILLED TO BOC'S, AND LOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(555.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(152.9)		REALLOCATION & SHIFT OF MG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TZB	(26.9)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	27.2		
888	17.5	(7.7) 25.2	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.0 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS	7.9	•	ADDITIONAL DEP EXP ASSOCIATED WITH \$.8 HIL ASSETS TRANSFERRED FROM BSS
. FORCE CHANGE	(5.4)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(5.4)		REALLOCATION & SHIFT OF HO EXPENSES PROPATED TO 5 SC8 AND 4 SBT STATES TO 9 BST STATES

PROPRIETARY

ISSUED 26-Mar-92 C:\BSTRPTS\KYEXPLAN			BST RESTRUCTURING IMPACT ON KENTUCKY BELLSOUTH TELECOMMUNICATIONS PAGE 4	
MARKETING EXP	26.7			
98\$	141.9	(353.7) 484.6 12.0 (1.0)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NOW REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS	
228	(52.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES	
FORCE CH	ANGE (17,9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91	
HQ PRORA	TE (45.8)		REALLOCATION & SHIFT OF HR EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES	S
881	0.7		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS	
CORPORATE EXP	(36.4)			
RAS	7.0	(14.8) (66.3) 88.1	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NON REG TO REG	
BSS	245.7		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGE	ES
FORCE CH	ANGE (114.6)		ENPLOYEE RELATED EXP SAVINGS DUE TO VEER '91	
HQ PRORA	TE (176.1)		REALLOCATION & SHIFT OF HO EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES	\$
120	1.6		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NG PRORATE IMPACTS	
HISCELLANEOUS EXP	1.1		·	
845	1.6		REALLOCATION OF INDIRECT EXP FRON NOW REG TO REG	
0\$\$	(1.5)		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES	
FORCE CH	ANGE (0.1)		EMPLOYER RELATED EXP SAVINGS DUE TO VEER '91	
HQ PRORA	re (2.1)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATE	S
851	3.2	,	IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PROPATE IMPACTS	
TOTAL OPERATING EX	PENSE (999.5)			

PROPRIETARY

ISSUED 26-Mar-92 C:\BSTRPTS\KYEXPLJ	d. VN	BST RESTRUCTURING IMPACT ON KENTUCKY BELLSOUTH TELECOMMUNICATIONS	PAGE
NET OPERATING REVENUES	950.6		
NON-OPERATING INCOME & EXP.	0.0		
INTEREST & RELATED STEMS	13.7	CAPITAL LEASE EXPENSE PREVIOUSLY PAID BY BSS	
PRE TAX INCOME	936.9		
INCOME TAXES	235.2		
NET INCOME	701.7		



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ISSUED 26-Mar-92 C:\8STRPT	S\LAEXPLAN	BST RESTRUCTURING IMPACT ON LOUISIANA BELLSOUTH TELECOMMUNICATIONS PAGE 1
BST RESTRUCTURING IMPACT ON I	न्। RST OPERATIONS - MONTHLY	
	LOUISIANA	
	\$(000)	
TOTAL OPERATING REVENUES	(1,718.6)	
eas	(1,538.9) 108.4	REVENUE GAINED BY 8ST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE
	43.: (1,490.:	REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
ēss	(179.7) 0. (177.) (2. 0.	REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS
COST OF SERVICES	(4,115.9)	
Bes	(2,196.5) (1,963. (146. (87.	() EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS
BSS	(613.3) (556. (57.	
FORCE CHANGE	(978.1)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(328.0)	SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	(7.3)	
888	(32.5)	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.5 MIL ASSETS TRANSFERRED TO BBS
RSS	25.2	ADDITIONAL DEP EXP ASSOCIATED WITH \$1.7 HIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	(246.0)	
. 885	1.5 (1,183. 1,186. (1.	4 BCI BILL BACK TO BST
BSS	(112,5)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(30.5)	EMPLOYEE RELATED EXP SAVINGS DUE TO YEER '91
NQ PRORATE	(103.0)	SHIFT OF HO EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

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OVERVIEW

A BST Restructuring Committee was formed in August, 1991 for the purpose of establishing a forum to address in a consistent and coordinated manner the issues / questions that it felt may arise from various interested parties, internally and externally, relating to the financial or accounting impacts, both at the state and company levels, of the resructuring of BST.

APPROACH

The committee developed a sub-team approach to identify and quantify the anticipated financial impacts of the BST Restructuring using June, 1991 "MR" financial data as the study month. June was selected since it was the latest "clean" month of operations prior to implementing any restructuring changes.

The purpose of the study was to estimate a monthly financial impact of restating June, 1991 financial data as if the BST restructuring changes occurred in June, 1991. (One time BST Restructuring charges such as bond solicitation and relocation expenses were not included.) In addition, analyses and explanations of the financial impacts were developed and documented. This study and analysis data would then provide core information for the various users of financial data to draw upon for their respective needs in responding to BST Restructuring questions.

A systematic approach was developed to satisfy the anticipated needs of the various financial data users. This entailed subdividing the BST Restructuring changes into four main categories (cases) and assigning sub-team leaders to the respective cases:

CASE 1 BBS

Rick Klein

This case includes the financial impacts on BST of incorporating BellSouth Communications, Inc. (BCI), establishing BellSouth Communications System (BCS) as a profit center for CPE operations, and the DataServ profit center becoming part of BellSouth Business Systems, Inc. (BBS)



: . .

CASE 2 BSS

Janet McKinley / Terry Seaton

This case includes the financial impacts on BST of merging BellSouth Services (BSS) with Southern Bell and South Central Bell. It includes the impact of eliminating intercompany billing and Part 32 accounting changes required for the merger.

CASE 3 FORCE CHANGE

Mick Murrell

This case includes the financial impacts on BST of the ongoing cost savings produced as a result of employees electing early retirement through VEER '91. It also includes the force change impact on moving BellSouth Corp functions (BSHRA) to BST.

CASE 4 HO PRORATE

Terry Seaton

This case includes the financial impacts on BST of prorating South Central Bell and Southern Bell "headquarters" cost (including BSS costs billed to SCB and SBT as "HQ" costs) to a "nine" state region as opposed to a "five" and "four" state basis, respectively.

Accounting Research & Development provided overall coordination of the study with the assistance of Comptrollers Planning and Control. Under the guidance of the sub-team leaders, committee members identified and quantified the primary financial impacts of each case. These impacts were then input at a state/account/cost pool level to a simulation model of the Cost Separations System (CSS) developed by Management Accounting to determine the secondary impacts of each case. Each case was processed on a stand-alone basis (eg. Case 2 - BSS was processed through CSS independent of CPE operations moving to BBS) in order to obtain case specific financial information .

A fifth case was produced to provide financial impacts of the overall BST restructuring events using the impacts identified in Cases 1 through 4. Overlapping and duplicate entries were removed before processing Case 5 through CSS. Case 5 results were provided to the Tax office where the income tax impacts were quantified, then to Separations where the IntraState impact was computed and provided to Regulatory Accounting.



CASE 5 BST

TAX SEPARATIONS REGULATORY <u>Selene Patterson</u>
<u>Susan Smith-Creel</u>
<u>Steve Mitchell</u>
<u>Ed Martinez</u>

CSS CASE 1-5 PROCESSING

Terry Ledford

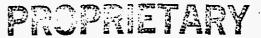
RESULTS

Financial impacts were computed based on the difference between June, 1991 actual financial data and the June, 1991 BST restated financial data processed through the CSS model. These impacts do not include any operational changes nor do they include any financial projections. Regulated, Non-Regulated, and total BST financial impact results were produced at the state and company levels in an income statement format on a Pre-Tax Income basis for Cases 1 through 4. Case 5 results, based on the premise that all BST restructuring changes occurred simultaneously, are reported at a net income level. Cases 1 through 4 were processed on a stand alone basis and will not total to Case 5.

The results of this study basically show a net savings to BST equal to the amount of the VEER '91 cost reductions. All other reorganization and merger issues resulted in virtually a "wash" at the net income level of BST. Financial shifts occurred at the state levels, the regulated and non-regulated levels, and at the revenue, capital, dividend, and expense levels due to the various changes brought about by BST.

USE OF STUDY DATA

All information relating to the June, 1991 BST Restructuring Financial Impacts Study is proprietary. All study data binders have been assigned control numbers have been issued to select primary users. No part of this binder should be released or reproduced without written permission of the BST Chief Accountant.



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The information provided in this binder is intended to provide core financial data to aid BST organizations in answering financial questions relating to the restructing of BST. In order to accomodate varying needs and uses of this information, a BST Financial Analysis Team has been established. This team serves as a "clearing house" for the release of the study data and is comprised of representatives from Corporate Accounting, Budgets, BBS, Accounting Research & Development, Regulatory Accounting, Accounting Methods and Procedures, Management Accounting, and Contract Administration. Team members are responsible for providing BST financial impact information to their clients and documenting the provided data. All guestions pretaining to the use of this study data should be directed to the BST Financial Analysis Team through the BST Chief Accountant.

The financial impacts are stated as a <u>one month</u> account of anticipated BST financial changes. Annualized financial impacts have been developed by Regulatory Accounting using the "one month" core data to respond to PSC data requests. Regulatory Accounting should be contacted for release or development of any annualized BST impact information.

All back-up and detail information relating to the BST Restructuring Financial Impacts Study is maintained by the Accounting Research and Development district of the BST Chief Accountant's department.



	·Mar-92 C:\B&TRPT			BST RESTRUCTURING IMPACT ON LOUISIANA BELLSOUTH TELECOMMUNICATIONS PAGE 2
• •		4:		
CORPORATE	EXP	(366.1)		
	885	(8.605)	(69.5) (137.3)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	BSS	416.5	(122.1) 402.2 136.4	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCIG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
	FORCE CHANGE	(197.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HQ PRORATE	(378.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCS AND 4 SBT STATES TO 9 BST STATES
MISC EXP		(11.7)		
	888	(7.5)		PROPERTY TAXES
	458	(0.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
	NG PRORATE	(4.0)		SHIFT OF HI EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OPE	RATING EXPENSE	(4,747.0)		
NET OPERA	TING REVENUES	3,028.4		
HON-OPERA	TING INCOME & EXP.	182.7	182.7 0.0	BSS DIVIDEND ELIMINATION Consolidated Loss from BBS
INTEREST	& RELATED ITEMS	5.0		CAPITAL LEASE EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX 1	NCOME	2,840.7		
INCOME TA	XES	834.1		
NET INCOM	IE .	2,006.6		
•		* •		



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BST RESTRUCTURING IMPACT ON LOUISIANA BELLSOUTH TELECONHUNICATIONS

PAGE 3

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

	LOUISIANA		
	\$(000)		
TOTAL OPERATING REVENUES	(97.3)		
885	4.58	38.9 43.5	REVENUE GAINED BY BST BILLING RBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO RBS
, 85\$	(179.7)	0,3 (177.8) (2.2) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(1,907.0)		
8 BS	(75.8)	0.0 (62.0) 71.2 (85.0)	EXPENSE DECREASE DUE TO CPE IAM OPERATIONS TRANSFERRING TO BOS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BOS METWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM NOW REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BOS
BSS	(541.5)		ELIMINATION OF 85% C.O.C. AND R.O.1. BILLED TO BOC'S, AND LOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(908.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(304.2)		REALLOCATION & SHIFT OF HO EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
851	(76.9)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	52.6		
88\$	38.2	(10.9) 49.1	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.5 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS	15.0	•	ADDITIONAL DEP EXP ASSOCIATED WITH \$1.7 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(9.9)		REALLOCATION DUE TO VEER '91 INPACT
' HQ PRORATE	(9.9)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	19.2,		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS



155UED 26-Mar-92 C:\8	STRPTS\LAEXPLAN ¶'		BST RESTRUCTURING IMPACT ON LOUISIANA BELLSOUTH TELECOMMUNICATIONS PAGE 4
MARKETING EXP	79.9		
888	320.8	(872.9) 1,168.3 27,2 (1.8)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
ASS	(99.8)		ELIMINATION OF 855 C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(12.4)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(84.2)		REALLOCATION & SHIFT OF HO EXPENSES PRORATED TO 5 SCR AND 4 SBT STATES TO 9 BST STATES
, est	(44.5)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HG PRORATE IMPACTS
CORPORATE EXP	(164.9)		
BBS	7.6	(28.8) (132.4) 168.8	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NON REG TO REG
228	393.2		ELIMINATION OF BSS C.O.C. AND R.G.I. BILLED TO BOC'S, ICIC, LOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(177.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER 191
HQ PRORATE	(355.3)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
· BST	(32.6)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MG PRORATE IMPACTS
HISCELLANEOUS EXP	15.6		
BBS	3.6		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
888	12.8		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
FORCE CHANGE	0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(4.1)		REALLOCATION & SHIFT OF NG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	34		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HG PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(1,923.9)		PROPRIETARY

ISSUED 26-Mar-92 C:\BSTRPTS\LAEXPLAN	AEXPLAN 4.	BST RESTRUCTURING IMPACT OM LOUISIANA BELLSOUTH TELECOMMUNICATIONS PAGE 5	<u>~</u>
MET OPERATING REVEMBES	1,826.6		
NON-OPERATING INCOME & EXP.	0.0		
INTEREST & RELATED LIEMS	19.5	CAPITAL LEASE EXPENSE PREVIOUSLY PAID BY 85S	
PRE TAX INCOME	1,507.1		
INCOME TAXES	498.5		
170000 P	1 408 6		

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ISSUED 26-Mar-92 C:\	BSTRPTS\MSEXPLAN		BST RESTRUCTURING IMPACT ON MISSISSIPPI BELLSOUTH TELECOMMUNICATIONS PAGE 1
BST RESTRUCTURING IMPA	4°	. MOUTULV	
D3: KESIKOCIOKING INFA	MISSISSIPPI	HOMINET	
	\$(000)		
TOTAL OPERATING REVENUE			
	(537.1)	82.7	REVENUE GAINED BY 8ST BILLING 8BS FOR OFFICIAL TELEPHONE SERVICE
DDŞ	(337.1)	26.6 (646.4)	REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
828	(149.2)	1.4 (145.1) (5.5) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(1,595.3)		
PRS	(614.4)	(503.4) (57.9) (53.1)	EXPENSE DECREASE DUE TO CPE IÉM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BSI PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
228	(201.2)	(213.0) 11.8	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY CHMERSHIP CONSOLIDATION (IOC)
FORCE CHANGE	(604.7)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(175.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	16.7		
BAS	(4.8)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$.4 MIL ASSETS TRANSFERRED TO BBS
B\$S	21.5		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.4 MIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	(67.5)		
BBS	64.8	(538.3) 604.2 (1.1)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS
855	(60,5)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(14.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(53.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCR AND 4 SBT STATES TO 9 BST STATES



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NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

ISSUED 26-Mar-y2 C:\BSIRPTS\MSEXPLAN	SEXPLAN		BST RESTRUCTURING IMPACT CM MISSISSIPPI BELLSOUTN TELECOMMUNICATIONS PAGE 2
	÷		
CORPORATE EXP	(303.2)		
55 da 48	(121.9)	(40.1)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO 88S 8ST PAYROLL, VOLCHER AND GENERAL SERVICES PROVIDED TO 88S
	142.0	31.7 106.9 3.4	ELININATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(122.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HG PRORATE	(201.0)		SHIFT OF NG EXPENSES PRORATED TO 5 SCO AND 4 SBT STATES TO 9 BST STATES
MISC EXP	0.0		
\$ 95	(4.7)		PROPERTY TAXES
\$50	6.7		ELIMINATION OF BSS C.O.C. AND R.O.1. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
NO PRORATE	(5.0)		SNIFT OF NO EXPENSES PRORATED TO 5 SCB AND 4. SBT STATES TO 9 BST STATES
TOTAL OPERATING EXPENSE	(1,949.3)		
MET OPERATING REVENUES	1,263.0		
MON-OPERATING INCOME & EXP.	102.2	102.2	BSS DIVIDEND ELINIMATION CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED LTEMS	2.7		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	1,153.6		
INCOME TAXES	432.2		
NET INCOME	721.4		

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

HISSISSIPPI

	\$(000)		
TOTAL OPERATING REVENUES	(77.1)		•
RB\$.	72.1	45.5 26.6	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
855	(149.2)	1.4 (145.1) (5.5) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(974.6)		
885	(35.3)	0.0 (86.4) 89.7 (71.2)	EXPENSE DECREASE DUE TO CPE 12M OPERATIONS TRANSFERRING TO 8BS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO 8BS NETWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO 8BS
BSS	(195.5)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND TOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(570.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO YEER '91
HQ PRORATE	(164.8)		REALLOCATION & SHIFT OF HG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
. BST	(8.1)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	26.5		
685	20.2	(2.0) 22.2	ELIMINATION OF DEP EXP ASSOCIATED WITH \$.4 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
828	12.0		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.4 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(8.0)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(8.0)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	12.6		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS



ISSUED 26	-Har-92 C:\8516	RPTS\MSEXPLAN		BST RESTRUCTURING IMPACT ON MISSISSIPPI BELLSOUTH TELECOMMUNICATIONS P.	AGE 4
•• '		•		•	
MARKETING	EXP	86.3			
	#8\$	215.1	(391.1) 594.9 12.4 (1.1)	PREMISE SALES EMPLOYEE RELAYED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS	
	828	(53.6)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANG	ES
	FORCE CHANGE	(9.4)		EMPLOYEE RELATED EXP SAVINGS DUE 10 VEER '91	
	NG PRORATE	(43.1)		REALLOCATION & SHIFT OF MY EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9	ESTATES
	BST	(22.7)		IMPACT OF REMOVING CPE OPERATIONS FROM GSS, FORCE CHANGE, & NO PRORATE IMPAC	:1\$
CORPORATE	EXP	(219.0)			
	BBS	(33.5)	(17.6) (78.9) 63.0	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NOM REG TO REG	
	855	137.1		ELIMINATION OF BSS C.G.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 AC	CTG CHANGES
	FORCE CHANGE	(114.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91	
	NO PRORATE	(192.0)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9	STATES
,	BST	(16.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPAC	T\$
MISCELLAN	EOUS EXP	16.1			
	665	1.5		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG	
•	BSS	(15.1)		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES	
	FORCE CHANGE	0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91	
	HQ PRORATE	(2.0)		REALLOCATION & SHIFT OF MG EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9	BST STATES
	128	31.7		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPAC	:ts
TOTAL OPE	RATING EXPENSE	(1,062.4)		PROPER	6700

PROPRIETARY

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER URITIEN AGREEMENT

ISSUED 26-har-92 C:\BSTRPIS\WSEXPLAN	:\&\$TRPT\$\M\$EXPLAN	BST RESTRUCTURING IMPACT OM MISSISSIPPI BELLSOUIN TELECOMMUNICATIONS PAGE 5	M N
HET OPERATING REVENUES	. 905.3	7	
NON-OPERATING INCOME & EXP.		0.0	
INTEREST & RELATED LIEMS	IENS 15.0	.0 CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS	
PRE TAX INCOME.	970.3		
INCOME TAXES	334.0	O	
NET INCOME	636.3		

77.0

HQ PRORATE

SHIFT OF HG EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

ISSUED 26-Mar-92 C:\BSTRPTS\MCEXPLAN

NORTH CAROLINA

	NORTH CAROLINA		
	\$(000)		
TOTAL OPERATING REVENUES	(1,378.7)		
885	(1,166.3)	86.7 42.5 (1,295.5)	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
BSS	(212.4)	(80.7) (122.0) (9.7) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(2,529.6)		
. Bas	(1,363.8)	(1,183.5) (95.3) (85.0)	EXPENSE DECREASE DUE TO CPE ILM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
822	(459.9)	(423.9) (36.0)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)
FORCE CHANGE	(926.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
NG PRORATE	221.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	3.8		
885	(14.8)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.2 MIL ASSETS TRANSFERRED TO BBS
. 855	18.6		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.3 HIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	202.4		
BBS	276.5	(1,513.6) 1,791.9 (1.8)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS
BSS	(122.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(28.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91

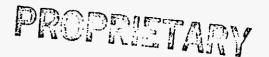
PROPRIETARY

ISSUED 26-Mar-92 C:\BSTRPTS	NCEXPLAN	95	T RESTRUCTURING IMPACT ON NORTH CAROLINA BELLSOUTH TELECOMMUNICATIONS PAGE 2
	4.		
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CORPORATE EXP	391.6		
BBS	(195.8)	(62.6) (133.2)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	561.9	(64.3) 432.5 193.7	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (1CIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(187.5)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	213.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
HISC EXP	(3.0)		
805	(2.4)		PROPERTY TAXES
888	(2.6)		ELIMINATION OF BSS C.Q.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
HQ PRORATE	2.0		SHIFT OF HG EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OPERATING EXPENSE	(1,934.8)		•
NET OPERATING REVENUES	556.1		
NON-OPERATING INCOME & EXP.	111.1	111.1 0.0	BSS DIVIDEND ELIMINATION CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED ITEMS	0.5		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	444.5	÷	
INCOME TAXES	276.9		
NET INCOME	167.6		
	#1		



BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

	HORTH CAROLINA		
	\$(000)		
TOTAL OPERATING REVENUES	(115.3)		
BBS .	97.1	54.6 42.5	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
OSS	(212.4)	(80.7) (122.0) (9.7) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(1,216.3)		
88 \$	(116.5)	0.0 (62.3) 26.7 (82.9)	EXPENSE DECREASE DUE TO CPE IAM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS NETWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM HOM REG TO REG BST PAYROLL, YOUCHER AND GENERAL SERVICES PROVIDED TO BBS
esș	(391.7)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(866.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	212.5		REALLOCATION & SHIFT OF HQ EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(52.0)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MG PRORATE IMPACTS
DEPRECIATION & AMORT EXP	52.0		
BBS	47.7	(7.4) 55.1	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.2 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS	10.9		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.3 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(6.4)		REALLOCATION DUE TO YEER '91 IMPACT
HQ PRORATE	(6.4)		REALLOCATION & SHIFT OF HO EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
ESE	6.5		IMPACT OF REMOVING CPE OPERATIONS FROM 855, FORCE CHANGE, & NO PROPATE IMPACTS



ISSUED 26-Me	er-92 C:	\BSTRPTS\HCEXPLAH	BS	T RESTRUCTURING IMPACT ON NORTH CAROLINA BELLSOUTH TELECOMMUNICATIONS PAGE	4
MARKETING EX	KP	506.7			
. As	1 \$	574.1	(1,222.5) 1,764.6 33.7 (1.7)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BOS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS	
8.8	\$	(120.3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES	i
, FO	ORCÉ CHANG	£ (28.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91	
HQ	PRORATE	77.6		REALLOCATION & SHIFT OF HE EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BS	T STATES
45	51	4.1		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MG PRORATE IMPACTS	i
CORPORATE EX	KP	453.1			
	BS	(113.8)	(26.8) (128.4) 41.4	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NOW REG TO REG	
0.9	ss	524.9		ELIMINATION OF SSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, TOC & PART 32 ACCT	G CHANGES
FO	DRCE CHANG	£ (175.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER 191	
М	Q PRORATE	214.3		REALLOCATION & SHIFT OF NO EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BS	T STATES
BS	S T	3.3		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PRORATE IMPACTS	ì
MISCELLANEOL	US EXP	7.4			
86	BS	3.3		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG	
85	ss	(2.7)		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES	
€C	ORCE CHANG	E 0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91	
· HC	Q PRORATE	1.0		REALLOCATION & SHIFT OF NG EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BS	T STATES
B \$	\$1	5.A		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PRORATE IMPACTS	ì
TOTAL OPERAT	TING EXPE	ise (197.1)		PROPRIETARY	

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ISSUED 26-Mar-92 C:\BSTRPTS\MCEXPLAN	BST RESTRUCTURING IMPACT ON NORTH CAROLINA BELLSOUTH TELECOMMUNICATIONS	TELECOMMINICATIONS
NET OPERATING REVENUES	91.6	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	16.0 CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY 8SS	BY 855
PRE TAX INCOME	65.8	
INCOME TAKES	32.6	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	33.0	

851 RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

SOUTH CAROLINA

	\$(000)		•
TOTAL OPERATING REVENUES	(1,406.7)		·
865	(1,268.9) (1,	51.5 28.1 348.5)	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
BSS		(47.9) (87.7)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS

			(2.3) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
	COST OF SERVICES	(2,025.6)		
	tes	(1,180.9)	(1,075.2) (49.3) (56.4)	EXPENSE DECREASE DUE TO CPE 1AM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	BSS	(348.5)	(355.0) 6.5	ELIMINATION OF USS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)
	FORCE CHANGE	(649.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HQ PRORATE	153.0		SHIFT OF HQ EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
i	DEPRECIATION EXPENSE	(0.4)		
	865	(8.4)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$.7 MIL ASSETS TRANSFERRED TO BBS
	828	8.0		ADDITIONAL DEP EXP ASSOCIATED WITH \$.9 MIL ASSETS TRANSFERRED FROM BSS
	MARKETING EXP	27.7		
	OBS	75.3	(1,037.5) 1,114.0 (1.2)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS
	BSS	(68,4)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
	FORCE CHANGE	(20.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	NO PRORATE	41.0		SHIFT OF HE EXPENSES PROBATED TO 5 SCO AND 4 SBT STATES TO 9 BST STATES



CORPORATE	EXP	205.9		
	885	(128.1)	(41.5) (86.6)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BOS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BOS
	228	287.3	(40.8) 250.8 47.3	ELIMINATION OF BSS C.O.C. AND B.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
	FORCE CHANGE	(131.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER 191
	HQ PRORATE	178.0		SHIFT OF HQ EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
HISC EXP		2.2		
	BBS	(3.1)		PROPERTY TAXES
	BSS	4.3		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
	HQ PRORATE	1.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OP	RATING EXPENSE	(1,790.2)		
NET OPER	TING REVENUES	383.5		
NON-OPER	TING INCOME & EXP.	79.0	79.0 0.0	BSS DIVIDEND ELIMINATION CONSOLIDATED LOSS FROM BBS
INTEREST	& RELATED ITEMS	0.3		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX	RCOME	304.2		
INCOME TA	XES	193.4		
HET INCO	IE .	110.8		



SST RESTRUCTURING IMPACT ON SST REGULATED OPERATIONS - HONTHLY

SOUTH CAROLINA

	\$(000)		
TOTAL OPERATING REVENUES	(81.3)		
995	56,5	28.4 28.1	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSIS FOR LEASING OFFICE SPACE TO BBS
. BSS	(137.8)	(47.9) (87.6) (2.3) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(855.5)		
BRS	(55.9)	0.0 (26.3) 25.4 (55.0)	EXPENSE DECREASE DUE TO CPE IAM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS METWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM MOM REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
· BSS	(306,4)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND TOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(613.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	146.5		REALLOCATION & SHIFT OF HO EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(25.6)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	12.9		
. 985	9.0	(3.6) 12.6	ELIMINATION OF DEP EXP ASSOCIATED WITH \$.7 MIL ASSETS TRANSFERRED TO BOS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
228	4.7	•	ADDITIONAL DEP EXP ASSOCIATED WITH \$.9 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(2.8)		REALLOCATION DUE TO VEER '91 INPACT
HQ PRORATE	(2.8)		REALLOCATION & SHIFT OF HQ EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DST ·	4.0		IMPACT OF REHOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HG PRORATE IMPACTS



[SSUED 26-Mar-92	C:\BSTRPTS\SCEXPLAN	857 REST	RUCTURING IMPACT ON SOUTH CAROLINA BELLSOUTH TELECOMMUNICATIONS PAGE 4
	41		, ·
MARKETING EXP	257.8		
BBS	301.5	(814.5) 1,097.0 20.2 (1.2)	PREMISE SALES EMPLOYER RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NOM REG TO REG BST PATROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
222	(73.5)	ELIMINATION OF BSS C.Q.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE C	HANGE (24.7)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER 191
HQ PROR	ATE 37.1		REALLOCATION & SHIFT OF HQ EXPENSES PROBATED TO 5 SCB AND 4 SBT STATES TQ 9 BST STATES
est	17.4		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PRORATE IMPACTS
CORPORATE EXP	305.5		
GBS	(15.9	(17.8) (83.6) 85.5	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PATROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NOW REG TO REG
828	. 268.0		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
FORCE C	HANGE (122.8)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
· NO PROR	ATE 189.1		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(3.9)	IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	13.1		
805	3.2		REALLOCATION OF INDIRECT EXP FROM NOW REG TO REG
828	. 4.1		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
FORCE C	HANGE 0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PROR	ATE 1.0		REALLOCATION & SHIFT OF HE EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	4,8		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING E	XPENSE (266.2)	PROPRIETARY



NOT FOR DISCLOSURE CUTSIDE BELLSCUTH EXCEPT UNDER WRITTEN AGREENENT

ISSUED 26-Mar-92 C:\BSIRPIS\SCEXPLAN	÷	BST RESTRUCTURING IMPACT ON SOUTH CAROLINA BELLSOUTH TELECOMMUNICATIONS PAGE 5	я
MET OPERATING REVENUES	184.9		
MON-OPERATING INCOME & EXP.	0.0		
INTEREST & RELATED ITEMS	11.0	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY 0.55	
PRE TAX INCOME	173.9		
INCORE TAXES	87.8		
NET INCOME	1.98		

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ISSUED 26-Mar-	92 C:\BSTRPTS\THEXPLAN	4.	BST RESTRUCTURING IMPACT ON TENNESSEE BELLSOUTH TELECOMMUNICATIONS PAGE 1
BST RESTRUCTUR	ING IMPACT ON UST OPERAT	EGHS - MONTHLY	
	TENNE	SSEE	
	*(000>	·
TOTAL OPERATIE	G REVENUES (1,2	04.2)	
. 885		43.8) 135.5 47.1 (1,126.4)	REVENUE GAINED BY AST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY AST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
855	(2	60.4) (6.0) (247.4) (7.0) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS
COST OF SERVICE	ES (3,0	61.1)	
Bas	(1,2	16.8) (1,010.4) (112.0) (94.4)	EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO 885
PSS	(3	90.0) (392.3) 2.3	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)
FORG	E CHANGE (1,0	65.3)	EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ I	RORATE (3	89.0)	SHIFT OF HO EXPENSES PROPATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION I	XPENSE	54.1	
288	(15.1)	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO BBS
855		69.2	ADDITIONAL DEP EXP ASSOCIATED WITH \$5.1 HIL ASSETS TRANSFERRED FROM 855
MARKETING EXP	(3	21.5)	
Bes	•	21.9) (1,379.9) 1,360.0 (2.0)	RCI BILL BACK TO RST
BSS	. (2	(66,4)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES

EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91

SHIFT OF HE EXPENSES PROPATED TO 5 SCB AND 4 SBJ STATES TO 9 BST STATES



(33.2)

0.0

FORCE CHANGE

HQ PRORATE

15SUED 26-Mar-92	C:\BSTRPTS\TNEXPLAN	BST RESTRUCTURING IMPACT ON TENNESSEE BELLSOUTH TELECOMMUNICATIONS

	•			
CORPORATE	EXP	(418.9)		
	BBS	(221.0)	(72.8) (148.2)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
·	BSS	356.6	(68.2) 46.1 376.7	ELIMINATION OF BSS C.O.C. AND R.O.). BILLED TO BOC'S AND PART 32 ACCIG CHANGES EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
	FORCE CHANGE	(215.5)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '9!
	HQ PRORATE	(339.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP		(3.8)		
	885	(6.0)		PROPERTY TAXES
	DSS	6.2		ELIMINATION OF BSS C.O.C. AND R.O.1. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
	HQ PRORATE	(4.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OPE	RATING EXPENSE	(3,751.2)		
NET OPERA	TING REVENUES	2,547.0		
HOH-OPERA	TING INCOME & EXP.	152.4	152.4 0.0	ASS DIVIDEND ELIMINATION CONSOLIDATED LOSS FROM BAS
INTEREST	& RELATED TIENS	31.5		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BS\$
PRE TAX I	NCOME	2,363.1		
INCORE TA	XES	769.5		
NÉT INCOM	E	1,593.6		



BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

	TENMESSEE		
	\$(000)	•	
TOTAL OPERATING REVENUES	(143.2)		
288	, 117.2	70.1 47.1	REVENUE GAINED BY BST BILLING BRS FOR OFFICIAL TELEPHONE SERVICE REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
BSS	(260.4)	(6.0) (247.4) (7.0) 0.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO MSS REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(1,766.3)		
BBS	(4.5)	0.0 (29.3) 116.9 (92.1)	EXPENSE DECREASE DUE TO CPE IÎM OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS NETWORK & GENL SUPPORT INDIRECTS REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(385,3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(994.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(347.8)		REALLOCATION & SHIFT OF MO EXPENSES PROPATED TO 5 SCB AND 4 SRT STATES TO 9 BST STATES
851	(13.8)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & MR PRORATE IMPACTS
DEPRECIATION & AMORT EXP	95.1		
e p s	47.1	(9.0) 56.1	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO 885 DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
888	51.8	•	ADDITIONAL DEP EXP ASSOCIATED WITH \$5.1 HIL ASSETS TRANSFERRED FROM BSS
· FORCE CHANGE	(9.1)		REALLOCATION DUE TO VEER '91 INPACT
HQ PRORATE	(9.1)		REALLOCATION & SHIFT OF HE EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DCT	14.4		IMPACT OF REMOVING CHE OPERATIONS FROM BSS. FORCE CHANGE, & HQ PRORATE IMPACTS



TOTAL OPERATING EXPENSE

(1,769.6)

	•		
C:\RSTRPTS\TWEXPLAR		BST RESTRUCTURING IMPACT ON TENNESSEE BELLSOUTH TELECOMMUNICATIONS	

MARKETING	EXP	90.1		
	BAS	381.5	(991.5) 1,339.3 35.6 (1.9)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
	BSS	(116.7)		ELIMINATION OF BSS C.O.C. AND R.O.I, BILLED TO BOC'S AND PART 32 ACCTG CHANGES
	FORCE CHANGE	(11.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	HQ PRORATE	(103.2)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
	BST	(60.2)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE	EXP	(216.9)		
	885	(9.4)	(31.2) (143.0) 164.8	CORP EMPLOYEE RELATED EXP TRANSFERRED TO 88S BST PAYROLL AND VOUCHER SERVICES PROVIDED TO 88S CORP INDIRECT EXP REALLOCATED FROM NOW REG TO REG
•	858	339.4		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
	FORCE CHANGE	(197.2)		EMPLOYEE RELATED EXP SAYINGS DUE TO VEER '91
•	HQ PRORATE	(322.5)		REALLOCATION & SHIFT OF HO EXPENSES PRORATED TO 5 SCB AND 4 SBI STATES TO 9 BSI STATES
	EST	(27.2)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLAN	ECUS EXP	28.4		
	BBS	7.9		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
	#SS	5.2	-	BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
	FORCE CHANGE	0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
	NG PRORATE	(4.1)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBI STATES TO 9 BSI STATES
	BST	1924		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & NO PRORATE IMPACTS
		•		•

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ISSUED 26-Mar-92 C:\BSTRPTS\TMEXPLAM	NEXPLAN ¶.	BST RESTRUCTURING IMPACT ON TENNESSEE BELLSOUTH TELECOMMUNICATIONS
NET OPERATING REVENUES	1,626.4	
NOM-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	47.2	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX LUCOME	1,579.2	
INCOME TAXES	463.1	
NET INCOME	1,096.1	

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR REGION

		TOTAL	CPE	OTH N-REG	REG
				*******	***
1	LOCAL SERVICE REVENUES	81,286	- 139	-ū	81,425
2	NETWORK ACCESS REVENUE-INTERSTATE	-0	0	ġ.	-0
. 3	NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
Ž	LONG DISTANCE REVENUE	-0	0	-0	-0
	MISCELLANEOUS REVENUE	-18,337,830	-14,659,985	-339,247	-3,338,598
	LESS - UNCOLLECTIBLE REVENUE	0	0	` 0	i i o
٠	CT33 AUGSTEGATORE MEATING				
7	TOTAL OPERATING REVENUES	-18,256,544	+14,660,124	-339,247	-3,257,173
á	NETWORK SUPPORT EXPENSE	-81,879	-12.939	-3,171	-65,769
	GENERAL SUPPORT EXPENSE	-686, 838	-559,346	47,494	-174,986
		-70,024	33.,2.0	-312	-69.712
	CENTRAL OFFICE SWITCHING EXPENSE	-70,024	š	3.5	-0
	OPERATOR SYSTEMS EXPENSE		ž	ř	-160,347
	CENTRAL OFFICE TRANSMISSION EXPENSE	-160,347	42 711 001	-24 143	-156.974
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-12,494,227	-12,311,091	-26,162	
	CABLE & WIRE FACILITIES EXPENSE	-1,765	4 (34 33	745 007	-1,765
	OTHER PROPERTY & METWORK OPRNS EXPENSE	-11,880,193	-1,476,970	-715,993	-9,687,230
16	CUSTOMER ASSISTANCE EXPENSE	-4,066,609	-741,462	-43,255	-3,281,891

17	COST OF SERVICES	-29,441,882	-15,101,809	-741,399	-13,598,675
18	DEPRECIATION & AMORTIZATION EXPENSE	1,166,520	-496,657	83,321	1,579,856
	MARKETING EXPENSE	-1,268,602	-3,749,688	-21,125	2,502,211
	CORPORATE EXPENSE	-4,808,041	-1,944,977	12,013	-2,875,077
ŽĬ	SELLING, GENERAL & ADMINISTRATIVE	-6,076,643	-5,694,665	-9,111	-372,867
•	accessed, acucune a sensitive and	***********			
22	TAXES OTHER THAN INCOME	243,850	-218,467	15,641	446,676
	CTHER EXPENSES	-49,781	-30,939	2,936	-21,777
24	TOTAL OPERATING EXPENSE	-34, 157, 936	-21,542,537	-648,613	-11,966,787
4.	TOTAL OPERATING EXPENSE	34,131,730	61,546,551	,	
~		15,901,392	6,882,413	309,366	8,709,614
25	NET OPERATING REVENUES		45,015	1,354,168	1,110
50	NON-OPERATING INCOME AND EXPENSES	1,400,294	43,013	1,254,100	1,119
•	ALLOWANCE FUNDS USED DURING CONST.	U	9	·	•
			/ 017 700	1 0// 407	9 700 EAT
	INC BEFORE INTEREST AND INCOME TAXES	14,501,098	6,837,398	-1,044,803	8,708,503
29	INTEREST AND RELATED LITENS	225,845	-213,986	32,403	407,428
30	INCOME BEFORE INCOME TAXES	14,275,253	7,051,384	-1,077,205	8,301,075
31	FEDERAL INCOME TAXES	4,839,327	2,112,658	84,071	2,642,598
32	STATE AND LOCAL INCOME TAXES	726,389	584,100	25,641	116,648

33	TOTAL INCOME TAXES	5,565,716	2,696,758	109,711	2,759,246
	EXTRAORD I NARY LITENS	.,		•	
	INCOME TAXES ON EXTRAORDINARY ITEMS				
33	fundamental and principal principal				
36	NET INCOME	8,709,537	4,354,625	-1,186,917	5,541,829
30	NEI INVINE	4,147,331	7,237,063	1,100,711	212411001

NOTE: The Region Income Statement is the sum of the State Income Statements and does not reflect the impact of the anticipated 885 Consolidated Loss which impacts 8ST at the Corporate level.

The 88S Consolidated Loss is estimated to be \$ 5,200,000 and impacts line 26, Non-Operating Income as Other Non-Reg.

The restated BST Region impacts including the BBS Consolidated Loss are:
Total Other Non-Reg

		10121	Office Man 44

Li	ne 26	6,600,294	6,554,168
Li	ne 28	9,301,096	-6,244,802
Li	ne 30	9,075,251	-6,277,204
• Li	ne 36	3,509,537	-6,386,916

PROPRIETARY

* REVISED 4/6/92

RUM DATE/TIME 03/26/92 16.27.26 - DENOTES CREDIT AMOUNT NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

A:DIFSUMSA.WK1

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR ALABAMA

		TOTAL	CPE	OTH N-REG	REG
	A A	71,988		•0	71,988
	1 LOCAL SERVICE REVENUES	71,700	ŏ	ō	-0
	2 NETWORK ACCESS REVENUE-INTERSTATE	-0	ň	ā	-0
	3 NETWORK ACCESS REVENUE-INTRASTATE	-0	ň	ă	-ā
	4 LONG DISTANCE REVENUE	-2,672,738	-1,876,658	494	-796,574
	S HISCELLANEOUS REVENUE	-2,612,136	-1,0.0,0.0		Ó
	6 LESS - UNCOLLECTIBLE REVENUE	•••••			
	7 TOTAL OPERATING REVENUES	-2,600,750	-1,876,658	494	-724,586
	8 NETWORK SUPPORT EXPENSE	-40,925	-2,219	151	-38,856
	9 GENERAL SUPPORT EXPENSE	39,816	-68,322	12,823	115,315
	10 CENTRAL OFFICE SWITCHING EXPENSE	-26,458	. 0	0	-26,458
	11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-13,887	0	a	-13,887
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-1,532,298	-1,517,158	-0	-15,140
	14 CABLE & WIRE FACILITIES EXPENSE	260		a	260
	15 OTHER PROPERTY & HETWORK OPENS EXPENSE	-1,201,303	-143,239	-58,554	- 99 9,510
	16 CUSTOMER ASSISTANCE EXPENSE	-558,445	-79,691	-1,561	-477, 193
	10 CHRIGHER VRRIBINHOE EVLENSE				
	17 COST OF SERVICES	-3,333,240	-1,830,630	-47,141	-1,455,469
	18 DEPRECIATION & AMORTIZATION EXPENSE	578,916	-85,637	31,825	632,728
		-122,922	-311,817	1,739	187,157
	19 MARKETING EXPENSE	-2,403,647	-158,745	-72,483	-2,172,419
	ZO CORPORATE EXPENSE	-2,526,569	-470,563	-70,744	-1,985,262
	21 SELLING, GENERAL & ADMINISTRATIVE	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	44 TARES ATHER THAN INCOME	103,440	-35,304	5,599	133,146
	22 TAXES OTHER THAN INCOME	-7,484	2,191	758	-10,433
	23 OTHER EXPENSES	-5,184,937	-2,419,943	-79,704	-2,685,290
	24 TOTAL OPERATING EXPENSE	-5,104,551			
	**	2,584,187	543,285	80,198	1,960,704
	25 NET OPERATING REVENUES	154,004	0	154,004	a
	NON-OPERATING INCOME AND EXPENSES	134,000	ň	0	á
	ALLOWANCE FUNDS USED DURING CONST.			***********	
		2,430,183	543,285	-73,806	1,960,704
: 11	ZE INC SEFORE INTEREST AND INCOME TAXES	97,588	-32,756	8,194	122,150
	29 INTEREST AND RELATED LYENS	77,700			
		2,332,595	576,042	-82,000	1,838,554
	30 INCOME BEFORE INCOME TAXES	769,686	178,303	22,287	569,096
	31 FEDERAL INCOME TAXES	101,650	23,548	2,942	75,160
	32 STATE AND LOCAL INCOME TAXES	01,030			
	77 44511 NISSEE TANES	871,336	201,851	25,229	644,256
	33 TOTAL INCOME TAXES	0,1,000		,	
	34 EXTRACRDINARY ITEMS	_			
	35 INCOME TAXES ON EXTRAORDINARY ITEMS			*************	
	7 1110111	1,461,259	374,190	-107,229	1,194,298
	36 KET INCOME	1,401,237	3.7,170	,	.,,

RUN DATE/TIME 03/26/92 16.00.38
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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR FLORIDA

		TOTAL	CPE	OTH N-REG	REG
		-89,284	15	-0	-89,319
1	LOCAL SERVICE REVENUES	-89,204	3,	ō	-0
2	NETWORK ACCESS REVENUE-INTERSTATE	-ă	Š	ñ	-ā
3	NETWORK ACCESS REVENUE-INTRASTATE	-0	ŏ	-0	-ă
Ž.	LONG DISTANCE REVENUE	-0	7 7/7 //7	1,837	-183,227
Š	MISCELLANEOUS REVENUE	-3,548,637	-3,367,447	1,651	,
- 6	LESS - UNCOLLECTIBLE REVENUE	o o	u		
•	••••		7 7/7 /13	1,837	-272,546
7	TOTAL OPERATING REVENUES	-3,638,121	-3,367,412	-2,264	-40,360
À	NETWORK SUPPORT EXPENSE	-44,993	-2,369		-5,305
	GENERAL SUPPORT EXPENSE	-151,692	-130,898	-15,489	-12,450
10	CENTRAL OFFICE SWITCHING EXPENSE	-12,448	0	4	-12,430
44	OPERATOR SYSTEMS EXPENSE	-0	ų.	ý	•
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-50,645	0	ý	-50,645
- 15	INFORMATION ORIGINATION/TERMINATION EXPENSE	-2,463,921	-2,420,058	•0	-43,863
13	CABLE & WIRE FACILITIES EXPENSE	-843	0	171 27	-843
15	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-2,620,032	-373,918	-176,083	-2,070,031
13	CUSTOMER ASSISTANCE EXPENSE	-635,282	-151,351	-8,849	-475,082
10	COSTONER VESTSIANCE EXLENSE				
17	COST OF SERVICES	-5,979,856	-3,078,593	-202,684	-2,698,579
	DEPRECIATION & AMORTIZATION EXPENSE	2,347	-99,901	16,053	86,195
		-476,410	-1,151,081	-9,437	684,108
	MARKETING EXPENSE	630, 131	-652,319	25,762	1,256,688
	CORPORATE EXPENSE SELLING, GENERAL & ADMINISTRATIVE	153,721	-1,803,401	16,326	1,940,796
21	SELLING, DENERAL & ADMINISTRATIVE			1111111111	
	THE ATHE THEN INCOME	9,656	-62,653	3,984	68,325
	TAXES OTHER THAN INCOME	-4,731	-8,967	-391	4,627
	OTHER EXPENSES	-5,818,863	-5,053,514	-166,712	-598,637
24	TOTAL OPERATING EXPENSE				
	HET ARCHITIS REVENIER	2,180,742	1,686,102	168,549	326,091
25	NET OPERATING REVENUES	296,468	8,435	286,904	1,129
	NON-OPERATING INCOME AND EXPENSES	0	. 0	. 0	0
	ALLOWANCE FUNDS USED DURING CONST.				
	AND DESCRIPTIONS AND SUCCESS TAVES	1.884.274	1,677,668	-118,355	324,962
28		4, 201	-56,362	4,331	56,232
29	INTEREST AND RELATED ITEMS				
		1,880,073	1,734,030	÷122,686	268,730
30	INCOME BEFORE INCOME TAXES	650.360	520,658	49,068	80,634
	FEDERAL INCOME TAXES	272,262	217,963	20,543	33,756
32	STATE AND LOCAL INCOME TAXES				*******
		922,622	738,620	69,611	114,390
	TOTAL INCOME TAXES	700,000		•	•
	EXTRAORDINARY ITEMS			-	
35	INCOME TAXES ON EXTRAORDINARY ITEMS			***********	
		957,451	995,409	-192,298	154,339
36	HET INCOME	721,421		•	

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- DEMOTES CREDIT AMOUNT
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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 ANOUNTS FOR GEORGIA

	TOTAL	CPE	OTH N-REG	REG
	-34,794	-174	0	-34,620
1 LOCAL SERVICE REVENUES	-34,794	-1/0	ă	-0
Z METWORK ACCESS REVENUE-INTERSTATE	-0	ň	ā	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	ă	· ō	-0
4 LONG DISTANCE REVENUE 5 MISCELLANEOUS REVENUE	-4,861,166	-3,004,232	-194,675	-1,662,259
6 LESS - UNCOLLECTIBLE REVENUE	3,22.,	ō	· 0	` O
G FE23 - OMCOCTER/IBLE VELENOT				
7 TOTAL OPERATING REVENUES	-4,895,960	-3,004,406	-194,675	-1,696,879
A NETWORK SUPPORT EXPENSE	-24,614	-3,688	-981	-19,945
9 GENERAL SUPPORT EXPENSE	3,726	-112,331	16,188	99,870
10 CENTRAL OFFICE SWITCHING EXPENSE	-7,539	a	3	-7,542
11 OPERATOR SYSTEMS EXPENSE	77.44	0	ŭ	-27.886
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-27,886	3 510 710	-3,396	-16,214
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-2,539,329	-2,519,719	. DAC'C.	-646
14 CABLE & WIRE FACILITIES EXPENSE	-646 -1,855,220	-308,025	-126,021	-1,421,175
15 OTHER PROPERTY & NETWORK OPRNS EXPENSE		-122,920	-17,685	-313,347
16 CUSTOMER ASSISTANCE EXPENSE	-453,952	- 144,76V	-17,005	
	-4,905,460	-3,066,684	-131,892	-1,706,884
17 COST OF SERVICES	513,982	-102,264	23,904	592.343
18 DEPRECIATION & AMORTIZATION EXPENSE	-103,758	-663,098	-24, 121	583,461
19 MARKETING EXPENSE 20 CORPORATE EXPENSE	-2,379,039	-238,556	-59,779	-2,080,704
21 SELLING, GENERAL & ADMINISTRATIVE	-2,482,797	-901,654	-83,900	-1,497,243
El Jereina, acherone a remandant			************	
22 TAXES OTHER THAN INCOME	118,114	-52,179	3,394	146,899
23 OTHER EXPENSES	-3,449	-4,138	18	670
24 TOTAL OPERATING EXPENSE	-6,759,610	-4,106,919	-188,476	-2,464,215
	4 447 470	4 *43 547	-6.199	767.336
25 NET OPERATING REVENUES	1,863,650	1,102,513 34,057	202,276	0.00
" NON-OPERATING INCOME AND EXPENSES	236,333	٠,٠٠١	202,2.0	ŏ
ALLOHANCE FUNDS USED DURING CONST.				
28 INC BEFORE INTEREST AND INCOME TAXES	1,627,317	1,068,456	-208,475	767,336
28 INC BEFORE INTEREST AND INCOME TAXES - 29 INTEREST AND RELATED ITEMS	74,913	-41,408	9,698	106,623
SA THIEKES! WAS KECKIED LICHS				
30 INCOME BEFORE INCOME TAXES	1,552,404	1,109,864	-218,173	660,713
31 FEDERAL INCOME TAXES	454,631	290,742	-4,042	167, 9 31
32 STATE AND LOCAL INCOME TAXES	436,857	279,376	-3,882	161,363

33 TOTAL INCOME TAXES	891,488	570,118	-7,924	329,294
34 EXTRAORDINARY ITEMS	•	•	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	•	•		
	//8 544		-210 240	331,420
36 NET INCOME	660,916	539,746	-210,249	331,420

RUM DATE/TIME 03/26/92 16.00.38
- DENOTES CREDIT ANOUNT
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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR KENTUCKY

		TOTAL	CPE	OTH N-REG	REG
	1 LOCAL SERVICE REVENUES	30,675	0.0	0	30,675
	2 NETWORK ACCESS REVENUE-INTERSTATE	•0	ă	ō	-0
	3 NETWORK ACCESS REVENUE-INTRASTATE	•õ	ā	· ŏ	-0
	4 LONG DISTANCE REVENUE	· -ā	ŏ	Ó	-0
	5 HISCELLANEOUS REVENUE	-757,801	-678,478	231	-79,554
	6 LESS - UNCOLLECTIBLE REVENUE	Ō	0	0	. 0
	7 TOTAL OPERATING REVENUES	-727,126	-678,478	231	-48,879
	8 NETWORK SUPPORT EXPENSE	-6,737	- 143	-430	-6, <u>1</u> 65
	9 GENERAL SUPPORT EXPENSE	-109,210	-36,485	7,988	-80,713
	10 CENTRAL OFFICE SWITCHING EXPENSE	-6,747	<u>a</u>	-0	-6,747
	11 OPERATOR SYSTEMS EXPENSE	-0	Q.	ň	-0
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-6,869	(67.0(0	0 -0	-6,369
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-661,324	-653,940	-9	-7,384
	14 CABLE & WIRE FACILITIES EXPENSE	-781,277	-78,977	-39,679	-662,620
	15 OTHER PROPERTY & NETWORK OPENS EXPENSE	-323,671	-76,704	655	-247,621
	16 CUSTOMER ASSISTANCE EXPENSE	-10,011		************	
	17 COST OF SERVICES	-1,895,835	-846,249	-31,466	-1,018,120
	18 DEPRECIATION & AMORTIZATION EXPENSE	4,373	-28,939	6,113	27, 199
	19 MARKETING EXPENSE	-160,657	-180,508	-6,816	26,667
	20 CORPORATE EXPENSE	-164,774	-151,190	22,799	-36,383
	21 SELLING, GENERAL & ADMINISTRATIVE	-325,431	-331,699	15,983	-9,716
	22 TAXES OTHER THAN INCOME	-480	-4,702	397	3,824
	23 OTHER EXPENSES	-4,737	-2,467	440	-2,709
	24 TOTAL OPERATING EXPENSE	-2,222,110	-1,214,056	-8,532	-999,522
	·				
	25 NET OPERATING REVENUES	1,494,984	535,578	8,763	950,643
	TO NON-OPERATING INCOME AND EXPENSES	86,111	Ō	86,111	0
	ALLOWANCE FUNDS USED DURING CONST.	0	0	0	
	28 INC BEFORE INTEREST AND INCOME TAXES	1,408,873	535,578	-77,348	950,643
11111113	28 INC BEFORE INTEREST AND INCOME TAXES 29 INTEREST AND RELATED ITEMS	4,562	-10,180	1,044	13,698
.74-4	SA IMISKES! WAR KETVIER ILEUS				
	30 INCOME BEFORE INCOME TAXES	1,404,311	545,758	-78,391	936,944
	31 FEDERAL INCOME TAXES	508,206	186,093	2,632	319,481
	32 STATE AND LOCAL INCOME TAXES	-134,026	-49,077	-694	-84,255

	33 TOTAL INCOME TAXES	374,180	137,016	1,938	235,227
	34 EXTRAORDINARY ITEMS	•	•	•	•
	35 INCOME TAXES ON EXTRAORDINARY ITEMS	•	•	•	
			/00 7/0	44.44.4	704 744
	36 NET INCOME	1,030,131	408,742	-80,329	701,718

RUM DATE/TIME 03/26/92 16.00.38
- DENOTES CREDIT AMOUNT
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PROPRIETARY

A:DIFSUMSA.WK1

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR LOUISIANA

		TOTAL	CPE	OTH N-REG	REG
			•••		70 (70
	1 LOCAL SERVICE REVERUES	38,675	U	Ų	38,675
	2 NETWORK ACCESS REVENUE-INTERSTATE	-0	O O	ŭ	-0
	I NETWORK ACCESS REVENUE-INTRASTATE	-0	ġ.	ā	- <u>0</u>
	4 LONG DISTANCE REVENUE	-0	0		-0
	S MISCELLAMEOUS REVENUE	-1,757,298	-1,475,402	-145,909	-135,987
	6 LESS - UNCOLLECTIBLE REVENUE	, , , o	G	G	0
		***********		***************************************	**************
	7 TOTAL OPERATING REVENUES	-1,718,623	-1,475,402	-145, <u>909</u>	-97,312
	8 METHORY SUPPORT EXPENSE	-4,883	-2,230	-739	-1,914
	9 GENERAL SUPPORT EXPENSE	-232,457	-48,530	-4,048	-179,879
	10 CENTRAL OFFICE SWITCHING EXPENSE	-8,902	0	-0	-8,902
	11 OPERATOR SYSTEMS EXPENSE	· -0	0	G	-0
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-17,030	0	0	-17,030
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-1,836,369	-1,794,458	-21,066	-20.845
	14 CABLE & WIRE FACILITIES EXPENSE	-0	0	· O	· -0
	15 OTHER PROPERTY & NETWORK OPENS EXPENSE	-1,362,997	-150.322	-87,838	-1,124,837
		-653,254	-95,021	-4,671	-553,563
	16 CUSTOMER ASSISTANCE EXPENSE	-0.3,234	,,,		
	42	-4,115,892	-2,090,560	-118,362	-1,906,970
	17 COST OF SERVICES	-7.318	-43,393	-16,454	52,530
	18 DEPRECIATION & AMORTIZATION EXPENSE	-245,973	-332,589	7,029	79,888
	19 MARKETING EXPENSE		-202,779	1,579	-164,910
	20 CORPORATE EXPENSE	-366,110	-535.669	8,608	-85,022
	21 SELLING, GENERAL & ADMINISTRATIVE	-612,083	*202,007	8,900	-03,022
		-2,391	-23,678	-626	21,913
	22 TAXES OTHER THAN INCOME		-2,998	-29	-6.272
	23 OTHER EXPENSES	-9,299	7 404 200		-1,923,821
	24 TOTAL OPERATING EXPENSE	-4,746,983	-2,696,299	-126,864	1,72,021
		7 076 740	1,220,897	-19,045	1,826,509
	25 NET OPERATING REVENUES	3,028,360	1,220,077	182,668	1,020,307
	74 NON-OPERATING INCOME AND EXPENSES	182,668	ý	192,000	ž
	ALLOHANCE FUNDS USED DURING CONST.	U	· · · · · · · · · · · · · · · · · · ·	·	
		2 415 (22	4 330 407	-201,713	1,826,509
ACTION	28 INC SEFORE INTEREST AND INCOME TAXES	2,845,692	1,220,897		
Minne	29 INTEREST AND RELATED ITEMS	5,036	-15,754	1,268	19,522
	•		4 484 454	202 002	904 097
	30 INCOME BEFORE INCOME TAXES	2,840,656	1,236,651	-202,982	1,806,987
	31 FEDERAL INCOME TAXES	981,535	401,483	-6,595	586,647
	32 STATE AND LOCAL INCOME TAXES	-147,471	-60,321	991	-88,141
	33 TOTAL INCOME TAXES	834,064	341,162	-5,604	498,506
	34 EXTRAORDINARY ITEMS		•	-	•
	35 INCOME TAXES ON EXTRAORDINARY ITEMS	•	•	•	
	AN TIMES INCO AN PRINCESSING LINES - 1 CLA		***********		
	36 NET INCOME	2,006,592	895,489	-197,378	1,308,481
	30 RE: IRUARC	-,,-	,		

RUM DATE/TIME 03/26/92 16.00.38
- DEMOTES CRÉDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGRÉEMENT

PROPRIETARY

A:DIFSUNSA.WK1

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - 8ST RESIRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR MISSISSIPPI

		TOTAL	CPE	OTH N-REG	REG
				0	46,626
1	LOCAL SERVICE REVENUES	46,626	Ŏ	ă	-0
2	NETWORK ACCESS REVENUE-INTERSTATE	-0	Ž.	ž	-0
3	HETWORK ACCESS REVENUE-INTRASTATE	-0	ŭ	2	-0
4	LONG DISTANCE REVENUE	-0		328	-123,690
5	MISCELLANEOUS REVENUE	-732,915	-609,553	340	-123,870
6	LESS - UNCOLLECTIBLE REVENUE	0	9		
7	TOTAL OPERATING REVENUES	-686,289	-609,553	328	-77,064
	NETWORK SUPPORT EXPENSE	21,977	-751	813	21,915
	GENERAL SUPPORT EXPENSE	8,203	-22,555	3,406	27,352
	CENTRAL OFFICE SWITCHING EXPENSE	-5,963	0	0	-5,963
	OPERATOR SYSTEMS EXPENSE	· -0	0	0	-o
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-9,685	0	0	-9,685
12	INFORMATION ORIGINATION/TERMINATION EXPENSE	-479,895	-467,066	-0	-12,829
17	CABLE & WIRE FACILITIES EXPENSE	· -0	0	0	0
15	OTHER PROPERTY & NETWORK OPRHS EXPENSE	-788,101	-37,849	-45,735	-704,517
	CUSTONER ASSISTANCE EXPENSE	-341,816	-50,466	-506	-290,844
	COSTONER ROSESTIMOS EM SIVE				
17	COST OF SERVICES	-1,595,280	-578,687	-42,023	-974,570
	DEPRECIATION & AMORTIZATION EXPENSE	16,735	-17,897	5,806	28,826
	MARKETING EXPENSE	-67,503	-154,212	457	86,253
	CORPORATE EXPENSE	-303,258	-92,214	7,994	-219,038
21	SELLING, GENERAL & ADMINISTRATIVE	-370,761	-246,426	8,451	-132,785
	ACCOUNT OF MANAGEMENT OF ACCOUNTS ACCOUNTS				
22	TAXES OTHER THAN INCOME	5,173	-15,223	440	19,956
	OTHER EXPENSES	-5,242	-1,829	486	-3,899
26	TOTAL OPERATING EXPENSE	-1,949,375	-860,063	-26,840	-1,062,473
24	IOING OFERNITING CAFCINGS				******
25	HET OPERATING REVENUES	1,263,086	250,510	27, 168	985,409
-	NON-OPERATING INCOME AND EXPENSES	102,238	[*] 20	102,237	-19
	ALLOWANCE FUNDS USED DURING CONST.	0	0	0	O.
	VECOMPICE LANDS AREA DAVING DOMESTS				**********
28	INC BEFORE INTEREST AND INCOME TAXES	1,160,848	250,490	-75,06 9	985,427
	INTEREST AND RELATED ITEMS	7,227	-8,928	1,166	14,989
4.7	INICACAL AND RECALCY LICHS				
30	INCOME SEFORE INCOME TAXES	1,153,621	259,417	-76,235	970,438
	FEDERAL INCOME TAXES	443,568	91,632	9,184	342,752
	STATE AND LOCAL INCOME TAXES	-11,363	-2,347	-236	-5,780
32	SIMIE WAS COCKE INCOME INVES				
77	TOTAL INCOME TAXES	432,205	89,285	8,949	333,972
	EXTRAORDINARY ITEMS	17.7,-11			•
	INCOME TAXES ON EXTRAORDINARY ITEMS				
23	INCOME INVES ON CVINNORDINAKI ITEMS				*******
71	ust turnus	721,416	170,133	-85,183	636,467
36	NET INCOME	14.14.0	,	,	

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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR NORTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG
	1 LOCAL SERVICE REVENUES	-26,537	0	Q.	-26,537
	2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	ā	-q
	3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	a	-0
	4 LONG DISTANCE REVENUE	-0	0	a	-0
	S MISCELLANEOUS REVENUE	-1,352,206	-1,263,577	174	-88,803
	6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	, o
	A FERR - AMERICA INC. MELENAC				
	7 TOTAL OPERATING REVENUES	-1,378,743	-1,263,577	174	-115,340
	8 NETWORK SUPPORT EXPENSE	13,090	-778	428	13,440
	9 GENERAL SUPPORT EXPENSE	-135,724	-28,290	8,728	-116,162
		7,969	20,2,0	-317	8,286
	10 CENTRAL OFFICE SWITCHING EXPENSE	•0	ŏ	3.7	-0
	11 OPERATOR SYSTEMS EXPENSE	•	Ž	š	-11,457
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-11,457	4 447 450	9	
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-1,093,166	-1,083,459	-0	-9,707
	14 CABLE & WIRE FACILITIES EXPENSE	-319	0		-319
	15 OTHER PROPERTY & NETWORK OPENS EXPENSE	-1,035,626	-113,563	-58,630	-863,413
	16 CUSTOMER ASSISTANCE EXPENSE	-274,382	-34,671	-2,762	-236,949
	17 COST OF SERVICES	-2,529,615	-1, <u>2</u> 60,781	-52,553	-1,216,281
	18 DEPRECIATION & AMORTIZATION EXPENSE	3,817	-53,208	5,023	52,002
	19 MARKETING EXPENSE	202,372	-303,067	-1,286	506,726
	20 CORPORATE EXPENSE	391,629	-92,382	30,932	453,079
	21 SELLING, GENERAL & ADMINISTRATIVE	594,001	-395,449	29,645	959,805
	Pi accesso acuerus a carriera				
	22 TAXES OTHER THAN INCOME	-79	-7,284	298	6,907
	23 OTHER EXPENSES	-2,864	-3,448	114	470
		-1,934,740	-1,720,170	-17,472	-197,098
	24 TOTAL OPERATING EXPENSE	1,,50,,100	1,100,110		
		555,997	456,593	17,646	81,758
	25 NET OPERATING REVENUES			110,927	01,170
	NON-OPERATING INCOME AND EXPENSES	111,087	160	110,727	ÿ
	ALLOHANCE FUNDS USED DURING CONST.	Ų	u	9	
HIMILE	28 INC BEFORE INTEREST AND INCOME TAXES	444,910	456,433	-93,281	81,758
terestre.	29 INTEREST AND RELATED ITEMS	542	-16,128	620	16,050
	•				
	30 INCOME BEFORE INCOMÉ TAXES	444,368	472,561	-93,900	65,707
	31 FEDERAL INCOME TAXES	110,269	93,844	3,380	13,045
	32 STATE AND LOCAL INCOME TAXES	166,626	141,807	5,107	19,712
	33 TOTAL INCOME TAXES	276,895	235,652	8,487	32,756
	34 EXTRAORD (HARY LITERS	2,4	,		
	35 INCOME TAXES ON EXTRAORDINARY ITEMS			-	
	33 INPUL INVES ON EVIKNOKATHUKI TIEUS				
	7/ UPT THEORY	167,473	236,910	-102,388	32,951
	36 KET INCOME	101,413	20,710	- 102,300	45,731

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BELLSOUTH TELECCHMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR SOUTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG
		10 /00		0	-19.690
	1 LOCAL SERVICE REVENUES	-19,690 -0	Ů	ŏ	-17,070
	2 NETWORK ACCESS REVENUE-INTERSTATE	-9	ŏ	ň	-ň
	3 NETWORK ACCESS REVENUE-INTRASTATE	-9	ň	ň	-ñ
	4 LONG DISTANCE REVENUE	-U	-1,325,408	-ñ	-61,641
	5 MISCELLANEOUS REVENUE	-1,387,049	-1,323,400	ň	01,001
	6 LESS - UNCOLLECTIBLE REVENUE	U			
	7 TOTAL OPERATING REVENUES	-1,406,739	-1,325,408	-0	-81,331
	8 NETWORK SUPPORT EXPENSE	-9,089	-674	-412	-8,003
	9 GENERAL SUPPORT EXPENSE	-117,921	-17,211	621	-101,331
	10 CENTRAL OFFICE SWITCHING EXPENSE	-1,827	Ö	0	-1,827
	11 OPERATOR SYSTEMS EXPENSE	· -0	0	0	-0
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-8,490	0	0	-8,490
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-988,075	-981.538	-0	-6,537
	14 CABLE & WIRE FACILITIES EXPENSE	-217	· o	0	-217
	15 OTHER PROPERTY & NETWORK OPENS EXPENSE	-739,933	-102,464	-40,391	-597,078
	16 CUSTOMER ASSISTANCE EXPENSE	-160,026	-26,502	-1,554	- 131,971
	10 CHRIGHER WRITINGE ENLENSE				
	17 COST OF SERVICES	-2,025,578	-1,128,389	-41,736	-855,453
		-370	-15,487	2,230	12,886
	18 DEPRECIATION & AMORTIZATION EXPENSE	27,720	-235,004	4,917	257,807
	19 MARKETING EXPENSE	205,887	-126,585	26,982	305,489
	20 CORPORATE EXPENSE	233,607	-361,589	31,899	563,297
	21 SELLING, GENERAL & ADMINISTRATIVE	23,00.			
	22 TAMES STUCK THAN INCOME	4,484	-7,707	568	11,623
	22 TAXES OTHER THAN INCOME	-2,274	-4,613	867	1,472
	23 OTHER EXPENSES	-1,790,131	-1,517,785	-6,171	-266, 176
	24 TOTAL OPERATING EXPENSE	-1,,,0,,0,			
	44	383,392	192,377	6,171	184,845
	25 NET OPERATING REVENUES	79,031	2,344	76,687	Ō
	NON-OPERATING INCOME AND EXPENSES	,,,,,,	2,5 0	à	Ó
	ALLOWANCE FUNDS USED DURING CONST.				
منطف	TO THE PERSON AND SUPPLY TAVES	304,361	190,033	-70,516	184,845
44.43	28 INC BEFORE INTEREST AND INCOME TAXES	271	-11,786	1,082	10,974
	29 INTEREST AND RELATED LITEMS	211	-11,100		
		304.090	201,818	-71,599	173,870
	30 INCOME BEFORE INCOME TAXES		46,584	1,159	39,676
	31 FEDERAL INCOME TAXES	87,420		1,408	48,112
	32 STATE AND LOCAL INCOME TAXES	106,016	56,496		
		193,436	103,080	2,567	87,789
	33 TOTAL INCOME TAXES	172,430	.02,000	-,	,
	34 EXTRAORD ENARY ITEMS	<u>.</u>			
	35 INCOME TAXES ON EXTRAORDINARY ITEMS				
		140 (8/	98,738	-74,166	86,082
	36 NET INCOME	110,654	70,130	- /4, 100	٠٠,٠٠٠

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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE WITH ACTUAL JUNE 1991 AMOUNTS FOR TENNESSEE

				TOTAL	CPE	OTH N-REG	REG
		1	LOCAL SERVICE REVENUES	63,627	0	Q	63,627
		2	NETWORK ACCESS REVENUE-INTERSTATE	· -0	0	0	-0
			NETWORK ACCESS REVENUE-INTRASTATE	-0	ά	0	-0
			LONG DISTANCE REVENUE	٠ň	ā	ū	֖
			MISCELLANEOUS REVENUE	-1,267,820	-1,059,230	-1,727	-206,863
				1,201,020	-1,037,20	1,12,	200,000
		٥	LESS - UNCOLLECTIBLE REVENUE				
			TOTAL ORGANIZADO REVENUES	-1,204,193	-1,059,230	-1,727	-143,236
			TOTAL OPERATING REVENUES		-1,077,230	264	14,120
			NETWORK SUPPORT EXPENSE	14,295			
		9	GENERAL SUPPORT EXPENSE	8,421	-74,723	17,276	65,868
			CENTRAL OFFICE SWITCHING EXPENSE	-8,109	Ų.	1	-8,110
			OPERATOR SYSTEMS EXPENSE	-0	ā	Ų	0
		12	CENTRAL OFFICE TRANSMISSION EXPENSE	-14,398		_ q	-14,398
		13	INFORMATION ORIGINATION/TERMINATION EXPENSE	-899,850	-873,695	-1,700	-24,455
		14	CABLE & WIRE FACILITIES EXPENSE	-0	a	0	-0
			OTHER PROPERTY & NETWORK OPRNS EXPENSE	-1,495,704	-168,593	-83,061	-1,244,050
			CUSTONER ASSISTANCE EXPENSE	-665,781	-104,136	-6,322	-555,322
		- 10	contact variationer cuterar				
		17	COST OF SERVICES	-3,061,126	-1,221,236	-73.543	-1,766,348
				54,038	-49,930	8.822	95,146
			DEPRECIATION & AMORTIZATION EXPENSE	74,030	-418,010		90.145
			MARKETING EXPENSE	-321,471		6,394	
			CORPORATE EXPENSE	-418,860	-230,206	28,226	-216,880
		21	SELLING, GENERAL & ADMINISTRATIVE	-740,331	-648,216	34,620	-126, <i>7</i> 35
				5.933	-29,737	1.587	34,082
			TAXES OTHER THAN INCOME				
			OTHER EXPENSES	-9,701	-4,671	672	-5,703
		24	TOTAL OPERATING EXPENSE	-3,751,187	-1,953,789	-27,842	-1,769,557
				7 5// 00/	PO/ 650	7/ 416	1 /7/ 734
		25	NET OPERATING REVENUES	2,546,994	894,559	26,115	1,626,321
			NON-OPERATING INCOME AND EXPENSES	152,354	0	152,354	g
			ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
_	andela.						
•	推进的	28	INC REFORE INTEREST AND INCOME TAXES	2,394,640	894,559	-126,239	1,626,321
		29	INTEREST AND RELATED ITEMS	31,505	-20,684	4,999	47, 189
		٠.					
		30	INCOME BEFORE INCOME TAXES	2,363,135	915,242	-131,239	1,579,132
			FEDERAL INCOME TAXES	833,652	303,318	6,998	523,336
				-64,162	-23,345	-539	-40,279
		24	STATE AND LOCAL INCOME TAXES	-0-,102	ربد, ہے۔	- 727	-70,617
		77	TATH INCOME TANCE	769,490	279.973	6,459	483,057
			TOTAL INCOME TAXES	107,474	217,713	6,437	400,031
			EXTRACRDINARY ITEMS	-	•	-	. •
		35	INCOME TAXES ON EXTRAORDINARY ITEMS	-	•	•	•
				************	***************************************	************	
		36	NET INCOME	1,593,645	635,269	-137,698	1,096,074

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	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS 3 CENTRAL OFFICE SWITCHING ASSET 4 OPERATOR SYSTEMS ASSETS 5 CENTRAL OFFICE TRANSMISSION 6 INFO ORIG/TERM ASSETS 7 CABLE 4 WIRE ASSETS 8 AMORTIZABLE ASSETS	68,981,822 49,559,112 15,784,357 -1,386 -454,033 -527,475 -1,527,570 54,954,575	-13,439,847 -63,264,658 0 0 0 0 0 -2,793,904	4,996,046 2,567,848 232 0 -314,167 2,103,580	77,425,622 110,255,922 15,784,125 -1,386 -44,033 -213,308 -1,527,570 55,644,899
9 TOTAL ASSETS IN SERVICE	186,769,402	-79,498,408	9,353,539	256,914,271
10 ACCUM. DEPRECIATION 11 ACCUM. AMORTIZATION	-83,301,597 -24,828,777	26,487,218 1,367,959	-3,501,670 -331,384	-106,287,145 -25,865,352
12 TOTAL RESERVE	-108,130,374	27,855,177	-3,833,053	-132,152,498
13 NET BOOK VALUE	78,639,028	-51,643,232	5,520,486	124,761,774
14 INVENTORIES	45,749,227	-24,813,013	2,249,380	68,312,860

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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE FOR ALABAMA

	·	TOTAL	CPE	OTH N-REG	REG
1 2 3 4 5 6 7 8	NETWORK SUPPORT ASSETS GENERAL SUPPORT ASSETS CENTRAL OFFICE SWITCHING ASSETS OPERATOR SYSTEMS ASSETS CENTRAL OFFICE TRANSMISSION INFO ORIG/TERM ASSETS CABLE & WIRE ASSETS AMORTIZABLE ASSETS	17,568,924 32,880,766 4,754,772 -40,008 -14,000 -132,506 25,556,097	-2,127,406 -13,975,596 0 0 0 0 0 -318,881	1,289,181 1,099,155 7 0 0 -0 1,381,099	18,407,147 45,757,207 4,754,765 -0 -40,008 -14,000 -132,506 24,493,879
9	TOTAL ASSETS IN SERVICE	80,574,045	-16,421,883	3,769,444	93,226,484
	ACCUM. DEPRECIATION ACCUM. AMORTIZATION	-30,191,381 -14,611,079	5,290,945 248,383	-1,349,724 -684,442	-34,132,602 -14,175,020
12	TOTAL RESERVE	-44,802,460	5,539,328	-2,034,165	-48,307,622
13	NET BOOK VALUE	35,771,585	-10,882,555	1,735,279	44,918,862
14	INVENTORIES	26,984,321	-2,348,584	768,682	28,564,224



BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE FOR FLORIDA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS 3 CENTRAL OFFICE SWITCHING ASSETS 4 OPERATOR SYSTEMS ASSETS 5 CENTRAL OFFICE TRANSMISSION 6 INFO ORIG/TERM ASSETS 7 CABLE & WIRE ASSETS 8 AMORTIZABLE ASSETS	3,864,975 -353,712 1,716,425 -387 -112,260 -65,548 -372,368 2,367,289	-2,207,135 -16,795,121 0 0 0 0 0 0 0 0	452,859 681,348 82 0 0 -0 236,766	5,619,251 15,760,061 1,716,343 -387 -112,260 -65,548 -372,368 2,678,615
9 TOTAL ASSETS IN SERVICE	7,044,414	-19,550,348	1,371,055	25,223,707
10 ACCUM. DEPRECIATION 11 ACCUM. AMORTIZATION	-4,940,616 -1,218,283	6,397,000 269,822	-544,550 -128,398	-10,793,065 -1,359,707
12 TOTAL RESERVE	-6,158,899	6,666,822	-672,948	-12,152,772
13 NET BOOK VALUE	885,515	-12,883,526	698,107	13,070,935
14 INVENTORIES	4,161,087	-7,800,612	507,569	11,454,130



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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE FOR GEORGIA

		TOTAL	CPE	OTH N-REG	REG
1 2 3 4 5 6 7 8	NETWORK SUPPORT ASSETS GENERAL SUPPORT ASSETS CENTRAL OFFICE SWITCHING ASSETS OPERATOR SYSTEMS ASSETS CENTRAL OFFICE TRANSMISSION INFO ORIG/TERM ASSETS CABLE & WIRE ASSETS AMORTIZABLE ASSETS	37,623,329 20,853,585 6,751,537 -75,434 -148,289 -256,720 18,379,546	-1,680,415 -13,517,945 0 0 0 0 0 0 -589,879	1,750,268 220,764 60 0 -95,215 966,538	37,553,476 34,150,766 6,751,477 -75,434 -53,074 -256,720 18,002,886
9	TOTAL ASSETS IN SERVICE	83,127,554	-15,788,239	2,842,415	96,073,377
	ACCUM. DEPRECIATION ACCUM. AMORTIZATION	-25,934,003 -4,876,527	6,007,766 238,213	-689,096 -281,317	-31,252,673 -4,833,423
12	TOTAL RESERVE	-30,810,530	6,245,979	-970,413	-36,086,096
13	NET BOOK VALUE	52,317,024	-9,542,260	1,872,002	59,987,281
14	INVENTORIES	17,036,395	-4,504,880	639,892	20,901,384

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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE FOR KENTUCKY

		TOTAL	CPE	OTH N-REG	REG
12345678	NETWORK SUPPORT ASSETS GENERAL SUPPORT ASSETS CENTRAL OFFICE SWITCHING ASSETS OPERATOR SYSTEMS ASSETS CENTRAL OFFICE TRANSMISSION INFO ORIG/TERM ASSETS CABLE & WIRE ASSETS AMORTIZABLE ASSETS	665,596 -938,279 -29,101 -0 -25,489 -10,000 -91,191 901,479	-1,279,415 -2,253,343 0 0 0 0 0 0 0	200,100 75,707 27 0 0 0 0 88,730	1,744,911 1,239,357 -29,128 -0 -25,489 -10,000 -91,191 965,103
9	TOTAL ASSETS IN SERVICE	473,015	-3,685,111	364,564	3,793,563
10 11	ACCUM. DEPRECIATION ACCUM. AMORTIZATION	-306,265 -600,788	850,621 103,891	-103,608 -58,310	-1,053,278 -646,369
12		-907,053	954,512	-161,918	-1,699,648
	NET BOOK VALUE	-434,038	-2,730,599	202,645	2,093,915
	INVENTORIES	-1,216,285	-1,134,603	2,514	-84,196



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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE FOR LOUISIANA

		TOTAL	CPE	OTH N-REG	REG
1 2 3 4 5 6 7 8	NETWORK SUPPORT ASSETS GENERAL SUPPORT ASSETS CENTRAL OFFICE SWITCHING ASSETS OPERATOR SYSTEMS ASSETS CENTRAL OFFICE TRANSMISSION INFO ORIG/TERM ASSETS CABLE & WIRE ASSETS AMORTIZABLE ASSETS	1,057,934 -813,609 1,081,077 -306 -44,807 -45,691 -151,653 66,072	-1,744,455 -3,217,854 0 0 0 0 0 0 0 0	257,829 108,311 0 0 -28,385 -1,266,401	2,544,561 2,295,934 1,081,068 -306 -44,807 -17,306 -151,653 1,549,387
9	TOTAL ASSETS IN SERVICE	1,149,017	-5,179,223	-928,637	7,256,877
10 11	ACCUM. DEPRECIATION ACCUM. AMORTIZATION	-2,580,708 66,635	1,515,292 96,968	-174,960 1,096,494	-3,921,040 -1,126,827
12	TOTAL RESERVE	-2,514,073	1,612,260	921,534	-5,047,867
13	NET BOOK VALUE	-1,365,056	-3,566,963	-7,102	2,209,010
14	INVENTORIES	-2,131,065	-2,071,365	8,149	-67,849



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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE FOR MISSISSIPPI

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS 3 CENTRAL OFFICE SWITCHING ASSETS 4 OPERATOR SYSTEMS ASSETS 5 CENTRAL OFFICE TRANSMISSION 6 INFO ORIG/TERM ASSETS 7 CABLE & WIRE ASSETS 8 AMORTIZABLE ASSETS	3,091,260 -153,640 -33,931 -306 -29,132 -9,132 -94,493 1,353,229	-750,202 -2,294,530 0 0 0 0 0 -103,079	384,410 88,493 13 0 0 0 0 64,661	3,457,052 2,052,397 -33,944 -306 -29,132 -9,306 -94,493 1,391,647
9 TOTAL ASSETS IN SERVICE	4,123,681	-3,147,811	537,577	6,733,915
10 ACCUM. DEPRECIATION 11 ACCUM. AMORTIZATION	-195,964 -1,233,454	1,125,228 68,256	-256,596 -55,981	-1,064,597 -1,245,729
12 TOTAL RESERVE	-1,429,418	1,193,484	-312,577	-2,310,325
13 NET BOOK VALUE	2,694,263	-1,954,327	225,000	4,423,590
14 INVENTORIES	1,316,038	-1,411,669	118,172	2,609,535



BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 5 - BST RESTRUCTURE FOR NORTH CAROLINA

•	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS 3 CENTRAL OFFICE SWITCHING ASSETS 4 OPERATOR SYSTEMS ASSETS 5 CENTRAL OFFICE TRANSMISSION 6 INFO ORIG/TERM ASSETS 7 CABLE & WIRE ASSETS 8 AMORTIZABLE ASSETS	1,033,915 -608,128 377,280 -0 -46,391 -14,000 -153,911 413,278	-1,048,562 -4,079,197 0 0 0 0 0 -227,719	122,080 116,780 14 0 -0 -0 29,685	1,960,397 3,354,288 377,266 -46,391 -14,000 -153,911 611,312
9 TOTAL ASSETS IN SERVICE	1,002,043	-5,355,478	268,559	6,088,961
10 ACCUM. DEPRECIATION 11 ACCUM. AMORTIZATION	-2,790,789 -401,335	2,035,792 90,432	-105,864 -22,338	-4,720,716 -469,429
12 TOTAL RESERVE	-3,192,124	2,126,224	-128,203	-5,190,145
13 NET BOOK VALUE	-2,190,081	-3,229,254	140,356	898,817
14 INVENTORIES	-2,372,273	-2,282,309	4,874	-94,838



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	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS 3 CENTRAL OFFICE SWITCHING ASSETS 4 OPERATOR SYSTEMS ASSETS 5 CENTRAL OFFICE TRANSMISSION 6 INFO ORIG/TERM ASSETS 7 CABLE & WIRE ASSETS 8 AMORTIZABLE ASSETS	1,004,578 29,541 311,132 -387 -31,274 -11,000 -108,236 348,860	-552,597 -1,409,835 0 0 0 0 0 0 -114,905	98,960 46,102 9 0 -0 -0 30,470	1,458,215 1,393,274 311,123 -387 -31,274 -11,000 -108,236 433,295
9 TOTAL ASSETS IN SERVICE	1,543,214	-2,077,337	175,541	3,445,010
O ACCUM. DEPRECIATION 1 ACCUM. AMORTIZATION	-12,709,692 -230,442	690,924 52,471	-83,696 -18,107	-13,316,920 -264,806
.2 TOTAL RESERVE	-12,940,134	743,395	-101,803	-13,581,726
13 NET BOOK VALUE	-11,396,920	-1,333,942	73,738	-10,136,716
A INVENTORIES	1,651,356	-1,043,370	99,424	2,595,301



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		TOTAL	CPE	OTH N-REG	REG
2345	NETWORK SUPPORT ASSETS GENERAL SUPPORT ASSETS CENTRAL OFFICE SWITCHING ASSETS OPERATOR SYSTEMS ASSETS CENTRAL OFFICE TRANSMISSION INFO ORIG/TERM ASSETS CABLE & WIRE ASSETS	3,071,311 -1,337,412 855,166 -49,238 -209,641 -166,492 5,568,725	-2,049,659 -5,721,237 0 0 0 0 0 -522,082	440,358 131,188 10 0 -190,567 572,032	4,680,612 4,252,637 855,156 -0 -49,238 -19,074 -166,492 5,518,775
8	AMORTIZABLE ASSETS	7,732,419	-8,292,979	953,022	15,072,376
ا 9	TOTAL ASSETS IN SERVICE ACCUM. DEPRECIATION	-3,652,180 -1,723,504	2,573,650 199,523	-193,576 -178,985	-6,032,254 -1,744,042
i1	ACCUM. AMORTIZATION	-5,375,684	2,773,173	-372,561	-7,776,296
ι2	TOTAL RESERVE	2,356,735	-5,519,806	580,461	7,296,080
L3 L4	NET BOOK VALUE INVENTORIES	319,652	-2,215,622	100,104	2,435,170

PROPRIETARY

ITEM NO. 3-015
PROPRIETARY ATTACHMENT
PAGE 75 OF 188



7

CASE 1 BBS

CASE DESCRIPTION

Case 1 portrays the financial impacts on BST of incorporating BellSouth Business Systems, Inc (BBS). This includes the 7/1/91 incorporation of BellSouth Communications, Inc. (BCI), the 1/1/92 profit center establishment for In-Region and Out-Region (old BCS) CPE operations as BellSouth Communications Systems (BCS), and the inclusion of the DataServ profit center in BBS. Sub-Cases were used to accumulate the anticipated financial impacts. Sub-Case 1-1 includes BCI related input. BCS and DataServ impacts were input as sub-case 1-2.

CASE ASSUMPTIONS

Sub-Case 1-1 BCI

Effective 7/1/91 the following operations were transferred from South Central Bell, Southern Bell, and BellSouth Services to BCI:

Premise Marketing Sales Operations Customer Training CPE Service Order Entry

The direct costs associated with these employees were obtained from the June, 1991 CPAM file by state/account/cost pool. The employee related indirect costs were also identified and obtained from the June CPAM file.

Other items associated with the BCI incorporation were identified and quantified:

Official Communication Service Charges

BST General Support Services Fee

BST Services Billing for providing office space, and payroll and voucher services to BCI

BSC Management Fee billed to BCI (reduces BST billing from BSC)

BST Assets and associated Reserve transferred to BCI Depreciation expense on Assets transferred to BCI

BCI Bill Back to BST of Regulated and Non-CPE Non-Regulated Premise Sales expense at the 6/91 Premise Mktg Time Reporting percentages: Reg - 77.5%, Oth N-Reg - 1.2% (CPE - 21.3% billed to BCS)

BIOLIS

Sub-Case 1-2 BCS

Effective 1/1/92 CPE operations transferred from BST to BCS. All direct costs for CPE line-of-business were extracted from the June, 1991 CPAM file and removed from BST. Exceptions were identified and added back:

Savannah River Revenue and Expense Telemarketing Direct Premises (Acct 6612) Non-Basic Inside Wire DMDR (Direct Mktg Direct Response - Acct 6612)

Indirect CPE costs transferring to BCS were identified and amounts were removed in Accounts:

6533 - Testing Expense

6534 - Plant Operations Admin Expense

6612 - Sales

All other Indirect CPE costs remained in BST to be reallocated.

Other items associated with the establishment of BCS were identified and the costs removed from BST:

BST Assets transferred to BCS
Depreciation and associated reserve on transferred assets
BST management fee for In-Region & Out-Region, and DataServ

BBS will dividend net profit/loss to BST relating to BCI, BCS, and DataServ. This dividend will be booked in BST as a Non-Reg Non-Operating Income item at the Corporate level.



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ANALYSIS RESULTS

The impact of BBS on BST Pre-Tax Income is virtually a "wash" since the Regulated and the Non-Cpe Non-Regulated portion of the Premise Sales operation transferred from BST to BCI is billed back to BST as Marketing expense. The CPE related Premise Sales expense transferred from BST to BCI is billed to BCS and becomes part of BCS net income along with the costs associated with the other CPE operations that were transferred from BST to BCS. Consolidated BBS net income (earnings or losses) is recognized as Other Non-Operating / Non-Regulated Income at the corporate level by BST.

Revenue and expense shifts occurred as a result of BST billing BBS for Corporate Communication Services, Investment Related Costs on BST floor space occupied by BBS, House Services on the rental space, General Services and Management Fees, and BST Voucher, Payroll, and Data Processing services provided to BBS. BST receives revenue or credit expense dollars for providing these services on a "fully distributed cost" basis. The BCI portion of this billing related to Regulated and Other Non-Regulated sales is billed back to BST as Marketing expense, thus causing revenue and expense increases in BST. This situation also causes shifts between various "support type" expense accounts and Marketing expense.

The elimination of the CPE line-of-business from BST causes increases to BST states' pre-tax income, since CPE was recognized as a loss and the BBS dividend (loss) will not be booked at the state level in BST. The states, as well as BST as a whole, are impacted at the pre-tax income levels of their regulated business due to a portion of the indirect costs previously assigned to the CPE line-of-business remaining in BST and being reallocated to regulation.



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185 INPACT ON BST OPERATIONS - MONTHLY	ONS - MONTALY		÷	š	\$(000)					
	TS0	ALABAHA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA MISSISSIPPI M. CAROLINA S. CAROLINA	N IAAISSIS	. CAROLINA S.	CAROLINA	TEMMESSEE
IOTAL OPERATING REVENUES	14,0	(1,771.4)	(3,152.2)	(3,029.0)	(623.9)	(1,538.9)	(537.1)	(537.1) (1,166.3)	(1,268.9)	(943.8)
	(15 759.9)	07.886.73	(3,309.9)	(3,157.5)	(\$33.4)	(2,196.5)	(614.4)	(1,363.8)	(1,180.9)	(1,216.8)
COST OF SERVICES		(19.0)	(56.4)		(10.6)	(32.6)	(4.8)	(14.8)	(8.3)	(15.1)
JEPRELIAITOR & MANAGEMENT TO THE PROPERTY OF T		93.9	(9, 762)	16.2	(42.5)	1.5	8.43	276.5	75.3	(21.9)
CARLETTE EAF	(2, 223.6)	(186.7)	(681.3)	(353.9)	(126.3)	(506.8)	(121.9)	(195.8)	(128.1)	(221.0)
41SCELLANEOUS EXP	(51.2)	(3.5)	(15.8)	(6.3)	3.9	(7.5)	(4.7)	(5.5)	3.1)	(6.0)
TOTAL OPERATING EXPENSE	(18,025.0)	(2,004.0)	(4,328.2)	(3,529.0)	(1,014.7)	(2,441.9)	(661.0)	(1,300.3)	(1,245.1)	(1,480.8)
NET OPERATING REVENUES	3,993.5	232.6	1,176.0	500.0	390.8	903.0	143.9	134.0	(23.8)	537.0
CONSOL. LOSS & DIVIDEND	5,200.0									
PRE TAX INCOME	(1,206.5)									

MONTHELY - HONTHELD OPERATIONS - HONTHLY	D OPERATIONS	- HOMINLY		¥	\$(000)					
BBS INTACT ON PST SECURISE	-		Ft 08 10 A	GEORGIA	KENTUCKY	LOUISIANA MISSISSIPPI H. CAROLINA S. CAROLINA	ISSIPPI	4. CAROLINA S.	CAROL 1KA	TENNESSÉE
	•					;	;	1 40	\$ 45	117.2
TOTAL OPERATING REVENUES	6.799	104.8	213.3	170.1	7.75	\$2.4	- 3	:		:
	į	10 437	(8,717,4)	(78.8)	0.5	(75.8)	(35.3)	(118.5)	(55.9)	(4.5)
COST OF SERVICES	(676.3)		2, 600	124.2	17.5	36.2	20.5	1.17	9.0	17.1
DEPRECIATION & ANORT EXP	523.5	104.9	7 0 7	692.2	141.9	320.8	215.1	574.1	301.5	381.5
MARKETING EXP	2,875.0	7.06		(6 861)	7.0	7.6	(33.5)	(113.8)	(15.9)	(4.4)
CORPORATE EXP	(307.0)	5.4 . .	13.9	9.3		3.8	1.5	3.3	3.2	7.9
MISCELLAMENOS EAF	3,466.9	428.0	725.1	625.7	168.2	294.6	168.0	392.8	241.9	422.6
	(2,499.0)	(323.2)	(511.8)	(455.6)	(113.8)	(212.2)	(95.9)	(7.5%2)	(185.4)	(305.4)

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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 1 - 88S (8CI, 8CSI, DARASERY IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR REGION

979, 517,5-	+222'22¢	490,240,7	2,993,558	INCOME BEFORE INCOME TAXES	20
\$12,955 \$20,094.2-	075,222- 265	∠12'712- 258'∠78'9	2,995,558 5,995,558	SEFORE INTEREST AND INCOME TAXES INTEREST AND INCOME TAXES INTEREST AND RELATED ITEMS	8S 29
0 0 \$20'667'Z-	075,222- 0 0	0 0 0 0	822,299,5 0 0	NON-OPERATING NECED DURING CONST.	
876'997'S 296'LZ 876'1Z	20,81 779,5 250,81	926'205'12- 626'05- 926'205'12-	752,12- 0 200,250,81-	TAXES OTHER THAN INCOME OTHER EXPENSES OFFICE CAPENSES	
292,272- 218,272,222 218,273,2 201,702,2	821'57 217 992'27 272'51- 962'21-	259'599'5- 280'216'1- 525'897'5- 785'699- 516'290'51-	912'750'2- - 700'691 690'651- 226'652'51-	CONFORATE EXPENSE DEPRECIATION & AMORTIZATION EXPENSE DEPRECIATION & AMORTIZATION EXPENSE	61
826 '25£- 902' 2£- 0- 0- 41£ 806 '962- 297' 21- \$26 '296	∠∠7'81- 619'7Z 0 291'9Z- 0 251'Z- 551'Z- 907 ∠72'6£€-	298,012,51-	75° 211'1- 75° 25° 877'1- 0- 770' 255'21- 0- 0- 0- 0- 0- 970' 150'71-	TOTAL OPERATING REVENUES METWORK SUPPORT EXPENSE GENERAL SUPPORT EXPENSE CENTRAL OFFICE SUITCHING EXPENSE CENTRAL OFFICE TRANSMISSION EXPENSE INFORMATION ORIGINATION/TERMINATION EXPENSE CARLE & VIRE FACILITIES EXPENSE OTHER PROPERTY & NETWORK OPRNS EXPENSE OTHER PROPERTY & NETWORK OPRNS EXPENSE OTHER PROSESTANCE EXPENSE	\$1 \$1 21 01 6
0 005'15' 0- 0- 0- 52'955	239-W KTO 0- 0- 0- 0- 725,928-	0 586'659'71- 0 0 0 651-	0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -	LOCAL SERVICE REVENUES NETWORK ACCESS REVENUE-INTERSTATE AETWORK ACCESS REVENUE-INTRASTATE MISCELLANGE REVENUE MISCELLANGUS REVENUE LESS - UNCOLLECTIBLE REVENUE	5 7 2 2

NOTE: The Region Income Statement is the sum of the State Income Statements and does not reflect the impact of the anticipated BES Consolidated Loss which impacts BST at the Corporate level.

The BES Consolidated loss is estimated to be \$5,200,000 and would impact Line 26, Non-Operating Income as Other Non-Reg.

This results in a BST Income Before Income Taxes (Line 30) impact of (\$1,260,442) in Total and (\$5,555,534) in Other Mon-Reg.

RUN DATE/TIME OZ/13/92 08.04.40 - DENOTES CREDIT ANOUNT NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR ALABAMA

		TOTAL	CPE	OTH N-REG	REG

	LOCAL SERVICE REVENUES	68,362	0	-0	68,362
	NETWORK ACCESS REVENUE-INTERSTATE	-0	Ŏ	0	-0
	NETWORK ACCESS REVENUE-INTRASTATE	-ā	0	. 0	-0
	LONG DISTANCE REVENUE	-ā	0	0	-0
	MISCELLANEOUS REVENUE	-1,839,764	-1,876,658	494	36,400
	LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
٠	CERR AUGUSTER LAND AND AND AND AND AND AND AND AND AND				
7	TOTAL OPERATING REVENUES	-1,771,402	-1,876,658	494	104,762
	NETWORK SUPPORT EXPENSE	, , o	-2,189	120	2,069
ă	GENERAL SUPPORT EXPENSE	-72,800	-88,830	889	15,141
10	CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
ii		-0	O.	a	-0
	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	, 0	0	-0
13	INFORMATION ORIGINATION/TERMINATION EXPENSE	-1,517,157	-1,517,157	-0	-0
14	CABLE & WIRE FACILITIES EXPENSE	· · · -0	0	0	-0
16	OTHER PROPERTY & NETWORK OPRNS EXPENSE	- 136, 206	-137,873	5,734	-4,067
	CUSTOMER ASSISTANCE EXPENSE	- 160,508	-79,645	158	-81,021
	COSTONER ASSISTANCE EN CITE				
17	COST OF SERVICES	-1,886,671	-1,825,694	6,901	-67,878
18		-19,012	- 140 , 688	6,790	114,886
19		93,812	-311,708	7,267	398,253
ŻÓ		-188,718	-154,462	-11,515	-22,741
21	SELLING, GENERAL & ADMINISTRATIVE	-94,906	-466,171	-4,248	375,513
22	TAXES OTHER THAN INCOME	-3,520	-12,271	407	8,344
23		. 0	2,190	730	-2,920
24		-2,004,109	-2,442,634	10,580	427,944
-					707 483
25	NET OPERATING REVENUES	232,707	565,976	-10,086	-323,182
26		Q.	ā	<u>o</u>	ŭ
27	ALLOWANCE FUNDS USED DURING CONST.	0	. 0	0	ū
					707 400
28	INC BEFORE INTEREST AND INCOME TAXES	232,707	565,976	-10,086	-323,182
29		-0	-32,834	1,381	31,453
	•				761 474
30	INCOME BEFORE INCOME TAXES	232,707	598,809	-11,467	-354,636



RUN DATE/TIME 02/13/92 08.04.40
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NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSCUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR FLORIDA

		TOTAL	· CPE	OTH N-REG	REG
	•		•••		
1	LOCAL SERVICE REVENUES	102,173	35	-ò	102,138
	HETWORK ACCESS REVENUE-INTERSTATE	-0	0	Ō	-ā
	NETWORK ACCESS REVENUE-INTRASTATE	-0	Q.	Q	-0
	LONG DISTANCE REVENUE	-0	0	-0	-0 .
	MISCELLANEOUS REVENUE	-3,254,410	-3,367,447	1,837	111,200
	LESS - UNCOLLECTIBLE REVENUE	. 0	0	0	0
٠	FEAT GUARACTER CONT.				
7	TOTAL OPERATING REVENUES	-3,152,237	-3,367,412	1,837	213,338
á	NETWORK SUPPORT EXPENSE	-0	-2,329	99	2,230
ä	GENERAL SUPPORT EXPENSE	-222,099	-133,902	-19,848	-68,349
10	CENTRAL OFFICE SWITCHING EXPENSE	-0	a	0	-0
	OPERATOR SYSTEMS EXPENSE	-0	O O	0	-0
19	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	C	0	-0
12	INFORMATION ORIGINATION/TERMINATION EXPENSE	-2,420,076	-2,420,076	-0	-0
	CABLE & WIRE FACILITIES EXPENSE		0	0	
10	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-419,353	-365,787	19,803	-73,370
14	CUSTOMER ASSISTANCE EXPENSE	-248,383	-151,166	1,089	-98,307
10	COSTONER MESSISTANCE CALCUSE				
17	COST OF SERVICES	-3,309,911	-3,073,259	1,143	-237,795
18	THE PARTY OF THE P	-26,391	- 131,566	2,483	102,693
19		-294,764	-1,150,757	6,589	849,404
20		-681,268	-646,505	-31,679	-3,083
21	SELLING, GENERAL & ADMINISTRATIVE	-976,032	-1,797,262	-25,090	846,321
61	SECTION, OFFICE & MALLETTE TO				
22	TAXES OTHER THAN INCOME	-15,767	-21,031	670	4,594
23		-0	-8,966	-341	9,307
24		-4,328,101	-5,032,085	-21,135	725,119
	TOTAL OF LANTING CAT CASE				
25	NET OPERATING REVENUES	1,175,864	1,664,673	22,972	-511,781
26	HON-OPERATING INCOME AND EXPENSES		0	0	ā
	ALLOWANCE FUNDS USED OURING CONST.	á	0	· · · · · · · · · · · ·	0
61	WELDWARE LONG 2 8350 DOKENS SOME				
28	INC BEFORE INTEREST AND INCOME TAXES	1,175,864	1,664,673	22,572	-511,781
	INTEREST AND RELATED ITEMS	-0	-56,369	1,870	54,499
27	INITIES NUM WERVIER TIENS				
30	INCOME BEFORE INCOME TAXES	1,175,864	1,721,042	20,702	-566,280
3u	INCOME BELONG THOMAS INVES	.,.,,	,	·	

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RUM DATE/TIME 02/13/92 08.04.40
- DENOTES CREDIT ANOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 1 - 88S (BCI, BCSI, DATASERV IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR GEORGIA

		TOTAL	CPE	OTH N-REG	REG
	•			•••••	
1	LOCAL SERVICE REVENUES	96,245	-174	Q	96,419
	NETWORK ACCESS REVENUE-INTERSTATE	· -0	0	0	-0
	NETWORK ACCESS REVENUE-INTRASTATE	-0	a	a	-0
	LONG DISTANCE REVENUE	-0	ā	0	. •0
	HISCELLANEOUS REVENUE	-3,125,207	-3,004,232	-194,675	73,700
	LESS - UNCOLLECTIBLE REVENUE	5,125,207	3,564,556	,,,,,,	,
۰	FERR - OUCHFERITBEE KEASURE				
7	TOTAL OPERATING REVENUES	-3,028,962	-3,004,406	-194,675	170,119
- 4		3,020,702	-3,653	1,2,5,5	3,644
٥	NETWORK SUPPORT EXPENSE	1/7 000	-115,844	8,227	-39,481
	GENERAL SUPPORT EXPENSE	-147,099	-113,344	9,227	-37,461
	CENTRAL OFFICE SWITCHING EXPENSE	- <u>u</u>	2	ğ	-0
	OPERATOR SYSTEMS EXPENSE	- <u>v</u>	9	9	- <u>v</u>
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-0			-a
13	INFORMATION ORIGINATION/TERMINATION EXPENSE	-2,523,115	-2,519,719	-3,396	-0
14	CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15	OTHER PROPERTY & NETWORK OPENS EXPENSE	-306,787	-298,842	-8,898	953
	CUSTOMER ASSISTANCE EXPENSE	-180,513	-122,355	-13,752	-43,906
17	COST OF SERVICES	-3,157,514	-3,060,913	-17,810	-78,791
	DEPRECIATION & AMORTIZATION EXPENSE	-27,510	-146,407	-7,286	126, 183
	MARKETING EXPENSE	16,246	-663,030	-12,966	692,242
20		-353,906	-232,841	2,165	-123,230
		-337,660	-895,871	-10,800	569,011
21	SELLING, GENERAL & ADMINISTRATIVE	-55,755		10,000	207,011
	TAMES STUCK THAN 110000	-6.326	-11,238	-272	5,184
44	TAXES OTHER THAN INCOME	-0,320	-4,137	60	4,077
	OTHER EXPENSES				
24	TOTAL OPERATING EXPENSE	-3,529,010	-4,118,567	-36,109	625,665
		F00 0/9	1 11/ 141	-158,566	-455,546
25	NET OPERATING REVENUES	500,048	1,114,161	- 130,300	۵۰۰, در۰۰
	NON-OPERATING INCOME AND EXPENSES	ų.	ų.	ŭ	ž
27	ALLOWANCE FUNDS USED DURING CONST.	, 0	0	. 0	U
		**************	4 444 444	400 044	/40 6//
28	INC BEFORE INTEREST AND INCOME TAXES	500,048	1,114,161	-158,566	-455,546
29	INTEREST AND RELATED ITEMS	-0	-41,462	-5,317	46,779
		***************************************		****************	***************************************
30	INCOME BEFORE INCOME TAXES	500,048	1,155,623	-153,249	-502,325

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
- DENOTES CREDIT ANOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 1 - BBS (BCI, BCSI, DATASERY IMPACT)
UITH ACTUAL JUNE 1991 AMOUNTS
FOR KENTUCKY

		TOTAL	CPE	OTH N-REG	REG
		72.000		0	32,000
	LOCAL SERVICE REVENUES	32,000 -0	ŏ	ň	-0
	HETUORK ACCESS REVENUE-INTERSTATE	-0	, ă	ň	-å
	HETWORK ACCESS REVENUE-INTRASTATE	-0		ň	•ň
	LONG DISTANCE REVENUE	-655,847	-678,478	231	22,400
	MISCELLANEOUS REVENUE	-055,547	-0,0,4.0	i.	22,750
á	LESS - UNCOLLECTIBLE REVENUE				
_		-623,847	-678,478	231	54,400
- 7	TOTAL OPERATING REVENUES	-02,047	-138	49	93
•	NETWORK SUPPORT EXPENSE	-44,801	-36,095	6,407	-15,113
	GENERAL SUPPORT EXPENSE	-44,001	30,000	0,100	-0
	CENTRAL OFFICE SUITCHING EXPENSE	-0	ň	ŏ	-ā
	OPERATOR SYSTEMS EXPENSE		ă	ā	-ō
	CENTRAL OFFICE TRANSMISSION EXPENSE	-653,896	-653,896	-à	-ò
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	0.0,0.0	ā	•ò
	CABLE & WIRE FACILITIES EXPENSE OTHER PROPERTY & NETWORK OPRNS EXPENSE	-73,619	-74,990	139	-1,232
		-61,117	-76,696	1,564	14,015
10	CUSTOMER ASSISTANCE EXPENSE				
17	COST OF SERVICES	-833,433	-841,815	8,155	227
	DEPRECIATION & AMORTIZATION EXPENSE	-10,553	-32,016	3,904	17,559
	MARKETING EXPENSE	-42,487	-180,483	-3,889	141,885
	CORPORATE EXPENSE	-126,260	-149,469	16,159	7,050
21	SELLING, GENERAL & ADMINISTRATIVE	-168,747	-329,952	12,270	148,935
21	SELLING, DEMENAL & MAILINGS WALLE.	**************			
22	TAXES OTHER THAN INCOME	-1,904	-1.574	84	-414
23		-0	-2,467	444	2,023
24	TOTAL OPERATING EXPENSE	-1,014,637	-1,207,824	24,857	168,330
44	1919E GEGNATING CALCUME				
25	NET OPERATING REVENUES	390, <i>7</i> 90	529,346	-24,626	-113,930
	NON-OPERATING INCOME AND EXPENSES	0	0	0	0
	ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
	MEGUNNAC I ONDO GOGO DONIENO CONTO			************	************
28	INC BEFORE INTEREST AND INCOME TAXES	390,790	529,346	-24,626	-113,930
	INTEREST AND RELATED ITEMS	· -0	-10,184	519	9,665
_,	***************************************				
30	INCOME BEFORE INCOME TAXES	390,790	539,530	-25,145	-123,595
		•			

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
- DENOTES CREDIT AMOUNT
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24-Feb-92

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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 1 - BBS (BCI, 3CSI, DATASERV IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR LOUISIANA

		TOTAL	CPE	OTH M-REG	REG
	cuite	38,900	0	9	38,900
1 LOCAL SERVICE REV	ENUED	-0	0	ū	-0
2 NETWORK ACCESS RE	VENUE-INTERSTATE	-0	0	ď	-0
3 NETWORK ACCESS RE		-ō	0	ō	0
4 LONG DISTANCE REV		-1,577,811	-1,475,402	-145,909	43,500
5 HISCELLANEOUS REV	ENUE	0	' a	0	9
6 LESS - UNCOLLECT	ISLE REVENUE				
	_	-1,538,911	-1,475,402	- 145,909	82,400
7 TOTAL OPERATI	NG REVENUES	-1,330,710	-2,238	38	2,201
8 NETWORK SUPPORT E	XPENSE	-86,899	-48, 191	-7,784	-30,924
9 GENERAL SUPPORT E	32K39X	-00,077	0	. 0	-0
10 CENTRAL OFFICE SH	ILTCHING EXPENSE	-0	ŏ	Ō	-0
11 OPERATOR SYSTEMS	EXPENSE	-0	ň	0	-0
12 CENTRAL OFFICE TR	ANSMISSION EXPENSE		-1,794,377	-21,066	-0
13 INFORMATION ORIGI	NATION/TERMINATION EXPENSE	-1,815,443	-1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	21,000	-à
14 CARLE & WIRE FACT	ILITIES EXPENSE		-146,285	-2,688	.1,440
IS OTHER PROPERTY &	NETWORK OPENS EXPENSE	-147,533		-3,088	-48.549
16 CUSTOMER ASSISTAN	ICE EXPENSE	-146,625	-94,988	3,000	
ID COSTONER ADDITION			2 084 070	-34,588	-75,833
17 COST OF SERVI	ICFS	-2,196,500	-2,086,079	-22,294	38,179
18 DEPRECIATION & A		-32,552	-48,437	13,464	320,767
19 MARKETING EXPENSE		1,477	-332,755	-14,808	7,601
20 CORPORATE EXPENSE		-206,755	- 199,548		328,368
20 COMPORATE CAPCASI	ERAL & ADMINISTRATIVE	-205,278	-532,303	-1,343	520,500
21 SELLING, GEN	EKAC & ADMINISTRATION			/44	812
DE TAMES STUFFS THAN	INCOME	-7,524	-7,919	-416	3,059
22 TAXES OTHER THAN	INCOME	. 0	-2,998	-61	
23 OTHER EXPENSES	·ue Evacues	-2,441,854	-2,677,737	-58,702	294,585
24 TOTAL OPERAT	ING EXPENSE				222 105
	0 DEVENUEE	902,943	1,202,335	-87,207	-212, 185
25 NET OPERATIN	G KEVENUCJ	· - • a	a	ā	ŭ
26 NON-OPERATING IN	COME AND EXPENSES	Ŏ	0	0	U
27 ALLOWANCE FUNDS	USED DURING CONST.				
	LUCOUT TAYES	902,943	1,202,335	-87,207	-212,185
28 INC BEFORE I	NTEREST AND INCOME TAXES	,02,,73	-15,761	430	15,331
29 INTEREST AND REL	ATED ITEMS		************		
		902,943	1,218,096	-87,637	-227,516
30 INCOME BEFOR	E INCOME TAXES	702,743	.,2.0,0,0	·	

RUM DATE/TIME 02/13/92 08.04.40
- DEMOTES CREDIT AMOUNT
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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR MISSISSIPPI

		TOTAL	CPE	OTH N-REG	REG
	LOCAL SERVICE REVENUES	45,486		0	45,486
	NETWORK ACCESS REVENUE-INTERSTATE	45,400	ň	ŏ	-0
	NETWORK ACCESS REVENUE-INTRASTATE	-ñ	ă	ŏ	-ŏ
	LONG DISTANCE REVENUE	.0	ň	ň	-ā
	MISCELLANEOUS REVENUE	-582,625	-609,553	328	26,600
		-302,023	307,550	220	20,000
٥	LESS - UNCOLLECTIBLE REVENUE				
-	TOTAL ORGANIZAC REVENUES	-537,139	-609,553	328	72.086
	TOTAL OPERATING REVENUES	- 721, 120	769	24	745
	NETWORK SUPPORT EXPENSE	-53,099	-22,912	-3, 395	-26,792
	GENERAL SUPPORT EXPENSE	-35,077	22,7.2	2,2,0	-0
	CENTRAL OFFICE SWITCHING EXPENSE	-0	ă	ŏ	-a
	OPERATOR SYSTEMS EXPENSE	-ň	· ň	ă	-0
	CENTRAL OFFICE TRANSMISSION EXPENSE	-467,073	-467,073	٠ŏ	•a
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-0.,005	0.7.0	· ă	-0
	CABLE & WIRE FACILITIES EXPENSE	-36,270	-35,375	604	-1,499
	OTHER PROPERTY & METWORK OPRNS EXPENSE	-58,007	-50,463	195	-7,739
10	CUSTOMER ASSISTANCE EXPENSE	- 50,001	,,,,,,		
17	COST OF SERVICES	-614,449	-576,591	-2,573	-35,285
		-4,826	-26,546	1,469	20,251
	DEPRECIATION & AMORTIZATION EXPENSE	64,766	-154,154	3,771	215,149
	MARKETING EXPENSE	-121,900	-90,438	2,045	-33,507
	CORPORATE EXPENSE	-57, 134	-264,591	5,816	181,641
21	SELLING, GENERAL & ADMINISTRATIVE	-31,134			
	TANGE STILL THE THE THE THE THE TANGE OF	-4,700	-5,016	212	104
	TAXES OTHER THAN INCOME OTHER EXPENSES	-4,760	-1,830	456	1,374
24	TOTAL OPERATING EXPENSE	-681,109	-854,575	5,381	168,085
24	TOTAL OPERATING EXPENSE				
25	NET OPERATING REVENUES	143,970	245,022	-5.053	-95,999
	NON-OPERATING INCOME AND EXPENSES	143,710	0		0
	ALLOWANCE FUNDS USED DURING CONST.	ŏ	ň	ō	ā
21	WELCHARGE LONGS GOED ACKING COMPS.				************
28	INC BEFORE INTEREST AND INCOME TAXES	143,970	245,022	-5,053	-95,999
	INTEREST AND RELATED ITEMS	145,770	-8,936	308	8,628
47	INICKCJI AND KELAICU LICAJ	•	-,,,,		-,

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
- DENOTES CREDIT ANOUNT
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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERY IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR NORTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG
	1 1001 ACOUSE DESIGNACE	54,582		0	54,582
	1 LOCAL SERVICE REVENUES	34,302	ŭ	ň	.0
	2 HETWORK ACCESS REVENUE-INTERSTATE	-0	ž	ň	-ŏ
	. 3 HETWORK ACCESS REVENUE-INTRASTATE	-0	ŏ	ň	-0
	4 LONG DISTANCE REVENUE	-1,220,903	-1,263,577	174	42,500
	5 HISCELLANEOUS REVENUE	-1,220,703	-1,203,377	''ā	42,300
	6 LESS - UNCOLLECTIBLE REVENUE				
	T TOTAL ADERATING DEVENUES	-1,166,321	-1,263,577	174	97.082
	7 TOTAL OPERATING REVENUES	-1,100,121	-786	25	761
	8 HETWORK SUPPORT EXPENSE	-84,802	27,739	8,604	-65,667
	9 GENERAL SUPPORT EXPENSE	-04,402	٥,,,٥,	-317	317
	10 CENTRAL OFFICE SWITCHING EXPENSE	-0	ň	3.,	-0
	11 OPERATOR SYSTEMS EXPENSE		ă	ā	-ā
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-1,083,352	-1,083,352	-0	ŏ
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-1,003,332	1,000,100	ň	-0
	14 CABLE & WIRE FACILITIES EXPENSE 15 OTHER PROPERTY & METHORK OPENS EXPENSE	-100,141	-107,836	684	7,010
		-95.524	-34,611	ĩŝ	-60,928
	16 CUSTOMER ASSISTANCE EXPENSE	73,324	24,011		
	17 COST OF SERVICES	-1,363,819	-1,254,323	9,011	-118,507
	18 DEPRECIATION & AMORTIZATION EXPENSE	-14.774	-64,306	1,836	47,696
	19 MARKETING EXPENSE	276,510	-302,973	5.369	574,114
	20 CORPORATE EXPENSE	-195,776	-90,375	8,427	-113,828
	21 SELLING, GENERAL & ADMINISTRATIVE	80,734	-393,348	13,797	460,286
	EL SELLING, MENERAL & MANIMISTANTITE				
	22 TAXES OTHER THAN INCOME	-2,355	-2,435	54	26
	23 OTHER EXPENSES	2,250	-3,447	144	3,304
	24 TOTAL OPERATING EXPENSE	-1.300,214	-1,717,861	24,841	392,805
	Et IGINE OF CAN ING CAI ENGE				
Allerin	25 NET OPERATING REVENUES	133,893	454,284	-24,667	-295,723
用期	26 NON-OPERATING INCOME AND EXPENSES	0	0	Ō	Ö
	27 ALLOWANCE FUNDS USED DURING CONST.	Ó	a	0	0
	EL UCEANUNC LONG AND AGUSTING AGUSTI				
	28 INC BEFORE INTEREST AND INCOME TAXES	133,893	454,284	-24,667	-295,723
	29 INTEREST AND RELATED LITEMS	0	-16,131	385	15,746
	de suithindus inna immirida pipira				
	30. INCOME BEFORE INCOME TAXES	133,893	470,415	-25,052	-311,469

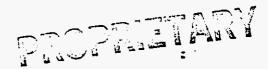
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RUN DATE/TIME 02/13/92 08.04.40
- DEMOTES CREDIT AMOUNT
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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 1 - 88S (BCI, BCSI, DATASERV IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR SOUTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG
	LOCAL PERMITE REVENUES	70 //4			70 ///
	LOCAL SERVICE REVENUES	28,446 -0	V	Ů	28,446
	NETWORK ACCESS REVENUE-INTERSTATE	-0	. 0	,	•0
	NETWORK ACCESS REVENUE-INTRASTATE	-0	Ų	Ų	-0
	LONG DISTANCE REVEHUE	4 707 700	4 335 456	Ų.	-0
	MISCELLANEOUS REVEHUE	-1,297,308	-1,325,408	-0	28,100
٥	LESS - UNCOLLECTIBLE REVENUE	U	0	, 0	0
-			4 300 100		
_ ′	TOTAL OPERATING REVENUES	-1,268,362	-1,325,408	÷0	56,546
	NETWORK SUPPORT EXPENSE	51 220	-665	18	647
	GENERAL SUPPORT EXPENSE	-56,200	-17,924	1,848	-40,124
	CENTRAL OFFICE SWITCHING EXPENSE	-g	ā	ō	-0
	OPERATOR SYSTEMS EXPENSE	-0	. 0	ā	-o
	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	ò	-0
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-981,538	-981,538	-0	0
	CABLE & WIRE FACILITIES EXPENSE	0	0	_0	0
15	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-93,695	-106,877	6,553	6,629
16	CUSTOMER ASSISTANCE EXPENSE	-49,465	-26,473	. 34	-23,026
					**
17	COST OF SERVICES	-1,180,898	-1,133,477	8,453	-55,874
18	DEPRECIATION & AMORTIZATION EXPENSE	-8,331	-17,731	435	8,966
19	MARKETING EXPENSE	75,344	-234,977	8.773	301,548
20	CORPORATE EXPENSE	-128,137	-125,850	13,623	-15,911
21	SELLING, GENERAL & ADMINISTRATIVE	-52,793	-360,827	22,396	285,638

22	TAXES OTHER THAN INCOME	-3,126	-2,612	54	-568
	OTHER EXPENSES	ū	-4,612	901	3,712
24	TOTAL OPERATING EXPENSE	-1,245,148	-1,519,259	32,238	241,873
4.					
25	MET OPERATING REVENUES	-23,714	193,851	-32,238	-185,327
26	NON-OPERATING INCOME AND EXPENSES	a	0	ā,	0
	ALLOWANCE FUNDS USED DURING CONST.	ă	ă	ā	. ŭ
	ALCOHOLOG I GINDS GRED GOVING COURT.				
28	INC BEFORE INTEREST AND INCOME TAXES	-23,714	193,851	-32,238	-185,327
	INTEREST AND RELATED ITEMS	-0	-11,811	319	11,493
27	tuteres une structe : [Cue				
30	INCOME BEFORE INCOME TAXES	-23,714	205,662	-32,557	-196,820



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 1 - 88S (8CI, 8CSI, DATASERY IMPACT) WITH ACTUAL JUNE 1991 AMOUNTS FOR TENNESSEE

		TOTAL	CPE	OTH M-REG	REG
_		••••	•••	*	
	LOCAL SERVICE REVENUES	70,092	a	. 0	70,092
2	HETWORK ACCESS REVENUE-INTERSTATE	-0	0	Ó	-0
	NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-ň
	LONG DISTANCE REVENUE	-0	Ó	ō	-0
	MISCELLANEOUS REVENUE	-1,013,857	-1,059,230	-1,727	47,100
6	LESS - UNCOLLECTIBLE REVENUE	, o	0	0	٠,,,٥

7	TOTAL OPERATING REVENUES	-943,765	-1,059,230	-1,727	117, 192
8	NETWORK SUPPORT EXPENSE	-0	-101	77.28	73
9	GENERAL SUPPORT EXPENSE	-94,101	-75,691	7, 189	-25,599
10	CENTRAL OFFICE SWITCHING EXPENSE	-0	,,	,,,,,	-0
- 11	OPERATOR SYSTEMS EXPENSE	-0	ŏ	ŏ	-0
	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	ŏ	ň	-0 -A
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-875, 394	-873,694	-1,700	-0
	CABLE & WIRE FACILITIES EXPENSE	•0	0	1,,,,,	-0
	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-135,030	-162,184	2,687	24,466
	CUSTOMER ASSISTANCE EXPENSE	-112,252	-104,093	-4,592	
				,072	-3,467
17	COST OF SERVICES	-1,216,777	-1,215,763	3,512	-4,526
18	DEPRECIATION & AMORTIZATION EXPENSE	-15,140	-61,686	579	47, 125
	MARKETING EXPENSE	-21,900	-417,738	14,387	381,451
	CORPORATE EXPENSE	-221,000	-227,593	15 994	-9,401
21	SELLING, GENERAL & ADMINISTRATIVE	-242,900	-645,331	30,381	372,050
-					
22	TAXES OTHER THAN INCOME	-6,005	-9,983	113	3,865
	OTHER EXPENSES	0,000	-4,671	644	4,027
24	TOTAL OPERATING EXPENSE	-1,480,822	-1,937,435	34,072	422,541
-			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
25	NET OPERATING REVENUES	537,057	878,205	-35,799	-305,349
26	NON-OPERATING INCOME AND EXPENSES	0	0.1,200	22,170	202,202
	ALLOWANCE FUNDS USED DURING CONST.	ň	ň	ň	ň
	THE THE TOTAL PORTING CONTENT				
28	INC BEFORE INTEREST AND INCOME TAXES	537,057	878.205	-35,799	-305.349
	INTEREST AND RELATED ITEMS	-0	-20,729	369	20,360
-/	INITION OF THE PARTY IN THE PAR		60,167		20,300
30	INCOME BEFORE INCOME TAXES	537,057	898,934	-36,168	-325,709

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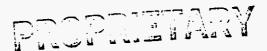
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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT) FOR REGION

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	/ 54/ 444		*******	
2 GENERAL SUPPORT ASSETS	-6,594,898	-13,479,871	496,948	6,388,025
3 CENTRAL OFFICE SWITCHING ASSETS	-11,609,942	-63,288,974	1,627,149	50,051,883
4 OPERATOR SYSTEMS ASSETS	-0	0	-0	0
CENTRAL OFFICE TRANSPORT	-0	0	q	-0
S CENTRAL OFFICE TRANSMISSION	-0	0	0	-0
6 INFO ORIG/TERM ASSETS	-314,167	0	-314, 167	-0
7 CABLE & WIRE ASSETS	-0	0	. 0	-a
8 AMORTIZABLE ASSETS	-1,622,881	-2,529,847	-1,742,461	2,949,426
9 TOTAL ASSETS IN SERVICE	-20,141,888	-79,598,691	67,469	59,389,334
10 ACCUM. DEPRECIATION	6,476,634	26,521,019	-617,442	-19,426,943
11 ACCUM. AMORTIZATION	1,141,732	1,380,770	1,273,541	-1,512,579
12 TOTAL RESERVE				
12 TOTAL RESERVE	7,618,366	27,901, 789	656,099	-20,939,522
13 NET BOOK VALUE	-12,523,522	-51,696,902	723,567	38,449,813
14 INVENTORIES	-23.905.053	-24.835.893	31 263	800 577

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- DENOTES CREDIT AMOUNT
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SELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERY IMPACT) FOR ALABAMA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-682,267	-2,136,967	119,620	1,335,081
2 GENERAL SUPPORT ASSETS	-1,676,304	-13,992,983	430,945	11,885,734
3 CENTRAL OFFICE SWITCHING ASSETS	-0	13,772,703	130,743	11,003,734
4 OPERATOR SYSTEMS ASSETS	7	ų.	• • • • • • • • • • • • • • • • • • • •	,
	- <u>o</u>	Ų	Q	-0
5 CENTRAL OFFICE TRANSMISSION	-0	0	0	-0
6 INFO ORIGITERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-0	0	á	-a
8 AMORTIZABLE ASSETS	-ā	-338,547	13,298	325,249
9 TOTAL ASSETS IN SERVICE	-2,358,571	-16,468,497	563,863	13,546,063
10 ACCUM. DEPRECIATION	807,800	5,308,961	-196,964	-4,304,197
11 ACCUM. AMORTIZATION	ō	256,661	-10,019	-246,642
12 TOTAL RESERVE	807,300	5,565,622	-206,983	-4,550,839
13 NET BOOK VALUE	-1,550,771	-10,902,875	356,880	8,995,224
14 INVENTORIES	-2,114,276	-2,358,171	10,765	233,130

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RUN DATE/TIME 02/25/92 15.40.51
- DENOTES CREDIT ANOUNT
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8ELLSOUTH TELECOMMUNICATIONS (8ST) 01FFERENCE SUMMARY CASE 1 - 88S (BCI, 8CSI, DATASERY IMPACT) FOR FLORIDA

		TOTAL	CPE	OTH N-REG	REG
1	NETWORK SUPPORT ASSETS	-2.026.361	-2,206,941	21,781	158,799
ż	GENERAL SUPPORT ASSETS	-1,971,490	-16,796,356	629,207	14, 195, 659
3	CENTRAL OFFICE SWITCHING ASSETS	-0	ä	-0	-0
4	OPERATOR SYSTEMS ASSETS	-0	á	Ó	-0
5	CENTRAL OFFICE TRANSMISSION	-0	0	0	-0
6	INFO ORIG/TERM ASSETS	-0	0	-0	-0
7	CABLE & WIRE ASSETS	-0	0	0	-0
8	AMORTIZABLE ASSETS	0	-547,293	29,299	517,994
9	TOTAL ASSETS IN SERVICE	-3,997,851	-19,550,589	680,267	14,872,452
10	ACCUM. DEPRECIATION	1,597,573	6,397,694	-224,160	-4,575,960
11	ACCUM. AMORTIZATION	0	269,313	-14, 172	-255, 141
12	TOTAL RESERVE	1,597,573	6,667,006	-238,332	-4,831,101
	TOTAL MANAGEMENT	1,511,515	0,00.,000	,	1,051,151
- 13	NET BOOK VALUE	-2,400,278	-12,883,583	441,955	10,041,350
14	INVENTORIES	-7.626.118	-7,806,226	8,366	171.742

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- DENOTES CREDIT ANOUNT
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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 1 - BBS (BC!, BCS!, DATASERV [MPACT) FOR GEORGIA

		TOTAL	CPE	OTH N-REG	REG
					•
1	NETWORK SUPPORT ASSETS	-897,718	-1,702,675	-94,466	899,423
2	GENERAL SUPPORT ASSETS	-1,986,535	-13,522,425	54,470	11,481,420
3	CENTRAL OFFICE SWITCHING ASSETS	• • • • • • • • • • • • • • • • • • • •	0	• • 0	-0
4	OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5	CENTRAL OFFICE TRANSMISSION	-0	0	0	-0
6	INFO ORIG/TERM ASSETS	-95,215	0	-95,215	-0
7	CABLE & WIRE ASSETS	-0	0	· o	0
8	AMORTIZABLE ASSETS	-3 85 , <i>7</i> 01	-598,698	-383,624	596,621
_					
9	TOTAL ASSETS IN SERVICE	-3,365,169	-15,823,798	-518,835	12,977,464
10	ACCUM. DEPRECIATION	1,136,465	6,016,914	-1,131	-4,879,318
11	ACCUM. AMORTIZATION	96,019	239,351	95,188	-238,519

12	TOTAL RESERVE	1,232,484	6,256,265	94,056	-5,117,837
13	HET BOOK VALUE	-2,132,685	-9,567,533	-424,779	7,859,627
14	INVENTORIES	-4,283,351	-4,507,109	4,130	219,629

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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERY IMPACT) FOR KENTUCKY

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-296,394	-1,279,887	129,755	853,738
2 GENERAL SUPPORT ASSETS	-988,660	-2,253,387	73,540	1,191,187
3 CENTRAL OFFICE SWITCHING ASSETS	· -0	0	-0	-0
4 OPERATOR SYSTEMS ASSETS	-0	G	0	-0
S CENTRAL OFFICE TRANSMISSION	-0	G	0	-0
6 INFO ORIG/TERM ASSETS	-0	0	0	• 0
7 CABLE & WIRE ASSETS	-0	. 0	Q	-0
8 AMORTIZABLE ASSETS	-0	-152,860	11,648	141,212
			*******	3 404 477
9 TOTAL ASSETS IN SERVICE	-1,285,054	-3,686,135	214,944	2,186,137
10 ACCUM. DEPRECIATION	256,314	850,906	-64,020	-530,572
11 ACCUM. AMORTIZATION	0	104,229	-7,617	-96,611
II ACCOM: ATOM: 12A11UM				
12 TOTAL RESERVE	256,314	955,134	-71,637	-627,183
13 HET BOOK VALUE	-1,028,740	-2,731,000	143,306	1,558,954
14 INVENTORIES	-1.125.237	-1,134,650	677	8,686

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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT) FOR LOUISIANA

	•	TOTAL	CPE	OTH N-REG	REG
		••		******	
1	METWORK SUPPORT ASSETS	-689, <i>7</i> 53	-1,745,780	62,552	993,475
2	GENERAL SUPPORT ASSETS	-1,247,815	-3,217,972	97,381	1,872,777
3	CENTRAL OFFICE SWITCHING ASSETS	· · · -a	0	-0	-0
4	OPERATOR SYSTEMS ASSETS	-0	ň	ž	-ŏ
5	CENTRAL OFFICE TRANSMISSION	-ň	ž	ž	
- Ā	INFO ORIG/TERM ASSETS	70 705	ž	20 705	-0
7		-28,385	. 0	-28,385	-0
_ ′	CABLE & WIRE ASSETS	-0	0	0	-0
8	AMORTIZABLE ASSETS	-1,237,180	-218,133	-1,448,852	429,805
9	TOTAL ASSETS IN SERVICE	-3,203,133	-5,181,885	-1,317 _, 304	3,296,057
10	ACCUM. DEPRECIATION	645,033	1,516,378	-16,058	-855,287
11	ACCUM. AMORTIZATION	1,045,712	97,866	1,225,285	-277,438

12	TOTAL RESERVE	1,690,745	1,614,243	1,209,227	-1,132,726
13	NET BOOK VALUE	-1,512,388	-3,567,642	-108,077	2,163,331
14	INVENTORIES	-2,056,804	-2,071,841	783	14,254

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BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERY IMPACT) FOR MISSISSIPPI

	TOTAL	CPE	OTH N-REG	REG
	****			***
1 NETWORK SUPPORT ASSETS	-285,213	-752,477	66,557	400,707
2 GENERAL SUPPORT ASSETS	-341,850	-2,294,628	83,784	1,368,993
3 CENTRAL OFFICE SWITCHING ASSETS	· -0	a	-0	- o
4 OPERATOR SYSTEMS ASSETS	-0	Q	0	-0
5 CENTRAL OFFICE TRANSMISSION	-0	G	0	-0
6 INFO ORIG/TERM ASSETS	-0	0	0	-0
7 CABLE & WIRE ASSETS	-0	9	0	-0
8 AMORTIZABLE ASSETS	-0	-103,698	3,974	99,724
9. TOTAL ASSETS IN SERVICE	-627,063	-3,150,802	154,316	2,369,423
10 ACCUM, DEPRECIATION	219,488	1,126,689	-58,126	-849,074
11 ACCUM. AMORTIZATION	217,400	68,788	-2,673	-66,114
***************************************			**********	
12 TOTAL RESERVE	219,488	1,195,476	-60,800	-915,189
		-1,955,326	93,516	1,454,235
13 NET BOOK VALUE	-407,575	-1,733,320	73,310	1,454,255
14 INVENTORIES	-1,336,543	-1,413,129	3,425	73,162

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BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERY IMPACT) FOR NORTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
		***		***
1 NETWORK SUPPORT ASSETS	-804,996	-1,049,982	17,107	227,879
2 GENERAL SUPPORT ASSETS	-1,119,995	-4,079,410	105,758	2.853,657
3 CENTRAL OFFICE SWITCHING ASSETS	-0	a	-0	-0
4 OPERATOR SYSTEMS ASSETS	•à	ō	a	-0
5 CENTRAL OFFICE TRANSMISSION	-ā	ă	0	-0
6 INFO ORIG/TERM ASSETS	-0	ā	-0	-0
7 CABLE & WIRE ASSETS	-ò	Ŏ	á	-ò
8 AMORTIZABLE ASSETS	٠ŏ	-228, 113	6,609	221,504
0 WWW.115WACE WASCIA				
9 TOTAL ASSETS IN SERVICE	-1,924, 99 1	-5,357,505	129,474	3,303,040
10 ACCUM. DEPRECIATION	707,476	2,036,521	-52,471	-1,276,573
11 ACCUM. AMORTIZATION	1	90,824	-2,258	-88,565
12 TOTAL RESERVE	707,477	2,127,344	-54,729	-1,365,138
13 NET BOOK VALUE	-1,217,514	-3,230,161	74,745	1,937,902
14 INVENTORIES	-2,191,273	-2,282,301	3,039	87,989

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BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT) FOR SOUTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-550,188	-552 <i>.7</i> 25	8,842	-6.305
2 GENERAL SUPPORT ASSETS	-538,868	-1,410,226	34,050	837,308
3 CENTRAL OFFICE SWITCHING ASSETS	-0	, .	• • • •	-0
4 OPERATOR SYSTEMS ASSETS	-0	Ó	0	+0
5 CENTRAL OFFICE TRANSMISSION	-0	0	0	-0
6 INFO ORIG/TERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-0	0	0	-0
8 AMORTIZABLE ASSETS	-0	-114,921	4,301	110,620
9 TOTAL ASSETS IN SERVICE	-1,089,056	-2,077,873	47, 193	941,624
			• • •	
10 ACCUM. DEPRECIATION	407,346	691,137	-17,572	-266,219
11 ACCUM. AMORTIZATION	· 0	52,512	-1,772	-50,740
12 TOTAL RESERVE	407,346	743,649	-19,344	-316,960
13 NET BOOK VALUE	-681,710	-1,334,224	27,849	624,664
14 INVENTORIES	-1,044,769	-1,045,640	60	811

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BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT) FOR TEMMESSEE

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-362,008	-2,052,437	165,200	1,525,229
2 GENERAL SUPPORT ASSETS	-1,738,425	-5,721,587	118,012	3,865,149
3 CENTRAL OFFICE SWITCHING ASSETS	10	2,,2,,30,	,	-0
4 OPERATOR SYSTEMS ASSETS	-ň	ž	- 6	-0
S CENTRAL OFFICE TRANSMISSION	-0	ž	Ů	
		· ·		-0
6 INFO ORIG/TERM ASSETS	- 190,567	0	-190,567	-0
7 CABLE & WIRE ASSETS	-0	0	0	-0
8 AMORTIZABLE ASSETS	Q	-527,583	20,887	506,697
9 TOTAL ASSETS IN SERVICE	-2,291,000	-8,301,606	113,532	5,897,075
10 ACCUM. DEPRECIATION	699,139	2,575,820	13.061	-1,889,741
11 ACCUM. AMORTIZATION	-0	201,228	-8,420	-192,807

12 TOTAL RESERVE	699,139	2,777,048	4,640	-2,082,549
13 NET BOOK VALUE	-1,591,861	-5,524,559	118,172	3,814,526
14 INVENTORIES	-2,126,632	-2,216,824	18	90.174

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'MALYSIS SUMMARY

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BBS CASE

		-	• • • • • • • • • • • • • • • • • • • •									
	NET ASSE TOTAL	is .	4' ast (12,523,522)	ALABAHA (1,550,771)	KENTUCKY (1,028,740)	LOUISTAKA (1,512,388)	MISSISSIPPI (407,574)		FLORIDA (2,400,274)	GEORGIA		SOUTH CAROLINA (681,711)
		DIRECT TRANSFER OUT	(12,523,521)	(1,550,771)	(1,028,739)	(1,512,386)	(407,575)	(1,591,861)	(2,400,278)	(2,132,665)	(1,217,515)	(681,709)
		INDIRECT REALLOCATED	(1)	0	(1)	0	1	1	4	0	1	(2)
	CPE		(51,496,902)	(10,902,875)	(2,731,001)	(3,567,642)	(1,955,326)	(5,524,558)	(12,883,580)	(9,567,533)	(3,230,161)	(1,334,224)
		DIRECT TRANSFER OUT	(280,569)	(36,598)	(24,278)	(30,960)	(9,619)	(35,962)	(56,647)	(41,664)	(28,733)	(16,088)
•		INDIRECT REALLOCATED	(51,416,333)	(10,866,277)	(2,706,723)	(3,536,662)	(1,945,707)	(5,488,596)	(12,826,933)	(9,525,869)	(3,201,428)	(1,318,136)
	OTHER		723,568	356,880	143,307	(108,077)	93,516	118, 172	441,955	(424,779)	74,745	27,849
		DIRECT TRANSFER OUT	(1,291,207)	(85,603)	(56,786)	(272,123)	(22,498)	(152,161)	(132,495)	(464,704)	(67,207)	(37,630).
		INDIRECT REALLOCATED	2,014,775	442,483	200,093	164,046	116,014	270,333	574,450	39,925	141,952	65,479
REG	REG		38,449,812	8,995,224	1,558,954	2,163,331	1,454,236	3,814,526	10,041,351	7,859,627	1,937,902	624,664
		DIRECT TRANSFER OUT	(10,951,745)	(1,428,570)	(947,675)	(1,209,285)	(375,458)	(1,403,738)	(2,211,136)	(1,626,317)	(1,121,575)	(627,991)
		INDIRECT REALLOCATED	49,401,557	10,423,794	2,506,629	3,372,616	1,829,694	5,218,264	12,252,487	9,485,944	3,059,477	1,252,655
	DEF TAXE	S PROPERTY RELATED	8ST 2,993,290	ALABAMA 212,566	KENTUCKT 368, 162	LOUISIANA 338,627	HISSISSIPP 93,632	i tennessee 387,010	FLORIDA 658,572	GEORGIA 477,803	NORTH CAROLINA 277,598	SOUTH CAROLINA 179,340
		DIRECT TRANSFER OUT	2,993,287	212,564	368,161	338,627	93,611	387,012	658,572	477,802	277,598	179,340
		INDIRECT REALLOCATED	3	2	1		1	(2)	. 0	. 1	0	0
	CPE		10,739,775	2,187,745	661,960	890,005	402,031	993,425	2,555,833	2,166,330	600,924	281,522
		DIRECT TRANSFER OUT	70,642	5,017	8,689	7,992	2,209	9,133	15,542	11,276	6,551	4,232
		INDIRECT REALLOCATED	10,669,133	2,182,728	653,271	882,013	399,822	964,292	2,540,291	2,155,054	594,373	277,290
	OTHER		(178,539)	(75, 117)	(21,473)	7,761	(18,519)	(26,352)	(78,976)	38,929	(3,045)	(1,747)
		DIRECT TRANSFER OUT	** 165,229	11,734	20,322	18,692	5,167	21,363	36,353	26,375	15,323	9,900
		INDIRECT REALLOCATED	(343,768)	(86,851)	(41,795)	(10,931)	(23,686)	(47,715)	(115,329)	12,554	(18,368)	(11,647)
	REG .		(7,567,946)	(1,900,962)	(272,325)	(559, 139)	(289, 900)	(580,063)	(1,818,285)	(1,727,456	(320,281)	(100,435)
	•	DIRECT TRANSFER OUT	2,757,416	195,814	339,150	311,943	86,234	356,51\$	606,677	440, 151	255,723	165,208 景
•		INDIRECT REALLOCATED	(10,325,362)	(2,095,876)	(611,475)	(871,082)	(376, 134)	(936,578)	(2,424,962)	(2, 167, 607)	(576,004)	
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PROPERTIES.

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DEF TAX	NON-PROPERTY RELATED	BST	ALABAMA	KENTUCKY	LOUISIANA		TENNESSEE	FLORIDA	GEORGIA	HORTH CAROLINA	SOUTH CAROLINA
TOTAL		(136,560)	(17,335)	(4,930)	(10,526)	(4,403)	(13, 115)	(29,381)	(36,970)	(12,632)	(7,268)
	DIRECT TRANSFER OUT	(136,560)	(17,335)	(4,930)	(10,525)	(4,402)	(13,118)	(29,380)	(34,969)) (12,633)	(7,268)
	INDIRECT REALLOCATED	0	0	.0	(1)	(b)	3	(t)	o a) 1	0
CPE		(5,788,965)	(763,441)	(436,025)	(455,551)	(237,342)	(530,418)	(1,581,505)	(922,483) (514,991)	(347,209)
	DIRECT TRANSFER OUT	(3,716)	(472)	(134)	(286)	(120)	(357)	(799)	(1,006) (344)	(198)
	INDIRECT REALLOCATED	(5,785,249)	(762,969)	(435,891)	(455,265)	(237,222)	(530,061)	(1,580,706)	(921,477	(514,647)	(347,011)
OTHER		447,465	113,316	66,138	34,791	23,452	22,836	109,738	30,314	26,673	20,205
	DIRECT TRANSFER OUT	(5,285)	(671)	(191)	(407	(170)	(508)	(1,137)	(1,431	(489)	(281)
	INDIRECT REALLOCATED	452,750	113,989	66,329	35,198	\$3,628	23,344	110,675	31,745	27,162	20,486
REG		5,204,940	632,788	364,957	410,234	209,487	494,467	1,442,386	855,199	475,686	319,736
	DIRECT TRANSFER OUT	(127,574)	(16, 194)	(4,606)	(9,832	(4,112)	(12,255)	(27,447)	(34,536	(11,802)	(6,790)
	INDIRECT REALLOCATED	5,332,514	648,982	369,563	420,066	213,599	506,722	1,469,833	889,735	487,488	326,526

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CASE 2 BSS

CASE DESCRIPTION

Case 2 reflects the financial impacts on BST of merging BSS with South Central Bell and Southern Bell. Case 2 was divided into numerous sub-cases because of the complexity of identifying and quantifying the merger issues. A few sub-cases were originally assigned as part of the billing and allocation impacts. These sub-cases (identified as Sub-Case 4-X) were combined with the other BSS sub-cases (identified as Sub-Case 2-X) when processed through the CSS model to obtain a full picture of the merger impact.

CASE ASSUMPTIONS

Sub-Case 2-1

BSS billing to South Central Bell and Southern Bell ceased 1/1/92 as the three companies merged into BST. BSS expenditures must now be classified under Part 32 of the Uniform System of Accounts.

This sub-case contains the impacts of eliminating BSS Cost of Capital, BSS corporate overheads; BSS Official Telephone Service Charges, and BSS depreciation and property taxes from the accounts that were billed to the BOC states. BOC revenue and expense credits associated with BSS Official Telephone Charges and Capital Lease Rent were also eliminated. BSS corporate overheads were reclassified to accounts under Part 32 guidelines.

This sub-case also incudes the impact of changing BSS Salary and Wage expenditures from affiliated transactions to Safary and Wage expenses in BST.

Dollar amounts were obtained from the 6/91 ABBS billing retrieved by FSUB from the START system. FSUB information was translated to Account/Cost Pool prior to input in the CSS model.

It was assumed that the BSS (other than C.O.C., Overheads, R.O.I) expenses were to be classified where the billing to SCB and SBT were previously classified.



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Sub-Case 2-2

This sub-case includes the financial impacts on the states of recouping the investment related costs of the BSS HQ Investments. The BSS HQ assets now reside on BST state books. BSS used to bill the BOCs for investment related costs such as depreciation and property taxes. Under BST the states where the former BSS assets resided must now recover these investment related costs from the other BST states who are served by these assets through ICIC.

Sub-Case 2-3

This sub-case contains the elimination of SCB and SBT billing to BSS that was billed back to them by BSS and the associated reduction in BOC revenue and expense credits. This case assumed no change in the HQ prorate factors (HQ prorate impacts are identified in Case 4).

Sub-Case 2-4

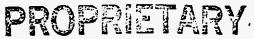
This sub-case identifies the anticipated amount of BSS assets and associated depreciation reserve transferred to BST. The assets are assumed to transfer at net book value based on values in the BSS Amortization and Depreciation System as of 6/91. Depreciation was calculated based on current BOC rates.

It is anticipated that the BSS General Stock, Surplus and Scrap inventories will be added to BST at the value carried by BSS.

Interest expense related to the BSS Capital Leases will now be borne by BST. BSS net income previously dividended to the BOC states is now eliminated. The portion of dividend income remaining in BST is attributable to BSP and Bell Core.

Sub-Case 4-1

This sub-case contains the anticipated financial impacts of merging the BSS material distribution operation into BST. BSS served as the primary vendor to the BOCs for the purchase and distribution of material. The costs it incurred to fulfill that function (material costs, transportation, provisioning, corporate overheads, ROI, depreciation, etc.) were recovered by BSS through the pricing of the supplied materials and products and booked in the BOCs to the appropriate expense or asset account for that material.



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BST will now own all assets and inventories associated with the material distribution operation and must account for these operations under Part 32 guidelines. Direct material and provisioning expense should be accounted for in the same manner as before the merger. It is assumed that the provisioning costs will remain the same. The impact of inbound transportation on non-stock material is considered to be minimal.

Impacts were identified for changes in accounting for Investment Related Costs, Corporate Overheads, and Contracted Services that no longer follow the material. These impacts were shown as reductions to the 1220 inventory accounts as opposed to the eventual "C" or "M" field code since the turnover ratios of each field stock account and the spread of shipments from each account was not known.

Since Return on Investment is no longer part of the material price, it is assumed that the BST states owning warehouse assets will now earn the same ROI as BSS from those states it's warehouse supports. These costs will be recouped through ICIC.

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Sub-Case 4-2

This case contains the financial impacts associated with aviation expense. It was assumed that the aviation rates used in BSS were fully distributed costs and therefore contained overheads and investment related costs.

Under BST, aviation costs are classified to Account 6113. This results in a change in the way certain aviation costs are classified when associated with BSS use of the aircraft since pre-BST aircraft costs were billed to the BOCs via AC billing and classified to various departmental accounts.

Shuttle costs are anticipated to be prorated to the BST states using the HQ Prorate process. Corporate aviation costs are to be assigned to the States based on the actual miles logged by each state's Executives. HQ Executives' costs are assumed to be prorated using the HQ prorate process.

It is assumed that all investment related costs for the Corporate planes, hangar, etc., are billed to Bell South Corporation. Alabama and Georgia recover their investment related costs associated with the shuttle assets through ICIC.



Sub-Cases 4-4 and 4-6

These sub-cases identify the change in accounting for training costs in a BST environment. Tuition Based and Generic Management training costs are classified to Account 6723 under BST. Allocation of these costs to state jurisdictions are through the HQ prorate process. Corporate overhead costs are classified to the 67XX accounts and are also allocated to the states through HQ Prorate.

The financial impact of these sub-cases are expense shifts due to the journalization of training expenses to departmental accounts in a pre-BST environment. Since the ownership of the CLC and the EPLC remains with BST, Georgia and Alabama recoup the investment related costs associated with these training centers through ICIC as compared to billing BSS as they did in the past.

Sub-Case 4-5

This case identifies the BSS corporate overheads associated with the Material Distribution operation, Aviation, and Training. The financial impact of reclassifying these corporate overheads is a shift from departmental expense to Corporate Overhead expense (account 67XX).

Sub-Case 4-7

This sub-case contains the Investment Related Costs that were recovered through ABBS billing, but are now recovered through the ICIC process. This case excludes the ICIC associated with aviation, warehouses, BSS HQ Assets and Capital Leases, and BOC to BOC billing since these items are accounted for in other sub-cases. It includes only the investment related costs associated with BOC to BSS billing that was billed back to the BOCs by BSS.

It was assumed that the Carrying Charge Rates in 1991 are comparable to the 1992 rates. SBT and SCB Data Center costs were not reallocated over the nine BST states.



RESULTS ANALYSIS

The financial impact of merging BSS on BST's pre-tax income is minimal. The elimination of all BSS to BOC billing resulted in revenue to expense shifts, state to state shifts, and some capital to expense shifts. The elimination of BSS Cost of Captial and ROI virtually offset the elimination BSS pre-tax income dividended to the BOCs. Small financial state impacts are due to the difference in the C.O.C. and the Dividend rates.

Capital to expense shifts were minimal primarily because of the small amount of capital expenditures that were billed to the BOCs by Services. However, the impact on expense reductions may be understated since an assumption was made in Sub-Case 4-1 to show the IOC impacts of costs that no longer follow the material in the 1220 inventory accounts instead of the final "C" or "M" accounts.

State to state shifts were caused by the transition from ABBS to ICIC as the method for the states to recapture the investment related costs associated with assets on their state's books which support other states. A slight difference exists in the FCC ROI and the State ROI rates. The BST states that own warehouses are not compensated in total by the other states they support for their associated investment related costs since the owning state will bear a piece of that cost for the support it provides itself.

Revenue to expense shifts were basically due to the elimination of BOC to BSS billing, elimination of Official Telephone Service charges, and the transition from ABBS to ICIC.

Usage based billing for aviation and training compared to AC Billing caused minor expense shifts. Part 32 accounting caused prorate changes thus impacting state expenses.

PROPRIETARY

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BSS IMPACT ON BST OPERATIONS .	HONTHLY 4.			\$0	000)					
	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MESSISSIPPI	N. CAROLINA	S. CAROLINA	TENHESSEE
TOTAL OPERATING REVENUES	(4,225.1)	(829.4)	(485.9)	(1,867.0)	(103.3)	(179.7)	(149.1)	(212.4)	(137.9)	(260.4)
COST OF SERVICES	(4,807.3)	(347.3)	(1,209.6)	(743.8)	(332.2)	(644.1)	(231.7)	(457.5)	(358.9)	(482.2)
DEPRECIATION & AMORT EXP	1,325.6	597.9	28.7	541.5	14.9	25.2	21.6	18.6	8.0	69.2
MARKETING EXP	(1,404.9)	(122.3)	(356.4)	(237.5)	(64.9)	(144.8)	(76.8)	(146.0)	(85,4)	(170.8)
CORPORATE EXP	(813.0)	(1,782.6)	1,150.7	(2, 135.3)	253.6	401.8	133.0	547.5	277.6	340.7
MISCELLANEOUS EXP	295.6	163.7	12.7	114.4	(1.3)	13.3	(14.7)	(2.6)	4.3	5.8
TOTAL OPERATING EXPENSE	(5,404.0)	(1,490.6)	(373.9)	(2,460.7)	(129.9)	(348.6)	(168.6)	(40.0)	(154.4)	(237.3)
NET OPERATING REVENUES	1,178.9	661.2	(112.0)	593.7	26.6	168.9	19.5	(172.4)	16.5	(23.1)
CONSOLIDATED LOSS & DIVIDEND	1,354.1	154.0	286.9	202.3	86.1	162.7	102.2	110.9	76.7	152.3
PRE TAX INCOME	(175.2)	507.2	(398.9)	391.4	(59.5)	(13.8)	(82.7)	(283.3)	(60.2)	(175.4)

BSS IMPACT ON BST REGULATED OPE	\$(000)									
	128	ALABAMA	FLORIDA	GEORGIA	KEHTUCKY	LOUISIANA	MISSISSIPPI	N. CAROLINA	S. CAROLINA	TENNESSEE
TOTAL OPERATING REVENUES	(4,225.1)	(829.4)	(485.9)	(1,867.0)	(103.3)	(179.7)	(149.1)	(212.4)	(137.9)	(260.4)
COST OF SERVICES	(3,964.3)	(256.7)	(976.4)	(628.2)	(282.6)	(541.5)	(195.5)	(391.7)	(306.4)	(385.3)
DEPRECIATION & AMORT EXP	1,138.8	548.5	5.2	482.8	7.9	15.0	12.0	10.9	4.7	51.8
MARKETING EXP	(1,137.6)	(93.2)	(327.7)	(200.6)	(52.2)	(99.8)	(53.6)	(120.3)	(73.5)	(116.7)
CORPORATE EXP	(692.1)	(1,717.2)	1,121.1	(2,004.3)	245.7	393.2	137.1	524.9	268.0	339.4
MISCELLANEOUS EXP	285.3	159.2	11.6	: 111.5	(1.5)	12.8	(15.1)	(2.7)	4.1	5.2
TOTAL OPERATING EXPENSE	(4,369.9)	(1,359.4)	(166.0)	(2,238.8)	(82.7)	(220.3)	(115.1)	21.1	(103.1)	(105.6)
NET OPERATING REVENUES	144.8	530.0	(319.9)	371.8	(20.6)	40.6	(34.4)	(233.5)	(34.8)	(154.8)

ITEM NO. 3-016 PROPRIETERY ATTACHENT PAGE 112 OF 180



ITEM NO. 5-015 PROPRIETARY ATTACHMENT PAGE 113 OF 180

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BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 2 - BSS (TO PART 32, INCLUDES BILLING, LOC, AVIATION AND TRAINING)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR REGION

		TOTAL	CPE	OTH M-REG	REG
_			***		
_ 1	LOCAL SERVICE REVENUES	-455,000	ų.	-0	-455,000
3	NETWORK ACCESS REVENUE-INTERSTATE	•ă	ŭ	ű	-0
ڊ	NETWORK ACCESS REVENUE-INTRASTATE	-0	ų	Ų	-0
- 4	LONG DISTANCE REVENUE		ŭ	-0	0
•	MISCELLANEOUS REVERUE	-3,770,098	- <u>u</u>	-0	-3,770,098
9	LESS - UNCOLLECTIBLE REVENUE	U	U	U	Ü
7	TOTAL OPERATING REVENUES	-4,225,098	-0	-0	-/ 336 000
- 4	HETWORK SUPPORT EXPENSE	-15,256	-1,039	-412	-4,225,098 -13,805
	GENERAL SUPPORT EXPENSE	340,604	3,529	-35, 134	372,209
10	CENTRAL OFFICE SWITCHING EXPENSE	-70,024	3,36,	-33,134	
	OPERATOR SYSTEMS EXPENSE	-70,024	ň	-317	-69,707
	CENTRAL OFFICE TRANSMISSION EXPENSE	-160,347	ň	ŏ	-160,347
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-454,550	-297,576	-ň	-156,974
	CABLE & WIRE FACILITIES EXPENSE	-1,765	2,1,2.0	ŏ	-1.765
	OTHER PROPERTY & NETWORK OPENS EXPENSE	-3,600,009	-40,584	-422,650	-3,136,776
	CUSTOMER ASSISTANCE EXPENSE	-845,958	-24,033	-24,778	-797,147
10	COSTONER ASSISTANCE CAPERSC				-171,141
17	COST OF SERVICES	-4,807,305	-359,703	-483,291	-3,964,311
18	DEPRECIATION & AMORTIZATION EXPENSE	1,325,609	71,777	115,021	1,138,811
19	MARKETING EXPENSE	-1,404,933	-189,423	-77,933	-1,137,577
žá		-813,050	-126,414	5,525	-692,160
21	SELLING, GENERAL & ADMINISTRATIVE	-2,217,983	-315,837	-72,408	-1,829,737

22	TAXES OTHER THAN INCOME	346,443	3,217	7,105	336,120
23	OTHER EXPENSES	-50,781	-26	23	-50.778
24	TOTAL OPERATING EXPENSE	-5,404,017	-600,571	-433,550	-4,369,896

25	NET OPERATING REVENUES	1,178,919	600,571	433,550	144,798
	NON-OPERATING INCOME AND EXPENSES	1,354,120	-0	1,354,120	0
	ALLOWANCE FUNDS USED DURING CONST.	, , ,	0	0	ā
				***************************************	**********
28	INC BEFORE INTEREST AND INCOME TAXES	-175,201	600,571	-920,570	144,798
29	INTEREST AND RELATED ITEMS	225,845	10,837	31,967	183,041
				*	**********
30	INCOME BEFORE INCOME TAXES	-401,046	589 <i>,7</i> 34	-952,537	-38,244
		•			·

RUM DATE/TIME 03/26/92 15.14.52
- DENOTES CREDIT ANOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUPPLIES CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) WITH ACTUAL JUNE 1991 AMOUNTS

FOR	ALAR	AMA

		TOTAL	CPE	OTH N-REG	REG
٠,	LOCAL SERVICE REVENUES .	3,626		•0	3,626
	NETWORK ACCESS REVENUE-INTERSTATE	-0	ă	ň	-0
	NETWORK ACCESS REVENUE-INTRASTATE	-0	ň	ă	-ă
- 1	LONG DISTANCE REVENUE	-0	ň	ň	
ï	MISCELLANEOUS REVENUE	-832,974	-ň	-ň	-832,974
	LESS - UNCOLLECTIBLE REVENUE	ار بعد	ň	ā	٠,,,٥
9	CE33 - ANCOCTECTIBLE KEASURE				
7	TOTAL OPERATING REVENUES	-829,348	-0	-0	-829,348
	NETWORK SUPPORT EXPENSE	-15,052	773	1,249	-17,074
ä	GENERAL SUPPORT EXPENSE	148,467	-5,534	4, 195	149,805
10	CENTRAL OFFICE SWITCHING EXPENSE	-4,458	a .	0	-4,458
11	OPERATOR SYSTEMS EXPENSE	ă	å	à	-0
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-13,887	Ö	Ó	-13,887
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-58,920	-44,780	-0	-14,140
	CABLE & WIRE FACILITIES EXPENSE	260	0	ā	260
	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-335,671	-4,814	-37,936	-292,920
	CUSTOMER ASSISTANCE EXPENSE	-68,097	-2,093	-1,719	-64,285
17	COST OF SERVICES	-347,358	-56,448	-34,211	-256,699
18	DEPRECIATION & AMORTIZATION EXPENSE	597,928	21,523	27,360	548,545
19	MARKETING EXPENSE	-122,265	-21,794	-7,257	-93,214
20	CORPORATE EXPENSE	-1,782,653	-14,373	-51,082	-1,717,198
21	SELLING, GENERAL & ADMINISTRATIVE	-1,904,918	-36,167	-58,340	-1,810,412
		***************************************	************	************	*****************
22	TAXES OTHER THAN INCOME	168,184	1,677	2,81 <u>7</u>	163,690
23	OTHER EXPENSES	-4,484		-7	-4,479
24	TOTAL OPERATING EXPENSE	-1,490,648	-69,413	-61,880	-1,359,354
25	NET OPERATING REVENUES	661,300	69,413	61,880	530,006
	NON-OPERATING INCOME AND EXPENSES	154,004	Ō	154,004	á
	ALLOWANCE FUNDS USED DURING CONST.	0	0	a	a

28	INC BEFORE INTEREST AND INCOME TAXES	507,296	69,413	-92, 124	530,006
29	INTEREST AND RELATED ITEMS	97,588	3,976	6,782	86,831
			·······		
30	INCOME BEFORE INCOME TAXES	409,708	65,437	-98,905	443,176

RUM DATE/TIME 03/26/92 14.35.41 - DENOTES CREDIT AMOUNT NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT



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PAGE 1

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BELLSOUTH TELECOMMUNICATIONS (BST) : COMPARATIVE INCOME STATEMENT O IFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) WITH ACTUAL JUNE 1991 ANOUNTS FOR FLORIDA

		TOTAL	CPE	OTH N-REG	REG
					404 157
1	LOCAL SERVICE REVENUES	-191,457	C	-0	-191,457
	NETWORK ACCESS REVENUE-INTERSTATE	-0	C	Ō	g
₹	HETWORK ACCESS REVENUE-INTRASTATE	-0	. 0	a	-0
	LONG DISTANCE REVENUE	-0	a	-0	
	MISCELLANEOUS REVENUE	-294,427	-0	-0	-294,427
	LESS - UNCOLLECTIBLE REVENUE	a a	0 :	a	0
	TESS - AUGUSTES LANGE AND AUGUST				
7	TOTAL OPERATING REVENUES	-485,884	-0	-0	-485,884
	NETWORK SUPPORT EXPENSE	-59,427	-1,685	-2,886	-54,856
	GENERAL SUPPORT EXPENSE	74,072	-2,790	-14,035	90,897
	CENTRAL OFFICE SWITCHING EXPENSE	-24,448	` 0	-0	-24,448
	OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
11	CENTRAL OFFICE TRANSMISSION EXPENSE	-50.645	0	0	-50,645
14	INFORMATION ORIGINATION/TERMINATION EXPENSE	-121,938	-76,075	-0	-45,863
	CABLE & WIRE FACILITIES EXPENSE	-843	0	0	-843
	The second secon	-784,187	-16,374	-103,067	-664,746
15		-242, 192	-6,382	-9,938	-225,872
76	CUSTOMER ASSISTANCE EXPENSE				
	**** ** ********	-1,209,608	-103,306	- 129, 926	-976,376
17		28,738	11,220	12.328	5,189
	DEPRECIATION & AMORTIZATION EXPENSE	-356,424	-9,266	-19,501	-327,658
19		1,150,731	-20,696	50,282	1,121,145
50	CORPORATE EXPENSE	794,307	-29,962	30,782	793,487
21	SELLING, GENERAL & ADMINISTRATIVE	174,201			
		25,421	230	700	24,491
22		-12,731	-6	-13	-12.711
23		-373,873	-121,824	-86,129	-165,920
24	TOTAL OPERATING EXPENSE	-3/3,6/3	-121,024		
		147 044	121,824	86,129	-319,964
25		-112,011	121,024	286,855	3.,,,,
•	NON-OPERATING INCOME AND EXPENSES	286,855	-0	CC0,003	ň
	ALLOWANCE FUNDS USED DURING CONST.	U			
			*21 47/	-200,726	-319,964
28		-398,866	121,824		
29	INTEREST AND RELATED ITEMS	4,201	- 408	2,679	1,114
	•		474 /14	- 207 / 20	-321,078
30	INCOME BEFORE INCOME TAXES	-403,067	121,416	-203,405	-321,070

RUM DATE/TIME 03/26/92 14.35.41
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT



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BELLSOUTH TELECOMMUNICATIONS (BST)

COMPARATIVE INCOME STATEMENT

OIFFERENCE SIZMARY

CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING)

WITH ACTUAL JUNE 1991 AMOUNTS

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		TOTAL	CPE	OTH N-REG	REG
			•••		-131.039
1	LOCAL SERVICE REVENUES	-131,039	ň	u o	-131,039
2	HETWORK ACCESS REVENUE-INTERSTATE	-0		Ů	-0
3	HETWORK ACCESS REVENUE-INTRASTATE	-0	ŭ		-0
- 4	LONG DISTANCE REVENUE	-0	Ų	-0	-1.735,959
5	MISCELLANEOUS REVENUE	-1,735,959	- <u>v</u>	-0	41,133,739
6	LESS - UNCOLLECTIBLE REVENUE		U		
_		. 444 008	-0	-0	-1,866,998
7	TOTAL OPERATING REVENUES	-1,866,998	-1,171	-1,532	-36,036
5	HETWORK SUPPORT EXPENSE	-38,740		-5,736	65,851
. 9	GENERAL SUPPORT EXPENSE	72,659 -15,539	12,544	-2,730	-15,539
10	CENTRAL OFFICE SWITCHING EXPENSE	-13,337	×	-0	- 12,23
11	OPERATOR SYSTEMS EXPENSE	-27,886	č	š	-27,886
12	CENTRAL OFFICE TRANSMISSION EXPENSE		-39,057	-0	-17,214
15	INFORMATION ORIGINATION/TERMINATION EXPENSE	-56,271 -646	737,031	- 6	-646
	CABLE & WIRE FACILITIES EXPENSE	-531,487	-4,244	-68,532	-458,711
	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-145,926	-3,961	-3,933	-138,032
16	CUSTOMER ASSISTANCE EXPENSE	-143,720	-3,791	-3,733	-130,032
		-743,836	-35,889	-79.734	-628,213
17	COST OF SERVICES	541,492	15,805	42,910	482,777
18	DEPRECIATION & AMORTIZATION EXPENSE	-237,490	-24,150	-12,725	-200,615
19	MARKETING EXPENSE CORPORATE EXPENSE	-2,135,301	-63,470	-67,536	-2,004,295
20 21	SELLING, GENERAL & ADMINISTRATIVE	-2,372,791	-87,620	-80,261	-2,204,910
41	SELLING, GENERAL & MONINISTRALITY		**********	**********	
77	TAXES OTHER THAN INCOME	122,920	878	2,069	119,972
23	OTHER EXPENSES	-8,449	-4	8	-8,437
24	TOTAL OPERATING EXPENSE	-2,460,664	-106,830	-115,024	-2,238,810
	INING OF CAST THE CAST TIME				
25	NET OPERATING REVENUES	593,666	106,830	115,024	371,812
	NON-OPERATING INCOME AND EXPENSES	202,276	. 0	202,276	Ó
	ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
25	INC BEFORE INTEREST AND INCOME TAXES	391,390	106,830	-87,252	371,812
29	INTEREST AND RELATED ITEMS	74,913	4,162	12,436	58,315
	thister in decises there				
30	INCORE BEFORE INCOME TAXES	316,477	102,668	-99,688	313,498
			·	•	-

RUM DATE/TIME 03/26/92 14.35.41
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SLIMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) WITH ACTUAL JUNE 1991 AMOUNTS

KENTUCK	

		TOTAL	CPE	OTH N-REG	REG
	LOCAL SERVICE REVENUES	-1,325	q	a	-1,325
	NETWORK ACCESS REVENUE-INTERSTATE	-0	Ō	ō	-0
. 2	NETWORK ACCESS REVENUE-INTRASTATE	-0	0	Q.	-0
4	LONG DISTANCE REVENUE	-0	0	0	-0
	MISCELLANEOUS REVENUE	-101,954	-0	-0	-101,954
6	LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
				************	************
7	TOTAL OPERATING REVENUES	-103,279	-0	-0	-103,279
8	NETWORK SUPPORT EXPENSE	1,324	-267	-144	1,735
9	GENERAL SUPPORT EXPENSE	-31,357	-3,116	-1,296	-26,945
10	CENTRAL OFFICE SWITCHING EXPENSE	-5,747	0	-0	-5,747
11	OPERATOR SYSTEMS EXPENSE	-0	O O	0	-0
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-6,869	0	0	-6,869
13	INFORMATION ORIGINATION/TERMINATION EXPENSE	-24,774	-18,390	-0	-6,384
14	CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15	OTHER PROPERTY & NETWORK OPENS EXPENSE	-223,990	-1,081	-23,102	-199,808
16	CUSTOMER ASSISTANCE EXPENSE	-40,740	-1,216	-909	-38,615

17	COST OF SERVICES	-332, 153	-24,069	-25,451	-282,633
18	DEPRECIATION & AMORTIZATION EXPENSE	14,926	1,987	5,055	7,883
19	MARKETING EXPENSE	-64,906	-9,414	-3,305	-52,187
20	CORPORATE EXPENSE	253,592	-3,387	11,337	245,642
21	SELLING, GENERAL & ADMINISTRATIVE	188,686	-12,800	8,031	193,455

22	TAXES OTHER THAN INCOME	1,422	15	69	1,338
23	OTHER EXPENSES	+2,737	-2	78	-2,812
24	TOTAL OPERATING EXPENSE	-129,856	-34,869	-12,218	-82,769
25	NET OPERATING REVENUES	26,577	34,869	12,218	-20,510
	NON-OPERATING INCOME AND EXPENSES	86,111	0	86,111	O
	ALLOWANCE FUNDS USED DURING CONST.	0	0	· a	a
28	INC BEFORE INTEREST AND INCOME TAXES	-59,534	34,869	-73,893	-20.510
- 29		4,562	383	\$53	3,626
30	INCOME BEFORE INCOME TAXES	-64,096	34,486	-74,446	-24, 136
	STATE AND STATE STATES	,	J.,		,

RUN DATE/TIME 03/26/92 14.35.41
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT



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BELLSOUTH TELECOMMUNICATIONS (8ST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 2 - 8SS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING)
WITH ACTUAL JUNE 1991 ANOUNTS
FOR LOUISIAMA

		TOTAL	CPE	OTH K-REG	REG
	LOCAL ACTUAT OF STATISTICS	375		********	
	LOCAL SERVICE REVENUES	-225	ų.	ŭ	-225
	METWORK ACCESS REVENUE-INTERSTATE	-0	ŏ	ŭ	•0
ڊ	NETWORK ACCESS REVENUE-INTRASTATE	-0	Ÿ.	ň	-0
4	LONG DISTANCE REVENUE		9	0	0
	MISCELLANEOUS REVENUE	-179,487	-0	-0	-179,487
•	LESS - UNCOLLECTIBLE REVENUE	U	U	o o	0
7	TOTAL OPERATING REVENUES	-179,712	-0	•0	170 700
<u> </u>	NETWORK SUPPORT EXPENSE	19,889	119	356	-179,712
	GENERAL SUPPORT EXPENSE	-88,488	-1,725	-11,585	19,413
	CENTRAL OFFICE SWITCHING EXPENSE	-7,902	-1,121	-11,363	-75,178
10	OPERATOR SYSTEMS EXPENSE	-7,702	ž	-0	-7,902
13	CENTRAL OFFICE TRANSMISSION EXPENSE	-17,030	ň	ž	-17,030
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-51,906	-32,061	-0	
	CABLE & WIRE FACILITIES EXPENSE	• 31,700	-32,001	-7	-19,845
	OTHER PROPERTY & NETWORK OPENS EXPENSE	-408,477	-3,641	-49,737	-355,099
	CUSTOMER ASSISTANCE EXPENSE	-90, 136	-2,646	-1,583	-85,907
	COSTONER RESISTANCE CAPENSE	,,,,,,,		.,,,,,	-05,701
17	COST OF SERVICES	-644,050	-39,953	-62,549	-541,548
	DEPRECIATION & AMORTIZATION EXPENSE	25,234	3,540	6,649	15,045
	MARKETING EXPENSE	-144,843	-36,910	-8,120	-99,812
żó		401,797	-7,153	15,788	393, 162
21	SELLING. GENERAL & ADMINISTRATIVE	256,954	-44,063	7,668	293,349

22	TAXES OTHER THAN INCOME	18,545	110	355	18,079
23	OTHER EXPENSES	-5, 299	-4	-9	-5.286
24	TOTAL OPERATING EXPENSE	-348,616	-80,370	-47,886	-220,360
25	NET OPERATING REVENUES	168,904	80,370	47,886	40,648
	NON-OPERATING INCOME AND EXPENSES	182,668	0	182,668	ā
	ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
		•••••	************		
28	INC BEFORE INTEREST AND INCOME TAXES	-13,764	80,370	-134,782	40,648
29	INTEREST AND RELATED ITEMS	5,036	91	3,350	1,595
_					
30	INCOME BEFORE INCOME TAXES	-18,800	80,278	-138,132	39,053

RUM DATE/TIME 03/26/92 14.35.41
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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BELLSOUTH TELECOMMUNICATIONS (BST)

COMPARATIVE INCOME STATEMENT

DIFFERENCE SUMMARY

CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING)

WITH ACTUAL JUNE 1991 AMOUNTS

FOR MISSISSIPPI

		TOTAL	CPE	OTH N-REG	REG
	LOCAL SERVICE REVENUES	4 446		********	
		1,140	ų.	o o	1,140
	NETWORK ACCESS REVENUE-INTERSTATE	-0	o o	0	-0
	NETWORK ACCESS REVENUE-INTRASTATE	-0	Ď.	ō	-0
	LONG DISTANCE REVENUE	-0	<u>o</u>	a	-0
	MISCELLANEOUS REVENUE	-150,290	-0	-0	-150,290
6	LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7	TOTAL OPERATING REVENUES	-149,150	-0	-0	-149,150
8	METWORK SUPPORT EXPENSE	37, 163	560	1,439	35, 165
	GENERAL SUPPORT EXPENSE	73,462	1.232	1,152	71,079
	CENTRAL OFFICE SWITCHING EXPENSE	-5,963	',ā	1,120	-5,963
11	OPERATOR SYSTEMS EXPENSE	-0	ă	ň	2,700
	CENTRAL OFFICE TRANSMISSION EXPENSE	-9.685	ă	ň	-9,685
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-22,551	-10,72Ž	-ň	-11,829
	CABLE & WIRE FACILITIES EXPENSE	-0	0	ň	-0
	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-258,008	-1,131	-26,672	-230, 205
	CUSTOMER ASSISTANCE EXPENSE	-46, 156	-1.424	-701	-44.031
			.,,		100,000
17	COST OF SERVICES	-231,738	-11,487	-24.782	-195,469
18	DEPRECIATION & AMORTIZATION EXPENSE	21,561	4,529	4,757	11.975
	MARKETING EXPENSE	-76,784	-19, 191	-4,001	-53,593
	CORPORATE EXPENSE	132,997	-9,806	5,713	137,090
21	SELLING, GENERAL & ADMINISTRATIVE	56,213	-28,997	1,713	83,497
22	TAXES OTHER THAN INCOME	-11,456	70	422	-11,948
	OTHER EXPENSES	-3,242	-2	-5	-3,235
24	TOTAL OPERATING EXPENSE	-168,662	-35,586	-17,894	-115,181
		***************************************			-113,101
25	NET OPERATING REVENUES	19,512	35.586	17,894	-33,969
	NON-OPERATING INCOME AND EXPENSES	102,238	-0	102,238	-34,747
	ALLOWANCE FUNDS USED DURING COMST.	7-7-3	ň	.52,25	ž
				· · · · · · · · · · · · · · · · · · ·	
28	INC BEFORE INTEREST AND INCOME TAXES	-82,726	35,586	-84.344	-33,969
29		7,227	260	863	6,103
		,,66,			0,103
30	INCOME BEFORE INCOME TAXES	-89,953	35,326	-85,207	-40,072
	THE PARTY OF THE P	37,734	,	22,201	- 10,012

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BELLSOUTH TELECOMMUNICATIONS (8ST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SLAWARY
CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR NORTH CAROLINA

		. ou would condition			
		TOTAL	CPE	OTH N-REG	REG
1	LOCAL SERVICE REVENUES	-81,119	1.7	0	-81,119
	METWORK ACCESS REVENUE-INTERSTATE	-0	ŏ	ň	01,119
	NETWORK ACCESS REVENUE-INTRASTATE	-ă	ă	ō	-0
	LONG DISTANCE REVENUE	-ā	Ō	Ŏ	-0
	MISCELLANEOUS REVENUE	-131,303	-ŏ	٠ō	-131,303
6	LESS - UNCOLLECTIBLE REVENUE	0	0	Ō	0
7	TOTAL OPERATING REVENUES	-212,422	-0	-0	-212,422
8	NETWORK SUPPORT EXPENSE	6,509	172	218	6,119
9	GENERAL SUPPORT EXPENSE	9,789	-682	-2,606	13,077
10	CENTRAL OFFICE SWITCHING EXPENSE	3,969	0	-317	4,286
11	OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
	CENTRAL OFFICE TRANSMISSION EXPENSE	-11,457	0	0	-11,457
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-31 <u>, 128</u>	-20,421	-0	-10,707
	CABLE & WIRE FACILITIES EXPENSE	-319	0	0	-319
	OTHER PROPERTY & HETWORK OPRNS EXPENSE	-347,552	-2,154	-35, <u>136</u>	-310,262
16	CUSTOMER ASSISTANCE EXPENSE	-87,349	-2,141	-2,777	-82,431
17	COST OF SERVICES	-457,538	-25,225	-40,619	·391,694
	DEPRECIATION & AMORTIZATION EXPENSE	18,591	4,000	3,657	10,934
	MARKETING EXPENSE	-146,009	-17,867	-7.830	-120,313
20	CORPORATE EXPENSE	547,454	2,093	20,462	524,899
21	SELLING, GENERAL & ADMINISTRATIVE	401,445	-15,774	12,632	404,586
22	TAXES OTHER THAN INCOME	2,276	27	63	2,186
	OTHER EXPENSES	-4,864	-2	-3	-4,858
24	TOTAL OPERATING EXPENSE	-40,090	-36,973	-24,270	21,153
25	NET OPERATING REVENUES	-172,332	36,973	24.270	-233,575
	NON-OPERATING INCOME AND EXPENSES	110,927	30,7.3	110,927	رادرده.
	ALLOWANCE FUNDS USED DURING CONST.	1,0,72,	ă	0	ă
				•••••	
28	INC BEFORE INTEREST AND INCOME TAXES	-283,259	36,973	-86,657	-233,575
29	INTEREST AND RELATED LITEMS	542	19	228	295
30	INCOME BEFORE INCOME TAXES	-283,801	36.954	-86,885	-233,871
		,	,	,	

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BELLSOUTH TELECOMMUNICATIONS (8ST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR SOUTH CAROLINA

		TOTAL	CP€	OTH N-REG	REG
		TUING	GPE	UIN N-XEU	KEU
4	LOCAL SERVICE REVENUES	-48, 136	0	0	-48,136
	NETWORK ACCESS REVENUE-INTERSTATE	•0,150	ă	ň	-0
3	NETWORK ACCESS REVENUE-INTRASTATE	-0	Ď	· ă	- 0
- 4	LONG DISTANCE REVENUE	-0	ă	ă	-0
5	MISCELLANEOUS REVENUE	-89,741	-0	õ	-89,741
6	LESS - UNCOLLECTIBLE REVENUE	0	0	. 0	
-			•••••		
7	TOTAL OPERATING REVENUES	-137,877	-0	-0	-137,877
5	NETWORK SUPPORT EXPENSE	-12,594	-280	-514	-11,800
9	GENERAL SUPPORT EXPENSE	-35,708	-1,013	-3,204	-31,490
10	CENTRAL OFFICE SWITCHING EXPENSE	-4,827	0	0	-4,827
11	OPERATOR SYSTEMS EXPENSE	-0	0	٥	-0
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-8,490	0	Q	-8,490
13	INFORMATION ORIGINATION/TERMINATION EXPENSE	-22,764	-15,227	-0	-7,537
	CABLE & WIRE FACILITIES EXPENSE	-217	0	· · · · · · · · · · · · · · · · · · ·	-217
	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-229,447	-1,880	-27,408	-200,159
16	CUSTOMER ASSISTANCE EXPENSE	-44,809	-1,375	-1,587	-41,847

17		-358,856	-19,775	-32,713	-306,367
	DEPRECIATION & AMORTIZATION EXPENSE	7,961	1,319	1,930	4,712
	MARKETING EXPENSE	-85,420	-7,020	-4,924	-73,476
	CORPORATE EXPENSE	277,627	-1,441	11,071	267,997
21	SELLING, GENERAL & ADMINISTRATIVE	192,207	-8,461	6,147	194,521
	TAVES 651150 THAN 11156115	7 410	13	14/	7 700
22		7,610 -3,274	56 -2	164 -3	7,390
23 24			-26,363		-3,268
24	TOTAL OPERATING EXPENSE	-154,352	-60,363	-24,476	-103,013
75	NET OPERATING REVENUES	16,475	26,863	24,476	-34,864
-,	NON-OPERATING INCOME AND EXPENSES	76,687	,	76,687	
	ALLOWANCE FUNDS USED DURING CONST.	,0,00,	ň	,0,00,	ă
	ACCOMMICE FUNDS USED DURING COMST.				***************************************
28	INC BEFORE INTEREST AND INCOME TAXES	-60,212	26,863	-52,211	-34,864
29		271	153	645	-527
_,	CASSINGS INC. VERSEN TIELD			·	- 161
30	INCOME BEFORE INCOME TAXES	-60,483	26.710	-52,857	-34,336

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- DENOTES CREDIT AMOUNT
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PROPRIETARY

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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) WITH ACTUAL JUNE 1991 AMOUNTS FOR TENNESSEE

		TOTAL	CPE	OTH M-REG	REG

1	LOCAL SERVICE REVENUES	-6,465	0	0	-6,465
	HETWORK ACCESS REVENUE-INTERSTATE	-0	0	. 0	-0
	NETWORK ACCESS REVENUE-INTRASTATE	· -ā	ā	0	-0
	LONG DISTANCE REVENUE	-ă	ā	Ġ	-0
	MISCELLANEOUS REVENUE	-253,963	٠ā	-ò	-253,963
	LESS - UNCOLLECTIBLE REVENUE	252,700	· ŏ	õ	Ġ
•	FE33 - ONCOCCECLIBEE KEYENGE				
7	TOTAL OPERATING REVENUES	-260,428	-0	-0	-260,428
ė	NETWORK SUPPORT EXPENSE	45,672	740	1,401	43,530
ă	GENERAL SUPPORT EXPENSE	117,708	4,613	2,018	115,113
	CENTRAL OFFICE SWITCHING EXPENSE	-5,109	· o	· o	-5,109
		· - 0	0	0	-0
	The second secon	-14,398	a	0	-14,398
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-64,298	-40,843	-0	-23,455
	CARLE & WIRE FACILITIES EXPENSE	-0	· 0	0	· -0
	OTHER PROPERTY & NETWORK OPENS EXPENSE	-481,190	-5.264	-51,059	-424,867
	CUSTOMER ASSISTANCE EXPENSE	-80,553	-2,796	-1,630	-76,127
10	COSTONER MESTE INNEE ENTERNAL				***********
17	COST OF SERVICES	-482, 168	-43,550	-53,306	-385,312
	DEPRECIATION & AMORTIZATION EXPENSE	69,178	7,552	9.874	51,751
	MARKETING EXPENSE	-170.792	-43,812	- 10 . 270	-116,710
	CORPORATE EXPENSE	340,706	-8,182	9,489	339,398
21	SELLING, GENERAL & ADMINISTRATIVE	169,914	-51,994	-780	222,688
٤,	SCELING, GENERAL & MANIMIAN AND AND AND AND AND AND AND AND AND A				
27	TAXES OTHER THAN INCOME	11,521	153	445	10,922
23	OTHER EXPENSES	-5,701	-4	-6	-5,691
24	TOTAL OPERATING EXPENSE	-237,256	-87,842	-43,773	-105,640
4-	TOTAL OF CONTING CAN CAUSE				
75	NET OPERATING REVENUES	-23,172	87,842	43,773	-154,788
	NON-OPERATING INCOME AND EXPENSES	152,354	Ò	152,354	. 0
	ALLOWANCE FUNDS USED DURING CONST.	0	0	. 0	0
	WETOMINGE LOUGH AND BRITISH ADVANCE				
28	INC BEFORE INTEREST AND INCOME TAXES	-175,526	87,842	-108,581	-154,788
29	INTEREST AND RELATED ITEMS	31,505	1,384	4,431	25,690
۷,	THIS COURT IN THE PARTY OF THE				
30	INCOME BEFORE INCOME TAXES	-207,031	86,458	-113,012	-180,477
30	States of her and states () and	,		•	•

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BELLSOUTH TELECOMMUNICATIONS (8ST) OIFFERENCE SUMMARY CASE 2 - 8SS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR REGION

	TOTAL	CPE	OTH N-REG	REG
	10122		OIR N-REG	KEG
1 HETWORK SUPPORT ASSETS	75,576,720	1,657,877	4,470,936	69,447,907
Z GENERAL SUPPORT ASSETS	61,180,680	761,464	935,110	59,484,106
3 CENTRAL OFFICE SWITCHING ASSETS	16,214,950	. 0	-0	16,214,950
4 OPERATOR SYSTEMS ASSETS	-1,386	ā	ā	-1,386
5 CENTRAL OFFICE TRANSMISSION	-72,185	ň	ň	72, 185
6 INFO ORIG/TERM ASSETS	-213,308	ň	• 0	-213,308
7 CABLE & WIRE ASSETS	-111,985	č	Š	
& AMORTIZABLE ASSETS	56,577,456	1 /05 775	7 (50 504	-111,985
n wantitract Wastia	20,377,430	1,485,735	3,659,506	51,432,215
9 TOTAL ASSETS IN SERVICE	209,150,942	3,905,076	9,065,551	196,180,315
10 ACCUM. DEPRECIATION	-75,931,484	-1,234,800	-2,540,648	-71,856,036
11 ACCUM. AMORTIZATION	-25,970,505	-629,022	-1,487,887	-23,853,596
12 TOTAL RESERVE	-101,901,989	-1,863,822	-4,328,536	-95,709,632
13 HET BOOK VALUE	107,248,953	2,041,254	4,737,016	100,470,683
14 INVENTORIES	69,487,255	1,198,256	2,170,372	66,118,627

RUN DATE/TIME 02/25/92 15.40.51
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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR ALABAMA

		TOTAL	CPE	OTH N-REG	REG

1	NETWORK SUPPORT ASSETS	18,251,191	506.242	1,130,597	16,614,351
2	GENERAL SUPPORT ASSETS	34,558,111	563,633	646,348	33,348,129
3	CENTRAL OFFICE SWITCHING ASSETS	4,793,310	0	•0	4,793,310
4	OPERATOR SYSTEMS ASSETS	-0	a	a	•0
Š	CENTRAL OFFICE TRANSMISSION	-5,833	ň	ň	-5,833
- 2	INFO ORIGITERM ASSETS		ž	-ŏ	-14,000
		-14,000	<u> </u>	-0	
- 1	CABLE & WIRE ASSETS	-5,807	9	ū	-5,807
8	AMORTIZABLE ASSETS	25,556,097	697,754	1,324,702	23,533,640
9	TOTAL ASSETS IN SERVICE	83,133,069	1,767,630	3,101,648	78,263,791
10	ACCUM. DEPRECIATION	-30,999,210	-673,268	-1,114,264	-29,211,678
11		-14,611,079	-347,362	-653,055	-13,610,662
• •	ACCOUNT AMORTIZATION	14,011,017	341,302	035,035	13,010,002
	*****	15 110 200	1 020 470	. 4 7(7 710	/3 #33 7/1
12	TOTAL RESERVE	-45,610,289	-1,020,630	-1,767,318	-42,822,341
13	NET BOOK VALUE	37,522,780	747,000	1,334,330	35,441,450
- 1.2	HET BOOK TALUE	37,322,700	147,000	1,550,550	33,441,430
14	INVENTORIES	29 075 585	548 806	735 561	27 701 210

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BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR FLORIDA

		TOTAL	CPE	OTH N-REG	REG
			***		•••
1	KETWORK SUPPORT ASSETS	5,891,336	112,272	416,863	5,362,200
2	GENERAL SUPPORT ASSETS	1,620,535	35.265	50,751	1,534,520
3	CENTRAL OFFICE SWITCHING ASSETS	1,818,561	0	-0	1,818,561
4	OPERATOR SYSTEMS ASSETS	-387	0	0	-387
5	CENTRAL OFFICE TRANSMISSION	-21,686	0	0	-21,686
	INFO ORIG/TERM ASSETS	-65.548	à	-0	-65,548
	CABLE & WIRE ASSETS	-36,581	á	0	-36,581
	AMORTIZABLE ASSETS	2,367,289	59,989	201,896	2,105,404
-				**********	
9	TOTAL ASSETS IN SERVICE	11,573,519	207,526	669,510	10,696,483
10	ACCUM. DEPRECIATION	-6,557,329	-93,849	-310,412	-6,153,068
	ACCUM. AMORTIZATION	-1,218,263	-30,404	-111,208	-1,076,671
12	TOTAL RESERVE	-7,775,612	-124,253	-421,620	-7,229, <i>7</i> 39
17	NET SOOK VALUE	3,797,907	83,273	247,890	3,466,744
13	ME I SOME ANTOE	3,797,301	63,213	247,070	5,400,744
14	INVENTORIES	11.747.205	216,930	487,965	11,042,310

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- DENOTES CREDIT AMOUNT
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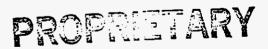


BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR GEORGIA

	TOTAL	CPE	OTH N-REG	REG
	*****			•••
1 NETWORK SUPPORT ASSETS	38,521,047	766,749	1,849,609	35,904,690
2 GENERAL SUPPORT ASSETS	22,842,046	122,712	165,297	22,554,037
3 CENTRAL OFFICE SWITCHING ASSETS	6,822,886	0	-0	6,822,386
4 OPERATOR SYSTEMS ASSETS	-0	ă	ā	•0
5 CENTRAL OFFICE TRANSMISSION	-12,162	ā	ň	-12,162
6 INFO ORIG/TERM ASSETS	-53,074	ň	-ñ	-53,074
7 CABLE & WIRE ASSETS	-22, 193	ň	ň	-22, 193
8 AMORTIZABLE ASSETS	18,765,247	/50 744	1 710 077	
G MUNITABLE NESELS	10,703,441	459,366	1,319,977	16,985,903
9 TOTAL ASSETS IN SERVICE	86,863,797	1,348,827	3,334,883	82,180,087
10 ACCUM. DEPRECIATION	-26,772,646	-273,316	-690,269	-25,809,061
11 ACCUM. AMORTIZATION	-4,972,546	-117,375	-367,680	-4,487,491
12 TOTAL RESERVE	-31,745,192	-390,691	-1,057,949	-30,296,552
13 NET BOOK VALUE	55,118,605	958, 136	2,276,934	51,883,535
14 INVENTORIES	21,297,746	340,545	628,349	20,328,852

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BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IGC, AVIATION AND TRAINING) FOR KENTUCKY

		TOTAL	CPE	OTH N-REG	REG
		**==*			•••
	NETWORK SUPPORT ASSETS	961,990	25,894	117, 261	818,835
2	GENERAL SUPPORT ASSETS	51,101	1,718	22.012	27,371
3	CENTRAL OFFICE SWITCHING ASSETS	-2,447	0	-0	-2,447
4	OPERATOR SYSTEMS ASSETS	-0	a a	Q	-0
5	CENTRAL OFFICE TRANSMISSION	-1,853	0	0	-1,853
6	INFO ORIG/TERM ASSETS	-10,000	0	Q	-10,000
	CABLE & WIRE ASSETS	-3,564	Q	- 0	-3,564
8	AMORTIZABLE ASSETS	901,479	28,262	77,347	795,870
_					
9	TOTAL ASSETS IN SERVICE	1,896,706	55,873	216,620	1,624,212
10	ACCUM. DEPRECIATION	-562,580	- 15, 256	-61,463	-485,861
11	ACCUM. AMORTIZATION	-600,788	-18,714	-50,537	-531,536

12	TOTAL RESERVE	-1,163,368	-33,970	-112,000	-1,017,397
13	HET BOOK VALUE	733,338	21,903	104,620	606,815
14	INVENTORIES	-105,004	-13,963	1,929	-92,970

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- DENOTES CREDIT AMOUNT
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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR LOUISIANA

	TOTAL	CPE	OTH N-REG	REG

1 NETWORK SUPPORT ASSETS	1,747,687	38,675	191,333	1,517,679
Z GENERAL SUPPORT ASSETS	435,406	6.298	10,590	418,517
3 CENTRAL OFFICE SWITCHING ASSETS	1,125,514	0	• 0	1,125,514
4 OPERATOR SYSTEMS ASSETS	-306	Ó	O.	-306
5 CENTRAL OFFICE TRANSMISSION	-5,400	Ó	a	-5,400
6 INFO ORIG/TERM ASSETS	-17,306	ä	-ā	-17,306
7 CABLE & WIRE ASSETS	-5,560	ō	á	-5,560
8 AMORTIZABLE ASSETS	1,303,252	35,754	90,256	1,177,242
9 TOTAL ASSETS IN SERVICE	4,583,287	80,728	292,179	4,210,381
10 ACCUM. DEPRECIATION	-2,023,431	-33,403	-155,105	-1,834,723
11 ACCUM. AMORTIZATION	979,075	-28,099	-51,087	-899,890
12 TOTAL RESERVE	-3,002,506	-61,702	-206,192	-2 <i>,7</i> 34,613
13 NET BOOK VALUE	1,580,781	19,026	85,987	1,475,768
13 MET BOOK VALUE	1,300,781	17,029	35,767	1,475,100
14 INVENTORIES	-86, 261	-10,220	7,295	-83,336

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BELLSOUTH TELECOMMUNICATIONS (8ST) OIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR MISSISSIPPI

	-	TOTAL	CPE	OTH N-REG	REG
1	NETWORK SUPPORT ASSETS	3,376,473	56.748	309, <i>7</i> 53	3,009,972
2	GENERAL SUPPORT ASSETS	188,951	2,702	4.621	181,628
3	CENTRAL OFFICE SWITCHING ASSETS	-6,459	Ō	-0	-6,459
- 4	OPERATOR SYSTEMS ASSETS	-306	0	0	-306
5	CENTRAL OFFICE TRANSMISSION	-4.770	0	0	-4,770
6	INFO ORIG/TERM ASSETS	-9,306	0	0	-9,306
7	CABLE & WIRE ASSETS	-4,176	Q	0	-4,176
	AMORTIZABLE ASSETS	1,353,229	23,868	59,571	1,269,790
9	TOTAL ASSETS IN SERVICE	4,893,636	83,319	373,945	4,436,373
10	ACCUM. DEPRECIATION	-2,268,286	-36,623	-193,015	-2,038,648
	ACCUM, AMORTIZATION	-1,233,454	-21,401	-52,323	-1,159,730
12	TOTAL RESERVE	-3,501,740	-58,023	-245,338	-3,198,379
12	NET BOOK VALUE	1,391,896	25,295	128,606	1,237,994
1.3	HET BOOK TALUE	1,371,070	23,273	.25,555	1,221,771
14	231 SOTHSVKI	. 2.638.575	35,152	112,625	2,490,798

RUM DATE/TIME 02/25/92 15.40.51
- DENOTES CREDIT ANOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSOUTH TELECOMMUNICATIONS (8ST) OIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, LOC, AVEATION AND TRAINING) FOR NORTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG
_				• • • • • • • • • • • • • • • • • • • •	
1	HETWORK SUPPORT ASSETS	1,838,911	42,828	102,079	1,694,004
2	GENERAL SUPPORT ASSETS	513,004	7,605	10,698	494,701
3	CENTRAL OFFICE SWITCHING ASSETS	419,392	. 0	-0	419.392
4	OPERATOR SYSTEMS ASSETS	-0	Ó	0	· - a
5	CENTRAL OFFICE TRANSMISSION	-9.046	ā	ă	-9.046
6		-14,000	ň	-ā	-14,000
	CABLE & WIRE ASSETS	-15,463	ň	ň	-15,463
	AMORTIZABLE ASSETS	413,278	9 / 74	22.407	
•	MUNITERBLE MOSELO	413,270	8,476	22,694	382,108
9	TOTAL ASSETS IN SERVICE	3,146,076	. 58,909	135,471	2,951,696
10	ACCUM. DEPRECIATION	-1,554,495	-22,632	-51,941	-1,479,922
	ACCUM. AMORTIZATION	-401,334	-9,118	-19,715	-372,501
	74711	. off 070	7. 75	71 /5/	4 463 437
12	TOTAL RESERVE	-1,955,829	-31,750	-71,656	-1,852,423
13	NET BOOK VALUE	1,190,247	27,159	63,815	1,099,274
14	INVENTORIES	-193,000	-12,159	1,838	-182,679

RUN DATE/TIME 02/25/92 15.40.51
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR SOUTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
4	••••			
1 NETWORK SUPPORT ASSETS	1,554,766	26,465	87,473	1,440,828
2 GENERAL SUPPORT ASSETS	569,206	7,518	11,770	549,918
3 CENTRAL OFFICE SWITCHING ASSETS	340,628	, a	-0	340,628
4 OPERATOR SYSTEMS ASSETS	-387	ň	ñ	-387
5 CENTRAL OFFICE TRANSMISSION	-5,117	ň	ň	-5,117
6 INFO ORIG/TERM ASSETS	-11,000	č	-0	-11,000
7 CABLE & WIRE ASSETS	-11,266	ŏ	-0	
8 AHORTIZABLE ASSETS	348,860		35 570	-11,266
A 191911 1519CF 193513	346,000	8,574	25,530	314,756
9 TOTAL ASSETS IN SERVICE	2,785,690	42,558	124,772	2,618,359
10 ACCUM, DEPRECIATION	-1,686,227	-20,267	-64,230	.1 401 770
11 ACCUM, AMORTIZATION	-230,442			-1,601,730
TO MESSAGE AND AND AND AND AND AND AND AND AND AND	244,063-	-5,749	-15,938	-208,755
12 TOTAL RESERVE	-1,916,669	-26,016	-80,168	-1,810,485
13 NET BOOK VALUE	869,021	16,543	44,604	807,875
14 INVENTORIES	2,681,125	39,454	97,165	2,544,506

RUN DATE/TIME 02/25/92 15.40.51
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSQUTH EXCEPT UNDER URITTEN AGREEMENT



BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 2 - 8SS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING) FOR TENNESSEE

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS	3,433,319 402,320	82,004 14,012	265,969 13,022	3,085,347 375,286
3 CENTRAL OFFICE SWITCHING ASSETS 4 OPERATOR SYSTEMS ASSETS	903,565	0	-0 0	903,565 0
S CENTRAL OFFICE TRANSMISSION 6 INFO ORIG/TERM ASSETS	-6,31 8 -19,074	a 0	-0	-6,318 -19,074
7 CABLE & WIRE ASSETS 8 AMORTIZABLE ASSETS	-7,375 5,568,725	163,690	537,533	-7,375 4,867,501
9 TOTAL ASSETS IN SERVICE	10,275,162	259,706	816,524	9,198,932
10 ACCUM. DEPRECIATION 11 ACCUM. AMORTIZATION	-3,507,280 -1,723,504	-65,985 -50,801	- 199,950 - 166,343	-3,241,344 -1,506,360
12 TOTAL RESERVE	-5,230,784	-116,786	-366,294	-4,747,704
13 HET BOOK VALUE	5,044,378	142,920	450,230	4,451,228
14 INVENTORIES	2,431,284	53,710	97,645	2,279,929

RUN DATE/TIME 02/25/92 15.40.51
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY



	AL	KY	LA	MS	TN	FL	GA	NC	sc	TOTAL
BSS TOTAL FIXED ASSET IMPACT (NBV)	37,589,047	769,508	1,656,961	1,432,831	5,132,449	4,012,079	55,259,125	1,270,582	914,588	108,037,170
BSS IOC FIXED ASSET IMPACT AT NBV (INCLUDED IN TOTAL LEVEL ABOVE)	2,427,706	0	539,531	1,148,841	4,727,091	2,724,018	7,296,498	0	564,067	19,427,752
BSS IMPACT EXCLUDING IOC ASSETS	35,161,341	769,508	1,117,430	283,990	405,358	1,288,061	47,962,627	1,270,582	350,521	88,609,418
MATERIALS & SUPPLIES (INVENTORY TRANSFERRING TO BST)	29,252,598	0	50,739	2,787,583	2,648,284	12,122,195	21,599,746	0	2,821,134	71,282,279
DEFERRED TAXES - TOTAL BSS IMPACT	(3,330,165)	(60,972)	(146,575)	(42,974)	(128,764)	(362,298)	(4,849,852)	(51,686)	(108,310)	(9,081,596)
CAPITAL TO EXPENSE SHIFTS ATTRIBUTABLE TO EXPENSE SHIFTS ATTRIBUTABLE TO EXXX ASSETS 2XXX ASSETS	O IOC: (177,000) (51,000) (228,000)	(105,000) (28,000) (133,000)	(137,000) (51,000) (188,000)	(149,000) (24,000) (173,000)	(217,000) (64,000) (281,000)	(375,000) (142,000) (517,000)	(302,000) (101,000) (403,000)	(193,000) (52,000) (245,000)	(140,000) (29,000) (169,000)	(1,795,000) (542,000) (2,337,000)
OTHER IMPACTS TO 2XXX ASSET ACCOUNTS: CASE 2-1: REMOVAL OF SALWAGES FROM EMI - O ADD BACK OF SALWAGES TO EMI - S CASE 2-3: REMOVAL OF BOC BILLING TO BSS THAT IS BILLED BACK TO THE BOCS	(37,459) 30,124 (7,463)	(20,030) 16,172 (4,006)	(59,115) 47,561 (11,793)	(40,773) 32,967 (8,211)	(56,778) 45,670 (11,271)	(176,568) 140,508 (33,857)	(94,592) 77,075 (19,558)	(67,965) 56,323 (14,373)	(39,873) 31,294 (7, 9 88)	(593,153) 477,694 (118,520)

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TEM NO. 5-816 SROPRIETHRY ATTACHMENT DRGE 136 OF 188

CASE 3 FORCE CHANGE

CASE DESCRIPTION

Case 3 depicts the financial impacts on BST of force changes due to employees electing early retirement through VEER '91 and transferring BellSouth Human Resources (BSHRA) to BST. Case 3 was subdivided to collect input data. Sub-Case 3-1 represents the quantified impacts of VEER '91. The BSHRA financial impacts are collected in Sub-Case 3-2.

CASE ASSUMPTIONS

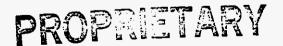
Sub-Case 3-1 VEER '91

Employee related savings were quantified using an annual average salary of \$45,000 plus 25% Pension, Benefit, and Tax loading. Employee miscellaneous cost savings due to VEER '91 were assumed to offset with the relocation and travel expense associated with position backfills. It was assumed that departments would backfill vacancies created by VEER '91 from within their own departments.

Dominant Job Function Codes (JFC) of the VEER '91 participants were used to classify the savings. Savings associated with employees coded with 22XX JFC's or whose JFC's were missing were classified to the predominate JFC's of their AVP. JFC's which translated to Plant and Engineering clearing accounts were accounted for as follows:

	<u>Expense</u>	<u>Capital</u>
Network Planning and Engineering	75%	25%
Land and Bldg Engineering	95%	5%

The nine state allocation factors used to book the actual cost associated with VEER '91 in September, 1991 were used to distribute the savings to the states.



2

Sub-Case 3-2 BSHRA

The quantified impacts of transferring BSHRA operations into BST were developed using the June, 1991 actual amounts billed to SBT, SCB, and BSS. Since the billing was based on management headcount, it was assumed that the account classification of the billing represents an appropriate allocation of services provided by BSHRA and would remain constant. Overheads associated with BSHRA billing will remain the same and will be billed via affiliated billing from BSC.

Amounts representing salary and wage were identified and input to the CSS model as a change from the June affiliated billing journalization of these expenditures to capture the impact of salaries and wages on the Reg/Non-Reg allocation.

RESULTS ANALYSIS

11/11/12

The expense savings associated with VEER '91 are reflected in each BST state on a Pre-Tax Income basis. Case 3 was processed through the CSS model on a stand alone basis. The impact of force changes on the regulated and non-regulated lines-of-business are basically in the same proportion as the June, 1991 actuals.



TEM NO. 5-016 PROPRIETARY ATTACHMENT FAGE 139 OF 180



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DRCE CHANGE IMPACT ON BST OPERATIONS - N	PERATIONS - MONTHLY	.		š	(000)\$					
	188	ALABANA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MISSISSIPPI N. CAROLINA S. CAROLINA	N. CAROLINA	S. CAROLINA	TENNESSEE
STAL OPERATING REVENUES	0.0	÷0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
UST OF SERVICES	(9,477.3)	(648.2)	(2,248.0)	(1,570.3)	(586.6)	(978.1)	(604.7)	(926.9)	(649.2)	(1,065.3)
EPRECIATION & ANORT EXP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ARKETING EXP	(295.3)	(56.4)	(70.1)	(6.8.9)	(16.3)	(30.5)	(16.8)	(28.9)	(20.2)	(33.2)
CRPORATE EXP	(1,917.2)	(171.6)	(454.8)	(317.7)	(118.7)	(197.8)	(122.3)	(167.5)	(131.3)	(215.5)
ISCELLANEOUS EXP	o. 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OTAL OPERATING EXPENSE	(11,689.8)	(1,046.2)	(2,772.9)	(1,936.9)	(723.6)	(1,206.4)	(745.8)	(1,143.3)	(800.7)	(1,314.0)
ET OPERATING REVENUES	11,689.8	1,046.2	2,772.9	1,936.9	723.6	1,206.4	745.8	1,143.3	800.7	1,314.0

ORCE CHANGE INPACT ON BST REGULATED OPERATIONS - MONTHLY	EGULATED OPERATIONS	- MONTHLY		<u>~</u>	\$(000)					
	TS#	ALABAHA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA		MISSISSIPPI N. CAROLINA S. CAROLINA	CAROLINA	TEHNESSEE
UTAL OPERATING REVENUES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OST OF SERVICES	(6,850.1)	(777.8)	(2,082.5)	(1,478.7)	(555.9)	(908.6)	(570.9)	(909.6)	(613.9)	(6'766)
EPRECIATION & AMORT EXP	(93.6)	(11.0)	(50.9)	(20.1)	(5.4)	(9.9)	(0.0)	(9.4)	(2.8)	(9.1)
JAKETING EXP	(589.4)	(20.0)	(107.6)	(57.3)	(17.9)	(12.4)	(9.4)	(28.8)	(24.7)	(11.3)
CAPORATE EXP	(1,765.5)	(160.4)	(408.9)	(594.0)	(114.6)	(177.8)	(114.2)	(175.6)	(122.8)	(197.2)
ISCELLANEOUS EXP	(0.1)	0.0	0.0	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0
OTAL OPERATING EXPENSE	(10,998.7)	(969.2)	(2,620.2)	(1,850.1)	(693.9)	(1,108.7)	(702.5)	(1,077.4)	(764.2)	(1,212.5)
ET OPERATING REVENUES	10,998.7	969.2	2,620.2	1,850.1	6.169	1,106.7	702.5	1,077.4	764.2	1,212.5

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BELLSOUTH TELECOMMUNICATIONS (8ST)
CCMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR REGION

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES 2 NETWORK ACCESS REVENUE-INTERSTATE 3 NETWORK ACCESS REVENUE-INTRASTATE 4 LONG DISTANCE REVENUE	-0 -0 -0	0	-0 0 0	-0 -0 -0
5 MISCELLANEOUS REVENUE 6 LESS - UNCOLLECTIBLE REVENUE	-0 -0 0	-0 0	-0 -0 0	-0 -0 0
7 TOTAL OPERATING REVENUES 8 NETWORK SUPPORT EXPENSE 9 GENERAL SUPPORT EXPENSE 10 CENTRAL OFFICE SWITCHING EXPENSE 11 OPERATOR SYSTEMS EXPENSE 12 CENTRAL OFFICE TRANSMISSION EXPENSE 13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0 -65,626 -401,254 -0 -0 -0	-0 -1,629 -59,195 0 0	-0 -2,867 -37,216 -312 0 0	-0 -61,130 -304,843 312 -0 -0
14 CABLE & WIRE FACILITIES EXPENSE 15 OTHER PROPERTY & NETWORK OPENS EXPENSE 16 CUSTOMER ASSISTANCE EXPENSE	-0 -6,863,554 -2,146,880	0 -133,091 -14,188	-378,715 -26	-6,351,748 -6,351,666
17 COST OF SERVICES 18 DEPRECIATION & AMORTIZATION EXPENSE 19 MARKETING EXPENSE 20 CORPORATE EXPENSE 21 SELLING, GENERAL & ADMINISTRATIVE	-9,477,314 -0 -295,318 -1,917,194 -2,212,512	-208, 103 41,775 -229 -70,997 -71,225	-419,136 51,797 -5,713 -80,681 -86,395	-8,850,075 -93,572 -289,376 -1,765,516 -2,054,892
22 TAXES OTHER THAN INCOME 23 OTHER EXPENSES 24 TOTAL OPERATING EXPENSE	-0 -0 -11,689,826	-0 0 -237,554	26 82 -453,626	-25 -82 -10,998,646
25 NET OPERATING REVENUES 26 NON-OPERATING INCOME AND EXPENSES 27 ALLOWANCE FUNDS USED DURING CONST.	11,689,826 0 0	237,554 -0 0	453,626 -0 0	10,998,646 0 0
28 INC BEFORE INTEREST AND INCOME TAXES 29 INTEREST AND RELATED LITEMS	11,689,826 -0	237,554 -166	453,626 437	10,998,645 -271
30 INCOME BEFORE INCOME TAXES	11,689,826	237,721	453,189	10,998,917



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BELLSOUTH TELECOMMUNICATIONS (8ST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND 9SHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR ALABAMA

		TOTAL	CPE	OTH N-REG	REG
		*****	*		
	LOCAL SERVICE REVENUES	•0	ū	-0	-0
	NETWORK ACCESS REVENUE-INTERSTATE	-0	ō	0	-0
	NETWORK ACCESS REVENUE-INTRASTATE	- <u>q</u>	Q.	Ō	-0
	LONG DISTANCE REVENUE	-0	ġ.	o o	-0
	MISCELLANEOUS REVENUE	-0	-0	-0	-0
6	LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7	TOTAL OPERATING REVENUES	-0	-0	-0	•0
8	NETWORK SUPPORT EXPENSE	-5,874	-181	-274	-5,419
9	GENERAL SUPPORT EXPENSE	-35,913	-20,312	-1,317	-14,283
10	CENTRAL OFFICE SWITCHING EXPENSE	-0	a	0	•0
	OPERATOR SYSTEMS EXPENSE	-Ò	å	ō	-ă
	CENTRAL OFFICE TRANSMISSION EXPENSE	-à	ā	ă	-ñ
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14	CABLE & WIRE FACILITIES EXPENSE	-à	ă	· ō	· •à
	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-614,300	-14,450	-32,621	-567,230
	CUSTOMER ASSISTANCE EXPENSE	-192,146	-1,259	-0	-190,887
					.,,,,,,,
17	COST OF SERVICES	-848,233	-36,202	-34,212	-777,819
18	DEPRECIATION & AMORTIZATION EXPENSE	-0	6.207	4,784	-10,991
	MARKETING EXPENSE	-26,431	-5,425	-1,024	-19,982
	CORPORATE EXPENSE	-171,591	-6,963	-4.262	-160,365
21	SELLING, GENERAL & ADMINISTRATIVE	-198,022	-12,388	-5,286	-180,348
₹.	section, dending a resitute sixtiff			-7,200	-100,000
22	TAXES OTHER THAN INCOME	•0	1	1	• 2
	OTHER EXPENSES	-0	-á	ń	-ñ
期 排24	TOTAL OPERATING EXPENSE	-1,046,255	-42,382	-34,713	-969, 159
19613.11	The state of the s	.,,,,,,,,	***************************************		-707,137
25	NET OPERATING REVENUES	1,046,255	42,382	34,713	969,159
26	NON-OPERATING INCOME AND EXPENSES	,,,,,,,,,	0	54,7.10	,0,,,5,
	ALLOWANCE FUNDS USED DURING CONST.	ň	ň	ň	ň

28	INC BEFORE INTEREST AND INCOME TAXES	1,046,255	42,382	34,713	969, 159
	INTEREST AND RELATED ITEMS	0,000,000	-183	201	+18
	THE PERSON NAMED IN COLUMN		100	201	-10
30	INCOME BEFORE INCOME TAXES	1,046,255	42,565	34,512	969,178
		• • • •	•	- ,	• • • •



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BELLSOUTH TELECOMMUNICATIONS (8ST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR FLORIDA

	TOTAL	CPE	OTH N-REG	REG

1 LOCAL SERVICE REVENUES	-0	0	-0	-0
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	a	a	0
4 LONG DISTANCE REVENUE	-0	0	-0	-0
5 MISCELLANEOUS REVENUE	-0	-0	-0	-0
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	Ç
7 TOTAL OPERATING REVENUES	-0	-0	-0	-0
8 HETWORK SUPPORT EXPENSE	-15,566	-395	-766	-14,405
9 GENERAL SUPPORT EXPENSE	-95,177	-13,627	-10,382	-71,168
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	Ò	2	-2
11 OPERATOR SYSTEMS EXPENSE	-0	0	a	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0		-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	· -o
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & HETWORK OPRNS EXPENSE	-1,628,065	-32,267	-104,491	-1,491,307
16 CUSTOMER ASSISTANCE EXPENSE	-509,240	-3,336	-0	-505,904
17 COST OF SERVICES	-2,248,048	-49,625	-115,637	-2,082,786
18 DEPRECIATION & ANORTIZATION EXPENSE	-0	10,832	10,024	-20.856
19 MARKETING EXPENSE	-70,049	38,868	-1,378	- 107,558
20 CORPORATE EXPENSE	-454,758	-22,740	-23,082	-408,937
21 SELLING, GENERAL & ADMINISTRATIVE	-524,307	16,148	-24,460	-516,495
22 TAXES OTHER THAN INCOME	0	1	3	-4
23 OTHER EXPENSES	-0	Ó	-0	-à
TOTAL OPERATING EXPENSE	-2,772,855	-22,644	-130,070	-2,620,141
25 NET OPERATING REVENUES	2,772,855	22,644	130,070	2,620,141
26 NON-OPERATING INCOME AND EXPENSES	0	-0	•0	Ó
27 ALLOWANCE FUNDS USED DURING CONST.	å	Ō	0	. Ō
28 INC BEFORE INTEREST AND INCOME TAXES	2,772,855	22,644	130,070	2,620,141
29 INTEREST AND RELATED ITEMS	-0	-308	299	2,020,121
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30 INCOME BEFORE INCOME TAXES	2,772,855	22,952	129,772	2,620,132



BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND 3SHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR GEORGIA

			TOTAL	CPE	OTH N-REG	REG

	1	LOCAL SERVICE REVENUES	-0	0	0	-0
	2	NETWORK ACCESS REVENUE-INTERSTATE	-3	0	0	-0
	3	NETWORK ACCESS REVENUE-INTRASTATE	-0	. 0	0	-0
	4	LONG DISTANCE REVENUE	-0	0	0	-0
	5	MISCELLANEOUS REVENUE	-0	-0	-0	-0
	6	LESS - UNCOLLECTIBLE REVENUE	0		0	0
	7	TOTAL OPERATING REVENUES	-0	-0	-0	-0
		HETWORK SUPPORT EXPENSE	-10.874	-254	-443	-10,177
		GENERAL SUPPORT EXPENSE	-66,487	-4,577	-7.394	-54,517
		CENTRAL OFFICE SWITCHING EXPENSE	-0	. 0	. 3	-3
		OPERATOR SYSTEMS EXPENSE	Ō	Ó	ō	Ō
		CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
		INFORMATION ORIGINATION/TERMINATION EXPENSE	0	-0	-0	0
		CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
		OTHER PROPERTY & NETWORK OPENS EXPENSE	-1,137,185	-16,653	-59,933	-1,060,598
		CUSTOMER ASSISTANCE EXPENSE	-355,738	-2,330	. 0	-353,408
	17	COST OF SERVICES	-1,570,284	-23,814	-67,767	-1,478,703
	18	DEPRECIATION & AMORTIZATION EXPENSE	-0	5,301	14,788	-20,089
	19	MARKETING EXPENSE	-48,933	8,355	42	-57,330
	20	CORPORATE EXPENSE	-317,677	-9,254	-14,396	-294,027
	21	SELLING, GENERAL & ADMINISTRATIVE	-366,610	-899	-14,354	-351,357
	27	TAMES STUSS THAN INCOME	-0	1	2	-2
		TAXES OTHER THAN INCOME OTHER EXPENSES	-0	'n	កំ	-0
機械	24		-1,936,894	-19,412	-67,332	-1,850,151
144574514	24	TOTAL OPERATING EXPENSE	-1,730,074	-17,416		
	25	NET OPERATING REVENUES	1,936,894	19,412	67,332	1,850,151
	26	NON-OPERATING INCOME AND EXPENSES	0	0	0	0
	27	ALLOWANCE FUNDS USED DURING CONST.	. 0	· 0	0	. 0
			4 07/ 80/	10 /17	67,332	4 950 151
	23	INC BEFORE INTEREST AND INCOME TAXES	1,936,894	19,412		1,850,151
	29	INTEREST AND RELATED ITEMS	-y	67	-120	53
	30	INCOME BEFORE INCOME TAXES	1,936,894	19,345	67,451	1,850,098



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR KENTUCKY

			TOTAL	CPE	OTH N-REG	REG
		1.6421 4441144 55550				•••
		LOCAL SERVICE REVENUES	-0	õ	0	٠Q
	٤	NETWORK ACCESS REVENUE-INTERSTATE	• <u>0</u>	ū	9	-0
	۶	NETWORK ACCESS REVENUE-INTRASTATE	-0	Q.	0	-0
	4	LONG DISTANCE REVENUE	. •0	0	<u> </u>	-0
	ز	MISCELLANEOUS REVENUE	-0	+0	-0	-0
	6	LESS - UNCOLLECTIBLE REVENUE	Ç.	0	0	0
	7	TOTAL OPERATING REVENUES	-0	-0	-0	-0
	8	NETWORK SUPPORT EXPENSE	-4,062	-117	-145	-3,800
	9	GENERAL SUPPORT EXPENSE	-24,838	-3,512	508	-21,834
	10	CENTRAL OFFICE SWITCHING EXPENSE	-0	Ō	-0	•0
		OPERATOR SYSTEMS EXPENSE	-0	0	. 0	-ŭ
		CENTRAL OFFICE TRANSMISSION EXPENSE	-ò	Ŏ	ŏ	-0
		INFORMATION ORIGINATION/TERMINATION EXPENSE	ā	-ō	+ 0	ŏ
		CABLE & WIRE FACILITIES EXPENSE	-ā	ā	á	-ă
		OTHER PROPERTY & NETWORK OPENS EXPENSE	-424,861	-7,119	-19,480	-398,262
		CUSTOMER ASSISTANCE EXPENSE	-132,891	-870	0	-132,021
		· · · · · · · · · · · · · · · · · · ·				***********
	17	COST OF SERVICES	-586,652	-11,618	-19,117	-555,917
	18	DEPRECIATION & AMORTIZATION EXPENSE	-0	1,532	3,864	-5,396
		MARKETING EXPENSE	-18,280	-440	23	-17,863
		CORPORATE EXPENSE	-118,673	-4,224	132	-114,580
	21		-136,953	-4,664	155	-132,443
	22	TAXES OTHER THAN INCOME	-0	0	31	-31
	23		ă	Ŏ	82	-82
洲洲种		TOTAL OPERATING EXPENSE	-723,605	-14,750	-14,986	-693,869
		TOTAL OF CASE OF CASE				
	25	NET OPERATING REVENUES	723,605	14,750	14,986	693,869
		NON-OPERATING INCOME AND EXPENSES	125,505	14,120	1-7,50	0,5,50
		ALLOWANCE FUNDS USED DURING CONST.	ň	ň	ň	ň
	•	versammer iguas asta adultus coust.				
	28	INC BEFORE INTEREST AND INCOME TAXES	723,605	14, 750	14,986	693,869
		INTEREST AND RELATED ITEMS		14 <u>,75</u> 0 232	48	-280
	_,	ANTENNA THE RESIDENCE LINES				-200
	30	INCOME BEFORE INCOME TAXES	723,605	14,518	14,938	694,149



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR LOUISIANA

		TOTAL	CPE	OTH N-REG	REG
1	LOCAL SERVICE REVENUES	-0	0	0	-0
2	NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3	NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
	LONG DISTANCE REVENUE	-0	a	0	-0
5	MISCELLANEOUS REVENUE	-0	-0	-0	-0
	LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7	TOTAL OPERATING REVENUES	-0	-0	-0	-0
8	NETWORK SUPPORT EXPENSE	-6.773	-179	-333	-6,261
	GENERAL SUPPORT EXPENSE	-41,409	-2,564	-9,548	-29,297
	CENTRAL OFFICE SWITCHING EXPENSE	-0	0	-0	-0
	OPERATOR SYSTEMS EXPENSE	-0	Ó	à	-0
	CENTRAL OFFICE TRANSMISSION EXPENSE	-ŭ	ā	ā	-ā
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-ŏ	-ā	-0	-ŏ
	CABLE & WIRE FACILITIES EXPENSE	-0	ă	Ŏ	· • 0
	OTHER PROPERTY & NETWORK OPRINS EXPENSE	-708,332	-11,950	-43,502	-652,881
	CUSTOMER ASSISTANCE EXPENSE	-221,557	-1,451	-0	-220,106
	COSTONER WISTSTANCE EVECUSE		***************************************		
17	COST OF SERVICES	-978,071	-16,144	-53,383	-908,544
	DEPRECIATION & AMORTIZATION EXPENSE	,,,,,,	2,850	7,093	-9,943
	MARKETING EXPENSE	-30,477	-17,171	-893	-12,413
	CORPORATE EXPENSE	-197,354	-5,091	-14,927	-177,836
21		-228,331	-22,262	-15,820	-190,249
٠.	secting, beneath a month is that it				
22	TAXES OTHER THAN INCOME	-0	a	1	-2
	OTHER EXPENSES	-0	ă	-à	-ā
98189 24	TOTAL OPERATING EXPENSE	-1,206,402	-35,555	-62,109	-1,108,739
I Shiteria C.	TOTAL OPERATING EXPENSE	1,200,400			.,
25	NET OPERATING REVENUES	1,206,402	35,555	62,109	1,108,739
	NON-OPERATING INCOME AND EXPENSES	,,,,,,,,,,	0.00	0	0
	ALLOWANCE FUNDS USED DURING CONST.	ň	ŏ	ă	ň
Li	WETDANGE LOUDS ASER ANKING COUST.				
28	INC BEFORE INTEREST AND INCOME TAXES	1,206,402	35,555	62,109	1,108,739
	INTEREST AND RELATED ITEMS	.,200,402	36	-24	-12
47	THICKEST WAN KERNICH TIEUS				************
. 30	INCOME BEFORE INCOME TAXES	1,206,402	35,518	62, 133	1,108,751



BELLSOUTH TELECOMMUNICATIONS (8ST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR HISSISSIPPI

	TOTAL	CPE	OTH N-REG	REG
	••••-	***		
1 LOCAL SERVICE REVENUES	-0	0	0	-0
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	ū	g	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	•₫	0	Q.	٠û
5 MISCELLANEOUS REVENUE	•0	-0	-0	-0
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-0	-0	•0	-0
8 NETWORK SUPPORT EXPENSE	-4,187	-89	-201	-3,897
9 GENERAL SUPPORT EXPENSE	-25,600	-3,344	-482	-21,775
10 CENTRAL OFFICE SWITCHING EXPENSE	0	a .	ō	-0
11 OPERATOR SYSTEMS EXPENSE	-0	ă	ŏ	-ā
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-ā	à	ō	-ā
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	F -0	-0	-0	ō
14 CABLE & WIRE FACILITIES EXPENSE	- o	ā	ō	-0
15 OTHER PROPERTY & NETWORK OPENS EXPENSE	-437,901	-4,747	-23,974	-409,180
16 CUSTOMER ASSISTANCE EXPENSE	-136,971	-897	-0	-136,074
17 COST OF SERVICES	-604,659	- 9 ,077	-24,656	-570,926
18 DEPRECIATION & ANORTIZATION EXPENSE	-0	4,498	3,460	-7,958
19 HARKETING EXPENSE	-18,842	-9,182	-275	-9,385
20 CORPORATE EXPENSE	-122,316	-4,324	-3,775	-114,217
21 SELLING, GENERAL & ADMINISTRATIVE	-141,158	-13,506	-4,051	-123,602
22 TAXES OTHER THAN INCOME	•0	-5	-15	20
23 OTHER EXPENSES	-0	-0	, i	-0
	-745,817	-18,089	-25,261	-702,467
1 何间24 TOTAL OPERATING EXPENSE				-702,401
25 NET OPERATING REVENUES	745,817	18,089	25,261	702,467
26 NON-OPERATING INCOME AND EXPENSES	0	-0	· -0	· a
27 ALLOWANCE FUNDS USED DURING CONST.	Ō	Ō	à	0
28 INC BEFORE INTEREST AND INCOME TAXES	745,817	18,089	25,261	702,467
29 INTEREST AND RELATED ITEMS	0	6	2	•7
30 INCOME BEFORE INCOME TAXES	745,817	18.083	25,260	702,474



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR NORTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG
				0	-0
	LOCAL SERVICE REVENUES	-0	ň	ň	-ŏ
	NETWORK ACCESS REVENUE-INTERSTATE	-0	ň	ŏ	- <u>ŭ</u>
	NETWORK ACCESS REVENUE-INTRASTATE	-0	ň	ñ	-0
	LONG DISTANCE REVENUE	-6	-0	-ñ	-ŏ
	MISCELLANEOUS REVENUE	-0	-0	ň	ň
•	LESS - UNCOLLECTIBLE REVENUE				
-	TOTAL	•0	-0	-0	-0
<u>'</u>	TOTAL OPERATING REVENUES NETWORK SUPPORT EXPENSE	-6,419	-119	-223	-6,077
	GENERAL SUPPORT EXPENSE	-39,243	-5,124	-1,779	-32,340
		37,253	,,	-317	317
	CENTRAL OFFICE SWITCHING EXPENSE	.0	ă	à	à
	OPERATOR SYSTEMS EXPENSE CENTRAL OFFICE TRANSMISSION EXPENSE	•å	ă	ā	-à
		-0	-a	-ā	á
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	ă	ŏ	· -ō
	CABLE & WIRE FACILITIES EXPENSE OTHER PROPERTY & NETWORK OPENS EXPENSE	-671,269	-21,579	-29,763	-619,927
	CUSTOMER ASSISTANCE EXPENSE	-209,965	-1,375	0	-208,590
10	Chainek vasialance Exhense				
17	COST OF SERVICES	-926,896	-28,197	-32,082	-866,617
	DEPRECIATION & AMORTIZATION EXPENSE	-0	3,688	2,754	-6,442
	MARKETING EXPENSE	-28.882	305	-356	-28,831
	CORPORATE EXPENSE	-187,501	-6,586	-5,354	-175,561
21	SELLING, GENERAL & ADMINISTRATIVE	-216,383	-6,281	-5,709	-204,392
21	SCLUTTO, GENERAL & ADMINISTRATIC				
72	TAXES OTHER THAN INCOME	-0	0	0	-1
	OTHER EXPENSES	-à	-0	-0	0
		-1,143,279	-30,790	-35,037	-1,077,452
纳州))24	TOTAL OF CANTING EXPENSE				************
25	NET OPERATING REVENUES	1,143,279	30,790	35,037	1,077,452
	NON-OPERATING INCOME AND EXPENSES	, , , o	` a	0	. 0
	ALLOWANCE FUNDS USED DURING CONST.	o	C C	. 0	0
	Metabulide (outs dock sevine some)			*	
28	INC BEFORE INTEREST AND INCOME TAXES	1,143,279	30,790	35,037	1,077,452
	INTEREST AND RELATED ITEMS	-0	-20	25	-5
2,	SHIRTS WAS DEPUTED TIME				
30	INCOME SEFORE INCOME TAXES	1,143,279	30,810	35,012	1,077,457



BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND SSHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR SOUTH CAROLINA

			TOTAL	CPE	OTH N-REG	REG
	_		*****			
		LOCAL SERVICE REVENUES	-0	ű	×	-0 -0
		NETWORK ACCESS REVENUE-INTERSTATE	-0 -0	Ů,	0	•
		NETWORK ACCESS REVENUE-INTRASTATE	-u -0	v v	ů	•0
		LONG DISTANCE REVENUE		V	u o	-0
		MISCELLANEOUS REVENUE	-0	-0	-0	•0
	6	LESS - UNCOLLECTIBLE REVENUE	Ų	U	V	u
	-	TOTAL ORGANIAN ROUTHIES	-0	-0	-0	-0
		TOTAL OPERATING REVENUES	-4,495	-92	-186	-4,217
		NETWORK SUPPORT EXPENSE	-27,486	-1,568	-1,241	-24,677
		GENERAL SUPPORT EXPENSE	000,130	- 000,1-		24,577
		CENTRAL OFFICE SWITCHING EXPENSE OPERATOR SYSTEMS EXPENSE	-0	ň	ň	-0
		CENTRAL OFFICE TRANSMISSION EXPENSE	-0	ň	ň	•0
		INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	ň.	-0	-0
		CABLE & WIRE FACILITIES EXPENSE	-0	. ŏ	ň	
		OTHER PROPERTY & NETWORK OPENS EXPENSE	-470 162	-8,321	-22,906	-438,934
		CUSTOMER ASSISTANCE EXPENSE	-147,062	-964	•0	-146,098
		COSTOMER WREET ENLENSE				140,070
	17	COST OF SERVICES	-649,205	-10,946	-24,333	-613,926
		DEPRECIATION & AMORTIZATION EXPENSE	-0	1,174	1,583	-2,757
		MARKETING EXPENSE	-20,230	5,041	-572	-24,699
		CORPORATE EXPENSE	-131,330	-4,137	-4,358	-122,834
	21		-151,560	904	-4,930	-147.534
		action, designed a solution account		*************		
	22	TAXES OTHER THAN INCOME	-0	. 0	1	-1
		OTHER EXPENSES	Ò	0	-0	-0
	#####i24	TOTAL OPERATING EXPENSE	-800,765	-8,868	-27,679	-764,218
•	MONITOR				************	
	25	NET OPERATING REVENUES	800,765	8,868	27,679	764,218
	26	NON-OPERATING INCOME AND EXPENSES	0	. 0	0	0
	27	ALLOWANCE FUNDS USED DURING CONST.	0	0	0	9

	28	INC REFORE INTEREST AND INCOME TAXES	800,765	8,868	27,679	764,218
	29	INTEREST AND RELATED ITEMS	-0	-44	68	-23
	30	INCOME BEFORE INCOME TAXES	800,765	8,912	27,611	764,242



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) WITH ACTUAL JUNE 1991 AMOUNTS FOR TENNESSEE

		TOTAL	CPE	OTH N-REG	REG.
		*****			•••
1	LOCAL SERVICE REVENUES	-0	0	0	-0
2	NETWORK ACCESS REVENUE-INTERSTATE	-0	o o	Q	- <u>o</u> .
3	NETWORK ACCESS REVENUE-INTRASTATE	-0	0	. 0	+0
4	LONG DISTANCE REVENUE	-0	0	0	-0
5	MISCELLANEOUS REVENUE	-0	-0	-0	-0
6	LESS - UNCOLLECTIBLE REVENUE	0	. 0	. 0	0
-	TOTAL ADDRESSA ADDRESSA	-0	-0	-0	-0
<u>′</u>	TOTAL OPERATING REVENUES	-7,376	-202	- 296	-6,877
	NETWORK SUPPORT EXPENSE		-4.567	-5,581	
	GENERAL SUPPORT EXPENSE	-45,101 -0	-4,301	-3,361	-34,953
	CENTRAL OFFICE SWITCHING EXPENSE	-0	ŭ	Å	-0
	OPERATOR SYSTEMS EXPENSE	-0	0	ŏ	-0
	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	9	-0
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	. •0
	CABLE & WIRE FACILITIES EXPENSE	(TO	14 004	43.045	•
	OTHER PROPERTY & NETWORK OPENS EXPENSE	-771,479	-16,006	-42,045	-713,428 -270,578
16	CUSTOMER ASSISTANCE EXPENSE	-241,310	-1,706	-26	-239,578
			72 /64	./7.0/8	-994 .837
17		-1,065,266	-22,481	-47,948	-9.138
	DEPRECIATION & AMORTIZATION EXPENSE	0	5,692	3,446	
	MARKETING EXPENSE	-33, 194	-20,599	-1,280	-11,314
	CORPORATE EXPENSE	-215,494	-7,677	-10,658	-197,158
21	SELLING, GENERAL & ADMINISTRATIVE	-248,688	-28,277	-11,939	-208,473
22	TAXES OTHER THAN INCOME	0	1	2	-2
	OTHER EXPENSES	Ŏ	Ó	Ō	-0
接納 24	TOTAL OPERATING EXPENSE	-1,313,954	-45,065	-56,440	-1,212,450
25	NET OPERATING REVENUES	1,313,954	45,065	56,440	1,212,450
26	NON-OPERATING INCOME AND EXPENSES	C	0	0	0
27	ALLOWANCE FUNDS USED DURING CONST.	0	0	O	0

28	INC BEFORE INTEREST AND INCOME TAXES	1,313,954	45,065	56,440	1,212,450
29	INTEREST AND RELATED ITEMS	-0	48	-61	13

30	INCOME BEFORE INCOME TAXES	1,313,954	45,016	56,501	1,212,437



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PROPERTY

BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR REGION

	•	TOTAL	CPE	OTH N-REG	REG
1	NETWORK SUPPORT ASSETS	-0	-5	49,087	-49,082
	GENERAL SUPPORT ASSETS	-11.626	-257	19,960	-31,330
	CENTRAL OFFICE SWITCHING ASSETS	-430,593	0	232	-430,825
	OPERATOR SYSTEMS ASSETS	-0	0	0	-0
	CENTRAL OFFICE TRANSMISSION	-381,848	Ö	0	-381,848
	INFO ORIG/TERM ASSETS	-0	ď	-ñ	-0
	CABLE & WIRE ASSETS	-1,415,585	ā		-1,415,585
		-1,417,202	ĭ	2,485	-2.488
8	AMORTIZABLE ASSETS	U	3	2,463	-2,400
					3 344 450
9	TOTAL ASSETS IN SERVICE	-2,239,652	-259	71,765	-2,311,158
••	ACCUM. DEPRECIATION	n	-1	-23,762	23,762
		-ă	- j	-1,289	1,291
11	ACCUM, AMORTIZATION	-0		1,209	
				25 051	DE 057
12	TOTAL RESERVE	0	-2	-25,051	25,053
17	NET BOOK VALUE	-2.239,652	-261	46,714	-2,286,105
13	MEI BOOK ANTOE	300,703,3	- 20.		2,000,100
14	INVENTORIES	-25	2	110	-137
1-4	* La a P La 1 Part * P Pa		•		



TEM NO. 5-016
PROPRIETARY ATTACHMENT
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BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR ALABAMA

	TOTAL	CPE	OTH N-REG	REG
		• • •		***
1 NETWORK SUPPORT ASSETS	-0	-0	0	-0
2 GENERAL SUPPORT ASSETS	-1,041	-26	-8	-1,007
3 CENTRAL OFFICE SWITCHING A	SSETS -38,538	0	7	-38,545
4 OPERATOR SYSTEMS ASSETS	· +0	0	0	-0
5 CENTRAL OFFICE TRANSHISSIO	H -34,175	q	0	-34,175
6 INFO ORIG/TERM ASSETS	· -0	0	-0	-0
7 CABLE & WIRE ASSETS	-126,699	0	0	-126,699
8 AMORTIZABLE ASSETS	0	0	0	-0

9 TOTAL ASSETS IN SERVICE	E -200,453	•26	-0	-200,426
10 ACCUM, DEPRECIATION	-0	-2	-23	25
11 ACCUM. AMORTIZATION	ā	-2 -0	-0	0
13 70711 0000010	-0	-2	-23	25
12 TOTAL RESERVE	-0	-2	-42	23
13 NET BOOK VALUE	-200,453	-28	-24	-200,401
14 INVENTORIES	-12	0	1	-13



BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR FLORIDA

		TOTAL	CPE	OTH N-REG	REG

1	NETWORK SUPPORT ASSETS	-0	0	0	-0
	GENERAL SUPPORT ASSETS	-2,757	-63	13	-2,707
	CENTRAL OFFICE SWITCHING ASSETS	-102, 136	ō	82	-102,218
	OPERATOR SYSTEMS ASSETS	-0	ā	Ō	-0
	CENTRAL OFFICE TRANSMISSION	-90,574	ă	á	-90,574
	INFO ORIGITERM ASSETS	.0	õ	-à	-0
	CABLE & WIRE ASSETS	-335,787	ň	ă	-335,787
		-0	ŏ	ĭ	-1
•	AMORTIZABLE ASSETS	-0			
9	TOTAL ASSETS IN SERVICE	-531,254	-62	96	-531,287
10	ACCUM. DEPRECIATION	0	-4	-202	206
	ACCUM. AMORTIZATION	-0	-0	-0	0
12	TOTAL RESERVE	0	-4	-202	207
13	NET BOOK VALUE	-531,254	-67	-106	-531,081
14	INVENTORIES	-0	1	4	-5

RUN DATE/TIME 02/25/92 15.54.24
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT



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BELLSOUTH TELECOMMUNICATIONS (8ST) DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND 85HRA) FOR GEORGIA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-0	0	0	-0
2 GENERAL SUPPORT ASSETS	-1,926	-40	5	-1,891
3 CENTRAL OFFICE SWITCHING ASSETS	-71,349	0	60	-71,409
4 OPERATOR SYSTEMS ASSETS	· • 0	0	0	· -σ
5 CENTRAL OFFICE TRANSMISSION	-63,272	0	à	-63,272
6 INFO ORIG/TERM ASSETS	· -0	0	-0	· -0
7 CABLE & WIRE ASSETS	-234,527	0	0	-234,527
8 AMORTIZABLE ASSETS	-0	0	Ó	•0
9 TOTAL ASSETS IN SERVICE	-371,074	-40	65	-371,100
10 ACCUM. DEPRECIATION	-0	-3	-157	160
11 ACCUM. AMORTIZATION	0	0	-0	O
12 TOTAL RESERVE	-0	-3	-158	160
IZ IDING KESEKYE	-4	-,	- 130	100
13 NET BOOK VALUE	-371,074	-43	-92	-370,939
14 INVENTORIES	-1	Q	4	-5



BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR KENTUCKY

	TOTAL	CP€	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS 3 CENTRAL OFFICE SWITCHING ASSETS 4 OPERATOR SYSTEMS ASSETS 5 CENTRAL OFFICE TRANSMISSION 6 INFO ORIG/TERM ASSETS 7 CABLE & WIRE ASSETS	-0 -720 -26,654 -0 -23,636 -0 -87,627	-17 0 0 0 0	49,075 19,980 27 0 0	-49,075 -20,683 -26,681 -0 -23,636 -0 -87,627
8 AMORTIZABLE ASSETS	-138,637	-16	2,481	-2,482 -210,183
9 TOTAL ASSETS IN SERVICE 10 ACCUM. DEPRECIATION 11 ACCUM. AMORTIZATION	0	3 -1	-23,244 -1,288	23,240 1,289
12 TOTAL RESERVE	0	3	-24,531	24,529
13 NET BOOK VALUE	-138,637	-13	47,031	-185,654
14 INVENTORIES	-6	O	95	-101

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BELLSOUTH TELECOMMUNICATIONS (BST) OIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR LOUISIANA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-0	0	-0	-0
Z GENERAL SUPPORT ASSETS	-1,200	-27	-18	-1,155
3 CENTRAL OFFICE SWITCHING ASSETS	-44,437	ō	9	-44,446
4 OPERATOR SYSTEMS ASSETS	-0	ď	0	-0
5 CENTRAL OFFICE TRANSMISSION	-39,407	ŏ	ō	-39,407
	-57,407	ň	-0	-0
6 INFO ORIGITERM ASSETS	1/4 AOT	ň	ň	-146,093
7 CABLE & WIRE ASSETS	-146,093	•0		-0
8 AHORTIZABLE ASSETS	•0	- 0		
			-8	-231,102
9 TOTAL ASSETS IN SERVICE	-231,137	-27		231,102
10 ACCUM. DEPRECIATION	a	3	-21	19
11 ACCUM. AMORTIZATION	ň	0	-0	0
II ACEDM. AMURITZATION				
12 TOTAL RESERVE	0	3	-21	19
15 IOING KESEKAC	-	_		
13 HET BOOK VALUE	-231,137	-24	-30	-231,083
14 INVENTORIES	-0	0	o	-0



BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR MISSISSIPPI

	,	TOTAL	CPE	OTH N-REG	REG
1	NETWORK SUPPORT ASSETS	0	0	0	-0
ż	GENERAL SUPPORT ASSETS	-741	-14	-6	-721
ž	CENTRAL OFFICE SWITCHING ASSETS	-27,472	Ġ	13	-27,485
7	OPERATOR SYSTEMS ASSETS	2,,,,,	ă	ā	-0
- 7		-24,362	ž	ă	-24,362
3	CENTRAL OFFICE TRANSMISSION	124,302	ŭ	š	-20,500
6	INFO ORIG/TERM ASSETS		Ų		22.717
- 7	CABLE & WIRE ASSETS	-90,317	q	ų.	-90,317
8	AMORTIZABLE ASSETS	-0	0	Q.	-1
9	TOTAL ASSETS IN SERVICE	-142,392	- 14	8	-142,886
10	ACCUM, DEPRECIATION	-0	0	-21	20
	ACCUM. AMORTIZATION	-0 .	-0	-0	0
12	TOTAL RESERVE	-a	0	-21	21
13	HET BOOK VALUE	-142,892	-13	-13	-142,865
14	INVENTORIES	-6	0	1	-7



BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR NORTH CAROLINA

	TOTAL	CP€	OTH N-REG	REG
			0	-0
1 NETWORK SUPPORT ASSETS	4 177	-20	7	-1,124
2 GENERAL SUPPORT ASSETS	-1,137	0	14	-42,126
3 CENTRAL OFFICE SWITCHING ASSETS	-42,112	ň	Ö	· -0
4 OPERATOR SYSTEMS ASSETS	-37,345	ň	ā	-37,345
S CENTRAL OFFICE TRANSMISSION	.2,,24	ň	-0	-0
6 INFO ORIG/TERM ASSETS	-138,448	ň	Ō	-138,448
7 CABLE & WIRE ASSETS	-130,440	ă.	Ó	-1
8 AMORTIZABLE ASSETS				•••••
9 TOTAL ASSETS IN SERVICE	-219,042	-20	22	-219,044
	^	a	-39	39
10 ACCUM. DEPRECIATION	ů,	-ă	-0	0
11 ACCUM. AMORTIZATION				
12 TOTAL RESERVE	0	0	-39	39
13 NET BOOK VALUE	-219,042	-20	-17	-219,005
14 INVENTORIES	-0	0	3	-3

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RUN DATE/TIME 02/25/92 15.54.24
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR SOUTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG

1	METWORK SUPPORT ASSETS	-0	0	0	-0
	GENERAL SUPPORT ASSETS	-797	-15	1	-783
3	CENTRAL OFFICE SUITCHING ASSETS	-29,496	Ŏ	9	-29,505
Ž	OPERATOR SYSTEMS ASSETS	-0	Ò	0	-0
	CENTRAL OFFICE TRANSMISSION	-26, 157	ā	Ŏ	-26,157
Ä	INFO ORIG/TERM ASSETS	-0	ā	-0	-0
7	CABLE & WIRE ASSETS	-96, 9 70	ň	Ď.	-96,970
	AMORTIZABLE ASSETS	70,710	ň	ň	-0
۰	MUNITARIE NOSEIO				
9	TOTAL ASSETS IN SERVICE	-153,420	-15	10	-153,415
7	INIME MODELO IN DEMAITE	-133,420	-13	10	133,413
10	ACCUM. DEPRECIATION	0	-0	-26	26
	ACCUM. AMORTIZATION		ň	-0	- 0
11	ACCOURT MURITIMATION				
	total perture	0	-0	-26	26
12	TOTAL RESERVE	v	-0	- 24	29
	UPS BOOK 1441115	157 /70	-15	-17	-153,389
13	HET BOOK VALUE	-153,420	- 15	- 17	- 405, 505
.,	THE PROPERTY OF THE PROPERTY O	-0	0	,	-1
14	INVENTORIES	-0	•	•	- 1

RUM DATE/TIME 02/25/92 15.54.24
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST) DIFFERENCE SUMMARY CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA) FOR TENNESSEE

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS 2 GENERAL SUPPORT ASSETS 3 CENTRAL OFFICE SWITCHING ASSETS 4 OPERATOR SYSTEMS ASSETS 5 CENTRAL OFFICE TRANSMISSION	-1,307 -48,399 -0 -42,920	-6 -35 0 0	12 -13 10 0	-6 -1,259 -48,409 -0 -42,920
6 INFO ORIG/TERM ASSETS 7 CABLE & WIRE ASSETS 8 AMORTIZABLE ASSETS	-0 -159,117 -0	-39 0	-0 0 2	-159,117 -3 -251,715
9 TOTAL ASSETS IN SERVICE 10 ACCUM. DEPRECIATION 11 ACCUM. AMORTIZATION	-251,743 -0 0	-0	-29 -0	27
12 TOTAL RESERVE	-0	1	-29	28
13 HET BOOK VALUE	-251,743	-38	-18	-251,687
14 INVENTORIES	-0	0	1	-1

RUN DATE/TIME 02/25/92 15.54.24
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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CASE 4 HO PRORATE

CASE DESCRIPTION

Case 4 includes the anticipated financial impacts of reallocating the June, 1991 South Central Bell and Southern Bell Headquarters expenses (prorated amounts only) in a BST environment.

CASE ASSUMPTIONS

There are several sources of costs that are journalized on BOC Headquarter journals. For purposes of this study these sources were categorized as follows:

Affiliate Billed

Costs billed to BOC HQ from other affiliated companies (BSS, BSC, etc.)

BOC Incurred

Billing between the two BOCs (RB/BA billing via ABBS) Intracompany billing from a state to BOC HQ Costs originally incurred in BOC HQ

A BGCMS extract was used to identify all HQ amounts that were prorated by SCB and SBT to their 5 and 4 states respectively. Dollars that were "State Directed" by both BOCs were excluded from this study because their assignment would not be impacted by the merger. Dollars that were prorated by one BOC and State Directed by the other were included in the study as were dollars that were prorated by both BOCs.

Affiliate Billed transactions comprised 64% of the total study dollars. Billing from BSS, BellCore and BellSouth Corporate comprised 99% of these costs and therefore was the focus of this analysis. Based on the results of a survey of all BSS and BellCore Authority Code (AC) Project Managers, the June, 1991 costs for each AC were either prorated to the nine BST states or Direct Assigned. BellSouth Corp billing consists primarily of Corporate support costs which would be prorated to the BST states via HQ prorate factors in a single company structure.



2

BOC Incurred expenses of the two BOC staffs were basically combined into a single HQ staff whose costs were prorated to the nine BST states based upon HQ prorate factors applicable to the specific accounts.

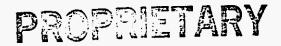
Investment related costs associated with BOC to BOC HQ billing will now be recouped through ICIC.

RESULTS ANALYSIS

The overall effect of this case showed an expense shift from the five SCB states to the four SBT states. There are two primary reasons for these cost shifts:

- 1. A large portion of BSS billed dollars were prorated to the two BOCs on a general allocator of 58% to SBT and 42% to SCB. Each BOC then prorated its share of the BSS billing to its states based on the BOC HQ prorate factors. In a merged environment, the 58/42 allocation by BSS ceases to exist and these costs will be allocated to the nine BST states based on HQ prorate factors which are account specific and therefore differ from the 58/42 allocation. A general allocator was used to prorate certain general and administrative type of accounts by both the BOCs and by BSS. The basis for developing the general allocator, however, was different in the BOCs than in BSS. This caused a difference in the results of using the general allocator in the BOCs of a 59/41 allocation as compared to a 58/42 by BSS.
- 2. The billing from BellSouth Corporate is similar to the above analysis except that several major accounts were billed on a 50/50 basis to the two BOCs. :

Explanations of significant cost shifts in HQ prorates due to the merger are attached.



HEADQUARTER PROPATE STUDY EXPLANATIONS OF SIGNIFICANT COSTS SHIFTS

1. ACCOUNT 6515 - Engineering (\$337,000 Increase To SBT)

BSS assignment to SBT/SCB = 58/42 (General Allocator)
BST assignment to SBT/SCB = 67/33 (Account specific)

2. ACCOUNT 6611 - Product Management (\$367,000 Increase To SBT)

BSS assignment to SBT/SCB = 58/42 (General allocator) BST assignment to SBT/SCB = 64/36 (Account specific)

3. ACCOUNT 6622 - Number Services (\$122,000 Increase To SBT)

BOC INCURRED

Current SBT and SCB Readquarters staff costs to support Account 6622 functions are incurred on a 47/53 basis. Under BST these two staffs will be combined and their costs allocated to the 9 states based on the Readquarters prorate factors for Account 6622 (63/37).

4. ACCOUNT 6623 - Customer Services (\$568,000 Increase to SBT)

BILLED

(Milit

BSS assignment to SBT/SCB = 59/41 (General allocator)
BST assignment to SBT/SCB = 62/38 (Account specific)

BOC Incurred

Current SBT and SCB Headquarters staff costs to support Account 6623 functions are incurred on a 42/58 basis. Under BST, these two staffs will be combined and their costs allocated to the 9 states based on the Headquarters prorate factors for Account 6623 (factor based on Account 6623 costs incurred in the 9 states for the 10 months ending October 1990).

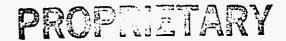
5. ACCOUNT 6721 - Accounting and Finance (\$218,000 Increase To SBT)

BILLED

BSC billing to SBT/SCB = 50/50
BST assignment to SBT/SCB = 59/41 (General allocator)

BOC INCURRED

BOC Headquarters staff expenses for June are incurred on a 51/47 basis. Prorated distribution under BST will be 50/41 (general allocator).



6. ACCOUNT 6722 - External Relations (\$311,000 Increase To SBT)

BILLED

BSC billing to BOCS at approximately 50/50.

BST distribution = 59/41 (general allocator)

BOC INCURRED

Current SBT and SCB Headquarters staff costs are incurred on a 51/49 basis. Under BST these two staffs will become one staff and prorate costs to the 9 states on a 59/41 basis.

7. ACCOUNT 6724 - Information Management (\$488.000 Increase To SBT)

BILLED

ANN IS

- a). Projects under development allocated to BOCS on a 50/50 basis by BSS. This will change to 59/41 General Allocator under BST.
- b). Recurring Information Services Headquarters costs allocated to BOCS on a 58/42 basis by BSS. This will change to a 59/41 General Allocator under BST.

8. ACCOUNT 6728 - Miscellaneous (\$256,000 Increase To SBT)

BOC INCURRED

Incurred expenses in the two BOCS for June equalled a 46/54 distribution. Under BST this will change to 59/41.

TOTAL AMOUNT EXPLAINED = 2,667,000 TOTAL COST SHIFT = 2,900,000 \$ EXPLAINED = 91\$



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PROPRIETARY

PRIMARY

465

SSUED 20-Feb-92

B:FINAL4HO.WK1

19 PRORATE IMPACT ON BST OPERATIO	HS - HONTHLY			\$(\$(000)					
	#ST	ALABAHA)	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	1991221221M	N. CAROLINA	S. CAROLINA	TENNESSEE
OTAL OPERATING REVENUES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OST OF SERVICES	(2.0)	(309.0)	612.0	375.0	(162.0)	(328.0)	(175.0)	221.0	153.0	(389.0)
EPRECIATION & AMORT EXP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MARKETING EXP	(2.0)	(90.0)	177.0	122.0	(47.0)	(103.0)	(53.0)	77.0	41.0	(126.0)
CORPORATE EXP	0.0	(273.0)	578.0	403.0	(181.0)	(378.0)	(201.0)	213.0	178.0	(339.0)
HISCELLANEOUS EXP	1. <u>P</u>	(3.0)	8.0	5.0	(2.0)	(4.0)	(2.0)	2.0	1.0	(4.0)
OTAL OPERATING EXPENSE	(3.0)	(6.576)	1,375.0	905.0	(392.0)	(813.0)	(531.0)	513.0	373.0	(858.0)
IET OPERATING REVENUES	3.0	675.0	(1,375.0)	(905.0)	392.0	813.0	431.0	(513.0)	(373.0)	656.0





IQ PRORATE IMPACT ON BST REGULA	TED OPERATIONS	- MONTHLY	\$(000)							
	#ST	ALABAHA	FLORIDA	GEORG I A	KENTUCKY	LOUISIANA	1991221221M	N. CAROLINA	S. CAROLINA	TENNESSEE
TOTAL OPERATING REVENUES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
COST OF SERVICES	112.8	(276.7)	628.9	391.3	(152.9)	(304.2)	(164.8)	212.5	146.5	(367.8)
EPRECIATION & AMORT EXP	(93.6)	(11.0)	(20.9)	(20.1)	(5.4)	(9.9)	(8.0)	(6.4)	(2.8)	(9.1)
MAKETING EXP	13.1	(82.9)	142.4	115.2	(45.8)	(84.2)	(43.1)	77.6	37.1	(103.2)
CORPORATE EXP	92.8	. (261.6)	597.7	408.2	(176.1)	(355.3)	(192.0)	214.3	180.1	(322.5)
HISCELLANEOUS EXP	0.9	(3,4)	8.1	5.1	(2.1)	(4.1)	(2.0)	2.0	1.0	(4.1)
IOTAL OPERATING EXPENSE	126.0	(635.2)	1,356.2	899.7	(382.3)	(757.7)	(409.9)	500.0	361.9	(806.7)
HET OPERATING REVENUES	(126.0)	635.2	(1,356.2)	(899.7)	382.3	757.7	409.9	(500.0)	(361.9)	806.7

C:401FFSUH4STCS4.WK3

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PRORATE
WITH ACTUAL JUNE 1991 AMOUNTS
FOR REGION

		TOTAL	CPE	OTH M-REG	REG
1	LOCAL SERVICE REVENUES	-0	•••	-0	-0
	HETWORK ACCESS REVENUE-INTERSTATE	-0	Ŏ	-0	-0 -0
	NETWORK ACCESS REVENUE-INTRASTATE	-0	č	č	-0
Z	LONG DISTANCE REVENUE	-ă	č	-0	-0
	MISCELLANEOUS REVENUE	-ă	-0	-0	-0
	LESS - UNCOLLECTIBLE REVENUE	ň	-0	-9	-0
•	Para Character 1000 KEATURE			•••••	· · · · · · · · · · · · · · · · · · ·
7	TOTAL OPERATING REVENUES	-0	-0	-0	-0
a	METWORK SUPPORT EXPENSE	-1,000	-240	- 135	-625
	GENERAL SUPPORT EXPENSE	1,000	-59,013	-52,680	112,693
	CENTRAL OFFICE SWITCHING EXPENSE	1,000	-37,013	-32,550	317
11	OPERATOR SYSTEMS EXPENSE	-ă	· ň	-317	•0
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-ŏ	ň	ň	-0
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-2,000	-2,000	-ñ	-0
14	CABLE & WIRE FACILITIES EXPENSE	-0	2,000	ň	-0
15	OTHER PROPERTY & NETWORK OPENS EXPENSE	-1,000	-388	13	-624
16	CUSTOMER ASSISTANCE EXPENSE	1,000	770	ō	1,000
17	COST OF SERVICES	-2,000	-61,642	-53,119	112,761
18	DEPRECIATION & AMORTIZATION EXPENSE	-0	41,775	51,784	-93,559
	MARKETING EXPENSE	-2,000	-8.951	-6,190	13,141
20	CORPORATE EXPENSE		-46,431	-46,249	92.679
21	SELLING, GENERAL & ADMINISTRATIVE	-2,001	-55,381	-52,439	105,820
	• • • • • • • • • • • • • • • • • • • •		************		
22	TAXES OTHER THAN INCOME	-0	-5	15	-10
23	OTHER EXPENSES	1,000	-28	94	934
24	TOTAL OPERATING EXPENSE	-3,001	-75,281	-53,666	125,946
25	NET OPERATING REVENUES	3,001	75,281	53.666	-125,946
26	NON-OPERATING INCOME AND EXPENSES	· o	-0	-0	,
27	ALLOWANCE FUNDS USED DURING CONST.	á	ā	ŏ	ď
28	INC BEFORE INTEREST AND INCOME TAXES	3,001	75,281	53,666	-125,946
29	INTEREST AND RELATED ITEMS	0	-205	384	-179
30	INCOME BEFORE INCOME TAXES	3,001	75,485	53,282	-125,766



25-feb-92

C:401FFSUH#STCS4.WK3

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 4 - KEADQUARTERS PRORATE WITH ACTUAL JUNE 1991 AMOUNTS FOR ALABAMA

		TOTAL	CPE	OTH N-REG	REG
_		*****	***		•••
	LOCAL SERVICE REVENUES	-0	Q	-0	-ŏ
	NETWORK ACCESS REVENUE-INTERSTATE	-0	. 0	Ų	-0
	NETWORK ACCESS REVENUE-INTRASTATE	-0	q	Q	-0
	LONG DISTANCE REVENUE	-0	Q	D .	-0
5	MISCELLANEOUS REVENUE	-0	- q	-0	-0
6	LESS - UNCOLLECTIBLE REVENUE	0	0	a	C C

7	TOTAL OPERATING REVENUES	-0	-0	-0	-0
8	NETWORK SUPPORT EXPENSE	-20,000	-508	-829	-18,663
9	GENERAL SUPPORT EXPENSE	-0	-20,042	-2,035	22,077
10	CENTRAL OFFICE SWITCHING EXPENSE	-22,000	0	0	-22,000
	OPERATOR SYSTEMS EXPENSE	· -0	0	0	` -0
	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
	INFORMATION ORIGINATION/TERMINATION EXPENSE	-10,000	-9,000	-0	-1,000
	CABLE & WIRE FACILITIES EXPENSE	-0	. 0	0	· -0
	OTHER PROPERTY & NETWORK OPRNS EXPENSE	-116,000	-59	98	-116.039
	CUSTOMER ASSISTANCE EXPENSE	-141,000	0	-0	-141,000
	and and any any any and any and any	************		,	
17	COST OF SERVICES	-309,000	-29,609	-2,766	-276,625
		-0	6,207	4,783	-10,991
	MARKETING EXPENSE	-90,000	-6,083	-1,050	-82,866
	CORPORATE EXPENSE	-273,001	-7,121	-4,298	-261,581
21	SELLING, GENERAL & ADMINISTRATIVE	-363,001	-13,205	-5,348	-344,448
	accesso, descent a valitation				
22	TAXES OTHER THAN INCOME	-0	-0	0	0
	OTHER EXPENSES	-3.000	-8	31	-3,023
	TOTAL OPERATING EXPENSE	-675,001	-36,615	-3,300	-635,086
州海州产*	IDIAL OPERALING EXPENSE			-,,,,,	
25	MET OPERATING REVENUES	675,001	36,615	3,300	635,086
25 26		0,2,001	30,013	3,300	٠,٠٠٠
		ň	ň	ň	ň
21	ALLOWANCE FUNDS USED DURING CONST.				
20	THE SPECES INTERPET THE INCOME TAYER	675,001	36,615	3,300	635,086
28	INC BEFORE INTEREST AND INCOME TAXES	0	- 193	191	033,000
29	INTEREST AND RELATED ITEMS	-0	- 173	171	
	******** ******* ******* ******	47E 004	ene af	7 100	635,085
30	INCOME SEFORE INCOME TAXES	675,001	36,808	3,109	633,063



C: 401 FFSUM-STCS4. WK3

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 4 - MEADQUARTERS PRORATE WITH ACTUAL JUNE 1991 AMOUNTS FOR FLORIDA

			TOTAL	CPE	OTH N-REG	REG
	1	LOCAL SERVICE REVENUES	-0	•••	-0	-0
		NETWORK ACCESS REVENUE-INTERSTATE	-0	š	-0	-0
	3	NETWORK ACCESS REVENUE-INTRASTATE	-0	ŏ	ž	-0
		LONG DISTANCE REVENUE	•0	ă	-ŏ	-0
		MISCELLANEOUS REVENUE	-0	-ñ	-0	-0
	6	LESS - UNCOLLECTIBLE REVENUE	ă	ă	ă	-0
	7	TOTAL OPERATING REVENUES	-0	-0	-0	-0
		NETWORK SUPPORT EXPENSE	30,000	700	1,346	27,954
		GENERAL SUPPORT EXPENSE	1,000	-14,921	-16,317	32,238
		CENTRAL OFFICE SWITCHING EXPENSE	12,000	. 0	· -0	12,000
		OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
	12	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-ā
	13	INFORMATION ORIGINATION/TERMINATION EXPENSE	15,000	13,000	0	2,000
	14	CASLE & WIRE FACILITIES EXPENSE	-0	· o	Ó	-0
	15	OTHER PROPERTY & METWORK OPRNS EXPENSE	199,000	-207	-465	199,672
	16	CUSTOMER ASSISTANCE EXPENSE	355,000	-0	-0	355,000
	17	COST OF CONTROL	//3 000		*************	
			612,000	-1,426	- 15 , 435	628,864
	10	DEPRECIATION & AMORTIZATION EXPENSE	0	10,832	10,020	-20,852
		MARKETING EXPENSE	177,000	36,095	-1,49 <u>1</u>	142,396
	21	CORPORATE EXPENSE	578,000	-12,748	-6,917	597,665
	2	SELLING, GENERAL & ADMINISTRATIVE	755,000	23,347	-8,408	740,062
	22	TAXES OTHER THAN INCOME	-0	0	٥	-0
	23		8,000	-19	-38	8,057
建物	24	TOTAL OPERATING EXPENSE	1,375,000	32,732	-13,862	1,356,130
				***********		***************************************
	25	NET OPERATING REVENUES	-1,375,000	-32,732	13,862	-1,356,130
	26	NON-OPERATING INCOME AND EXPENSES	0	-0	-0	0
	27	ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
	28	THE REFORE INTERSET AND INCOME TAKES	-1 775 000	73 773	47.443	4 757 474
	29	INC BEFORE INTEREST AND INCOME TAXES INTEREST AND RELATED ITEMS	-1,375,000	-32,732	13,862	-1,356,130
	47	THIEFEST AND KELAICU TICAS	-0	-314	291	24
	30	INCOME BEFORE INCOME TAXES	-1,375,000	-32,417	13,572	-1.356.154



BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PRORATE
WITH ACTUAL JUNE 1991 AMOUNTS
FOR GEORGIA

1

1 10011 0001100	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-0		******	•••
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	V	ó	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-ă	0	Q.	-0
4 LONG DISTANCE REVENUE	-ă	ŭ	0	. •å
5 MISCELLANEOUS REVENUE	-0	- 0	0	-0
6 LESS - UNCOLLECTIBLE REVENUE	ŏ	0	0	-0
7 TOTAL OPERATING REVENUES	-0	***********		· · · · · · · · · · · · · · · · · · ·
O WEINCHE SUPPORT EXPENSE	25,000	_ 0	-0	-0
Y GENERAL SUPPORT FYDEWEE	1,000	561	991	23,447
10 CENTRAL OFFICE SWITCHING EXPENSE		-5,811	-10,813	17,624
" OFFICATOR STSTEMS FYDENCE	8,000	Õ	· -0	8,000
14 CENTRAL OFFICE TRANSMISSION EVOCUSE	.0	ō	0	5,550
'- INTURALISM CONTROLITATION TERMINATION PROFILES	-0 -0		0	•0
	-0	-1,000	-0	1,000
'J YINEK PROPERTY & BETUNDY ADDRE EVAPORE	119,000		0	-0
16 CUSTOMER ASSISTANCE EXPENSE	222,000	-60	-178	119,238
17 COST OF SERVICES		0	0	222,000
	375,000	. 4 700	*******	
18 DEPRECIATION & AMORTIZATION EXPENSE	+0	-6,309	-10,000	391,309
(7 MARKELING FYDEWGE	122,000	5,301	14,784	-20,085
20 CORPORATE EXPENSE	403,001	6,880	-120	115,240
21 SELLING, GENERAL & ADMINISTRATIVE	525,001	-2, 137	-3,031	408, 169
	753,001	4,743	-3,151	523,410
22 TAXES OTHER THAN INCOME 23 OTHER EXPENSES	-0			******
and a superior of the control of the	5,000	-0	-0	n
24 TOTAL OPERATING EXPENSE	905,001	-18	-33	5,051
MINE 25 NET OPERATING DESCRIPTION	703,001	3,716	1,600	899,685
	-905,001	7 74,		
26 NON-OPERATING INCOME AND EXPENSES	,05,001	-3,716	-1,600	-899,685
27 ALLOWANCE FUNDS USED DURING CONST.	· .	9	0	a
			· 0	ă
	-905,001	-1 74/	***************************************	******
29 INTEREST AND RELATED LIENS	, , , , ,	-3,716	-1,600	-899,685
30 INCOME REFORE INCOME TAMES		63	- 125	63
30 INCOME BEFORE INCOME TAXES	-905,001	-3,778	······································	
	,,,,,,,	3,170	-1,475	-899,748



BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PROPROFIE
WITH ACTUAL JUNE 1991 ANOUNTS
FOR KENTUCKY

		TOTAL	CPE	OTH N-REG	REG
_			•••		-0
	LOCAL SERVICE REVEHUES	-0	Ų	ų ,	-u -u
	NETWORK ACCESS REVENUE-INTERSTATE	-0	Ň	0	
	NETWORK ACCESS REVENUE-INTRASTATE	.0		Ď	•0
	LONG DISTANCE REVENUE	-0	ų	ŭ	-0
	MISCELLANEOUS REVENUE	-0	-0	- 0	-0
6	LESS - UNCOLLECTIBLE REVENUE	ū	. 0	U	u
7	TOTAL OPERATING REVENUES	•0	•0	<u>-0</u>	0
8	NETWORK SUPPORT EXPENSE	-4,000	-91	-97	-3,811
9	GEKERAL SUPPORT EXPENSE	a	-3,323	-11	3,334
10	CENTRAL OFFICE SWITCHING EXPENSE	-1,000	O.	-0	-1,000
11	OPERATOR SYSTEMS EXPENSE	-0	ō	ō	•0
12	CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	ā	-0
13	INFORMATION ORIGINATION/TERMINATION EXPENSE	-7,006	-6,000	-ō	-1,000
14	CABLE & WIRE FACILITIES EXPENSE	- 0	Q.	_0	
15	OTHER PROPERTY & NETWORK OPRNS EXPENSE	59,000	3	454	-59,457
16	CUSTOMER ASSISTANCE EXPENSE	-91,000	-0	, О	-91,000
17	COST OF SERVICES	- 162,000	•9,410 °	346	-152,935
	DEPRECIATION & AMORTIZATION EXPENSE	-0	1,532	3,863	-5,395
	MARKETING EXPENSE	-47,000	-1,140	-37	-45,822
20		-181,001	-4,440	-439	-176,123
ŽĬ	SELLING, GENERAL & ADMINISTRATIVE	-228,001	-5,580	-476	-221,945
-					
22	TAXES OTHER THAN INCOME	-0	0	· 31	-31
23		-2,000	O	82	-2,082
	TOTAL OPERATING EXPENSE	-392,001	-13,459	3,845	-382,387
10 C4	TOTAL OF CARTING CAPERIOL		************		
25	NET OPERATING REVENUES	392,001	13,459	-3,845	382,387
	NON-OPERATING INCOME AND EXPENSES	0	_, a	O	Ō
	ALLOWANCE FUNDS USED DURING CONST.	ă	ă	ō	Ċ
۲,	VETONINGE LOUDS GSED DON'THE COMS.			**************	
28	INC BEFORE INTEREST AND INCOME TAXES	392,001	13,459	-3,845	382,387
29		-0	227	40	·267
47	INICACAI NAM VERVIEN TIEUS		************		
30	INCOME BEFORE INCOME TAXES	392,001	13,231	-3,884	382,654
30	INCOME BEFORE INCOME TAXES	372,001		5,55	000,00



BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PROMATE
WITH ACTUAL JUNE 1991 AMOUNTS
FOR LOUISIANA

	1 LOCAL SERVICE REVENUES 2 METWORK ACCESS REVENUE-INTERSTATE 3 METWORK ACCESS REVENUE-INTRASTATE 4 LONG DISTANCE REVENUE 5 MISCELLAMEOUS REVENUE	TOTAL -0 -0 -0 -0	CPE	OTH N-REG 0 0 0	REG -0 -0 -0
	6 LESS - UNCOLLECTIBLE REVENUE 7 TOTAL OPERATING REVENUES 8 NETWORK SUPPORT EXPENSE 9 GENERAL SUPPORT EXPENSE 10 CENTRAL OFFICE SWITCHING EXPENSE	-0 -18,000 1,000 -1,000	-0 -432 -2,193	-0 -830 -10,412	-0 -16,738 13,605
	11 OPERATOR SYSTEMS EXPENSE 12 CENTRAL OFFICE TRANSMISSION EXPENSE 13 INFORMATION ORIGINATION/TERMINATION EXPENSE 14 CABLE & WIRE FACILITIES EXPENSE 15 OTHER PROPERTY & NETWORK OPENS EXPENSE 16 CUSTOMER ASSISTANCE EXPENSE	-0 -0 -11,000 -0 -100,000 -199,000	-10,000 0 15	90	-1,000 -0 -1,000 -1,000
	17 COST OF SERVICES 18 DEPRECIATION & AMORTIZATION EXPENSE 19 MARKETING EXPENSE 20 CORPORATE EXPENSE 21 SELLING, GENERAL & ADMINISTRATIVE	-328,000 0 0 -103,000 -378,000 -481,000	-12,609 2,850 -17,907 -6,059 -23,966	-11,153 7,093 -901 -16,627 -17,527	-199,000 -304,238 -9,943 -84,193 -355,314 -439,507
ت نندو .	22 TAXES OTHER THAN INCOME 23 OTHER EXPENSES 24 TOTAL OPERATING EXPENSE	-0 -4,000 -813,000	0 17 -33,708	0 41 -21,546	-4,057 -757,745
福斯 斯	25 NET OPERATING REVENUES 26 NON-OPERATING INCOME AND EXPENSES 27 ALLOWANCE FUNDS USED DURING CONST.	813,000 0 0	33,708 0 0	21,546 0 0	757,745 0 0
	28 INC BEFORE INTEREST AND INCOME TAXES 29 INTEREST AND RELATED ITEMS 30 INCOME BEFORE INCOME TAXES	813,000	33,708 32	21,546 -32	757,745 0
		813,000	33,677	21,579	757,745



25-Feb-92

BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 4 - HEADQUARTERS PRORATE WITH ACTUAL JUNE 1991 AMOUNTS FOR MISSISSIPPI

		TOTAL	CPE	OTH N-REG	REG
	1 LOCAL SERVICE REVENUES	•••••	•••	••••••	***
	2 NETWORK ACCESS REVENUE-INTERSTATE	0	0	. 0	-0
		-0	Ū.	0	-0
	3 NETWORK ACCESS REVENUE-INTRASTATE	-0		Q	-0
	4 LONG DISTANCE REVENUE	-0	, Ó	0	-0
	5 MISCELLANEOUS REVENUE	-0	-0	-0	-0
	6 LESS - UNCOLLECTIBLE REVENUE	0	o	0	0
	• •••• •••		***********		•••••
	7 TOTAL OPERATING REVENUES	-0	-0	-0	-0
	8 NETWORK SUPPORT EXPENSE	-11,000	-223	-483	-10,294
	9 GENERAL SUPPORT EXPENSE	1,000	-3,158	-1,442	5,600
	10 CENTRAL OFFICE SWITCHING EXPENSE	-0	· O	ō	-0
	11 OPERATOR SYSTEMS EXPENSE	-0	Ō	č	-0
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	ē	ă	-ñ
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-6,000	-5,000	-ŏ	-1,000
	14 CABLE & WIRE FACILITIES EXPENSE	-0	0	ň	•0
	15 OTHER PROPERTY & NETWORK OPRNS EXPENSE	-56,000	-4	85	-56,081
	16 CUSTOMER ASSISTANCE EXPENSE	-103,000	ò	-0	
					-103,000
	17 COST OF SERVICES	-175,000	-8,385	-1,840	-164,775
	18 DEPRECIATION & AMORTIZATION EXPENSE	,,,,,	4,498	3,460	
	19 MARKETING EXPENSE	-53,000	-9,559	-297	-7,958
	20 CORPORATE EXPENSE	-201,000	-4.745	-4,276	-43,145
	21 SELLING, GENERAL & ADMINISTRATIVE	-254,000	-14,303		-191,979
	a. accessed accessive a southernutter	-234,000	- 14,303	-4,573	-235,124
	22 TAXES OTHER THAN INCOME	•0	-	***************************************	
	23 OTHER EXPENSES		:2	-16	21
	24 TOTAL OPERATING EXPENSE	-2,000	14	31	-2,045
	ET TOTAL OPERATING EXPENSE	-431,000	-18,180	-2,939	-409,881
area a second	25 NET OPERATING REVENUES				• • • • • • • • • • • • • • • • • • • •
		431,000	18,180	2,939	409,881
	26 NON-OPERATING INCOME AND EXPENSES	0	-0	-0	0
	27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
	20 110 201010 1101010 1101		•••••		************
	28 INC BEFORE INTEREST AND INCOME TAXES	431,000	18,180	2,939	409,881
	29 INTEREST AND RELATED ITEMS	-0	3	-3	0
		• • • • • • • • • • • • • • • • • • • •		*************	***************************************
	30 INCOME BEFORE INCOME TAXES	431,000	18,177	2,942	409,881



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 4 - HEADQUARTERS PRORATE WITH ACTUAL JUNE 1991 AMOUNTS FOR NORTH CAROLINA

		TOTAL	CPE	OTH N-REG	REG
	1 10011 0001100 001111111	*****			*
	1 LOCAL SERVICE REVENUES	-0	0	n	-0
	2 NETWORK ACCESS REVENUE-INTERSTATE	-0	ā	ň	
	3 NETWORK ACCESS REVENUE-INTRASTATE	-0	ň	š	-0
	4 LONG DISTANCE REVENUE	-ă	ŏ	Š	-0
	5 MISCELLANEOUS REVENUE	-0	-0	Ų	-0
	6 LESS - UNCOLLECTIBLE REVENUE	-0	-0	-0	-0
			0	0	0
	7 TOTAL OPERATING REVENUES	•0	^	***************************************	
	& METWORK SUPPORT EXPENSE	13,000	-0	:0	-0
	9 GENERAL SUPPORT EXPENSE		233	401	12,366
	10 CENTRAL OFFICE SWITCHING EXPENSE	-0	-4,253	-3,412	7,665
	11 OPERATOR SYSTEMS EXPENSE	4,000	Ģ	-317	4,317
	12 CENTRAL ASSIST TRANSPIRENCE CHARGE	-0	0	0.	•0
	12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	ð	-0
	13 INFORMATION ORIGINATION/TERMINATION EXPENSE	17,000	16,000	-0	1,000
	14 CABLE & WIRE FACILITIES EXPENSE	· -0	0	ň	-0
	15 OTHER PROPERTY & NETWORK OPRNS EXPENSE	72,000	-59	-129	
	16 CUSTOMER ASSISTANCE EXPENSE	115,000	'n	, 2,	72,188
					115,000
	17 COST OF SERVICES	221,000	11,921	7 / 67	************
	18 DEPRECIATION & AMORTIZATION EXPENSE	-0		-3,457	212,536
	19 MARKETING EXPENSE		3,688	2,753	-6,441
	20 CORPORATE EXPENSE	77,000	-236	-409	77,645
	21 SELLING GENERAL & ADMINISTRATIVE	213,000	-1,611	283	214,328
	21 SELLING, GENERAL & ADMINISTRATIVE	290,000	-1,847	-126	291,973
	77 TAYER ATHER THAN ANALYS				************
	22 TAXES OTHER THAN INCOME	-0	-0	0	-0
	23 OTHER EXPENSES	2,000	-17	-2Š	2.042
	24 TOTAL OPERATING EXPENSE	513,000	13,746	-855	
intelled.	••				500,109
HIMI		-513,000	-13,746	855	500 100
	26 NON-OPERATING INCOME AND EXPENSES	2.0,000	13,740	933	-500,109
	27 ALLOWANCE FUNDS USED DURING CONST.	ň	ž	ŭ	q
		••••••		0	0
	28 INC BEFORE INTEREST AND INCOME TAXES	-513,000	-17 7/4		***************************************
	29 INTEREST AND RELATED ITEMS	-313,000	-13,746	855	-500,109
	- THE PARTY OF THE	U	- 22	23	-1
	30 INCOME BEFORE INCOME TAXES		***************************************	*****	
		-513,000	-13,724	832	-500,109



BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT DIFFERENCE SUMMARY CASE 4 - HEADQUARTERS PRORATE WITH ACTUAL JUNE 1991 AMOUNTS FOR SOUTH CAROLINA

	1 LOCAL SERVICE REVENUES 2 NETWORK ACCESS REVENUE-INTERSTATE 3 NETWORK ACCESS REVENUE-INTRASTATE 4 LONG DISTANCE REVENUE 5 MISCELLANEOUS REVENUE 6 LESS - UNCOLLECTIBLE REVENUE	TOTAL -0 -0 -0 -0 -0	CPE 0 0 0 0	OTH M-REG 0 0 0 0 0	REG 0 -0 -0 -0
1 1 1 1 1	7 TOTAL OPERATING REVENUES 8 NETWORK SUPPORT EXPENSE 9 GENERAL SUPPORT EXPENSE 10 CENTRAL OFFICE SWITCHING EXPENSE 11 OPERATOR SYSTEMS EXPENSE 12 CENTRAL OFFICE TRANSMISSION EXPENSE 13 INFORMATION ORIGINATION/TERMINATION EXPENSE 14 CABLE & WIRE FACILITIES EXPENSE 15 OTHER PROPERTY & NETWORK OPENS EXPENSE 15 CUSTOMER ASSISTANCE EXPENSE	-0 8,000 0 3,000 -0 -0 11,000 -0 52,000 79,000	-0 161 -1,667 0 0 10,000 0 -28	-0 276 -2,134 0 0 0 -0 0	-0 7,563 3,802 3,000 -0 -0 1,000 -0 52,095
13	DEPRECIATION & AMORTIZATION EXPENSE MARKETING EXPENSE CORPORATE EXPENSE SELLING, GENERAL & ADMINISTRATIVE	153,000 -0 41,000 178,000 219,000	8,466 1,174 4,525 -1,467 3,058	-1,925 1,583 -593 -589 -1,182	79,000 146,459 -2,757 37,068 180,056 217,124
2 22 21 21	TOTAL OPERATING EXPENSE	-373,000 0	-17 12,681 -12,681 0 0	-26 -1,550 1,550 0	1,043 361,869 -361,869
	INTEREST AND RELATED ITEMS	-373,000 -0 -373,000	-12,681 -46 -12,635	1,550 66 1,484	-361,869 -20 -361,849



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BELLSOUTH TELECOMMUNICATIONS (BST) COMPARATIVE INCOME STATEMENT OIFFERENCE SUMMARY CASE 4 - HEADQUARTERS PRORATE WITH ACTUAL JUNE 1991 AMOUNTS FOR TENNESSEE

	TOTAL	CPE	OTH N-REG	
1 LOCAL PERMITOR REMITOR	*****		UIN NºKEG	REG
1 LOCAL SERVICE REVENUES	-0	•		***
2 METWORK ACCESS REVENUE-INTERSTATE	-ŏ	ň	á	-0
- "C: MCMY VCFE77 KEAEMINE-INLOTGETTE	-0	Ÿ	0	-0
* COMO DIZIVNEE BEAEMIE		0	0	-ŏ
> MISCELLANEOUS REVENUE	-0	O.	0	-ŏ
6 LESS - UNCOLLECTIBLE REVENUE	-0	-0	-à	-0
	0	0	ň	-0
7 TOTAL OPERATING REVENUES	***********			U
8 NETWORK SUPPORT EXPENSE	-0	-0	-0	
9 GENERAL SUPPORT EXPENSE	-24,000	-642	-909	-0
10 CENTRAL OCCION CHICAGE	-3,000	-3,646		-22,449
10 CENTRAL OFFICE SWITCHING EXPENSE	-3.000	. 3,0-0	-6, 104	6,750
11 OPERATOR SYSTEMS EXPENSE	-,	9	Ō	-3,000
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	<u>u</u>	0	-0
" INTURNATION DRIGINATION/TERMINATION EVACUACE	-11,000	44	0	-ŏ
AND THE MARKE PARTITIONS EADERS	-11,000	-10,000	-0	-1,000
'' VINCK PKUPERTY & DETLINOR ADDUCTOR		0	ā	1,550
16 CUSTOMER ASSISTANCE EXPENSE	-112,000	10	125	-112 126
	-236,000	-0		-112,135
17 COST OF SERVICES	***********	***********	***********	-236,000
18 OFPRECIATION P. AMORES TO THE PROPERTY OF T	-389,000	-14,278	-4 ***	
18 DEPRECIATION & AMORTIZATION EXPENSE 19 MARKETING EXPENSE	· -a	5,692	-6,889	-367,833
20 COROCATE CHARME	-126,000	-21,525	3,445	-9, 138
20 CORPORATE EXPENSE	-339,000		-1,292	-103,183
21 SELLING, GENERAL & ADMINISTRATIVE	-465,000	-6,102	-10,355	-322,542
	405,000	-27,627	-11,647	-425,726
22 TAXES OTHER THAN INCOME				
COUNTRY EXPENSES	.0	-0	-0	n
24 TOTAL OPERATING EXPENSE	-4,000	20	31	-4,052
MET OPERATING REVENUES	-858,000	-36,193	-15,059	
25 NET OPERATING REVENUES	***********	********		-806,748
26 NON-OPERATING INCOME AND EXPENSES	858,000	36, 193	15,059	804 74
27 ALLOUANCE CHING HOLD CAPENSES	0		15,039	806,748
27 ALLOWANCE FUNDS USED DURING CONST.	Ġ	ž	9	0
28 INC REFORE INTERCET AND AUGUST AND	***********	***************************************	ď	O.
	858,000	74 107		
29 INTEREST AND RELATED ITEMS	-0	36, 193	15,059	806,748
	**********	46	-65	19
30 INCOME BEFORE INCOME TAXES	000 000		******	
	858,000	36,147	15, 124	806,729
		•	,	300,129



ITEM NO. 5-016
PROPRIETARY ATTACHMENT
PAGE 180 OF 150

PROFILETARY

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